

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## ABOUT THE REPORT

### Objective

PC Partner Group Limited (“the Company”, together with its subsidiaries, as “the Group” or “we”) is pleased to present the Environmental, Social and Governance (“ESG”) report (the “Report”), which summarised the ESG initiatives and accomplishments for the financial year ended 31 December 2024 (“Reporting Period” or “2024”). The Report serves the following purposes:

- communicate to all stakeholders the Group’s achievement in practising corporate social responsibility;
- promote sustainable development; and
- focus on the environmental and social issues that may have impacts on stakeholders’ interests.

The Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) contained in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“SEHK”), and the Singapore Exchange Securities Trading Limited’s (“SGX-ST”) Listing Rule 711A (“LR 711A”), Listing Rule 711B (“LR 711B”) and Practice Notes 7.6 (“PN 7.6”). The report has also been prepared with reference to the Global Reporting Initiative (“GRI”) Standards issued by Global Sustainability Standards Board, for the purpose of identifying and making disclosure of the material matters and key performance indicators (“KPIs”) in relation to the Group’s environmental, social and governance and promoting the full implementation of sustainable development and social responsibilities by the Group. Moreover, the report has been compiled in reference to the recommendations from the Task Force on Climate-related Financial Disclosures (“TCFD”) for climate reporting.

### Participation of board of directors

The Group’s ESG philosophy is to create long-term value for its stakeholders that aligns with the strategic development and sustainability of its business. The Board of Directors (the “Board”) of the Company believes that sound corporate governance is the foundation for promoting and safeguarding the interests of its stakeholders. Hence, the Group is committed to maintaining a rigorous framework of corporate governance with an aim to create values for the environment, society and stakeholders and align with the corporate’s sustainability strategies.

The Board is composed of members from the management committees of the Group who also sit on the boards of various companies within the Group with relevant expertise and skills, ensuring the ability to effectively oversee the ESG matters of the Group. The Board endeavours to support the Group’s commitment to incorporating sustainable development into the consideration of its corporate development strategies. The Board has overall responsibility for formulating strategies, monitoring and managing ESG-related risks, as well as ensuring the effectiveness of ESG risk management and internal control systems. The ESG issues are discussed in the Board at least once every year.

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We have established a two-tier governance structure, which consists of the Board and the ESG working team of the Company (the “ESG Working Team”). The Board is responsible for the Group’s ESG strategy and reporting and ensuring that the Group has effective ESG management and internal control systems in place. Led by our Chief Financial Officer, the ESG Working Team is responsible for collecting, analysing and verifying ESG data to assist the Board in handling ESG-related matters, including but not limited to (i) identify and assess the Group’s ESG-related risks; (ii) evaluate the implementation and effectiveness of the Group’s policies and practices on corporate governance and ESG; (iii) review the Group’s compliance with the Corporate Governance Code and disclosure in the Corporate Governance Report as required under the Listing Rules; (iv) examine and review the Group’s ESG performance against its ESG-related goals and targets and (v) make any other recommendations to the Board as it deems appropriate on any area within its scope of duties where action or improvement is needed. The ESG Working Team’s findings, decisions and recommendations are reported to the Board and discussed through meetings at least once every year. Where appropriate, external advisors would be engaged to provide expertise and professional advice for the ESG management process.

The Board will continuously review its business strategies to ensure that environmental and social impacts are assessed and minimised. Moreover, the Board will conduct an annual internal review of the Group’s disclosures in its ESG report.

### Report scope, standard and boundaries

The Report covers the environmental impacts brought by the Company’s manufacturing of computer electronic products, including a newly added maintenance company which located in the People’s Republic of China (“PRC”) and a factory (i.e. 東莞栢能電子科技有限公司 (“PC Partner Dongguan”), a wholly owned subsidiary of the Company) and the social impacts brought by the Group for the Reporting Period. As the Group actively seeks to align its operations with global best practices, this report has been prepared with reference to the Global Reporting Initiative (GRI) reporting Standards 2021. The source of data in preparing the Report is primarily based on the Group’s internal policies and documents as well as information provided by various key stakeholders.

The Group will continue to optimise its data collection and reporting system over the three aspects — environmental management, social responsibility and governance, and gradually expand the disclosure scope to improve the quality and comprehensiveness of the ESG report in the long term.

### Reporting principles

In the course of the Report's preparation, we have adhered to the following reporting principles as set out in the ESG Reporting Guide:

Principle	Context	Our Action
Materiality	The Report should contain issues that reflect material ESG impact or substantially affect stakeholders.	We communicated with our stakeholders to understand their concerns relating to issues that reflect material ESG impact and conducted materiality assessment to identify and prioritise the material sustainability topics.
Quantitative	The Report should disclose KPIs in measurable ways so that the effectiveness of relevant ESG policies and management systems can be evaluated and validated.	We measured and presented KPIs, quantitative information, the methodologies and source of conversion factors used in collecting the data, where applicable.
Balance	The Report should provide an unbiased picture of our performance, which should avoid selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the Report reader.	We kept the Report balanced and made fair disclosures on key ESG aspects. We disclosed both achievements and challenges in the Report.
Consistency	The Report should use consistent methodologies for disclosing ESG data over time. Any changes to the methods used or any other relevant factors affecting the methodologies should be disclosed in the Report.	We reported in accordance with the ESG Reporting Guide, LR 711A, LR 711B and PN 7.6 and with reference to the GRI Standards. We adopted consistent methodologies in the Report and there are no material changes in the reporting approach and methodologies from those adopted by the Group in the previous reporting period, which is for the financial year ended 31 December 2023 ("2023").

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### STAKEHOLDER ENGAGEMENT

The Group believes that understanding and taking actions to address key stakeholders' concerns and meet with their expectations are essential to achieve sustainable development. As part of the business strategy, the Group actively engages key stakeholders through a variety of communication channels to understand their concerns and expectations which in turn to improve the business strategies and positioning to create values for the environment, society and stakeholders. The following table shows the main channels through which the Group communicates with its major stakeholders, their expectations and concerns as identified by the Group, and the corresponding management responses.

Stakeholders	Communication channels	Expectations and concerns	Management feedback
The Board	<ul style="list-style-type: none"> <li>Board meetings</li> <li>Committee meetings</li> <li>Annual general meeting</li> <li>Emails</li> </ul>	<ul style="list-style-type: none"> <li>Corporate governance</li> <li>Regulatory compliance</li> <li>Financial performance</li> <li>Strategic development</li> </ul>	<ul style="list-style-type: none"> <li>Report to the Board regularly on the financial performance and strategic plans and development through emails, board meetings and committee meetings; and</li> <li>Monitor law and regulation updates, and strictly comply with all regulatory requirements.</li> </ul>
Shareholders and Investors	<ul style="list-style-type: none"> <li>Annual general meeting and other shareholders' meetings</li> <li>Financial reports</li> <li>Announcements and circulars</li> <li>Company website and emails</li> <li>Investor meetings</li> </ul>	<ul style="list-style-type: none"> <li>Corporate governance</li> <li>Business strategy and performance</li> <li>Investment returns</li> </ul>	<ul style="list-style-type: none"> <li>Release corporate governance information, operating data and financial results (annual report/interim report/announcement) in due course; and</li> <li>Actively listen to the views and needs of shareholders and investors through conducting general meeting.</li> </ul>

Stakeholders	Communication channels	Expectations and concerns	Management feedback
Customers	<ul style="list-style-type: none"> <li>• Site visits</li> <li>• After-sales services</li> </ul>	<ul style="list-style-type: none"> <li>• Product quality</li> <li>• Delivery time</li> <li>• Financial performance</li> <li>• Service value</li> <li>• Compliance with laws and regulations</li> </ul>	<ul style="list-style-type: none"> <li>• Enhance the quality of pre-sales, in-sales and after-sales services;</li> <li>• Maintain the production lead time;</li> <li>• Collect customer feedback through customer satisfaction survey;</li> <li>• Immediately follow-up and handle customer complaints;</li> <li>• Earnestly protect customer privacy; and</li> <li>• Ensure the materials used in products are in compliance with applicable laws and regulation.</li> </ul>
Employees	<ul style="list-style-type: none"> <li>• Training</li> <li>• Interviews for employees</li> <li>• Employee handbook</li> <li>• Internal notices</li> <li>• Emails</li> </ul>	<ul style="list-style-type: none"> <li>• Rights and benefits</li> <li>• Remuneration and compensation</li> <li>• Training and development</li> <li>• Career development</li> <li>• Health and safety</li> <li>• Working environment</li> </ul>	<ul style="list-style-type: none"> <li>• Formulate competitive remuneration package and provide fair career development path;</li> <li>• Provide regular trainings;</li> <li>• Listen to employees' voices through various channels; and</li> <li>• Strengthen safety management and ensure that the production processes comply with safety standards.</li> </ul>

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<b>Stakeholders</b>	<b>Communication channels</b>	<b>Expectations and concerns</b>	<b>Management feedback</b>
Suppliers	<ul style="list-style-type: none"> <li>• Selection assessment</li> <li>• Procurement process</li> <li>• Performance assessment</li> <li>• Regular communication</li> </ul>	<ul style="list-style-type: none"> <li>• Payment schedule</li> <li>• Stable demand</li> <li>• Fair and open tendering</li> <li>• Financial strength</li> </ul>	<ul style="list-style-type: none"> <li>• Maintain open and transparent tendering process, and provide equal competition opportunity to suppliers;</li> <li>• Closely communicate with suppliers in a proactive manner; and</li> <li>• Check on the qualification of suppliers regularly and monitor market supply and demand closely.</li> </ul>
Media, community and the public	<ul style="list-style-type: none"> <li>• Company website</li> <li>• Public relation through emails, phone calls and interviews</li> <li>• Participation in local community activities and volunteering work</li> <li>• Charitable donations</li> </ul>	<ul style="list-style-type: none"> <li>• Environmental protection</li> <li>• Employment and community development</li> <li>• Social contribution</li> <li>• Compliance with laws and regulations</li> </ul>	<ul style="list-style-type: none"> <li>• Actively participate in charity activities and community donation;</li> <li>• Create job opportunities; and</li> <li>• Monitor law and regulation updates, and strictly comply with all regulatory requirements.</li> </ul>

### MATERIALITY ASSESSMENT

The Group conducts materiality assessment on ESG-related topics annually based on the feedback from stakeholders. Factors such as the Group's business strategies, objectives and internal policies, industry standards, legal and regulatory responsibilities, environmental protection, use of resources, employee protection, etc. were considered in order to identify the ESG issues and impacts that are of most concern to the Group's business operations and stakeholders and determine the material ESG issues to be disclosed in the Report.

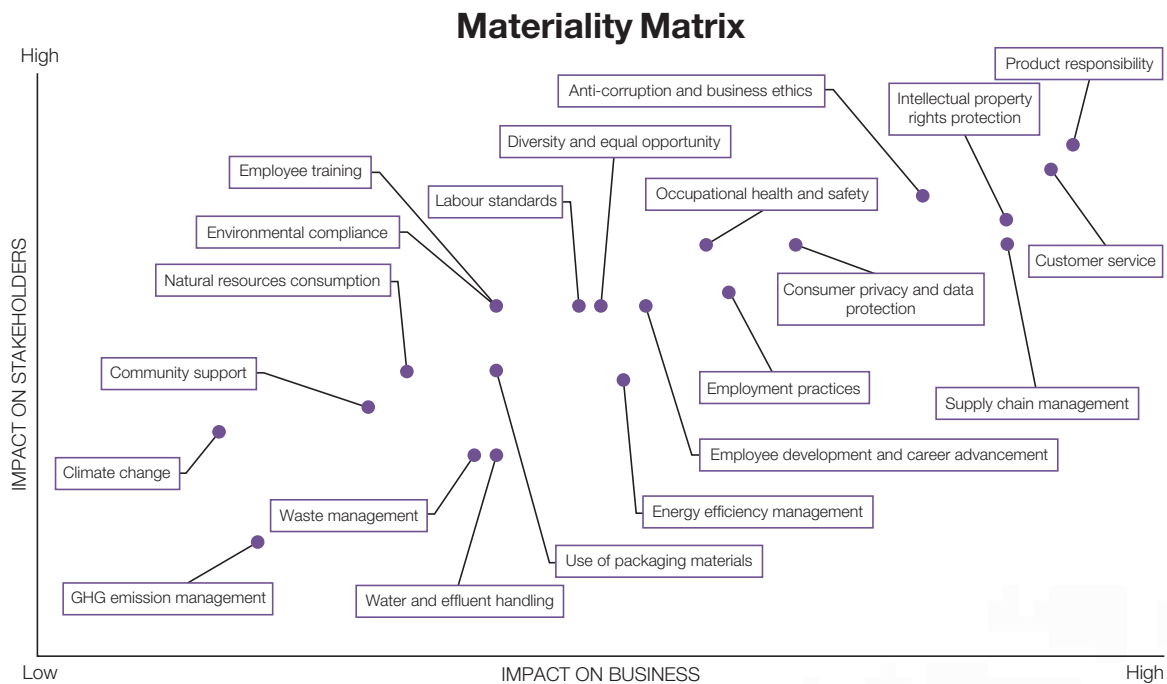
The procedures for the materiality assessment are as follow:

**Step 1: Identification** – With reference to the ESG Reporting Guide, LR 711A and GRI Standards and the issues of concern to industry peers, 21 ESG issues were identified based on their impact on the decision-making of stakeholders and our business operations:

ESG Aspects		No.	ESG Issues	
A. Environmental	A1. Emissions	1	Environmental compliance	
		2	Greenhouse gas (“GHG”) emission management	
		3	Waste management	
	A2. Use of Resources	4	Energy efficiency management	
		5	Water and effluent handling	
		6	Use of packaging materials	
	A3. The Environment and Natural Resources	7	Natural resources consumption	
	A4. Climate Change	8	Climate change	
B. Social	Employment and Labour Practices	B1. Employment	9	Employment practices
			10	Diversity and equal opportunity
		B2. Health and Safety	11	Occupational health and safety
		B3. Development and Training	12	Employee training
			13	Employee development and career advancement
	B4. Labour Standard	14	Labour standards	
	Operating Practices	B5. Supply Chain Management	15	Supply chain management
		B6. Product Responsibility	16	Product responsibility
			17	Customer service
			18	Consumer privacy and data protection
		19	Intellectual property rights protection	
	B7. Anti-corruption	20	Anti-corruption and business ethics	
	Community	B8. Community Investment	21	Community support

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**Step 2: Prioritisation** — To determine the materiality of the ESG issues, we have assessed and scored the relevance or importance of each ESG issue with the distribution of the survey to collect opinions of the relevant key stakeholders on a scale of 1 (the least important) to 6 (the most important). The 21 ESG issues were prioritised and plotted on the following materiality matrix according to their relative degree of importance in order to assess the materiality. Vertical axis of the below materiality matrix shows the result of external assessment (impact on stakeholders), and horizontal axis presents the internal assessment result (impact on business). The ESG issues that fall within top right-hand quadrant are of greatest importance.



**Step 3: Application** — According to the materiality matrix, “Product responsibility”, “Customer service”, “Intellectual property rights protection”, “Supply chain management” and “Anti-corruption and business ethics” were identified as issues of higher importance. The results of this material assessment were used to guide our disclosure alignment, as well as strategic planning and risk management. The Group’s responses to these important issues have been elaborated in more details in the following sections of the Report. Looking forward, the Group will continue to enhance its ESG governance and performance in response to stakeholders’ expectations on the Group.



## A. ENVIRONMENTAL

PC Partner Dongguan's business operations are manufacturing-based, in which significant emissions are mainly related to its electricity consumptions. Despite the inevitable but insignificant environmental impact the PC Partner Dongguan's operations has made to the environment, it actively integrates green protection concepts and implements a series of environmental protection measures into its daily manufacturing operations to achieve the goal of alleviating adverse impacts on the environment. PC Partner Dongguan has spent significant effort in reducing its energy and water consumption, carbon emission and waste disposal, and has taken initiatives to achieve long-term sustainability in business and environment.

### A1. Emissions GRI 2, 3, 305, 306

As PC Partner Dongguan is principally engaged in manufacturing business, there is a certain level of air pollutant, such as nitrogen oxides ("NOx"), sulphur oxides ("SOx") and particulate matter ("PM") generated, as well as an insignificant volume of hazardous waste produced during the manufacturing operations. With the increase in vehicles usage and aging of company-own vehicles during 2024, there was an increase in emission of air pollutants as compared to 2023. The major emissions of PC Partner Dongguan are GHG emissions and solid wastes generated from its daily operations.

#### ***Environmental compliance***

In strict compliance with the laws and regulations, including but not limited to the Environmental Protection Law of the People's Republic of China (《中華人民共和國環境保護法》), the Air Pollution Prevention and Control Law of the People's Republic of China (《中華人民共和國大氣污染防治法》), the Water Pollution Prevention and Control Law of the People's Republic of China (《中華人民共和國水污染防治法》), and the Emission Standard for Air Pollutants from Boilers (《鍋爐大氣污染物排放標準》), PC Partner Dongguan has formulated the GHG Management Guideline (《溫室氣體管理指引》), the Exhaust Gas Control Procedure (《廢氣控制程序》), the Waste Effluent Control Procedure (《廢水廢液控制程序》), the Litter Control Procedure (《廢棄物管理程序》), and the Litter Management Guideline (《廢棄物管理工作指引》) to provide guidance for its staff on managing the emissions and wastes produced from the manufacturing operations. During the Reporting Period, there was no non-compliance regarding emissions that has brought against the Group or PC Partner Dongguan.

#### ***GHG emission management***

Electricity is the key source of energy of PC Partner Dongguan's business and its major source of GHG emissions. This is attributed to the uses of tin furnaces and soldering furnaces, kitchen exhaust systems and generators during the daily operations. Other minor sources of emissions include the paper waste disposed at landfills and the fuel consumed by the business air travels by our employees.

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To show the commitment in managing its emissions, PC Partner Dongguan has made enormous efforts by implementing the following measures to reduce discharges and emissions, and enhance energy efficiency:

Measures for reducing discharges and emissions	Measures for enhancing energy efficiency
<ol style="list-style-type: none"> <li>1. Improving operation schedules to reduce the number of operating hours and hence emissions;</li> <li>2. Streamlining production plans to boost production efficiency and shorten production time;</li> <li>3. Installing emission reduction facilities (e.g. emission filters installed in generators and kitchen, air filters are installed in tin furnaces and soldering furnaces) to cut down emissions;</li> <li>4. Carrying our regular maintenance and repair for the environmental equipment to ensure proper functioning;</li> <li>5. Applying nitrogen welding technology to reduce tin oxidation in order to reduce tin wastage significantly; recasting scrap tin into tin bars (recovery rate: 90% above) for reuse to reduce waste;</li> <li>6. Shortening the kitchen time with better arrangement on cooking; and</li> <li>7. Reducing the number of business air travels and using alternative means of communication by teleconference or video conference to replace meetings and trainings which requires long travelling.</li> </ol>	<ol style="list-style-type: none"> <li>1. Continuously enhancing the usage of production equipment to reduce electricity consumption;</li> <li>2. Continuously enhancing the layout of workshops and production lines according to the capacity needs to improve energy efficiency;</li> <li>3. Enhancing modification and maintenance of equipment with heavy energy consumption, such as air conditioners and air compressors, while setting temperature limit for use of air-conditioner;</li> <li>4. Retiring of old machinery and equipment and replace by new equipment with a great energy efficiency; and</li> <li>5. Pay attention to electricity saving for machinery and equipment not in use in the process of manufacturing.</li> </ol>

During the Reporting Period, PC Partner Dongguan's total GHG emissions per million HK\$ of cost of production output increased by 5.44% from 1.4455 tonnes of CO<sub>2</sub> per million HK\$ of cost of production output in 2023 to 1.5241 tonnes of CO<sub>2</sub> per million HK\$ of cost of production output in 2024, attributing to change in data collection methodology and increase in business travel by air during 2024.

Meanwhile, PC Partner Dongguan's atmospheric emissions from tin furnaces, soldering furnaces and kitchens successfully passed the annual compliance tests undertaken by the third-party professional organisations on the standards in China e.g. Emission Limits of Air Pollutants (DB44/27-2001), Integrated Emission Standard of Air Pollutants (GB16297-1996), and Emission Standard of Cooking Fume (GB18483-2001).

In 2023, PC Partner Dongguan has set a target for 2024 to reduce or maintain GHG emissions per million HK\$ of cost of production using 2023 as the baseline year. The Group did not achieve this target mainly due to change in data collection methodology and increase in business travel by air during 2024, leading to an increase in GHG emissions. The Group will continue to aim to maintain or reduce GHG emissions (Scope 1 and 2) per million HK\$ of cost of production output by 1% for the financial year ended 31 December 2025 ("2025") using 2024 as the baseline year. Looking forward, PC Partner Dongguan will continue to implement necessary measures to reduce the GHG emissions.

## **Waste management**

### *Non-hazardous waste*

Waste paper and waste plastic are PC Partner Dongguan's major sources of non-hazardous waste, which are often produced during its production process and from its household garbage. Employees' daily activities also generate a small amount of non-hazardous domestic wastewater. Guided by our Litter Control Procedure (《廢棄物管理程序》) and Litter Management Guideline (《廢棄物管理工作指引》), non-hazardous waste generated from the production process is sorted and sold to respective recyclers, and any improper disposal of recyclable and reusable non-hazardous waste is strictly prohibited. Household garbage is brought to a central collection point and transported to municipal refuse treatment organisations for further processing. PC Partner Dongguan has also made considerable efforts in controlling the consumption and production of non-hazardous waste by implementing the measures below:

- Employees are reminded to adopt two-sided printing, reuse single-side used paper, adopt electronic means of communications (such as email, mobile and website) and use e-version of documents;
- Recyclable and reusable waste is collected and transported to green service providers for recycling and reuse;
- Waste paper and waste plastic that cannot be recycled directly are sold to respective recyclers for processing into reusable materials;

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- Household solid waste is collected and transported to municipal environmental service providers for neutralisation treatment; and
- Household wastewater is discharged to the municipal sewer system for treatment and tested every year to ensure compliance with discharge standards.

During the Reporting Period, PC Partner Dongguan produced 0.0300 tonnes of non-hazardous waste per million HK\$ of cost of production output, representing a significant increase as compared to 2023 due to change in data collection methodology. The wastewater generated from cleansing was collected and transported to qualified service provider for neutralisation treatment. Besides, the sewage treatment facilities at PC Partner Dongguan have been implemented to enhance wastewater management, allowing for its purification and subsequent reuse.

In 2023, PC Partner Dongguan has set a target for 2024 to reduce or maintain non-hazardous waste produced per million HK\$ of cost of production output using 2023 as the baseline year. The Group did not achieve this target mainly due to change in data collection methodology in 2024, leading to a higher generation of non-hazardous waste. The Group will continue to aim to maintain or reduce non-hazardous waste produced per million HK\$ of cost of production output by 1% for 2025 using 2024 as the baseline year.

### *Hazardous waste*

Except for non-hazardous waste, the manufacturing process of PC Partner Dongguan also generates hazardous waste, including the activated carbon, PCB trims and other waste materials associated with the industrial wastewater treatment process. A tracking and treatment process was established by PC Partner Dongguan to handle the hazardous waste, all of which is delivered to green service providers for neutralisation treatment in accordance with laws and regulations in China. Apart from verifying the qualifications of the green service providers, audits were also performed to ensure they meet the selection criteria, and continue working towards the target to minimise and ultimately eliminate all waste.

During the Reporting Period, PC Partner Dongguan generated 0.0058 tonnes of hazardous waste per million HK\$ of cost of production output. In 2023, PC Partner Dongguan has set a target for 2024 to reduce or maintain hazardous waste produced per million HK\$ of cost of production output using 2023 as the baseline year. The Group did not achieve this target due to enhanced air pollutant treatment with more activated carbon in 2024. The Group will continue to aim to maintain or reduce hazardous waste produced per million HK\$ of cost of production output by 1% for 2025 using 2024 as the baseline year.

*General waste reduction measures*

In addition to the above measures specifically for non-hazardous waste and hazardous waste, PC Partner Dongguan has also implemented the general waste reduction measures for both non-hazardous waste and hazardous waste, including:

- Continuously reducing waste through the improvement of production techniques. For example, introducing cleaning-free technique to minimise the use of chemicals, and using nitrogen welding technology to reduce tin waste;
- Using improved techniques and pollution-free chemicals to replace heavy-polluting ones for waste reduction;
- Adopting simple packaging on packaging design with less raw materials and reduced packaging waste for finished products;
- Promoting office automation operations or working environments through the development of various office automation software to reduce the use of paper;
- Providing trainings to employees to increase their environmental awareness. For example, staff are encouraged to use less disposable goods and containers; and
- Undertaking management initiatives to encourage the reduction in water use so as to reduce the amount of household wastewater.

**A2. Use of Resources GRI 2, 3, 301, 302, 303**

PC Partner Dongguan strives to “reduce consumption, optimise efficiency and protect the environment”. It proactively responds to the call for saving energy and reducing emission by the state and complies with relevant laws and regulations, including but not limited to Energy Conservation Law of the People’s Republic of China (《中華人民共和國節約能源法》) and Clean Production Promotion Law of the People’s Republic of China (《中華人民共和國清潔生產促進法》). In response to these laws and regulations, PC Partner Dongguan has formulated the Energy Management Procedure (《能源管理程序》) to provide guidance to optimise the use of resources. PC Partner Dongguan actively encourages saving resources and energy and cultivates a green office concept among employees. Furthermore, PC Partner Dongguan reviews and assesses the efficiency, effectiveness and result of its energy management system over its production process from time to time to help strike a good balance between environmental protection and business growth.

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### ***Energy efficiency management***

PC Partner Dongguan's direct energy consumption is mainly from the use of natural gas and petrol by canteens and company vehicles respectively, while indirect energy consumption during daily operations is mainly from purchased electricity. PC Partner Dongguan takes a series of energy-saving measures to achieve efficient use of resources, such as using solar panel for electricity in factory dormitory, investigating the use of electricity of each premise and activity to optimise the use of electricity through upgrades and better scheduling of production, lighting, air-conditioning and so forth.

During the Reporting Period, PC Partner Dongguan consumed 2,338.59 kWh of energy per million HK\$ of cost of production output, representing a decrease of 8.52% as compared to 2023 mainly attributable to the increase in the cost of production output in 2024.

In 2023, PC Partner Dongguan has set a target for 2024 to reduce or maintain energy consumption per million HK\$ of cost of production output using 2023 as the baseline year. The Group achieved this target mainly due to the increase in the cost of production output during 2024, leading to a decrease in the intensity of total energy consumption. In 2025, the Group will continue to aim to maintain or reduce energy consumption per million HK\$ of cost of production output by 1% using 2024 as the baseline year. PC Partner Dongguan will continue to take various energy saving and optimisation measures as mentioned in Aspect A1 above such as reviewing the electricity using practice of employees in its premise and activity, advocating the employees to save energy, and replacing the aged manufacturing equipment with energy efficient equipment, in an effort to further reduce and optimise energy consumption in the future years.

### ***Water and effluent handling***

Owing to the business and operation nature, water is rarely being used for production of products in the manufacturing operations. Meanwhile, it is mainly used by employees on their daily living activities in the premises which comes from local municipal water supply. Therefore, the water policy focuses on encouraging the employees to save water through setting water consumption target for each premise, and keep upgrading the facilities to reduce the water wastage and consumption. As the water consumption was relatively low, and the local municipal water supply was stable, no issue was noted in terms of sourcing water in 2024.

To achieve the water consumption target, PC Partner Dongguan formulated comprehensive yearly water efficiency initiatives, such as improving water consumption facilities and reusing the water for cooling down the air-conditioners in the premises. Such initiatives improve water efficiency principally through better water-saving management and water consumption facilities. During the Reporting Period, PC Partner Dongguan consumed 21.3515 cubic metres of water per million HK\$ of cost of production output, representing a decrease of 14.94% as compared to 2023.

With the implementation of sewage treatment facilities, PC Partner Dongguan has been able to reuse water on its premises. In 2023, PC Partner Dongguan has set a target for 2024 to reduce or maintain water consumption per million HK\$ of cost of production output using 2023 as the baseline year. The Group achieved this target. The Group will continue to aim to maintain or reduce water consumption per million HK\$ of cost of production output by 1% for 2025 using 2024 as the baseline year. Looking forward, it will continue to dedicate resources to improve the water consumption efficiency as one of the sustainable growth targets.

***Use of packaging materials***

PC Partner Dongguan uses various kinds of packaging materials and components in its production process. Designers consider environmental friendliness when designing the packaging in order to minimise the use of materials as long as the packaging serves its purpose, and putting the best efforts to choose recyclable or environmentally friendly materials to reduce the impact on the environment. Materials have been chosen carefully since all materials used to conform with all relevant laws and regulations and customers’ requirements, such as the Restriction of Hazardous Substances (“RoHS”) directive and the Registration, Evaluation, Authorisation and Restriction of Chemicals (“REACH”) regulations, in order to reduce the impact to the environment.

During the Reporting Period, 0.1439 tonnes of packaging material per million HK\$ of cost of production output were used for finished goods, representing a decrease of 26.17% as compared to 2023 due to different types of packaging materials used in 2024.

**A3. The Environment and Natural Resources GRI 2, 3, 303, 305, 306**

***Natural resources consumption***

As disclosed above, the environmental impacts brought by PC Partner Dongguan include but are not limited to the emissions of GHG associated with business air travels, usage of electricity and the consumption of paper during its office operations, thus PC Partner Dongguan’s impacts on the environment and natural resources are limited. PC Partner Dongguan will continue to assess the environmental risks of its business, review its environmental practices, adopt more resource-saving and environmentally friendly measures to minimise its impacts on the natural environment as well as to comply with the laws and regulations applicable to PC Partner Dongguan’s emissions and use of resources. Policies such as the GHG Management Guideline (《溫室氣體排放管理指引》), the Exhaust Gas Control Procedure (《廢氣控制程序》), the Waste Effluent Control Procedure (《廢水廢液控制程序》), the Litter Control Procedure (《廢棄物管理程序》), the Litter Management Guideline (《廢棄物管理工作指引》) and the Energy Management Procedure (《能源管理程序》) were formulated to ensure that PC Partner Dongguan’s impacts on the natural environment and resources can be minimised.

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PC Partner Dongguan has taken actions to minimise reliance on natural resources such as oil and natural gas and place more reliance on environmental friendly energy such as solar energy, by setting up roof-top solar panels to generate heat for hot water consumption in the factory dormitory. PC Partner Dongguan keeps reducing paper consumption in daily business and operation by upgrading the office automation system to reduce paper consumption. PC Partner Dongguan has started to adopt more environmentally friendly packaging materials with less paper applied on finished products packaging of the brand products. Packaging has been redesigned for a more compact size in order to consume less paper and plastic. All these actions to reduce consumption of natural resources have been embedded in the daily business and operation.

### **A4. Climate Change GRI 2, 3, 201**

The Group acknowledges the recommendations regarding the disclosure of climate-related financial information of the TCFD and SGX-ST's requirement on climate risk disclosure. The Group understands the importance of developing a strong strategy and risk management framework that sets the foundation for its climate resilience. We assessed the impact of key climate-related risks and disclosed the adopted strategies under four overarching elements, including governance, strategy, risk management and metric and targets. The Group will integrate climate-related risks into internal management processes in the future and continue to strengthen its disclosure with reference to the TCFD.

#### ***Governance***

The Board oversees and directs the implementation of sustainability-related initiatives across different business departments, and reviews climate-related disclosure and its actions to enhance climate resilience. The ESG Working Team monitors and oversees progress on climate-related risks and opportunities that meet the expectations of the shareholders, and reviews significant issues raised. The ESG Working Team will also report to and make recommendations to the Board, where appropriate, regarding the material sustainability issues, including but not limited to climate-related matters.

#### ***Strategy***

##### *Physical risks*

Climate change is gradually being concerned as it not only rises average temperatures but also extreme weather events, such as strong typhoons and floods, which may interrupt the water and electricity supplies, damage the Group's properties, as well as threaten the safety of its employees. This may cause interruption to the normal business operations and thus lead to higher operating cost of the Group. Climate change may also shift wildlife populations and habitats, cause a rise in sea levels, and lead to a range of other impacts. The climate crisis is undeniable and GHG, which trapped heat on earth and caused global warming, could be one of the major contributors to climate change.

As a mitigation, insurance plans are in place to safeguard PC Partner Dongguan's employees and assets. PC Partner Dongguan and its employees will continue their commitment to mitigating the effects of climate change by further reducing the GHG emission and power consumption in daily business and operation.



### *Transition risks*

In the PRC government's 14th Five-Year Plan, it has issued an action plan for the country to peak carbon emissions before 2030, in which it restated the country's climate goals for 2025 and 2030. The regulation namely Interim Regulation on the Administration of Carbon Emission Trading (《碳排放權交易管理暫行條例》) was also launched by the PRC government with effective from May 2024, aiming to promote green and low-carbon development and encourage more GHG emissions reductions. Although PC Partner Dongguan has not received any instruction from the government on these matters, there is possibility that the government would place instructions or restrictions on GHG emission in the near future. Moreover, it is expected that policies and regulations of the SEHK and SGX-ST related to climate change will be stricter. If PC Partner Dongguan's existing compliance procedures and business operations could not fully comply with the new legal and regulatory requirements, it might incur additional compliance costs and adversely affect the reputation of the Group.

In response to the policy and legal risks, as well as the reputation risks, PC Partner Dongguan regularly monitors existing and emerging trends, policies and regulations that are relevant to climate to avoid cost increments, non-compliance fines or reputational risks due to delayed response. It will explore more comprehensive solutions for energy saving and use of resources, to be in line with the national development of energy policies. When and where necessary, the top management will be alerted, and compliance advisory services will be obtained. In order to enhance resilience to climate-related risks, PC Partner Dongguan will continue to assess the effectiveness of its actions to incorporate climate change into its development plans.

### ***Risk management***

The Board is responsible for risk governance and ensures that the management of the Group maintains a comprehensive system of risk management. In 2024, the Group conducted a climate risk assessment to identify and address potential climate-related risks. The ESG Working Team completes the questionnaire, evaluates the risks, and revises and approves the disclosure of estimated climate risks and impacts. With the aim of managing and mitigate the identified risks, the Group regularly monitors existing and emerging trends, policies and regulations related to climate change, and reminds the management of the Group when necessary to avoid violations or reputation risks due to delayed response. In addition, the Group aims to reduce GHG and carbon emissions to contribute to global efforts to mitigate climate change. The Group will continue to monitor and review developments to relevant standards and fine-tune its management framework to ensure the process of identification, assessment and management of climate-related issues are integrated into the Group's risk management system.

### ***Metrics and targets***

The Group acknowledges that its operations contribute to GHG emissions and understands the importance of reducing these emissions as a critical priority. Therefore, the Group has identified GHG emissions as a key metric into our strategic planning and risk management processes. The Group has measured the direct (Scope 1), energy indirect (Scope 2) GHG emissions and other indirect GHG Emissions (Scope 3) in this Report. Please refer to the section "Emissions" above for the full disclosure of GHG emissions in 2024.

## Environmental, Social and Governance Report

### B. SOCIAL

#### B1. Employment GRI 2, 3, 401, 405, 406

##### ***Employment practices***

The Group recognises that its success depends on the contribution and performance of every employee, therefore, the Group pays attention to the diversified composition of employees and cares about the employees' career development. In accordance with the Employment Ordinance of Hong Kong, the Labor Law of the People's Republic of China (《中華人民共和國勞動法》), the Labor Contract Law of the People's Republic of China (《中華人民共和國勞動合同法》) and the Social Insurance Law of the People's Republic of China (《中華人民共和國社會保險法》), the Group has formulated the human resources policy and employee handbook to regulate the recruitment process and standards, promotion system and termination procedures to ensure all employees are treated as equals and discriminated treatments based on gender, age, ethnicity or religion are opposed. The company also conducts labour risk assessments and implements corresponding measures to mitigate these risks and consider various aspects, including but not limited to labor recruitment, working hours and rest, wages, and benefits. These efforts are aimed at safeguarding the well-being of the employees.

As of 31 December 2024, the total number of employees of the Group reached 2,536 (2023: 2,490) where 171, 2,154 and 211 employees were situated in Hong Kong, PRC and rest of the world respectively.

##### ***Recruitment, promotion and dismissal***

The Group rationalises its recruitment requirements based on the development needs of its strategic businesses. Its recruitment procedures are standardised to specify selection criteria and job qualifications of each position, which specifically request the integrity, academic achievements, expertise and relevant experience for the respective positions and potential for further development. Interview assessment criteria have also been developed based on different levels so as to ensure all candidates are treated fairly.

The Group has also set up a sound appraisal system to appropriately remunerate and recognise the efforts devoted by performing staffs. Remuneration packages are reviewed annually and adjusted with reference to the trends of labour market in different countries and staff individual appraisal review. Based on standardised rating guidelines, the management of the Group conducts regular appraisal with employees individually with reciprocal discussion on expectation and results about the performance. The remuneration increment reflects each employee appraisal result respectively with reference to the market standard. Promotion reviews are conducted upon performance appraisal by management on a regular basis.

To achieve and maintain standards of conduct and ensure consistent and fair treatment, the Group highlights education and takes punishment as a complementary measure to employees who are not discipline. Formal verbal warnings would be given for unsatisfactory performance or breach of company rules and improvement is expected to occur in a specified period of time. If a further offence occurs, a formal written warning would be issued, which specifies the reason of warning and improvement required. In cases of serious misconduct or recurring failure to meet the standards of performance, prior notices or payment in lieu of notice would be given to the employees involved concerning the termination of their employment contracts.

### ***Working hours and rest periods, compensation, benefits and welfare***

The Group encourages employees to maintain work-life balance and ensure employees adequate rest and maintain their well-being and health, therefore, the Group allocates its employees' responsibilities properly so that they can fulfil their duties within pre-defined working hours. The manufacturing plant in the PRC also runs on a shift system approved by local labour department, so that the working hours of labour can be arranged flexibly based on the work needed. When overtime work is needed, employees are provided with compensatory rest or overtime pay in accordance with the local laws and regulations, including the Minimum Wage Ordinance and Employment Ordinance of Hong Kong, and the Regulation on Paid Annual Leave for Employees (《職工帶薪年休假條例》). Regulations on Wage Calculation and Benefits (《工資計算與福利規定》) as adopted by the Group also outlines the employee benefits and holiday entitlements, serving as a channel for employees to understand wage calculations and the benefits offered by the Group.

Apart from the statutory welfare and holidays, maternity or paternity leave and annual leave the Group offers to its employees in accordance with the Employee Handbook and the relevant local laws and regulations, the Group's employees are also entitled to a comprehensive set of medical insurance benefits together with compassionate leave. Besides, the Group makes various compensation and social insurance contributions for its employees in accordance with the Employees' Compensation Ordinance and Mandatory Provident Fund Scheme Ordinance of Hong Kong, and the Social Insurance Law of the People's Republic of China (《中華人民共和國社會保險法》). Employees can also enjoy employee purchase discounts for the Company's products, and a comprehensive set of insurance benefit, including medical, employee compensation, business travel and personal accident insurance.

To strengthen the linkage between remuneration and performance and to ensure the employees' remuneration grows with the Group's performance, the Group offers discretionary annual allowances or year-end with an aim to recognise and reward eligible employees for their excellent performance and contributions for the year. The Group also grants share option so that outstanding employees may have chance to be awarded with shares of the Group to share the growth of the Group.

## Environmental, Social and Governance Report

### ***Diversity and equal opportunity***

The Group advocates diversity among employees and complies with applicable ordinances in Hong Kong and the PRC regarding equal employment opportunities including the discrimination ordinances of Hong Kong, the Hong Kong Bill of Rights Ordinance, and the Employment Promotion Law of the People's Republic of China (《中華人民共和國就業促進法》) to ensure discriminations against employees owing to their race, colour, religion, marital status, national origin, sex, physical disability or age are prohibited. The Group has policies in place to eliminate any discrimination in the workplace as well as governing the recruitment process to ensure equal employment, and strive to aid employees who are disadvantaged in competition to enjoy alternative development opportunities. As stipulated in the Group's Employee Handbook, harassment or any form of conduct that may cause employees embarrassed or uncomfortable at work are strictly prohibited. During the Reporting Period, there was no incident reported from staff related to workplace discriminations.

### ***Employees communication***

The Group places emphasis on communication with employees and their feedback. To ensure a smooth channel for employee complaints, PC Partner Dongguan has established the Regulations for Grievances, Complaints, and the Prevention of Retaliation (《申訴、投訴及杜絕打擊報復規定》). These regulations are designed to guide internal employees in utilising internal complaint mechanisms in a reasonable and effective manner and to regulate the handling of internal employee complaints. The Group values open communication with employees and actively encourages them to provide feedback and raise concerns through appropriate channels. By establishing a framework for addressing complaints and preventing retaliation, it aims to create a supportive and inclusive work environment where employees feel comfortable expressing their opinions and reporting any issues they may encounter.

## **B2. Health and Safety GRI 2, 3, 403**

### ***Occupational health and safety***

The Group cares about the well-being of its employees and considers occupational health and safety as the its utmost priority for successful corporate operation. The Group fully abides by the Occupational Safety and Health Ordinance of Hong Kong, the Production Safety Law of the People's Republic of China (《中華人民共和國安全生產法》), the Fire Control Law of the People's Republic of China (《中華人民共和國消防法》), the Regulation on Work-Related Injury Insurance (《工傷保險條例》), the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases (《中華人民共和國職業病防治法》) and the Regulations on the Reporting, Investigation and Disposition of Work Safety Accidents (《生產安全事故報告和調查處理條例》), and has fulfilled the requirements of the Responsible Business Alliance ("RBA") (《負責任商業聯盟》) standards in PRC on top of the local labour laws and regulations. In the manufacturing plant, annual internal audit would be conducted on occupational safety, hygiene, labour interests, ethics and other social responsibilities in accordance with the requirements of the ISO45001 and RBA standards.

The Group has put in place the occupational health and safety policy and procedures, which are certified by ISO45001 to provide guidance on handling accidents, work injuries, fire evacuations and emergencies. Employees are expected to exercise reasonable care and attention and avoid taking any undue risk that might lead to an accident or injury. Any work injury or accident cases would be investigated, and improvement measures would be implemented in order to prevent future occurrences. The Group has also implemented assessment procedures in terms of occupational hygiene, safety, labour rights and ethical risks to assure that such risks are well identified and mitigated. Besides, safety leaflets are always available in the offices to provide employees information and advice on occupational safety. In order to align with the requirements of the ISO45001 and RBA standards, the Group strived to integrate the requirements of the ISO45001 and RBA standards into the current health and safety policies. The Group continues to evaluate the compliance level to ensure that business operations and activities meet the requirements of all relevant laws, regulations and standards, and to assure a consistent implementation of all health and safety policies with clear guidelines and procedures, division of responsibilities and broad staff training. The Group will update policies, practices, training materials and internal audit documents and tools in the related areas in an ongoing basis.

In the past three years including the Reporting Period, the Group achieved zero work-related fatalities, and the work-related fatality rate is 0%. However, 5 work-related injuries with 463 lost days due to work-related injuries were recorded during the Reporting Period (2023: 5 work-related injuries with 325 lost days).

### **B3. Development and Training GRI 2, 3, 404**

#### ***Employee training***

To cope with PC Partner Dongguan's pace of growth, PC Partner Dongguan has formulated the Training Policy and continued to conduct various internal trainings for its employees which enables the employees to attain the necessary skills and knowledge, flexibly and quickly adapt to the ever-changing environment and achieve career development. A decentralised approach is adopted in managing the training and development programs to meet the needs of employees in PC Partner Dongguan. For example, trainings on quality and occupational safety and health are provided to quality management officers and technicians. PC Partner Dongguan also continued to roll out an internal education certification project targeting at frontline staff in 2024 to increase their comprehensive knowledge in factory management and expertise, thereby facilitating their career development. After years of efforts, an effective staff development and training programme has been established and is well-received by staff. Besides, new employees are also required to attend an introduction training session in order to gain a certain understanding of the company policies, procedures and operating systems.

During the Reporting Period, PC Partner Dongguan organised several training events (excluded the induction training for new employees). Approximately 82.45% of the employees in PC Partner Dongguan have been provided with training and an average of approximately 12.68 hours of training have been completed by each employee. PC Partner Dongguan will continuously invest resources in providing various types of training to its employees in order to improve their professional competencies.

## Environmental, Social and Governance Report

### ***Employee development and career advancement***

PC Partner Dongguan offers financial support to employees to encourage them to participate external training programme, such as cultural and technical certification programmes that will support their career aspirations in their leisure time, and they have obtained their certifications through such support. The conditions are also specified under the Policy on External Training and Subsidy (《培訓及進修資助政策(外)》). PC Partner Dongguan also ensures the effective communication regarding essential RBA-related knowledge to employees, as specified under the RBA Training Management Procedure (《RBA培訓管理程序》).

### **B4. Labour Standards GRI 2, 3, 407, 408, 409**

The Group places great emphasis on fairness and strictly prohibits child and forced labour in the Group in accordance with the applicable laws and regulations such as the Employment Ordinance of Hong Kong, the Labor Law of the People's Republic of China (《中華人民共和國勞動法》), the Labor Contract Law of the People's Republic of China (《中華人民共和國勞動合同法》), the Law of the People's Republic of China on the Protection of the Minors (《中華人民共和國未成年人保護法》) and the Provisions on the Prohibition of Using Child Labour (《禁止使用童工規定》). In compliance with these laws and regulations, the Group's Employee Handbook requires the Human Resources and Administration Department to verify the identification of job seekers during the recruitment process to ensure the authenticity of the documents and that they have reached the legal working age.

To avoid forced labour, the Group also set out provisions in the Employee Handbook on working hours, overtime work arrangements, leaves entitlement and remuneration policies. Relevant guidelines are also expressly stipulated in the RBA Work Instruction (《RBA工作指引》) such as the Regulations on Recruitment Process and Freedom of Choice of Employment (《招聘流程及自由擇業規定》) of PC Partner Dongguan in order to safeguard freedom of choice of occupation by standardising the recruitment process. Meanwhile, in order to protect the physical and mental health of children and regulate the recruitment process, PC Partner Dongguan has also established the Regulations for the Management and Control of Child Labour and Underage Workers (《童工和未成年工管理控制規定》), outlining the procedures related to recruitment and relevant measures taken when violations are discovered.

Besides, whistle-blowing channels are in place to allow employees to give comments and express feelings about their work or any abnormality in workplaces, such as child or forced labour. The Group will terminate the employment contract with child labour right away in case discovered, then a detailed review of the recruitment procedures will be conducted to avoid wrongful recruitment of child labour in future. The Group respects employees, ensures labour interests are protected, and prohibits any forced labour practice. The Group will investigate any discovered forced labour case and take corrective action to protect the best interests of employees in accordance with laws and regulations.

### ***Respect for human rights***

In addition to local legal compliance, the Group respects internationally recognised human rights relevant to its operations and requires its business partners and suppliers to do the same. The Group's commitment to upholding human rights is integrated in the RBA Work Instruction (《RBA工作指引》). Various channels are in place for employees to express comments or grievances relating to non-conformance with the prevailing management system, behaviour that may be detrimental to their personal interest or that of the Group. To address the grievances, standardised grievance mechanism and procedures are clearly outlined as remediation of the negative impacts. Under the policy, while valid complaints will be duly dealt with, the identity of the complainant is kept confidential in order to prevent revenge.

Every employee is entitled to the freedom of assembly and right of collective bargaining without the Group' interference, irrespective of his or her ethnicity, sex, position, religious belief, education background, age and so on. They are allowed to organise and join labour unions and will not be punished or discriminated against for joining labour unions, such as being rejected for employment, being threatened with dismissal, being restricted in promotion or pay raise, being forced to work overtime excessively, or being re-designated to an inferior position. During the Reporting Period, the Group was not aware of any violation or jeopardy of employee's rights to exercise freedom of association or collective bargaining.

Moreover, the responsibilities of a company should not be constrained within its own operations. Due diligence on human rights is conducted in management of supply chain risks. Further details are set out in the section headed "Supply chain risk management" in Aspect B5.

### **B5. Supply Chain Management GRI 2, 3, 308, 414**

The Group strictly controls the fairness of the process of selecting suppliers and promotes standardisation of procurement to ensure a transparent and fair procurement process. Thus, a rigorous set of supplier selection criteria and procurement procedures has been established to select vendors that uphold the highest quality in order to minimise impacts on the environment and society. The Group also follows the industrial requirements closely to ensure that all of the materials and components are fully complied with RoHS directive and REACH regulations.

During the Reporting Period, the Group worked with 558 suppliers in total, including distributors and contractors, around the world, all of which were engaged where the supplier engagement practices are implemented.

## Environmental, Social and Governance Report

### ***Selection and assessment***

The Group performs strict selection and assessment procedures in accordance with its procurement policies such as Supplier Management Procedures (《供應商管理程序》) before engaging in business with its suppliers and service providers, such as requiring suppliers to provide certification, documents and samples for laboratory testing to prove of the compliance with RoHS directive and REACH regulations. In addition to those aforementioned as well as financial and quality aspects, suppliers' and service providers' attitude towards the environment and society will also be a part of the assessment criteria. Qualified suppliers would be listed in the Approved Vendor List monitored by the Vendor Qualification Committee. For purchasing direct and indirect materials, a Control Procedure for Procurement Documents (《採購單據控制程序》) has been particularly formulated in order to provide guidance on the control and approval of procurement documents.

### ***Supply chain risk management***

Due diligence assessment procedures are conducted on site or in written form for the environmental and social matters include but are not limit to environment protection, occupational health and safety, labour interests, human rights and ethics. During the Reporting Period, on-site inspections have been carried out on 58 suppliers and 22 suppliers with environmental and social impact assessments respectively. The Group does not consider suppliers or service providers who have been in bribery cases or have incurred material safety or environmental incidents. The Group also conducts periodic reviews on the performance of its suppliers and service providers with the objective of better control and assurance on its products quality. Sampling inspections are performed to ensure the quality of materials. Follow-up actions will be taken accordingly when necessary.

### ***Promoting environmentally preferable products***

To ensure that the Group's products and services meet environmentally friendly requirements, IECQ QC080000 Hazardous Substance Process Management System has been established and implemented through the production processes. The Group also engages a third-party agency to conduct annual internal audit to assess the ongoing effectiveness of such management system. In addition, the Group has been committed to pursuing the ISO14001 environmental management system as well as the OHSAS18001 occupational health and safety management system. Suppliers have been notified of the requirements in terms of environmental protection, safety and health issues that they are expected to be aligned with. The Group will continue to strengthen its communication and cooperation with the suppliers and service providers in order to maintain a long-term strategic relationship and promote sustainable development of the industry chain.

To ensure that the suppliers fulfil the Group's environmental and social responsibility requirements and are in line with the Group's sustainable development, the Group also offers relevant guidance and communicates with suppliers to let them understand the Group's expectations regarding environmental impact reduction and compliance with regulations and other relevant requirements and requires suppliers to give written undertakings to comply with the Group's social responsibility policies.



**B6. Product Responsibility GRI 2, 3, 416, 417, 418**

Comprehensive product safety and quality management mechanism is in place, covering quality management and control, customer services, data confidentiality and customer privacy, and research and innovation, with an aim to ensure continuous improvement in the Group's product quality and service standard and establishing a reliable image to earn the long-term trust of customers on the Group's brands.

***Quality control***

The Group understands that the high level of standard of product quality and services must be adhered to maintain long-term customer relationship and earn customers' trust. For this reason, the Group strictly controls the quality of products, and keeps an eye on the impact of products to consumers. To safeguard consumers against any possible safety hazard during the use of products, the Group makes sure that these products are safe for use through various safety and reliability tests.

The Group has established a certified quality management system in accordance with the requirements of ISO9001 to regulate the quality management process of production, research and development, strictly control the quality and safety of its products and ensure that customers can use its products with concern. Under the quality management system, the Group carries out quality tests on the products and raw materials in accordance with industry standards and monitors key parameters of the process to ensure its stability and thus safeguard its quality. Engineering and purchasing teams co-operate with suppliers to obtain comprehensive information of each material and component. Such information allows the team to ensure whether the materials contain the relevant prohibited substances that affect the environment and the health of consumers. The Group requests the suppliers to provide laboratory report of materials issued by third-party laboratories and gives warranty to confirm that the materials does not contain restricted substances.

***Product recall and return***

As guided by the Group's Product Recall Procedures (《客戶退貨處理程序》), in case any product on sale in the market is found to be substandard and has potential safety hazard, the management will take immediate action to initiate recall. The Group has also adopted a product return policy and promises consumers to exchange defective products after sale and provide after sale repair service. In 2024, none of the products has been returned by customers or subject to recalls for safety and health reasons. 814 pieces of products were subject to recall due to general defect and have been returned to customers after repairments.

## Environmental, Social and Governance Report

### ***Customer service***

The Group strictly follows its Customer Complaint Handling Policy (《顧客投訴處理程序》) to handle after sale product servicing requests on a daily basis and has setup in-house regional or countrywide service centres and 24-hour outsourced service centres to respond to the technical questions and product return requests in case there are quality issues of the products sold under own brands. For Original Design Manufacturer/Original Equipment Manufacturer (“ODM/OEM”) products, the Group has teams in the manufacturing plant and in-house sales coordinators to take care of customer requests directly. The above measures ensure the complaints will be investigated and handled with due care. Employees and outsourced staff are well trained to handle client complaints in a prompt and courteous manner. During the Reporting Period, the Group received 4 complaints related to products or services which have all been duly handled in writing with the “Eight-Discipline Corrective/Preventive Action Report”. During the Reporting Period the Group did not identify any incident of non-compliance with laws and regulations concerning the provision and use of products or services in relation to the Group.

### ***Customer privacy and data protection***

The Group’s Regulation on Confidentiality and Protection of Intellectual Property Rights (《保密及保護知識產權規定》) requires all the employees to protect clients’ information in a professional and ethical manner in order to preserve the integrity of the Group’s relationships with clients and comply with relevant laws and regulation such as the Personal Data (Privacy) Ordinance of Hong Kong, the Patent Law of the People’s Republic of China (《中華人民共和國專利法》), the Trademark Law of the People’s Republic of China (《中華人民共和國商標法》), the Copyright Law of the People’s Republic of China (《中華人民共和國著作權法》), and the Anti-Unfair Competition Law of the People’s Republic of China (《中華人民共和國反不正當競爭法》). Confidential information that are subject to disclosure requirements according to the applicable laws and regulations shall be exchanged internally and exclusively on a “need-to-know” basis. Relevant rules and regulations are also specified in the Business Principles (《商業原則》) requiring employees to observe confidentiality and prevent abuse of data.

Employees are required to participate in trainings in relation to the privacy policy and enter into a privacy agreement upon joining the Group to safeguard the Group’s confidential information. The Group classifies confidential information and manages such information according to the respective classification. The Group arranges internal audit of the implementation of these duties each year to ensure the effective execution of the relevant privacy requirements.

During the Reporting Period, there were no complaints received concerning breaches of customer privacy and loss of data.

### ***Intellectual property rights protection***

The Group respects all intellectual property rights and actively encourages research and innovation. Any plagiarism, violation of intellectual property rights, piracy of any third parties know-how and designs in the design and development are strictly prohibited as stated in the Group's intellectual property policy.

The Group is also committed to protecting its own intellectual properties. Any inventions used or created by employees while carrying out their duties or using the Group's resources to invent, innovate, design, compose or create shall be deemed as intellectual properties of the Group. All staff of the Group shall report their inventions, innovations, designs, compositions or other creations to the Group for a decision on whether to apply for patents or copyrights. The staff are obligated to surrender all files, drafts, designs and other information on their creations to the Group and assist the Group to apply for patents or copyrights for their creations. The Group implements a project management system for the sake to enhance the security of engineering designs on both the ODM/OEM projects and the projects for brand business sector. Data and information would only be able to access with proper authorisation engineering personnel who have assigned to work on the particular projects.

## **B7. Anti-corruption GRI 2, 3, 205, 415**

### ***Anti-corruption and business ethics***

The Group attaches great importance to conducting business with the highest level of business ethics and integrity. In order to enhance employees' integrity awareness continuously and comply with applicable laws and regulations including the Prevention of Bribery Ordinance of Hong Kong, the Anti-Unfair Competition Law of the People's Republic of China (《中華人民共和國反不正當競爭法》), the Interim Provisions on Banning Commercial Bribery (《關於禁止商業賄賂行為的暫行規定》) and the Anti-Money Laundering Law of the People's Republic of China (《中華人民共和國反洗錢法》). Business ethics policies, including but not limited to the Regulations on Ethical Business Conduct Management (《廉潔經營管理規定》), and the Regulations on the Prohibition of Unfair Interest Regulations (《禁止不正當利益規定》) are established to provide sufficient internal guidelines on preventing potential corruption, bribery and other illegal actions during business transactions amongst stakeholders, such as its employees, customers and suppliers. The Group always upholds the principles of honesty, integrity, uprightness and fairness, and requests all employees to act impartially and fairly and not to abuse their positions for their own or someone else's interests or benefits gain while dealing with customers, suppliers and other third parties. The Group also prohibits its employees or agents from soliciting or receiving any benefits from any party having business transactions with the Group (e.g. customers, suppliers and contractors). During the Reporting Period, there was no financial and in-kind political contributions made directly and indirectly by the Group. During the Reporting Period, there was neither complaint received related to misconduct, malpractices or irregularities nor concluded legal case regarding corrupt practices that has been brought against the Group or its employees.

## Environmental, Social and Governance Report

### ***Whistle-blowing***

To enable early identification and handling of corrupt practices with supervision by all employees and related parties, the Group has set up designated whistle-blowing channels to receive complaints from stakeholders. Employees are encouraged to disclose information relevant to misconduct, malpractices or irregularities through the whistle-blowing channels. It is stipulated in the Business Principles (《商業原則》) that the personal information and content of the whistle-blower will be kept confidential in order to prevent revenge, while the relevant complaints will be investigated and evaluated in a fair and proper manner. Solutions will be determined for each case, which may include punishment and legal action against any corruption in breach of the relevant laws and company policies.

### ***Anti-corruption training***

The Group requires all employees in Hong Kong and overseas to sign an annual declaration to confirm the compliance of the business ethics policy. Relevant employees are required to enter into an anti-corruption warranty in order to acknowledge the possible consequences of corruption. In 2024, policies, procedures and relevant notices have been disseminated to 5 Directors and all employees to get them familiarised with guidance on anti-corruption. The Group also provides training to the employees at least once every year with necessary and updated knowledge to deal with anti-corruption. During the Reporting Period, 796 employees in PC Partner Dongguan attended training workshops for approximately 1,592 hours with discussion on business ethics, common ways of fraud as well as methods of management and prevention of corruption. In addition, the Group also invites Independent Commission Against Corruption to conduct seminars in Hong Kong office to strengthen employees' awareness of corruption. The Group will continue to promote ethical value and culture in workplace.

## **B8. Community Investment GRI 2, 3, 201, 203**

### ***Community support***

In active fulfilment of corporate social responsibility, the Group takes into consideration the impact of its business activities might have on the neighbourhood. Under the Business Principles (《商業原則》), the Group places great emphasis on cultivating social responsibility awareness among the staff and encourages them to better serve the community at work and during their personal time. We actively look for the opportunities and focuses on supporting our local communities. During the Reporting Period, approximately HK\$7,000 was donated by the Group for the needy.

The Group will continuously support community and environmental programmes that align with the Group's missions and values in the future years.

## PERFORMANCE DATA SUMMARY

### Environmental<sup>1</sup>

KPIs		Unit	2024	2023
A1.1: Emissions of air pollutants GRI 305	NOx	Kilogram ("kg")	<b>192.50</b>	171.80
	SOx	kg	<b>2.49</b>	2.36
	PM	kg	<b>6.06</b>	4.66
A1.2: GHG emissions GRI 305	<b>Scope 1 – Direct GHG emissions</b>			
	Total direct GHG emissions	Carbon dioxide equivalent emission (in tonnes) ("tCO <sub>2</sub> e")	<b>235.46</b>	236.58
	Intensity <sup>2</sup> of direct GHG emissions	tCO <sub>2</sub> e/million HK\$ of cost of production output	<b>0.0304</b>	0.0344
	<b>Scope 2 – Energy indirect GHG emissions</b>			
	Purchased electricity	tCO <sub>2</sub> e	<b>10,616.43</b>	9,532.22
	Total energy indirect GHG emissions	tCO <sub>2</sub> e	<b>10,616.43</b>	9,532.22
	Intensity <sup>2</sup> of energy indirect GHG emissions	tCO <sub>2</sub> e/million HK\$ of cost of production output	<b>1.3727</b>	1.3842

Notes:

1. Calculation of emission factors for environmental KPIs is based on, including but not limited to "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by SEHK, the "2023 National Power Carbon Footprint Factor" jointly released by the Ministry of Ecology and Environment of the People's Republic of China, the National Bureau of Statistics, and the National Energy Administration, the global warming potential values from the "Sixth Assessment Report" issued by Intergovernmental Panel on Climate Change, unless otherwise specified in this Report.
2. The factor used for calculating the intensity for relevant environmental KPI is "per million HK\$ cost of production output". During 2024, the cost of production output amounted to HK\$7,733.99 million (2023: HK\$6,886.23 million). The data are also used for calculating other intensity data.

## Environmental, Social and Governance Report

KPIs	Unit	2024	2023	
A1.2: GHG emissions GRI 305 (continued)	<b>Scope 3 – Other indirect GHG emissions</b>			
	Paper waste disposed at landfills <sup>3</sup>	tCO <sub>2</sub> e	<b>914.80</b>	183.45
	Business air travel by employees	tCO <sub>2</sub> e	<b>20.89</b>	1.84
	Total other indirect GHG emissions	tCO <sub>2</sub> e	<b>935.69</b>	185.29
	Intensity <sup>2</sup> of other indirect GHG emissions	tCO <sub>2</sub> e/million HK\$ of cost of production output	<b>0.1210</b>	0.0269
	<b>Total GHG emissions</b>			
	Total GHG emissions	tCO <sub>2</sub> e	<b>11,787.58</b>	9,954.09
	Intensity <sup>2</sup> of GHG emissions	tCO <sub>2</sub> e/million HK\$ of cost of production output	<b>1.5241</b>	1.4455
A1.3: Hazardous waste GRI 306	Total hazardous waste produced	Tonnes	<b>45.14</b>	30.92
	Intensity <sup>2</sup> of hazardous waste produced	Tonnes/million HK\$ of cost of production output	<b>0.0058</b>	0.0045
A1.4: Non-hazardous waste GRI 306	Papers <sup>4</sup>	Tonnes	<b>190.58</b>	38.22
	General waste	Tonnes	<b>41.71</b>	13.66
	Total non-hazardous waste produced	Tonnes	<b>232.29</b>	51.88
	Intensity <sup>2</sup> of non-hazardous waste produced	Tonnes/million HK\$ of cost of production output	<b>0.0300</b>	0.0075

## Notes:

- Formula used for calculation of paper waste disposed at landfills: paper waste in kg x 4.8 kg CO<sub>2</sub> equivalent/kg.
- The amount of paper in 2023 and 2024 included office paper and paper materials.

KPIs	Unit	2024	2023	
A2.1: Energy consumption GRI 302	<b>Direct energy consumption<sup>5</sup></b>			
	Diesel	Kilowatt hour ("kWh")	<b>88,868.96</b>	56,299.02
	Natural Gas	kWh	<b>748,563.60</b>	736,243.02
	Petrol	kWh	<b>139,704.60</b>	96,432.60
	Total direct energy consumption	kWh	<b>977,137.16</b>	888,974.64
	<b>Indirect energy consumption</b>			
	Purchased electricity	kWh	<b>17,109,470</b>	16,714,400
	Total indirect energy consumption	kWh	<b>17,109,470</b>	16,714,400
	Total energy consumption	kWh	<b>18,086,607.16</b>	17,603,374.64
	Intensity <sup>2</sup> of total energy consumption	kWh/million HK\$ of cost of production output	<b>2,338.59</b>	2,556.32
A2.2: Water consumption GRI 303	Total water consumption	Cubic metre	<b>165,132</b>	172,855
	Intensity <sup>2</sup> of water consumption	Cubic metre/million HK\$ of cost of production output	<b>21.3515</b>	25.1015
A2.5: Packaging material GRI 301	Total packaging material used for finished goods	Tonnes	<b>1,113.06</b>	1,342.05
	Intensity <sup>2</sup> of packaging material used for finished goods	Tonnes/million HK\$ of cost of production output	<b>0.1439</b>	0.1949

Note:

- The unit conversion method of energy consumption data is formulated based on the "Energy Statistics Manual" issued by the International Energy Agency.

## Environmental, Social and Governance Report

### Social

KPIs		Unit	2024	2023
B1.1: Total workforce GRI 2, 405	Total workforce	Number of employees	<b>2,536</b>	2,490
	<b>By employment type</b>			
	Full time	Number of employees	<b>2,530</b>	2,484
	Part time	Number of employees	<b>6</b>	6
	<b>By geographical region</b>			
	Hong Kong	Number of employees	<b>171</b>	182
	The PRC	Number of employees	<b>2,154</b>	2,210
	Rest of the world	Number of employees	<b>211</b>	98
	<b>By gender</b>			
	Male	Number of employees	<b>1,455</b>	1,459
	Female	Number of employees	<b>1,081</b>	1,031
	<b>By age</b>			
	Below 31	Number of employees	<b>838</b>	756
	31–50	Number of employees	<b>1,437</b>	1,501
	Over 50	Number of employees	<b>261</b>	233



KPIs		Unit	2024	2023
B1.2: Employee turnover rate GRI 401	Employee turnover rate <sup>6</sup>	%	<b>30.32</b>	49.52
	<b>By geographical region</b>			
	Hong Kong	%	<b>11.70</b>	9.34
	The PRC	%	<b>34.63</b>	54.62
	Rest of the world	%	<b>1.42</b>	9.18
	<b>By gender</b>			
	Male	%	<b>29.35</b>	49.83
	Female	%	<b>31.64</b>	49.08
	<b>By age</b>			
	Below 31	%	<b>44.15</b>	87.17
	31–50	%	<b>25.68</b>	36.84
Over 50	%	<b>11.49</b>	9.01	
B2.1: Number and rate of work-related fatalities GRI 403	Number of work-related fatalities occurred	Number of employees	<b>Nil</b>	Nil
	Rate of work-related fatalities occurred	%	<b>Nil</b>	Nil
B2.2: Lost days due to work injury GRI 403	Lost days due to work injury	Days	<b>463</b>	325

Note:

6. Calculation of turnover rate:

$$\frac{\text{Number of employees who left during the reporting period}}{\text{Number of employees at the end of the reporting period}} \times 100\%$$

## Environmental, Social and Governance Report

KPIs		Unit	2024	2023
B3.1: Percentage of Employees trained <sup>7</sup>	Percentage of employees trained	%	<b>82.45</b>	92.36
	<b>By gender</b>			
	Male	%	<b>80.42</b>	91.47
	Female	%	<b>85.24</b>	93.58
	<b>By employee category</b>			
	Management	%	<b>94.74</b>	94.60
	General staff	%	<b>80.41</b>	92.00
B3.2: Average training hours completed <sup>8</sup> GRI 404	Average training hours completed per employee	Hours	<b>12.68</b>	14.04
	<b>By gender</b>			
	Male	Hours	<b>13.39</b>	14.62
	Female	Hours	<b>11.71</b>	13.24
	<b>By employee category</b>			
	Management	Hours	<b>20.20</b>	21.81
	General staff	Hours	<b>11.44</b>	12.79
B5.1: Number of suppliers GRI 2	Number of suppliers	Number of suppliers	<b>558</b>	574
	<b>By geographical region</b>			
	Asia Pacific	Number of suppliers	<b>345</b>	370
	The PRC	Number of suppliers	<b>159</b>	150
	North and Latin America	Number of suppliers	<b>40</b>	40
	Europe, Middle East, Africa and India	Number of suppliers	<b>14</b>	14

Notes:

7. Calculation of percentage of employees trained:

$$\frac{\text{Number of employees trained category during the reporting period}}{\text{Number of employees at the end of the reporting period}} \times 100\%$$

8. Calculation of average training hours for employees:

$$\frac{\text{Training hours of employees during the reporting period}}{\text{Number of employees at the end of the reporting period}}$$

<b>KPIs</b>	<b>Unit</b>	<b>2024</b>	2023
B6.1: Percentage of total products sold or shipped subject to recalls for safety and health reasons	%	<b>Nil</b>	Nil
B6.2: Number of products and service-related complaints received GRI 2, 3, 418	Number of complaints	<b>4</b>	4
B7.1: Number of concluded legal cases regarding corrupt practices brought against the Group or its employees GRI 205	Number of cases	<b>Nil</b>	Nil
B8.2: Resources contributed to the focus areas of contribution GRI 201	Hong Kong dollars	<b>7,000</b>	7,000
	Hours	<b>Nil</b>	Nil

## Environmental, Social and Governance Report

### SEHK ESG REPORTING GUIDE, SGX-ST SUSTAINABILITY REPORTING GUIDE & GRI CONTENT INDEX

Mandatory Disclosure Requirements	Section/Declaration
Governance Structure	Participation of board of directors
Reporting Principles	Reporting principles
Reporting Boundary	Report scope, standard and boundaries

<b>Statement of use</b>	PC Partner Group Limited has reported the information cited in this GRI content index for the period from 1 January 2024 to 31 December 2024 with reference to the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

Aspects	General disclosures and KPIs	Description	Corresponding section	Corresponding SGX-ST Sustainability Reporting Guide	Corresponding GRI Standards
<b>A. Environmental</b>					
A1: Emissions	General Disclosure	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the Group  relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	A1. Emissions	LR 711B – 1b, PN 7.6 – 4.1c	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 305: Emissions 2016 GRI 306: Waste 2020
	A1.1	The types of emissions and respective emissions data.	Performance Data Summary	PN 7.6 – 4.2	GRI 305: Emissions 2016
	A1.2	Direct (Scope 1) and energy indirect (Scope 2) GHG emissions (in tonnes) and, where appropriate, intensity.	Performance Data Summary	PN 7.6 – 4.3	GRI 305: Emissions 2016
	A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity.	A1. Emissions – Waste management, Performance Data Summary	PN 7.6 – 4.3	GRI 306: Waste 2020

Aspects	General disclosures and KPIs	Description	Corresponding section	Corresponding SGX-ST Sustainability Reporting Guide	Corresponding GRI Standards
A1: Emissions (continued)	A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.	A1. Emissions – Waste management, Performance Data Summary	PN 7.6 – 4.3	GRI 306: Waste 2020
	A1.5	Description of emission target(s) set and steps taken to achieve them.	A1. Emissions – GHG emission management	PN 7.6 – 4.1d	GRI 3: Material Topics 2021 GRI 305: Emissions 2016
	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.	A1. Emissions – Waste management	PN 7.6 – 4.37	GRI 3: Material Topics 2021 GRI 306: Waste 2020
A2: Use of Resources	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	A2. Use of Resources	PN 7.6 – 4.37	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021
	A2.1	Direct and/or indirect energy consumption by type in total (kWh in'000s) and intensity.	A2. Use of Resources – Energy efficiency management, Performance Data Summary	PN 7.6 – 4.3	GRI 302: Energy 2016
	A2.2	Water consumption in total and intensity.	A2. Use of Resources – Water and effluent handling, Performance Data Summary	PN 7.6 – 4.3	GRI 303: Water and Effluents 2018
	A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	A2. Use of Resources – Energy efficiency management	PN 7.6 – 4.1d	GRI 3: Material Topics 2021 GRI 302: Energy 2016

## Environmental, Social and Governance Report

Aspects	General disclosures and KPIs	Description	Corresponding section	Corresponding SGX-ST Sustainability Reporting Guide	Corresponding GRI Standards
A2: Use of Resources (continued)	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.	A2. Use of Resources – Water and effluent handling	PN 7.6 – 4.1a, c, d	GRI 3: Material Topics 2021 GRI 303: Water and Effluents 2018
	A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	A2. Use of Resources – Use of packaging materials, Performance Data Summary	PN 7.6 – 4.3	GRI 301: Materials 2016
A3: The Environment and Natural Resources	General Disclosure	Policies on minimizing the Group's significant impacts on the environment and natural resources.	A3. The Environment and Natural Resources – Natural resources consumption	PN 7.6 – 4.37	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021
	A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	A3. The Environment and Natural Resources – Natural resources consumption	PN 7.6 – 4.3	GRI 3: Material Topics 2021 GRI 303: Water and Effluents 2018 GRI 305: Emissions 2016 GRI 306: Waste 2020
A4: Climate Change	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the Group.	A4. Climate Change	LR 711B – 1 Aa, LR 711B – 2, PN 7.6 – 4b	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021
	A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the Group, and the actions taken to manage them.	A4. Climate Change	PN 7.6 – 4b	GRI 201: Economic Performance 2016

Aspects	General disclosures and KPIs	Description	Corresponding section	Corresponding SGX-ST Sustainability Reporting Guide	Corresponding GRI Standards
<b>B. Social</b>					
B1: Employment	General Disclosure	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	B1: Employment – Employment practices	LR 711B – 1b, PN 7.6 – 4.1c	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 406: Non-discrimination 2016
	B1.1	Total workforce by gender, employment type, age group and geographical region.	B1: Employment – Employment practices, Performance Data Summary	PN 7.6 – 4.1a, c	GRI 2: General Disclosures 2021 GRI 405: Diversity and Equal Opportunity 2016
	B1.2	Employee turnover rate by gender, age group and geographical region.	Performance Data Summary	PN 7.6 – 4.3	GRI 401: Employment 2016
B2: Health and Safety	General Disclosure	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards.	B2: Health and Safety – Occupational health and safety	LR 711B – 1 b, PN 7.6 – 4.1c	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 403: Occupational Health and Safety 2018
	B2.1	Number and rate of work- related fatalities occurred in each of the past three years including the reporting year.	B2: Health and Safety – Occupational health and safety, Performance Data Summary	PN 7.6 – 4.1a, c	GRI 403: Occupational Health and Safety 2018

## Environmental, Social and Governance Report

Aspects	General disclosures and KPIs	Description	Corresponding section	Corresponding SGX-ST Sustainability Reporting Guide	Corresponding GRI Standards
B2: Health and Safety (continued)	B2.2	Lost days due to work injury.	B2: Health and Safety – Occupational health and safety, Performance Data Summary	PN 7.6 – 4.3	GRI 403: Occupational Health and Safety 2018
	B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	B2: Health and Safety – Occupational health and safety	PN 7.6 – 4.3	GRI 3: Material Topics 2021 GRI 403: Occupational Health and Safety 2018
B3: Development and Training	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	B3: Development and Training	LR 711B – 1b, PN 7.6 – 4.1c	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 404: Training and Education 2016
	B3.1	The percentage of employees trained by gender and employee category.	Performance Data Summary	PN 7.6 – 4.1a, c	Not directly covered by the GRI Standards
	B3.2	The average training hours completed per employee by gender and employee category.	Performance Data Summary	PN 7.6 – 4.3	GRI 404: Training and Education 2016



Aspects	General disclosures and KPIs	Description	Corresponding section	Corresponding SGX-ST Sustainability Reporting Guide	Corresponding GRI Standards
B4: Labour Standards	General Disclosure	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the Group relating to preventing child and forced labour.	B4. Labour Standards	LR 711B – 1b, PN 7.6 – 4.1c	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 407: Freedom of Association and Collective Bargaining 2016
	B4.1	Description of measures to review employment practices to avoid child and forced labour.	B4. Labour Standards	LR 711B – 1b, PN 7.6 – 4.1c	GRI 3: Material Topics 2021 GRI 408: Child Labor 2016 GRI 409: Forced or Compulsory Labor 2016
	B4.2	Description of steps taken to eliminate such practices when discovered.	B4. Labour Standards	PN 7.6 – 4.1a, c	GRI 3: Material Topics 2021 GRI 408: Child Labor 2016 GRI 409: Forced or Compulsory Labor 2016

## Environmental, Social and Governance Report

Aspects	General disclosures and KPIs	Description	Corresponding section	Corresponding SGX-ST Sustainability Reporting Guide	Corresponding GRI Standards
B5: Supply Chain Management	General Disclosure	Policies on managing environmental and social risks of the supply chain.	B5. Supply Chain Management	LR 711B – 1b, PN 7.6 – 4.1c	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021
	B5.1	Number of suppliers by geographical region.	B5. Supply Chain Management, Performance Data Summary	PN 7.6 – 4.1a, c	GRI 2: General Disclosures 2021
	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.	B5. Supply Chain Management – Selection and assessment	PN 7.6 – 4.1c	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016
	B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	B5. Supply Chain Management – Supply chain risk management	PN 7.6 – 4.1c	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016
	B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	B5. Supply Chain Management – Promoting environmentally preferable products	PN 7.6 – 4.1c PN 7.6 – 4.3	GRI 3: Material Topics 2021

Aspects	General disclosures and KPIs	Description	Corresponding section	Corresponding SGX-ST Sustainability Reporting Guide	Corresponding GRI Standards
B6: Product Responsibility	General Disclosure	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the Group relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	B6. Product Responsibility	PN 7.6 – 4.3	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 416: Customer Health and Safety 2016 GRI 417: Marketing and Labeling 2016 GRI 418: Customer Privacy 2016
	B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	B6. Product Responsibility – Product recall and return, Performance Data Summary	PN 7.6 – 4.3	Not directly covered by the GRI Standards
	B6.2	Number of products and service related complaints received and how they are dealt with.	B6. Product Responsibility – Customer service, Performance Data Summary	PN 7.6 – 4.1c	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 418: Customer Privacy 2016
	B6.3	Description of practices relating to observing and protecting intellectual property rights.	B6. Product Responsibility – Intellectual property rights protection	PN 7.6 – 4.1a, c	Not directly covered by the GRI Standards
	B6.4	Description of quality assurance process and recall procedures.	B6. Product Responsibility – Quality control	PN 7.6 – 4.1a, c	Not directly covered by the GRI Standards
	B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	B6. Product Responsibility – Customer privacy and data protection	LR 711B – 1b, PN 7.6 – 4.1c	GRI 3: Material Topics 2021

## Environmental, Social and Governance Report

Aspects	General disclosures and KPIs	Description	Corresponding section	Corresponding SGX-ST Sustainability Reporting Guide	Corresponding GRI Standards
B7: Anti-corruption	General Disclosure	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the Group relating to bribery, extortion, fraud and money laundering.	B7. Anti-corruption – Anti-corruption and business ethics	LR 711B – 1b, PN 7.6 – 4.1c	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 205: Anti-corruption 2016 GRI 415: Public Policy 2016
	B7.1	Number of concluded legal cases regarding corrupt practices brought against the Group or its employees during the reporting period and the outcomes of the cases.	B7. Anti-corruption – Anti-corruption and business ethics, Performance Data Summary	PN 7.6 – 4.4	GRI 205: Anti-corruption 2016
	B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	B7. Anti-corruption – whistle-blowing	PN 7.6 – 4.1c	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 205: Anti-corruption 2016
	B7.3	Description of anti-corruption training provided to directors and staff.	B7. Anti-corruption – Anti-corruption training	PN 7.6 – 4.4	GRI 205: Anti-corruption 2016

Aspects	General disclosures and KPIs	Description	Corresponding section	Corresponding SGX-ST Sustainability Reporting Guide	Corresponding GRI Standards
B8: Community Investment	General Disclosure	Policies on community engagement to understand the needs of the communities where the Group operates and to ensure its activities take into consideration the communities' interests.	B8. Community Investment – Community support	PN 7.6 – 4.1a, c	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021
	B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	B8. Community Investment – Community support	PN 7.6 – 4.1a, c	GRI 203: Indirect Economic Impacts 2016
	B8.2	Resources contributed (e.g. money or time) to the focus area.	B8. Community Investment – Community support, Performance Data Summary	PN 7.6 – 4.1a, c	GRI 201: Economic Performance 2016