

## Solargiga Energy Holdings Limited

# 陽光能源控股有限公司

(Incorporated in the Cayman Islands with limited liability) (於開曼群島註冊成立的有限公司)
Stock Code 股份編號: 757



2024

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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環境、社會及管治報告

### **About the Group**

Solargiga Energy Holdings Limited (the "Company," together with its subsidiaries, the "Group" or "we") is a leading supplier of solar energy services founded in 2000 and listed in the Hong Kong Stock Exchange in 2008 (Stock code: 0757). The Group focuses on manufacturing and sales of downstream photovoltaic modules in the photovoltaic industry. Based in China (the "PRC" or "Mainland China"), its business footprint covers the global major photovoltaic markets, over 30 countries and regions around the globe. It is a big advantage in producing such products that the major customers of photovoltaic modules are large domestic stateowned enterprises, multinational corporations, and other photovoltaic end-user customers. The Group is also engaged in photovoltaic systems installation as well as developing, designing, constructing, operating, and maintaining photovoltaic power generation plants.

### Mission and Vision

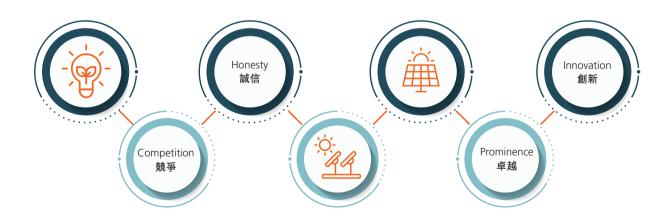
The Group sticks to the development philosophy of **Honesty**, **Innovation**, **Competition**, and **Prominence**. The Group aims to build an internationally renowned enterprise through technological innovation, regulated management, strengthened quality, honest operation, and high-quality service. It strives to manufacture world-class products and make unrelenting efforts to become a leading solar industry enterprise, safeguarding the earth's green living environment.

### 關於本集團

陽光能源控股有限公司(「本公司」,連同其附屬公司,「本集團」或「我們」)成立於二零零零年,並於二零零八年在香港聯交所上市(股份代號:0757),是一家領先的太陽能服務供應商。本集團專注於光伏行業下游光伏組件的製造和銷售。總部位於中國(「中國」或「中國內地」),業務足跡覆蓋全球主要光伏市場,全球30多個國家和地區。光伏組件的主要来於「市場,全球30多個國家和地區。光伏組件的主要光伏市場,全球30多個國家和地區。光伏組件的主要来於大大型跨國內大型央企、大型跨國企業等光伏終端光伏應用客戶,這是生產此類產品的一大優勢。本集團亦從事光伏系統安裝及光伏發電廠的開發、設計、建造、運營及維護。

### 使命與願景

本集團堅持**誠信、創新、競爭、卓越**的發展理念,旨在通過技術創新、規範管理、強化品質、誠信經營、優質服務,打造國際知名企業。努力製造世界一流的產品,不懈努力成為太陽能行業領先的企業,守護地球的綠色生活環境。



Business Philosophy

經營理念

Professional Team 專業團隊	Pursue prominent technology and management 追求卓越的技術與管理
Honesty and Integrity 誠信正直	Take honesty and integrity as the foundation of business; do business in a decent way 以誠信為立業之本:正派經營
Partnership 夥伴關係	• Establish long-term partnership with customers and suppliers 與客戶和供應商建立長期夥伴關係
Co-create and Share 共創共用	<ul> <li>Sustainable operation, create profits, reward shareholders and share with employees 永續經營・創造利潤・回報股東及與員工分享</li> </ul>
Reward Society 回饋社會	<ul> <li>Take advantage of solar energy, maintain the green Earth, create a sustainable living environment for mankind</li> <li>利用太陽能・維護綠色地球・為人類創造可持續的生存環境</li> </ul>

### Highlight of Achievements and Awards

As the first batch of photovoltaic enterprises engaged in the production of photovoltaic products, with more than 20 years of experience in the photovoltaic industry in Mainland China, the Group has obtained over 400 National patents and over 40 provincial and municipal achievement awards in science and technology, including but not limited to the following:

- National Green Factory;
- Global Top 500 New Energy Companies;
- Top 20 Chinese Solar Panel Companies on PV Power Plants 2024 (No.14);
- China (Jinan) International Solar Energy Utilization Conference "Outstanding Distributed Energy Award";
- Leading China's Renewable Energy "Photovoltaic Top 100" 2023 Excellent PV Cell/ Module Company;
- PVBL Top 100 Solar PV Brands in the World (No. 76);
- PVBL 2024 Global Best Solar PV Brand Promotion;
- Solarbe "2024 Most Influential PV Module Enterprise"; and
- 2024 Distributed Photovoltaic Gold Medal Product Award.

### 成就與獎項亮點

作為首批從事生產光伏產品的光伏企業,本集團在中國內地光伏行業擁有超過二十年的經驗,獲得國家專利400餘項,省市科技獎勵和成果獎40餘項,包括但不限於以下內容:

- 國家級綠色工廠;
- 全球新能源企業500強;
- 二零二四年中國光伏組件企業20強(第14名);
- 中國(濟南)國際太陽能利用大會「分佈式能源 優秀風采獎」;
- 2023領跑中國可再生能源「光伏百強」優秀光伏 電池/組件企業;
- PVBL全球光伏品牌100強(第76名);
- PVBL二零二四年全球最佳光伏品牌傳播獎;
- 光能杯「二零二四年最具影響力光伏組件企業」;及
- 二零二四年分佈式光伏金牌產品獎。

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These awards recognized the Group's commitment to advancing excellence in photovoltaic technology and its success in developing innovative and reliable solar products.

這些獎項肯定了本集團致力於推動光伏技術卓越發展的承諾,以及本集團在開發創新和可靠的太陽能產品方面所取得的成功。













### **About the Report**

This is the ninth Environmental, Social and Governance ("ESG") Report (the "Report") of the Group and is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") provided in Appendix C2 to Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "HKEX").

This Report focuses on the sustainability-related policies, measures, and performance across our core business, which is the provision of solar energy services to mid-stream industries and end users. It aims to strengthen communication and engagement with both internal and external stakeholders while highlighting our commitment to environmental responsibility.

### Reporting Scope and Period

The Report covers the period from 1 January 2024 to 31 December 2024 (the "Reporting Period").

Unless otherwise specified, the reporting scope of the Report is consistent with last year, covering the core business segments of the Group in Mainland China as follows:

- i. the manufacture and trading of photovoltaic modules;
- ii. the construction and operation of photovoltaic power plants; and
- iii. the manufacture and trading of semiconductors, the trading of monocrystalline silicon solar cells and others.

### 關於本報告

本集團的第九份環境、社會及管治(「ESG」)報告(「本報告」)乃根據香港聯合交易所有限公司(「聯交所」)證券上市規則附錄C2所載的《環境、社會及管治報告指引》(「ESG報告指引」)編製。

本報告重點介紹本集團核心業務(即向中游產業及終端用戶提供太陽能服務)在可持續發展方面的相關政策、措施和績效,旨在加強與內部及外部利益相關者的溝通與互動,並彰顯我們對環境責任的承諾。

### 匯報範圍及期間

本報告涵蓋二零二四年一月一日至二零二四年十二 月三十一日期間(「報告期」)。

除另有指明外,本報告的匯報範圍與去年一致,涵 蓋本集團於中國內地的核心業務分部如下:

- (i) 製造及買賣光伏組件;
- (ii) 興建及經營光伏電站;及
- (iii) 製造及買賣半導體、買賣太陽能單晶硅電池及 其他。



### 環境、社會及管治報告

### Reporting Principles

The Group complies with the reporting principles set out in the ESG Reporting Guide and strives to enhance transparency and accountability through the Report:

### 匯報原則

本集團遵守ESG報告指引所載的匯報原則,並致力透 過報告提高透明度和問責性:

Reporting Principles 匯報原則	Application 應用
Materiality	The Group identified the concerns and expectations of the stakeholders through various communication channels. The Company's management conducted an internal assessment to identify the ESG issues that were material to the Group's business operation and the stakeholders, relevant ESG issues will be disclosed in the Report accordingly.
重要性	本集團通過多種溝通渠道了解持份者的關注和期望。本公司管理層進行了內部評估,以確定對本集團業務運營和持份者俱有重大影響的ESG議題,相關環境,社會及管治議題將在本報告中相應披露。
Quantitative	The Report discloses quantitative information on key performance indicators (the "KPIs") where appropriate. The KPIs are calculated with reference to "Appendix 2: Reporting Guidance on Environmental KPIs" and "Appendix 3: Reporting Guidance on Social KPIs" of "How to Prepare an ESG Report" published by the HKEX.
量化	本報告在適當情況下披露了關鍵績效指標的量化信息。我們參考由聯交所發佈的《如何編備環境、社會及管治報告》中「附錄二:環境關鍵績效指標匯報指引」及「附錄三:社會關鍵績效指標匯報指引」計算關鍵績效指標。
Balance	The Report provides an objective and unbiased description of the ESG performance of the Group during the Reporting Period.
平衡	本報告客觀、公正地描述了本集團在報告期內的ESG表現。
Consistency	The Report used consistent statistical methodologies wherever possible. If there is any change, the Group will include a corresponding explanation in the Report.
一致性	本報告盡可能使用一致數據統計的方法。如有任何變化,本集團將在本報告中作出相應 說明。

### Access to the Report

The Report is available in English and Chinese versions on the HKEX website (www.hkexnews.hk) and the Group's official website (www.solargiga.com). In case of any discrepancies or inconsistencies between the English and Chinese versions, the English version shall prevail.

### 獲取本報告

本報告有中英文版本,並已上載至香港交易 所網站(www.hkexnews.hk)及本集團官方網站 (www.solargiga.com)。如中英文版本有任何歧義或 不一致, 概以英文版本為準。

### Contact and Inquiry

The Group understands that our stakeholder's valuable feedback and opinions enable us to enhance our sustainability performance constantly. You are welcome to provide feedback and opinions related to the Report's disclosures and the Group's sustainability performance through the following contact methods:

### 聯絡及查詢

本集團明白持份者的寶貴回饋及意見讓我們不斷提 升可持續發展表現。歡迎您通過以下聯繫方式對本 報告披露及本集團的可持續發展表現提出反饋和意 見:

Postal Address: Room 1402, Harbour Centre, 25 Harbour Road, Wanchai, Hong Kong

郵寄地址: 香港灣仔港灣道25號海港中心1402室

Email: esg@solargiga.com

電郵:

### **Sustainability Governance**

The Group regards ESG as an essential part of facilitating the implementation of development strategy, and it is committed to creating value for all stakeholders. We believe that the involvement of the Board of Directors of the Company (the "Board") in ESG matters can effectively ensure our corporate visions are aligned with the ESG initiatives the Group has implemented, together with the expectations of our stakeholders.

The Board is responsible for supervising and reviewing the Company's sustainable development goals and strategy formulation. The direction, strategy, and reporting of the Group's ESG practices are governed by the Board. The Board authorizes the senior management to assess and determine ESG-related risks and is responsible for the day-to-day management of ESG matters and ensure that appropriate and effective ESG risk management and internal control systems are in place. The Board is also accountable for the Report's contents' truthfulness, accuracy, and completeness.

During the Reporting Period, the Company completed the EcoVadis sustainability rating assessment and has already drafted an improvement plan to enhance both our sustainability performance and further assessment result. This assessment evaluates the Company across several non-financial areas including environment, labor and human rights, business ethics, and sustainable procurement relevant to our size, location, and industry. The assessment provides a score reflecting the Company's sustainability performance across the four themes, highlighting strengths and areas for improvement, and enables benchmarking against industry peers. EcoVadis presents sustainability information clearly and actionably, which helps companies better manage, communicate, and take action to improve sustainability performance and make relevant sustainability risk management.

### 可持續發展管治

本集團將ESG視為推動發展戰略實施的重要組成部分,致力於為所有持份者創造價值。我們相信,董事會參與ESG事務可以有效確保我們的企業願景與本集團實施的ESG舉措以及持份者的期望保持一致。

本公司董事會(「董事會」)負責監督和審議本公司的可持續發展目標和制定戰略。本公司董事會管理本集團ESG實踐的方向、策略和報告。董事會授權高級管理層評估和確認與ESG相關的風險,並負責ESG事務的日常管理,並確保適當和有效的ESG風險管理和內部控制系統到位。董事會亦對本報告內容的真實性、準確性和完整性負責。

本報告期內,本公司已完成EcoVadis可持續發展評級評估,並已擬定改進計劃,以提升我們的可持續發展表現及未來評估結果。該評估評估本公司在多個非財務領域的表現,包括與我們的規模、地點和行業相關的環境、勞工與人權、商業道德及可持續採購。該評估提供了一個反映本公司在上述四個主題下可持續發展表現的分數,突顯了優勢及有待改進的領域,並可作為與行業同行的基準對比。EcoVadis以清晰、可執行的方式呈現可持續發展資訊,有助於企業更好地管理、溝通並採取行動,以提升可持續發展績效及進行相關之可持續風險管理。



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For information about the Group's other corporate governance structure and other relevant information, please refer to the Corporate Governance Report in the Company's 2024 Annual Report.

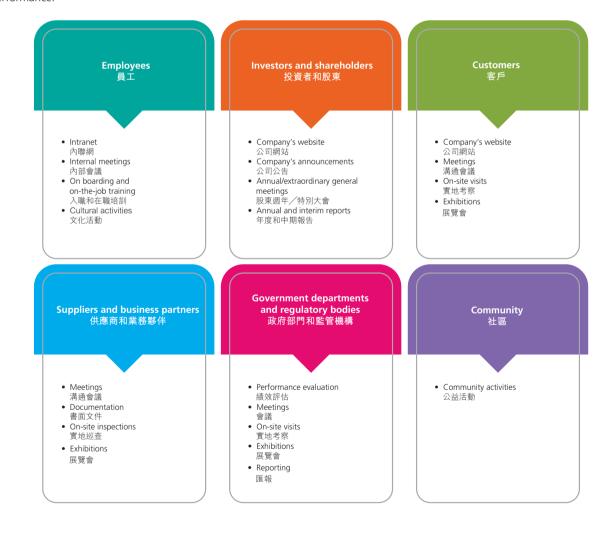
有關本集團其他企業管治架構及其他相關信息,請參見本公司二零二四年年度報告中的企業管治報告。

### **Stakeholder Engagement**

The expectations and opinions of key stakeholders form the basis for the Group to develop strategies for ongoing business growth and, more importantly, sustainable development for the community. To identify the insights and expectations on business operations of our stakeholders, the Group has been actively engaged with key stakeholders through various channels to collect and understand their opinions on our sustainability performance.

### 持份者參與

主要持份者的期望和意見是本集團制定持續業務增長戰略的基礎,更是社區可持續發展的基礎。為了解持份者對我們業務營運的見解及期望,本集團一直透過不同渠道積極接觸主要持份者,以收集及了解彼等對我們可持續發展表現的意見。



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### **Materiality Assessment**

With ongoing communications with our stakeholders, the Group continually assesses and improves our long-term sustainability strategies to meet the expectations of our stakeholders. During the Reporting Period, the Group conducted an internal materiality assessment to identify and prioritize the ESG issues that were material to the Group's business operation and our stakeholders. The material ESG issue list of the Group was formulated in reference to the HKEX's regulatory requirements, the Materiality Map published by the Sustainability Accounting Standards Board ("SASB"), and material issues identified by the peer-listed companies in Hong Kong. After the consideration and assessment of the Company's management, we have identified a total of 24 material ESG issues and there were 11 material ESG issues prioritized as the most important issues in this Report.

### 重要性評估

通過與持份者持續溝通,本集團不斷評估和改進我們的長期可持續發展戰略,以滿足持份者的期望。於報告期內,本集團進行內部重要性評估,以識別及優先考慮對本集團業務營運及持份者有重大意義的ESG事宜。本集團ESG重大議題列表是參考聯交所監管要求、可持續發展會計準則委員會(「SASB」)發佈的重要性地圖以及香港同業上市公司識別的重大議題而製定的。經過本公司管理層的考慮和評估,我們在本報告中識別24項ESG重要議題,並將其中11項排列優次為最重要議題。

Material ESG Issues 重大ESG議題 Materiality 重要性

Most Important

最重要

### **Environmental Aspect**

環境層面

Air emissions, sewage discharge and waste management 排放物、污水排放及廢棄物管理 Greenhouse gas emissions

溫室氣體排放

Energy management

能源管理

Risk and opportunities management related to climate change

與氣候變化相關的風險和機遇管理

Water and other resources management (including paper and packaging material)

水資源和其他資源管理(包括紙張和包裝材料)

Important 重要

Ecological and environmental protection 生態環境保護 Relevant 相關



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Material ESG Issues Materiality 重大ESG議題 重要性

**Social Aspect** 

社會層面

Employment compliance (including the prevention of child labour and forced labour)

僱傭合規性(包括防止童工和強制勞工)

Employee health and safety

員工健康與安全

Compliance operation

合規經營

Anti-corruption, anti-fraud and reporting mechanism

反腐敗、反欺詐和舉報機制

Supply chain management (including environmental and social risk identification and management)

供應鏈管理(包括環境和社會風險識別和管理)

Product quality and safety

產品質量與安全

Product design and life-cycle management

產品設計和生命週期管理

Material procurement efficiency and green procurement

物料採購效率與綠色採購

Employment relationship, employee benefits and allowance

僱傭關係、員工福利和津貼

Employee training and development

員工培訓與發展

Emergency or crisis management

應急或危機管理

Technology development and innovation

技術研發與創新

Patents and intellectual property protection

專利及知識產權保護

Client management and complaint handling

客戶管理和投訴處理

Information security management

資訊安全管理

Equal opportunities, diversities, and anti-discrimination

平等機會、多元化和反歧視

Advertisement and promotion

廣告及宣傳

Community engagement and contribution

社區參與和貢獻

Most Important 最重要

Important 重要

Relevant 相關



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### **Environmental Performance**

**Emission Control** 

Aspects A1: Emissions

As the leading photovoltaic manufacturer, the Group continues investing in a more resource-efficient and greener manufacturing system by advancing innovative energy-saving and emissions-reducing technologies. The Group has established the Environmental and Safety Department to monitor and manage its eco-friendly facilities to ensure compliance with national pollutant and waste emission standards. Various measures are also being adopted to enhance environmental performance in daily operations and business activities.

The Group strictly complies with relevant environmental laws and regulations in all operating countries and regions, including but not limited to the "Environmental Protection Law of the People's Republic of China", the "Law of the People's Republic of China on Environmental Impact Assessment" and the "Law of the People's Republic of China on the Prevention and Control of Noise Pollution". We regularly monitor updates to these regulatory requirements. During the Reporting Period, the Group did not subject to any fines or litigations related to environmental pollution.

### Air Pollutant Emissions Control

Air emissions include nitrogen oxides, sulphur oxides, particulate matter and other pollutants regulated under national laws and regulations. Pollutants are primarily emitted from the raw material cleaning process, combustion from stationary sources and mobile vehicle fuels.

Major air pollutant emissions of the Group are detailed below:

### 環境表現

排放控制

層面A1:排放物

作為領先的光伏製造商,本集團繼續通過推進創新 的節能減排技術,投資於資源效率更高、更環保的 製造系統。本集團已成立環境及安全部,以監察及 管理其環保設施,以確保符合國家污染物及廢物排 放標準。此外,本集團亦採取多項措施,以提升日 常營運及商務活動的環保表現。

本集團嚴格遵守所有營運國家和地區的相關環境法 律法規,包括但不限於《中華人民共和國環境保護 法》、《中華人民共和國環境影響評價法》和《中華人 民共和國噪聲污染防治法》。我們會定期監控這些監 管要求的更新。於報告期內,本集團並無受到任何 與環境污染有關的罰款或訴訟。

### 空氣污染物排放控制

空氣排放包括氮氧化物、硫氧化物、顆粒物和其他 受國家法律法規管制的污染物。污染物主要來自原 材料清潔過程、固定源及流動車輛燃料燃燒。

本集團主要空氣污染物排放情況詳述如下:

Types of Air Pollutants 空氣污染物的類型	Unit 單位	<b>2024</b> 二零二四年	2023 二零二三年
Nitrogen oxides (NO <sub>X</sub> ) 氮氧化物	<b>Kg</b> 公斤	826.24	1,436.44
Sulphur oxides (SO <sub>X</sub> )	Kg	0.50	1.06
硫氧化物 Particulate matter (PM) 懸浮微粒	公斤 <b>Kg</b> 公斤	50.67	88.02



環境、社會及管治報告

#### Greenhouse Gas Emissions

The Group's greenhouse gas ("GHG") emissions were attributable to the direct emissions from stationary sources and mobile vehicle fuels combustion, and the indirect energy emissions from the purchased electricity. The GHG emissions data of the Group are detailed as follows:

#### 溫室氣體排放

本集團的溫室氣體排放主要來自於固定源及流動車輛燃料燃燒的直接排放,以及購買電力的間接能源排放。本集團的溫室氣體排放數據詳情如下:

Types of GHG Emissions <sup>1</sup> 溫室氣體排放類型	Unit 單位	<b>2024</b> 二零二四年	2023 二零二三年
Scope 1 — Direct GHG emissions	Tonnes of CO <sub>2</sub> equivalent emissions	190.52	235.27
範圍1一直接排放	·····································	190.32	233.27
Scope 2 — Energy Indirect GHG	Tonnes of CO <sub>2</sub> equivalent emissions		
emissions		37,483.13	58,468.43
範圍2 — 能源間接排放	噸二氧化碳當量排放		
Total GHG emissions	Tonnes of CO <sub>2</sub> equivalent emissions	37,673.65	58,703.70
溫室氣體排放總量	噸二氧化碳當量排放		
Intensity	Tonnes of CO <sub>2</sub> equivalent emissions/RMB million		
	revenue	10.17	8.16
密度	噸二氧化碳當量排放/收益(人民幣百萬元)		

#### Note:

1. The GHG emissions in 2023 have been restated using consistent methodology across reporting periods for accurate year-on-year comparison.

During the Reporting Period, the Group's major air pollutants and GHG emissions have shown a decreasing trend due to several factors. Firstly, there is a decline in production output and shipment volume compared to 2023 which contributed to the reduced emissions. The reduction in production capacity has led to a corresponding decrease in diesel consumption by forklifts and a decrease in energy usage in the staff canteen. Moreover, the Group has gradually shifted from diesel-powered vehicles to electric vehicles, increasing the utilization rate of eco-friendly transportation options. These initiatives have collectively resulted in a notable decrease in the Group's major air pollutant emissions.

### 備註:

二零二三年的溫室氣體排放已採用各報告期間一致的計算方法作出調整,以確保逐年比較的準確性。

本報告期內,由於多項因素的影響,本集團的主要空氣污染物及溫室氣體排放呈下降趨勢。首先,與二零二三年相比,生產產量及付運量有所下降,導致排放減少。產能的降低亦導致叉車柴油消耗量相應減少,同時員工食堂的能源使用量也有所下降。此外,本集團逐步由柴油驅動車輛轉向電動車,提高了環保交通工具的使用率。上述措施共同促使本集團主要空氣污染物排放量顯著下降。

The Group aims to utilize energy efficiently and takes this as the primary approach to reducing GHG emissions in our long-term goal. Energysaving projects have been implemented to continuously improve energy performance and lower carbon footprint, including air compressor frequency conversion transformation and air compressor heat recovery.

本集團的目標是有效利用能源,並將其作為減少溫 室氣體排放的主要方法,以實現我們的長期目標。 我們已實施多項節能項目,透過持續提升能源表現 來降低碳足跡,包括空壓機變頻改造和空壓機熱回

### Air Compressor Frequency Conversion Transformation Project 空壓機變頻改造項目



Frequency conversion transformation of air compressors saves energy while coping with systems' energy demands by effectively controlling compressor frequency and monitoring system pressure conditions in real-time.

空壓機變頻改造通過有效控制壓縮機頻率,並即時監控系統壓力狀況,在滿足系統能源需求的同 時實現節能效果。



**Air Compressor Heat Recovery Project** 空壓機熱回收項目

The air compressor heat recovery project recovers waste heat from compressors. This technique can also reduce heating system loads and improve energy efficiency through water heating. 空壓機熱回收工程回收壓縮機的餘熱。該技術不僅能透過加熱水來提升能源效率,還可降低供暖 系統的負荷。

Hazardous Waste and Non-Hazardous Waste Management

有害廢棄物和無害廢棄物管理

The following are the Group's major hazardous waste being produced during the process of module production:

以下是本集團在組件生產過程中產生的主要有害廢 棄物:

Waste activated carbon 廢活性碳

• The replacement of off-gas treatment systems 更換內部廢氣處理設施而產生

The data on hazardous waste generated by the Group is detailed as follows:

本集團產生的有害廢棄物具體數據如下:

Types of Hazardous Waste 有害廢棄物種類	Unit 單位	<b>2024</b> 二零二四年	2023 二零二三年
Total hazardous waste generated 有害廢棄物的產生總量	Tonnes 噸	14.41	4.30
有舌廢果物的產生總量 Intensity 密度	Tonnes/RMB million revenue 噸/收益(人民幣百萬元)	0.004	0.001



### 環境、社會及管治報告

The Group experienced an increase in hazardous waste during the Reporting Period due to multiple breakdowns and repairs of the exhaust gas treatment facilities. These malfunctions led to the damage and disposal of activated carbon filters, resulting in a higher volume of hazardous waste.

本報告期內,由於廢氣處理設施出現多次故障並需進行維修,本集團產生的有害廢棄物有所增加。設備故障導致活性碳濾芯受損並需報廢處理,從而產生更多有害廢棄物。

The Group's non-hazardous waste primarily includes paper, wood, and plastic packaging materials generated during production. Other non-hazardous wastes such as EVA and TPT were produced from module encapsulation.

本集團的無害廢棄物主要為生產過程中產生的包裝 廢棄物,如紙張、木材、塑料包裝材料等。其他無 害廢棄物,如EVA和TPT,在組件封裝過程中產生。



The data on non-hazardous waste generated by the Group is detailed as 本集團產生的無害廢棄物數據明細如下:follows:

Types of Non-Hazardous Waste 無害廢棄物種類	Unit 單位 ———————————————————————————————————	2024 二零二四年	2023 二零二三年
Total non-hazardous waste generated 無害廢棄物的產生總量	Tonnes 噸	844.50	1,181.50
Intensity 密度	Tonnes/RMB million revenue 噸/收益(人民幣百萬元)	0.23	0.16

The Group has a decrease in non-hazardous waste generation during the Reporting Period, primarily due to the reduction in production capacity. As a result of lower output, the amount of waste packaging materials, which constitute a significant portion of the Group's non-hazardous waste, has correspondingly diminished.

本報告期內,由於產能下降,本集團產生的無害廢 棄物有所減少。隨著產量的減少,作為本集團無害 廢棄物主要來源的包裝材料廢棄量亦相應下降。

The Group is committed to reducing emissions and executing effective waste management as our long-term target. Proper and standardized waste treatment is a high priority for minimizing environmental impacts from our business operations. As for the hazardous wastes generated during the production process, the Group engages industry-qualified waste collectors to manage the disposal and transposition of hazardous waste according to the relevant regulations. The non-hazardous waste is sorted and appropriately stored in designated locations before disposal. The saleable non-hazardous waste in good condition is sold to external recycling parties to minimize disposal volume.

本集團致力以減排及有效廢物管理為長遠目標。適 當和標準化的廢棄物處理是將業務運營對環境影響 降至最低的重中之重。至於生產過程中產生的有害 廢棄物,本集團聘請具有行業資格的廢棄物收集 商,根據相關法規管理有害廢棄物的處置和轉置。 無害廢棄物在處置前經過分類並適當存放在指定地 點。狀況良好的可銷售無害廢棄物則出售給外部回 收方,以盡量減少棄置量。

### Resources Management

### Aspect A2: Use of Resources

The Group adheres to sustainable development, recognizing our resourceintensive business operations require comprehensive planning and implementation to minimize resource consumption from the environment. We strictly follow national, local and industry policies, regulations, and standards on energy conservation, such as the "Energy Conservation Law of the People's Republic of China". To achieve better resource efficiency comprehensively, we emphasize saving energy, water, materials, and land, and developing a circular economy. We strictly manage our use of resources to ensure reasonable use of resources during business operations, and restrain and avoid waste.

During the Reporting Period, the Group has had a significant reduction in the use of resources, including energy, water and packaging materials consumption. The majority is due to the reduction in production capacity which has led to a decline in all sources of resource usage across various aspects of the Group's operations.

### Energy Efficiency Management

The Group's direct energy consumption is primarily from fossil fuels used in stationary sources combustion for melting raw materials, usage of mobile vehicles, mobile equipment such as forklifts and solar energy. Indirect energy is mainly purchased electricity for manufacturing operations at the Group's production plants, which is largely consumed by the production operations of modules.

### 資源管理

### 層面A2: 資源使用

本集團堅持可持續發展,認識到我們的資源密集型 業務運營需要全面的規劃與實施,以盡量減少對環 境資源的消耗。我們嚴格遵守國家、地方及行業關 於節能的政策、法規與標準,如《中華人民共和國節 約能源法》。為了全面提升資源使用效率,我們強調 節約能源、水資源、材料及土地資源,並致力於發 展循環經濟。本集團嚴格管理資源使用情況,確保 在業務運作中合理利用資源,並有效控制及避免浪

本報告期內,本集團在資源使用方面出現明顯下 降,包括能源、水資源及包裝材料的消耗。主要原 因為產能下降,導致集團各項業務運作中多項資源 的使用量均有所減少。

### 能源效率管理

本集團的直接能源消耗主要來自用於熔化原材料的 固定源燃燒的化石燃料、移動車輛、叉車等行動裝 置及太陽能的使用。間接能源主要是為本集團生產 工廠的製造過程中使用的外購電力,主要用於組件 的生產運營。



環境、社會及管治報告

The energy consumption data of the Group is as follows:

本集團的能源消耗數據如下:

Types of Energy Consumption <sup>1</sup> 能源消耗類型	Unit 單位	<b>2024</b> 二零二四年	2023 二零二三年
Direct energy consumption	MWh	16,098.09	22,650.26
直接能源消耗	兆瓦時		
Non-renewable fuel	MWh	818.31	1,547.04
不可再生燃料	兆瓦時		
Renewable energy	MWh	15,279.78	21,103.22
可再生能源	兆瓦時		
Indirect energy consumption	MWh	65,725.28	102,522.24
間接能源消耗	兆瓦時		
Total energy consumption	MWh	81,823.37	125,172.50
能源消耗總量	兆瓦時		
Intensity	MWh/RMB million revenue	22.08	17.40
密度	兆瓦時/收益(人民幣百萬元)		

#### Note:

 The energy consumption data in 2023 have been restated using consistent methodology across reporting periods for accurate year-on-year comparison.

### Water Efficiency Management

The Group is well aware that photovoltaic manufacturing requires a significant amount of water consumption. We are committed to responsibly utilizing water resources and have set this as a target for improving water efficiency. To oversee water consumption, the Group has established the "Prevailing Energy Management Regulations" and developed strategies aimed at reducing raw water use and enhancing water conservation efforts. Additionally, flowmeters have been fitted in our production plants to conduct regular monitoring and review the overall water usage.

#### 備註:

二零二三年的能源消耗數據已採用各報告期間一致的計算方法作出調整,以確保逐年比較的準確性。

### 用水效益管理

本集團深知光伏製造需要大量的水資源消耗,我們致力負責任地利用水資源,並將其作為提高用水效率的目標。為監管用水量,本集團制定了《現行能源管理規例》,並制定了旨在減少原水使用量和加強節約用水的策略。此外,我們的生產工廠還安裝了流量計,以進行定期監測和審查整體用水量。



JItrapure Water Production Techniques 超純水生產技術

The Group has made continual advancements in the techniques and equipment used for ultrapure water production to increase pure water output and reduce raw water consumption. The concentrated water produced by ultrapure water systems is repurposed for production needs. 本集團在超純水生產技術和設備方面不斷進步,以增加純淨水產量並減少原水消耗。超純水系統產生的濃縮水被重新用於生產需求。

During the Reporting Period, the Group's manufacturing facilities primarily utilized municipal water supplies, thus it had no issue in sourcing water that is fit for purpose.

於報告期內,本集團的生產設施主要使用市政供 水,因此在求取適用水源上沒有任何問題。

Water Consumption 耗水量	Unit 單位	<b>2024</b> 二零二四年	2023 二零二三年
Total water consumption 耗水總量	m³ 立方米	160,358.51	340,741.00
Intensity 密度	m³/RMB million revenue 立方米/收益(人民幣百萬元)	43.27	47.37

### Packaging Material Management

To meet the standard packaging requirements of most of our customers, the Group's main packaging materials for finished solar panel modules are cardboard boxes, pallets, and plastic packing straps.

#### 包裝物料管理

為了符合我們大多數客戶的標準包裝要求,本集團 成品太陽能電池板組件的主要包裝物料為紙箱、托 盤及塑料打包帶。

Packaging Material Consumption 包裝物料消耗	Unit 單位	<b>2024</b> 二零二四年	2023 二零二三年
Total packaging material consumption 包装物料總耗量	Tonnes 噸	9,431.00	12,835.00
Intensity 密度	Tonnes/RMB million revenue 噸/收益(人民幣百萬元)	2.54	1.78

### **Environmental Impact Reduction**

### Aspect A3: The Environment and Natural Resources

Our operational activities have no significant impact on the environment and natural resources upon the assessment conducted by the Environmental and Safety Department. To minimize the impacts on the environment from our business operations, the Group implements measures for environmental protection, including using energy-efficient equipment to achieve additional energy savings and reduce waste. Instead of coal boilers, we use circulating water systems for winter heating to cut down on energy consumption. Furthermore, our production facilities are equipped with sewage treatment stations, acid mist treatment towers and purification towers. These measures achieve energy and consumption reduction, lessening pollutant emission impacts.

### 減少對環境的影響

### 層面A3:環境與自然資源

經環境及安全部評估後,我們的經營活動對環境和 自然資源沒有重大影響。為盡量減少業務運營對環 境的影響,本集團實施了環境保護措施,包括使用 節能設備,以達到額外的節能和減少浪費。我們使 用循環水系統取代燃煤鍋爐進行冬季供暖,以減少 能源消耗。此外,我們的生產設施還配備了污水處 理站、酸霧處理塔和淨化塔。這些措施實現了能源 和消耗的減少,減輕了污染物排放的影響。

環境、社會及管治報告

The Group was awarded the Three-Star Certification by the China Quality Certification Centre ("CQC") for "China Green Building Materials Products". We have taken practical actions to promote the wide application of Photovoltaic green building materials in buildings and accelerate the realization of "carbon peaking and carbon neutrality" goals in the building industry.

本集團榮獲中國質量認證中心頒發的「中國綠色建材 產品」三星級認證。我們採取實際行動,推動光伏綠 色建材在建築中的廣泛應用,加快實現建築行業「碳 達峰、碳中和」目標。

During the Reporting Period, our Giga-N series modules received the prestigious French ECS carbon footprint certification from Certisolis, a key milestone in our global strategy. As a nationally recognized Green Factory and carbon neutrality pilot unit in Jiangsu Province, we have implemented comprehensive green initiatives across our operations. We've optimized production processes to incorporate environmentally friendly materials while strictly controlling resource consumption and emissions. Our green supply chain management ensures environmental responsibility across the entire industrial chain, meeting increasing global demands for sustainable products as regions implement "carbon tariffs". We continue advancing our low-carbon initiatives across all business dimensions to enhance product sustainability while supporting global carbon neutrality objectives. 本報告期內,我們的Giga-N系列模組榮獲法國 Certisolis頒發的具權威性的ECS碳足跡認證,標誌著 我們全球戰略中的一項重要里程碑。作為國家級綠 色工廠及江蘇省碳中和試點單位,我們在各項業務 中全面推行綠色舉措,優化生產流程,引入環保材 料,並嚴格控制資源消耗與污染排放。我們的綠色 供應鏈管理確保整個產業鏈的環境責任,積極回應 全球對可持續產品日益增加的需求,尤其是在各地 陸續實施「碳關稅」政策的背景下。我們將持續在業 務各層面推進低碳行動,提升產品的可持續性,助 力全球碳中和目標的實現。

We are proud to announce our participation in the Food Wise Charter, a key initiative under the Food Wise Hong Kong Campaign launched by the Environmental Protection Department. As signatories, we commit to implementing measurable food waste reduction targets within our organization and promoting behavioural changes that foster respect for food resources. This commitment aligns with our broader environmental sustainability goals and demonstrates our dedication to responsible resource management.

我們自豪地宣佈參與由香港環境保護署發起的「惜食 香港運動 | 旗下的重要項目—《惜食約章》。作為簽署 機構,我們承諾在公司內部設立可量化的減少食物 浪費的目標,並積極推動有助於珍惜食物資源的行 為轉變。這一承諾與我們整體的環境可持續發展目 標高度一致,亦展現出我們對資源負責任管理的堅 定決心。



環境、社會及管治報告

The Group also actively promoted "Earth Day", "World Environment Day", "World Cleanup Day" and "National Ecology Day" through our official social media platform to raise awareness of environmental protection among our stakeholders. Additionally, we encourage our employees to participate in the following green events to enhance their understanding and commitment to sustainability, including:

本集團亦透過官方社交媒體平台積極推廣「世界地球 日」、「世界環境日」、「世界清潔地球日」及「全國生態 日」,以提高持份者環保意識。此外,我們鼓勵員工 參加以下環保活動,以加強他們對可持續發展的理 解和承諾,包括:

### Hong Kong Green Day 2024

An annual environmental event was held on 5 June to celebrate the United Nations' World Environment Day and raise public awareness of environmental protection. The Group has participated in the Dress Green Campaign, to spread eco-awareness by encouraging our employees to wear green clothes or accessories on 5 June and throughout June.

### 香港綠色日2024

一年一度的環保活動於六月五日舉行,以慶祝聯合 國世界環境日, 並提高公眾對環境保護的意識。本 集團積極參與著「綠」行動,鼓勵員工於六月五日當 天及整個六月期間穿著綠色衣物或配飾,以推廣環 保意識。





環境、社會及管治報告

### Earth Hour 2024

Earth Hour is a global event that encourages individuals, communities, and businesses to turn off non-essential lights for one hour as a symbol of commitment to the planet. By participating in this initiative, we demonstrate our support for urgent action on climate change and environmental conservation. We actively engage in Earth Hour by switching off lights in our offices and encouraging our employees to do the same at home. We also use this opportunity to raise awareness about the importance of adopting sustainable practices in our daily lives, such as reducing energy consumption and minimizing waste, to create a more sustainable future for all.

### 2024年地球一小時

[地球一小時]是全球性環保活動,鼓勵個人、社區 及企業關掉非必要照明一小時,以此象徵對地球的 承諾。透過參與此活動,我們表達對應對氣候變化 與環境保護行動的支持。本集團積極響應「地球一小 時」行動,關閉辦公場所的照明設備,並鼓勵員工在 家中同步參與。我們亦藉此機會提升員工對日常可 持續生活方式的認識,例如節能減排、減少浪費, 共同邁向更可持續的未來。



環境、社會及管治報告

#### **Green Low Carbon Day**

Green Low Carbon Day is aimed at promoting a low-carbon lifestyle and raising funds for green-related projects supported by The Community Chest of Hong Kong. By donating HK\$85 or more, participants receive a commemorative ticket for unlimited travel on the MTR during the event. We actively support this initiative by encouraging our employees to participate and adopt sustainable practices in their daily lives. We also make a corporate donation to contribute to the green projects funded by The Community Chest, demonstrating our commitment to building a more sustainable future for our community.

### 綠色低碳日

[綠色低碳日]旨在推廣低碳生活方式,並為香港公 益金所支持的環保項目籌募資金。參加者只需捐款 港幣85元或以上,便可獲得當日港鐵不限次數免 費乘車的紀念票。本集團積極支持此項活動,鼓勵 員工踴躍參與,並在日常生活中實踐可持續生活方 式。同時,我們亦作出企業捐款,以支持公益金資 助的綠色項目,展現我們對建設可持續社區未來的 承諾。



Going forward, we will continuously contribute to environmental protection and strive for a greener environment as part of a shared community.

展望未來,我們將繼續為環境保護做出貢獻,並作 為共用社區的一部分,努力創造更綠色的環境。

### Combat Climate Change

Aspect A4: Climate Change Governance

### Governance

The Board is responsible for overseeing and determining the Group's sustainability and climate-related concerns. It sets objectives and conducts regular evaluations of the Group's performance on climate-related issues. The management follows the Board's guidance, develops strategies and leads the climate-related working group.

### Risk Management

The climate-related working group consists of the environmental safety department manager and a front-line production manager, who regularly reports to management on climate-related risks. Management reviews these risks and ensures the effective implementation of relevant policies and measures. The process of risk identification, assessment, and management is incorporated into our annual risk management framework.

### 應對氣候變化

層面A4: 氣候變化

### 管治

董事會負責監督及釐定本集團的可持續發展及氣候 相關事宜。董事會設定目標並定期評估本集團在氣 候相關問題上的表現。管理層遵循董事會的指導, 制定戰略並領導氣候相關工作組。

#### 風險管理

氣候相關工作組由環境安全部門經理和前線生產經 理組成,他們定期向管理層報告氣候相關風險。管 理層審查這些風險, 並確保相關政策和措施的有效 實施。風險識別、評估和管理過程已納入我們的年 度風險管理框架。



環境、社會及管治報告

### Strategy

Climate change is undoubtedly a challenge faced by various industries. The Group has identified potential climate-related risks and opportunities. We have set out a series of countermeasures to mitigate the climate change impacts on the Group's business based on the risks and opportunities identified by the Group.

#### 策略

氣候變化無疑是各行各業面臨的挑戰。本集團已識 別與氣候相關的潛在風險和機遇。我們根據本集團 發現的風險和機遇,制定了一系列應對措施,以減 輕氣候變化對本集團業務的影響。

### **Risks and Opportunities**

風險與機遇

### The Company's Response

公司的回應

### **Potential Acute Risks**

潛在急性風險

Suspension of energy and water supply

電力供應及供水中斷

Physical damage towards the production facilities and equipment

對生產設施和設備的物理損壞

Increased risks of employee injury

增加員工受傷的風險

Extreme weather may cause shortages in water and electricity supply. Utilization

of the recycling water from the preset sewage station can secure the water supply temporarily. We have also prepared backup generators and fuel reserves to provide emergency power supply in case of electricity disruptions.

極端天氣有機會導致用水及電力無法正常供應。透過預設污水站的排水回收 利用能夠暫時保障供水。我們還準備了備用發電機和燃料儲備在電力中斷的

情況下提供緊急電源。

In order to mitigate the impact of natural disasters such as typhoons or floods, facilities with wind-resistance materials were designed with reference to the historical typhoon levels. Furthermore, flood protection facilities were installed.

為應付颱風或洪水等災害所帶來的影響,我們根據以往颱風等級去設計設施

的抗風等級。此外,我們設置了防洪應急器材。

To safeguard employees against extreme weather, the Group will arrange

flexible operation hours according to the warnings and guidelines issued by the local government authorities and the weather conditions. The production plant

is also implemented with cooling and cold-resisting facilities.

為保障員工免受極端天氣的影響,本集團將根據當地政府部門發佈的警告和 指南和天氣情況安排靈活的工作時間。而生產廠房亦設有消暑及抗寒設施。

### **Potential Opportunities**

潛在機遇

Sustainable Finance Strategy

可持續金融戰略

In response to the increasing demand from investors and financial institutions for environmentally friendly and low-carbon financial solutions, the Group is committed to integrating green finance principles and diversifying our financing

methods as part of our long-term objectives.

因應投資者及金融機構對環保及低碳金融解決方案日益增長的需求,本集團 致力整合綠色金融原則,多元化融資方法作為我們長期目標的一部分。

### Metrics and Targets

In response to and align with Mainland China's "3060" dual carbon goals, the Group is committed to reducing carbon emissions within its production processes to support the country's climate objectives.

### 指標和目標

為回應並配合中國的[3060]雙碳目標,本集團致力 於減少生產過程中的碳排放,以支援中國的氣候目 標。



環境、社會及管治報告

### **Social Performance**

**Employment and Labour Practices** 

Aspect B1: Employment

We understand that employees are not only a valuable asset to the Group but also advocate our business to achieve success. The Group complied with all relevant labour laws and regulations in Mainland China, including but not limited to the "Labour Law of the People's Republic of China", the "Labour Contract Law of the People's Republic of China", the "Social Insurance Law of the People's Republic of China" and the "Regulation on the Administration of Housing Accumulation Funds". During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations that significantly impacted the Group concerning compensation and dismissal, recruitment, promotion, working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare.

The Group offers competitive remuneration, promotion opportunities, compensation, and benefits packages to attract and retain talent. During the Reporting Period, an operating subsidiary of the Group in Hong Kong has been awarded as a Good MPF Employer, recognizing our commitment to providing a comprehensive and well-managed retirement benefits scheme for our employees. Salaries are reviewed regularly in reference to performance appraisals and market trends. Equal opportunity employment is strictly observed, ensuring no discrimination based on any personal attributes. All employment is based on personal capabilities and qualifications regardless of race, social status, religion, gender, age, national origin, citizenship, or any other grounds for discrimination. Our Human Resources Department has implemented anti-discrimination training to combat workplace discrimination.



On International Women's Day, we honor the achievements and contributions of our female employees. By celebrating this important day, we aim to foster a supportive and inclusive workplace that empowers women to reach their full potential and thrive in their careers.

We strive to foster a positive and healthy work environment, enhancing the productivity and well-being of our employees. Facilities like a football pitch and table tennis room are provided for employee recreation and promoting communication among colleagues.

### 社會表現

僱傭和勞工常規

層面B1:僱傭

我們深知,員工不僅是本集團的寶貴資產,也是我 們業務取得成功的宣導者。本集團遵守中國內地所 有相關勞動法律法規,包括但不限於《中華人民共和 國勞動法》、《中華人民共和國勞動合同法》、《中華 人民共和國社會保險法》及《住房公積金管理條例》。 報告期內,本集團並不知悉任何嚴重違反有關薪酬 與解僱、招聘與晉升、工作時數、假期、平等機 會、多元化、反歧視以及其他待遇及福利的法律及 法規,且對本集團產生重大影響的事宜。

本集團提供具競爭力的薪酬、晉升機會、補償及福 利待遇,以吸引及挽留人才。於報告期內,本集團 在香港的一家營運子公司榮獲[積金好僱主]嘉許, 肯定我們致力為員工提供全面且妥善管理的退休福 利計劃。我們亦根據績效評估及市場趨勢,定期審 查薪酬水平。本集團嚴格奉行平等就業原則,確保 不因任何個人特質而受到歧視。所有聘用安排均以 個人能力及資格為基礎,無論種族、社會地位、宗 教、性別、年齡、國籍、公民身份或其他歧視因 素。我們的人力資源部門亦實施反歧視培訓,以打 擊職場歧視行為。



在國際婦女節,本集團表揚女性員工的成就與貢 獻。透過慶祝此重要日子,我們致力營造一個支持 與共融的職場環境,讓女性充分發揮潛能,在職業 發展中茁壯成長。

我們致力營造積極健康的工作氛圍,提升員工的工 作效率與幸福感。公司亦設有足球場、乒乓球室等 休閒設施,供員工放鬆身心、促進同事間交流。

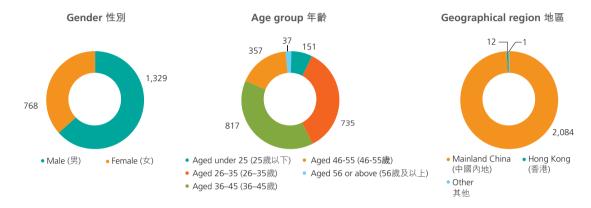
### 環境、社會及管治報告

### Total Number of Employees

As at 31 December 2024, the Group had a total of 2,094 full-time employees and 3 part-time employees (2023: 2,884 full-time employees and 3 part-time employees), categorized by gender, age group and geographical region as follows:

#### 僱員總數

截至二零二四年十二月三十一日,本集團共有2,094 名全職員工,3名兼職員工(二零二三年:2,884 名 全職員工,3名兼職員工),按性別、年齡組別及地 區域劃分如下:



The overall turnover rate of the Group during the Reporting Period was 46.4% (2023: 46.8%) and the details categorized by gender, age group, and geographical region are shown as follows:

報告期內,本集團整體流失率為46.4%(二零二三年:46.8%),按性別、年齡組別、地區劃分的具體數據如下:

Turnover rate <sup>1</sup> 流失率 <sup>1</sup>		Unit 單位		<b>2024</b> 二零二四年	2023 二零二三年
By Gender	按性別				
Male	男	Percentage	百分比	47.6%	49.9%
Female	女	Percentage	百分比	44.1%	41.5%
By Age Group	按年齡組別				
Aged 25 or below	25歲或以下	Percentage	百分比	136.4%	100.0%
Aged 26-35	26-35歲	Percentage	百分比	51.4%	59.7%
Aged 36-45	36-45歲	Percentage	百分比	32.2%	30.8%
Aged 46-55	46-55歲	Percentage	百分比	31.4%	13.5%
Aged 56 or above	56歲或以上	Percentage	百分比	35.1%	11.4%
By Geographical Region	按地區劃分				
Mainland China	中國內地	Percentage	百分比	46.6%	47.0%
Hong Kong	香港	Percentage	百分比	0.0%	16.7%
Other	其他	Percentage	百分比	0.0%	0.0%

Note:

The employee turnover rate is calculated by the total number of employee turnover during the Reporting Period divided by the total number of employees at the end of the period. The percentage may exceed 100%.

備註:

1. 員工流失比率乃按整個報告期內的總流失人數除以期末 員工總數計算,該百分比或會超過百分之百。



環境、社會及管治報告

### Health and Safety Management

### Aspect B2: Health and Safety

The Group puts effort into providing our employees with a safe and healthy working environment, as their health and safety are always our top priority. We strictly comply with all relevant health and safety legislation, including but not limited to the "Law of the People's Republic of China on the Prevention and Control of Occupational Diseases" and the "Fire Control Law of the People's Republic of China."

During the Reporting Period, the Group was not aware of any noncompliance issues that violated the laws and regulations regarding health and safety. The data related to the health and safety of the Group are presented as follows:

### 健康與安全管理

### 層面B2:健康與安全

本集團致力為員工提供安全健康的工作環境,因為 保障他們的健康和安全始終是我們的首要任務。我 們嚴格遵守所有相關的健康和安全法規,包括但不 限於《中華人民共和國職業病防治法》和《中華人民共 和國消防法》。

在報告期內,本集團未知悉任何違反健康與安全法 律法規的不合規事項。本集團健康與安全相關的數 據如下:

Health and Safety Data	<b>2024</b>	2023	2022
健康與安全數據	二零二四年	二零二三年	二零二二年
Number of work-related fatalities 因工亡故人數	0	1	0
Rate of work-related fatalities¹ 因工亡故比率¹	0%	0.03%	

#### Note:

The rate of fatalities of work-related fatalities (per hundred workers) is the number of fatalities as a result of work-related injury  $\div$  number of workers  $\times$  100.

During the Reporting Period, the Group had a total of 196.5 lost days due to work injury (2023: 938 days).

### Work Safety Management System

The Group places utmost importance on safe production and has implemented comprehensive health and safety policies to protect our work environment. All our employees are required to comply with the health and safety codes and manuals. The Group has conducted regular inspections at the production plants and engaged qualified professionals to identify the potential occupational health risks.

#### 備註:

工傷死亡率(每百名工人)是指工傷造成的死亡人數÷僱 員人數×100。

報告期內,本集團因工傷共損失196.5天數(二零二 三年:938天)。

#### 安全生產管理制度

本集團高度重視安全生產,並實施了全面的健康及 安全政策,以保護我們的工作環境。我們所有的員 工都必須遵守健康和安全規範和手冊。本集團已於 生產工廠進行定期巡查,並聘請合資格的專業人員 識別潛在的職業健康風險。



#### Health and Safety Measures for the Production Process

We are committed to heightening safety awareness among our workforces. New employees are provided with comprehensive health and safety training such as three-level safety training and occupational health and safety training. The Group has provided safety training courses, such as "Safety Construction Training" and "Safety Emergency Response and Fire Safety Knowledge" to employees, aimed at minimizing work-related injuries and preventing fatalities. Warning signs regarding occupational hazards were posted at prominent positions within the working area to improve the safety level within the plants. Employees are equipped with appropriate personal protective equipment, including safety shoes, masks, acid-proof gloves and boots, earplugs, insulation gloves, and boots for work. Pre-employment medical screenings and annual health check-ups tailored to specific job hazards were provided for employees, so we can notice early abnormalities, prevent workers from developing occupational diseases and evaluate the effectiveness of existing preventative measures.

### Talent Training Management

### Aspect B3: Development and Training

Skilled talent is the Group's solid foundation for driving sustainable business growth. A comprehensive and practical training program for our employees can reflect how they are valued in our corporate culture. The Group offers a diverse range of customized training modules that encompass corporate culture, occupational safety, laws and regulations, professional skills, and other aspects for employees from different departments to cope with their business needs, enhance their professional capability and help them accumulate experience.

The Group also ensure the employees stay informed about the latest industry trends and regulatory changes, which is essential to our operations and their respective roles. We regularly evaluate our training programs to review their effectiveness and alignment with our business needs.

#### 牛產過程的健康和安全措施

我們致力於提高員工的安全意識。為新員工提供全 面的健康與安全培訓,例如三級安全培訓和職業健 康安全培訓。本集團亦為員工提供相關的安全培訓 課程,例如「安全施工培訓」及「安全應急與消防知 識」課程,旨在減少工傷事故並防止重大傷亡事件發 生。在工作區域的顯眼位置張貼有關職業危害的警 告標誌,以提升廠區的整體安全水平。員工配備適 當的個人防護裝備,包括安全鞋、口罩、防酸手套 與靴子、耳塞、絕緣手套以及工作靴等。此外,針 對不同工種的職業風險,我們為員工提供入職前體 檢及年度健康檢查,以便及早發現健康異常,預防 職業病發生,並評估現有預防措施的有效性。

### 人才培訓管理

### 層面B3:發展及培訓

技術人才是本集團推動業務持續增長的堅實基礎。 為我們的員工提供全面而實用的培訓計劃可以反映 出他們在我們企業文化中的價值。本集團為不同部 門的員工提供多元化的定製培訓單元,涵蓋企業文 化、職業安全、法律法規、專業技能等方面,以應 對業務需求,提升專業能力,幫助他們積累經驗。

本集團還確保員工隨時了解最新的行業趨勢和監管 變化,這對我們的運營和各自的角色至關重要。我 們定期評估我們的培訓計劃,以審查其有效性並符 合我們的業務需求。

環境、社會及管治報告

Total Number of Employees Trained

受訓僱員的數目

The percentage of employees trained by gender and employee category during the Reporting Period are shown as follows:

報告期內按性別和僱員類別分列的受過培訓的僱員 百分比如下:

Categories 類別	Unit 單位	<b>2024</b> 二零二四年	2023 二零二三年
By Gender			
按性別			
Male	Percentage	100%	69%
男	百分比		
Female	Percentage	100%	77%
女	百分比		
By Employee Category			
按僱員類別	_		
Senior management	Percentage	50%	62%
高級管理層	百分比		
Middle management	Percentage	92%	96%
中級管理層	百分比		
General Staff	Percentage	47%	71%
一般員工	百分比		

The information on average training hours completed per employee during the Reporting Period are shown as follows:

報告期內,每名僱員完成受訓的平均時數如下:

Categories 類別	Unit 單位	<b>2024</b> 二零二四年	2023 二零二三年
By Gender			
按性別			
Male	Hours	13	16
男	小時		
Female	Hours	14	16
女	小時		
By Employee Category			
按僱員類別			
Senior management	Hours	6	14
高級管理層	小時		
Middle management	Hours	14	16
中級管理層	小時		
General Staff	Hours	14	16
一般員工	小時		



Prevention of Child Labour and Forced Labour

Aspect B4: Labour Standards

The Group has adhered to relevant applicable laws and regulations in Mainland China, including but not limited to the "Labour Law of the People's Republic of China", the "Labour Contract Law of the People's Republic of China" and the "Provisions on the Prohibition of Using Child Labour". During the Reporting Period, we identified no significant legal non-compliance that would adversely affect our operations, specifically regarding child or forced labour.

To ensure that the employees can work in a peaceful and willing environment, the Group strictly prohibits the use of child or forced labour in its business operations. Our employment contracts explicitly forbid such practices. Identity verification and qualification review of applicants are executed during the recruitment process. If any information indicating a violation of employment laws or standards is found after recruitment, the labour relationship will be terminated immediately to protect the rights and interests of both parties. A detailed investigation will be carried out by the human resources department to prevent the recurrence of cases.

Supply Chain Management

Aspect B5: Supply Chain Management

The Group strives to effectively manage its supply chain and provide customers with premium products and services to meet and even exceed customers' expectations. We maintain most of our significant suppliers in a close, long-term partnership. We conducted ad hoc suppliers' evaluations to ensure that their product quality aligns with our clients' standards.

During the Reporting Period, the Group had a total of 33 major suppliers, all of which were based in Mainland China (2023: 34 major suppliers from Mainland China). These suppliers provided the Group with essential materials for the manufacture of photovoltaic modules, including welding ribbons, frames, glass, junction boxes, encapsulant films, silicone sealants, backsheets, and solar cells.

防止童工和強制勞工

層面B4: 勞工準則

本集團遵守中國內地相關適用法律法規,包括但不 限於《中華人民共和國勞動法》、《中華人民共和國 勞動合同法》及《禁止使用童工的規定》。在報告期 內,我們沒有發現任何會對我們的運營產生不利影 響的重大法律違規行為,特別是在童工或強制勞動 方面。

為確保員工能夠在和平和自願的環境中工作,本集 團嚴格禁止在業務運營中使用童工或強迫勞動。我 們的僱傭合同明確禁止這種做法。在招聘過程中對 申請人進行身份驗證和資格審查。如在招聘後發現 任何違反勞動法或標準的資訊,將立即終止勞動關 係,以保護雙方的權益。人力資源部門會進行詳細 的調查以避免相關事件再次發生。

供應鏈管理

層面B5: 供應鏈管理

本集團致力有效地管理供應鏈,為客戶提供優質的 產品和服務,以期滿足甚至超越客戶的期望。我們 與大多數重要供應商保持密切、長期的合作夥伴關 係。我們亦進行了不定期的供應商評估,以確保其 產品品質符合客戶的標準。

於報告期內,本集團共有33家主要供應商,全部來 自中國內地(二零二三年:34家來自中國內地的主要 供應商)。這些供應商為本集團生產光伏組件提供了 關鍵材料,包括焊帶、邊框、玻璃、接線盒、封裝 膜、矽膠密封劑、背板及太陽能電池片等。



### New and Existing Suppliers Management

The Group has clear regulations on engaging new suppliers and evaluating existing suppliers based on the supplier management control procedures. Before engagement, the Group will review the company information, including but not limited to examining their business license, business and product details, production capacity, main customer groups, testing equipment, customer complaint managing procedures, material safety data sheet ("MSDS"), environmental safety related qualifications and other materials. After that, our technicians and environmental and safety personnel will conduct a site visit to validate the provided information and to gain insights into the suppliers' operational and management systems.

The Group also conducts regular factory inspections and performance evaluations of existing suppliers. Once an existing supplier is found to have any inappropriate behavior in the production process or fail to meet our performance benchmarks, they receive formal notice. If the supplier does not take any restorative actions in time, the Group will cancel its supplier qualification During the Reporting Period, all the major suppliers had been evaluated.

### Sustainable Supply Chain Practices

In response to stakeholders' concerns about the environmental and social impacts associated with our supply chain activities, such as raw materials sourcing and product distribution, the Group has implemented socially responsible and green procurement practices in response to the increasing focus on managing environmental and social risks in the supply chain.

For instance, our supplier agreement incorporates specific environmental requirements, and those who obtain reputable environmental-related certifications will be given priority as a consideration factor when selecting our potential suppliers. We will encourage the suppliers as well as their employees on green procurement and socially responsible sourcing, fostering a shared commitment to sustainability throughout our supply chain.

### 新增及現有的供應商管理

本集團對聘用新供應商以及根據供應商管理控制程 式評估現有供應商有明確規定。在聘用前,本集 團將審查公司資訊,包括但不限於審查其營業執 照、業務及產品詳情、生產能力、主要客戶群體、 檢測設備、客戶投訴管理程序、材料安全數據表 (MSDS)、環境安全相關資質等材料。之後,我們的 技術人員、環境和安全人員將進行實地考察,以驗 證所提供的資訊,並深入了解供應商的運營和管理 系統。

本集團亦定期對現有供應商進行工廠檢查及績效評 估。一旦發現現有供應商在生產過程中有任何不當 行為或未能達到我們的績效標準,他們就會收到正 式通知。如供應商未及時採取任何恢復措施,本集 團將取消其供應商資格。於報告期間內,我們已經 對所有主要供應商進行評估。

### 可持續供應鏈實踐

為回應持份者對供應鏈活動(例如原材料採購及產品 分銷)對環境及社會影響的關注,本集團已推行社會 責任及綠色採購措施,以應對供應鏈中環境及社會 風險管理的日益重視。

例如,我們的供應商協定包含特定的環境要求,在 選擇我們的潛在供應商時,那些獲得信譽良好的環 境相關認證的人將被優先考慮作為考慮因素。我們 將鼓勵供應商及其員工進行綠色採購和對社會負責 的採購,促進我們整個供應鏈對可持續發展的共同 承諾。



### Product and Service Quality Control

Aspect B6: Product Responsibility

The Group prioritizes customer satisfaction and loyalty, ensuring this through rigorous quality control at every stage of production. Procedures and policies are established to govern all sorts of claims and complaints. The Group adheres to complying with the laws and regulations related to health and safety, advertising, labelling, and privacy matters relating to products and services provided and methods of redress, including but not limited to the "Patent Law of the People's Republic of China", and the "Copyright Law of the People's Republic of China". We were not aware of any material non-compliance issues that violated the relevant laws and regulations during the Reporting Period.

### Quality Assurance

The Group's Quality Control Department conducts routine quality inspections, verifying that our products meet customer specifications and quality benchmarks. The Group always puts "Guaranteeing Product Quality" in the first place. For any returns or exchanges due to product defects, the Quality Control Department will re-inspect the returned products and make the appropriate course of action based on the cause of the defective products. During the Period, 0.0004% (2023: 0.0003%) of sold or shipped products were recalled due to safety and health reasons.

After several years of unremitting efforts by the Group, our international advanced testing capabilities have been strictly infiltrated into the production and manufacturing process of modules. The continuous enhancement of testing capabilities and strict implementation of these standards have elevated the quality of our modules. In 2022, we have obtained the laboratory accreditation certificate (Certificate No.: CNAS L16766) issued by China National Accreditation Service for Conformity Assessment (the "CNAS"), demonstrating that our Photovoltaic Testing Center has officially entered the nationally recognized international laboratory team.

In 2023, the Group has received product certification from TÜV SÜD for our N-type TOPCon photovoltaic modules. The acquisition of the TÜV SÜD product certification signifies that our N-type modules have met the safety regulations required for the European market, playing a key role in the development and promotion of our overseas business, particularly in Europe. The TÜV certification is a safety mark specifically tailored for component products by the German TÜV, and it is highly authoritative. Obtaining this certification means that our photovoltaic modules will be more widely recognized in the global market.

產品及服務質量控制

層面B6:產品責任

本集團將客戶滿意度和忠誠度放在首位,通過在生 產的每個階段進行嚴格的品質控制來確保這一點。 制定了程式和政策來管理各種索賠和投訴。本集團 堅持遵守與所提供產品和服務及補救方法有關的健 康與安全、廣告、標籤及隱私事宜相關的法律法 規,包括但不限於《中華人民共和國專利法》和《中華 人民共和國著作權法》。在報告期內,我們沒有發現 任何違反相關法律法規的重大不合規問題。

### 質量檢定

本集團的品質控制部門進行例行質量檢查,以驗證 我們的產品是否符合客戶的規格和品質基準。本集 團始終把「產品質量保證」放在首位。對於因產品缺 陷而導致的任何退貨或換貨,品質控制部門將對退 回的產品進行重新檢查,並根據缺陷產品的原因採 取適當的措施。在報告期內,共有0.0004%(二零二 三年:0.0003%)的已售或已運送產品因安全和健康 原因召回。

經過本集團多年來的不懈努力,我們的國際先進 檢測能力已嚴格融入模組的生產與製造過程中。 隨著檢測能力的不斷提升以及對相關標準的嚴格 執行,我們組件的品質亦得以進一步提升。於二零 二二年,我們獲得由中國合格評定國家認可委員會 (「CNAS」)頒發的實驗室認可證書(證書編號:CNAS L16766),標誌著我們的光伏檢測中心已正式進入國 家認可的國際實驗室團隊。

於二零二三年,本集團已獲得TÜV南德意志集團對我 們N型TOPCon光伏組件的產品認證。獲得TÜV南德 意志集團的產品認證,意味著我們的N型組件已符合 歐洲市場所需的安全法規,並在我們海外業務,特 別是歐洲市場的拓展與推廣中,發揮了關鍵作用。 TÜV認證是德國TÜV專門為組件產品量身定製的安全 標誌,具有極高的權威性。獲得此項認證,意味著 我們的光伏組件在全球市場將獲得更廣泛的認可。

During the Reporting Year, our GIGA series modules earned three major certifications from leading authorities: VDE's IEC 61215/61730 new standard certification for single and double-glass modules, TÜV Rheinland's equivalent certification, and China Testing & Certification International Group Co., Ltd ("CTC") Best Quality Award for outdoor verification. Later, Chint Group honored us with the "Quality Management Excellence Award" at their 2024 Supplier Conference, recognizing us as an Advanced Supplier among numerous candidates.

Our photovoltaic modules undergo testing at 5-10 times the severity of IEC standards, demonstrating exceptional performance through advanced technology and mature manufacturing processes. We've established a comprehensive quality management system spanning from raw material procurement to production, strictly adhering to international standards to ensure every module meets our rigorous quality benchmarks.

Over the years, the Group has strictly controlled product quality, with a quality control system that covers the entire production process and traceability, consistently ranking at the forefront of the industry in terms of quality.

### Customer Service and Complaints Management

The Group values customer feedback as a motivation for ongoing enhancement of our product and services. The Group endeavor to take timely action to resolve the issue and take effective corrective measures if any complaint is received. The Quality Control Department will also conduct regular discussions and reviews to prevent the same incident from happening. During the Reporting Period, there were a total 29 cases of complaints (2023: 26 cases) received by the Group and all are properly handled. In addition, the Group was not aware of any other material complaint or damage claim on safety and health reasons of our product and service quality from our clients.

### Privacy Protection

The Group acknowledges the privacy protection of individuals and business data to strengthen mutual trust with our clients. We have formulated a relevant policy that only authorized personnel from relevant departments are permitted to collect, access, and manage confidential and sensitive information. All employees are prohibited from making copies or disclosing confidential information to third parties without prior approval from management or clients.

於報告年度內,我們的GIGA系列組件榮獲三 項權威機構頒發的主要認證,包括VDE依據IEC 61215/61730新標準頒發的單玻與雙玻組件認證 TÜV萊因的同等認證,以及中國檢驗認證集團(CTC) 頒發的戶外驗證[最佳品質獎]。此外,在二零二四 年正泰集團供應商大會上,我們獲頒「品質管理卓越 獎」,被評為眾多供應商中的優秀供應商之一。

我們的光伏組件經受遠高於IEC標準5至10倍強度的 測試, 诱過先進技術及成熟的製造工藝, 展現出卓 越的性能。我們已建立一套涵蓋從原材料採購至生 產製造的完整品質管理體系,嚴格遵循國際標準, 確保每一片組件皆符合我們嚴格的品質基準。

多年以來,本集團始終嚴格把控產品品質,建立覆 蓋整個生產流程與可追溯機制的品質控制系統,在 品質方面穩居行業領先地位。

### 客戶服務及投訴管理

本集團重視客戶的反饋,以此作為不斷提升我們產 品和服務的動力。本集團將努力及時採取行動解決 問題,並在收到任何投訴時採取有效的糾正措施。 品質控制部亦會定期進行討論及檢討,以防止同等 事件再次發生。報告期內,本集團接獲29宗投訴(二 零二三年:26宗),所有投訴已妥善處理。此外,本 集團並不知悉因產品的安全與健康原因及服務質量 引起的重大客戶投訴或損害索賠。

### 私隱保障

本集團重視保護個人及業務資料的私隱,以加強與 客戶的互信。我們制定了相關政策,只有相關部門 的授權人員才能收集、訪問和管理機密和敏感資 料。未經管理層或客戶事先批准,禁止所有員工複 製或向第三方披露機密資料。



環境、社會及管治報告

### Protection of Intellectual Property

Intellectual property is an essential asset to the Group, and we maintain a zero-tolerance policy towards infringement upon the intellectual rights of others. Also, the Group raises employees' awareness of intellectual property protection through internal publicity and employee training from time to time.

### Upholding the Business Ethics in the Workplace

### Aspect B7: Anti-corruption

The Group is committed to achieving the highest possible fairness, openness, and integrity standards. We strictly comply with the laws and regulations, including but not limited to the "Anti-Unfair Competition Law of the People's Republic of China", the "Anti-Money Laundering Law of the People's Republic of China" and the "Criminal Law of the People's Republic of China". During the Reporting Period, the Group was not aware of any case of breaching the relevant laws and regulations relating to corruption, bribery, extortion, fraud, or money laundering nor concluded legal cases regarding corrupt practices brought against the Group or our employees.

The Group strictly implements various operating procedures and codes of conduct to regulate the work ethics of the Group's employees. They are required to declare potential conflicts of interest. To prevent corruption in our supply chain and business partners, the Group has included a clause in the transaction contract, stating that the supplier shall not provide any direct or indirect benefits to the Group in any form for any reason. We also require our suppliers, construction units and relevant persons in charge of the project to sign an integrity declaration.

To further combat fraud and prevent corruption occur within the Group, we have established a whistle-blowing policy to allow our stakeholders to report any suspected corruption or unethical behaviors. Whistleblowers would be assured of fair treatment including protection against unfair dismissal and victimization and their identity will be kept confidential.

In recognition of the importance of ongoing education in preventing corruption, the Group is contemplating the introduction of anti-corruption training provided to directors and all employees. This initiative aims to reinforce the understanding of ethical standards and legal compliance, fostering a culture of integrity across all levels of the organization.

#### 保護知識產權

知識產權是本集團的重要資產,我們對侵犯他人知 識產權的行為採取零容忍政策。此外,本集團亦不 時透過內部宣傳及員工培訓,提高員工的知識產權 保護意識。

### 在工作場所堅守商業道德

### 層面B7:反貪污

本集團致力於實現高水平的公平、公開和誠信標 準。我們嚴格遵守法律法規,包括但不限於《中華人 民共和國反不正當競爭法》、《中華人民共和國反洗 錢法》和《中華人民共和國刑法》。報告期內,本集團 未獲悉任何違反有關貪污、賄賂、敲詐勒索、欺詐 或洗黑錢相關法律法規的案件,亦未結案涉及本集 團或本集團員工的貪污行為。

本集團嚴格執行各項操作程序及行為準則,以規範 本集團員工的職業道德。他們必須聲明潛在的利益 衝突。為防止供應鏈及業務夥伴出現貪污,本集團 在交易合約中加入一項條款,規定供應商不得以任 何理由及形式向本集團提供任何直接或間接利益。 我們還要求我們的供應商、施工單位和專案相關負 責人簽署廉潔承諾書。

為進一步打擊欺詐行為及防止本集團內部發生貪污 行為,我們制定了舉報政策,允許持份者舉報任何 涉嫌貪污或不道德行為。舉報人將得到公平對待, 包括防止不公平解僱和傷害,他們的身份將被保

本集團認識到持續教育在預防貪污方面的重要性, 因此正在考慮為董事和所有員工提供反貪污培訓。 此舉旨在加強他們對道德標準和法律合規的理解, 在組織的各個層面培養誠信文化。

環境、社會及管治報告

### Caring for the Community

### Aspect B8: Community Investment

The Group continues to prioritize community investment with a strategic focus on supporting the elderly, education, infrastructure development, and poverty alleviation.

During the Reporting Period, we invested approximately RMB 1.64 million in community initiatives, focusing on education, scientific research, and poverty alleviation. Our contributions included providing scholarships for underprivileged students, donating advanced research equipment to support academic research, and sponsoring infrastructure projects in rural communities. Through these tangible actions, we demonstrated our commitment to giving back to society by advancing education, innovation, and social welfare, furthering our dedication to sustainable development. Additionally, we encourage our employees to participate in community activities, including:

### **Dress Casual Day 2024**

A traditional fundraising event hosted by the Community Chest (the "Chest") over three decades. This flagship fundraiser invites participants to donate HK\$70 or more and wear casual outfits to support social welfare initiatives. All proceeds directly benefit over 160 agencies serving 2.5 million Hong Kong residents across six service areas. The Group proudly supports this meaningful cause by making donations and encouraging employees to participate, knowing that 100% of contributions go directly to charitable services.



Looking forward, the Group is committed to seeking opportunities to give back to the community. Our goals include promoting sustainable living, offering love and support to underprivileged groups, and upholding our role as a socially responsible entity.

### 關懷社區

### 層面B8: 社區投資

本集團持續將社區投資列為優先事項,並有策略地 聚焦於支持老年人、教育、基礎設施建設及扶貧濟 困等領域。

於報告期內,我們投入約人民幣164萬元於社區公益 項目,重點支持教育發展、科學研究及扶貧濟困領 域。具體措施包括資助貧困學生助學金、捐贈先進 科研設備助力學術研究,以及贊助鄉村基礎建設工 程。我們以實際行動回饋社會,以支援教育、創新 與社會福利,持續推動可持續發展的承諾。此外, 我們亦鼓勵員工積極參與社區活動,包括:

### 公益金便服日2024

公益金主辦的傳統籌款活動已有逾三十年歷史。這 項旗艦慈善活動邀請參加者捐款港幣七十元或以 上,並於活動當天穿著便服,以支持本地社會福利 服務。所有善款將全數撥捐予超過160間受惠機構, 涵蓋六大服務範疇,惠及全港約250萬名市民。本集 團十分自豪能支持這項有意義的公益活動,除進行 捐贈外,亦積極鼓勵員工踴躍參與,因為我們深信 百分百的捐款將直接用於慈善服務之上。



展望未來,本集團致力尋找機會回饋社會。我們的 目標包括促進可持續生活,為弱勢群體提供愛和支 援,以及維護我們作為社會責任實體的角色。

環境、社會及管治報告

# **Independent Practitioner's Limited Assurance Report**

To the board of directors of Solargiga Energy Holdings Limited

### Terms of Engagement

Riskory Consultancy Limited ("we") was commissioned by Solargiga Energy Holdings Limited (the "Company") to provide independent assurance of selected sustainability information (the "Selected Sustainability Information") within the Company's Environmental, Social and Governance Report for the year ended 31 December 2024, against the assurance criteria below to a limited level of assurance, in accordance with International Standard on Assurance Engagements ("ISAE") 3000 (Revised).

Our assurance engagement covered the evaluation of the accuracy and reliability of data for the Selected Sustainability Information listed below:

- i. Indirect energy consumption (MWh); and
- ii. Water consumption (m³).

Our assurance engagement excluded the other data and information mentioned in the report. Our assurance was with respect to the year ended 31 December 2024 information only and we have not performed any procedures with respect to earlier periods and therefore, do not express any conclusion thereon.

The Company's Responsibility for the Selected Sustainability Information

The Company is responsible for the preparation of the Selected Sustainability Information in accordance with the criteria stated above. The responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of the information that is free from material misstatement, whether due to fraud or error.

### Inherent Limitations

The absence of a major body of established practice from which to evaluate and measure non-financial information allows for distinct, but acceptable measures and measurement techniques and can impact comparability between entities.

### 獨立鑒證報告

致陽光能源控股有限公司董事會:

### 委託條款

Riskory Consultancy Limited(「我們」)受陽光能源控股有限公司(「貴公司」)委託,根據下列鑒證準則,對 貴公司截至二零二四年十二月三十一日止年度之《環境、社會及管治報告》中若干可持續發展資料(「選定資料」)執行有限保證的鑒證工作。該鑒證工作乃根據國際鑒證業務準則第3000號(修訂版)(ISAE 3000)執行。

本次鑒證工作涵蓋對以下選定資料之數據準確性與 可靠性進行評估:

- i. 間接能源消耗量(兆瓦時);及
- ii. 用水量(立方米)。

本次鑒證工作不涵蓋報告中提及的其他數據與資料:我們僅就截至二零二四年十二月三十一日之資料提供鑒證,並未就過往期間執行任何程序,亦不對其作出結論。

貴公司對選定資料的責任

貴公司負責根據上述準則編製選定資料,並負責相關內部控制制度之設計、實施及維護,以確保所編製資料在重大方面不含錯誤陳述,無論是因欺詐或錯誤所致。

### 固有限制

目前對非財務資料之評估與衡量尚無統一實務指 引,導致不同機構間可能採用不同但仍屬可接受的 衡量方法,從而影響可比性。



### Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence, due care, confidentiality, and professional behaviour.

Our firm applies International Standard on Quality Control 1 ("ISQC 1") and accordingly maintains a comprehensive system of quality control including, documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### Our Responsibility

Our role was to reach a limited conclusion regarding the Selected Sustainability Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with ISAE 3000 (Revised). The standard requires that we plan and perform this engagement to acquire limited assurance about whether the Selected Sustainability Information is free from material misstatement.

A limited assurance engagement entails assessing the suitability of the Company's use of the criteria stated above as the basis for the preparation of the Selected Sustainability Information, assessing the risks of material misstatement of the Selected Sustainability Information whether due to fraud or error, responding as necessary to the assessed risks, and evaluating the overall presentation of the Selected Sustainability Information. The scope of a limited assurance engagement is significantly narrower than that of a reasonable assurance engagement in terms of both the risk assessment procedures, including an understanding of internal control, and the actions executed in response to the assessed risks.

### 我們的獨立性與質量控制

我們已遵守國際會計師道德準則理事會(IESBA)發佈 之《會計師職業道德守則》中的獨立性與其他道德要 求。該守則建立於誠信、公正、專業能力與應盡注 意、保密與專業行為等基本原則之上。

我們亦依循《國際品質控制準則第1號》(ISQC 1), 建立並維護一套全面的質量控制系統,包括有關道 德要求、專業準則及適用法律法規的紀錄政策與程 序。

### 我們的責任

我們的職責是根據執行的程序與所獲取之證據,對 選定資料是否在所有重大方面依據所述準則編製, 發表有限保證的鑒證結論。我們根據ISAE 3000(修訂 版)進行本次有限保證的鑒證工作。該準則要求我們 計劃與執行工作,以獲得有限保證,確認所選資料 是否存在重大錯誤陳述。

本次有限保證的鑒證工作包括評估 貴公司所採準 則的適用性、評估重大錯誤風險(無論因欺詐或錯 誤)、應對評估後風險,以及評估資料整體表達方 式。與合理保證的鑒證工作相比,有限保證的鑒證 工作的範圍,在風險評估(包括對內部控制的理解) 與應對風險所執行的行動明顯較小。



### 環境、社會及管治報告

The following procedures were undertaken as part of the evidencegathering process for this assurance engagement:

- Interviewed the key persons responsible for the Selected Sustainability Information;
- Understood the process for collecting and reporting the Selected Sustainability Information;
- Sample testing of documentary evidence at corporate level and site levels:
- Analytical procedures; and
- Recalculations.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

### Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Selected Sustainability Information for the year ended 31 December 2024 is not prepared, in all material aspects, in accordance with the criteria stated above.

Our report has been prepared for and only for the board of directors of Solargiga Energy Holdings Limited and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the content of this report.

以下程序是作為本次鑒證工作的證據蒐集過程的一部分:

- 訪談負責提供選定資料的關鍵人員;
- 了解選定資料的收集與報告流程;
- 於貴公司的集團層面及營運地點層面對文檔 類證據強行抽樣測試:
- 實施分析性程序;及
- 重新計算。

有限保證的鑒證工作所執行的程序在性質及時間安排上與合理保證的鑒證工作存在差異,且其範圍較小。因此,有限保證的鑒證工作所能取得的保證程度遠低於合理保證的鑒證工作所能取得的保證程度。

### 有限保證鑒證結論

根據我們已執行的程序及所獲得的證據,我們並未發現任何事項,使我們相信 貴公司截至二零二四年十二月三十一日止年度的選定資料在重大方面未依據上述準則編製。

本報告乃為陽光能源控股有限公司董事會而編制並 僅供其使用,除此之外不得作為其他用途。我們不 會就本報告的內容向任何其他人士負上或承擔任何 責任。

William Ar.

Oswald Au

Certified Carbon Auditor | Trader on Carbon Emissions | ICPA Managing Director

**Riskory Consultancy Limited** 

Hong Kong 26 March 2025 William Ar.

區永源

認證碳審計師 | 碳排放交易員 | ICPA 董事總經理

**Riskory Consultancy Limited** 

香港

二零二五年三月二十六日

環境、社會及管治報告

### **Content Index of the ESG Reporting Guide**

《環境、社會及管治報告指引》內容 索引

Aspects 層面	Description 描述	Relevant Section of this Report 本報告相關章節
Mandatory Disclosure Re 強制披露規定	quirement	
Governance Structure	A Statement from the board containing the following elements:	Sustainability Governance
	(i) disclosure of the board's oversight of ESG issues;	
	<ul> <li>the board's ESG management approach and strategincluding the process used to evaluate, prioritize and manamaterial ESG-related issues (including risks to the issue businesses); and</li> </ul>	ge
管治架構	(iii) how the board reviews progress made against ESG-relat goals and targets with an explanation of how they relate the issuer's businesses 由董事會發出的聲明,當中載有下列內容:	
	(i) 披露董事會對環境、社會及管治事宜的監管:	
	(ii) 董事會的環境、社會及管治管理方針及策略,包括評估 優次排列及管理重要的環境、社會及管治相關事宜(包括 發行人業務的風險)的過程;及	
	(iii) 董事會如何按環境、社會及管治相關目標檢討進度、並 釋它們如何與發行人業務有關連	解
Reporting Principles	A description of, or an explanation on, the application of the Reporting Principles (materiality, quantitative, and consistent in the preparation of the ESG Report	
匯報原則	描述或解釋在編備環境、社會及管治報告時如何應用匯報原 (重要性、量化和一致性)	則 關於本報告 — 匯報原則
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities	
匯報範圍	operations are included in the ESG report 解釋環境、社會及管治報告的匯報範圍,及描述挑選哪些實體 業務納入環境、社會及管治報告的過程	或 關於本報告 — 匯報範圍及期間



環境、社會及管治報告

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"Comply or explain" Provisions

「不遵守就解釋 |條文

A. Environmental

A. 環境

一般披露

Aspect A1: Emissions 層面A1:排放物

General Disclosure Information on:

Environmental Performance:

Emission Control

(a) the policies; and

(b) compliance with relevant laws and regulations that have a significant impact on the issuer

relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄 環境表現:排放控制

物的產生等的:

(a) 政策;及

(b) 遵守對發行人有重大影響的相關法律及規例的資料

KPI A1.1 The types of emissions and respective emissions data.

關鍵績效指標A1.1 排放物種類及相關排放數據

KPI A1.2 Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas

emissions (in tonnes) and, where appropriate, intensity.

關鍵績效指標A1.2 直接(範圍1)和能源間接(範圍2)溫室氣體排放量(以噸計算)及(如

適用)密度

KPI A1.3 Total hazardous waste produced (tonnes) and where appropriate,

intensity.

關鍵績效指標A1.3 所產生有害廢棄物總量(以噸計算)及(如適用)密度

KPI A1.4 Total non-hazardous waste produced (in tonnes) and, where

appropriate, intensity.

關鍵績效指標A1.4 所產生無害廢棄物總量(以噸計算)及(如適用)密度

KPI A1.5 Description of emissions target(s) set and steps taken to achieve

them.

關鍵績效指標A1.5 描述所訂立的排放量目標及為達到這些目標所採取的步驟

KPI 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.

關鍵績效指標A1.6 描述處理有害及無害廢棄物的方法,及描述所訂立的減廢目標及

為達到這些目標所採取的步驟



環境、社會及管治報告

環境表現:資源管理

**Emission Control** 

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Aspect A2: Use of Resources

層面A2: 資源使用

General Disclosure Policies on the efficient use of resources, including energy, water, Environmental Performance:

and other raw materials. Resource Management

有效使用資源(包括能源、水及其他原材料)的政策 一般披露

**KPI A2.1** Direct and/or indirect energy consumption by type in total

(kWh in '000s) and intensity.

關鍵績效指標A2.1 按類型劃分的直接及/或間接能源總耗量(以千個千瓦時計算)及

密度

KPI A2.2 Water consumption in total and intensity.

關鍵績效指標A2.2 總耗水量及密度

**KPI A2.3** Description of energy use efficiency target(s) set and steps taken to Environmental Performance:

關鍵績效指標A2.3 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟 環境表現:排放控制

**KPI A2.4** Description of whether there is any issue in sourcing water that is fit Environmental Performance:

for purpose, water efficiency target(s), and steps taken to achieve Resource Management

them.

關鍵績效指標A2.4 描述求取適用水源上可有任何問題,以及所訂立的用水效益目標 環境表現:資源管理

及為達到這些目標所採取的步驟

**KPI A2.5** Total packing material used for finished products (in tonnes) and, if

applicable, with reference to per unit produced.

關鍵績效指標A2.5 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔

Aspect A3: The Environment and Natural Resources 層面A3:環境及天然資源

General Disclosure

environment and natural resources.

Policies on minimizing the issuer's significant impacts on the Environmental Performance:

**Environmental Impact** 

Reduction

一般披露 減低發行人對環境及天然資源造成重大影響的政策 環境表現:減少對環境的影

**KPI A3.1** Description of the significant impacts of activities on the

environment and natural resources and the actions taken to manage

關鍵績效指標A3.1 描述業務活動對環境及天然資源的重大影響及已採取管理有關影

響的行動



環境、社會及管治報告

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Aspect A4: Climate Change

層面A4:氣候變化

General Disclosure Policies on identification and mitigation of significant climate-related Environmental Performance:

issues which have impacted, and those which may impact, the Combat Climate Change

issuer.

一般披露 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜 環境表現:應對氣候變化

的政策

KPI A4.1 Description of the significant climate-related issues which have

impacted, and those which may impact, the issuer, and the actions

taken to manage them.

關鍵績效指標A4.1 描述已經及可能會對發行人產生影響的重大氣候相關事宜,及應

對行動

B. Social B. 社會

Aspect B1: Employment

層面B1:僱傭 General Disclosure

Information on:

Social Performance:

**Employment and Labour** 

(a) the policies; and Practices

(b) compliance with relevant laws and regulations that have a significant impact on the issuer

relating to compensation and dismissal, recruitment and promotion,

working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare.

一般披露 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多 社會表現:僱傭及勞工常規

元化、反歧視以及其他待遇及福利的:

(a) 政策;及

(b) 遵守對發行人有重大影響的相關法律及規例的資料

KPI B1.1 Total workforce by gender, employment type, age group and

geographical region.

關鍵績效指標B1.1 按性別、僱傭類型、年齡組別及地區劃分的僱員總數

KPI B1.2 Employee turnover rate by gender, age group and geographical

region.

關鍵績效指標B1.2 按性別、年齡組別及地區劃分的僱員流失比率



環境、社會及管治報告

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Aspect B2: Health and Safety

層面B2:健康與安全

General Disclosure Information on: Social Performance: Health and Safety Management

(a) the policies; and

(b) compliance with relevant laws and regulations that have a significant impact on the issuer

relating to providing a safe working environment and protecting

employees from occupational hazards.

一般披露 有關提供安全工作環境及保障僱員避免職業性危害的: 社會表現:健康與安全管理

> 政策;及 (a)

遵守對發行人有重大影響的相關法律及規例的資料 (b)

**KPI B2.1** Number and rate of work-related fatalities occurred in each of the

past three years including the reporting year.

關鍵績效指標B2.1 過去三年(包括匯報年度)每年因工亡故的人數及比率

**KPI B2.2** Lost days due to work injury.

關鍵績效指標B2.2 因工傷損失工作日數

KPI B2.3 Description of occupational health and safety measures adopted,

and how they are implemented and monitored.

關鍵績效指標B2.3 描述所採納的職業健康與安全措施,以及相關執行的監察方法

Aspect B3: Development and

Training

一般披露

層面B3:發展與培訓

General Disclosure Policies on improving employees' knowledge and skills for Social Performance: Talent

discharging duties at work. Description of training activities.

Training Management 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動 社會表現:人才培訓管理

KPI B3.1 The percentage of employees trained by gender and employee

category.

關鍵績效指標B3.1 按性別及僱員類別劃分的受訓僱員百分比

**KPI B3.2** The average training hours completed per employee by gender and

employee category.

關鍵績效指標B3.2 按性別及僱員類別劃分,每名僱員完成受訓的平均時數



環境、社會及管治報告

Aspects 層面	Description 描述	Relevant Section of this Report 本報告相關章節
Aspect B4: Labour Standards 層面B4:勞工準則		
General Disclosure	Information on:	Social Performance:
	(a) the policies; and	Prevention of Child Labour and Forced Labour
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer	
一般披露	relating to preventing child and forced labour. 有關防止童工或強制勞工的:	社會表現:防止童工及強制 勞工
	(a) 政策:及	7.1
	(b) 遵守對發行人有重大影響的相關法律及規例的資料	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	
關鍵績效指標B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工	
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	
關鍵績效指標B4.2	discovered. 描述在發現違規情況時消除有關情況所採取的步驟	



環境、社會及管治報告

Chain Management

		<b>Relevant Section</b>
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Aspect B5: Supply Chain

Management

層面B5:供應鏈管理

General Disclosure Policies on managing environmental and social risks of the supply Social Performance: Supply

chain.

一般披露 管理供應鏈的環境及社會風險政策 社會表現:供應鏈管理

KPI B5.1 Number of suppliers by geographical region.

按地區劃分的供應商數目 關鍵績效指標B5.1

KPI B5.2 Description of practices relating to engaging suppliers, number of

suppliers where the practices are being implemented, and how they

are implemented and monitored.

描述有關聘用供應商的慣例,向其執行有關慣例的供應商數目, 關鍵績效指標B5.2

以及相關執行及監察方法

KPI B5.3 Description of practices used to identify environmental and social

risks along the supply chain, and how they are implemented and

monitored.

描述有關識別供應鏈每個環節的環境及社會風險的慣例,以及相 關鍵績效指標B5.3

關執行及監察方法

KPI B5.4 Description of practices used to promote environmentally preferable

products and services when selecting suppliers, and how they are

implemented and monitored.

關鍵績效指標B5.4 描述在揀選供應商時促使多用環保產品及服務的慣例,以及相關

執行及監察方法



環境、社會及管治報告

Aspects 層面	Description 描述	Relevant Section of this Report 本報告相關章節
Aspect B6: Product Responsibility 層面B6:產品責任		
General Disclosure	Information on:	Social Performance: Product and Service Quality Control
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer	
	relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of	
一般披露	redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以 及補救方法的:	社會表現:產品及服務質量 控制
	(a) 政策;及	
	(b) 遵守對發行人有重大影響的相關法律及規例的資料	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for	
關鍵績效指標B6.1	safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比	
KPI B6.2	Number of products and service related complaints received and	
關鍵績效指標B6.2	how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法	
KPI B6.3	Description of practices relating to observing and protecting	
關鍵績效指標B6.3	intellectual property rights. 描述與維護及保障知識產權有關的慣例	
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	
關鍵績效指標B6.5	描述消費者資料保障及私隱政策,以及相關執行及監察方法	



環境、社會及管治報告

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Aspect B7: Anti-corruption

層面B7:反貪污 General Disclosure

一般披露

Information on:

Social Performance:

Upholding the Business Ethics

in the Workplace

(a) the policies; and

(b) compliance with relevant laws and regulations that have a

significant impact on the issuer

relating to bribery, extortion, fraud, and money laundering.

有關防止賄賂、勒索、欺詐及洗黑錢的:

社會表現:在工作場所堅守

商業道德

(a) 政策;及

> 遵守對發行人有重大影響的相關法律及規例的資料 (b)

**KPI B7.1** Number of concluded legal cases regarding corrupt practices

brought against the issuer or its employees during the reporting

period and the outcomes of the cases.

關鍵績效指標B7.1 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數

目及訴訟結果

KPI B7.2 Description of preventive measures and whistle-blowing procedures,

and how they are implemented and monitored.

關鍵績效指標B7.2 描述防範措施及舉報程序,以及相關執行及監察方法

KPI B7.3 Description of anti-corruption training provided to directors and

staff.

關鍵績效指標B7.3 描述向董事及員工提供的反貪污培訓

Aspect B8: Community

Investment

層面B8: 社區投資 General Disclosure

Policies on community engagement to understand the needs of the Social Performance: Caring communities where the issuer operates and to ensure its activities for the Community

take into consideration the communities' interests.

一般披露 有關以社區參與來了解營運所在社區需要和確保其業務活動會考 社會表現:關懷社區

慮社區利益的政策

Focus areas of contribution. **KPI B8.1** 

專注貢獻範疇 關鍵績效指標B8.1

Resources contributed to the focus area. **KPI B8 2** 

關鍵績效指標B8.2 在專注範疇所動用資源



