



建滔積層板控股有限公司

KINGBOARD LAMINATES HOLDINGS LIMITED

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock Code 股份代號 : 1888

2025

ESG REPORT

環境、社會及管治報告



LAMINATES 覆銅面板



COPPER FOIL 銅箔



ELECTRONIC FIBREGLASS
FABRIC/YARN
電子玻璃纖維布/紗

AI Materials
One-Stop Shop Solution
AI 材料一站式服務方案

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ABOUT THIS REPORT 關於本報告

GROUP OVERVIEW

Kingboard Laminates Holdings Limited (the “Company”) is listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”, stock code: 01888). The Company actively promotes the concept of sustainable development, integrating it into its overall strategic layout and daily business operations, and is committed to creating long-term and shared value for its stakeholders in an open and transparent manner.

REPORTING SCOPE

This report covers the period from 1 January to 31 December 2025 (the “Reporting Period” or “FY2025”), and outlines the Environmental, Social and Governance (“ESG”) related initiatives and performance of the Group in its laminates business, as well as the newly added real estate and hotel business segments. The scope of this disclosure includes a total of 27 production plants (including 5 sales companies) and 5 real estate and hotel operation projects of the Company and its subsidiaries (“Kingboard Laminates”, “the Group” or “we”). Compared to FY2024, this report for the first time includes disclosures on the real estate, hotel and sales companies, further strengthening the completeness of the Group’s overall ESG information disclosure and the quality of its data management.

This Environmental, Social and Governance Report (“ESG Report”) has been prepared in accordance with the requirements of the Environmental, Social and Governance Reporting Code in Appendix C2 to the Rules Governing the Listing of Securities on the Main Board of The Stock Exchange of Hong Kong Limited (the “ESG Reporting Code”).

REPORTING PRINCIPLES

Materiality:

This report presents information on ESG aspects that is material and relevant to the Group and its stakeholders. The materiality of the relevant ESG issues has been determined through a materiality assessment process and approved by the board of directors of the Company (the “Board”).

Quantitative:

The report contains data presented in a quantitative manner, with explanatory notes and comparative information where appropriate, to help readers understand more accurately and objectively analyse the Group’s ESG performance.

集團概覽

建滔積層板控股有限公司(「本公司」)為在香港聯合交易所有限公司主板上市(「香港聯交所」, 股份代號: 01888)。本公司積極推動可持續發展理念, 將其融入企業的整體策略佈局及日常業務運作之中, 並以公開透明的方式, 致力為本公司利益相關者締造長久及共享的價值。

報告範圍

本報告涵蓋二零二五年一月一日至十二月三十一日期間(「報告期間」或「2025年財政年度」), 概述本集團於覆銅面板業務, 以及新增的房地產及酒店業務板塊之環境、社會及管治(「ESG」)相關舉措與績效表現。本次披露範圍包括本公司及其附屬公司(「建滔積層板」, 「本集團」或「我們」)合共27間生產廠房(含5家銷售公司)及5個房地產與酒店營運項目。相較二零二四年財政年度, 本報告首次納入房地產、酒店及銷售公司範疇進行披露, 進一步強化集團整體ESG資訊披露之完整性與數據管理品質。

本環境、社會及管治報告(「ESG報告」)已按照香港聯合交易所主板上市規則附錄C2《環境、社會及管治報告守則》(「ESG報告守則」)的要求編製。

報告原則

重要性:

本報告呈列於ESG層面上, 對本集團及其利益相關者具重要性及關聯性的資訊, 相關ESG議題之重要程度已透過重要性評估程序確定, 並經本公司董事會(「董事會」)審議通過。

量化:

報告內載有經數據化呈現的資料, 並適時附加說明及比較資料, 協助讀者更準確地理解及客觀分析本集團的ESG表現。

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REPORTING PRINCIPLES (continued)

Consistency:

Unless otherwise specified, this report is prepared using the same methodologies as in previous reports to ensure the comparability and consistency of ESG data.

Balance:

This report strives to disclose relevant information objectively and fairly, avoiding any misleading presentation due to improper selection, omission, or reporting methods.

FEEDBACK ON THIS REPORT

Kingboard Laminates continues to pay attention to and value the opinions and suggestions of all stakeholders on the Group's sustainable development strategy and performance. Should you have any queries or feedback on this Report, please contact us by email at enquiry@kingboard.com or by fax at (852) 2691 0445. For more information on the Group's sustainable development strategy and related information, please visit the Group's official website at <http://www.kblaminates.com/>.

For detailed information and enquiries regarding the Group's financial performance, please refer to the Kingboard Laminates Annual Report for FY2025.

COMMUNICATION WITH STAKEHOLDERS

We firmly believe that maintaining a continuous and open dialogue with stakeholders is an important cornerstone for promoting the long-term development of the Group. Through diverse communication platforms, we actively listen, respond to and address the issues and opinions of concern to all stakeholders, so as to promote mutual trust and cooperation, and build a sustainable development ecosystem of shared prosperity.

CSR VISION

The Group is committed to promoting the common progress of its employees, the enterprise and society, and takes into account the sustainable development of society and the environment while implementing its business philosophy and pursuing corporate development. Our CSR vision is "to build us into a top performer that helps establish a harmonious society and promote well-balanced and sustainable development of the economy, community and environment."

報告原則(續)

一致性：

除特別註明外，本報告沿用與過往報告相同的方法論作編製，以確保ESG數據的可比性與連貫性。

平衡：

本報告力求客觀、公允地披露相關資料，避免因不當取捨或遺漏報導、報道方式而產生誤導。

對本報告的回應

建滔積層板持續關注並重視各利益相關者對本集團可持續發展策略及表現的意見與建議。如閣下對本報告有任何查詢或反饋，歡迎發送電子郵件至enquiry@kingboard.com，或傳真至(852) 2691 0445與我們聯絡。更多有關本集團的可持續發展策略與相關資料，請瀏覽本集團官方網站<http://www.kblaminates.com/>。

而關於本集團財務表現的詳細資訊及查詢，請參閱建滔積層板2025年財政年度年報。

與利益相關者溝通

我們深信與利益相關者保持持續而開放的對話，是推動本集團長遠發展的重要基石。透過多元的溝通平台，我們積極聆聽、回應並處理各利益相關方所關注的議題及意見，促進互信合作，構建共享共榮的可持續發展生態圈。

企業社會責任願景

本集團致力於推動員工、企業與社會的共同進步，在實踐經營理念及企業發展的同時，兼顧社會及環境的可持續發展。我們的企業社會責任願景是：「打造一流企業，構建和諧社會，促進經濟、社會、環境的和諧與可持續發展。」

ABOUT THIS REPORT

關於本報告

MISSIONS AND OBJECTIVES

The Group upholds the philosophy of “promoting development through responsibility” and attaches importance to the impact of its business operations and development on the environment and society. We integrate sustainable development principles into our business operations. Following the action paths of “protecting the environment”, “caring for the community”, “people-oriented”, “caring for employees”, “fairness and integrity” and “compliance with laws and regulations”, we promote a sound sustainable development system, build a sustainable circular economy industrial chain to realise our core values, and work with upstream and downstream partners in the industrial chain to create a more resilient and sustainable future. The specific measures are as follows:

使命及目標

本集團秉持「以責任促發展」的理念，重視企業經營及發展對環境與社會的影響。我們將可持續發展方針融入業務運作，圍繞「保護環境」、「關愛社區」、「以人為本」、「關懷員工」、「公平持正」與「遵行法規」的行動路徑，推動完善的可持續發展體系，構建可持續發展循環經濟產業鏈以實現我們的核心價值，並攜手產業鏈上下游夥伴，共創更具韌性的可持續未來。具體內容如下：

Missions and objectives set for environment, employment, operation and community

環境、僱傭、營運及社區方面訂立的使命與目標

ENVIRONMENT 環境

- Promote and continuously implement water conservation measures
- 推動並持續進行節約用水措施
- Recover and recycle wastes
- 廢棄物回收及循環再用
- Reduce emissions
- 減少排放
- Manage energy effectively
- 有效能源管理
- Curb pollution
- 污染控制

EMPLOYMENT 僱傭

- Ensure employee occupational health and safety
- 保障員工職業健康及安全
- Improve employee benefits and strengthen personal development
- 提升員工福利，加強個人發展
- Equal employment
- 平等僱傭

OPERATION 營運

- Maintain a good customer relationship
- 維持良好客戶關係
- Prevent bribery and corruption
- 防止賄賂及貪污舞弊行為
- Improve management efficiency
- 提高管理效率
- Comply with applicable laws and regulations
- 遵從適用的法律法規

COMMUNITY 社區

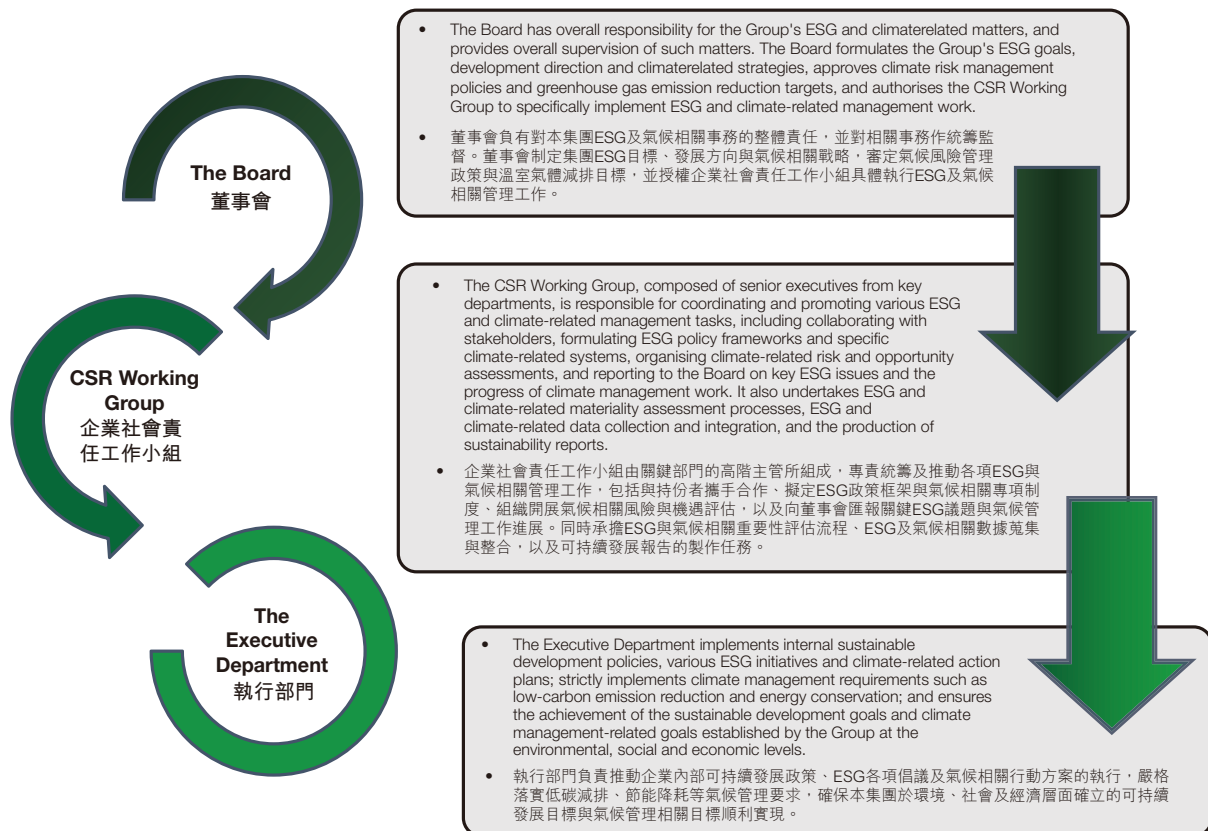
- Promote community development
- 促進社區發展
- Provide high-quality products
- 提供高品質的產品
- Facilitate social diversity and harmony
- 促進社會多元共生

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CSR GOVERNANCE STRUCTURE

Kingboard Laminates has established a comprehensive corporate governance structure in strict compliance with the requirements of The Company Law of the People's Republic of China, the Rules Governing the Listing of Securities on the Stock Exchange and other laws and regulations. The Group's general meeting, the Board and senior management strictly exercise their powers and perform their responsibilities in accordance with the clear duties conferred by the articles of association, making full use of the mechanisms of the Board's professional committees and independent Directors to enhance governance effectiveness, safeguard shareholders' interests and ensure the Group's stable development. Our current CSR structure mainly comprises three components, namely the Board, the CSR Working Group, and The Executive Department. The detailed governance structure for corporate social responsibility is shown in the diagram below:



企業社會責任的管治架構

建滔積層板嚴格遵循《中華人民共和國公司法》及香港聯交所《證券上市規則》等法律法規的要求，已建立完善的公司治理結構。本集團股東大會、董事會及高級管理層嚴格依據公司章程賦予的明確職責，規範行使權限、履行責任，充分運用董事會專業委員會、獨立董事的機制，強化治理效能，保障股東權益及本集團穩健發展。我們目前企業社會責任架構主要包含3個組成部分，依次為董事會、企業社會責任工作小組及執行部門。企業社會責任的詳細管治架構如下圖所示：

ABOUT THIS REPORT 關於本報告

CSR GOVERNANCE STRUCTURE (continued)

The Board attaches great importance to ESG matters, formulates sustainable development goals and strategic plans, and supervises the operation of the overall sustainable development framework. In addition to the aforesaid ESG governance structure, the Group has also established a comprehensive risk management and internal control system to identify, assess and manage relevant ESG risks.

The Board has established an Audit Committee with specific written terms of reference, setting out the duties, responsibilities and scope of authority delegated by the Board. The Audit Committee assists the Board in performing its functions and strengthens the supervision of the Group's risk management and internal control functions. It reviews and assesses the overall effectiveness of the risk management and internal control systems at least once a year, and provides recommendations and supervises the implementation to enhance the Group's sustainable development performance, while consolidating the decision-making and supervision mechanism to prevent misconduct by management and eliminate potential compliance disputes. For details of the risk management and internal control systems, please refer to the "Corporate Governance Report" section of the Kingboard Laminates Annual Report for FY2025.

企業社會責任的管治架構(續)

董事會高度重視ESG事務，承擔制定可持續發展目標與策略規劃之責，並監督整體可持續發展架構之運作。除了前述ESG管治架構外，本集團亦已建立完善的風險管理及內部監控系統，用以辨識、評估並管控相關ESG風險。

董事會已設立審核委員會，並以書面形式明確其職權範疇，詳列董事會所委託職責、責任及授權範圍。審核委員會協助董事會履行其職能，並強化本集團風險管理及內部監控功能上的監管，每年至少審視及評估一次風險管理及內部監控系統整體效能，並針對提升本集團可持續發展表現提出建議、監督執行，同時鞏固決策監管機制，防範管理層不當行為，杜絕潛在違規爭議。風險管理及內部監控系統詳情，請參閱建滔積層板2025年財政年度年報之「企業管治報告」章節。

ABOUT THIS REPORT

關於本報告

CSR GOVERNANCE STRUCTURE (continued)

Adhering to the principle of “independence, transparency, fairness and openness”, the Board requires all Directors and senior management to regularly review and declare their interests, which are recorded and filed by the Company Secretary and the Human Resources Department. Independent Directors are required to sign a declaration of independence during their tenure of office. The Group has formulated the Conflict of Interest Avoidance System and the Related Party Transaction Terms to identify and manage potential conflicts of interest. If a situation involving a conflict of interest arises in the course of the Group’s operations, the relevant Directors and senior management will be required to abstain in accordance with the relevant systems, and the independent Directors and management will conduct deliberations and make decisions in accordance with the relevant rules on related party transactions. The relevant procedures and documents will be filed for record. In addition, in the face of corporate mergers and acquisitions and other business combination activities, the Board adheres to fair dealing regulations such as the Equal Treatment Provision, the Fair Bid Treatment Provision and the Business Combination Provision to ensure that the Group’s business conduct complies with relevant laws and regulations in Hong Kong and internationally, so as to protect the legitimate rights and interests of all stakeholders.

The Board and management place great importance on the Group’s internal governance and compliance operations, ensuring that all business activities comply with applicable laws, regulations and internal systems, and are committed to upholding employee integrity and fair treatment. The Group has established a comprehensive whistle-blowing and grievance mechanism, through which employees can report any suspicious, non-compliant or illegal matters to their immediate superiors or the Human Resources Department. The mechanism is supervised and implemented by senior management and the Discipline Inspection Department, which handle relevant grievance cases in a timely manner. For details, please refer to the “Business Ethics” section of this report. The Group also welcomes supervision from external stakeholders and receives reports and complaints anonymously through the Group’s official website to continuously strengthen transparent governance and a culture of integrity.

企業社會責任的管治架構(續)

董事會秉承「獨立透明、公正公開」之原則，要求全體董事及高級管理層定期覆核並申報利益關係，由董事會秘書及人力資源部門負責記錄與存檔。獨立董事於任期內須簽署獨立性聲明書。本集團已制訂《利益衝突迴避制度》及《關聯交易管理條款》，以識別及管理潛在利益衝突。若本集團營運過程中出現利益關聯情形，將依相關制度要求相關董事及高級管理層執行迴避，並由獨立董事及管理層按照關聯交易相關規則進行審議與決策，相關程序及文件均予以留檔存查。此外，面對企業併購及其他商業整合活動，董事會依據《平等對待條款》、《公平出價待遇條款》及《商業組合條款》等公平交易規範，確保本集團商業行為符合香港及國際相關法律法規要求，保障各方利益相關者之合法權益。

董事會及管理層高度重視本集團內部管治與合規運營，確保各項經營活動遵守適用法律法規及內部制度，並致力維護員工廉潔從業與公平待遇。本集團設立完善之舉報及申訴機制，員工可向直屬上級或人力資源部門舉報任何可疑或違規違法事宜。相關機制由高級管理層及紀檢部門監督執行，並適時處理相關申訴個案，詳情請參閱本報告「商業道德」章節。本集團亦歡迎外部利益相關者監督，並透過本集團官方網站以不記名方式接收舉報及投訴，持續強化透明管治與廉潔文化。

STAKEHOLDER ENGAGEMENT

利益相關者的參與

Enhancing the transparency of corporate information disclosure is the cornerstone for consolidating investors' trust in a listed company and is also an undeniable responsibility of the Group. Kingboard Laminates firmly believes that building an open, communicative, robust and diverse network of stakeholders not only helps to enhance shareholder value, but also constitutes a valuable intangible asset for the Group. Therefore, Kingboard Laminates continuously strengthens its interactive communication and connection with stakeholders, and invites them to participate in discussions on important issues and before the implementation of major key measures through various channels. Such close cooperation helps us to gain an in-depth understanding of the views, suggestions and expectations of all parties, thus enabling us to more comprehensively assess the potential impact of our decisions.

For this ESG Report, a materiality assessment of sustainable development issues was completed with the active participation of key stakeholders to identify the key impacts of the Group's operating activities on the environment and society. During this process, stakeholders were invited to rate and rank the materiality and relevance of various ESG issues by way of a questionnaire.

The categories of our key stakeholders and their communication channels are as follows:

提升企業資訊披露的透明度，是鞏固投資者對上市公司的信任基石，亦是本集團義不容辭的責任。建滔積層板深信，構建開放溝通、穩健多元的利益相關者網絡，不僅有助於提升股東價值，更構成本集團珍貴的無形資產。因此，建滔積層板持續加強與相關者的互動溝通與聯繫，在重要議題上及推行重大關鍵措施實施前，均會透過多樣管道邀請利益相關者參與討論。此類緊密合作有助我們深入了解各方觀點、建議及期望，從而能讓我們更全面評估決策對潛在影響的評估。

ESG報告透過主要利益相關者的積極參與，共同完成對可持續發展議題的重要性評估，識別本集團營運活動對環境及社會的關鍵影響。在此過程中，利益相關者獲邀以問卷方式對各項ESG議題的重要性與關聯性進行評分排序。

我們的主要利益相關者類別及其溝通渠道如下：

Stakeholder 利益相關者	Engagement Method 參與方式	Concerns 關注事項
 Shareholders and investors 股東及投資者	- Annual and interim reports, announcements and circulars - 年報及中期報告、公告及通函 - Annual General Meeting - 股東週年大會 - Holding meetings as needed and responding to telephone and written inquiries - 按需要舉行會議及回應電話和書面查詢 - Press releases and announcements - 新聞稿和公告	- Financial and business performance - 財務和業務表現 - Corporate governance - 企業管治 - Compliance with laws and regulations - 合規合法
 Employees 員工	- Employee communications - 員工通訊 - Performance assessment - 工作表現評核 - Feedback collection (via questionnaire) - 意見收集(問卷調查) - Employee activities - 員工活動 - Training, meetings, and briefings - 培訓、會議及簡報會	- Remuneration, training and development - 薪酬、培訓和發展 - Promotion prospects - 晉升機會 - Occupational health and safety - 職業健康與安全

STAKEHOLDER ENGAGEMENT

利益相關者的參與

Stakeholder 利益相關者	Engagement Method 參與方式	Concerns 關注事項
 Customers 顧客	• Emails and customer service hotlines • 電郵及客戶服務熱線 • Tenders submitted to customers • 向客戶發出的投標書 • Cooperation agreements with customers • 與客戶簽訂的合作協議 • Official website • 官方網站 • Annual and interim reports • 年報及中期報告	• Product quality • 產品質量 • The Group's sustainability strategy • 本集團可持續發展戰略 • Financial and business performance • 財務和業務表現 • Customer relationship management • 客戶關係管理 • Product innovation and research and development • 產品創新研發
 Suppliers/business partners 供應商／業務合作夥伴	• Emails and customer service hotlines • 電郵及客戶服務熱線 • Performance assessment • 表現評估 • Annual renewal and update • 年度續約及更新 • Official website • 官方網站 • Annual and interim reports • 年報及中期報告	• Continuous cooperation • 持續合作 • Financial and business performance • 財務和業務表現 • Corporate governance • 企業管治 • Occupational health and safety • 職業健康與安全
 Government bodies/regulators 政府部門／監察機構	• Annual and interim reports • 年報及中期報告 • Verbal and written communication when needed • 有需要時進行口頭及書面溝通 • Responses to government inquiries upon request • 應要求響應政府查詢 • Meetings (e.g. public hearings and seminars) • 會議(如公聽會、研討會等)	• Occupational safety regulations • 職業安全法規 • Environmental impacts • 環境影響 • Product compliance • 產品合規
 Media and the public 媒體及公眾	• Announcements • 公告 • Annual and interim reports • 年報及中期報告 • Official website • 官方網站 • Interviews • 採訪	• Corporate governance • 企業管治 • Compliance with laws and regulations • 合規合法
 COMMUNITY 社區	• Community services and activities • 社區服務及活動 • Community investment and fundraising activities • 社區投資及募捐活動 • Official website • 官方網站	• The Group's sustainability strategy • 本集團可持續發展戰略 • Community support • 社區支持

STAKEHOLDER ENGAGEMENT

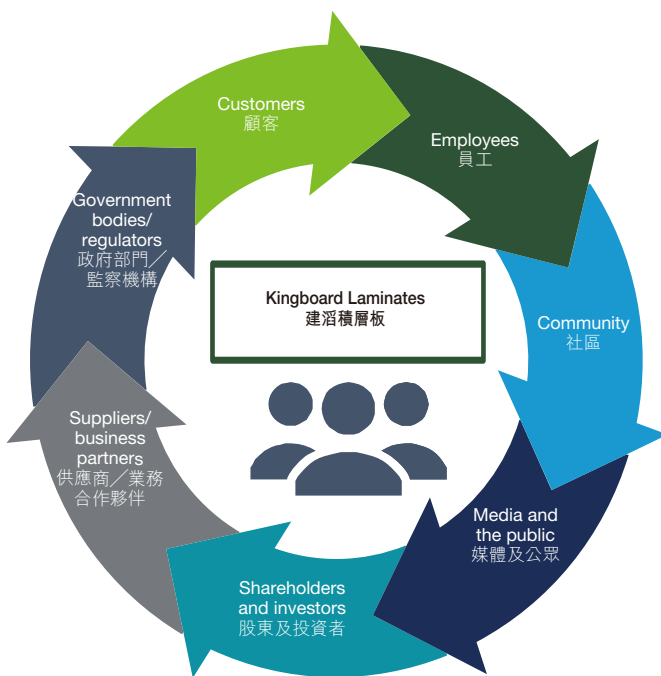
利益相關者的參與

MATERIALITY ASSESSMENT

Kingboard Laminates collaborated with a third-party professional consultant to conduct a materiality assessment focusing on ESG. During the assessment process, we comprehensively considered the influence and dependence of stakeholders on the Group's business, and invited internal and external stakeholders to provide valuable opinions on the three major areas of ESG in the form of a questionnaire survey. Among them, external key stakeholders include shareholders, investors, suppliers, business partners and customers, while internal key stakeholders cover employees and management. During the materiality assessment stage, stakeholders rated the relevance of each ESG issue, while management rated the importance of each ESG issue to the Group's business. The detailed steps of the materiality assessment process are as follows:

重要性評估

建滔積層板與第三方專業顧問合作，共同開展以ESG為核心的重大性評估工作。於評估過程中，我們綜合考量利益相關者對本集團業務之影響力及依賴程度，邀請內外部利益相關者以問卷調查形式，就ESG三大範疇提供寶貴意見。當中外外部關鍵利益相關方包括股東、投資者、供應商、業務夥伴及客戶等，內部主要利益相關者則涵蓋僱員與管理層。在重大性評估階段，利益相關者就各項ESG議題之相關性進行評分，管理層則就各ESG議題對本集團業務之重要性予以評級。重要性評估流程之詳細步驟如下：



The persons in charge of each department of the Group fill out stakeholder identification questionnaires to confirm the degree of relationship between stakeholders and the Group and to identify key stakeholders. 本集團各部門負責人員填寫利益相關者辨識表，評估利害關係人與本集團關聯緊密程度高低，從而篩選出關鍵利益相關者。



Based on the stakeholder identification results, the views and issues of concern of stakeholders are collected through questionnaires to analyse the level of concern for each issue. 依據利益相關者識別結果，透過問卷蒐集利益相關者的觀點及關注議題，分析議題之關注程度。



The Group's management assesses the degree of impact of each issue of concern on the Group's operations to determine the level of impact of each issue on the Group. 本集團管理層針對各項關注議題，評估其對企業營運衝擊的程度，確定各項議題對本集團的影響層級。



By combining the issues of concern to stakeholders and their degree of impact on the Group, the assessment results of each issue are classified and ranked to serve as a basis for determining materiality. 結合利益相關者的關注議題及其對本集團的影響程度，將各議題評估結果分類排序，作為判斷重要性之參考基礎。



Review the identification results of material issues and compare them with the key considerations of the previous year to confirm compliance with sustainable development standards. 審核重大議題辨識結果，並與前一年度關鍵考量面進行比較，確認符合可持續發展的標準。

We sincerely thank all parties who participated in this assessment process and appreciate their strong support for sustainable development along the way.

我們衷心感謝所有參與此評估過程的各方，感激他們一路上對可持續發展的鼎力支持。

STAKEHOLDER ENGAGEMENT

利益相關者的參與

OVERVIEW OF MATERIALITY ASSESSMENT RESULTS

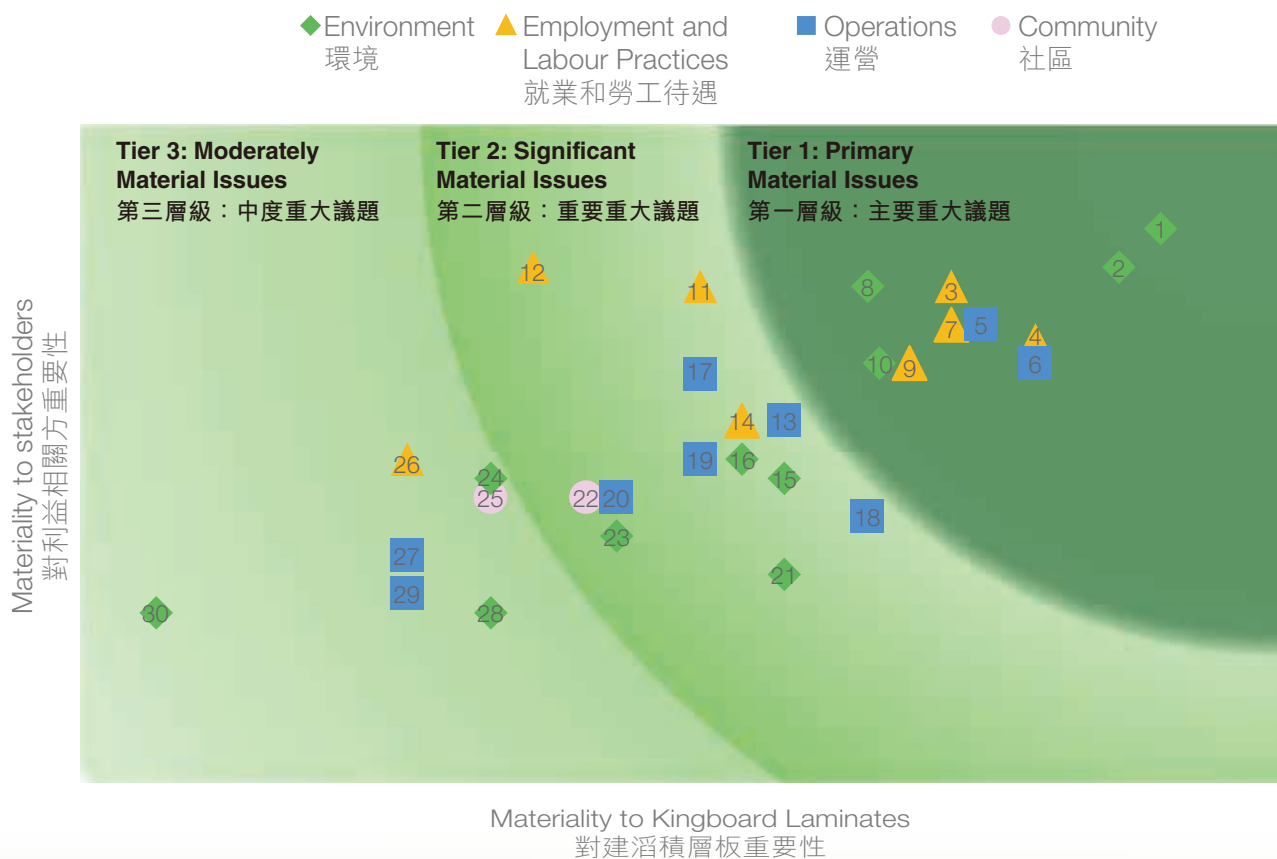
The materiality assessment of Kingboard Laminates strictly follows the mandatory dual materiality requirements of the ESG Reporting Code and the ISSB International Sustainability Disclosure Standards, and comprehensively responds to regulatory compliance requirements, capital market demands, and the core concerns of various stakeholders. The results of this materiality assessment provide core guidance for the disclosure content of this ESG Report, and also provide decision-making support for the Group's ESG strategy implementation, operational risk management, and sustainable development planning. In this assessment, we adopted a newly upgraded dual materiality matrix mechanism to conduct a systematic evaluation based on the two core dimensions of materiality to Kingboard Laminates and materiality to stakeholders, ultimately identifying thirty material ESG issues, which are summarised as follows:

重要性評估結果概要

建滔積層板的重要性評估嚴格遵循ESG報告守則與ISSB國際可持續披露準則的雙重重要性強制要求，全面響應監管合規規定、資本市場需求與各利益相關方的核心關切。本次重要性評估的結果，為本ESG報告的披露內容提供核心指引，同時也為本集團ESG戰略實施、經營風險管控與可持續發展規劃提供了決策支撐。本次評估我們採用全新升級的雙重重要性矩陣機制，以對建滔積層板重要性與對利益相關方重要性兩大核心維度開展系統化評估，最終識別出三十項重大ESG議題，概列如下：

2025 Materiality Matrix

2025年重要性矩陣



STAKEHOLDER ENGAGEMENT

利益相關者的參與

OVERVIEW OF MATERIALITY ASSESSMENT RESULTS (continued)

重要性評估結果概要(續)

Tier 1: Primary Material Issues These issues have a very high impact on the business development and daily operations of Kingboard Laminates and on various stakeholders, and are core priority issues in the Group's ESG management system	
第一層級：主要重大議題 此類議題對建滔積層板經營發展、日常運營及各類利益相關方均具極高影響力，是本集團ESG管理體系中的核心優先議題	
1. Air pollutant emissions (e.g. from plants and motor vehicles) 空氣污染物排放(例如：工廠和汽車排放)	6. Employee emolument and benefits 員工薪酬和福利
2. Generation, treatment and/or recycling of hazardous wastes 有害廢物的產生、處理和/或回收	7. Energy efficiency and implementation plans 能源使用效益及實施方案
3. Occupational health and safety 職業健康與安全	8. Protection of intellectual property 智慧財產權保護
4. Recruitment, promotion and dismissal of employees 員工招聘，晉升及解僱	9. Workforce diversity, equal opportunity and anti-discrimination 勞動力多元化，平等機會和反歧視
5. Business ethics and fight against corruption, bribery, extortion, fraud and money laundering 商業道德及反貪污，賄賂，勒索，欺詐和洗錢	10. Energy use (e.g. electricity and fuel consumption) 能源使用(例如電力和燃料消耗)
Tier 2: Significant Material Issues These issues have a high impact on the operations of the Group's various segments, long-term development, and the protection of stakeholder interests, and are key areas of focus within the ESG management system	
第二層級：重要重大議題 此類議題對本集團各板塊運營、長遠發展及利益相關方權益保障具較高影響力，屬於ESG管理體系中重點關注範疇	
11. Employee training and career development 員工培訓和職業發展	18. Data protection and privacy 資料保護和隱私
12. Communication with employees (e.g. labour relations and freedom of association) 與員工溝通(如勞資關係，勞工結社自由等)	19. Customer service quality 客戶服務品質
13. Anti-competitive behaviour 反競爭行為	20. Use of environmental products and services 使用環保產品及服務
14. Product quality and safety 產品的品質與安全	21. Water consumption 用水
15. Anti-corruption training 反貪污培訓	22. Supporting local community development (e.g., providing employment opportunities, donating to community groups, supporting infrastructure and schools, etc.) 支援當地社區發展(例如提供就業機會，捐助社區團體，扶持基建及學校等)
16. Climate change and greenhouse gas emissions 氣候變化和溫室氣體排放	23. Emission targets and implementation plans 排放量目標及實施方案
17. Generation, treatment and/or recycling of non-hazardous wastes 非有害廢物的產生、處理和/或回收	

STAKEHOLDER ENGAGEMENT

利益相關者的參與

OVERVIEW OF MATERIALITY ASSESSMENT RESULTS (continued)

重要性評估結果概要(續)

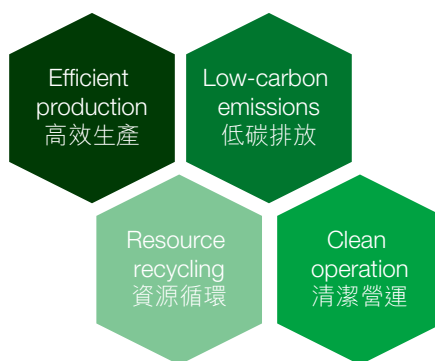
Tier 3: Moderately Material Issues These are moderately material ESG issues that are consistently relevant to the compliant operations and long-term sustainable development of the Group	
第三層級：中度重大議題 此類議題為本集團合規運營、長期可持續發展具備穩定關聯性的中度重大 ESG 議題	
24. Wastewater discharge 廢水排放 25. Participating or organising local community events 參與或籌辦當地社區活動 26. Policies to prevent child labour and forced labour 防止童工和強迫勞動的政策 27. Environmental and social risk management of the supply chain 供應鏈的環境和社會風險管理	28. Use of packaging materials 包裝物料的使用 29. Advertising and labels 廣告和標籤 30. Impact on biodiversity 生物多樣性的影響

ENVIRONMENTAL PROTECTION 環境保護

ENVIRONMENTAL MANAGEMENT AND COMMITMENT

Environmental Philosophy, Policy and Management System

Today, companies around the world are facing increasing pressure on environmental governance. As a listed company that values and actively promotes sustainable development, the Group has remained steadfast in its pursuit of innovation on the path to green transformation and is committed to achieving its environmental operational goals.



During FY2025, the Group continued to uphold the operating principle of balancing economic benefits with environmental protection, integrating environmental management concepts into its daily business, and striving to contribute to environmental protection and social development. While ensuring efficient and high-quality daily production operations, the Group encourages its management and employees to actively explore different ways to reduce various emissions and energy consumption, raise the environmental awareness of internal and external stakeholders such as employees and suppliers, respond to the needs of customers and the community, and foster a harmonious and mutually beneficial outcome.

Looking ahead, the Group will strengthen its cooperation with all parties. In addition to strictly complying with international and national environmental standards, we will actively promote innovative transformation, focusing on cutting-edge technologies and management models in production and operations to enhance production efficiency while minimising the impact of energy consumption and environmental pollution.

環境管理與承諾

環境理念、方針與管理制度

當今全球各地企業正面臨日益嚴峻的環境治理壓力。作為一家重視並積極推動可持續發展的上市企業，本集團始終堅定不移地於綠色轉型道路上不斷創新，致力實現環保營運目標。

2025年財政年度期間，本集團持續秉持經濟效益與環保並重的運營原則，將環境管理理念融入日常業務，力求為環境保護與社會發展作出力所能及的貢獻。在確保日常生產作業高效優質的前提下，本集團鼓勵管理層及員工積極探索不同途徑以減低各類排放物及能源消耗，提升員工及供應商等內外相關方的環保意識水平，回應客戶和社區的要求，實現和諧共贏。

展望未來，本集團將深化與各方的合作，在嚴格遵從國際及國家的環保標準之餘，積極推動創新轉型，將重點置於生產及營運領域的前沿技術與管理模式，在提升生產效率的同時，將能源消耗和環境污染的影響降至最低。

ENVIRONMENTAL PROTECTION 環境保護

ENVIRONMENTAL MANAGEMENT AND COMMITMENT (continued)

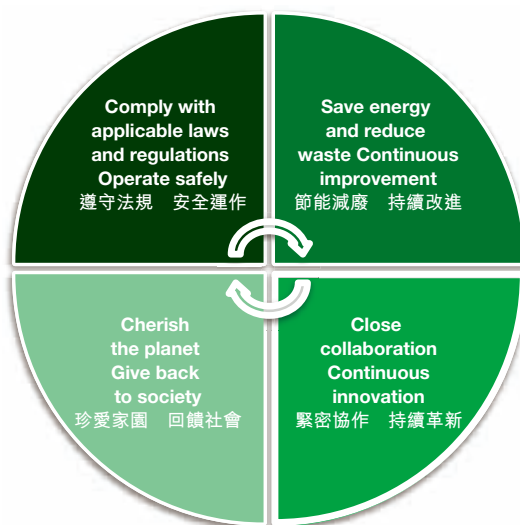
Environmental Philosophy, Policy and Management System (continued)

In the Group's environmental manual, we have clearly stated our environmental policy: compliance with laws and regulations, pollution prevention, rational planning, scientific layout, full participation, awareness enhancement, energy conservation and emission reduction, clean production, environmental protection, and continuous improvement. In accordance with this policy, we have compiled the "Annual Environmental Objectives, Targets and Management Programme" and reviews the effectiveness of the programme's implementation annually.

環境管理與承諾(續)

環境理念、方針與管理制度(續)

在本集團環境手冊中，我們明確載明環境方針：遵守法規，預防污染，合理規劃，科學佈局，全員參與，提升意識，節能減排，清潔生產，保護環境，持續改善。依此方針，我們制定《年度環境目標、指標和管理方案》，並每年定期審視方案的執行成效。



ENVIRONMENTAL PROTECTION

環境保護

ENVIRONMENTAL MANAGEMENT AND COMMITMENT (continued)

Environmental Philosophy, Policy and Management System (continued)

To ensure that its factories can safely and efficiently implement and execute various environmental management regulations, the Group has established a comprehensive environmental management system covering all processes and dimensions. We have completed the "Compilation of Environmental Protection Management Systems", which clarifies unified control standards at the group level, covering core regulations such as the "Environmental Protection Management System", "Environmental Protection Training Management System", "Environmental Protection Assessment System", "Wastewater Discharge Management System", "Exhaust Gas Emission Management System", "Solid Waste Management System", "Pollution Accident Handling System", "Environmental Policy, Objectives, Targets and Management Programme Procedures", "Chemicals Management Regulations", and "Management Regulations for Used and Old Equipment". On this basis, we actively implement a series of full-process control measures for emissions. At the same time, the internal management objectives set in the Group's environmental management system are shown in the figure below:



環境管理與承諾(續)

環境理念、方針與管理制度(續)

為保障旗下工廠能安全、高效地落實並執行各項環境管理規範，本集團已建立覆蓋全流程、全維度的環境管理制度體系，編製完成《環境管理制度彙編》，明確集團層面統一的管控標準，涵蓋《環保管理制度》、《環保培訓管理制度》、《環保考核制度》、《污水排放管理制度》、《廢氣排放管理制度》、《固廢管理制度》、《污染事故處理制度》、《環境方針與目標指標及管理方案程式》、《化學物品管理規定》、《廢舊設備管理規定》等核心規範。在此基礎上，我們積極實施一系列排放物全流程管控措施，同時本集團環境管理體系中設定的內部管理目標如圖所示：

ENVIRONMENTAL PROTECTION 環境保護

ENVIRONMENTAL MANAGEMENT AND COMMITMENT (continued)

Organisational Responsibilities and Implementation of Control Measures

The Group has established an environmental protection task force and a safety and environmental protection department responsible for formulating and implementing the Group's environmental protection strategy. They set environmental targets for each operating unit, coordinate related work, supervise the implementation of specific emission reduction measures through an environmental review mechanism, and jointly study the feasibility of future environmental improvement plans.

In terms of specific implementation measures, the factory's safety and environmental management department conducts regular inspections to supervise the implementation effectiveness of various environmental management systems, and assigns dedicated personnel to coordinate and supervise the operational management of various environmental protection facilities for wastewater, exhaust gas, solid waste, and noise. We commission third-party organisations to conduct routine testing of exhaust gas, wastewater, and noise every year. At the same time, we fully recognise the key role of employees in industrial waste reduction efforts. Therefore, we have invested sufficient resources to promote environmental concepts and the Group's emission reduction strategies internally to our employees. To ensure that factory staff have a deep understanding of the management policies in the operational manufacturing process, we regularly organise environmental protection training courses and provide explanations and distribute manuals on relevant policies to each new employee. The Group is committed to creating a green and environmentally friendly atmosphere within the enterprise, and continuously reducing the emission of exhaust gas, wastewater, and waste in the production process.

Compliance Management, System Certification, and Emergency Mechanism

The Group continuously monitors environmental protection-related regulations and measures, and strictly adheres to internal environmental management systems to ensure that all operational activities fully comply with legal and regulatory requirements. During the FY2025, no material non-compliance with environmental laws and regulations was found.

環境管理與承諾(續)

組織職責與執行管控措施

本集團設立環保專責小組及安全環保部門，負責制定並執行集團環保策略，為各營運單位設定環保目標、協調相關工作，透過環境審查機制監督具體減排措施的執行情況，共同研究未來環保改善方案的可行性。

具體執行措施方面，工廠安全環境管理部門定期開展巡檢作業，監督各項環保管理制度之落實成效，並指派專責人員統籌監督廢水、廢氣、固體廢物、噪音等各類環保設施之運行管理。我們每年委託第三方廠商機構實施廢氣、廢水、噪音等方面的例行檢測。同時，我們充分認識員工在工業減廢工作中的關鍵作用，因此我們投放充足的資源向員工推動環保觀念及本集團減排策略的內部宣導。為確保工廠內部職員深入理解營運製造過程中的管理政策，我們定期組織環保培訓課程，並對每位新進員工進行相關政策講解與分發手冊。本集團致力在企業內部營造綠色環保氛圍，持續在生產過程中減少排放的廢氣、污水及廢棄物。

合規管理、體系認證與應急機制

本集團持續留意環境保護相關的條例及措施，並嚴格依照內部環境管理制度，以確保各項營運活動全面符合法律及法規要求。2025年財政年度期間，並無發現任何與環境相關的法律及法規的重大違規情況。

ENVIRONMENTAL PROTECTION

環境保護

ENVIRONMENTAL MANAGEMENT AND COMMITMENT (continued)

Compliance Management, System Certification, and Emergency Mechanism (continued)

The Group attaches importance to the risk of wastewater pollution that may arise during operations, and formulates management principles and implements relevant risk control measures in advance. Since January 2019, the PRC government has implemented the “Measures for Drainage Management by Enterprises Using Phosphorus and Nitrogen”, which aims to strengthen pollution control and protect the environment, with a focus on monitoring water-related enterprises. We strictly implement prevention and control measures. Based on the results and requirements of the environmental impact assessment, we have commissioned qualified third-party organisations monitoring company to take early preventive measures for a series of factors that may affect the local environment, such as the Group’s wastewater, exhaust gas, and noise, and have formulated monitoring and improvement plans. For example, for the different pollutants generated by the exhaust gas scrubber, we have set up corresponding methods to treat the exhaust gas. We flexibly apply equipment such as activated carbon adsorption systems and acid-alkali liquid spray systems to prevent wastewater from polluting local water sources. We hope to do our utmost to protect the surrounding environment and strive to mitigate the ecological impact of the production process. During FY2025, in accordance with the requirements of the Ecological Environment Bureau, the Group applied for and renewed the integrated discharge permit for exhaust gas, wastewater, and solid waste, ensuring compliant discharge of wastewater and exhaust gas, and outsourcing the treatment of corresponding solid waste.

The Group has fully implemented the ISO 14001 Environmental Management System in all its factories, strictly enforcing environmental risk control and continuous improvement mechanisms; At the same time, we fully comply with the relevant requirements of the EU Restriction of Hazardous Substances (RoHS) Directive, which strengthens the environmental attributes of our products and the control of hazardous substances. We have also completed the registration process for the Registration, Evaluation, Authorization, and Restriction of Chemicals (REACH), and strictly implement relevant laws and regulations to ensure that the entire life cycle management of chemicals is compliant and controllable. Through the annual surveillance audits conducted by third-party certification bodies, the Group’s environmental management system continues to operate effectively. The Group actively cooperates with second-party audits by customers, internal audits, third-party certification audits, and government supervision and inspections to continuously strengthen the implementation effectiveness of the environmental management system.

環境管理與承諾(續)

合規管理、體系認證與應急機制(續)

本集團重視營運過程中有可能產生的廢水污染風險，提前制定管理原則並落實相關風險控制措施。自2019年1月起，中國政府開始施行《涉磷氮企業排水管理辦法》，該條例以加強污染控制和保護環境為目標，重點監控涉水企業。我們嚴格實施防治措施，依據環境影響評價的結果與要求，委托合資格的第三方廠商監測公司針對本集團廢水、廢氣、噪音等一系列有機會影響當地環境的因素作出提早預防措施，並制定監測及改造方案。例如，針對廢氣洗滌塔產生的不同污染因數，我們設置相應的方法以處理廢氣。我們靈活應用活性炭吸附系統及酸鹼液噴淋系統等設備，預防廢水污染當地水源。我們期望盡最大的能力來保護周邊環境，並盡力減輕生產過程對生態的影響。2025年財政年度期間，本集團按照生態環境局的要求，申請並更新廢氣、污水、固廢一證式的排污許可證，確保合規排放污水和廢氣，並委外處理相應固體廢物。

本集團於各工廠全面推行ISO 14001環境管理體系，嚴格落實環境風險管控與持續改善機制；同時全面遵循歐盟危害性物質限制指令(RoHS)相關要求，強化產品環保屬性與有害物質管控，並完成《關於化學品註冊、評估、許可和限制法案》(REACH)註冊程序，嚴格執行相關法令規範，確保化學品全生命週期管理合規可控。通過第三方認證機構每年實施的監督審核，本集團環境管理體系持續有效運行。本集團積極配合客戶第二方審核、內部審核、第三方認證審核及政府監督檢查，不斷強化環境管理體系執行效果。

ENVIRONMENTAL PROTECTION 環境保護

ENVIRONMENTAL MANAGEMENT AND COMMITMENT (continued)

Compliance Management, System Certification, and Emergency Mechanism (continued)

The Group also places great importance on responding to sudden environmental risks. In accordance with relevant national laws and regulations, the Group has commissioned a professional third-party organisation to prepare the “Emergency Plan for Environmental Emergencies” based on the actual production risks and conditions of the factory. An environmental emergency team led by the factory’s general manager is responsible for its execution, and the relevant plan has been filed with the local environmental protection department. The Group conducts regular environmental emergency drills annually and submits relevant materials to the Environmental Protection Bureau for supervision.

CLIMATE CHANGE

The Group deeply recognises the risks and opportunities brought by climate change. We are closely aligning with the national strategic goals of “Carbon Peaking and Carbon Neutrality”, actively building a development path that is consistent with the dual-carbon vision, setting long-term carbon reduction directions, steadily advancing the reduction of the Group’s carbon footprint, and continuously strengthening our resilience and adaptability to climate change, thereby earnestly fulfilling our responsibility and commitment to green and sustainable development.

環境管理與承諾(續)

合規管理、體系認證與應急機制(續)

本集團亦高度重視突發環境風險應對工作。本集團按國家相關法律法規要求，委託專業第三方廠商根據工廠實際生產風險及情況編製《突發環境事件應急預案》，並由以工廠總經理為首領導的環境應急小組負責執行，相關預案已於當地環保部門備案。本集團每年定期開展環境預案應急演練，並提交相關資料至環保局接受監督。

氣候變化

本集團深刻認識到氣候變化所帶來的風險與機遇，緊密對接國家「碳达峰、碳中和」戰略目標，積極構建與雙碳願景相契合的發展路徑，設定長期碳減排方向，穩步推進本集團碳足跡的削減，並持續強化應對氣候變化的韌性與適應能力，切實履行綠色可持續發展的責任與承諾。

ENVIRONMENTAL PROTECTION

環境保護

CLIMATE CHANGE (continued)

Governance

The Group's governance structure for climate-related issues is generally consistent with the overall sustainable development governance system. Within this framework, specific functions and operational mechanisms for climate change response have been further clarified. The specific governance structure for climate change response is detailed below:

- The Board: The Board assumes overall responsibility for the Group's climate-related risks and opportunities and provides overall supervision of climate-related matters. The Board is responsible for formulating sustainable development goals and development plans, supervising the operation of the sustainable development system, proposing the Group's ESG goals and direction, and delegating management authority to the CSR Working Group.
- 董事會：董事會對本集團氣候相關風險與機遇承擔整體責任並對氣候相關事務作整體監督。董事會負責擬定可持續發展目標和發展規劃，督導可持續發展體系運行，提出本集團的ESG目標及方向，並將管理許可權授予企業社會責任工作小組。

- CSR Working Group: The CSR Working Group is composed of key management personnel from core departments and is responsible for executing and coordinating all ESG-related activities, such as collaborating with stakeholders, formulating ESG policies, and reporting material ESG issues to the Board. The working group is also responsible for handling materiality assessments, ESG information and data collection, and the preparation of the sustainable development report.
- 企業社會責任工作小組：企業社會責任工作小組由核心部門的主要管理人員組成，負責執行及協調所有與ESG相關的活動，例如與持份者合作、制定ESG政策以及向董事會上報重大ESG議題。該工作組負責處理重要性評估、ESG資訊及資料搜集以及可持續發展報告的編制。

- The Executive Department: The Executive Department promotes sustainable development policies and measures within the Group and sets the Group's ESG and climate-related goals.
- 執行部門：執行部門推動本集團內部的可持續發展政策及措施，制定本集團在ESG及氣候相關的目標。

The CSR Working Group reviews and reports to the Board on sustainable development-related strategies, risks, and performance at a frequency of no less than once a year. The Audit Committee assists the Board in fulfilling its supervisory role over the Group's risk management and internal control functions. It reviews and assesses the overall effectiveness of the risk management and internal control systems at least once a year, and deliberates on improving the Group's sustainable development performance, provides recommendations, and supervises implementation, being responsible for strengthening the Group's decision-making oversight capabilities.

氣候變化(續)

管治

本集團在氣候相關議題上的治理架構與整體可持續發展管治體系總體保持統一，同時在此框架之下進一步明確氣候變化應對方面的專項職能與運行機制。有關氣候變化應對的具體管治架構詳見下文：

企業社會責任工作小組以每年不少於一次的頻率向董事會就可持續發展相關策略、風險和表現進行檢討與彙報。審核委員會協助董事會履行其在本集團風險管理及內部監控功能上的監管角色，每年至少一次審閱及評估風險管理及內部監控系統整體的效益，並就提升本集團可持續發展表現進行審議，提供建議並監督實施，負責強化本集團決策監督能力。

ENVIRONMENTAL PROTECTION

環境保護

CLIMATE CHANGE (continued)

Governance (continued)

The Group has designated sustainable development-related issues such as climate change as important matters and integrated them into the risk management and internal control systems to identify, assess, and manage risks related to the environment, society, governance, and climate. The Group is committed to developing industry leading production processes and equipment, continuously exploring the possibility of reducing energy and resource consumption, and establishing reasonable sustainable development goals such as water conservation and energy saving to address global major risks such as climate change. Relying on the multi-level governance structure of the Board, the CSR Working Group, and the Executive Department, the Group fully integrates climate-related risks and opportunities into the financial, operational, and strategic risk management systems. Integrated management of climate matters with the Group's financial, operational, and strategic risks is achieved by incorporating climate change risks into the risk management framework; having the Board assess the impact of climate-related risks on strategy and finance based on annual reports from the CSR Working Group; having the Executive Department promote climate strategies and set targets; and auditing the results of climate scenario analysis, transition risk, and physical risk assessments. This ensures the completeness of the risk management mechanism.

The Board regularly monitors the progress of climate targets through the CSR Working Group and the Audit Committee, and has clarified the performance requirements for directors regarding climate change and ESG reporting, to incentivise management to continuously optimise the execution of climate-related targets and overall ESG governance. For climate-related failures or unmet targets, the Group has established an accountability mechanism through the existing risk management and ESG supervision framework, which is directly related to the overall performance supervision of the Board and management, strengthening the management's responsibility for implementing climate governance. The members of the Board possess sufficient climate-related knowledge and decision-making capabilities, and continuously enhance the level of Kingboard Laminates' climate governance through professional training and support from external experts.

Strategy

Kingboard Laminates actively responds to the carbon neutrality goals established by national and local governments, and is committed to deepening the deployment of climate actions at both the operational and governance levels. At the same time, we also continue to pay attention to the various impacts that climate change may have on our business, and track relevant trends and dynamics through specialised research. Over the past period, the Group has gradually incorporated climate-related risks and opportunities as a key consideration when formulating corporate strategies and making major decisions. To further translate the above strategic intentions into clear action plans, we conducted and completed a round of systematic identification and assessment of climate-related risks and opportunities for the first time this year.

氣候變化(續)

管治(續)

本集團已將氣候變化等可持續發展相關議題納入較為重要議題，並融入風險管理及內部監控系統以識別、評估及管理與環境、社會、管治及氣候相關的風險。本集團致力發展行業先進水準的生產工藝及設備，不斷探索減少能源和資源消耗的可能性，並訂立合理的節水、節電等節能減耗之可持續性發展目標，以應對氣候變化等全球重大風險。本集團依託董事會、企業社會責任工作小組及執行部門的多層級治理架構，將氣候相關風險與機遇全面整合至財務、運營及戰略風險管理體系。通過將氣候變化風險納入風險管理框架、董事會依託企業社會責任工作小組的年度彙報評估氣候相關風險對戰略與財務的影響、執行部門推動氣候策略及制定目標，及審核氣候情景分析、轉型風險及物理風險評估的結果，實現氣候事項與本集團財務、運營、戰略風險的一體化管控，確保風險管理機制的完善性。

董事會透過企業社會責任工作小組及審核委員會定期監督氣候目標進展，明確董事對氣候變化和ESG報告的績效要求，以激勵管理層持續優化氣候相關目標的執行與ESG整體治理。針對氣候相關失誤或未達目標的情況，本集團透過現有風險管理及ESG監督框架建立問責機制，與董事會及管理層的整體績效監督直接相關，加強管理層落實氣候治理責任。董事會成員具備足夠的氣候相關知識與決策能力，並通過專業培訓及外部專家支持持續提升建滔積層板氣候治理的水準。

策略

建滔積層板積極響應國家及地方政府所確立的碳中和目標，致力於在營運與治理兩大層面深化氣候行動的部署。與此同時，我們亦持續關注氣候變化可能為業務帶來的各類影響，並透過專項研究追蹤相關趨勢與動態。過去一段時間，本集團在制定企業策略及作出重大決策時，已逐步將氣候相關的風險與機遇作為重要參考依據。為進一步將上述戰略意圖轉化為明確的行動方案，我們於本年度首次開展並完成了一輪針對氣候相關風險與機遇的系統性識別與評估。

ENVIRONMENTAL PROTECTION

環境保護

CLIMATE CHANGE (continued)

Strategy (continued)

List of Climate-related Risks and Opportunities

We have conducted a systematic assessment of the climate risks and opportunities faced by the Group's business, and have identified and compiled a list of major climate risks and opportunities focusing on core business operations.

氣候變化 (續)

策略 (續)

氣候相關風險與機遇清單

我們對本集團業務所面臨的氣候風險與機遇進行系統性評估，並圍繞核心業務運營，識別並整理出主要的氣候風險與機遇清單。

Type 類型	Risk Type 風險類型	Potential Impact 潛在影響	Kingboard Laminates' Response Strategies 建滔積層板應對策略
Physical risk	Acute: Storms and floods	- Submersion of plant and equipment leading to production suspension - Damage and scrapping of raw material and finished product inventories due to moisture, causing direct asset losses	- Conduct flood risk assessments for highly exposed plant areas and strengthen flood prevention infrastructure accordingly (e.g., drainage systems, flood barriers) - Implement dispersed or elevated storage for key raw materials and finished products
物理風險	急性：暴風雨與洪水	- 廠房設備受浸導致停產 - 原材料及成品庫存受潮報廢，造成直接資產損失	- 對高暴露廠區開展洪水風險評估，針對性加強防洪基礎設施（排水系統、防水屏障等） - 關鍵原材料及成品實施分散存放或高架存儲
Physical risk	Acute: Extreme high-temperature events	- Overloading of cooling systems, leading to a significant increase in electricity costs - Increased risk of heatstroke for employees and decreased labour efficiency	- Moderately upgrade and expand the capacity of plant cooling and ventilation systems to maintain a stable production environment during extreme high temperatures - Improve the protection system for employees working in high temperatures (e.g., shift rotation, heatstroke prevention facilities)
物理風險	急性：極端高溫事件	- 製冷系統超負荷運行，電力成本顯著上升 - 員工中暑風險上升，勞動效率下降	- 廠區製冷及通風系統適度升級擴容，確保極端高溫下維持生產環境穩定 - 完善員工高溫作業防護制度（輪班、防暑設施等）

ENVIRONMENTAL PROTECTION

環境保護

CLIMATE CHANGE (continued)

Strategy (continued)

List of Climate-related Risks and Opportunities (continued)

氣候變化(續)

策略(續)

氣候相關風險與機遇清單(續)

Type 類型	Risk Type 風險類型	Potential Impact 潛在影響	Kingboard Laminates' Response Strategies 建滔積層板應對策略
Physical risk 物理風險	Acute: Typhoons/ Tropical cyclones 急性：颱風／熱帶氣旋	- Damage to plant buildings and production facilities due to strong winds and heavy rain, posing a risk of production suspension - 強風暴雨致廠房及生產設施損壞，面臨停產風險	- Establish a tiered typhoon response mechanism linked to meteorological warnings, clarifying the standards for production suspension and resumption at each level - 建立颱風分級對應機制，與氣象預警聯動，明確各級別的停產及復工標準
Physical risk 物理風險	Chronic: Changes in precipitation patterns and drought 慢性：降水模式變化與乾旱	- Insufficient water supply will directly constrain production capacity - 水源供應不足將直接制約產能	- Promote wastewater reuse and water recycling in high water-consumption plant areas and set targets for improving water use efficiency - Promote water-saving technological upgrades on production lines to reduce water consumption per unit of product - 高耗水廠區推進廢水回用及水循環利用，設定用水效率提升目標 - 生產線推進節水技術改造，降低單位產品用水量

ENVIRONMENTAL PROTECTION

環境保護

CLIMATE CHANGE (continued)

Strategy (continued)

List of Climate-related Risks and Opportunities (continued)

氣候變化 (續)

策略 (續)

氣候相關風險與機遇清單 (續)

Type 類型	Risk Type 風險類型	Potential Impact 潛在影響	Kingboard Laminates' Response Strategies 建滔積層板應對策略
Physical risk 物理風險	Chronic: Continuous rise in temperature 慢性：溫度持續上升	- Continuous increase in base cooling energy consumption and electricity costs, squeezing profit margins - Increased burden on occupational health management due to employees working in high-temperature environments for long periods	- Implement phased optimisation of high-efficiency cooling systems in plant buildings - Continuously improve employee health management and workplace cooling measures
Transition risk 轉型風險	Policy and regulations: Carbon emission management and carbon pricing 政策法規：碳排放管理與碳定價	- Tightening of carbon emission-related regulations, leading to a long-term increase in compliance costs - Requires continuous investment in human and system resources for carbon footprint verification, carbon data management, and carbon compliance	- Formulate a phased carbon reduction roadmap and orderly promote energy conservation and emission reduction projects - Closely track the dynamics of carbon markets and environmental regulations in each operating location and make advance preparations for compliance

CLIMATE CHANGE (continued)

List of Climate-related Risks and Opportunities (continued)

氣候變化(續)

氣候相關風險與機遇清單(續)

二零二五年環境、社會及管治報告

ENVIRONMENTAL PROTECTION

環境保護

CLIMATE CHANGE (continued)

Strategy (continued)

List of Climate-related Risks and Opportunities (continued)

氣候變化 (續)

策略 (續)

氣候相關風險與機遇清單 (續)

Type	Risk Type	Potential Impact	Kingboard Laminates' Response Strategies
類型	風險類型	潛在影響	建滔積層板應對策略
Transition risk	Market: Low-carbon and environmental requirements for downstream products	- Stricter customer requirements for product carbon footprints and environmental certifications, increasing compliance costs - Higher supply chain audit standards, with failure to meet them affecting order acquisition - Failure to respond to low-carbon preferences in a timely manner will result in loss of market share	- Establish product carbon footprint accounting capabilities, gradually covering core product lines - Actively propose the ESG requirements of downstream customers' supply chains
轉型風險	市場：下游產品低碳環保要求	- 客戶對產品碳足跡及環保認證要求趨嚴，合規成本增加 - 供應鏈審核標準提高，未達標準影響訂單獲取 - 未能及時響應低碳偏好將面臨市場份額流失	- 建立產品碳足跡核算能力，逐步覆蓋核心產品線 - 積極提出對下游客戶供應鏈的ESG要求
Transition risk	Reputation: Increased attention from stakeholders	- Poor ESG ratings affect institutional investors' willingness to hold shares and financing conditions - Environmental accidents or excessive emissions trigger regulatory penalties and public attention - Discrepancies between emission reduction commitments and actual progress face accusations of "greenwashing" - Reputational damage affects customers' willingness to cooperate and talent attraction	- Improve the ESG information disclosure system to enhance data transparency and disclosure quality - Formulate feasible carbon reduction targets to ensure that commitments match execution capabilities - Establish a public opinion emergency response mechanism for environmental incidents to ensure timely and transparent communication
轉型風險	聲譽：利益相關方關注度提升	- ESG評級不佳影響機構投資者持股意願及融資條件 - 環境事故或排放超標引發監管處罰及輿論關注 - 減排承諾與實際進展落差面臨「漂綠」質疑 - 聲譽受損影響客戶合作意願及人才吸引力	- 完善ESG信息披露體系，提升數據透明度及披露質量 - 制定切實可行的減碳目標，確保承諾與執行能力匹配 - 建立環境事故輿情應急機制，確保及時透明溝通

ENVIRONMENTAL PROTECTION

環境保護

CLIMATE CHANGE (continued)

Strategy (continued)

List of Climate-related Risks and Opportunities (continued)

氣候變化(續)

策略(續)

氣候相關風險與機遇清單(續)

Type	Risk Type	Potential Impact	Kingboard Laminates' Response Strategies
類型	風險類型	潛在影響	建滔積層板應對策略
Opportunities	Products and services	- Growing market demand for low-emission products, driving revenue growth - Advantages of a full industry chain support differentiated product development and capture emerging market share - Meet customer ESG procurement preferences to enhance competitive position	- Leverage the advantages of the industry chain to prioritise the development of low-carbon laminate products - Benchmark against downstream customers' low-carbon procurement standards and promote green certification for core products - Track market trends for low-carbon materials and strategically develop high value-added product lines at the right time
機遇	產品和服務	- 市場對低排放產品需求增長，帶動收入提升 - 全產業鏈優勢支撐差異化產品開發，搶佔新興市場份額 - 滿足客戶ESG採購偏好，增強競爭地位	- 依託產業鏈優勢，優先開發低碳覆銅面板產品 - 對標下游客戶低碳採購標準，推動核心產品綠色認證 - 跟蹤低碳材料市場趨勢，適時佈局高附加值產品線
Opportunities	Resource efficiency	- Energy-saving technological upgrades, waste heat recovery, and wastewater reuse directly reduce energy and water costs - Waste recycling reduces expenditure on raw materials - Increased production efficiency releases production capacity, driving revenue growth	- Systematically investigate the energy and consumption reduction potential of each factory, prioritising the implementation of technological upgrade projects with short payback periods - Promote waste heat recovery and wastewater recycling to expand the coverage of resource circulation - Establish performance indicators for energy and water consumption and continuously monitor improvement results
機遇	資源效率	- 節能技術改造、餘熱回收及廢水回用直接降低能耗及用水成本 - 廢料回收減少原材料採購支出 - 生產效率提升釋放產能，帶動收入增長	- 系統排查各工廠節能降耗潛力，優先實施回報週期短的技改項目 - 推進餘熱回收及廢水循環利用，擴大資源循環覆蓋範圍 - 建立能耗及用水績效指標，持續監測改進效果

ENVIRONMENTAL PROTECTION

環境保護

CLIMATE CHANGE (continued)

Strategy (continued)

List of Climate-related Risks and Opportunities (continued)

氣候變化 (續)

策略 (續)

氣候相關風險與機遇清單 (續)

Type	Risk Type	Potential Impact	Kingboard Laminates' Response Strategies
類型	風險類型	潛在影響	建滔積層板應對策略
Opportunities	Use of low-carbon energy	- Use of clean energy (such as photovoltaic power generation) to reduce long-term operating costs - Reduce the risk of fossil fuel price volatility - Reduce carbon emissions and alleviate cost pressures from carbon price fluctuations	- Assess the feasibility of photovoltaic power generation at each plant site and promote the construction of distributed photovoltaics in phases. - Prioritise green electricity procurement in areas with ample supply - Set targets for increasing the share of renewable energy and incorporate them into the energy management plan.
機遇	低碳能源使用	- 使用清潔能源(如光伏發電)降低長期運營成本 - 減少對化石燃料價格波動風險 - 降低碳排放，減輕碳價變動帶來的成本壓力	- 評估各廠區光伏發電可行性，分批推進分佈式光伏建設 - 在綠電供應充足地區優先開展綠電採購 - 制定可再生能源使用比例提升目標，納入能源管理規劃
Opportunities	Market opportunities	- Good ESG performance helps to access low-cost financing channels such as green bonds - Enhance investor confidence and credit ratings, improving access to capital.	- Explore instruments such as green bonds to broaden financing channels and reduce financing costs. - Continuously improve the quality of ESG disclosure to enhance recognition in the capital market
機遇	市場機遇	- 良好ESG表現有助獲取綠色債券等低成本融資渠道 - 提升投資者信心與信用評級，擴大資本可及性	- 探索發行綠色債券等工具，拓寬融資渠道、降低融資成本 - 持續提升ESG披露質量，增強資本市場認可度

ENVIRONMENTAL PROTECTION

環境保護

CLIMATE CHANGE (continued)

Strategy (continued)

Qualitative scenario analysis

During the year, Kingboard Laminates conducted its first climate scenario analysis. We have established two differentiated future scenario frameworks, the “Turquoise scenario” and the “Brown scenario”. Through comparative analysis, we assess the potential impacts of the physical and transition risks that the Group may face by 2030 and 2050.

Climate Scenario Setting

Scenario Setting 情景設定	Reference Scenario 參考情景	Scenario Assumptions 情景假設
Turquoise (low-emission) scenario 綠松色(低排放)情景	IPCC SSP2-2.6 NGFS “Below 2°C”	As climate policies become stricter, the probability of limiting global warming to within 2°C increases significantly. Driven by the accelerated decarbonisation process across all sectors, carbon dioxide emissions will gradually decrease in this decade 隨著氣候政策趨嚴，實現全球升溫控制在2°C以內的機率大幅增加。受各界加速去碳化進程的推動，本年代的二氧化碳排放量將逐步減少
Brown (high-emission) scenario 棕色(高排放)情景	IPCC SSP2-4.5 NGFS “Current Policies”	With only current policies and nationally determined contributions being implemented, the scale of related climate action and investment will be extremely limited. By 2100, global warming is projected to be at least 3°C above pre-industrial levels, leading to a continuous increase in physical risks 僅落實現行的政策與國家自主貢獻，相關氣候行動與投資規模將極為有限。預計到2100年，全球升溫將較工業化前水平高出至少3°C，導致實體風險持續加劇

For physical risks, we conducted a scenario analysis for the Group’s plants in regions such as the Yangtze River Delta, the Pearl River Delta, Central China, and Thailand, from both acute and chronic perspectives. Under the Brown scenario, in terms of acute risks, coastal areas mainly face typhoon threats in the short term; by 2050, the risk of extreme high temperatures will further spread to multiple regions. In terms of chronic risks, changes in various regions are not yet significant in the short term; by 2050, all regions will face the pressure of continuous warming.

As for transition risks, our analysis focuses on the impact of external factors such as policy direction, market trends, and technological changes on the Group’s business activities and value chain. Under the Turquoise scenario path, it is expected that stricter environmental regulations and green technology requirements will create ongoing operational pressure from 2030 onwards, making regulatory compliance and technological upgrades key long-term management issues. In the Brown scenario, near-to-medium term transition risks are relatively limited, but in the long term, the increasing demands of downstream customers for low-carbon supply chains will become a potential risk that cannot be ignored.

氣候變化(續)

策略(續)

定性情景分析

本年度，建滔積層板首次進行氣候情景分析工作。我們建立「綠松色情景」與「棕色情景」兩套差異化的未來情景框架，通過對比分析，評估本集團在2030年及2050年時間節點下可能面臨的物理風險與轉型風險帶來的潛在影響。

氣候情景設定

對於物理風險，我們針對本集團在長三角、珠三角、華中及泰國等區域的廠房，從急性和慢性兩個維度展開情景分析。在棕色情景下，急性風險方面，短期內沿海地區主要面臨颱風威脅；至2050年，極端高溫風險進一步向多個區域擴散。慢性風險方面，短期內各區域變化尚不顯著；至2050年，各區域均面臨持續升溫的壓力。

就轉型風險而言，我們的分析聚焦於政策導向、市場趨勢及技術變革等外部因素對本集團經營活動及價值鏈帶來的衝擊。在綠松色情景路徑下，預計自2030年起更嚴格的環境監管與綠色技術要求將形成持續經營壓力，滿足法規要求及推動技術升級是需長期管理的關鍵議題。棕色情景下近中期轉型風險相對有限，惟長期而言下游客戶對低碳供應鏈要求的提升將成為不可忽視的潛在風險。

ENVIRONMENTAL PROTECTION

環境保護

CLIMATE CHANGE (continued)

Strategy (continued)

Current and Expected Financial Impact

The climate-related risks and opportunities identified by the Group may have varying degrees of financial impact on the Group's financial position, operating performance, and cash flows, both currently and in the future. Reviewing this Reporting Period, climate-related risks and opportunities have not yet had a significant impact on the Group's finances, and we do not expect these factors to cause material changes to the carrying values of assets and liabilities in the financial statements in the foreseeable future.

Risk Management

Guided by the national "Dual Carbon" policy and centred on long-term carbon reduction goals, the Group has systematically embedded the processes of identifying, assessing, prioritising, and continuously monitoring climate-related risks and opportunities into the Group's overall risk governance framework. By building a closed-loop management mechanism that covers everything from risk identification to mitigation and response, we ensure that climate factors are deeply integrated with the Group's strategic decisions and daily operations, achieving coordinated control of climate and corporate risks, thereby continuously enhancing the Group's resilience to climate impacts.

At the risk identification and assessment level, the Group combines internal operational data (such as the geographical distribution of property operations and production facilities) with external authoritative climate science data (such as scenario parameters provided by the IPCC and NGFS) to ensure the analytical basis is both scientifically rigorous and objective. The scope of assessment covers the Group's core business segments and key value chain. Supported by the aforementioned data, the Group uses qualitative climate scenario analysis as the primary analytical tool. By referencing different climate scenario paths, we conduct targeted assessments of transition and physical risks, systematically identifying climate-related risk factors that could have a material impact on the Group under various scenario assumptions. In addition, the Group simultaneously uses this scenario analysis framework to identify market opportunities inherent in the low-carbon transition process, proactively assessing the potential for development and commercial value in areas such as energy-saving technology upgrades and clean energy applications.

氣候變化 (續)

策略 (續)

當前及預期財務影響

本集團經識別的氣候相關風險與機遇，可能在當前及未來對集團的財務狀況、營運表現及現金流量帶來不同程度的財務影響。回顧本報告年度，氣候相關風險與機遇尚未對本集團財務造成顯著衝擊，我們亦預計相關因素在可見期間內不會引致財務報表中資產與負債賬面值的重大變動。

風險管理

本集團以國家「雙碳」政策作為方向指引，圍繞長遠碳減排目標，將氣候相關風險與機遇的識別、評估、優先排列及持續監察等流程，有系統地嵌入本集團整體的風險治理架構之中。透過構建涵蓋風險辨識至緩解應對的閉環管理機制，確保氣候因素與本集團的戰略決策及日常營運深度銜接，達致氣候風險與企業風險的統籌管控，從而不斷增強本集團抵禦氣候衝擊的能力。

在風險識別與評估層面，本集團結合內部營運資料（如物業運營地點及生產設施的地理分佈）以及外部權威的氣候科學數據（如IPCC及NGFS所提供的情景參數），以保障分析基礎兼具科學嚴謹性與客觀性，評估範圍覆蓋本集團的核心業務板塊及主要價值鏈。在上述數據支撐下，本集團以定性氣候情景分析作為主要分析工具，參照不同氣候情景路徑，分別對轉型風險及物理風險展開針對性研判，有系統地識別在各情景假設下可能對本集團構成重大影響的氣候相關風險因素。此外，本集團同步運用該情景分析框架，識別低碳轉型進程中蘊含的市場機遇，主動評估節能技術升級、清潔能源應用等範疇的潛在發展空間與商業價值。

ENVIRONMENTAL PROTECTION

環境保護

CLIMATE CHANGE (continued)

Risk Management (continued)

Regarding the identified results, the Group formally classifies and ranks all climate risks and opportunities, and compares and prioritises them against other types of corporate risks within the Group. This enables management to clearly focus on the most substantial risk threats and development opportunities, ensuring that resource allocation is targeted and effective. All climate risks assessed as high priority are further integrated into the Group's unified monitoring system. Their control progress is reported to the Board and management through a regular management reporting mechanism to maintain the continuity of risk monitoring and the transparency of transition planning.

In terms of specific risk response measures, given that extreme weather events such as strong typhoons, heavy rain, and flooding can disrupt and threaten the energy supply to factory kilns, the Group has established a typhoon emergency command team to minimise losses caused by climate-related physical risks. The main responsibilities of the team include:

- Formulate a typhoon and flood prevention emergency plan to respond to strong typhoons and heavy rain
- Assess risks and prepare for emergency rescue work in the event of extreme weather

氣候變化(續)

風險管理(續)

就識別所得的結果而言，本集團對全部氣候風險與機遇進行正式的分級與排序處理，並與集團內部其他類型的企業風險作橫向比較及優先級排列，使管理層能夠明確聚焦於最具實質影響的風險威脅與發展機遇，保障資源投放的針對性與有效性。凡經評定為高優先級的氣候風險，均會進一步納入本集團統一的監察體系，其管控進度通過定期管理報告機制向董事會及管理層作出匯報，以維持風險監察的連續性及過渡規劃的透明度。

在具體的風險應對措施方面，鑒於強颱風、暴雨及水浸等極端天氣事件可能對工廠窯爐的能源動力供應造成干擾與威脅，本集團成立防風應急指揮小組，旨在將氣候相關物理風險所引致的損失控制在最低程度。該小組的主要職責包括：

- 制定防風防汛應急預案以應對強颱風和暴雨天氣
- 在發生極端天氣時評估風險和準備緊急救援工作

ENVIRONMENTAL PROTECTION
環境保護

CLIMATE CHANGE (continued)

Targets and Indicators

Scope 1 & 2

The Group’s Scope 1 & 2 carbon emissions mainly originate from energy consumption in the production and operation process. We primarily rely on municipal electricity and natural gas supplies to maintain factory operations. By optimising the energy structure and promoting clean technologies, we reduce the generation of harmful waste gases and greenhouse gas emissions.

氣候變化 (續)

目標和指標

範圍一及二

本集團範圍一及二碳排放主要源自生產運營過程中的能源消耗，我們主要依賴市電及天然氣供應以維持工廠運作，通過優化能源結構、推廣潔淨技術等方式，降低有害廢氣產生與溫室氣體排放。

Greenhouse gas emissions (tonnes) ^{Note 1}		FY2025 ^{Note 2} 2025年 財政年度 ^{註2}	FY2024 ^{Note 2} 2024年 財政年度 ^{註2}
溫室氣體排放 (公噸) ^{註1}			
Direct (Scope 1) emissions	直接 (範圍1) 排放	230,351.7	228,549.3
Per capita intensity	人均密度	21.1	23.2
Indirect (Scope 2) emissions	間接 (範圍2) 排放	619,080.1	647,548.2
Per capita intensity	人均密度	56.8	65.8
Total Direct and Indirect Greenhouse Gas Emissions (Scope 1 & 2)	直接和間接溫室氣體排放總量 (範圍1及2)	849,431.8	876,097.5
Per capita intensity	人均密度	77.9	89.0

Note 1: The above carbon emissions are calculated with reference to the Greenhouse Gas Protocol published by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI), the “Greenhouse gas reporting: conversion factors 2025” published by the UK Department for Energy Security and Net Zero (DESNZ, formerly BEIS), the “Announcement on the Release of 2023 Power Grid CO₂ Emission Factors” announced by the Ministry of Ecology and Environment of the PRC, the “Reporting Guidance on Environmental KPIs” as set out in the ESG Reporting Code, and the electricity emission factors published by the Thailand Greenhouse Gas Management Organization (TGO) Carbon Footprint for Organization (CFO).

Note 2: The data scope for FY2025 includes 27 laminate plants (2024: 27 laminate plants); and relevant ESG data from 5 real estate and hotel projects.

註1：上述碳排放之計算參照世界企業永續發展協會 (WBCSD) 與世界資源研究院 (WRI) 出版之《溫室氣體盤查議定書》、英國能源安全及零排放部 (DESNZ，原BEIS) 發布之《溫室氣體報告－轉換因子2025》、中國生態環境部公布之《關於發布2023年電力二氧化碳排放因子的公告》、ESG報告守則所載之《環境關鍵績效指標彙報指引》，以及泰國溫室氣體管理組織 (TGO) 碳足跡組織 (CFO) 公布之電力排放因子。

註2：2025年財政年度數據涵蓋範圍包括覆銅面板廠27家 (2024年：覆銅面板廠27家)；另包含5個房地產及酒店項目之相關ESG數據。

ENVIRONMENTAL PROTECTION
環境保護

CLIMATE CHANGE (continued)

Targets and Indicators (continued)
Scope 3

Kingboard Laminates is committed to the full-chain management of greenhouse gases and is actively refining its carbon inventory process. In FY2025, the Group conducted Scope 3 greenhouse gas emission calculations for the first time, strictly following the Greenhouse Gas Protocol (the “GHG Protocol”) accounting method, covering 4 categories of Scope 3 to identify and quantify greenhouse gas emissions across the Group’s upstream and downstream value chain, laying a solid foundation for subsequent carbon reduction strategy formulation, implementation of reduction actions, and long-term low-carbon transition.

Greenhouse gas emissions (tonnes)

Indirect (Scope 3) emissions
Category 1: Purchased Goods and Services
Category 2: Capital Goods
Category 6: Business Travel
Category 7: Employee Commuting

溫室氣體排放(公噸)

間接(範圍3)排放
類別1：外購商品與服務
類別2：資本商品
類別6：商務旅行
類別7：僱員通勤

Note 1: The data scope for FY2025 includes 27 laminate plants and relevant data from 5 real estate and hotel projects.

Concurrently, the Group is continuously optimising its greenhouse gas accounting and management system by promoting the standardisation of Scope 3 data collection and measurement processes, further standardising data sources, statistical methodologies, and reporting mechanisms to enhance data quality control. We also use the latest emission factors in our calculations, continuously enhancing the accuracy and reliability of our greenhouse gas data. This strengthens the Group’s full-chain carbon management and lays a solid foundation for achieving our low-carbon transition and sustainable development goals.

氣候變化(續)

目標和指標(續)
範圍三

建滔積層板重視溫室氣體全鏈條管理，積極推進碳盤查精細化工作。於2025年財政年度，本集團首次開展範圍三溫室氣體排放計算，嚴格遵循溫室氣體核算體系(「GHG Protocol」)核算方法，涵蓋範圍三4個類別，識別與量化本集團價值鏈上下游之溫室氣體排放狀況，為後續碳減排策略制訂、減排行動實施及長期低碳轉型奠定堅實基礎。

FY2025 Note 1
2025年財政年度註1

799,554.6
29,573.1
348.4
1,753.4

註1： 2025年財政年度數據涵蓋範圍包括覆銅面板廠27家；另包含5個房地產及酒店項目之相關數據。

與此同時，本集團持續優化溫室氣體核算管理體系，積極推動範圍三數據收集與測量流程之標準化建設，進一步規範數據來源、統計口徑及上報機制，強化數據品質管控。同時同步採用最新版排放系數開展核算工作，持續提升溫室氣體數據之精準性與可靠性，不斷強化本集團全鏈條碳管理能力，為本集團低碳轉型與可持續發展目標之實現奠定堅實基礎。

ENVIRONMENTAL PROTECTION

環境保護

CLEAN TECHNOLOGY

As a manufacturer of laminates and related chemical materials, Kingboard Laminates has always treated sustainable development as a strategic priority and considers clean technology innovation the core engine driving its green transformation. Guided by the “dual carbon” goals, the Group is actively deploying cutting-edge technologies such as carbon capture, photovoltaic power generation, waste heat recovery, and energy-saving machinery retrofits. Through technological innovation, we are upgrading our production models to continuously reduce our environmental impact and fulfil our green development commitment, all while ensuring the stable operation of our industrial chain.

The Group has systematically implemented clean technologies across multiple production bases and has already made significant progress:

- Photovoltaic power generation: Deploying distributed photovoltaic projects on factory roofs and idle sites, continuously increasing the proportion of clean electricity and effectively reducing reliance on fossil fuels.
- Waste heat recovery: We capture high-temperature waste gas and residual heat from the production process, using efficient recovery devices to achieve cascaded energy utilisation and significantly improve energy efficiency.
- Energy-saving machinery retrofits: We are implementing intelligent upgrades and energy-saving modifications for key production equipment, optimising process parameters to reduce energy consumption per unit of output and achieve both cost and emission reductions.

潔淨技術

作為專注於覆銅面板及相關化工材料生產製造的企業，建滔積層板始終將可持續發展置於戰略高度，並將潔淨技術創新作為驅動綠色轉型的核心引擎。在「雙碳」目標引領下，本集團積極布局碳捕集、光伏發電、餘熱回收、機器節能改造等前沿技術領域，以技術創新驅動生產模式升級，在保障產業鏈穩定運行的同時，持續降低環境影響，踐行綠色發展承諾。

本集團已在多個生產基地系統性推進潔淨技術應用，並取得階段性成果：

- 光伏發電：在廠房屋頂及閒置場地布局分布式光伏項目，清潔電力佔比持續提升，有效降低化石能源依賴。
- 餘熱回收：針對生產過程中的高溫廢氣與餘熱，通過高效回收裝置實現能源梯級利用，顯著提升能源使用效率。
- 機器節能改造：對關鍵生產設備進行智能化升級與節能改造，優化工藝參數，降低單位產能能耗，實現降本與減排雙贏。

ENVIRONMENTAL PROTECTION

環境保護

CLEAN TECHNOLOGY (continued)

Investment Benefits and Greenhouse Gas Emission Reduction Results of Clean Energy Projects

Distributed Solar Photovoltaic Power Generation Project

The Group has been professionally and systematically promoting the construction of distributed solar photovoltaic power stations in all buildable areas across our industrial parks and properties. As of 31 December 2025, the Group's cumulative investment in these projects amounted to approximately HK\$650 million. The projects can generate 150 million kWh of green electricity annually, equivalent to saving 42,000 tonnes of standard coal and reducing 90,000 tonnes of carbon dioxide emissions per year. Based on market prices, this translates to electricity savings of approximately HK\$120 million, delivering both environmental and economic benefits.

Thermal Energy Recovery and Energy-Saving Retrofit Projects

The Group continuously promotes energy-saving technological transformations such as thermal energy recovery equipment to explore the potential for energy utilisation in production processes. As of 31 December 2025, the Group's cumulative investment amounted to approximately HK\$180 million. In 2025, through thermal energy recovery equipment, we reduced carbon dioxide emissions by a total of 67,000 tonnes, equivalent to saving 27,000 tonnes of standard coal, and cost savings of HK\$100 million, continuously creating long-term sustainable economic and environmental dual benefits for the Group.

Investment Plan for Photovoltaic Power Projects

Kingboard Laminates will continue to advance the construction and deployment of photovoltaic power projects. By optimising the energy consumption structure of its industrial parks, the Company will promote the large-scale substitution of clean energy, reduce dependence on traditional fossil fuels, and fulfil its energy conservation, carbon reduction and low-carbon transition objectives. The Group plans to invest RMB 25.37 million in 2026, specifically for the construction and optimisation of photovoltaic power systems, to further increase the share of green energy and build a greener manufacturing system with stronger environmental resilience.

潔淨技術 (續)

潔淨能源項目投資效益與溫室氣體減排成果

分布式太陽能光伏發電項目

本集團專業及有系統地陸續於各工業園區及物業所有可建面積推進分布式太陽能光伏發電站建設。截至2025年12月31日，本集團累計投資金額約6.5億港元，一年可生產1.5億千瓦時綠色電力，相當於年節省標準煤4.2萬公噸，年減少二氧化碳排放9萬公噸，按市價計算可節省電費開支約1.2億港元，實現環境效益與經濟效益雙提升。

熱能回收與節能改造項目

本集團持續推進熱能回收設備等節能技術改造，深挖生產環節能源利用潛力。截至2025年12月31日，本集團累計投資金額約1.8億港元，2025年度透過熱能回收設備共減少二氧化碳排放6.7萬公噸，相當於節省標準煤2.7萬公噸，節省開支共1億港元，持續為本集團創造長遠可持續的經濟與環境雙重效益。

光伏發電項目投資規劃

建滔積層板將持續推動光伏發電項目建設與佈局，透過優化園區能源消費結構，推進清潔能源規模化替代，降低對傳統化石能源之依賴，落實節能減碳與低碳轉型目標。本集團預計於2026年投入2,537萬人民幣，專用於光伏發電系統之建設與優化，進一步提升綠色能源使用比例，建構更具環境韌性之綠色製造體系。

ENVIRONMENTAL PROTECTION

環境保護

CONSUMPTION OF ENERGY, WATER AND PACKAGING MATERIALS

能源、水資源及包裝物料的使用



The Group continuously introduces industry-leading production processes and advanced equipment, actively explores innovative ways to reduce energy and resource consumption, and establishes reasonable sustainable development goals for energy and consumption reduction, such as water and electricity conservation, to effectively address global challenges like climate change. At the same time, the Group strictly supervises the compliance operations of each plant with environmental laws and regulations, and promotes the implementation of measures for efficient resource utilisation, waste reduction, and energy conservation to achieve our vision of green and environmentally friendly development.

Consumption of Energy

The Group expects our plants to integrate the environmental concept of energy conservation into their daily production and operational affairs. In this regard, we have formulated management rules and regulations for resource use, which clearly specify the resource consumption standards for resources such as water, electricity, and gas used in the production and operation process. In FY2025, the Group continued to introduce advanced low-carbon technologies and was committed to transforming the energy consumption of production equipment to cleaner and more environmentally friendly energy types. The management holds regular meetings on environmental management to formulate timely and effective control measures. We advocate for employees to strengthen their energy-saving awareness, starting from details such as daily electricity and water use and material recycling, so as to maximise environmental protection and mitigate the ecological impact of production with the concerted participation of the entire Group.

本集團持續引進行業領先的生產工藝及先進設備，積極探索降低能源及資源消耗的創新途徑，並制定合理的節水、節電等節能減耗的可持續性發展目標，以有效地應對氣候變化等全球性挑戰。同時，本集團嚴格監督各工廠環保法律法規方面的合規運作，推動工廠實施高效資源利用、減少浪費及能源節約的措施，實現綠色環保發展願景。

能源使用

本集團期望旗下工廠將節約能源的環保理念融入日常生產營運事務中。就此，我們制定資源使用的管理規章制度，明確規範在生產及營運過程中使用的資源如水、電及燃氣等的資源消耗標準。於2025年財政年度，本集團持續引進先進的低碳技術，並致力推動生產設備的耗能向更清潔與環保的能源類型轉型。各管理層定期召開環境管理方面的會議，以制定及時有效的管控措施。我們倡導員工強化節能意識，從日常用電用水、物料循環使用等細節著手，在整個集團上下齊心參與之下，最大化保護環境，並緩解生產對生態的影響。

ENVIRONMENTAL PROTECTION

環境保護

CONSUMPTION OF ENERGY, WATER AND PACKAGING MATERIALS (continued)

Consumption of Energy (continued)

Construction of Energy Management System at the Group Level

Starting from a top-level design, the Group has established a comprehensive energy management system to implement unified strategic planning, compliance control, assessment incentives, and capacity building for all its factories. The core measures are as follows:

- Require the production facilities within the plants to operate in strict accordance with relevant environmental rules and regulations, and implement Enterprise Resource Planning (ERP) systems in facilities such as plants and offices to achieve unified allocation and management of resources like water, electricity, and gas, and to identify in a timely manner opportunities for optimising product manufacturing processes, materials, production equipment, and recycling technologies.
- The plant management holds regular meetings every year to formulate corresponding plans for optimising resource use and reducing consumption, so as to encourage the production departments to reduce energy consumption while ensuring product quality, and to establish a performance evaluation and reward system based on the effectiveness of innovation and transformation.
- Establish energy-saving plans and targets, with the production and operation departments carrying out monthly performance evaluations on water and electricity consumption, and conducting daily statistical analysis of the energy data used within the plants.
- In public areas, hang environmental protection slogan signs in workshops to encourage and urge employees to strengthen their environmental awareness and remind them to save electricity and water daily; Regularly train workshop supervisors on knowledge related to resource conservation, so as to convey environmental protection requirements to all employees for their compliance.

能源、水資源及包裝物料的使用(續)

能源使用(續)

集團層面能源管理體系建設

本集團從頂層設計出發，建立全覆蓋的能源管理體系，對旗下所有工廠實施統一的戰略規劃、合規管控、考核激勵與能力建設，核心舉措如下：

- 要求工廠內部生產設施的運作嚴格遵守相關環境規則及規例，並於工廠和辦公室等設施內實施企業資源規劃(ERP)系統，對實現水電燃氣等資源的統一調配與管理，適時辨識產品的製作流程、材料、生產設備及再循環技術的優化機會。
- 工廠管理層每年召開例行會議，制定相應的開源節流計劃，鼓勵生產部門在保障產品質量的情況下降低能耗，並依創新改造之成效建立績效評估與獎勵制度。
- 設立節能計劃及指標，由生產營運部門每月進行水耗和電耗的績效考核，每日統計並分析廠內使用的能源數據。
- 在公共區域，於車間懸掛環境保護語錄標牌，以鼓勵督促員工強化環保意識，提醒員工日常節省用電及用水；定期培訓車間主管有關節約資源使用等方面的知識，以便向各員工傳遞遵照執行環保要求。

ENVIRONMENTAL PROTECTION

環境保護

CONSUMPTION OF ENERGY, WATER AND PACKAGING MATERIALS (continued)

Consumption of Energy (continued)

Key Actions

Process Optimisation and Green Process Innovation

- Kingboard (Guangdong) Electronic Special Materials Co., Ltd. completed a green and low-carbon upgrade of its electronic fibreglass fabric joining process. It adopted an automatic cloth joining machine with new fibreglass thread and an imported special sewing machine for a seamless stitching process, replacing the traditional hot-melt adhesive electric heating method. This not only solved the environmental impact issues of scorching odours and slurry burning fumes from the original process but also eliminated electricity consumption in the electric heating stage. While achieving non-overlapping and firm connections of the cloth ends, it realised the dual benefits of environmental emission reduction and energy saving in the production process.
- Kingboard (Guangdong) Electronic Special Materials Co., Ltd. implemented an energy-saving modification of the air-saving reed for its Toyota air-jet looms. Based on the weft insertion principle of the equipment, by optimising the airflow parameters of the auxiliary nozzles, shortening the duration of the weft yarn airflow, and replacing the air-saving steel reed to enhance airflow concentration, it effectively reduced compressed air consumption and decreased the operating frequency of the air compressor to save electricity. After modifying 20 units of equipment, it can achieve annual economic benefits of over RMB80,000, simultaneously reducing energy consumption and carbon emissions in the production process.

System Optimisation and Waste Heat/Energy Recovery and Utilisation

- Qingyuan Chung Shun Electronic Materials Co., Ltd. implemented a special action for energy consumption optimisation of its refrigeration station. By fine-tuning the COP parameters, it achieved improved energy efficiency for the same cooling capacity. After the modification, the chiller can save an average of 38 kWh of electricity per hour, and the chilled water pump can save 10 kWh of electricity per hour; For the 24-hour continuous operation of the chiller in summer, it is estimated that 1,152 kWh of electricity can be saved per day.
- Kingboard Laminates (Shaoguan) Co., Ltd. implemented two major energy-saving modifications: cold storage joint control for the cooling system and waste heat recovery from the gas furnace and No. 3 incinerator. In 2025, it achieved a reduction in electricity consumption of 278,000 kWh and a reduction in natural gas consumption of 240 tonnes, significantly lowering the factory's overall energy consumption.
- Qingyuan Kai Rong De Electronic Special Materials Co., Ltd. invested a total of RMB5 million to build a waste heat recovery boiler system. This system can use waste heat from production to generate 10,000 tonnes of industrial steam annually, achieving the recycling of waste heat resources.

能源、水資源及包裝物料的使用(續)

能源使用(續)

重點行動

工藝優化與綠色製程創新

- 建滔(廣東)電子專用材料有限公司完成電子玻璃纖維布接布工藝綠色低碳升級，採用自動接布機搭配新型玻纖綫、進口特種縫紉機無縫縫合工藝，替代傳統熱熔膠電加熱接布方式，不僅解決原工藝易產生燒焦異味、漿料燒灼煙氣的環境影響問題，還消除電加熱環節的電力消耗，實現接布頭無重疊、連接牢固的同時，達成生產環節環保減排與節能降耗雙重效益。
- 建滔(廣東)電子專用材料有限公司針對豐田噴氣式織布機實施節氣箱節能改造，基於設備引緯工藝原理，透過優化輔噴嘴氣流參數、縮短緯紗氣流作用時長、更換節氣鋼箱提升氣流集束性，有效降低壓縮空氣消耗量，減少空壓機運行頻次實現節電，完成20台設備改造後年可實現經濟效益逾8萬人民幣，同步降低生產環節能源消耗與碳排放。

系統優化與餘熱／能源回收利用

- 清遠忠信電子材料有限公司實施製冷站能耗優化專項行動，通過微調COP參數實現同等製冷量下的能效提升，改造後製冷機每小時平均可節約用電38千瓦時、冷凍泵每小時可節約用電10千瓦時；針對夏季製冷機24小時連續運行工況，預計每日可實現節電1,152千瓦時。
- 建滔積層板(韶關)有限公司實施冷卻系統蓄冷聯控、氣爐與3號焚燒爐餘熱回收兩大節能改造，2025年度實現電耗減少27.8萬千瓦時、天然氣消耗減少240公噸，工廠綜合能耗顯著下降。
- 清遠凱榮德電子專用材料有限公司總投資500萬人民幣建成餘熱回收鍋爐系統，該系統可利用生產餘熱每年生產1萬公噸工業用蒸汽，實現廢熱資源的循環利用。

ENVIRONMENTAL PROTECTION

環境保護

CONSUMPTION OF ENERGY, WATER AND PACKAGING MATERIALS (continued)

Water Resource Utilisation

The Board and senior management actively fulfil their supervisory responsibilities for water management and performance, leading the Group to practice the concept of water conservation and environmental protection, promoting the efficient use and recycling of water resources, and ensuring that all water management measures are effectively and properly implemented.

The Group's plants are distributed across multiple cities and are dedicated to the development and manufacturing of products in different sectors. Based on the distribution characteristics of the factories and differences in product processes, the Board and senior management guide each plant to adapt to local conditions, formulating scientific and reasonable water conservation and recycling management measures according to their own process characteristics and local water resource conditions, thereby achieving an organic integration of water resource management and production operations.

In daily operations, the Group regularly compiles statistics and analyses water consumption data within the plants. According to the water requirements of the production lines, we partially replace the tap water used in the original process with river water, provided that it meets the process standards, to reduce tap water consumption in the industrial production process. In addition, during FY2025, the Group effectively reduced tap water consumption by recycling air conditioning condensate. At the same time, based on production needs, we will continue to invest in environmental projects related to water recycling in the future (such as the repair and upgrade of exchange-type circulating water cooling towers) to further optimise water resource utilisation efficiency.

In addition, with the promotion of the Board and senior management, we encourage all plants to actively carry out industrial wastewater recovery and secondary utilisation, without affecting product quality. Each plant proactively implements environmental projects, including concrete filling, and uses treated industrial effluent that meets standards to flush ditches; Provided that the wastewater quality meets the standards, the recycled water can not only be used for flushing industrial facilities such as ditches but can also be introduced into operating equipment like waste gas treatment towers to replace some conventional water. Such initiatives effectively reduce the demand for new water intake, genuinely achieve the core goals of conserving water resources and increasing the water recycling rate, and fulfil the Group's commitment to green development.

能源、水資源及包裝物料的使用 (續)

水資源利用

董事會及管理層積極履行對水管理與績效的監督責任，帶領本集團踐行節水環保理念，推動水資源高效利用與循環發展，確保各項水管理措施切實見效、規範實施。

本集團旗下工廠分佈於多個城市，並致力於不同板塊產品的開發與製造。基於工廠分佈特點與產品工藝差異，董事會及管理層引導各廠因地制宜，依據自身工藝特性與當地水資源條件，制定科學合理的節約用水及循環利用管理措施，實現水資源管理與生產運營的有機契合。

在日常營運中，本集團定期統計和分析工廠內部的用水數據。根據生產線用水要求，我們在符合工藝標準的前提下，以江水部分替代原工藝所用自來水，以降低工業生產過程中的自來水消耗量。此外，於2025年財政年度期間，本集團透過回收空調冷凝水，有效降低自來水用量。同時，根據生產需求，我們未來將持續投資循環用水相關環保項目（例如交換式循環水冷卻塔修復升級等），更科學高效地優化水資源利用效率。

此外，在董事會及管理層的推動下，我們在不影響產品品質的前提下，鼓勵各工廠積極開展工業廢水回收與二次利用工作。各廠主動推行包括混凝土填充在內的環保工程，採用達標工業排放污水沖洗水溝；在廢水水質達標的前提下，相關回用水不僅可用於沖洗水溝等工業設施，還可導入廢氣處理塔等操作設備，替代部分常規用水。此類舉措有效減少新增取水需求，切實實現節約水資源、提升水循環利用率的核心目標，踐行本集團綠色發展承諾。

ENVIRONMENTAL PROTECTION

環境保護

CONSUMPTION OF ENERGY, WATER AND PACKAGING MATERIALS (continued)

Water Resource Utilisation (continued)

Key Actions

Construction of Recycling System and Improvement of Water Use Efficiency

- Kingboard Laminates (Shaoguan) Co., Ltd. has significantly improved its water use efficiency by launching and stably operating a wastewater recycling and reuse system: after the system was put into operation, the company's overall water consumption has cumulatively decreased by approximately 31% compared to before the measure was implemented, with the water consumption in 2025 actually decreasing by 9.51% compared to the previous year.
- Qingyuan Chung Shun Electronic Materials Co., Ltd. completed the energy-saving modification project for water pressurisation of wire drawing separators. By optimising the reuse process of recycled water in the pressurisation stage, the average daily use of recycled water during the separator water pressurisation stage increased by approximately 190 tonnes compared to normal operating conditions. The project achieved a cumulative saving of 40,000 tonnes of tap water consumption from June to December 2025.

Consumption of Packaging Materials

In daily production, the Group advocates for employees to precisely plan the usage of raw materials. While ensuring product quality and safety, we encourage production departments to appropriately plan the use of raw and packaging materials to simultaneously enhance economic and environmental benefits and effectively reduce the costs of production and packaging materials.

To practice the environmental operational goal of "less pollution, more recycling", our plants regularly investigate and diagnose their own operational processes and tailor specific plans to reduce packaging consumption according to the actual situation. For example, the Group's plants have developed a method of using reusable iron frames to replace carton packaging. As the iron frames can be recycled, this measure effectively reduces the generation of solid paper waste. In addition, the plants also implement a strategy of recycling foam plastics, classifying and recycling the foam plastics used in the packaging and storage process for future use. This reduces packaging waste while saving material costs, balancing both environmental and economic benefits.

能源、水資源及包裝物料的使用 (續)

水資源利用 (續)

重點行動

循環利用體系建設與用水效率提升

- 建滔積層板(韶關)有限公司透過上線並穩定運行廢水循環再利用系統，實現用水效率顯著提升：該系統投用後，公司整體用水消耗量較措施實施前累計下降約31%，其中2025年度用水量較上一年度實際減少9.51%。
- 清遠忠信電子材料有限公司完成拉絲隔板水加壓節能改造項目，通過優化加壓工序回用水複用工藝，隔板水加壓階段回用水日均用量較常規運行工況提升約190公噸，該項目於2025年6至12月累計實現自來水消耗量節約4萬公噸。

包裝使用

本集團在日常生產中提倡員工精準規劃原材料用量，在確保產品品質與安全的前提下，鼓勵生產部門適當規劃原材料及包裝物料使用量，以同時提高經濟與環保效益，並有效降低生產及包裝物料的成本。

為實踐「少污染、多回收」的環保營運目標，旗下工廠會定期調查與診斷自身的營運過程，並因應實際情況量身制定合適的減少包裝用量的具體方案。例如，本集團工廠研究出可重複使用鐵架取代紙箱包裝的方式，由於鐵架可循環使用，此舉有效減少紙皮固廢的產生。此外，工廠亦推行泡沫塑料回收利用的策略，將包裝、存放過程中需要使用到的泡沫塑料進行分類回收備用，在降低包裝浪費的同時節省物料成本，兼顧環保與經濟效益。

ENVIRONMENTAL PROTECTION
環境保護

CONSUMPTION OF ENERGY, WATER AND
PACKAGING MATERIALS (continued)

Performance on Consumption of Energy, Water and
Packaging Materials

Data on types and amount of energy consumption for FY2025 and FY2024 is compared as follows:

能源、水資源及包裝物料的使用 (續)

能源、水資源及包裝物料耗用績效

2025年財政年度與2024年財政年度能源使用種類及耗量比較如下：

Type of resources 資源種類	Laminates 覆銅面板		Real estate and hotels 房地產及酒店		Total 總計	
	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度
Utility power (GWh) 市電(吉瓦時)	1,481.1	1,330.7	10.8	/	1,491.9	1,330.7
Coal (tonne) 煤(公噸)	13,605.1	13,994.3	N/A ^{Note 2} 不適用 ^{註2}	/	13,605.1	13,994.3
Diesel (tonne) 柴油(公噸)	373.5	960.2	12.6	/	386.1	960.2
Petrol (tonne) ^{Note 3} 汽油(公噸) ^{註3}	34.7	/	10.4	/	45.1	/
Natural gas (ten thousand cubic metres) 天然氣(萬立方米)	8,305.4	9,381.7	70.9	/	8,376.3	9,381.7
Liquefied natural gas (tonne) ^{Note 3} 液化天然氣(公噸) ^{註3}	8,933.5	/	N/A ^{Note 2} 不適用 ^{註2}	/	8,933.5	/
Water (ten thousand cubic metres) 水(萬立方米)	820.9	705.8	26.2	/	847.1	705.8

Note 1: The data scope for FY2025 includes 27 laminate plants (2024: 27 laminate plants); it also includes relevant ESG data from 5 real estate and hotel projects.

Note 2: As this business segment did not generate such energy use during the Reporting Period, the relevant disclosures do not apply to this business segment.

Note 3: This energy consumption represents a new data collection item introduced in 2025, aimed at continuously enhancing the Group's ESG data management capabilities.

註1：2025年財政年度數據涵蓋範圍包括覆銅面板廠27家(2024年：覆銅面板廠27家)；另包含5個房地產及酒店項目之相關ESG數據。

註2：該業務板塊於報告期間並沒有產生此類能源使用，因此相關披露並不適用於該業務板塊。

註3：該能源消耗數據為2025年新增的數據收集項目，旨在持續擴充與提升集團ESG數據管理能力。

ENVIRONMENTAL PROTECTION
環境保護

CONSUMPTION OF ENERGY, WATER AND
PACKAGING MATERIALS (continued)

Performance on Consumption of Energy, Water and
Packaging Materials (continued)

Data on the intensity of energy consumption and water consumption for FY2025 and FY2024 is compared as follows:

Type of resources	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	Laminates 覆銅面板	
		FY2024 2024年 財政年度	Unit 單位
Utility power 市電	1,379.3	1,339.5	kWh/tonne of finished products 千瓦時／每公噸成品
Coal 煤	0.01	0.01	tonne/tonne of finished products 公噸／每公噸成品
Diesel 柴油	0.0003	0.001	tonne/tonne of finished products 公噸／每公噸成品
Petro ^{Note 3} 汽油 ^{註3}	0.00003	/	tonne/tonne of finished products 公噸／每公噸成品
Natural gas 天然氣	77.3	94.4	Cubic metre/tonne of finished products 立方米／每公噸成品
Liquefied natural gas ^{Note 3} 液化天然氣 ^{註3}	0.008	/	tonne/tonne of finished products 公噸／每公噸成品
Water 水	7.5	7.1	Cubic metre/tonne of finished products 立方米／每公噸成品

- Note 1: The data scope for FY2025 includes 27 laminate plants (2024: 27 laminate plants); it also includes relevant ESG data from 5 real estate and hotel projects.
- Note 2: As this business segment did not generate such energy use during the Reporting Period, the relevant disclosures do not apply to this business segment.
- Note 3: This energy consumption represents a new data collection item introduced in 2025, aimed at continuously enhancing the Group's ESG data management capabilities.

能源、水資源及包裝物料的使用 (續)

能源、水資源及包裝物料耗用績效 (續)

2025年財政年度與2024年財政年度能源使用及用水密度比較如下：

FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	Real estate and hotels 房地產及酒店	
	FY2024 2024年 財政年度	Unit 單位
139,407.5	/	kWh/million of revenue 千瓦時／每百萬收入
N/A ^{Note 2} 不適用 ^{註2}	/	tonne/million of revenue 公噸／每百萬收入
0.2	/	tonne/million of revenue 公噸／每百萬收入
0.1	/	tonne/million of revenue 公噸／每百萬收入
9,130.7	/	Cubic metre/million of revenue 立方米／每百萬收入
N/A ^{Note 2} 不適用 ^{註2}	/	tonne/million of revenue 公噸／每百萬收入
3,375.7	/	Cubic metre/million of revenue 立方米／每百萬收入

- 註1：2025年財政年度數據涵蓋範圍包括覆銅面板廠27家(2024年：覆銅面板廠27家)；另包含5個房地產及酒店項目之相關ESG數據。
- 註2：該業務板塊於報告期間並沒有產生此類能源使用，因此相關披露並不適用於該業務板塊。
- 註3：該能源消耗數據為2025年新增的數據收集項目，旨在持續擴充與提升集團ESG數據管理能力。

ENVIRONMENTAL PROTECTION
環境保護

CONSUMPTION OF ENERGY, WATER AND
PACKAGING MATERIALS (continued)

Performance on Consumption of Energy, Water and
Packaging Materials (continued)

Data on the consumption of packaging materials for FY2025 and FY2024 is compared as follows:

能源、水資源及包裝物料的使用 (續)

能源、水資源及包裝物料耗用績效 (續)

2025年財政年度與2024年財政年度包裝材料使用量比較如下：

Type of packaging materials (tonne) 包裝材料種類 (公噸)	Laminates 覆銅面板		Real estate and hotels 房地產及酒店		Total 總計	
	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度
Carton 紙箱	2,834.2	2,524.3	7.0	/	2,841.2	2,524.3
Plastic wrap 保鮮膜包裝	1,260.3	723.6	0.7	/	1,261.0	723.6
Card board 卡板	10,860.6	8,122.7	N/A ^{Note 2} 不適用 ^{註2}	/	10,860.6	8,122.7
Drench membrane paper 淋膜紙	2,177.8	1,437.6	N/A ^{Note 2} 不適用 ^{註2}	/	2,177.8	1,437.6

Note 1: The data scope for FY2025 includes: 27 laminate plants (2024: 27 laminate plants); it also includes relevant ESG data from 5 real estate and hotel projects.

註1：2025年財政年度數據涵蓋範圍包括：覆銅面板廠27家(2024年：覆銅面板廠27家)；另包含5個房地產及酒店項目之相關ESG數據。

Note 2: As this business segment did not involve the use of such packaging materials during the Reporting Period, the relevant disclosures do not apply to this business segment.

註2：該業務板塊於報告期間並沒有產生此類包裝材料使用，因此相關披露並不適用於該業務板塊。

ENVIRONMENTAL PROTECTION

環境保護

AIR POLLUTANT EMISSIONS

To systematically protect the environment, reduce pollution, and build an environmental technology system of international advanced standards, the Group promoted a number of environmental rectification projects during the Reporting Period, and continuously optimised, upgraded, and updated its emission reduction equipment and policy systems to enhance the effectiveness of the Group's emission reduction technology. During FY2025, the Group strictly complied with relevant laws and regulations and environmental standards such as the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution. There were no major violations in the management of air pollutant emissions, nor were there any major penalties from the environmental authorities. We strictly ensured that all emission activities were legal and compliant, earnestly fulfilled our primary responsibility for environmental protection, and met the relevant requirements for ESG environmental compliance disclosure.

Emission reduction policy

- In active response to the requirements of the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution on the emission control of major air pollutants, the Group, while continuously reducing pollutant emissions, has also made it one of the key projects of emission reduction to reduce the production-related environmental risks and related costs over time.
- On the basis of real-time monitoring of air pollutants, an environmental protection task force and a safety and environmental protection department have put forward specific technical specifications and requirements for the production management to be equipped with various environmental protection facilities such as ventilation and dust removal, which will be investigated and practically implemented by the Asset Management department. While ensuring regulatory compliance, we will effectively stimulate the sense of responsibility and active participation of all employees in controlling air pollution emissions.
- To ensure the effective and stable operation of the equipment, technology and environmental protection control projects used to monitor and treat air pollutants during the production process, the Group provides professional skills training to employees in positions that generate air pollutants, so as to improve their operational capabilities and environmental awareness.
- With regard to waste gas emission, the Group formulated the corresponding operation guides for guidance, such as the Operation Guide for Air Emission Control System, the Operation Guide for Treatment of Wastewater and Acidic Water in Waste Gas Stations, the Operation Guide for Alkali Neutralisation in Waste Gas Stations and the Emergency Operation Guide for Power Outage in Waste Gas Stations.

空氣污染物排放

為系統性保護環境，減少污染，打造具有國際先進水準的環保技術體系，本集團於報告期間推進了多項環保整治項目，在減排設備及減排政策體系上持續優化升級及更新，以強化本集團減排技術的實效性。2025年財政年度期間，本集團嚴格遵守《中華人民共和國大氣污染防治法》等相關法律法規及環保標準，在空氣污染物排放管理方面未發生任何重大違規事件，亦未受到環境主管部門相關重大處罰，嚴格保障各項排放行為合法合規，切實履行環境保護主體責任，符合ESG環境合規披露相關要求。

減排政策

- 本集團積極響應國家《中華人民共和國大氣污染防治法》對主要大氣污染物排放的管控要求，在持續降低污染物排放量的同時，將逐年降低生產環節帶來的環境風險及相關成本作為減排工作重點項目之一。
- 在實時監測大氣污染物的基礎上，環保專責小組及安全環保部門對生產方面的管理層提出配備通風、除塵等各樣環保設施的具體技術規格要求，並由資產管理部門負責項目調查與切實落實項目。在確保法規合規的前提下，有效激發全體員工對空氣污染排放控制的責任心和積極參與度。
- 為保障生產過程中監控及處理空氣污染物的設備、技術、環保治理項目得以有效穩定地運作，本集團為產生大氣污染崗位員工提供專業技能培訓，以提高相關人員的操作能力及環保意識。
- 針對廢氣排放，本集團編製了《廢氣處理系統操作作業指導書》、《廢氣站廢水處理作業指導書》、《廢氣站中和廢城處理作業指導書》、《廢氣停電異常緊急作業指導書》等相應的操作指引作指導。

ENVIRONMENTAL PROTECTION

環境保護

AIR POLLUTANT EMISSIONS (continued)

Emission reduction policy (continued)

Key emission reduction measures:

During FY2025, the Group put into production a series of emission reduction equipment and technologies to enhance the level of emission control:

Specialised treatment and technological upgrade of volatile organic compounds (VOCs)

- Kingboard (Fogang) Special Resin Co., Ltd. has been gradually introducing Regenerative Thermal Oxidizer (RTO) technology since 2020 to actively promote the prevention and control of air pollution. After collection, washing and filtration pre-treatment, the organic waste gas enters the RTO equipment and is decomposed into harmless carbon dioxide and water at a high temperature of about 800°C. The treated waste gas is discharged stably up to the standard. When the concentration of organic waste gas reaches a certain level, the heat generated by the reaction can maintain the operation of the equipment, saving additional energy consumption.
- Kingboard Laminates (Shenzhen) Co., Ltd. has installed two sets of Regenerative Thermal Oxidizer (RTO) units and two sets of nano-microbubble volatile organic compound (VOC) treatment facilities in its plant to effectively reduce VOC emissions through professional waste gas treatment equipment.
- Kingboard (Fogang) Laminates Co. Limited adopts RTO regenerative incineration technology for volatile organic compounds (VOCs), which operates at a high temperature of over 850°C with a treatment efficiency of over 95%.

Ultra-low emission treatment for the entire process of boiler flue gas and conventional air pollutants

- Since 2017, Kingboard (Lianzhou) Copper Foil Limited and Strong East (Lianzhou) Copper Foil Limited have put into use a circulating fluidised bed boiler denitrification system, equipped with a bag filter and a dual-alkali desulphurisation device, to carry out the entire process of dust removal, desulphurisation and denitrification of coal-fired boiler flue gas, effectively reducing the emissions of air pollutants such as sulphur dioxide, nitrogen oxides and particulate matter. The treatment system operates stably and efficiently. After being put into use, it can stably reduce soot and dust emissions by 11 tonnes per year, and achieve an annual environmental-related economic benefit of about RMB830,000.
- The boiler of Kingboard (Fogang) Laminates Co. Limited uses natural gas as fuel and adopts low-nitrogen combustion technology, which effectively controls nitrogen oxide emissions at a low level. Sulphur dioxide and particulate matter are basically undetectable, and the emission performance is excellent.

空氣污染物排放(續)

減排政策(續)

重點減排措施：

本集團於2025年財政年度間投產了一系列減低排放量的設備與技術，提升排放管控水平：

揮發性有機化合物(VOCs)專項治理與技術升級

- 建滔(佛岡)特種樹脂有限公司自2020年起逐步導入蓄熱式氧化法(RTO)技術，積極推動大氣污染防治工作。有機廢氣經收集、洗滌與過濾預處理後，進入RTO設備於約800℃高溫下分解為無害之二氧化碳與水，處理後廢氣穩定達標排放。當有機廢氣濃度達一定水準時，反應產生之熱能可維持設備運轉，節省額外能源消耗。
- 建滔覆銅板(深圳)有限公司於廠房內裝設兩套蓄熱式氧化處理裝置(RTO)，以及兩套納米微氣泡揮發性有機物(VOC)處理設施，透過專業廢氣處理設備有效減少揮發性有機物排放。
- 建滔(佛岡)積層板有限公司針對揮發性有機化合物(VOCs)採用RTO蓄熱式焚燒處理技術，於850℃以上高溫條件下運行，處理效率達95%以上。

鍋爐煙氣與常規大氣污染物全流程超低排放治理

- 建滔(連州)銅箔有限公司、東強(連州)銅箔有限公司自2017年起，投用循環流化床鍋爐脫硝系統，配套袋式除塵器、雙鹼法脫硫裝置，對燃煤鍋爐廢氣開展除塵、脫硫、脫硝全流程治理，有效削減二氧化硫、氮氧化物、顆粒物等大氣污染物排放。該治理體系運行穩定高效，投用後每年可穩定減排煙塵11公噸，年實現環保相關經濟效益約83萬人民幣。
- 建滔(佛岡)積層板有限公司鍋爐以天然氣為燃料，採用低氮燃燒技術，有效將氮氧化物排放控制於較低水平，二氧化硫及顆粒物基本監測不到，排放表現優異。

ENVIRONMENTAL PROTECTION
環境保護

AIR POLLUTANT EMISSIONS (continued)

Emission reduction policy (continued)

Types of emissions and respective emissions data for FY2025 and FY2024 are compared as follows:

空氣污染物排放(續)

減排政策(續)

2025年財政年度與2024年財政年度排放物種類及相關排放數據比較如下：

	Laminates 覆銅面板		Real estate and hotels 房地產及酒店		Total 總計	
Major air emissions and wastewater discharge (tonne)	FY2025 ^{Note 1}	FY2024	FY2025 ^{Note 1}	FY2024	FY2025 ^{Note 1}	FY2024
主要大氣排放物及污水(公噸)	2025年 財政年度 ^{註1}	2024年 財政年度	2025年 財政年度 ^{註1}	2024年 財政年度	2025年 財政年度 ^{註1}	2024年 財政年度
Nitrogen oxides (NOx) 氮氧化物 (NOx)	241.3	216.8	0.4	/	241.7	216.8
Sulphur oxides 硫氧化物	10.6	9.1	0.001	/	10.6	9.1
Particles 顆粒物	19.9	25.0	0.04	/	19.9	25.0
Sulphur dioxide (SO ₂) 二氧化硫 (SO ₂)	32.5	34.2	N/A ^{Note 3} 不適用 ^{註3}	/	32.5	34.2
Sulphuric acid mist ^{Note 2} 硫酸霧 ^{註2}	9.8	8.5	N/A ^{Note 3} 不適用 ^{註3}	/	9.8	8.5
Volatile organic compounds (VOCs) 揮發性有機物VOCs	49.1	50.6	N/A ^{Note 3} 不適用 ^{註3}	/	49.1	50.6

Note 1: The data scope for FY2025 includes 27 laminate plants (2024: 27 laminate plants); it also includes relevant ESG data from 5 real estate and hotel projects.

Note 2: In FY2025, the Group will continue to use new monitoring points and updated detection methods to disclose this data with a broader statistical scope and in a more accurate manner.

Note 3: As this business segment did not generate such emissions during the Reporting Period, the relevant disclosures do not apply to this business segment.

註1：2025年財政年度數據涵蓋範圍包括覆銅面板廠27家(2024年覆銅面板廠27家)；另包含5個房地產及酒店項目之相關ESG數據。

註2：2025年財政年度本集團繼續使用新增監測點位以及檢測手段的更新，以更大的統計範圍以及更精準的方式披露此數據。

註3：該業務板塊於報告期間並沒有產生此類排放物，因此相關披露並不適用於該業務板塊。

ENVIRONMENTAL PROTECTION

環境保護

WASTEWATER DISCHARGE

The Group attaches great importance to wastewater discharge management, strictly abides by national environmental laws and regulations such as the Law of the People's Republic of China on the Prevention and Control of Water Pollution and the Administrative Measures for Drainage of Phosphorus and Nitrogen-related Enterprises, implements requirements such as discharge permits and total phosphorus pollution control, and earnestly fulfills our responsibilities as the primary entity for environmental protection. Internally, core regulations such as the Administrative Measures for Wastewater Discharge, the Operation Guide for the Wastewater Treatment System and the Administrative Regulations on Inspection of Wastewater Treatment Facilities have been formulated to clarify the control standards and responsibilities for each link of wastewater, forming a compliance-led management system. In FY2025, the Group had no major violations in wastewater discharge and no major penalties from environmental authorities. All emission indicators met national and local standards, fulfilling our compliance commitments.

Top-level system and organisational assurance

The Group has established a whole-process wastewater control system, with internal supporting core normative documents such as the Administrative Measures for Wastewater Discharge, the Operation Guide for Wastewater Treatment System and the Administrative Regulations on Inspection of Wastewater Treatment Facilities, clarifying the control standards, job responsibilities and accountability mechanisms for each link of wastewater collection, treatment, discharge and reuse, forming a compliance-led and closed-loop management system. At the organisational structure level, the Group has set up a dedicated power engineering department and an environmental supervision department: the power engineering department is responsible for the operation of wastewater treatment facilities, the implementation of policies and the on-site supervision of the entire process; The environmental supervision department is responsible for following up on the latest policy requirements of the ecological environment department, carrying out compliance supervision and emergency response, and ensuring the full implementation of all control requirements.

廢水排放

本集團高度重視廢水排放管理，嚴格遵守《中華人民共和國水污染防治法》及《涉磷氮企業排水管理辦法》等國家環保法律法規，落實排污許可、總磷污染控制等要求，切實履行環境主體責任。內部配套制定《廢水排放管理辦法》、《廢水處理系統操作作業指導書》及《污水處理設施巡檢管理規定》等核心制度，明確廢水各環節管控標準與責任，形成合規引領的管理體系。2025年財政年度，本集團廢水排放未發生重大違規及環境主管部門重大處罰，排放指標均符合國家及地方標準，踐行合規承諾。

頂層制度與組織保障

本集團建立全流程廢水管控制度體系，內部配套制定《廢水排放管理辦法》、《廢水處理系統操作作業指導書》及《污水處理設施巡檢管理規定》等核心規範文件，明確廢水收集、處理、排放、回用各環節的管控標準、崗位職責與問責機制，形成合規引領、閉環管理的制度體系。組織架構層面，本集團設立專門的動力工程部與環境監管部門：動力工程部負責廢水處理設施運營、政策執行與現場全流程監督；環境監管部門負責跟進生態環境部門最新政策要求、開展合規監督與應急處置，確保各項管控要求全面實施。

ENVIRONMENTAL PROTECTION

環境保護

WASTEWATER DISCHARGE (continued)

Whole-process daily operation control

The Group has established a standardised on-site operation and control mechanism to prevent environmental risks such as discharge exceeding standards and leakage caused by equipment failure and non-standard operations:

1. Facility inspection mechanism: Arrange dedicated personnel to inspect the sewage treatment pipelines, sewage treatment facilities and other key equipment inside and outside the plant area every 2 hours to ensure the stable operation of the facilities and equipment, and to promptly investigate and deal with sudden risks such as leakage;
2. Personnel capacity building: Regularly organise special training on wastewater treatment processes, equipment operation, compliance standards, etc., to strengthen employees' awareness of wastewater discharge control and standardised operation capabilities; Regularly check the standardisation of employee operations, strictly implement the accountability mechanism, and continuously improve the on-site management level.

Wastewater disposal technology upgrade and whole-process treatment

The Group continues to promote the technological upgrading of industrial wastewater and domestic sewage treatment, and has established a two-level treatment system of "in-plant pre-treatment and deep treatment in municipal sewage plants" to ensure that wastewater is discharged stably up to standard:

1. Production wastewater treatment: Industrial wastewater generated during the production process is purified by the in-plant sewage treatment facilities and then directly discharged into the local municipal sewage treatment plant through dedicated pipelines for deep treatment to ensure that the final discharge fully complies with legal standards;
2. Domestic sewage treatment: Continuously optimise domestic sewage treatment technology, improve reclaimed water reuse technology through rectification, significantly increase the proportion of wastewater reuse, and reduce the total amount of wastewater discharge from the source;
3. Detection technology upgrade: Install real-time Chemical Oxygen Demand (COD) inline inspection instruments in the in-plant wastewater system to monitor the core pollutant indicators of wastewater in real time, and provide timely warning and disposal of risks of exceeding standards.

廢水排放(續)

全流程日常運營管控

本集團建立標準化的現場運營管控機制，防範設備故障、操作不規範導致的排水超標、滲漏等環境風險：

1. 設施巡檢機制：安排專責人員每2小時對廠區內外污水處理管線、污水處理設施及其他關鍵設備開展巡檢，確保設施設備穩定運行，及時排查並處置滲漏等突發風險；
2. 人員能力建設：定期組織污水處理工藝、設備操作、合規規範等專項培訓，強化員工廢水排放管控意識與規範操作能力；定期核查員工操作規範性，嚴格落實問責機制，持續提升現場管理水平。

廢水處置技術升級與全流程治理

本集團持續推進工業廢水與生活廢水處理技術升級，建立「廠內預處理及市政污水廠深度處理」的兩級處置體系，確保廢水穩定達標排放：

1. 生產廢水治理：生產過程產生的工業廢水，經廠內污水處理設施淨化處理後，通過專用管道直接排入當地市政污水處理廠進行深度處理，確保最終排放全面符合法定標準；
2. 生活廢水治理：持續優化生活廢水處理技術，通過整改提升中水回用技術，大幅提高廢水回用比例，從源頭降低廢水排放總量；
3. 檢測技術升級：在廠內廢水系統安裝即時化學需氧量(COD)在線檢測儀，實時監控廢水核心污染物指標，及時預警處置超標風險。

ENVIRONMENTAL PROTECTION
環境保護

WASTEWATER DISCHARGE (continued)

Online monitoring and risk prevention and control

The Group has equipped all sewage outlets with automatic monitoring systems, which are connected to the regulatory platform of the local ecological environment bureau in real time to monitor the core indicators of wastewater discharge online 24 hours a day, and to prevent water pollution accidents throughout the entire process. At the same time, we have formulated an emergency plan for sudden water pollution incidents, established an emergency response mechanism, and regularly conducted emergency drills to ensure that sudden environmental risks are preventable and controllable, and to fully protect the soil and water ecological environment around the plant area.

Key Actions

Resource utilisation and source reduction of production wastewater

- The Group actively promotes the installation of multiple sets of cooling water recovery systems in the plant area to reintroduce the water that has been heated and cooled into the production line, which not only effectively solves the problem of wastewater discharge pollution, but also achieves the goal of water resource conservation. Such optimised cooling water circulation systems are expected to recover over 30% of wastewater each year.

Data on wastewater discharge for FY2025 and FY2024 is compared as follows:

廢水排放(續)

在線監測與風險防控

本集團在所有污水排放口均配備自動監測系統，並與當地生態環境局監管平台實時聯網，24小時在線監控廢水排放核心指標，全流程防範水污染事故發生。同時制定水污染突發事件應急預案，建立應急處置機制，定期開展應急演練，確保突發環境風險可防可控，全力保護廠區周邊土壤及水體生態環境。

重點行動

生產廢水資源化利用與源頭減排

- 本集團積極推動廠區配備多套冷卻水回收系統，將經受熱冷卻處理後的水重新導入生產線，既有效解決廢水排放污染問題，又實現水資源節約目標。此類優化的冷卻水循環系統，每年預計可回收廢水達30%以上。

2025年財政年度與2024年財政年度廢水排放數據比較如下：

	Laminates 覆銅面板		Real estate and hotels 房地產及酒店		Total 總計	
Wastewater indicators (tonne)	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度
廢水指標 (公噸)						
Treated wastewater 已處理廢水	3,117,487.6	2,956,255.1	N/A ^{Note 2} 不適用 ^{註2}	/	3,117,487.6	2,956,255.1
Chemical oxygen demand (COD) 化學需氧量(COD)	201.6	95.4	N/A ^{Note 2} 不適用 ^{註2}	/	201.6	95.4

Note 1: The data scope for FY2025 includes 27 laminate plants (2024: 27 laminate plants); it also includes relevant ESG data from 5 real estate and hotel projects.

註1：2025年財政年度數據涵蓋範圍包括覆銅面板廠27家(2024年：覆銅面板廠27家)；另包含5個房地產及酒店項目之相關ESG數據。

Note 2: This business segment did not generate wastewater during the Reporting Period, therefore the relevant disclosures are not applicable to this segment.

註2：該業務板塊於報告期間並沒有產生污水，因此相關披露並不適用於該業務板塊。

ENVIRONMENTAL PROTECTION

環境保護

GENERATION, TREATMENT AND RECYCLING OF WASTE

To ensure the efficient implementation of temporary waste storage management, the Group has formulated a complete management system including the General Industrial Solid Waste Management Measures and the Hazardous Waste Management Measures, strictly abides by national laws and regulations such as the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste, the National Hazardous Waste List (2025 Edition), and the Standardised Environmental Management of Solid Waste for 2025, and ensures full compliance throughout the entire process of hazardous waste classification, storage, transfer, and disposal. In FY2025, the Group had no major environmental violations in the field of waste management, nor were there any records of major penalties from environmental authorities. The disposal of all types of waste complied with national and local regulatory standards.

Hazardous wastes

The Group strictly implements the three internal principles of “anti-leakage, anti-rain, and anti-loss” for hazardous waste management. For the storage and disposal of generated hazardous wastes, we mainly adopt the following control measures:

廢棄物的產生、處理和回收

為確保廢棄物的暫存管理工作高效實施，本集團制定《一般工業固體廢物管理辦法》、《危險廢棄物管理辦法》等完整管理制度體系，嚴格遵守《中華人民共和國固體廢物污染環境防治法》、《國家危險廢物名錄(2025年版)》、《2025年度固體廢物規範化環境管理》等國家法律法規要求，全面落實危險廢物分類、貯存、轉移、處置全流程合規管控。2025年財政年度，本集團於廢棄物管理領域未發生任何重大環保違規事件，亦無來自環境主管部門的重大處罰記錄，各類廢棄物處置均符合國家及地方監管標準。

有害廢棄物

本集團嚴格執行內部制定的「防滲漏、防雨淋、防流失」的有害廢棄物管理三原則。對於已產生的有害廢棄物的儲存與處置，我們主要採取以下管控措施：



ENVIRONMENTAL PROTECTION

環境保護

GENERATION, TREATMENT AND RECYCLING OF WASTE (continued)

Hazardous wastes (continued)

In addition to properly disposing of generated hazardous wastes, we also actively promote various source reduction strategies to reduce the total amount of hazardous wastes generated by our plants:

1. Source reduction of production waste

- Utilising film residue dehydration process to reduce the total amount of waste photosensitive materials;
- Adding an epoxy resin pipeline from the tank farm to the workshop to reduce the amount of waste empty barrels;
- Removing the shaft by draining and cutting the waste filter element to reduce the generation of hazardous waste and subsequent disposal costs from the source;

2. Recycling and reuse of production waste

- Recycling and reusing reflux resin in the resin workshop to reduce the amount of waste resin;
- Integrating and building an alkaline etching solution regeneration and copper recovery system to fully recycle and reuse the waste etching solution generated from the production of circuit boards, which is reused in the production line after regeneration to reduce generation and environmental pollution;

廢棄物的產生、處理和回收 (續)

有害廢棄物 (續)

除妥善處置已產生的有害廢棄物，我們更積極推動於源頭減量各項策略，以降低旗下各工廠有害廢棄物產生總量：

一、生產廢棄物源頭減量

- 應用菲林渣脫水處理，減少感光材料廢棄物總量；
- 新增罐區至車間環氧樹脂輸送管線，減少廢棄空桶產生量；
- 使用廢濾芯淋乾切割處理去除軸心，從源頭降低危險廢棄物產生量及後續處置成本；

二、生產廢棄物循環回用

- 樹脂車間回流樹脂實施循環回用，降低廢棄樹脂產生量；
- 整合並建造鹼性蝕刻液再生及銅回收系統，對生產電路板產生的廢蝕刻液充分回收利用，再生後回用生產線，減少產生量及環境污染；

ENVIRONMENTAL PROTECTION

環境保護

GENERATION, TREATMENT AND RECYCLING OF WASTE (continued)

Hazardous wastes (continued)

3. Chemical compliance control

- Gradually phasing out banned substances (e.g. mercury) under the EU's Restriction of Hazardous Substances (RoHS) Directive and REACH regulation;
- Registering chemical substances in accordance with the Registration, Evaluation, Authorisation, and Restriction of Chemicals (REACH) regulation, and implementing relevant laws and regulations for safety monitoring.

4. Promotion of environmentally friendly products

- The plants, whose main products are paper-based copper-clad laminates, actively promote bromine-free and chlorine-free environmentally friendly boards to customers.

Key Actions

- Kingboard Laminates (Shaoguan) Co., Ltd. has achieved a reduction of about 20% in the generation of such waste through the environmental technological transformation of dry film slag acidification treatment, with significant results in solid waste reduction.
- Chung Shun (Qingyuan) Photovoltaic Material Technology Co., Ltd. completed the property identification and downgrade of biological sludge in 2019. The waste was downgraded from hazardous waste to general industrial waste, with an annual scale of about 80 tonnes, effectively reducing external disposal costs and improving resource recycling efficiency.

The Group believes that controlling the generation of hazardous waste must start from the source of production to reduce the generation of various pollutants. To fundamentally reduce the generation of hazardous waste, we will continue to study advanced environmental protection technologies in future manufacturing processes and continuously improve environmental protection processes to achieve the sustainable development goal of waste reduction.

廢棄物的產生、處理和回收 (續)

有害廢棄物 (續)

三、化學品合規管控

- 逐步淘汰歐盟危害性物質限制指令 (RoHS及REACH) 中的禁用物質 (如：汞)；
- 註冊《關於化學品註冊、評估、許可和限制法案》，並執行安全監控相關法令規範。

四、環保產品推廣

- 以紙基覆銅面板為主營產品的工廠，主動向客戶推廣無溴無氯元素的環保板材。

重點行動

- 建滔積層板 (韶關) 有限公司透過乾膜渣酸化處理環保技改，實現該類廢棄物產生量下降約20%，固體廢物減量化成效顯著。
- 忠信 (清遠) 光伏材料科技有限公司於2019年完成生物污泥屬性鑑定與降級作業，該廢棄物由危險廢棄物降級為一般事業廢棄物，每年規模約80公噸，有效降低對外處置成本，提升資源循環效益。

本集團深信控制有害廢棄物產生需從生產源頭著手，減少各類污染物的產生量。從根本上減少有害廢棄物的產生，我們將於未來製造流程中持續鑽研先進環保技術，不斷精進環保工藝流程，實現減廢的可持續性發展目標。

ENVIRONMENTAL PROTECTION 環境保護

GENERATION, TREATMENT AND RECYCLING OF WASTE (continued)

Non-hazardous wastes

While committed to reducing the generation of hazardous wastes, we also attach great importance to the management and handling of non-hazardous wastes. The Group actively encourages all employees to integrate the awareness of waste reduction into every aspect of daily production and operation. We continue to actively implement various clean production programmes, focusing on the optimisation of raw and auxiliary materials, adjustment of the energy structure, upgrading of process technology, and product replacement, while cultivating and strengthening employees' waste reduction awareness from multiple dimensions and establishing a reward mechanism to reduce the generation of various types of waste. General non-hazardous wastes within the Group are entrusted to the environmental sanitation department for disposal. As for metal wastes such as scrap iron, scrap steel, valves, and pipelines generated during the production process, the Group assigns dedicated personnel to collect and classify them before handing them over to experienced and qualified third-party recyclers for recycling and reuse.

In our daily operations, we continue to encourage employees to make good use of online systems for electronic internal communication, so as to effectively reduce the waste paper generated from paper-based correspondence.

廢棄物的產生、處理和回收 (續)

無害廢棄物

在致力減少有害廢棄物產生的同時，我們也非常重視無害廢棄物的管理和處理工作。本集團積極推動全體員工將廢棄物減量的意識融入至日常生產運營中的每個環節。我們持續積極執行各項清潔生產方案，聚焦於原輔材料優化、能源結構調整、工藝技術升級改造、產品更新換代方面入手，從多維度培養並強化員工減廢意識，並建立獎勵機制以減少各類廢棄物的產生量。本集團內部一般的無害廢棄物都是委託環境衛生部門處理。至於生產過程中產生的廢鐵、廢鋼、閥門、管道等金屬廢物，本集團派專人收集分類後，交由經驗豐富且合格的第三方回收商進行回收再利用。

日常營運中，我們持續倡導員工於辦公時善用線上系統，實現電子化內部資訊傳遞及溝通，以達到有效削減紙質文件通訊所帶來的廢紙產生。

ENVIRONMENTAL PROTECTION

環境保護

GENERATION, TREATMENT AND RECYCLING OF WASTE (continued)

Non-hazardous wastes (continued)

Key Actions

In-plant Recycling and Reuse and Source Reduction Control of Solid Waste

- Kingboard (Guangdong) Electronic Special Materials Co., Ltd. implemented a waste recycling programme for the protection of finished cloth. To address the issue of aging and slightly damaged iron racks for shipment that easily wear out glass cloth and require additional protection with new cardboard, waste cartons and old paperboards recycled from the workshop are cut to replace new cardboard for product protection, achieving high-value reuse of production waste; According to comprehensive accounting, this project can save about RMB20,000 in operating costs annually, while effectively reducing the consumption of virgin paper materials and the generation of solid waste, contributing to the efficient use of resources at the production end.
- Kingboard Laminates (Shaoguan) Co., Ltd. implements special recycling and high-value utilisation of waste glass cloth edges, waste films, and laminate scraps, achieving the recycling of solid waste into valuables.
- Kingboard (Lianzhou) Copper Foil Limited and Strong East (Lianzhou) Copper Foil Limited continued to promote the resource utilisation of solid waste from production. During this financial year, a total of 11,371 tonnes of waste copper foil were reused within the plants, and compliant third party recyclers was commissioned to recycle 5,633.4 tonnes of fly ash and 3,046.1 tonnes of slag.

Standardised Outsourced Disposal and Resourceful Recycling of Industrial Solid Waste

- Guangzhou Chung Shun Century Electronic Materials Manufacturing Co., Ltd. implements standardised recycling and disposal of waste glass fibres generated during the production process. After being crushed, they are sold to external units for recycling as production raw materials. In 2025, the cumulative recycling and utilisation of this type of solid waste reached 2,385 tonnes.
- The main general industrial waste of Chung Shun (Qingyuan) Photovoltaic Material Technology Co., Ltd. is sewage treatment sludge. This type of waste is handed over to professional third-party resource operators for recycling and reuse, and can be used as organic fertiliser. During this financial year, the company handed over a total of 150.77 tonnes of sludge to third-party recyclers for recycling and disposal.

廢棄物的產生、處理和回收

(續)

無害廢棄物(續)

重點行動

廠內循環復用與固體廢物源頭減量管控

- 建滔(廣東)電子專用材料有限公司推行成品布防護環節廢棄物循環利用方案，針對出貨鐵架老化輕微損傷易磨損玻璃布、需額外使用全新紙板防護的問題，將車間回收的廢紙箱及舊紙皮裁切後替代全新紙板用於產品防護，實現生產廢棄物的高值化複用；經綜合核算，該項目每年可節約運營成本約2萬人民幣，同時有效減少原生紙材消耗與固體廢物產生量，助力生產端資源高效利用。
- 建滔積層板(韶關)有限公司對廢玻璃布邊綫、廢薄膜、覆銅板邊角料實施專項回收與高值化利用，實現固體廢物循環變廢為寶。
- 建滔(連州)銅箔有限公司、東強(連州)銅箔有限公司持續推動生產固體廢物資源化利用，本財政年度累計廠內回用廢銅箔11,371公噸，委託合規第三方回收商回收粉煤灰5,633.4公噸、爐渣3,046.1公噸。

工業固體廢物委外規範化處置與資源化再生利用

- 廣州忠信世紀電子材料製造有限公司對生產過程中產生的廢玻璃絲實施規範化回收處置，經粉碎處理後外售予外部單位作為生產原料再生利用，2025年全年累計實現該類固體廢物回收利用量達2,385公噸。
- 忠信(清遠)光伏材料科技有限公司主要一般工業廢棄物為污水處理污泥，該類廢棄物交由專業第三方資源化業者進行回收再利用，可作為有機肥料使用。本財政年度，公司交由第三方回收商回收處置之污泥合計為150.77公噸。

ENVIRONMENTAL PROTECTION
環境保護

GENERATION, TREATMENT AND RECYCLING
OF WASTE (continued)

Non-hazardous wastes (continued)

Data on waste generation for FY2025 and FY2024 is compared as follows:

廢棄物的產生、處理和回收
(續)

無害廢棄物(續)

2025年財政年度與2024年財政年度廢棄物產生
數據比較如下：

	Laminates 覆銅面板		Real estate and hotels 房地產及酒店		Total 總計	
Type of waste (tonne)	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度
廢棄物種類 (公噸)						
Major hazardous waste						
主要有害廢棄物						
Waste primarily containing organic compounds (e.g. ether, phenol, resin and organic solvents)	1,898.0	2,333.0	N/A ^{Note 2} 不適用 ^{註2}	/	1,898.0	2,333.0
主要含有機成分的廢棄物 (如醚、酚、樹脂、有機溶劑等)						
Metal-containing waste (e.g. beryllium, chromium, copper and mercury)	571.5	760.9	N/A ^{Note 2} 不適用 ^{註2}	/	571.5	760.9
含金屬廢棄物(如鈹、鉻、銅、汞等)						
Waste containing inorganic or organic compounds (e.g., emulsions, dyes, cyanides)	126.6	92.9	N/A ^{Note 2} 不適用 ^{註2}	/	126.6	92.9
含無機或有機化合物之廢棄物(如乳化液、染料、氰化物等)						
Acidic waste	0.5	0.4	N/A ^{Note 2} 不適用 ^{註2}	/	0.5	0.4
廢酸						
Alkali neutralization	0.2	0.1	N/A ^{Note 2} 不適用 ^{註2}	/	0.2	0.1
廢堿						
Waste mineral oil and mineral oil containing waste	60.2	68.8	N/A ^{Note 2} 不適用 ^{註2}	/	60.2	68.8
廢礦物油與含礦物油廢物						
Other	70.0	—	0.05	—	70.1	—
其他						
Total discharge of major hazardous waste	2,727.0	3,256.1	0.05	/	2,727.1	3,256.1
主要有害廢棄物排放總量						
Per capita intensity					0.3	0.3
人均密度						

ENVIRONMENTAL PROTECTION

環境保護

GENERATION, TREATMENT AND RECYCLING OF WASTE (continued)

Non-hazardous wastes (continued)

Data on waste generation for FY2025 and FY2024 is compared as follows:
(continued)

廢棄物的產生、處理和回收 (續)

無害廢棄物 (續)

2025年財政年度與2024年財政年度廢棄物產生數據比較如下：(續)

Type of waste (tonne)	Laminates 覆銅面板		Real estate and hotels 房地產及酒店		Total 總計	
	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度	FY2025 ^{Note 1} 2025年 財政年度 ^{註1}	FY2024 2024年 財政年度
Major non-hazardous waste						
主要無害廢棄物						
Domestic waste	1,018.5	619.9	95.2	/	1,113.7	619.9
生活垃圾						
Paper	994.4	853.2	9.1	/	1,003.5	853.2
紙						
Card board	895.7	590.0	N/A ^{Note 2}	/	895.7	590.0
卡板			不適用 ^{註2}			
Subplate	68.1	58.0	N/A ^{Note 2}	/	68.1	58.0
墊板			不適用 ^{註2}			
Carton	626.2	603.5	N/A ^{Note 2}	/	626.2	603.5
紙箱			不適用 ^{註2}			
Kraft paper	2,228.2	1,851.7	N/A ^{Note 2}	/	2,228.2	1,851.7
牛皮紙			不適用 ^{註2}			
PE film	82.1	195.4	N/A ^{Note 2}	/	82.1	195.4
PE膜			不適用 ^{註2}			
Others	2,241.8	–	7.6	–	2,249.4	–
其他						
Total discharge of major non-hazardous waste	8,155.0	4,771.6	111.9	/	8,266.9	4,771.6
主要無害廢棄物排放總量						
Per capita intensity					0.8	0.5
人均密度						

Note 1: The data scope for FY2025 includes 27 laminate plants (2024: 27 laminate plants); it also includes relevant ESG data from 5 real estate and hotel projects.

註1：2025年財政年度數據涵蓋範圍包括覆銅面板廠27家(2024年：覆銅面板廠27家)；另包含5個房地產及酒店項目之相關ESG數據。

Note 2: No such waste was generated by this business segment during the Reporting Period; therefore, the relevant disclosures are not applicable to this segment.

註2：該業務板塊於報告期間並沒有產生此類廢棄物，因此相關披露並不適用於該業務板塊。

EMPLOYMENT 僱傭

The Group upholds the core employment philosophy of “people-oriented”, viewing talent attraction and retention as the key cornerstone for the sustainable development of our business. While steadily expanding our business, we earnestly fulfil our social responsibilities in the labour field. We attach great importance to the career development and physical and mental health of our employees, and are committed to creating a high-quality workplace environment that is equal, inclusive, open, collaborative, honest and upright. We firmly believe that a diversified team structure can effectively strengthen the Group’s decision-making effectiveness and organisational flexibility. To this end, the Group provides a market-competitive remuneration and benefits system and implements a number of safeguard measures to effectively protect employees’ diversified equity and equal opportunities for career development. Meanwhile, the Board strictly follows the revised Corporate Governance Code of the Hong Kong Stock Exchange, has formulated and implemented the Board Diversity Policy, and optimises the structure of the Board members from multiple dimensions such as age, cultural background, educational experience, professional skills, and industry experience, to fully realise the diversification of the Board’s composition.

本集團秉持「以人為本」的核心用人理念，視人才吸引與留任為業務可持續發展的關鍵基石，在穩步拓展業務的同時，切實履行勞工領域社會責任。我們高度重視員工的職業發展與身心健康，致力營造平等包容、開放協作、誠信正直的優質職場環境，深信多元化的團隊結構可有效強化本集團的決策效能與組織靈活性。為此，本集團提供具市場競爭力的薪酬福利體系，實施多項保障措施，切實維護員工多元化權益與平等職業發展機會。與此同時，董事會嚴格遵循香港聯交所修訂的《企業管治守則》，制定並執行董事會多元化政策，從年齡、文化背景、教育經歷、專業技能、行業經驗等多個維度優化董事會成員結構，全面實現董事會組成多元化。



EMPLOYMENT

僱傭

EMPLOYMENT POLICY

Kingboard Laminates conducts an annual special internal audit on employment compliance. The compliance audit is jointly carried out by relevant departments such as the Group's Human Resources Department and Audit Department to strictly ensure that the Group fully complies with employment-related laws and regulations. The relevant applicable regulations include but are not limited to labour-related regulations within the PRC such as the Labour Law of the People's Republic of China, the Provisions on the Prohibition of Using Child Labour, the Law on the Protection of Minors of the People's Republic of China, as well as the Labour Protection Act of Thailand and the Employment Ordinance of Hong Kong. The above regulations have clear specifications on employee remuneration, dismissal, recruitment and promotion, leave, equal opportunities, diversity, anti-discrimination and other benefits. During FY2025, the Group had no material non-compliance with applicable laws and regulations relating to employment that had a significant impact on the Group.

To effectively comply with relevant laws and regulations, the Group has formulated and implemented a series of employment-related policies and management systems, including systems related to salary, performance, appraisal of excellence, travel reimbursement, rating and promotion, resignation, social security, overtime, bonus distribution, and the "Employee Handbook", which serve as the basis for standardising practices and for employee reference. The administrative department is responsible for supervising the specific implementation of the above policies, distributing and explaining the relevant systems to each new employee, and conducting regular training to deepen employees' understanding of the content and importance of the policies; At the same time, the Group will conduct an annual audit on the implementation of these policies and has established a whistle-blowing mechanism. For any complaints involving unequal treatment, a dedicated team will conduct an investigation and take corresponding disciplinary actions and corrective measures to protect the rights and interests of employees.

We firmly believe that the appointment of outstanding talents is crucial to the long-term development of the enterprise. Therefore, we adhere to open recruitment and equal competition, and take integrity, ability, proactiveness, and team spirit as the criteria for hiring talents. All applicants must pass an objective and formal entry assessment to ensure that their abilities meet the development needs of the Group. At the same time, we have formulated strict approval procedures to maintain the fairness of the recruitment process.

僱傭政策

建滔積層板每年開展僱傭合規專項內部審核，由本集團人力資源部、審計部等相關部門聯動執行合規性審計工作，嚴格確保本集團全面遵守僱傭相關法律法規，相關適用法規包括但不限於中國境內《中華人民共和國勞動法》、《禁止使用童工規定》、《中華人民共和國未成年人保護法》等勞動相關法規，以及《泰國勞動保護法》、《香港僱傭條例》，上述法規對員工薪酬、解僱、招聘晉升、假期、平等機會、多元化、反歧視及其他待遇福利均設有明確規範，於2025年財政年度，本集團並無發生任何與僱傭相關、對本集團有重要影響的適用法律法規重大違規事宜。

為切實遵從相關法律法規，本集團已制定並實施一系列與僱傭相關的政策及管理制度，包括薪資、績效、評優、差旅報銷、評級晉升、離職、社保、加班、獎金分配等相關制度及《員工手冊》，作為規範實務及員工查閱的依據。行政部門負責監督上述政策的具體落實，向每位新入職員工發放並講解相關制度，定期開展培訓以加深員工對政策內容及重要性的了解；同時，本集團會就這些政策的執行情況開展年度審計，設立舉報機制，對任何涉及不平等待遇的投訴，由專責小組進行調查並採取相應處分及整改措施，保障員工權益。

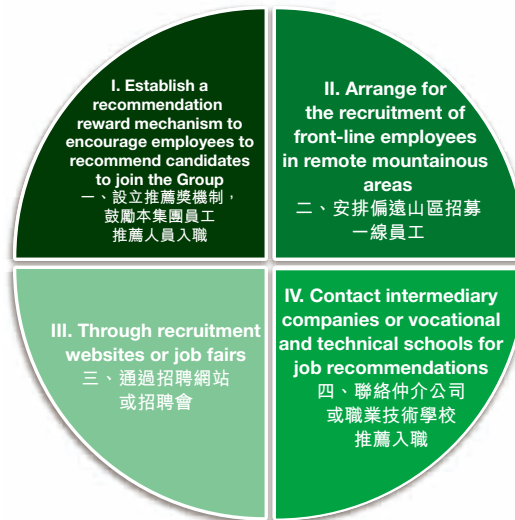
我們深信優秀人才的任用對企業長遠發展至關重要，因此在招聘上堅持公開招聘、平等競爭，以德才兼備、積極進取及具團隊精神作為錄用人才的標準，所有應徵者均需通過客觀正規的入職評核，確保其能力符合本集團發展需要，同時制定嚴格的審批程序，維護招聘流程的公平性。

EMPLOYMENT

僱傭

EMPLOYMENT POLICY (continued)

At the end of each year, the Group formulates the recruitment plan and budget for the following year based on the actual operating conditions, and recruits front-line employees, technical staff, and management personnel through multiple channels, including:



In FY2025, the total number of employees of the Group was 10,895, and the total number of departing employees was 5,043. The turnover rates in different regions varied due to geographical differences. To maintain a relatively stable overall turnover rate and address regional differences, the Group has implemented measures such as a mentorship programme, inter-departmental exchanges, and skills and leadership training to enhance employee integration and retention; in addition, the “Application for Recruitment and Personnel Reserve” is formulated in January each year as the annual recruitment plan, with advance arrangements for human resources reserves, especially for the period around the Chinese New Year when turnover is higher.

僱傭政策(續)

本集團於每年底根據實際運營情況，擬定下一年度招聘計劃及預算，並通過多元渠道招募一線員工及技術、管理人員，包括：

2025年財政年度本集團員工總數為10,895人，離職僱員總數為5,043人，不同地區的離職率因地域差異而有所不同。為維持相對穩定的整體離職率並應對地區差異，本集團推行導師計劃、跨部門交流、技能與領導力培訓等措施，加強員工融入與留任；此外，每年1月會制定《人員招聘儲備申請》作為年度招聘規劃，特別針對春節前後流動率較高時段預先做好人力儲備安排。

EMPLOYMENT 僱傭

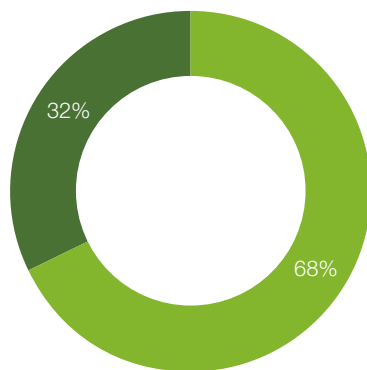
EMPLOYMENT POLICY (continued)

僱傭政策 (續)

Employment Overview 僱傭的基本情況

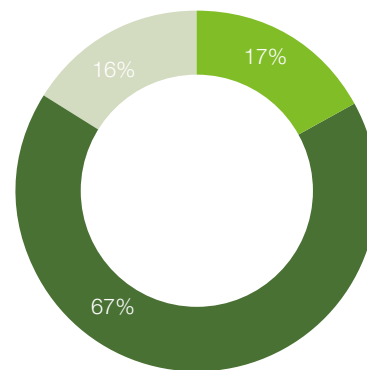
By gender
僱傭員工性別比例

Male 男性 Female 女性



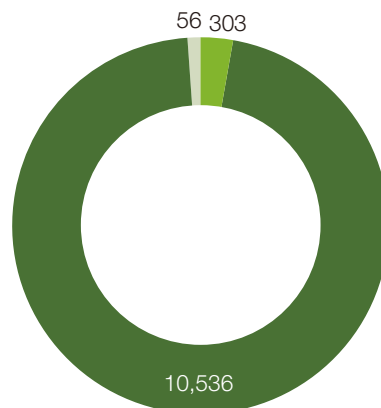
By age group
僱傭員工年齡層比例

Below 30 30歲以下 Between 30 to 50 30至50歲 Over 50 50歲以上



Number of employees by geographical region
各地區僱傭員工人數

China 中國地區 Thailand 泰國地區 Others 其他地區



EMPLOYMENT
僱傭

EMPLOYMENT POLICY (continued)

僱傭政策 (續)

Employee Data	僱傭人數相關資料	FY2025 ^{Note 1} 2025年財政年度 ^{註1}	FY2024 2024年財政年度
By gender	按性別劃分		
Number of male employees	男性僱員人數	7,435	6,484
Number of female employees	女性僱員人數	3,460	3,363
By employment type	按僱傭類型劃分		
Number of full-time employees	全職僱員人數	10,881	9,834
Number of part-time employees	兼職僱員人數	14	13
By age group	按年齡劃分		
Number of employees under 30	30歲以下僱員人數	1,795	1,600
Number of employees aged 30 to 50	30至50歲僱員人數	7,319	6,599
Number of employees over 50	50歲以上僱員人數	1,781	1,648
By geographical region	按地區劃分		
China	中國地區	10,536	9,529
Thailand	泰國地區	303	318
Others	其他地區	56	0

Note 1: The data scope for FY2025 includes 27 laminate plants (2024: 27 laminate plants); it also includes relevant ESG data from 5 real estate and hotel projects.

註1：2025年財政年度數據涵蓋範圍包括覆銅面板廠27家(2024年：覆銅面板廠27家)；另包含5個房地產及酒店項目之相關ESG數據。

Turnover rate	離職率	FY2025 ^{Note 1} 2025年財政年度 ^{註1}	FY2024 2024年財政年度
By gender	按性別劃分		
Turnover rate of male employees	男性僱員離職率	31%	29%
Turnover rate of female employees	女性僱員離職率	32%	27%
By age group	按年齡劃分		
Turnover rate of employees under 30	30歲以下僱員離職率	52%	49%
Turnover rate of employees aged 30 to 50	30至50歲僱員離職率	27%	24%
Turnover rate of employees over 50	50歲以上僱員離職率	18%	16%
By geographical region	按地區劃分		
Turnover rate of employees in China	中國地區僱員離職率	32%	29%
Turnover rate of employees in Thailand	泰國地區僱員離職率	35%	20%
Turnover rate of employees in other regions	其他地區僱員離職率	13%	/

Note 1: The data scope for FY2025 includes 27 laminate plants (2024: 27 laminate plants); it also includes relevant ESG data from 5 real estate and hotel projects.

註1：2025年財政年度數據涵蓋範圍包括覆銅面板廠27家(2024年：覆銅面板廠27家)；另包含5個房地產及酒店項目之相關ESG數據。

EMPLOYMENT 僱傭

EMPLOYMENT POLICY (continued)

Workplace Diversity and Anti-discrimination

In its internal management and business dealings, Kingboard Laminates advocates for a diverse workplace, is committed to protecting the legal rights and equity of its employees, and advocates that its partners also protect the rights and equity of their employees; Any form of discrimination is strictly prohibited. There will be no unfair treatment due to differences in gender, region, age, etc., and child labour and forced labour are resolutely prevented. In our various human resources management policies and the employee handbook, the Group clearly specifies the rules and regulations as well as the requirements and expectations for employees, lists the responsibilities and assessment criteria for each job position, and at the same time establishes transparent and fair mechanisms for recruitment, remuneration, and promotion. Currently, the Group continues to conduct recruitment in major cities across the country. Qualified applicants have equal opportunities for employment, and we provide training and development space for employees at all levels to ensure that different employees have ample development opportunities; At the same time, a whistle-blowing mechanism is established. In case of any unequal treatment, a dedicated team will investigate and implement corresponding disciplinary actions. We respect the employment relationship with our employees, prohibit unreasonable dismissal, and maintain active communication with our employees.

Prevention and Control of Forced Labour and Related Rules

The Group strictly adheres to the PRC Labour Law, requiring all prospective employees to have reached the statutory age and hold valid government-issued identification documents before formal employment. All employees must sign a labour contract to eliminate any form of forced labour, including debt bondage, indentured labour, slave labour, or human trafficking, ensuring that all employment is based on voluntary and legal principles. If any violation is found, the Group will report it to the labour security department and place it on record in accordance with regulations such as the "Regulation on Labour Security Supervision" to safeguard the legal rights and equity of workers. In addition, the Group has formulated and implemented the "Recruitment Management Regulations" and the "Employee Handbook", which clearly state the recruitment conditions, employment relationship, employee leave and related work requirements, supplemented by the "Attendance Management System" and "Standard Position Salary Details"; The labour contracts and labour disciplines formulated by the Group must be agreed upon through consultation with employee representatives and reported to the local labour bureau for review and filing. In terms of personnel establishment management, personnel within the establishment are recruited by the Human Resources Department according to demand, while personnel outside the establishment are recruited by the head of the user department filling out a "Recruitment Application Form" based on actual production conditions, strengthening strict control over recruitment and human resources allocation.

僱傭政策 (續)

多元化職場與反歧視

建滔積層板在內部管理及業務往來中，倡導多元化職場，致力保障員工合法權益，並倡導合作夥伴同樣保障其員工權益；嚴禁任何形式的歧視，不會因性別、地域、年齡等差異作出不公平對待，堅決防止童工與強迫勞動。本集團在各項人力資源管理政策及員工手冊中，明確規範制度及對員工的要求與期望，列明各工作崗位的職責和考核標準，同時訂立具透明度和公正的招聘、薪酬、晉升等機制。目前本集團於全國主要城市持續開展招聘，合格應徵者均有平等獲聘機會，並為各職級員工提供培訓發展空間，確保不同員工都有充足的發展機會；同時設立舉報機制，對任何不平等待遇情況，由專責小組調查並實施相應紀律處分，尊重與員工之間的僱傭關係，禁止無理解僱，維持與員工的積極溝通。

強制勞工防控及相關細則

本集團嚴格依照中國勞動法規定，要求所有擬錄用員工在正式入職前必須已達法定年齡並持有政府簽發的有效身份證明文件，一律簽訂勞動合同，杜絕包括抵債勞工、契約勞工、奴隸勞工或人口販運在內的任何形式強制勞工，確保所有僱用均基於自願且合法的原則。如發現違規情況，本集團將依《勞動保障監察條例》等規定向勞動保障部門舉報並記錄在案，維護勞動者法定權益。此外，本集團已制定並落實《招聘管理規定》及《員工手冊》，清晰列明招聘條件、僱傭關係、員工假期及相關工作要求，配套《考勤管理制度》及《崗位標準工資明細》；本集團擬定的勞動合同、勞動紀律必須經過與員工代表的協商同意，並報當地勞動局審核備案。在人員編製管理方面，編製內人員由人力資源部按需求統籌招聘，編製外人員由用人部門主管根據實際生產情況填寫《招聘申請表》，加強對招聘與人力配置的嚴格管控。

EMPLOYMENT

僱傭

EMPLOYMENT POLICY (continued)

Prevention and Control of Forced Labour and Related Rules
(continued)

(I) Prohibition of Child Labour and Protection of Minor Workers

- The use of child labour is absolutely prohibited. We are firmly opposed to any act of using child labour and will not cooperate with any supplier who intentionally uses child labour;
- Effective methods must be adopted during recruitment to verify the true age of employees to ensure that they are at least 16 years old upon employment, so as to prevent the mistaken recruitment of child labour due to employees providing false age documents;
- In accordance with national regulatory requirements, records for juvenile workers must be established and pre-employment and annual regular medical examinations must be arranged;
- Juvenile workers shall not be assigned to any work that may endanger their health and safety, including night shifts or overtime work;
- Complete employee personnel files must be established and maintained, including date of entry, date of birth, educational background, work experience, home address, name and address of the school where student workers are enrolled, and emergency contact information, etc.;
- If discovers a case of child labour, it should immediately stop their work, assign a dedicated person to assist the child labourer in undergoing a health check-up at a hospital, and report to the local labour administrative authority. If the child labourer is assessed to be in good health by a professional, arrangements will be made for a dedicated person to assist in their return to their parents or guardians after obtaining the consent of the labour authority.

(II) Detailed Rules for the Prohibition of Forced Labour

- Respect employees' rights to freedom, including freedom of employment choice, freedom of resignation, freedom of voluntary overtime, and freedom of reasonable movement, which shall not be restricted in any form;
- All practices that restrict freedom of labour are explicitly prohibited, such as withholding original identity cards or personal documents, collecting deposits or collateral, delaying or withholding employee wages, using monitoring equipment to infringe on personal freedom, forcing body searches, unreasonably restricting employee access, and forcing overtime.
- If a situation of forced labour is discovered, the employee representative shall, within one week of conducting an investigation and collecting opinions from the workers, arrange a date and time to discuss with the management to jointly seek a solution.

僱傭政策 (續)

強制勞工防控及相關細則 (續)

(一) 童工禁止及未成年員工保護

- 絕對禁止使用童工，堅決反對任何使用童工的行為，不與任何故意使用童工的供應商合作；
- 招工必須採取有效方法鑑別員工的真實年齡，確保員工入職時至少達到16周歲，防止因員工提供虛假年齡文件而誤招童工；
- 根據國家法規要求，建立未成年員工檔案，安排上崗前和每年定期體檢；
- 不得安排未成年員工從事任何可能危害身體健康和安全的的工作，包括夜班或加班；
- 必須建立並保持完整的員工人事檔案，包括入職日期、出生日期、教育經歷、工作經歷、家庭地址、學生工所在學校的名稱和地址及緊急聯絡辦法等；
- 若發現童工情形，應立即停止其工作，指派專責人員協助童工前往醫院進行健康檢查，並通報當地勞動行政主管機關。若經專業評估童工身體健康，則於取得勞動主管機關同意後，安排專人協助返回其父母或監護人身旁。

(二) 強制勞工禁止細則

- 尊重員工自由權利，包括就業選擇自由、辭職自由、自願加班及合理行動自由，不得以任何形式予以限制；
- 明確禁止一切限制勞動自由的做法，例如扣押身份證或個人證明文件的原件、收取押金或抵押物、拖欠或扣押員工工資、使用監控設備侵犯個人自由、強迫搜身、無理限制員工出入及強迫加班等；
- 如發現有強迫性勞動情況時，員工代表應向勞動者進行調查及收集意見後一星期內，安排日期及時間與管理層進行討論，共同尋求解決方法。

EMPLOYMENT 僱傭

EMPLOYMENT POLICY (continued)

Prevention and Control of Forced Labour and Related Rules (continued)

(III) Working Hours and Overtime Management

- Develop the working hour policy according to the Labour Law and EICC standards and ensure workers' physical and mental well-being;
- Any overtime arrangement must be subject to the prior written/explicit consent of the employee or their representative, and overtime shall not be required in a disguised compulsory manner;
- If it is necessary to extend overtime hours due to special circumstances, an application must be submitted to the local labour bureau and written approval must be obtained before implementation;
- Strictly implement the attendance management system to determine, communicate, record, manage, and control working hours (including overtime), and keep reliable and detailed records of normal working hours and overtime hours;

(IV) Employee Leave Protection

- Employees in Mainland China are entitled to statutory leave, including sick leave and maternity leave. All employees are entitled to 11 days of statutory holidays, which will be adjusted by the Group in accordance with laws in case of changes in national laws and regulations and national policies. For those who work on statutory holidays due to work reasons, overtime pay shall be calculated according to relevant laws and regulations.
- Employees in Mainland China who have served the Group for 1 year or more but less than 10 years are entitled to 5 days of paid annual leave; For those with 10 years or more but less than 20 years of service, the paid annual leave is 10 days; Employees with 20 years or more of service are entitled to 15 days of paid annual leave, which shall not be accumulated over the next year.

僱傭政策 (續)

強制勞工防控及相關細則 (續)

(三) 工作時間及加班管理

- 依據勞動法和EICC標準制定工作時間政策，並保障工人身心健康；
- 任何加班安排必須事先徵得員工或其代表書面／明確同意，不得以變相強制方式要求加班；
- 如因特殊情況需延長加班時數，必須向當地勞動局申請並取得書面批准後方可實施；
- 嚴格執行考勤管理制度，用於確定、傳達、記錄、管理和控制工作時間（包括加班時間），對正常工時及加班時數進行可靠且詳細的記錄；

(四) 員工假期保障

- 中國內地員工有權享有法律規定的假期、包括病假和產假等。全體員工享有11天的法定節假日，如遇國家法律法規和國家政策變化，本集團將依法予以調整。因工作原因於法定節假日上班的，按法律法規規定計算加班費；
- 服務滿1年以上，未滿10年的本集團的中國內地員工享有帶薪年假5天；滿10年未滿20年的，帶薪年假為10天；滿20年的帶薪年假為15天、年休假不得跨年累計。

EMPLOYMENT

僱傭

EMOLUMENT POLICY

The Group adheres to a people-oriented management philosophy. By establishing a performance-linked remuneration and incentive system, we effectively motivate employees to actively perform their duties and strive for excellence. At the same time, we build a broad growth platform for employees' career development, fully reflecting the Group's recognition of employee value and comprehensive support for their career development.

The Group's emolument policy strictly follows the requirements of the Labour Contract Law and relevant laws and regulations in each location. We have established and implemented a comprehensive management system, including the Salary Management System, Performance Assessment System, Merit Evaluation Management System, Travel Reimbursement System, Social Security System, and Bonus Distribution System, to provide a standardised basis for remuneration management, performance assessment, and incentive implementation. The basic salary of employees is calculated and paid at a level higher than the local minimum wage standard; Overtime pay is strictly calculated in accordance with the requirements of laws and regulations, with overtime on weekdays paid at 1.5 times the standard rate, on weekends at 2 times, and on statutory holidays at 3 times. In addition to basic salary and overtime pay, the remuneration structure also includes items such as performance awards, seniority awards, full attendance awards, performance bonuses, and position allowances. The distribution of each bonus item is based on corresponding system regulations and is calculated and paid according to the completion of the employee's monthly KPI indicators. In addition, the Group will provide share options and special bonuses to eligible employees, depending on their performance and the Group's financial conditions, to further incentivise employees to grow together with the Group. Remuneration adjustments comprehensively consider employee work performance, position value, and the Group's overall operating conditions to ensure internal fairness and external market competitiveness. The Group conducts a comprehensive performance assessment of its employees every year, with a comprehensive evaluation based on dimensions such as work results, professional capabilities, work attitude, and length of service, and makes salary adjustments scientifically based on the assessment results.

In terms of protecting the legitimate rights and interests of employees, the Group strictly implements the Attendance and Leave Management Regulations to ensure that all employees enjoy statutory paid annual leave and adequate rest time in accordance with the law, adheres to the principles of equal pay for equal work and fair treatment, and promotes a work-life balance for employees. In addition, the Group actively implements the Regulations on the Selection of Excellent Employees and Management Cadres to regularly select monthly and annual excellent employees and management personnel, setting advanced examples and playing a demonstrative and leading role. The Group highly values the internal promotion mechanism and provides employees with a clear career development path. Currently, approximately 80% of management personnel from the grassroots to senior levels are from internal promotions, maintaining a stable level with that of the FY2024 and providing employees with sustainable growth opportunities.

薪酬政策

本集團堅持以人為本的管理理念，通過建立績效掛鈎的薪酬激勵體系，有效激勵員工積極履職、奮發進取，同時為員工職業發展搭建廣闊的成長平台，充分體現本集團對員工價值的認可與職業發展的全方位支持。

本集團薪酬政策嚴格遵循《勞動合同法》及各所在地相關法律法規要求，建立並落實完善的管理制度體系，包括《薪資管理制度》、《績效考核制度》、《評優管理制度》、《差旅報銷制度》、《社保制度》及《獎金分配制度》，為薪酬管理、績效評核與激勵兌現提供規範化依據。員工基本工資均按高於當地最低工資標準的水平計發；加班費嚴格依照法律法規要求核算，平日加班按1.5倍、周末加班按2倍、法定節假日加班按3倍標準計發。薪酬結構除基本工資、加班費外，還設有表現獎、工齡獎、全勤獎、績效獎、崗位津貼等項目，各獎金項目的發放均有對應制度規範為依據，按員工當月關鍵績效指標完成情況核算兌現。此外，本集團會視乎員工表現及財務狀況，為合資格員工提供購股權及特別獎金，進一步激勵員工與本集團共同成長。薪酬調整綜合考量員工工作表現、崗位價值與本集團整體經營狀況，確保內部公平性與外部市場競爭力。本集團每年開展全面的員工績效評核，圍繞工作成果、專業能力、工作態度及服務年限等維度進行綜合評價，並依據評核結果科學實施薪資調整。

在保障員工合法權益方面，本集團嚴格執行《考勤與假期管理規定》，確保員工依法享有法定帶薪年假及充足休息時間，恪守同崗同酬、公平對待原則，促進員工工作與生活平衡。此外，本集團積極推行《優秀員工及管理幹部評選規定》，定期評選月度及年度優秀員工與管理人員，樹立先進典型、發揮示範引領作用。本集團高度重視內部晉升機制，為員工提供清晰的職業發展路徑，目前基層至高層管理人員中約八成來自內部晉升，與2024年財政年度水平保持穩定，為員工提供可持續的成長空間。

EMPLOYMENT

僱傭

EMPLOYEE BENEFITS AND CARE

Kingboard Laminates is committed to ensuring that all employees receive equal treatment and comprehensive welfare protection. Non-remuneration benefits (including pensions and retirement protection) are fully integrated into the Group's welfare system. The scope of benefits covers annual leave, allowances, bonuses, social insurance, medical protection, and retirement planning. All benefits are strictly implemented in accordance with the local laws and regulations of the countries and regions where the Group operates, effectively safeguarding the legitimate rights and interests of employees.

We regard caring for employees as a core manifestation of our corporate culture and are committed to building a safe, warm, and high-quality working environment with a sense of belonging for our employees through diverse welfare protections and rich cultural activities, promoting a work-life balance for them. In FY2025, the Group continued to optimise employee care initiatives, and the relevant benefits and activities include:

- Dining discount for employees
- Spring festival visits
- Employee medical benefits
- Lantern festival recreational event
- Employee quarters
- New Year's Eve reunion dinner
- Festival gift bags (such as rice dumplings for Dragon Boat Festival and mooncakes for Mid-Autumn Festival)
- Barbecues
- Night market events
- Sports contests
- Annual dinner
- Volunteer activities

Through these benefits and activities, the Group encourages employees to balance career development with physical and mental well-being, ensuring they maintain a sustainable quality of life alongside efficient work. This approach enhances overall employee welfare and corporate cohesion, promoting shared, high-quality growth for both the company and its staff.

員工福利與關懷

建滔積層板堅持保障全體員工獲得平等對待與完善福利保障，將非薪酬福利(含退休金及退休保障)全面納入本集團福利體系，福利範疇涵蓋年假、津貼、獎金、社會保險、醫療保障及退休規劃等內容，各項待遇均嚴格依照本集團營運所在國家及地區的當地法規規範落實，切實維護員工合法權益。

我們視關愛員工為企業文化的核心體現，致力透過多元福利保障與豐富人文活動，為員工構建安全、溫暖且具歸屬感的優質工作環境，促進員工實現工作與生活平衡。2025年財政年度，本集團持續優化員工關懷舉措，相關福利與活動包括：

- 員工膳食優惠
- 春節走訪慰問活動
- 員工醫療福利
- 元宵遊園活動
- 員工宿舍
- 除夕團圓宴
- 節慶禮包(如端午節的粽子、中秋節的月餅)
- 燒烤活動
- 大筵地活動
- 各項運動比賽
- 周年晚會
- 義工活動

透過上述福利與活動，本集團鼓勵員工兼顧事業發展與身心健康，在高效工作之餘擁有可持續的生活品質，切實提升員工整體福祉與企業凝聚力，推動企業與員工共同高質量發展。

EMPLOYMENT 僱傭

TRAINING AND DEVELOPMENT

Kingboard Laminates firmly believes that outstanding talent is the core driving force for corporate development. Therefore, it places great emphasis on employee training, providing employees with diverse development paths and full-cycle, systematic training opportunities to help employees and the company grow together.

Comprehensive Training System Structure

The Group has established the “Employee Training and Development Management System”, which clarifies the training system, funding budget, and promotion mechanism. Since its establishment in 2003, the “Kingboard Institute of Management” has built a standardised training system covering the entire career cycle of employees. It is divided into three major categories according to training stages and scenarios: induction training, internal training, and external training, providing a full-chain curriculum including pre-graduation management, pre-employment training, and in-service training for employees at all levels. Kingboard Institute of Management provides more than 200 days of systematic training courses annually for employees at all levels of the Group, focusing on enhancing the overall competence of management personnel and building a stable talent pipeline.

(I) Induction Training

We have training specialists to provide a full-process induction training for new employees: a one-day centralised off-the-job training is first conducted to systematically explain core content such as the Group’s corporate culture, various rules and regulations, production safety, production characteristics, emergency plans, risk factors, occupational health, emergency measures, safe operating procedures, typical accident cases, and basic job knowledge; After the training, employees are assigned to specific departments, where the department head assesses the gap between their existing skills and job requirements, formulates a personalised training plan, and designates a senior employee as a dedicated training instructor responsible for subsequent on-the-job guidance and skill transfer. Employees can formally enter their positions only after passing all training assessments, ensuring they can quickly become competent in their work.

培訓及發展

建滔積層板堅信優秀人才是企業發展的核心動力，因此高度重視員工培養，為員工提供多元發展路徑與全周期、系統化的培訓機會，助力員工與企業共同成長。

完善的培訓體系架構

本集團已訂立《員工培訓與發展管理制度》，明確培訓體系、經費預算與晉升機制，自2003年起成立「建滔管理學院」，至今已搭建覆蓋員工全職業周期的標準化培訓體系，按培訓階段與場景劃分為崗前培訓、內部培訓、外部培訓三大類，為各職級員工提供畢業前管理、入職前培訓及在職進修等全鏈路課程。建滔管理學院每年為本集團各階層員工提供超過200天系統性的培訓課程，重點提升管理人員綜合素質，構建穩定的人才梯隊。

(一) 崗前培訓

我們設有培訓專員，為新入職員工提供全流程崗前培訓：先開展為期一天的集中脫崗培訓，系統講解本集團企業文化、各項規章制度、生產安全、生產特點、應急預案、危險因素、職業衛生、應急措施、安全操作規程、典型事故案例、崗位基礎知識等核心內容；培訓結束後，將員工分配至具體部門，由部門負責人評估其現有技能與崗位要求的差距，制定個人化培訓計劃，並指定資深員工擔任專屬培訓指導員，負責後續在崗指導與技能傳授。員工需在所有培訓考核合格後方可正式進入崗位，確保快速勝任工作。

EMPLOYMENT 僱傭

TRAINING AND DEVELOPMENT (continued)

Comprehensive Training System Structure (continued)

(II) Internal Training

The Group provides comprehensive on-the-job internal training for employees according to the annual training plan, covering all ranks and positions:

1. General job skills training: Content includes sales techniques, production processes, codes of conduct, risk prevention, information technology, and business presentation skills. Additionally, regular job-specific skills training is conducted to ensure employees continuously meet the requirements of their roles;
2. Specialised technical capability training: Through the Group's Printed Circuit Board Technology Training Centre, we invite senior in-house technical experts and supplier experts to conduct technical training and seminars, continuously strengthening our employees' technical skills;
3. Specialised training for fresh graduates: We provide career planning support for fresh graduates, where the Human Resources Department communicates one-on-one with them to understand their development intentions and career aspirations. We then customise corresponding training plans and arrange experienced mentors to provide end-to-end guidance, support, and assistance for their careers.

培訓及發展(續)

完善的培訓體系架構(續)

(二) 內部培訓

本集團依年度培訓計劃，為員工提供全面的在崗內部培訓，覆蓋全職級、全崗位：

1. 崗位通用技能培訓：內容包括銷售技巧、生產工序、行為規範、風險防範、信息技術、商務演講與表達技巧等，同時定期舉辦崗位技能培訓，確保員工持續匹配崗位的工作需求；
2. 專項技術能力培訓：依托本集團印刷電路板技術培訓中心，邀請本集團內部資深技術專家、供應商專家舉辦技術類培訓及研討會，持續夯實員工技術能力；
3. 應屆生專項培養：為應屆畢業生提供職業規劃支援，由人力資源部與畢業生一對一溝通，了解其發展意願與職業理想，為其定制相應的培訓計劃，並安排經驗豐富的指導老師，對畢業生的職業生涯提供全流程指導、支援及協助。

EMPLOYMENT 僱傭

TRAINING AND DEVELOPMENT (continued)

Comprehensive Training System Structure (continued)

(III) External Training

The Group provides employees with diverse external development channels. External training programs are mainly divided into two major directions: management and technology:

1. Cutting-edge industry training: Actively participate in technical training and professional seminars organised by industry organisations such as the Hong Kong Printed Circuit Association (HKPCA) and the China Printed Circuit Association to keep pace with cutting-edge industry technologies and ensure technological leadership;
2. Academic and skill enhancement: We have successively co-organised schools with Xingtai Mechanical and Electrical Technical School, Xingtai Technician College, Hebei College of Industry and Technology, Xingtai Teaching Station of Hebei University of Technology, Jiangxi University of Science and Technology, Maoming University and other institutions, setting up "Kingboard Class" and "Kingboard Junior College Class" to provide employees with a platform for academic improvement and professional skill advancement, laying a solid foundation for strengthening their professional skills;
3. Management improvement and qualification certification: Select employees to participate in management skills and quality improvement training organised by the Kingboard Institute of Management from time to time, and at the same time sponsor employees to obtain qualifications such as the Oxidation Process Operation Certificate, Port Facility Security Training Certificate, and hazardous chemical-related qualification certificates, to help employees achieve professional capability certification and career development.

Training Implementation Control Mechanism

The Group scientifically formulates the annual training plan in accordance with the Training Management Regulations and the actual development needs of each department; During the training implementation process, documents such as the Training Sign-in Form, Training Effectiveness Evaluation Form, and Post-Training Questionnaire are generated monthly. The personnel department strictly follows up, inspects, and archives these documents to control the training quality throughout the entire process and ensure the effective implementation of training.

培訓及發展(續)

完善的培訓體系架構(續)

(三) 外部培訓

本集團為員工搭建多元的外部提升渠道，外派培訓項目主要分為管理類與技術類兩大方向：

1. 行業前沿培訓：積極參與香港線路板協會(HKPCA)、中國電子電路行業協會等行業機構舉辦的技術培訓和專業研討會，同步行業前沿技術，確保技術領先；
2. 學歷與技能提升：先後與邢台機電技工學校、邢台技師學院、河北工業職業技術學院、河北工業大學邢台教學站、江西理工大學、茂名學院等多所院校聯合辦學，開設「建滔班」、「建滔專班」，為員工提供學歷提升與專業技能進修平台，為強化員工專業技能打下堅實基礎；
3. 管理提升與資質認證：選派員工參加建滔管理學院不定期舉辦的管理技能與素質提升培訓，同時資助員工考取氧化工藝操作證、港口設施保安培訓證書、危險化學品相關資質證書等，助力員工實現專業能力認證與職業發展。

培訓實施管控機制

本集團依據《培訓管理規定》及各部門實際發展需求，科學制定年度培訓計劃；培訓執行過程中，每月生成《培訓簽到表》、《培訓有效性評估表》及《培訓後調查表》等文件，由人事部門嚴格跟進檢查與存檔，全流程把控培訓質量，確保培訓切實執行並見效。

EMPLOYMENT 僱傭

TRAINING AND DEVELOPMENT (continued)

培訓及發展(續)

Training Results for FY2025

During FY2025^{Note 1}, the figures on training and development are as follows:

2025年財政年度培訓成果

於2025年財政年度^{註1}期間，培訓及發展相關數據如下：

		Percentage of employees trained by the Group ^{Note 2} /number of employees 接受過集團培訓的 員工比例 ^{註2} ／人數		Average training hours per employee ^{Note 3} 每位員工的 平均培訓時長 ^{註3}
		Number of employees 人數	Percentage 比例	Hour 小時
By gender	按性別劃分			
Male	男性	8,519	70%	1.2
Female	女性	3,611	30%	1.5
By rank	按職級劃分			
Employee	一般員工	10,056	83%	1.3
Middle management	中級管理層	1,856	15%	0.9
Senior management	高級管理層	218	2%	1.4

Note 1: The data scope for FY2025 includes 27 laminate plants; it also includes relevant ESG data from 5 real estate and hotel projects, as well as 5 sales companies.

註1：2025年財政年度數據涵蓋範圍包括覆銅面板廠27家；另包含5個房地產及酒店項目，以及5家銷售公司之相關ESG數據。

Note 2: Percentage of employees trained by the Group = number of employees trained in a specific category/total number of employees in that category.

註2：接受過集團培訓的員工比例=特定類別僱員受訓人數／受訓人數。

Note 3: Average training hours per employee = total training hours provided by the Group for a specific category of employees/total number of employees in that category.

註3：每位員工的平均培訓時長=特定類別僱員集團提供的總受訓時數／該類別僱員總數。

EMPLOYMENT

僱傭

HEALTH AND OCCUPATIONAL SAFETY

Kingboard Laminates regards employee health and occupational safety as one of its core social responsibilities. It strictly abides by applicable laws and regulations in its operating locations, such as the Law on Production Safety of the People's Republic of China, the Fire Protection Law of the People's Republic of China, the Labour Law of the People's Republic of China, and the Law on the Prevention and Treatment of Occupational Diseases of the People's Republic of China, and fully implements all legal requirements regarding the construction of a safe working environment and the prevention and control of occupational hazards.

The Group has formulated and implemented systematic normative documents such as the Safety Management System, Fire Safety Management System, Handbook for Handling Dangerous Accidents, and Occupational Health Security System. The production department is responsible for supervising the entire process of policy implementation to ensure that production safety behaviour is regulated in the strictest manner. For each new employee, the Group distributes a full set of policy documents and provides dedicated briefings to ensure that employees are fully aware of and strictly comply with relevant laws, regulations, and internal policies. At the same time, the Group regularly organises training courses for employees to ensure that they have a clear understanding of the content and impact of relevant laws and regulations; All employees are required to sign a declaration form annually to confirm their strict compliance with relevant laws, regulations, and internal rules, including the "Safety Responsibility Letter" and "Traffic Safety Commitment Letter", to ensure that compliance responsibilities are fulfilled by all staff.

Full-Process Control of Production Safety Risks

For core risk scenarios involving mechanical operations, hazardous chemical management, and special operations in the production process, the Group has established a full-process risk control mechanism:

1. Standardised operating procedures: We have formulated safe operating procedures for each production process. These procedures detail the safety precautions for different production stages, and employees are required to follow them strictly. For core processes such as copper melting, we have formulated the "Standard Operating Procedure for Copper Melting", which details the operating procedures and risk control points to ensure process stability and production safety. For production equipment at the work site, a dedicated workshop is responsible for daily equipment inspections, and operators are supervised on-site by the shift leader to regulate on-site operating behaviour in all aspects.

健康及職業安全

建滔積層板視僱員健康及職業安全為企業最核心的社會責任之一，嚴格遵守《中華人民共和國安全生產法》、《中華人民共和國消防法》、《中華人民共和國勞動法》及《中華人民共和國職業病防治法》等經營所在地適用法律法規，全面落實關於安全工作環境建設、職業性危害防控的各項法定要求。

本集團制定並實施《安全管理制度》、《消防安全管理制度》、《危險事故處理手冊》及《職業健康保障制度》等體系化規範文件，由生產部門負責監督各項政策的全流程執行，確保生產安全行為得到最嚴格的規範。針對每位新入職員工，本集團均會發放全套政策文件並開展專項講解，確保員工充分知悉並嚴格遵守相關法規與內部制度要求。與此同時，本集團定期為員工舉辦培訓課程，確保員工清楚了解相關法律法規的內容及影響；全體員工每年均須簽署聲明書，確認嚴格遵守相關法律法規及內部規範要求，包括《安全責任書》及《交通安全承諾書》等，推動合規責任全員落實到位。

生產安全風險全流程管控

針對生產程序涉及的機械操作、危險化學品管理、特種作業等核心風險場景，本集團建立全流程風險管控機制：

1. 標準化作業規範：為各生產工序制定對應的安全操作規程，詳列不同生產環節的安全注意事項，要求員工嚴格遵照執行；針對溶銅等核心工序，專門制定《熔銅標準作業》規範，細述作業流程和風險防控要點，確保工藝穩定與生產安全。針對工作現場的生產設備，由專門車間負責設備日常巡查工作，操作崗位員工由班長執行現場監督管理，全方位規範現場作業行為。

EMPLOYMENT

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HEALTH AND OCCUPATIONAL SAFETY

(continued)

Full-Process Control of Production Safety Risks (continued)

2. On-site safety inspections: Dedicated personnel are assigned to conduct daily safety inspections of the production site, focusing on compliance in areas such as the management of major hazards, operation of special equipment, and use of hazardous chemicals. We regularly inspect fire protection systems and fire extinguishing equipment to ensure that emergency facilities are intact and available for use.
3. Standardised management of special operations: We strictly implement a system requiring certification for special operations. Employees in relevant positions, such as electricians, welders, and pressure vessel operators, must obtain the corresponding qualifications before assuming their posts. The Group fully subsidises the special operation qualification training and examinations for its employees, ensuring that 100% of our special operations personnel are certified for their posts.
4. Third-party environmental monitoring: We entrust government functional departments (e.g., the Safety Supervision Bureau and the Center for Disease Control and Prevention) to conduct occupational hazard environmental monitoring of the workplace at least once a year. At the same time, we entrust professional environmental consulting agencies to regularly test workshop hazard factors to provide scientific assurance for the safety of the working environment in factory workshops.
5. Systematic certification promotion: Currently, some of the Group's factories have obtained the Occupational Health and Safety Management System (OHSAS 18001) certification and have obtained the Occupational Health and Safety Management System certification in accordance with GB/T 45001-2020/ISO 45001:2018. We plan to gradually promote it to other factories of the Group to comprehensively strengthen the systematic management capability of occupational health and safety.

健康及職業安全 (續)

生產安全風險全流程管控 (續)

2. 現場安全巡檢：安排專人每日開展生產現場安全檢查，重點核查重大危險源管理、特種設備操作、危險化學品使用等環節的合規性；定期巡檢防火系統與滅火設備，確保應急設施完好可用。
3. 特種作業規範管理：嚴格執行特種作業持證上崗制度，電工、焊工、壓力容器操作等相關崗位員工，必須取得對應資質方可上崗；本集團全額資助員工開展特種作業資質培訓與考試，確保所有特種作業人員100%持證上崗。
4. 第三方環境監測：委託政府職能部門（安監局、疾病預防控制中心），每年至少一次對工作場所實施職業危害環境監測；同時委託專業環境諮詢機構定期檢測車間危害因素，為工廠車間工作環境安全提供科學保障。
5. 體系化認證推廣：目前本集團部分工廠已取得職業健康安全管理體系(OHSAS 18001)認證，並依據GB/T 45001-2020/ISO 45001：2018取得職業健康安全管理體系認證，計劃逐步推廣至本集團其他工廠，全面強化職業健康安全體系化管理能力。

EMPLOYMENT 僱傭

HEALTH AND OCCUPATIONAL SAFETY

(continued)

All-Staff Safety Training and Capacity Building

The Group has established a safety training system covering all employees and the entire career cycle, conducting graded and classified training for different positions and risk scenarios to continuously strengthen employees' safety awareness and risk prevention and control capabilities.

(I) New Employee Induction Safety Training

A three-tier safety training programme is arranged for all new employees, including factory-level training, workshop-level training, and team-level training, to comprehensively explain core content such as safe operating procedures, occupational hazard risks of the position, and emergency response procedures; Full-time safety officers are assigned to provide one-on-one safety operation guidance and training to new employees to ensure that they have the corresponding safety operation capabilities before starting their jobs.

(II) Annual Special Safety Training

In FY2025, the Group promoted and implemented the following special training and capacity building measures for all employees:

- Launch "occupational health knowledge training", covering employee safety awareness training, fire safety training, training on hazard identification and hidden danger investigation and rectification, training on production safety laws and regulations, as well as training on occupational disease hazards and their prevention and control;
- In combination with the actual situation of hazardous waste management in the department, organise monthly safety training for all employees, including management and operation of major hazards, occupational hygiene and health, operation, use and management of hazardous chemicals, as well as training on management and operation of special equipment;
- We regularly organised emergency rescue drills for confined spaces and fire drills to enhance employees' ability to respond to and handle emergencies;

健康及職業安全 (續)

全員安全培訓與能力建設

本集團建立覆蓋全員、全職業週期的安全培訓體系，針對不同崗位、不同風險場景開展分級分類培訓，不斷強化員工安全意識與風險防控能力。

(一) 新員工入職安全培訓

為所有新員工安排三級安全培訓，包括入廠培訓、車間培訓和班組培訓，全面講解安全操作規程、崗位職業危害風險、應急處置流程等核心內容；配備專職安全員，對新進員工實施一對一安全操作指導及培訓，確保員工上崗前具備對應的安全作業能力。

(二) 年度專項安全培訓

2025年財政年度，本集團針對全員推行並實施以下專項培訓與能力提升措施：

- 開展「職業健康知識培訓」，內容涵蓋員工安全意識培訓、消防安全培訓、危險識別、隱患排查治理培訓、安全生產法律法規培訓、職業病危害和防治培訓等；
- 結合部門危廢管理實際情況，每月組織部門全員開展一次安全培訓，內容包括重大危險源管理與操作、職業衛生與健康、危險化學品操作使用與管理、特種設備管理與操作培訓；
- 定期組織密閉空間應急救援演練、火警應變演習，提升員工突發事件應變處置能力；

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HEALTH AND OCCUPATIONAL SAFETY

(continued)

All-Staff Safety Training and Capacity Building (continued)

(II) Annual Special Safety Training (continued)

- We held annual “Work Safety Month” activities. To enhance employees’ safety awareness and fire escape capabilities, we regularly arranged fire safety training for employees, which included familiarising them with safety passages, fire escape skills, common knowledge of safe assembly, and the correct use of fire extinguishers and fire hoses. The training emphasized practical application, requiring employees to personally operate fire protection equipment to comprehensively enhance their capabilities in fire emergency response and escape self-rescue;
- Jointly launched a “Traffic Safety + Anti-fraud for All” themed promotional activity with the traffic police brigade to enhance employees’ knowledge of traffic safety and awareness of telecommunication fraud prevention;
- Organised special training for all mechanics for the welder qualification examination to enhance the standardisation of special operations;
- Regularly held “Case Review of Department’s Safety Accidents” meetings to analyse safety accident cases from 2011-2024, with in-depth discussions on causes, lessons learned, and preventive countermeasures to strengthen employees’ risk awareness, achieve proactive hazard elimination, and ensure long-term production safety;
- Conducted the “Total Production Maintenance” training course to cultivate employees’ awareness of equipment maintenance, enhance the enthusiasm of all employees to participate in production equipment maintenance, and optimize the operational efficiency of production equipment.

健康及職業安全 (續)

全員安全培訓與能力建設 (續)

(二) 年度專項安全培訓 (續)

- 每年舉辦「安全生產月」活動，為增強員工的安全意識和消防逃生能力，我們定期為員工安排消防安全培訓，當中包括熟悉安全通道、火災逃生技能、安全集合常識、正確使用滅火器和消防水帶。而培訓強調實踐，我們要求員工親自操作防火設備，全面強化員工火災應急處置與逃生自救能力；
- 聯合交警大隊開展「交通安全+全民反詐」主題宣傳活動，增強員工交通安全知識與電信詐騙防範意識；
- 組織全體機修工參加焊工上崗考試專項培訓，提升特種作業標準化水準；
- 定期召開《部門安全事故案例復盤》會議，剖析2011年—2024年安全事故案例，深入探討成因、教訓與預防對策，強化員工風險意識，實現事前隱患排除與長期安全生產；
- 開展《全面生產維護》培訓課程，培養員工設備保養意識，提升全員參與生產設備維護的積極性，優化生產設備操作效率。

EMPLOYMENT

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HEALTH AND OCCUPATIONAL SAFETY

(continued)

All-Staff Safety Training and Capacity Building (continued)

(III) Internal and External Professional Capability Enhancement

The Group has successively launched a number of internal special safety courses, including “Emergency Rescue/Occupational Health Knowledge”, “Typhoon Disaster Emergency Plan”, “Safe Use of Chemicals”, “Printing Operation Specifications”, and “Air Compressor Performance Knowledge”, etc.; At the same time, employees were arranged to participate in various external professional training sessions covering topics such as “High-altitude Working Skills”, “Energy Metering Management”, “Automatic Monitoring (Sewage and Wastewater)”, and “Occupational Hygiene Management”, to comprehensively enhance the risk management and control capabilities of professional positions.

Full-Lifecycle Occupational Health Protection

The Group places great importance on the physical health of its employees, establishing end-to-end occupational health protection measures to provide a safe working environment and comprehensively prevent occupational hazards:

1. Occupational health examination management: In strict accordance with the relevant provisions of the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases, employees are required to complete an occupational health examination before joining the company or transferring to a new post, and can only take up their post after confirmation of their fitness; Regular occupational health examinations are organised for all employees annually, and employees susceptible to occupational hazards are promptly reassigned to other positions to avoid continuous exposure to occupational risks; Employees are also required to complete a pre-departure health check before leaving their employment to fully protect their health rights and interests.
2. Work environment optimisation: We carry out cleaning, maintenance and environmental disinfection of office areas and production workshops according to the annual plan, and perform daily cleaning and maintenance of office areas to continuously optimise the quality of the working environment; We provide employees with suitable office furniture and work equipment, and equip them with labour protection articles, office equipment and work tools that meet national standards, reducing occupational hazard risks at the source and safeguarding employees' occupational health in all aspects.

健康及職業安全 (續)

全員安全培訓與能力建設 (續)

(三) 內外部專業能力提升

本集團陸續推出多項內部安全專項課程，包括《緊急救護／職業健康知識》、《颱風災害應急預案》、《藥水安全使用》、《印刷作業規範》及《空壓機性能知識》等；同時安排員工參與多項外部專業培訓，涵蓋《高空作業技能》、《能源計量管理》、《自動監控(污廢水)》及《職業衛生管理》等主題，全面提升專業崗位的風險管控能力。

職業健康全週期保障

本集團高度重視員工身體健康，構建全流程職業健康保障措施，為員工提供安全的工作環境，全面防範職業性危害：

1. 職業健康體檢管理：嚴格執行《中華人民共和國職業病防治法》相關規定，要求員工入職前或轉岗前必須完成職業健康體檢，經確認合格後方可上崗；每年組織全體員工開展定期職業健康體檢，對容易受職業危害影響的員工及時安排調崗，避免持續暴露於職業風險之中；員工離職前亦須完成離崗健康檢查，全面保障員工健康權益。
2. 工作環境優化：按年度計劃實施辦公區域與生產車間的清潔維護及環境消毒，每日執行辦公區域的清潔維護工作，持續優化工作環境品質；我們為僱員提供合適的辦公家具與作業設備，為員工配備符合國家標準的勞動防護用品、辦公設備與作業器具，從源頭降低職業危害風險，全方位保障僱員的職業健康。

EMPLOYMENT

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HEALTH AND OCCUPATIONAL SAFETY

(continued)

Safety Performance and Casualty Data

The Group continuously tracks key performance indicators for occupational health and safety. The work-related injury data for the past three years are as follows:

Year	Number of fatalities	Fatality rate (based on per 100 workforce) ^{Note 2}	Number of work-related injuries	Number of lost days
年份	死亡人數	死亡率(以每100名 勞動人員計算) ^{註2}	工傷人數	損失的 工作日數
2023 ^{Note 1 註1}	0	0	/	2,029
2024 ^{Note 1 註1}	1	0.010	/	1,710
2025 ^{Note 1 註1}	1	0.009	94	3,226

Note 1: The data scope for FY2025 includes 27 laminate plants (2024: 27, 2023: 27); it also includes relevant ESG data from 5 real estate and hotel projects.

Note 2: Fatality rate due to work injury (per 100 workforce) = Number of fatalities due to work injury during the year x 100/Total workforce.

The Group has always placed Occupational Health and Safety (OHS) at the foremost strategic position of its corporate operations, adhering to the principle of “safety first, prevention foremost, and comprehensive governance”, and has established a safety management system covering the entire production process with the participation of all employees. The Group adopts a zero-tolerance attitude towards any safety incident, and conducts comprehensive, independent and objective investigations in strict accordance with national laws, regulations and internal policies to thoroughly identify the root causes of accidents, clarifies the boundaries of responsibility, implement closed-loop rectification, properly handle follow-up matters in accordance with the law, and make every effort to prevent the recurrence of similar incidents.

健康及職業安全(續)

安全績效與傷亡數據

本集團持續跟蹤職業健康安全核心績效指標，近三年工傷相關數據如下：

註1：2025年財政年度數據涵蓋範圍包括覆銅面板廠27家(2024年：27家、2023年：27家)；另包含5個房地產及酒店項目之相關ESG數據。

註2：因工傷造成的死亡率(以每100名勞動人員計算) = 年內因工傷造成的死亡人數x100/勞動人員人數。

本集團始終將職業健康與安全(OHS)置於企業運營的首要戰略位置，堅持「安全第一、預防為主、綜合治理」的方針，建立覆蓋全生產流程、全員參與的安全管理體系。對於任何安全事件，集團均秉持零容忍態度，嚴格按照國家法律法規及內部制度要求開展全面、獨立、客觀的調查，徹底查明事故根源，明確責任邊界，落實閉環整改，並依法妥善處理善後事宜，全力防範同類事件再次發生。

EMPLOYMENT 僱傭

HEALTH AND OCCUPATIONAL SAFETY

(continued)

Safety Performance and Casualty Data (continued)

In 2025, one work safety accident occurred at a production base under the Group, resulting in the death of one employee. Immediately after the accident, the Group activated its emergency response plan at the first instance, established a special accident investigation team led by the Deputy General Manager and comprising heads of the Engineering Department, Production Department, Administration Department, Safety Management Department and three registered safety engineers, and invited authoritative experts from the Municipal Safety Association to conduct independent technical appraisal. The whole process and causes of the accident were fully identified through on-site investigation, personnel interviews, equipment data review and other methods. According to the investigation, the direct cause of the accident was that the operator suffered a sudden dizziness and strayed into the hazardous area of the automated equipment. The Group has properly completed follow-up compensation and family comfort work in accordance with laws and regulations, and truthfully reported the investigation results and rectification plan to the relevant regulatory authorities.

To thoroughly eliminate potential safety hazards, the Group has formulated and implemented a comprehensive rectification plan covering inherent equipment safety, operation procedures, personnel management and system construction: firstly, upgrade the equipment protection system, carry out reconstruction on the involved trolley including anti-slip frame supports and guide wheel relocation, and install emergency stop buttons and protective buffer devices to physically isolate hazardous areas; secondly, optimise operation control procedures, revise the automatic operation programme of equipment and add a manual confirmation step to ensure no personnel risk on site before equipment operation; thirdly, strengthen the safety capability of all employees, carry out special safety training and emergency drills for high-risk posts, update job safety notification cards and on-site warning signs to improve all employees' risk identification and emergency response capabilities; fourthly, improve personnel health protection, optimise the night shift scheduling system and implement a mandatory rest rule of 20 minutes every two hours to ensure employees maintain a sound working condition; fifthly, improve the long-term supervision mechanism, strengthen on-site safety inspection efforts, strictly implement the handover and real-time equipment operation monitoring systems, conduct comprehensive risk reassessment for all similar high-risk posts, and dynamically optimise safety management measures.

健康及職業安全(續)

安全績效與傷亡數據(續)

2025年，本集團下屬生產基地發生一起安全生產事故，造成1名員工死亡。事故發生後，集團第一時間啟動應急預案，成立由副總經理擔任組長，工程部、生產部、行政部、安全管理部門負責人及3名註冊安全工程師組成的專項事故調查組，並邀請市安全協會權威專家開展獨立技術鑑定，通過現場勘查、人員訪談、設備數據回溯等方式全面查清事故經過與原因。經調查認定，事故直接原因為操作人員突發眩暈誤入自動設備危險區域。本集團已依法依規妥善完成善後賠償及家屬安撫工作，並將調查結果及整改方案如實上報相關監管部門。

為徹底消除安全隱患，本集團制定並落實了涵蓋設備本質安全、作業流程、人員管理、制度建設的全方位整改方案：一是升級設備防護體系，對涉事台車進行防滑框支架及導輪移位改造，加裝緊急停止按鈕與防護緩衝裝置，從物理層面隔離危險區域；二是優化作業控制流程，修改設備自動運程序，增加人工確認環節，確保設備動作前現場無人員風險；三是強化全員安全能力，針對高風險崗位開展專項安全培訓與應急演練，更新崗位安全告知卡與現場警示標識，提升全員風險識別與應急處置能力；四是完善人員健康保障，優化夜班排班制度，實施每兩小時休息20分鐘的強制休息規定，保障員工良好工作狀態；五是健全長效監督機制，加強現場安全巡檢力度，嚴格落實交接班與設備運行實時監控制度，對所有類似高風險崗位開展全面風險再評估，動態優化安全管理措施。

OPERATION 營運

Kingboard Laminates advocates a clean, compliant, and sustainable operating environment. It has formulated the “Company Responsibility Policy and Responsibility Management Regulations”, clarifying the Group’s sustainable development goals and full-chain compliance management policy, adhering to a zero-tolerance principle for corruption, malpractice, and violations of rules and discipline, and extending compliance control requirements to the entire life cycle of the supply chain. Throughout the entire cycle of business cooperation with the Group, all suppliers must strictly abide by the Group’s “Supplier Code of Conduct and Confidentiality Agreement” and fully comply with the compliance requirements of the following four core dimensions:

Legal Compliance 守法循章

Comply with national laws and regulations, hold valid business licenses, operate with compliant discharge, and adhere to labour laws
遵守國家法規、持有效營業許可、依規排污運營、勞動法合規

People-Oriented 以人為本

Protect labour rights, prohibit child labour, ensure reasonable working hours and remuneration, and provide a safe working environment
保障勞工權益、禁止童工、合理工時薪酬、安全工作環境

Ethics and Business Conduct 道德與商業操守

Anti-bribery and corruption, adhere to fair competition, protect intellectual property, and ensure transparent financial reporting
反賄賂腐敗、恪守公平競爭、保護知識產權、財務透明報告

Environmental Protection 環境保護

Reduce emissions and control pollution, use resources efficiently, handle hazardous waste compliantly, and meet energy-saving and carbon-reduction targets
減排控污、資源高效利用、有害廢物合規處理、節能降碳目標

SUPPLY CHAIN MANAGEMENT

Kingboard Laminates applies strict and unified standards to the management of its suppliers and the entire supply chain process. It has formulated and implemented a series of management regulations, including the “Supplier Management Procedures”, “Supplier Evaluation Criteria”, “Procurement Evaluation Procedures”, and “Risk and Opportunity Identification and Control Procedures”, and requires all employees and management to ensure their strict implementation.

Supplier Access Review and Qualification Requirements

The Group actively promotes environmental protection concepts, making environmental compliance and green production core entry thresholds for supplier selection and the development of new partnerships. Before cooperating with the Group, suppliers must pass a strict, full-process evaluation and review to meet the Group’s comprehensive access requirements in compliance, quality, service, and environmental protection.

供應鏈管理

建滔積層板對供應商及供應鏈全流程管理執行嚴格統一的標準，制定並推行《供應商管理程式》、《供應商評價準則》、《採購評估程式》及《風險與機會識別控制程式》等一系列管理規範，要求全體員工及管理層嚴格落實執行。

供應商准入審查與資質要求

本集團積極推廣環保理念，將環境合規、綠色生產作為供應商評選與新合作開發的核心准入門檻，供應商與本集團開展合作前，必須通過全流程嚴格的評估審查，滿足本集團合規、質量、服務、環保等全方位准入要求。

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SUPPLY CHAIN MANAGEMENT (continued)

Supplier Access Review and Qualification Requirements (continued)

Before starting cooperation, new suppliers must submit complete qualification materials and meet the following basic access conditions: possess a legal and valid business license and relevant system certifications (including but not limited to ISO9001 Quality Management System, ISO14001 Environmental Management System, IATF16949, and OHSAS 18001 Occupational Health and Safety Management System certification); Possess a stable supply capacity and have sufficient resources to provide comprehensive pre-sales and after-sales services; Have an established and sound quality assurance system, ensuring the quality of supplied raw materials meets the inspection requirements stipulated in the Group's "Raw Material Inspection Procedures"; all traders must provide qualification approval certificates, as well as related supporting documents signed with the original manufacturer, such as quality control and after-sales service agreements.

Suppliers must also submit the Underwriter Laboratories (UL) certification, the EU Restriction of Hazardous Substances (RoHS) Directive test report issued by an authoritative body, and the Material Safety Data Sheet (MSDS), and truthfully complete and return the "Supplier System Review/Audit Form", "SVHC Declaration Guarantee", "Environmental Agreement", "Guarantee of No Prohibited Substances", and "Management Change Confirmation Letter" issued by the Group. The Group conducts strict compliance audits on all submitted materials, comprehensively considers the environmental standards of suppliers' products and processes during the screening process, performs environmental testing on important/commonly used raw materials, actively responds to local government requirements for material-saving, land-saving, and energy-saving technologies, and prioritises the selection of environmentally advanced enterprises; After the documentation review is passed, the Group will request samples and corresponding technical data from the supplier and conduct strict specialised testing on the samples. Only suppliers who pass the above full-process review and whose samples pass the inspection can be included in the Group's "Qualified Supplier List". The Group will also continue to guide cooperating suppliers to implement low-carbon production and environmentally friendly operations.

供應鏈管理(續)

供應商准入審查與資質要求(續)

新供應商開展合作前須提交完整資質資料，並滿足以下基本准入條件：具備合法有效的營業執照、對應體系認證證明（包括但不限於ISO9001質量管理體系、ISO14001環境管理體系、IATF16949、OHSAS 18001職業安全衛生管理體系認證）；具備穩定的供貨能力，擁有充足資源可提供完善的售前與售後服務；建立健全的質量保證體系，所供原材料質量符合本集團《原材料檢驗規程》中約定的檢驗項目要求；所有貿易商必須出具資格認可證書，以及與原生產廠簽訂的質量管控、售後服務等相關配套文件。

供應商須同步補充提交美國安全試驗(UL)認證、權威機構出具的歐盟危害性物質限制指令(RoHS)測試報告、《物質安全數據表(MSDS)》，並如實填寫回傳本集團發出的《供應商體系評審／稽核表》、《SVHC宣告保證書》、《環境協議書》、《禁用物質不含有保證書》及《管理變更確認函》。本集團會對所有提交資料開展嚴格合規審核，篩選過程中全面考量供應商產品與工程的環保水準，對重要／常用的原材料執行環保檢測，積極響應地方政府節材、節地、節能技術要求，優先篩選環保先進企業；資料審核通過後，本集團會向供應商索取樣品及對應技術資料，對樣品執行嚴格的專項檢測。僅通過上述全流程評審、樣品檢測合格的供應商，方可納入本集團《合格供應商名單》，本集團亦會持續引導合作供應商落實低碳生產與環保經營。



OPERATION

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SUPPLY CHAIN MANAGEMENT (continued)

Supplier Code of Conduct and Full-Dimensional Compliance Requirements

The Group has formulated and strictly implements a unified “Supplier Code of Conduct and Confidentiality Agreement”, which is signed with all cooperating suppliers. This code and agreement remain effective throughout the duration of the business relationship, clarifying the baseline for supplier compliance and management requirements, and preventing compliance risks in all areas of the supply chain from the source. The Group clearly defines the compliance baselines that all cooperating suppliers must adhere to, covering the full dimensions of human rights, labour, health and safety, environment, and business ethics. The core requirements include:

- Baseline requirements for human rights protection: Strictly prohibit the use of child labour, and immediately terminate cooperation with suppliers confirmed to be using child labour; Fully protect the legal rights and interests of minor workers, student workers, women, and employees with disabilities; Respect the personal dignity, privacy, and all basic human rights of employees; Strictly prohibit any form of forced labour or involuntary employment; Eliminate any sexual harassment, coercive, insulting, or exploitative language and behaviour, and fortify the baseline for human rights protection in the supply chain.
- Fair labour condition standards: Eliminate any employment discrimination based on gender, age, race, nationality, religion, disability, political affiliation, or sexual orientation; Respect the legal rights of employees to freedom of association and collective bargaining; Strictly prohibit any form of forced labour, including but not limited to involuntary prison labour, slavery, and victims of human trafficking, and ensure that employees are free to leave their employment after giving reasonable advance notice; Pay employees fair remuneration that is no less than the local legal standard and can meet their basic living needs, and pay corresponding overtime wages in full; Strictly comply with statutory working hour requirements, ensuring that employees have at least one full day of rest per week.

供應鏈管理(續)

供應商行為準則與全維度合規要求

本集團制定並嚴格執行統一的《供應商行為準則及保密協議》，與所有合作供應商完成簽署，該準則及協議在雙方業務存續期間持續有效，明確供應商合規底線與管理要求，從源頭防範供應鏈各領域合規風險。本集團明確所有合作供應商必須遵守的合規底線，覆蓋人權、勞動、健康安全、環境、商業道德全維度，核心要求包括：

- 人權保障底線要求：嚴格禁止使用童工，對確認使用童工的供應商立即終止合作；全面保護未成年員工、學生、婦女及殘疾員工的合法權益；尊重員工個人尊嚴、隱私及各項基本人權；嚴禁任何形式的強迫勞動、非自願用工；杜絕任何性侵擾、強迫性、侮辱性或剝削性的言語及行為，築牢供應鏈人權保障底線。
- 公平勞動條件規範：杜絕任何基於性別、年齡、種族、國籍、宗教、殘障、政治派別或性取向等原因的就業歧視；尊重員工自由結社和集體談判的合法權利；嚴禁任何形式的強迫勞工，包括但不限於非自願監獄勞工、奴役及人口販賣受害者，保障員工在提前發出合理通知後可自由離職；向員工支付不低於當地法定標準、可滿足員工基本生活需求的公平報酬，足額發放對應加班工資；嚴格遵守法定工時要求，確保員工每星期至少有1天完整休息時間。

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SUPPLY CHAIN MANAGEMENT (continued)

Supplier Code of Conduct and Full-Dimensional Compliance Requirements (continued)

- Health, safety, and environmental management requirements: A safe and hygienic workplace must be provided for all employees. If employee accommodation is provided, the safety and health of the living space must also be guaranteed, ensuring that lighting, temperature, ventilation, and restroom facilities meet legal standards; Properly manage the operation of hazardous materials and equipment, and establish an accident prevention system and a special safety training mechanism; Proactively take measures to conserve resources and energy and reduce production waste; Establish compliant storage and disposal procedures for hazardous materials and waste, ensure legal and compliant disposal, and conduct business activities in an environmentally sustainable manner. Strictly comply with national, local, and industry environmental protection laws and regulations. The products, raw materials, production processes, and supporting services provided must meet environmental compliance requirements. Priority should be given to clean production processes and equipment with low pollution and low hazards, and production processes and equipment explicitly eliminated by the state or locality must not be used; Establish a complete pollutant emission control system and formulate reduction plans to ensure that pollutants such as wastewater, exhaust gas, dust, solid waste, and noise are discharged in stable compliance with standards; Properly store flammable, explosive, toxic, and hazardous dangerous goods, and take strict preventive measures to avoid environmental pollution accidents such as fires, explosions, and leaks during storage and transportation; Standardise environmental management in the transportation process, ensure that transport vehicle emissions comply with national standards, and reduce the environmental impact during transportation.
- Business ethics compliance standards: Business must be conducted in an ethical manner, prohibiting any form of corruption, extortion, and bribery. All business transactions and gift-giving must comply with relevant laws and regulations; Strictly comply with anti-monopoly laws and other anti-unfair competition laws and regulations; Proactively disclose information on potential conflicts of interest, including any financial interests that the Group's employees may have in the supplier's business; Strictly protect all confidential information of the Group and its business partners, respect the intellectual property of others, and strictly prohibit the disclosure of trade secrets and infringement of intellectual property rights.
- Extension of procurement responsibility downwards: When selecting sub-tier suppliers who directly or indirectly provide goods or services to the Group, suppliers must require them to comply with compliance standards equivalent to this code; Without the prior written consent of the Group, work related to the Group's business shall not be subcontracted, ensuring that there are no blind spots in the compliance control of the entire supply chain.

供應鏈管理(續)

供應商行為準則與全維度合規要求(續)

- 健康安全與環境管理要求：必須為所有員工提供安全、衛生的工作場所，若提供員工住宿，需同步保障生活空間的安全與健康，確保照明、溫度、通風、衛生間設施等符合法定標準；對危險物品和器械的操作進行妥善管理，建立事故預防體系與專項安全培訓機制；主動採取措施節約資源與能源，減少生產浪費；建立危險品與廢棄物的合規儲存、處置流程，確保合法合規棄置，以環境可持續的方式開展經營活動。嚴格遵守國家、地方及行業環境保護法律法規，所提供產品、原材料、生產工藝及配套服務須滿足環保合規要求，優先採用低污染、低危害的清潔生產工藝與設備，不得使用國家或地方明令淘汰的生產工藝與設備；建立完善的污染物排放管控體系，制定削減計劃確保廢水、廢氣、粉塵、固體廢棄物、噪聲等污染物穩定達標排放；妥善保管易燃、易爆、有毒有害危險物品，採取嚴格防範措施避免儲運過程中發生火災、爆炸、泄漏等環境污染事故；規範運輸環節環保管理，確保運輸車輛排放符合國家標準，減少運輸過程中的環境影響。
- 商業道德合規規範：必須以符合商業道德的方式開展業務，杜絕任何形式的貪污、勒索和賄賂行為，所有商業往來款項、禮品贈送均符合相關法律法規要求；嚴格遵守反壟斷法及其他反不正當競爭法律法規；主動披露可能存在的利益衝突信息，包括本集團員工在供應商業務中可能享有的任何經濟利益；嚴格保護本集團及其業務夥伴的所有保密信息，尊重他人知識產權，嚴禁商業秘密泄露與知識產權侵權行為。
- 採購責任向下延伸：供應商在選擇直接或間接向本集團提供商品或服務的下級供應商時，須要求其遵守與本準則同等標準的合規規範；未經本集團事先書面同意，不得擅自分包與本集團業務相關的工作，確保供應鏈全鏈條合規管控無死角。

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SUPPLY CHAIN MANAGEMENT (continued)

Scale of Supplier Cooperation and Regional Distribution

Total suppliers	供應商總數
Total suppliers in China	中國地區供應商總數
Total suppliers in Thailand	泰國地區供應商總數
Total suppliers in other regions	其他地區供應商總數

Note 1: The data scope for FY2025 includes: 27 laminate plants (2024: 27 laminate plants); it also includes relevant ESG data from 5 real estate and hotel projects.

The Group has set up a supplier approval committee to conduct special supervision of the supply chain. The core members of the committee include professional personnel such as engineers from the manufacturing engineering department, incoming quality control engineers, quality engineers, and procurement officers. They are directly responsible for the certification, daily monitoring, communication, coordination, and regular assessment of material suppliers, and regularly conduct QSA Quality System Assessment on suppliers. The assessment scope covers special audits on environmental substance control, and they conduct on-site audits of suppliers when necessary.

The Group will dispatch engineering personnel to suppliers' factory sites to conduct on-site product evaluations and perform strict tests on samples to ensure that product quality meets standards. Only suppliers who meet the requirements and pass the above evaluation procedures will be included in the Group's "Qualified Supplier List". For major cooperating suppliers on the list, the Group will, before signing a formal cooperation agreement, jointly sign with them the "Supplier Confidentiality and Integrity Undertaking", "Environmental Protection Agreement", and "Guarantee of No Prohibited Substances", clarifying the Group's core requirements for suppliers in terms of confidentiality, integrity in operations, and environmental and material control. In addition, major qualified suppliers of the Group are required to submit the "List of Environmentally Managed Substances" and the "Supplier's Guarantee of Non-use of Environment-related Substances" annually, pledging not to use substances harmful to the environment in the production process.

供應鏈管理(續)

供應商合作規模與區域分佈

FY2025 ^{Note 1}	FY2024 ^{Note 1}
2025年	2024年
財政年度 ^{註1}	財政年度 ^{註1}
5,138	5,216
182	167
38	35

註1：2025年財政年度數據涵蓋範圍包括：覆銅面板廠27家(2024年：覆銅面板廠27家)；另包含5個房地產及酒店項目之相關ESG數據。

本集團設立供應商認可委員會，對供應鏈開展專門監管。委員會核心成員涵蓋製作工程部工程師、來料質量控制工程師、品質工程師、採購主任等專業崗位人員，直接負責物料供應商的認證、日常監控、溝通協調及定期評核，定期對供應商開展QSA品質系統評鑑，評鑑範圍涵蓋環境物質管控專項審核，必要時對供應商實施現場審核。

本集團會派遣工程人員赴供應商廠區開展產品實地評估，並對樣品執行嚴格測試，確保產品品質達標。僅符合要求並通過上述評估程式的供應商，方可納入本集團《合格供應商名單》。針對名單內的主要合作供應商，本集團會在簽訂正式合作協議前，與其共同簽署《供應商保密及廉潔承諾書》、《環境保護協議書》及《禁用物質不含有保證書》，明確本集團對供應商在保密、廉潔營運、環境與物料管控方面的核心要求。此外，本集團主要合格供應商每年需提交《環境管理物質一覽表》及《供應商環境關聯物質不使用保證書》，承諾生產過程中不使用對環境有害的物質。

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SUPPLY CHAIN MANAGEMENT (continued)

Daily Supplier Control and Full-Process Management of Environmental Substances

The Group will also continuously conduct regular supervision of the product quality of its suppliers. If a supplier's certification qualifications or product quality fail to meet the standards, we will cease to use that supplier to avoid any negative impact on the quality and safety of the Group's products.

Detailed full-process specifications have been formulated for the environmental control of supplied materials, with the core requirements as follows:

- **Mandatory control standards:** All supplied materials must strictly comply with the hazardous substance limit requirements of the EU RoHS 2.0 Directive. The core control standard is: Cadmium and its compounds content <100PPM; Lead and its compounds, mercury and its compounds, hexavalent chromium compounds, polybrominated biphenyls (PBB), polybrominated diphenyl ethers (PBDE), and 4 types of phthalates content are each <1000PPM; Halogen-free materials must simultaneously meet the Group's special control requirements for bromine (Br) and chlorine (Cl) elements.
- **Standardized data submission requirements:** Cooperating suppliers must submit compliance data for corresponding materials as required, including but not limited to: annual ICP-Data test reports for prohibited substances, hazardous substance test reports issued by third-party authoritative laboratories (such as SGS, ITS) (report valid for 1 year), "Environmental Guarantee", "Instructions for Non-use of Environmentally Managed Substances", and "Material Safety Data Sheet (MSDS)"; For prohibited substances that cannot be tested, a material composition list or a declaration of non-use must be provided; Suppliers of chemicals and oils must additionally provide legally valid business and transportation qualification certificates.
- **Full-process traceability and change control:** All test reports and shipment inspection reports must be marked with traceable numbers such as production batch numbers and work order numbers, and halogen-free materials must also be specially marked; When key elements such as the supplier's production personnel, equipment, materials, processes, and sites change, a change application must be submitted to the Group in advance. It can only be implemented after approval, and the compliance test report must be updated and submitted simultaneously.

供應鏈管理(續)

供應商日常管控與環境物質全流程管理

本集團亦會持續對供應商的產品質量進行常態化監管，若供應商的認證資格或產品質量未能達標，我們將會停用該供應商，以避免本集團產品的質素及安全性受到負面影響。

針對供應物料的環境管控制定全流程細化規範，核心要求如下：

- **明確強制性管控標準：**所有供應物料須嚴格符合歐盟RoHS 2.0指令有害物質限值要求，核心管控標準為：鎘及鎘化合物含量<100PPM；鉛及鉛化合物、汞及汞化合物、六價鉻化合物、多溴聯苯(PBB)、多溴聯苯醚(PBDE)、4類鄰苯二甲酸酯含量分別<1000PPM；無鹵素材料須同步滿足本集團溴(Br)、氯(Cl)元素專項管控要求。
- **規範資料提交要求：**合作供應商須按要求提交對應物料的合規資料，包括但不限於：年度禁用物質ICP-Data檢測報告、第三方權威實驗室(SGS、ITS等)出具的有害物質檢測報告(報告有效期1年)、《環境保證書》、《環境管理物質不使用說明書》及《物質安全數據表(MSDS)》；無法開展檢測的禁用物質，須出具物料成分表或不使用宣告文件；化學品、油品類供應商須額外提供合法有效的經營、運輸資質證明。
- **全流程追溯與變更管控：**所有檢測報告、出貨檢驗報告須標註生產批號、工單號等可追溯編號，無鹵素材料須同步做專項標註；供應商生產人員、設備、物料、工藝、場地等關鍵要素發生變更時，須提前向本集團提交變更申請，經核准後方可執行，並同步更新提交合規檢測報告。

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SUPPLY CHAIN MANAGEMENT (continued)

Daily Supplier Control and Full-Process Management of Environmental Substances (continued)

- Special industry-specific requirements: Suppliers of automotive electronics materials must register for an International Material Data System (IMDS) account, and upload complete material substance data information in a timely and accurate manner to ensure compliance with global automotive industry control standards. If car manufacturers have special requirements, they shall be implemented accordingly.
- Inbound verification and supervision: The Group has the right to conduct random sampling tests for hazardous substances on each batch of incoming materials. If the results are disputed, they will be sent to a third-party laboratory for re-inspection. The testing costs for qualified samples will be borne by the Group, while the related costs and all losses for unqualified samples will be borne by the supplier; Suppliers must truthfully fill out the environmental-related substance survey questionnaire annually, cooperate with the Group in conducting irregular compliance inspections, and rectify non-compliance issues within a specified period. If the rectification is not in place, the Group has the right to take measures such as reducing orders, suspending cooperation, and canceling supplier qualifications.

Annual Supplier Review and Dynamic Management

The Group conducts a comprehensive annual review of all cooperating suppliers each year, continuously implementing the requirements for regular QSA Quality System Assessment, and taking environmental substance control as a core indicator for assessment and annual review. Departments related to supplier management, such as the procurement department and quality department, and the management conduct comprehensive evaluations and on-site audits on key dimensions such as the supplier's quality management, environmental system, production environment, and social responsibility, and record the review results in detail in the "Supplier Review Form". If a supplier fails the review, the Group will immediately terminate the cooperative relationship with that supplier to ensure that the supply chain's products and services comply with quality standards and the principles of sustainable development, and to avoid any negative impact on the quality and safety of the Group's products.

供應鏈管理(續)

供應商日常管控與環境物質全流程管理(續)

- 特殊行業專項要求：汽車電子類物料供應商須註冊國際材料數據系統(IMDS)賬號，及時準確上傳物料物質完整數據信息，確保符合全球汽車行業管控標準，車廠有特殊要求的按其規定執行。
- 入廠核驗與監督管理：本集團有權對每批次入廠物料開展有害物質抽樣檢測，結果有爭議的送第三方實驗室復檢，合格樣品檢測費用由本集團承擔，不合格樣品相關費用及全部損失由供應商承擔；供應商須每年如實填報環境關聯物質調查問卷，配合本集團開展不定期合規檢查，對不合規問題限期整改，整改不到位的，本集團有權採取減少訂單、暫停合作、取消供應商資格等處置措施。

供應商年度評審與動態管理

本集團每年對所有合作供應商開展全面年度評審，持續實施定期QSA品質系統評鑑要求，將環境物質管控作為評鑑與年度複核的核心指標，由採購部、品質部等供應商管理相關部門及管理層，針對供應商的質量管理、環境系統、生產環境及社會責任等關鍵維度，開展綜合評估與現場稽核，並將評審結果詳實記錄於《供應商評審表》。若供應商評審未達標，本集團將立即終止與該供應商的關係，確保供應鏈產品與服務符合品質標準及可持續發展原則，避免對本集團產品品質與安全性造成負面影響。

OPERATION 營運

SUPPLY CHAIN MANAGEMENT (continued)

Special Management of Supplier Integrity and Compliance

Kingboard Laminates incorporates integrity and compliance into the core criteria of supply chain management, and signs a “Supplier Integrity Undertaking” with all major cooperating suppliers, clarifying the integrity obligations, violation identification, and disciplinary mechanisms for the entire business process, to prevent the risks of commercial bribery and improper benefit transfer in the supply chain from the source.

(I) Core Norms of Integrity Undertaking

1. It is strictly forbidden to directly or indirectly give any form of commercial bribery to the Group's employees, directors, shareholders, and related parties in all business processes such as inquiry, inspection, bidding, contract signing, and performance; At the same time, it is strictly forbidden for suppliers to collude with the Group's personnel, other suppliers, or procurement agencies in bid rigging, or to engage in unfair competition such as participating in transactions in the name of others, to maintain a fair and just transaction order.
2. Clearly define the scope of commercial bribery, covering all-scenario violations such as gifts of money and goods, expense reimbursement, entertainment, related-party appointments, and benefit transfer; It is clearly stipulated that giving commercial bribes to the relatives, friends, and other related parties of the Group's personnel, or acts where the Group's personnel can indirectly benefit through related parties, are all considered as commercial bribery by the supplier; At the same time, acts such as employing employees of the Group who are currently employed or have left within one year and their relatives, engaging in business with the Group's personnel, or arranging for the Group's personnel to hold part-time positions and receive remuneration in the supplier and its affiliated enterprises are included in the scope of commercial bribery identification, achieving full coverage of violations.
3. Clarify the attribution of responsibility. Regardless of whether the violation is committed in the name of a unit or an individual, it is considered a breach of contract by the supplier, who must bear full responsibility.
4. Require cooperating suppliers to establish a management system for business ethics norms with the same standards as the Group for the entire process of daily operations.

供應鏈管理(續)

供應商廉潔合規專項管理

建滔積層板將廉潔合規納入供應鏈管理核心準則，與所有主要合作供應商簽署《供應商廉潔承諾書》，明確全業務流程的廉潔義務、違規認定與懲戒機制，從源頭防範供應鏈商業賄賂與不當利益輸送風險。

(一) 廉潔承諾核心規範

1. 嚴禁在詢價、考察、招標、簽約、履約等全業務環節，直接或間接向本集團員工、董事、股東及相關利益方給予任何形式商業賄賂；同時嚴禁供應商與本集團人員、其他供應商、採購代理機構相互勾結、串通投標，或以他人名義參與交易等不正當競爭行為，維護公平公正的交易秩序。
2. 清晰界定商業賄賂範疇，涵蓋錢物饋贈、費用報銷、娛樂接待、關聯任職、利益輸送等全場景違規行為；明確向本集團人員的親屬、朋友及其他利益相關方給予商業賄賂，或本集團人員可通過相關利益方間接獲益的行為，均視為供應商實施商業賄賂；同時將僱用本集團在職或離職一年內員工及其親屬、與本集團人員共同經商辦企業、安排本集團人員在供應商及其關聯企業任職兼職領取報酬等行為，納入商業賄賂認定範疇，實現違規行為全覆蓋。
3. 明確責任歸屬，無論以單位或個人名義實施違規行為，均視為供應商違約，須承擔全部責任。
4. 要求合作供應商，針對日常經營全流程訂立與本集團同等標準的商業道德規範管理制度。

OPERATION 營運

SUPPLY CHAIN MANAGEMENT (continued)

Special Management of Supplier Integrity and Compliance (continued)

(II) Violation Response and Cooperation Mechanism

1. Require suppliers to truthfully report to the Group and submit relevant evidence and clues within 24 hours upon discovering any act of soliciting, accepting, or offering bribes;
2. Suppliers must strictly keep the investigation matters confidential and fully cooperate with the Group in carrying out verification work, providing relevant financial vouchers and other materials;
3. Unify the standards for identifying violations, clarifying that circumstances such as identification by judicial authorities, written admission, and corroboration by relevant evidence are all considered breaches of the undertaking.

(III) Disciplinary Mechanism for Violations

1. Pay the Group a punitive penalty of 300% of the total transaction amount that has occurred between the two parties. This penalty is independent of the damages for the transaction business itself and does not affect the Group's simultaneous claim for recovery for breach of contract under the transaction;
2. The Group has the right to unilaterally terminate all transaction contracts, cease cooperation, and claim for all losses caused thereby;
3. The Group has the right to withhold all outstanding payments for goods and other amounts, which will be settled after the penalty is paid in full;
4. The administrative and criminal liabilities arising from the violations shall be borne solely and entirely by the supplier.

供應鏈管理(續)

供應商廉潔合規專項管理(續)

(二) 違規響應與配合機制

1. 要求供應商發現索賄、受賄或行賄行為時，須於24小時內向本集團如實舉報並提交相關證據線索；
2. 供應商須對調查事項嚴格保密，並全力配合本集團開展核查工作，提供相關財務憑證等資料；
3. 統一違規認定標準，明確司法機關認定、書面承認、相關證據佐證等情形，均視為違反承諾。

(三) 違規懲戒機制

1. 向本集團支付雙方已發生交易總金額300%的懲罰性違約金，該違約金與交易業務本身的損害賠償相互獨立，不影響本集團同時主張交易項下的違約追償；
2. 本集團有權單方面解除全部交易合同、終止合作，並追索因此造成的全部損失；
3. 本集團有權暫扣應付未付的全部貨款及款項，待違約金支付完成後再行結算；
4. 違規行為產生的行政、刑事責任由供應商獨立全部承擔。

OPERATION

營運

CONTROVERSIAL PROCUREMENT AND
CONFLICT MINERALS MANAGEMENT

Kingboard Laminates upholds the concept of responsible procurement, strictly abides by relevant laws and regulations of the places of operation and internationally accepted responsible procurement standards, establishes a procurement control system covering the entire life cycle of controversial raw materials, and adheres to a zero-tolerance principle for the procurement of controversial raw materials involving armed conflict, human rights violations, and illegal mining. For conflict minerals, a core concern in the electronics industry, the Group has formulated special control regulations and requires all cooperating suppliers to sign a "Declaration of Not Using Conflict Minerals" to prevent human rights, environmental, and business ethics risks in the procurement process from the source of the supply chain and promote the sustainable development of the supply chain.

Definition of Conflict Minerals and High-Risk Areas

The core subject of this policy is controversial conflict minerals, including related metals such as gold (Au), palladium (Pd), tantalum (Ta), tin (Sn), tungsten (W), lithium (Li), and their derivatives.

At the same time, the Group strictly follows the legislative requirements and relevant provisions of the U.S. Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010, and clearly defines the scope of high-risk areas under key control; The act identifies that the mining areas belonging to the following countries are all part of the Congolese mineral belt, specifically including: the Democratic Republic of Congo (DRC), Rwanda, Uganda, Burundi, Tanzania, Kenya, the Central African Republic, Angola, and South Sudan. The Group clearly states the control requirements: all related metals exported from the above countries do not comply with the "DRC Conflict-Free" standard. It is strictly forbidden to procure or use any mineral raw materials mined from conflict areas in the Democratic Republic of Congo or obtained through illegal smuggling channels by armed groups or illegal groups.

爭議性採購與衝突礦產管理

建滔積層板秉持負責任採購理念，嚴格遵守經營地相關法律法規及國際通行的負責任採購準則，建立覆蓋爭議性原材料全生命周期的採購管控體系，對涉及武裝衝突、人權侵害、非法開採的爭議性原材料採購堅持零容忍原則。針對電子行業核心關注的衝突礦產，本集團制定專項管控規範，並要求全體合作供應商簽署《不使用衝突礦產宣告書》，從供應鏈源頭防範採購環節的人權、環境與商業道德風險，推動供應鏈可持續發展。

衝突礦產與高風險區域界定

本政策管控的核心標的為爭議性衝突礦產，涵蓋金(Au)、鈀(Pd)、鉭(Ta)、錫(Sn)、鎢(W)、鋰(Li)等相關金屬及其衍生品。

同時，本集團嚴格遵循2010年美國《多德－弗蘭克華爾街改革和消費者保護法》的立法要求與相關規定，明確重點管控的高風險區域範圍：該法案認定下列國家所屬礦區皆歸屬剛果礦脈礦產帶，具體包括：剛果民主共和國(DRC)、盧旺達(Rwanda)、烏干達(Uganda)、布隆迪(Burundi)、坦桑尼亞(Tanzania)、肯尼亞(Kenya)、中非共和國(Central African Republic)、安哥拉(Angola)、南蘇丹(South Sudan)。本集團明確管控要求：上述國家出口之相關金屬皆不符合《無衝突規範》，嚴禁採購、使用任何透過無政府軍團或非法集團，自剛果民主共和國衝突區域礦區開採、或經非法走私途徑取得的礦產原材料。

OPERATION

營運

CONTROVERSIAL PROCUREMENT AND
CONFLICT MINERALS MANAGEMENT

(continued)

Supplier's Core Compliance Responsibilities and
Commitments

The Group fully incorporates conflict mineral compliance requirements into the entire life cycle management of supplier access, cooperation, annual review, and exit. All cooperating suppliers are required to make a formal commitment in the "Declaration of Not Using Conflict Minerals" and strictly fulfill the following compliance responsibilities:

- Promise that all products supplied to Kingboard Laminates contain only conflict-free minerals. Guarantee that the metals contained in any products sold to Kingboard Laminates are DRC Conflict-Free.
- All products do not use minerals from the Democratic Republic of Congo (DRC) and its surrounding illegal mining areas, including areas with armed conflict and areas that disregard labor and human rights.
- Refuse to use conflict minerals; fully disclose the sources of minerals used, such as gold, palladium, tantalum, tin, tungsten, and lithium, to identify their mining areas; and formally commit to conducting detailed investigations of the supply chain to ensure that mineral sources are compliant.
- Suppliers shall communicate this policy to their upstream suppliers and throughout their supply chain.

爭議性採購與衝突礦產管理

(續)

供應商核心合規責任與承諾

本集團將衝突礦產合規要求全面納入供應商准入、合作、年度評審、退出全生命周期管理，要求所有合作供應商在《不使用衝突礦產宣告書》中作出正式承諾，嚴格履行以下合規責任：

- 承諾所有提供給建滔積層板的產品皆為無衝突礦產金屬之產品。保證任何出售給建滔積層板的產品所含金屬皆符合無衝突規範(DRC Conflict-Free)。
- 所有產品不使用來自剛果民主共和國(DRC)及其周邊非法礦區，包括具有武裝衝突的地區，及罔顧勞動人權的區域所產礦物。
- 拒絕使用衝突礦物，並充分披露其使用的金、鈹、鈮、錫、鎢、鋰等礦產來源，以查明這些金屬的礦區，亦正式將致力於詳實調查供應鏈確保礦產來源合規。
- 供應商將配合此政策傳達給上游供貨商及供應鏈。

OPERATION 營運

CONTROVERSIAL PROCUREMENT AND CONFLICT MINERALS MANAGEMENT

(continued)

Full-Chain Implementation Guarantee Mechanism

- Rigid control in the access stage: The Group regards conflict mineral compliance as the core threshold for supplier access. New suppliers must sign the “Declaration of Not Using Conflict Minerals” and submit relevant documents certifying mineral sources. Only after passing the compliance audit can they be included in the “Qualified Supplier List”; Suppliers who have not signed the declaration or cannot provide proof of compliant sources will be barred from any cooperation.
- Supply chain due diligence: The Group continuously conducts detailed verification of the entire supply chain, regularly verifies the mineral sources, smelter qualifications, and chain of custody compliance of cooperating suppliers, gives priority to using raw materials from smelters certified by internationally authoritative conflict-free organizations, and promotes compliance with conflict-free standards throughout the supply chain.
- Annual review and dynamic management: The Group incorporates conflict mineral compliance into the core indicators of the annual supplier review, requiring suppliers to submit the “Supplier Social Responsibility Self-Assessment Report” and conflict mineral compliance self-assessment documents annually; For suppliers who fail the review and have compliance risks, they are required to rectify within a time limit. Those who fail to rectify will have their cooperation terminated immediately and be included in the list of unqualified suppliers.
- Compliance training and capacity building: The Group regularly conducts special training on conflict mineral control, controversial procurement-related laws, regulations, and policies for the procurement and supplier management teams to ensure that relevant personnel master the control requirements; At the same time, we provide compliance awareness programs and training for our cooperating suppliers to enhance the overall compliance management capabilities of the supply chain.
- Continuous optimization and system iteration: The Group continuously tracks updates on global laws, regulations, industry standards, and international norms related to conflict minerals and controversial procurement, regularly audits the effectiveness of the control system, continuously optimizes mineral traceability processes, supplier audit mechanisms, and risk control measures, and constantly improves the responsible procurement management system.

爭議性採購與衝突礦產管理 (續)

全鏈條實施保障機制

- 准入環節剛性把關：本集團將衝突礦產合規作為供應商准入的核心門檻，新供應商必須簽署《不使用衝突礦產宣告書》、提交礦產來源相關證明文件，通過合規審核後方可納入《合格供應商名單》；未簽署宣告書、無法提供合規來源證明的供應商，一律不得開展合作。
- 供應鏈盡職調查：本集團持續對供應鏈開展全流程詳實核查，定期核實合作供應商的礦產來源、冶煉廠資質、流通鏈條合規性，優先選用經國際權威無衝突機構認證的冶煉廠原材料，推動供應鏈全鏈條符合無衝突規範。
- 年度評審與動態管理：本集團將衝突礦產合規情況納入供應商年度評審核心指標，要求供應商按年度提交《供應商社會責任自評報告》與衝突礦產合規自評文件；對評審未達標、存在合規風險的供應商，要求限期整改，整改不合格者立即終止合作，並納入不合格供應商名單。
- 合規培訓與能力建設：本集團定期對採購、供應商管理團隊開展衝突礦產管控、爭議性採購相關法律法規與政策專項培訓，確保相關人員掌握管控要求；同時向合作供應商開展合規宣導與培訓，推動供應鏈整體提升合規管理能力。
- 持續優化與體系迭代：本集團持續跟蹤全球衝突礦產、爭議性採購相關的法律法規、行業標準與國際規範更新，定期審核管控體系的有效性，持續優化礦產追溯流程、供應商審核機制與風險管控措施，不斷完善負責任採購管理體系。

OPERATION

營運

PRODUCT MANAGEMENT AND SAFETY

Kingboard Laminates has always been customer-centric, committed to producing and providing high-quality, safe, and compliant products, continuously improving the product life cycle management system, safeguarding customer rights and interests with high-standard quality control and service capabilities, and strengthening customer relationships.

Compliance Framework and Top-Level Management

The Group strictly abides by the applicable laws and regulations related to product management, quality and safety, and consumer rights protection in the places of operation, including but not limited to the “Product Quality Law of the People’s Republic of China”, the “Law of the People’s Republic of China on Protection of Consumer Rights and Interests”, the “Advertising Law of the People’s Republic of China”, the “Civil Code of the People’s Republic of China”, the “Data Security Law of the People’s Republic of China”, and the “Personal Information Protection Law of the People’s Republic of China”, and fully implements all requirements in the regulations regarding product quality, safety management, customer privacy protection, and advertising compliance.

The Group has established a control system for the entire product life cycle, formulated and strictly implemented a quality manual, production process control procedures, product identification and traceability control procedures, as well as a series of management specifications such as “Product Monitoring and Measurement Control Procedure”, “Control Procedures of Non-Conforming Products”, “Corrective and Preventive Measures Control Procedure”, “Information Security Management System”, “Knowledge Management Control Procedure”, “Product Safety Control Procedure”, “Confidentiality Guidelines on Customers’ Technologies”, and “Customer Service Control Procedure”, clarifying full-process management standards and job responsibilities to ensure that all aspects of product management are well-documented and operate in a standardized manner.

產品管理及安全

建滔積層板始終以客戶為核心，致力於生產及提供優質、安全、合規的產品，持續完善產品全生命周期管理體系，以高標準的品質管控與服務能力保障客戶權益，深化客戶合作關係。

合規框架與頂層管理

本集團嚴格遵守經營地適用的產品管理、質量安全、消費者權益保護相關法律法規，包括但不限於《中華人民共和國產品質量法》、《中華人民共和國消費者權益保護法》、《中華人民共和國廣告法》、《中華人民共和國民法典》、《中華人民共和國數據安全法》及《中華人民共和國個人信息保護法》等，全面落實法規中關於產品質量、安全管理、客戶隱私保護、廣告合規等各項要求。

本集團搭建了產品全生命周期的制度管控體系，制定並嚴格執行質量手冊、生產工序控制程式、產品標識和可追溯性控制程式，以及《產品監視和測量控制程式》、《不合格品控制程式》、《糾正和預防措施控制程式》、《資訊安全管理制度》、《知識管理控制程式》、《產品安全管理控制程式》、《客戶技術保密工作指引》及《客戶服務控制程式》等一系列管理規範，明確全流程管理標準與崗位職責，確保產品管理各環節有章可循、規範運行。

OPERATION

營運

PRODUCT MANAGEMENT AND SAFETY

(continued)

Full-Chain Quality and Safety Control

Some of the Group's plants have been certified to ISO 9001:2015 Quality Management System, ISO 13485:2016 Medical Device Quality Management System, IATF 16949:2016 and IATF 16949:2019 Automotive Quality Management System standards, establishing a complete product quality standard system that covers the entire process from incoming inspection, production and processing, to packaging and shipment. Special quality standard guidelines have been compiled as the core basis for quality control, ensuring that raw materials, semi-finished products, and finished products all meet national standards, industry specifications, and customer requirements.

The Group has set up quality control stations and final inspection stations in each production process, staffed with full-time inspection personnel who have undergone rigorous training and passed assessments, to strictly perform inspections and judgments in accordance with regulatory requirements; Before each batch of finished products is shipped, a final quality audit is conducted to strictly prevent the outflow of non-conforming products and ensure that product specifications are completely consistent with customer requirements. At the same time, relying on its product identification and traceability management mechanism, the Group achieves full-process traceability from raw materials to finished product delivery.

For different business segments, the Group has formulated special control specifications: the chemical business strictly follows the national "GB/T9009-2011 Industrial Formaldehyde Solution Standard" and "Industrial Formaldehyde Standard Operating Procedures" to organize production, and regulates the entire process of storage, transportation, safety management and inspection of industrial formaldehyde; For our printed circuit board (PCB) business, we commission a third-party authoritative institution to conduct a special assessment at least once a year to verify product compliance with the EU's Restriction of Hazardous Substances (RoHS) Directive and the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) regulation, ensuring that our product quality continuously meets the requirements of customers and the international market.

產品管理及安全(續)

全鏈路質量與安全管控

本集團旗下部分廠房已分別通過ISO9001：2015品質管理體系、ISO13485：2016醫療器材品質管理體系、IATF16949：2016及IATF16949：2019汽車產業品質管理體系認證，建立了完備的產品質量標準體系，覆蓋來料檢查、生產加工、包裝出貨全流程，並編製專門的質量標準指導書，作為品質管控的核心依據，確保原材料、半成品、成品均符合國家標準、行業規範與客戶要求。

本集團在每個生產工序均設置品質控制站與最終檢查站，配備經嚴格培訓、考核合格上崗的專職檢驗人員，嚴格按照規範要求執行檢驗與判定；每批成品出貨前，均會開展最終品質稽查，嚴防不合格產品流出，確保產品規格與客戶要求完全一致。同時，本集團依托產品標識和可追溯性管理機制，實現產品從原材料到成品交付的全流程可追溯管控。

針對不同業務板塊，本集團制定專項管控規範：化工業務嚴格遵循國家《GB/T9009-2011工業用甲醛溶液標準》及《工業甲醛標準操作規程》組織生產，規範工業用甲醛的儲存、運輸、安全管理及檢驗全流程；印刷線路板業務每年至少委託第三方權威機構開展一次專項評估，核查產品對歐盟危害性物質限制指令(RoHS)、化學品註冊、評估、授權與限制規例(REACH)的合規性，確保產品質量持續滿足客戶與國際市場要求。

OPERATION

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PRODUCT MANAGEMENT AND SAFETY

(continued)

Customer Rights Protection and Service System

The Group firmly believes that high-quality service is the cornerstone of business development. We have established a comprehensive customer service and rights protection mechanism in strict accordance with the “Customer Service Control Procedure”. Personnel from our Quality Department’s QA team or designated full-time technical staff are responsible for addressing customer needs, verifying the quality of returned and exchanged goods, and recording the reasons for such returns and exchanges in detail in the “Return and Exchange Notice Handling Form” for proper archiving; For non-conforming products, corrective and preventive measures are initiated immediately to prevent the recurrence of similar problems at the source.

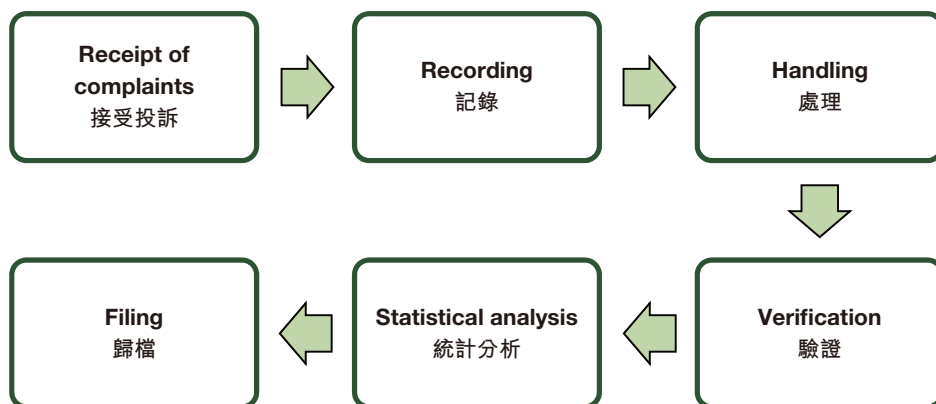
The Group has established a rigorous and standardized customer complaint handling mechanism, actively listens to customer feedback, ensures that customer opinions are responded to and handled in a unified and efficient manner, and continuously optimizes product and service quality to meet customer needs and expectations. During FY2025, the Group recalled approximately 60 tonnes of products, properly handled 173 product-related complaints, and attaches great importance to seriously addressing all non-compliance risks that could lead to product recalls or service complaints.

產品管理及安全(續)

客戶權益保障與服務體系

本集團堅信優質服務是業務發展的核心基石，嚴格依據《客戶服務控制程式》搭建全流程客戶服務與權益保障機制，由品質部QA或委派專職技術人員對接客戶需求，負責退換貨品的品質驗證，並將退換貨原因詳實記錄於《退換貨通知處理單》中妥善存檔；針對不合格產品，第一時間啟動糾正與預防措施，從源頭防範同類問題重複發生。

本集團建立嚴謹、規範的客戶投訴處理機制，積極聆聽客戶反饋，確保以統一、高效的方式響應並處理客戶意見，持續優化產品品質與服務質量，滿足客戶需求與期望。於2025年財政年度，本集團回收約60公噸產品，妥善處理173件產品相關投訴，高度重視並嚴肅處置所有可能引致產品回收或服務投訴的違規風險。



OPERATION

營運

PRODUCT MANAGEMENT AND SAFETY

(continued)

Personnel Capacity Building and Non-compliance Control

The Group regularly conducts special training on product management and safety for all employees, and sets up professional and regular skills training courses for quality inspection personnel to ensure that all employees clearly understand the management policies, operating procedures and compliance requirements of their corresponding positions, and possess the professional knowledge and skills required to perform their duties.

At the same time, the Group has set up a special non-compliance reporting mechanism. For any non-compliance in product management, quality and safety, customer service, etc., a special team will conduct an independent investigation and impose corresponding disciplinary actions in accordance with the Group's system to ensure that all control requirements are implemented.

Furthermore, the Group was not aware of any material breach of applicable laws and regulations pertaining to product, service quality and customer privacy that had a significant impact on the Group during FY2025.

CHEMICAL SAFETY MANAGEMENT

Kingboard Laminates is deeply involved in the core electronic chemical business, including laminates, prepregs, and insulating base materials. The Group is well aware that chemical safety is a cornerstone of its environmental, social, and governance (ESG) management, and is also a key link in ensuring operational safety, employee occupational health, ecological protection, and supply chain compliance. The Group strictly follows domestic and foreign authoritative regulations and industry standards such as the "Regulations on the Safety Management of Hazardous Chemicals", the Globally Harmonized System of Classification and Labelling of Chemicals (GHS), the EU REACH regulations, and the Zero Discharge of Hazardous Chemicals (ZDHC) Programme, and has established a chemical safety management system covering the entire life cycle of "identification – assessment – control – disposal – elimination" to comprehensively prevent chemical-related environmental, health, and safety risks.

產品管理及安全(續)

人員能力建設與違規管控

本集團定期為全體員工開展產品管理及安全相關專項培訓，針對品質檢驗崗位人員設置專業化、常態化的技能培訓課程，確保所有員工清晰掌握對應崗位的管理政策、操作規範與合規要求，具備履職所需的專業知識與技能。

同時，本集團設立專門的違規舉報機制，針對產品管理、質量安全、客戶服務等環節的任何違規行為，均由專責小組開展獨立調查，並依據本集團制度作出相應紀律處分，確保各項管控要求執行。

另外，我們於2025年財政年度未發現任何與產品、服務質量及客戶隱私相關及對本集團產生重大影響的適用法律及法規的重大違規事宜。

化學品安全管理

建滔積層板深耕覆銅面板、半固化片、絕緣基材等電子化工核心業務，深知化學品安全是環境、社會及管治管理的核心底線，亦是保障營運安全、員工職業健康、生態環境保護與供應鏈合規的關鍵環節。本集團嚴格遵循《危險化學品安全管理條例》、全球化學品統一分類和標籤制度(GHS)、歐盟REACH法規、ZDHC有害化學物質零排放行動計劃等境內外權威法規與行業標準，建立覆蓋「識別—評估—管控—處置—淘汰」全生命周期的化學品安全管理體系，全面防範化學品相關的環境、健康與安全風險。

OPERATION

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CHEMICAL SAFETY MANAGEMENT (continued)

Chemical Risk Identification and Full Inventory Management

During the Reporting Period, the Group completed a comprehensive inventory of chemicals within the entire scope of production and operation, identifying a total of 203 types of chemicals in use by the Group, achieving full identification of chemicals in all production processes and all operating plants, with no control blind spots.

For all identified chemicals in use, the Group has completed the standardized archiving of a full set of compliance documents, all hazardous chemicals are supported by the latest safety data sheets (SDS) that comply with the GHS standards. The Group conducts standardized management of the entire process in strict accordance with the hazard classification, operating procedures, protection requirements, and emergency response guidelines in the SDS.

The Group conducts systematic risk classification for all chemicals in use based on mandatory regulatory requirements in and outside the Mainland, internationally recognised industry standards and official hazard classifications set out in safety data sheets (SDS). Risk levels are categorised according to the physical hazards, health hazards and environmental hazards of the chemicals, with a focus on high-risk properties including carcinogenicity, mutagenicity, reproductive toxicity (CMR), persistent organic pollutants, hazards to aquatic environments, flammability and explosiveness.

High-Risk Chemical Control

For medium and high-risk chemicals in use, the Group has established a special closed-loop control mechanism, clarifying the mandatory control requirements for the entire process from procurement and warehousing, storage management, on-site use, to waste disposal. The management principle of “one policy for one product” is implemented to ensure that all high-risk chemicals are used in a standardized manner within a controllable range, and to prevent disorderly use and non-compliant emissions.

For the storage and disposal of chemicals, the Group strictly follows SDS and regulatory requirements, sets up special isolated storage areas for chemicals of different risk levels, fully implements fire protection, explosion-proof, anti-leakage, and anti-corrosion measures, and achieves classified, zoned, and sealed storage of chemicals; For waste chemicals and hazardous chemical waste, licensed units with corresponding qualifications are strictly entrusted for disposal to ensure that the entire process of transfer and disposal is compliant and traceable, and to eliminate the risk of ecological environmental pollution.

化學品安全管理 (續)

化學品風險識別與全量清單管理

報告期內，本集團完成全生產運營範圍的化學品全面盤查，合計識別本集團全體在用化學品共203種，實現所有生產工序、所有運營廠房的化學品全量識別，無管控盲區。

針對所有識別的在用化學品，本集團已完成全套合規文件的規範化歸檔管理，所有危險化學品均對應最新版、符合GHS標準的安全技術說明書(SDS)，並嚴格依據SDS中的危害分類、操作規範、防護要求與應急處置指引，開展全流程標準化管理。

本集團基於境內外強制法規要求、行業公認標準與SDS官方危害分類，對所有在用化學品開展系統性風險分級，依據化學品的物理危害、健康危害、環境危害，劃分風險等級，重點關注致癌、致突變、生殖毒性(CMR)、持久性有機污染物、水生環境危害、易燃易爆等高風險屬性。

高風險化學品管控

本集團針對在使用中的中高風險化學品，建立專項閉環管控機制，明確從採購入庫、儲存管理、現場使用、廢棄處置全流程的硬性管控要求，落實「一品一策」的管理原則，確保所有高風險化學品均在可控範圍內規範使用，杜絕無序使用與不合規排放。

針對化學品儲存與廢棄處置環節，本集團嚴格遵循SDS與法規要求，針對不同風險等級的化學品設置專用隔離儲存區域，全面落實防火、防爆、防泄漏、防腐蝕的防護措施，實現化學品分類、分區、密閉儲存；針對廢棄化學品與化學危險廢物，嚴格委託具備相應資質的持牌單位處置，確保轉移、處置全流程合規可追溯，杜絕生態環境污染風險。

OPERATION

營運

CHEMICAL SAFETY MANAGEMENT (continued)

Compliance Management and Information Disclosure of Regulated Substances

The Group strictly follows the relevant domestic and foreign regulatory requirements for the registration, filing, use, and emission of hazardous and restricted chemicals. For all regulated chemicals, the statutory registration and filing procedures are completed in accordance with the law to ensure that the use of all regulated substances complies with the scope and concentration requirements stipulated by the regulations, with no violations of exceeding the scope or limits.

The Group has established a full-process ledger management mechanism for regulated chemicals, achieving full-chain traceable management of regulated substances from inbound to disposal across its core production sites. This mechanism records in detail the procurement volume, usage volume, storage volume, waste disposal volume, and emission data of each regulated substance, achieving full-chain traceable management from entry into the factory to disposal; special self-inspections on chemical compliance are conducted regularly to ensure that the ledger data is true, accurate, and complete, and potential compliance risks are rectified in a timely manner.

Product Formula Compliance and Transparency Management

The Group strictly controls the chemical compliance of the entire product life cycle. For core products such as laminates, prepregs, and insulating base materials, a full-process control mechanism for product formula chemicals has been established, which clarifies the control standards for prohibited and restricted chemical substances in product formulas, ensures that all chemicals in product formulas comply with the regulatory requirements of domestic and foreign target markets, prevents the appearance of prohibited chemical substances in products, and avoids cross-border trade compliance risks.

The Group conducts regular third-party testing and verification of high-risk and regulated chemicals in product formulas to ensure that products meet the compliance requirements of downstream customers and end markets, and can provide complete compliance certification documents according to customer needs.

化學品安全管理(續)

受規管物質合規管理與資訊披露

本集團嚴格遵循境內外關於危險化學品、受限制化學品的登記、備案、使用與排放的相關法規要求，針對所有受規管化學品，依法完成法定的登記、備案手續，確保所有受規管物質的使用均符合法規限定的範圍與濃度要求，無超範圍、超限量使用的違規情形。

本集團建立受規管化學品的全流程台賬管理機制，已實現核心生產廠區受規管物質從入廠到處置的全鏈條可追溯管理，詳細記錄每一款受規管物質的採購量、使用量、儲存量、廢棄處置量與排放數據，實現從入廠到處置的全鏈條可追溯管理；定期開展化學品合規專項自查，確保台賬數據真實、準確、完整，及時整改潛在合規風險。

產品配方合規與透明化管理

本集團嚴格把控產品全生命周期的化學品合規性，針對覆銅面板、半固化片、絕緣基材等核心產品，建立產品配方化學品全流程管控機制，明確產品配方中禁用、限用化學物質的管控標準，確保產品配方中所有化學品均符合境內外目標市場的法規要求，杜絕產品中出現違禁化學物質，規避跨境貿易合規風險。

本集團針對產品配方中的高風險、受規管化學品，開展常態化的第三方檢測與驗證，確保產品符合下游客戶、終端市場的合規要求，並可按客戶需求提供完整的合規證明文件。

OPERATION

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CHEMICAL SAFETY MANAGEMENT (continued)

Full-Process Operational Control of Chemical Safety and Supply Chain Compliance Management

The Group fully integrates chemical safety control throughout the entire production and operation process, establishes a full-chain closed-loop management system, strictly implements domestic and foreign compliance requirements, and systematically prevents safety risks in all links. All positions involving chemical operations strictly follow the specifications of the corresponding SDS for operations; Standard Operating Procedures (SOPs) have been formulated for the entire process of chemical storage, use, and disposal. On-site compliance inspections are conducted regularly, and closed-loop rectification is implemented for non-compliant items. The Group has also established a complete chemical safety emergency management system, formulated special plans for emergencies such as leaks, fires, and poisoning, and equipped with complete emergency supplies; A regular training mechanism has been established for all employees who come into contact with chemicals, covering core content such as hazard awareness, standardized operations, personal protection, and emergency response, to strengthen personnel's risk prevention capabilities.

At the supply chain management level, the Group fully incorporates chemical compliance requirements into the supplier's entire life cycle management system. Mandatory chemical compliance access indicators are set in the entire process of supplier access, annual audit, and performance evaluation. All chemical suppliers are required to provide the latest version of SDS that complies with GHS standards and a Chemical Compliance Statement (CoC), promising that the supplied products comply with domestic and foreign regulatory requirements and do not contain prohibited or restricted chemical substances; At the same time, compliance audits and on-site due diligence of core chemical suppliers are conducted regularly to promote suppliers to synchronously improve their chemical safety management level and create a chemical compliance control system for the entire value chain.

During FY2025, the Group did not incur any material regulatory penalties, leakage incidents or product recall disputes relating to chemical safety.

化學品安全管理(續)

化學品安全全流程營運管控與供應鏈合規管理

本集團將化學品安全管控全面貫穿生產營運全流程，建立全鏈條閉環管理體系，嚴格落實境內外合規要求，系統防範各環節安全風險。所有涉化學品操作崗位，均嚴格遵照對應SDS的規範執行作業；針對化學品儲存、使用、處置全流程制定標準作業程序(SOP)，定期開展現場合規巡查，對不合規項實施閉環整改。本集團同時建立完善的化學品安全應急管理體系，針對泄漏、火災、中毒等突發事件制定專項預案並配備完備應急物資；針對全體接觸化學品的員工建立常態化培訓機制，覆蓋危害認知、規範操作、個人防護、應急處置等核心內容，強化人員風險防範能力。

在供應鏈管理層面，本集團將化學品合規要求全面納入供應商全生命周期管理體系，在供應商准入、年度審核、績效評估全流程設置化學品合規硬性准入指標，要求所有化學品供應商必須提供最新版符合GHS標準的SDS與化學品合規聲明(CoC)，承諾所供產品符合境內外法規要求，不含禁用、限用化學物質；同時定期開展核心化學品供應商的合規審核與現場盡調，推動供應商同步提升化學品安全管理水平，打造全價值鏈的化學品合規管控體系。

於2025年財政年度，本集團未發生與化學品安全相關的重大監管處罰、洩漏事件或產品召回爭議。

OPERATION

營運

CUSTOMER INFORMATION AND INTELLECTUAL PROPERTY PROTECTION

Kingboard Laminates attaches great importance to the protection of customer data and intellectual property rights, and strictly abides by the applicable current laws and regulations in the places of operation, including but not limited to the “Civil Code of the People’s Republic of China”, the “Data Security Law of the People’s Republic of China”, the “Personal Information Protection Law of the People’s Republic of China”, the “Copyright Law of the People’s Republic of China”, the “Anti-Unfair Competition Law of the People’s Republic of China”, and the “Advertising Law of the People’s Republic of China”. It has built a systematic protection and control mechanism covering all scenarios and processes of internal operations, customer cooperation, and supply chain management, integrating confidentiality compliance and intellectual property protection requirements throughout the entire business chain to comprehensively prevent the risks of information leakage and intellectual property infringement.

The Group has formulated and strictly implemented internal management regulations such as the “Confidentiality Guidelines on Customers’ Technologies” and the “Supplier Code of Conduct and Confidentiality Agreement”, established a full-chain confidentiality compliance system covering all employees, customers, suppliers and partners, clarified the confidentiality obligations, authority boundaries, operating specifications and liability for violations of each subject, and provided complete institutional support for the protection of customer data, trade secrets and intellectual property rights.

Full-process Confidentiality Control by Subject

(I) Full-cycle Management of Internal Employee Confidentiality Responsibilities

For confidential positions and all employees who have access to sensitive information, the Group uniformly signs confidentiality and non-compete agreements, clarifying the scope of confidentiality, obligation boundaries, liability for violations, and non-compete requirements, and incorporates confidentiality compliance into daily employee management and performance assessment, building a solid foundation for confidentiality compliance from the personnel access stage.

客戶資料及知識產權保護

建滔積層板高度重視客戶資料與知識產權保護工作，嚴格遵守經營地適用的現行法律法規，包括但不限於《中華人民共和國民法典》、《中華人民共和國數據安全法》、《中華人民共和國個人信息保護法》、《中華人民共和國著作權法》、《中華人民共和國反不正當競爭法》及《中華人民共和國廣告法》等相關規定，搭建覆蓋內部運營、客戶合作、供應鏈管理全場景、全流程的體系化保護與管控機制，將保密合規與知識產權保護要求貫穿經營全鏈條，全面防範信息泄露與知識產權侵權風險。

本集團制定並嚴格執行《客戶技術保密工作指引》及《供應商行為準則及保密協議》等內部管理規範，建立覆蓋全體員工、客戶、供應商及合作方的全鏈路保密合規體系，明確各主體的保密義務、權限邊界、操作規範與違規責任，為客戶資料、商業秘密與知識產權保護提供完整的制度支撐。

分主體全流程保密管控

(一) 內部員工保密責任全周期管理

針對涉密崗位及全體接觸敏感信息的員工，本集團統一簽署保密及競業禁止協議，明確保密範圍、義務邊界、違規責任與競業限制要求，並將保密合規納入員工日常管理與績效考核，從人員准入環節築牢保密合規底線。

OPERATION

營運

CUSTOMER INFORMATION AND INTELLECTUAL PROPERTY PROTECTION

(continued)

Full-process Confidentiality Control by Subject (continued)

(II) Special Protection of Customer Data and Sensitive Information

Before conducting business cooperation with customers, the Group simultaneously signs a special confidentiality agreement with the customer, or sets up exclusive confidentiality clauses in the business contract, to clearly define the scope of use of customer data and technical information, storage requirements, and mutual confidentiality obligations, and to clarify the liability for breach of contract. Concurrently, the Group has established a full life-cycle archiving and custody system for business contracts, confidentiality agreements, and confidential technical documents. This system implements unified coding, graded control, and assigns responsibility to designated personnel. The authorisation and approval processes for document review, retrieval, and copying are strictly defined, and regular inventory checks of archived documents are conducted to ensure that customers' confidential documents are complete and traceable.

(III) Extended Control of Commercial Confidentiality and Intellectual Property within the Supply Chain

The Group has fully incorporated confidentiality compliance and intellectual property protection requirements into the entire life cycle management of suppliers. Through the "Supplier Code of Conduct and Confidentiality Agreement", the mandatory protection obligations of suppliers are clarified, achieving full coverage of compliance control across the supply chain. The Group requires all cooperating suppliers to strictly abide by the trade secret confidentiality system and take comprehensive confidentiality control measures for the Group's trade secrets and technical information learned during business cooperation, as well as for third-party trade secrets for which the Group has a confidentiality obligation. The supplier's confidentiality obligation takes effect from the date of receipt of the relevant confidential information and remains valid for two years after the termination of the commitment letter. Without the written consent of the Group, the supplier may not disclose, deliver, or transmit any confidential information or related materials.

At the same time, suppliers are required to strictly follow the full life-cycle management requirements for confidential materials. They must return or destroy relevant materials containing trade secrets and all copies in a timely manner in accordance with the Group's regulations, and are strictly prohibited from using relevant trade secrets and intellectual property without authorization. Staff dispatched by suppliers to the Group's site must strictly abide by the Group's on-site management and confidential information control regulations. The supplier shall bear joint and several liability for any violations by its staff. In addition, all cooperating suppliers must strictly respect and fully comply with all clauses protecting the Group's intellectual property and other property rights, and must refrain from any form of infringement.

客戶資料及知識產權保護(續)

分主體全流程保密管控(續)

(二) 客戶資料與敏感信息專項保護

與客戶開展業務合作前，本集團同步與客戶簽署專項保密協議，或在業務合同中設立專屬保密條款，清晰界定客戶資料、技術信息的使用範圍、保管要求與雙方保密義務，明確違約責任。同時建立業務合同、保密協議、涉密技術文件的全生命周期歸檔保管制度，實行統一編碼、分級管控、專人負責，嚴格設定文件查閱、調用、複製的權限與審批流程，定期開展存檔文件盤點核查，確保客戶涉密文件完整可追溯。

(三) 供應鏈端商業保密與知識產權延伸管控

本集團將保密合規與知識產權保護要求全面納入供應商全生命周期管理，通過《供應商行為準則及保密協議》明確供應商強制性保護義務，實現產業鏈合規管控全覆蓋。本集團要求所有合作供應商嚴格遵守商業秘密保密制度，針對業務合作中知悉的本集團商業秘密、技術信息，以及本集團負有保密義務的第三方商業秘密，必須採取完善的保密管控措施；供應商保密義務自接收相關涉密信息起正式生效，至承諾書終止後兩年內持續有效，未經本集團書面同意，不得擅自透露、交付、傳輸任何涉密信息與相關資料。

同時要求供應商嚴格遵循涉密資料全生命周期管理要求，須按本集團規定及時交還或銷毀包含商業秘密的相關資料及所有複製件，嚴禁未經授權擅自使用相關商業秘密與知識產權成果；針對供應商派駐本集團現場的工作人員，須嚴格遵守本集團現場管理、涉密信息管控各項規定，供應商對其工作人員的違規行為承擔連帶責任。此外，所有合作供應商必須嚴格尊重並全面遵守本集團所有知識產權和其他財產權利的保護條款，杜絕任何形式的侵權行為。

OPERATION 營運

CUSTOMER INFORMATION AND INTELLECTUAL PROPERTY PROTECTION

(continued)

Data Security Technical Control and Operation and Maintenance Mechanism

The Group implements full-process technical control over the processing, storage, and circulation of customer data, trade secrets, and sensitive data: product data is uniformly maintained and managed using an ERP Enterprise Resource Planning system. System operation and access permissions are finely set according to the responsibilities of each position, and permission audits are regularly conducted by the management; The Group has established a regular data backup mechanism and formulated a periodic testing and inspection procedure for backup data to ensure data storage security and post-disaster recoverability. We regularly audit and review the internal data monitoring mechanism and continuously optimize the control process to ensure the stable and effective operation of the protection mechanism.

Special Protection of Intellectual Property throughout the R&D Process

For the protection of independently developed intellectual property, the Group integrates confidentiality control throughout the entire product R&D process. For core confidential information from the R&D stage, such as technical achievements, product designs, and bills of materials, special confidentiality measures are established to strictly limit access to R&D information on a need-to-know basis and to regulate the standards for its transmission, storage, and use. At the same time, confidentiality and non-compete agreements are signed with personnel involved throughout the R&D process to strengthen confidentiality responsibilities in the R&D stage and to comprehensively protect the intellectual property developed through the Group's independent R&D.

During FY2025, the Group had no material non-compliance with applicable laws and regulations relating to customer data, trade secrets and intellectual property protection that had a significant impact on the Group.

客戶資料及知識產權保護(續)

數據安全技術管控與運維機制

本集團對客戶資料、商業秘密及敏感數據的處理、存儲、流轉實行全流程技術管控：產品數據採用ERP企業資源規劃系統進行統一維護管理，依據各崗位職責精細設定系統操作與訪問權限，由管理層定期開展權限稽核；建立數據常態化備份機制，制定備份數據定期測試檢查程式，確保數據存儲安全與災後可恢復；定期對內部數據監控機制開展審核覆核，持續優化管控流程，確保保護機制穩定有效運行。

研發全流程知識產權專項保護

針對自主研發知識產權保護，本集團將保密管控貫穿產品研發全流程，針對研發階段的技術成果、產品設計、物料清單等核心涉密信息，建立專項保密措施，嚴格限定研發信息的知曉範圍與訪問權限，規範研發資料的傳輸、存儲與使用規範；同時與研發全流程相關人員簽署保密及競業禁止協議，強化研發環節保密責任，全方位保護本集團自主研發的知識產權成果。

於2025年財政年度，本集團未發生任何與客戶資料、商業秘密及知識產權保護有關、且對集團有重大影響的適用法律及法規的重大違規事宜。

OPERATION

營運

BUSINESS ETHICS

Kingboard Laminates upholds the core value of integrity and prioritising business ethics, and adopts a zero-tolerance principle towards any form of misconduct or wrongdoing. The Board and management actively fulfill their supervisory responsibilities on ethical issues. The Group's Audit Department conducts regular audit reviews on the implementation of the Group's various integrity and compliance controls as well as its business ethical standards at least once every two years, preventing management loopholes and compliance risks throughout the entire process. We are committed to promoting the standardization of the Group's internal operations, ensuring that overall operations strictly adhere to various rules, regulations, and laws, and continuously promoting employee integrity and fair treatment, building a law-abiding, transparent, and clean operating environment.

During FY2025, the Group, all employees, and all business partners were not involved in any litigation, investigation, or reporting matters concerning violations or disciplinary breaches related to corruption, bribery, extortion, fraud, or money laundering. No major business ethics compliance violations occurred throughout the year.

The Group has established a full-chain business ethics control system covering full-time and part-time employees and managers at all levels, strengthening internal compliance management from all dimensions of system construction, code of conduct, process control, and supervision and accountability, and building a solid foundation of business ethics for all employees.

Employee Business Ethics and Integrity Compliance Management

Compliance Basis and System Framework

The Group strictly abides by the Anti-Unfair Competition Law of the People's Republic of China, the Anti-Money Laundering Law of the People's Republic of China, the Tendering and Bidding Law of the People's Republic of China, the Criminal Law of the People's Republic of China, the Law of the People's Republic of China on Administrative Sanctions for Public Officials, and national and local laws and regulations related to anti-corruption, anti-bribery, conflict of interest, data protection, and labor compliance in the places where it operates.

商業道德

建滔積層板秉持誠信為本、商業道德至上的核心價值，對任何形式之不當及不道德行為堅持零容忍原則。董事會及管理層積極履行對道德議題之監督責任，本集團審計部每兩年至少一次，對本集團各項廉潔合規管控措施及商業道德標準執行情況開展定期審計核查。全流程防範管理漏洞與合規風險發生，致力推動本集團內部運作規範化，確保整體營運嚴守各項規章制度與法律法規，並持續促進員工廉潔從業與待遇公平，構建守法、透明、廉潔之營運環境。

於2025年財政年度內，本集團及全部員工、所有商業合作夥伴，均未涉及任何與貪污、賄賂、勒索、欺詐及洗黑錢相關的違規違紀訴訟、調查或舉報事項，全年未發生任何重大商業道德合規違規事件。

本集團建立覆蓋全職、非全職員工及各級管理人員的全鏈條商業道德管控體系，從制度建設、行為規範、過程管控、監督問責全維度強化內部合規管理，築牢全員商業倫理底線。

員工商業道德與廉潔合規管理

合規依據與制度體系

本集團嚴格遵守《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》、《中華人民共和國招標投標法》、《中華人民共和國刑法》及《中華人民共和國公職人員政務處分法》，及與反貪污、反賄賂、利益衝突、數據保護、勞動合規相關之國家及經營所在地法律法規。

OPERATION

營運

BUSINESS ETHICS (continued)

Employee Business Ethics and Integrity Compliance Management (continued)

Compliance Basis and System Framework (continued)

Kingboard Laminates has established a systematic management system covering both full-time and part-time employees. In addition to incorporating core requirements including the prevention of bribery, extortion, fraud and money laundering into the “Employee Handbook” and the “Corporate Responsibility Policy and Responsibility Management Regulations”, the company has also specifically formulated the “Kingboard Laminates Anti-Corruption Policy” and the “Kingboard Laminates Whistleblowing Policy”, establishing a full-process compliance management mechanism covering prevention, supervision and whistleblowing investigation. An Audit Committee has been established under the Board, responsible for the formulation of anti-corruption policies, risk assessment and the handling of major violations. The Audit Department carries out internal audits under the authorisation of the Audit Committee, focusing on supervision and inspection in business areas with high corruption risks. For high-risk positions such as senior management, procurement and sales, Kingboard Laminates requires relevant personnel to sign the “Personal Commitment to Integrity and Ethical Practice” before taking up their posts, and signs the “Letter of Commitment to Integrity and Ethical Conduct” with third-party partners prior to business cooperation, extending integrity and compliance requirements to the supply chain and external cooperation scenarios. Kingboard Laminates requires all employees to read the relevant content and sign an acknowledgement of receipt of the “Employee Handbook” to enhance compliance awareness and sense of integrity responsibility among all employees.

Employee Conduct and Code of Ethics

The Group has established a unified code of business ethics for all employees, with core norms including:

- Employees are strictly prohibited from soliciting or accepting remuneration and rebates from business-related units in their business management activities, and violators will be deemed to have committed bribery;
- When dealing with business-related units, employees must adhere to legal and proper professional ethics and oppose the use of bribery or other improper means to seek benefits;
- Employees must refuse to take part in activities that violate national laws and social morality when dealing with business-related units;
- Management personnel at or above a designated level are required to declare any conflict of interest annually to prevent the risk of improper benefit transfers;

商業道德(續)

員工商業道德與廉潔合規管理(續)

合規依據與制度體系(續)

建滔積層板建立覆蓋全職及非全職員工之體系化管理制度，除將防止賄賂、勒索、欺詐及洗黑錢等核心要求納入《員工手冊》及《公司責任方針及責任管理規定》外，亦專項制定《建滔積層板反腐敗制度》與《建滔積層板舉報制度》，構建覆蓋預防、監督與舉報核查的全流程合規管理機制。董事會下設審計委員會，負責反腐敗相關政策制定、風險研判及重大違規事件處置，審計部依據審計委員會授權開展內部審計工作，重點聚焦腐敗高風險業務領域實施監督檢查。針對高級管理人員、採購、銷售等高風險崗位，建滔積層板要求相關人員於上崗前簽署《個人廉潔從業承諾書》，並於開展商業合作前與第三方合作夥伴簽署《誠信廉潔承諾書》，將廉潔合規要求延伸至供應鏈與外部合作場景。建滔積層板要求全體員工必須閱讀相關內容並簽收《員工手冊》，強化全員合規意識與廉潔從業責任感。

員工行為與道德規範

本集團對全體員工明確統一的商業道德行為準則，核心規範包括：

- 員工在經營管理活動中，嚴禁索取或收受業務相關單位的酬勞與回扣，違者構成受賄行為；
- 員工在與業務關聯單位往來時，須秉持合法、正當的職業道德準則，反對透過賄賂或其他不當的手段謀取利益；
- 員工與業務關聯單位交往中，應拒絕參與違反國家法律和社會公德的活動；
- 要求指定職級以上管理人員每年申報任何利益衝突事宜，防範利益輸送風險；

OPERATION

營運

BUSINESS ETHICS (continued)

Employee Business Ethics and Integrity Compliance Management (continued)

Employee Conduct and Code of Ethics (continued)

- If an employee violates the above principles, it may lead to the termination of the labor contract with the Group; if it causes economic losses to the Group, the Group will pursue compensation in accordance with the law; if the conduct is suspected of constituting a criminal offense, the Group will refer the matter to the judicial authorities for handling.

Special Control of Integrity and Compliance

The Group has established a special integrity control mechanism to strengthen dynamic supervision throughout the entire process:

- An “Integrity File Folder” for employees has been established to record and dynamically supervise employees’ integrity in their work, violations of regulations and discipline, and other behaviors throughout the entire process;
- The “Gift and Cash Gift Reporting System” has been formulated, which clarifies that employees who receive gifts or cash gifts in the course of their official duties that cannot be refused or returned for various reasons must complete the declaration within 15 days of receipt;
- The Group continuously conducts integrity education, provides regular anti-corruption training for employees, and holds a Disciplinary Education and Learning Month campaign on an annual basis. During the fiscal year 2025, the Group further strengthened education on ideals, convictions and warning cases in conjunction with the thematic education initiative of “Remaining True to Our Original Aspiration and Keeping Our Mission firmly in Mind”.

Compliance Training and Declaration Mechanism

To ensure that all business ethics control policies are fully implemented and deeply rooted in the corporate culture, the Group has established a hierarchical, all-staff-covered compliance training system to continuously strengthen the compliance awareness and behavioral constraints of all personnel. The Group regularly holds special training courses on business ethics and compliance for all employees and contractors to ensure that they clearly understand the relevant policy content, behavioral boundaries, and responsibilities for violations. At the same time, customized special training on business ethics is carried out for directors and managers at all levels to strengthen the management’s main responsibility for compliance and their exemplary role. A rigid compliance commitment mechanism has also been established, requiring management at or above a designated level to sign a “Business Ethics Compliance Statement” annually, confirming in writing their strict compliance with all policy requirements of the Group’s business ethics.

商業道德(續)

員工商業道德與廉潔合規管理(續)

員工行為與道德規範(續)

- 員工若違反上述準則，可能導致本集團與之終止勞動合同；若造成本集團經濟損失，本集團將依法追究賠償責任；若行為涉嫌刑事犯罪，本集團將移送司法機關處理。

廉潔合規專項管控

本集團建立專項廉潔管控機制，強化全流程動態監管：

- 建立員工《廉政檔案檔夾》，對員工廉潔從業、違規違紀等行為全程記錄與動態監管；
- 制定《禮品禮金申報制度》，明確員工在公務中因各種原因無法拒收或退還而接受的禮品禮金，須在收到之日起15天之內完成申報；
- 持續開展廉潔教育，定期為員工提供反腐倡廉培訓，每年定期開展紀律教育學習月活動；2025年財政年度，本集團結合「不忘初心、牢記使命」主題教育，進一步強化理想信念教育及警示案例教育。

合規培訓與聲明機制

為確保商業道德各項管控政策全面貫徹執行、深植企業文化，本集團建立分層分級、全員覆蓋的合規培訓體系，持續強化全體人員的合規意識與行為約束。本集團定期為全體員工及承包商舉辦商業道德與合規專項培訓課程，確保全員清晰掌握相關政策內容、行為邊界與違規責任，同時針對董事及各級管理人員開展商業道德定製化專項培訓，強化管理層的合規主體責任與示範引領作用，並建立剛性合規承諾機制，要求指定職級以上管理層每年簽署《商業道德合規聲明書》，書面確認嚴格遵守本集團商業道德各項政策要求。

OPERATION

營運

BUSINESS ETHICS (continued)

Employee Business Ethics and Integrity Compliance Management (continued)

Supervision, Audit, and Violation Handling Mechanism

To ensure the effective implementation of all business ethics policies, the Group has established a full-chain supervision and guarantee mechanism:

1. Regular Inspections and Internal Control Audits: A compliance checklist has been established to monitor compliance with laws and regulations related to preventing bribery, extortion, fraud, and money laundering. This checklist covers major applicable regulations and laws related to the Group's operations; Relevant compliance checks and tests are conducted annually by the Legal Department to comprehensively monitor the Group's compliance. At the same time, the Group conducts annual internal control audits to check employees' compliance with policies related to preventing bribery, extortion, fraud, and money laundering. The audit scope covers all dimensions, including anti-corruption, anti-bribery, anti-extortion, anti-fraud, anti-money laundering, and anti-unfair competition.
2. Confidential Whistleblowing and Handling Mechanism: The Group has established a comprehensive whistleblowing system, formulated regulations for supervision and discipline enforcement, and work procedures for handling complaints, reports, and problem clues. Multi-channel confidential whistleblowing channels have been set up, allowing the Group's employees and third-party partners to anonymously report any violations related to the Group to the Group's Audit Department by emails or letters in a confidential manner; The Group has established a strict whistleblower protection mechanism, strictly keeping the personal identity information of whistleblowers confidential. Information related to the report is only known to the core members of the special investigation team, and the entire process is subject to closed-loop management; Any form of retaliation against whistleblowers, such as demotion, transfer, discrimination, or exclusion, is strictly prohibited. If any such violations occur, the responsible persons will be held strictly accountable to effectively protect the legitimate rights and interests of whistleblowers; For any non-compliance, a special investigation team is responsible for independent investigation and for taking appropriate disciplinary action against personnel confirmed to be in violation.

商業道德(續)

員工商業道德與廉潔合規管理(續)

監督審計與違規處置機制

為確保商業道德各項政策有效實施，本集團建立全鏈條監督保障機制：

1. 定期檢查與內控審計：建立合規檢查清單，針對防止賄賂、勒索、欺詐及洗黑錢相關法律法規的規定開展合規性監控，該清單涵蓋與本集團經營相關的重大適用規定與法規；相關合規檢查與測試由法務部每年定期執行，以全面監察本集團合規情況。同時，本集團每年開展內控審計，檢查員工對防止賄賂、勒索、欺詐及洗黑錢相關政策的遵從情況，審計範圍覆蓋反貪污、反賄賂、反勒索、反欺詐、反洗黑錢及反不正當競爭等全維度。
2. 保密舉報與處置機制：本集團訂立完善的舉報制度，制定監督執紀工作規定、信訪舉報與問題線索處置工作流程，設置多渠道保密舉報管道，本集團員工及第三方合作廠商均可在保密的情況下，匿名透過郵件或信函的方式，向本集團審計部檢舉任何與本集團有關的違規行為；本集團建立嚴格的舉報者保護機制，嚴格保密舉報者的個人身份信息，舉報相關資料僅限調查專責小組核心人員知悉，全程實行閉環管控；嚴禁任何形式對舉報者的打擊報復、降職調崗、歧視排擠等反報復行為，若發生相關違規行為，將對責任人從嚴追究責任，切實保障舉報者的合法權益；針對任何不合規情況，均由專責小組負責獨立調查，並對確認違規的人員作出相應紀律處分。

OPERATION

營運

BUSINESS ETHICS (continued)

Employee Business Ethics and Integrity Compliance Management (continued)

Supervision, Audit, and Violation Handling Mechanism (continued)

Upon receiving whistleblowing information, the Group's Audit Department shall promptly complete registration, classification and referral processing. For reported matters that meet the acceptance criteria, the Audit Department shall establish a dedicated investigation team to conduct independent and in-depth investigations, complete the investigation procedures and produce a written investigation report within the specified time limit. If any irregular or corrupt conduct is confirmed through investigation, the Group shall impose corresponding disciplinary and sanction measures on the responsible parties in strict accordance with the relevant provisions of the "Kingboard Group Anti-Corruption Policy", so as to ensure the effective implementation of integrity and compliance management.

Anti-Unfair Competition Management

The Group strictly prohibits any unfair competition, and strictly forbids management and all employees from seeking business interests through theft, bribery, fraud, coercion, or other means that violate agreements and legal rights. The Group includes anti-unfair competition in its annual internal control audit and employee compliance training to ensure that all personnel strictly comply with relevant requirements.

Supply Chain Business Ethics and Compliance Control

The Group extends business ethics and compliance requirements to the entire supply chain, incorporating core requirements such as compliant operation, integrity and self-discipline, human rights protection, and environmental protection into the entire life cycle management of supplier access, cooperation, re-evaluation, and exit. We have formulated and strictly implemented a unified "Supplier Code of Conduct and Confidentiality Agreement", clarifying the compliance bottom line and rigid requirements for suppliers. For specific control rules and implementation measures, please refer to the "Supply Chain Management" chapter.

商業道德(續)

員工商業道德與廉潔合規管理(續)

監督審計與違規處置機制(續)

本集團審計部於接獲舉報資訊後，將及時完成登記、分類與分流處理；針對符合受理條件之舉報事項，由審計部專案成立調查小組開展獨立、深入的調查工作，並於規定期限內完成調查程序及形成書面調查報告。若經調查認定存在違規腐敗行為，本集團將嚴格依據《建滔積層板反腐敗制度》之相關規定，對責任主體實施相應之處分與制裁措施，確保廉潔合規管理落到實處。

反不正當競爭管理

本集團堅決禁止任何不正當競爭行為，嚴禁管理層及全體員工透過盜竊、賄賂、欺詐、脅迫或其他違反協議及法定權利的手段謀取商業利益。本集團將反不正當競爭納入年度內控審計與員工合規培訓範疇，確保全體人員嚴格遵守相關要求。

供應鏈商業道德與合規管控

本集團將商業道德合規要求全面延伸至供應鏈全鏈條，將合規經營、廉潔自律、人權保障、環境保護等核心要求，納入供應商准入、合作、續評、退出全生命周期管理，制定並嚴格執行統一的《供應商行為準則及保密協議》，明確供應商合規底線與剛性要求，具體管控規則與實施措施詳見「供應鏈管理」章節。

COMMUNITY 社區

We believe that winning the trust of the communities where we operate and demonstrating the Group's contribution to community development are key elements for achieving sustainable development of our business. As a socially responsible enterprise, we shoulder the mission of promoting the harmonious development of society. We actively encourage employees to participate in volunteer services and support community investment and development.

CONTRIBUTION TO COMMUNITY

Charitable Donations

Kingboard Laminates has long adhered to the responsibility concept of "giving back to society what we take from it", actively participating in community services and diverse public welfare undertakings. Through precise and substantial donations and assistance measures, we continuously contribute corporate strength to the sustainable development of society in Hong Kong and the Mainland. In FY2025, the Group continued to expand its public welfare initiatives, increasing its investment in core areas such as rural revitalization, people's livelihood assistance, community construction, and charitable relief. The total amount of donations and materials donated throughout the year reached HK\$24.02 million.

During the year, the Group actively responded to the call for rural revitalization and coordinated regional development in the Mainland, focusing on improving people's livelihood, ecological construction, and public services in underdeveloped areas. Among them, HK\$2.21 million was donated to the Agriculture, Rural Affairs and Science and Technology Bureau of Xiahe County, Gansu Province through Fogang Kingboard Industrial Co., Ltd., specifically for the construction of local rural revitalization projects; Materials worth HK\$1.66 million were donated to Qinglong County, Guizhou Province through Huizhou Jianye to fully support the livelihood security work in the counterpart assistance area. At the same time, the Group also continues to pay attention to grassroots ecological construction, charitable relief, and regional public welfare undertakings, donating funds to institutions such as the Qingcheng District Charity Federation, the Red Cross Society of Qingyuan City, and the Fogang County Charity Federation, to promote the implementation and effectiveness of local public welfare undertakings through point-to-point precise assistance.

In Hong Kong, the Group has always firmly supported the social harmony and stability of Hong Kong and the development of grassroots livelihood undertakings. During the year, it donated funds to a number of patriotic and Hong Kong-loving associations and charitable organizations, including the Business and Professionals Alliance for Hong Kong, the Democratic Alliance for the Betterment and Progress of Hong Kong, the Hong Kong Federation of Trade Unions, the Federation of Hong Kong Hakka Associations, and the Federation of Hong Kong Qingyuan Associations. The highest single donation amount reached HK\$6 million, fully supporting various tasks such as local grassroots community care, optimization of livelihood services, and community harmony construction, and practicing the social responsibility of a Hong Kong listed company with practical actions. Looking ahead, the Group will continue to be guided by sustainable development, constantly refining our philanthropic strategy and enhancing our diverse charitable initiatives in both regions. We will closely integrate our corporate growth with social well-being, thereby contributing to the long-term, high-quality development of society.

我們認為取得業務所在地社群的信任，並展現本集團對社群發展作出的貢獻，是實現業務可持續發展的關鍵要素。作為對社會負責的企業，我們肩負著促進社會和諧發展的使命。我們積極鼓勵僱員參與志願服務，支持社區投資和發展。

社區貢獻

公益慈善捐贈

建滔積層板長期秉持「取諸社會、用諸社會」的責任理念，積極投身社區服務與多元公益事業，以精準化、實質性的捐贈與幫扶舉措，為香港與內地社會的可持續發展持續貢獻企業力量。2025年財政年度，本集團持續深化公益佈局，聚焦鄉村振興、民生幫扶、社區建設、慈善救助等核心領域加大投入，全年累計捐款捐物總額達2,402萬港元。

年內，本集團在內地積極響應鄉村振興與區域協調發展號召，重點聚焦欠發達地區民生改善、生態建設與公共服務提升。其中，透過佛岡建滔實業有限公司向甘肅省夏河縣農業農村和科學技術局捐贈221萬港元，專項用於當地鄉村振興項目建設；透過惠州建業向貴州省晴隆縣定向捐贈價值166萬港元的物資，全力支持對口援建地區的民生保障工作。與此同時，本集團亦持續關注基層生態建設、慈善救助與區域公益事業，向清城區慈善會、清遠市紅十字會、佛岡縣慈善會等機構捐贈善款，以點對點的精準幫扶推動地方公益事業實施見效。

在香港本地，本集團始終堅定支持香港社會和諧穩定與基層民生事業發展，年內向香港經濟民生聯盟、民建聯、香港工會聯合會、香港客屬總會、香港清遠社團總會等多家愛國愛港社團及慈善機構捐贈善款，單筆最高捐贈額達600萬港元，全力支持本地基層社群關懷、民生服務優化、社區和諧建設等各項工作，以實際行動踐行香港上市公司的社會責任。未來，本集團將繼續以可持續發展為核心引領，持續完善公益佈局，深化兩地多元公益行動，將企業發展與社會福祉深度綁定，為社會長遠高質量發展持續貢獻力量。

COMMUNITY

社區

CONTRIBUTION TO COMMUNITY (continued)

Community Co-construction and Employee Volunteer Service

We continue to encourage all employees to use their own strength to participate in volunteer services and deepen community co-construction in diverse forms. In FY2025, Huiyang Kehui Industrial Technology Co., Ltd. organized a voluntary blood drive in November 2025. A total of 44 employees participated, donating a cumulative 9,600 ml of blood, which can support nearly 50 clinical patients. This volunteer initiative demonstrates our fulfillment of social responsibility and highlights the shared commitment of both the company and its employees to public welfare.

Local Employment Promotion and Youth Development

We have always adhered to the principle of driving local employment through industrial development, creating a large number of stable jobs for the community, giving priority to hiring local residents in the factory area, and helping to stabilize local people's livelihood and economic development. We also attach great importance to nurturing young talent and continuously provide platforms and opportunities for their growth. Since 2010, the Group has partnered with the Kowloon Federation of Associations to run the "Vibrant Youth Undergraduate Internship Programme". This programme offers internship positions in Mainland China to Hong Kong university students, allowing them to gain hands-on experience in Mainland enterprises. This not only broadens their horizons but also provides them with deep insights into the business models and market environment of Hong Kong companies in the Mainland, fostering exchange and growth for young talent from both regions.

In FY2025, through diverse initiatives including charitable donations, community engagement, employment promotion, and youth development, Kingboard Laminates fully fulfilled its social responsibility. These efforts demonstrate our firm commitment and concrete actions in advancing sustainable development, and have laid a solid foundation of social trust for the company's long-term development and steady business growth. In the future, we will continue to deepen our community investment, constantly enriching the forms and substance of our contributions. We will strive to create long-term value for the communities where we operate, promoting a symbiotic, mutually beneficial, and sustainable development for both the company and the community.

社區貢獻(續)

社區共建與員工志願服務

我們持續鼓勵全體員工發揮自身力量參與志願服務，以多元形式深化社區共建。2025年財政年度，惠陽科惠工業科技有限公司於2025年11月組織開展無償獻血公益活動，共計44名員工積極參與，累計獻血量達9,600毫升，可為近50名臨床患者提供用血保障，以志願行動踐行社會責任，彰顯企業與員工的雙重公益擔當。

屬地就業帶動與青年發展

我們始終堅持以產業發展帶動地方就業，為社區創造大量穩定就業崗位，優先聘用廠區本地居民就業，助力地方民生穩定與經濟發展。與此同時，我們高度重視青年人才培養，持續為青年群體提供成長平台與發展機會：自2010年起，本集團便與香港九龍社團聯合會持續舉辦「青年躍動，大學生實習領航計劃」，為香港大學生提供內地實習崗位，讓香港青年親身參與內地企業實務工作，在拓展視野、擴闊思維的同時，深入了解香港企業在內地的經營模式與市場環境，助力兩地青年人才交流與成長。

2025年財政年度，建滔積層板透過公益捐贈、社區共建、就業帶動、青年培養等多元舉措，全面踐行社會責任，充分展現了推進可持續發展的堅定承諾與實際行動，也為企業長遠發展及業務穩健成長築牢了社會信任根基。未來，我們將繼續深耕社區投入領域，不斷豐富社區貢獻的形式與內涵，持續為業務所在地社群創造長期價值，推動企業與社區的共生共贏、可持續發展。

APPENDIX

附錄

RELATED DISCLOSURE GUIDANCE OF THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE

《環境、社會及管治報告守則》相關披露指引

Aspect 議題	Guidance Requirements 指引要求	Disclosure Response 披露回應
A. Environment		
A. 環境		
A1: Emissions A1：排放物	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 一般披露有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	ENVIRONMENTAL MANAGEMENT AND COMMITMENT 環境管理與承諾
KPI A1.1 關鍵績效指標A1.1	Types of emissions and respective emissions data. 排放物種類及相關排放資料。	AIR POLLUTANT EMISSIONS 空氣污染物排放
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以公噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	GENERATION, TREATMENT AND RECYCLING OF WASTE 廢棄物的產生、處理和回收
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以公噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	GENERATION, TREATMENT AND RECYCLING OF WASTE 廢棄物的產生、處理和回收
KPI A1.5 關鍵績效指標A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	CLIMATE CHANGE AND GREENHOUSE GAS MANAGEMENT 氣候變化與溫室氣體管理
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	GENERATION, TREATMENT AND RECYCLING OF WASTE 廢棄物的產生、處理和回收

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RELATED DISCLOSURE GUIDANCE OF THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE (continued)

《環境、社會及管治報告守則》相關披露指引(續)

Aspect 議題	Guidance Requirements 指引要求	Disclosure Response 披露回應
A2: Use of Resources A2：資源使用	General Disclosure: Policies on the efficient use of resources, including energy, water and other raw materials. 一般披露：有效使用資源(包括能源、水及其他原材料)的政策。	CONSUMPTION OF ENERGY, WATER AND PACKAGING MATERIALS 能源、水資源及包裝物料的使用
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	PERFORMANCE ON CONSUMPTION OF ENERGY, WATER AND PACKAGING MATERIALS 能源、水資源及包裝物料耗用績效
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	PERFORMANCE ON CONSUMPTION OF ENERGY, WATER AND PACKAGING MATERIALS 能源、水資源及包裝物料耗用績效
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	CONSUMPTION OF ENERGY 能源使用
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	WATER RESOURCE UTILISATION 水資源利用
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以公噸計算)及(如適用)每生產單位佔量。	ENVIRONMENTAL MANAGEMENT AND COMMITMENT 環境管理與承諾

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RELATED DISCLOSURE GUIDANCE OF
THE ENVIRONMENTAL, SOCIAL AND
GOVERNANCE REPORTING CODE (continued)

《環境、社會及管治報告守
則》相關披露指引(續)

Aspect 議題	Guidance Requirements 指引要求	Disclosure Response 披露回應
A3: The Environment and Natural Resources A3：環境及天然資源	General Disclosure: Policies on minimising the issuer's significant impacts on the environment and natural resources. 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。	ENVIRONMENTAL MANAGEMENT AND COMMITMENT 環境管理與承諾
	KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。
B.Social B.社會		
B1: Employment B1：僱傭	General Disclosure: Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 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、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	EMPLOYMENT POLICY 僱傭政策
	KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full – or part-time), age group and geographical region. 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。
	KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。
		EMOLUMENT POLICY 薪酬政策
		EMPLOYMENT POLICY 僱傭政策

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RELATED DISCLOSURE GUIDANCE OF THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE (continued)

《環境、社會及管治報告守則》相關披露指引(續)

Aspect 議題	Guidance Requirements 指引要求	Disclosure Response 披露回應
B2: Health and Safety B2：健康與安全	General Disclosure: Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 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： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	HEALTH AND OCCUPATIONAL SAFETY 健康及職業安全
	KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括彙報年度)每年因工亡故的人數及比率。
	KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。
	KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。
B3: Development and Training B3：發展及培訓	General Disclosure: Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 一般披露：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。	TRAINING AND DEVELOPMENT 培訓及發展
	KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。
	KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。

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RELATED DISCLOSURE GUIDANCE OF THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE (continued)

《環境、社會及管治報告守則》相關披露指引(續)

Aspect 議題	Guidance Requirements 指引要求	Disclosure Response 披露回應	
B4: Labour Standards B4：勞務準則	General Disclosure: Information on: (a) policies;and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 一般披露：有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	EMPLOYMENT POLICY 僱員政策	
	KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	EMPLOYMENT POLICY 僱員政策
	KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	EMPLOYMENT POLICY 僱員政策
B5: Supply Chain Management B5：供應鏈管理	General Disclosure: Policies on managing environmental and social risks of the supply chain. 一般披露：管理供應鏈的環境及社會風險政策。	SUPPLY CHAIN MANAGEMENT 供應鏈管理	
	KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	SUPPLY CHAIN MANAGEMENT 供應鏈管理
	KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	SUPPLY CHAIN MANAGEMENT 供應鏈管理
	KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	SUPPLY CHAIN MANAGEMENT 供應鏈管理
	KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	SUPPLY CHAIN MANAGEMENT 供應鏈管理

APPENDIX

附錄

RELATED DISCLOSURE GUIDANCE OF THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE (continued)

《環境、社會及管治報告守 則》相關披露指引(續)

Aspect 議題	Guidance Requirements 指引要求	Disclosure Response 披露回應
B6: Product Responsibility B6：產品責任	General Disclosure: Information on: (a) policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 一般披露：有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	PRODUCT MANAGEMENT AND SAFETY 產品管理及安全
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	PRODUCT MANAGEMENT AND SAFETY 產品管理及安全
KPI B6.2 關鍵績效指標B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	PRODUCT MANAGEMENT AND SAFETY 產品管理及安全
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障智慧財產權有關的慣例。	CUSTOMER INFORMATION AND INTELLECTUAL PROPERTY PROTECTION 客戶資料及知識產權保護
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述品質檢定過程及產品回收程式。	PRODUCT MANAGEMENT AND SAFETY 產品管理及安全
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	CUSTOMER INFORMATION AND INTELLECTUAL PROPERTY PROTECTION 客戶資料及知識產權保護

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附錄

RELATED DISCLOSURE GUIDANCE OF THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE (continued)

《環境、社會及管治報告守 則》相關披露指引(續)

Aspect 議題	Guidance Requirements 指引要求	Disclosure Response 披露回應
B7: Anti-corruption B7：反貪污	General Disclosure: Information on: (a) 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. 一般披露：有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	BUSINESS ETHICS 商業道德
	KPI B7.1 關鍵績效指標B7.1 Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於彙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。	BUSINESS ETHICS 商業道德
	KPI B7.2 關鍵績效指標B7.2 Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程式，以及相關執行及監察方法。	BUSINESS ETHICS 商業道德
	KPI B7.3 關鍵績效指標B7.3 Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	BUSINESS ETHICS 商業道德
B8: Community Investment B8：社區投資	General Disclosure: Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 一般披露：有關以社區參與來瞭解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	CONTRIBUTION TO COMMUNITY 社區貢獻
	KPI B8.1 關鍵績效指標B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	CONTRIBUTION TO COMMUNITY 社區貢獻
	KPI B8.2 關鍵績效指標B8.2 Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	CONTRIBUTION TO COMMUNITY 社區貢獻

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附錄

THE HONG KONG STOCK EXCHANGE'S “ESG REPORTING CODE”: CLIMATE- RELATED DISCLOSURE INDEX

香港聯交所《ESG報告守則》 氣候相關披露索引

Climate-related Disclosures

氣候相關披露

(I) Governance

(I) 管治

(II) Strategy

(II) 策略

Climate-related Risks and Opportunities

氣候相關風險和機遇

Business Model and Value Chain

業務模式和價值鏈

Strategy and Decision-making

策略和決策

Financial Position, Financial Performance and
Cash Flows

財務狀況、財務表現及現金流量

Climate Resilience

氣候韌性

(III) Risk Management

(III) 風險管理

Chapter

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Climate Change: Governance

氣候變化：管治

Climate Change: Strategy

氣候變化：策略

Climate Change: Strategy

氣候變化：策略

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Climate Change: Strategy

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Climate Change: Risk Management

氣候變化：風險管理

APPENDIX

附錄

THE HONG KONG STOCK EXCHANGE'S “ESG REPORTING CODE”: CLIMATE- RELATED DISCLOSURE INDEX (continued)

香港聯交所《ESG報告守則》 氣候相關披露索引(續)

Climate-related Disclosures 氣候相關披露

(IV) Metrics and Targets (IV) 指標及目標

Greenhouse Gas Emissions
溫室氣體排放

Climate-related Transition Risks
氣候相關轉型風險

Climate-related Physical Risks
氣候相關物理風險

Climate-related Opportunities
氣候相關機遇

Capital Deployment
資本運用

Internal Carbon Pricing
內部碳定價

Remuneration
薪酬

Industry-based Metrics
行業指標

Climate-related Targets
氣候相關目標

Applicability of Cross-industry Metrics and
Industry-based Metrics
跨行業指標及行業指標的適用性

Chapter 篇章

Climate Change: Targets and Metrics
氣候變化：目標和指標

Climate Change: Strategy
氣候變化：策略

Climate Change: Strategy
氣候變化：策略

Climate Change: Strategy
氣候變化：策略

The Group has not yet made quantitative disclosures on capital expenditure, financing, or investment related to climate risks and opportunities. Due to internal resource constraints, the systems for accounting and disclosure of such data are still being established. The Group will continue to monitor regulatory requirements and industry practices, and enhance relevant disclosures as appropriate.

本集團目前尚未就氣候相關風險與機遇的資本開支、融資或投資金額進行量化披露，受內部資源所限，相關數據的核算與披露體系尚在建立過程中。本集團將持續關注監管要求及行業實踐，適時完善相關披露。

The Group has not yet applied internal carbon pricing. It will continue to monitor the development of relevant practices and assess the feasibility of introducing a carbon pricing mechanism in due course.

本集團目前尚未在應用內部碳定價，將持續關注相關實踐的發展動態，適時評估引入碳定價機制的可行性。

The Group has not yet formally incorporated climate-related considerations into its remuneration policy. It will continue to monitor regulatory requirements and industry practices and assess the feasibility of incorporating climate-related indicators into the management's assessment and incentive system in due course.

本集團目前尚未將氣候相關考量正式納入薪酬政策，將持續關注監管要求及行業實踐，適時評估將氣候相關指標納入管理層考核激勵體系的可行性。

Not applicable
不適用

Climate Change: Targets and Metrics
氣候變化：目標和指標

Not applicable
不適用

KB 建滔積層板控股有限公司
KINGBOARD LAMINATES HOLDINGS LIMITED

23/F, Delta House, 3 On Yiu Street, Shek Mun, Shatin, N.T., Hong Kong
香港新界沙田石門安耀街三號匯達大廈二十三樓

Tel 電話：(852) 2605 6493 Fax 傳真：(852) 2691 5245

E-mail 電郵：enquiry@kingboard.com Web site 網址：<http://www.kblaminates.com>