

永續經營行為準則

[附件 D2]

Code of Conduct for sustainable business

2024/07/22 版

為確保中國砂輪企業股份有限公司/鴻記工業股份有限公司(以下簡稱本公司)供應鏈工作環境的安全、員工受到尊重並具有尊嚴、商業營運促進環保並遵守道德操守,本公司制定了本供應商行為準則。本公司要求供應商遵守本準則,同時遵守其經營所在國與地區的法律和法規。本公司也鼓勵供應商要求其下游供應商、承包商和服務提供商認同並採用本準則。

Kinik Company / Hongia Industry Company, hereinafter referred as "Kinik", has the Code of Conduct, that enhance the all supply chain to ensure the working place safety, respect the employees, improve the environmental protection and comply with ethics standards in business operations. Kinik require suppliers to follow with the Code of Conduct and the relevant laws and regulations in their countries and regions. Kinik also encourages suppliers to require their downstream suppliers, contractors and service providers to recognize and adopt the Code.

供應商對本準則的遵守情況將是本公司在做出購買決策時的考量之一。本公司期望透過與供應商的密切合作、溝通、稽核和後續評估以推動持續性的改進。不遵守本準則或不願意與本公司稽核人員合作的供應商可能會導致與本公司業務關係的終止。

Kinik will make purchasing decisions to suppliers, it is relative to compliance with the Code. We promote improvement through close cooperation, communication, audit and follow-up evaluation with suppliers. If suppliers are unwilling to comply with the Code or unwilling to cooperate with audit, it is result in termination of the business relationship with Kinik.

本準則中各項規定乃是以「責任商業聯盟 (RBA, 前身為EICC) 行為準則」為藍本,並參照「聯合國企業與人權指導原則」(the UN Guiding Principles on Business and Human Rights)及其他國際間普遍採用之人權規章包括「國際勞工組織工作基本原則與權利宣言」(ILO Declaration on Fundamental Principles and Rights at Work) 及「世界人權宣言」(the UN Universal Declaration of Human Rights) 所訂定。

The provisions of the Code are based on the "Responsible Business Alliance (RBA, formerly EICC) Code of Conduct" and refer to the "UN Guiding Principles on Business and Human Rights" (the UN Guiding Principles on Business and Human Rights) and other international Human rights regulations commonly adopted in the world include the ILO Declaration on Fundamental Principles and Rights at Work and the UN Universal Declaration of Human Rights.

本準則由六個部分組成。A、B、C 主題, 概述勞工、健康與安全, 以及環境的標準。D 主題, 提供有關商業道德的標準。E 主題, 為供應鏈管理的標準。F 主題, 概述能夠貫徹本準則的合宜管理體系所需的要素。

This Code consists of six parts. This Code consists of six parts. Topics A, B, and C outline labor, health, safety, and environmental standards. Topic D, provides standards on business ethics. Topic E, a standard for supply chain management. Topic F, outlines the elements required for an appropriate management system capable of implementing the Code.

A. 勞工 Labor

參與者應根據國際社會公認的準則，承諾維護勞工的人權，並尊重他們。這適用於所有直接和間接供應商，以及所有勞工，包括臨時工、移民工、學生、合約勞工、直接僱員以及任何其他類型的勞工。本準則在編寫時使用了參考資料中列出的公認標準，而這些標準同時亦是一種有用的額外資訊來源。

Participants complies with the internationally recognized Basic Labor Rights to protect employees lawful rights and interests. This applies to direct and indirect suppliers, and all workers including temporary, migrant, student, contract, direct employees, and any other type of workers. The recognized standards, as set out in the references, were used in preparing the Code and may be useful sources of additional information.

勞工標準

The labor standards are :

1. 禁止強迫勞動 Prohibition of Forced Labor

禁止使用強逼、擔保 (包括抵債) 或用契約束縛的勞工、非自願或剝削性監獄勞工、奴役或販賣的人口。這包括為了得到勞工或服務而使用恐嚇、強迫、威脅、綁架或詐騙手段來運送、窩藏、招募、調配或接收勞工。除了禁止對勞工出入工作場所作出不合理限制外，也不應無理地約束勞工在工作場所內的行動自由，適用時包括勞工宿舍或生活住所。作為招聘程序中的必要部份，必須為所有勞工提供用他們母語或勞工可理解的語言書寫的僱傭協議，並且在協議中描述僱傭條款及條件。必須在海外移民勞工離開原本的國家前，為其提供僱傭協議，而在其抵達接收國家後，該僱傭協議不得有任何替換或更改，除非有關更改是為了符合當地法律的要求和提供相同或更佳條款而作出則例外。所有工作應當是自願的，勞工擁有隨時自由離職的權利，且如果勞工按照勞工協議給予合理的通知，則有權終止僱傭關係而不受懲罰。僱主、仲介人不得扣留或以其他方式毀壞、隱藏、沒收僱員的身份證或出入境證件，比如政府頒發的身份證明、護照或工作許可證。僱主僅可遵守當地法律所必須的情況下保留文件。就算在此情況下，任何時候也不可拒絕勞工取用其文件。不得要求勞工繳付僱主的仲介人或二級仲介人的招聘費用或其他與其聘用相關的費用。如發現勞工繳付了任何該等費用，該等費用須退還予相關勞工。

Forced, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or trafficking of persons is not permitted. This includes transporting, harboring, recruiting, transferring, or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. There shall be no unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company- provided facilities including, if applicable, workers' dormitories or living quarters. As part of the hiring process, all workers must be provided with a written employment agreement in their native language, or in a language the worker can understand, that contains a description of terms and conditions of employment. Foreign migrant workers must receive the employment agreement prior to the worker departing from his or her country of origin and there shall be no substitution or change(s) allowed in the employment agreement upon arrival in the receiving country unless these changes are made to meet local law and provide equal or better terms. All work must be voluntary, and workers shall be free to leave work at any time or terminate their employment without penalty if reasonable notice is given as per worker's contract. Employers and agents may not hold or otherwise destroy,

conceal, or confiscate identity or immigration documents, such as government-issued identification, passports, or work permits. Employers can only hold documentation if necessary to comply with the local law. In this case, at no time should workers be denied access to their documents. Workers shall not be required to pay employers' agents or sub-agents' recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker.

2. 年輕勞工 Young workers

不得在任何製造工序中使用童工。「童工」指僱傭任何未滿15歲、或未達強迫教育年齡、或該國家/地區最低就業年齡的人士（三項中取年齡最大者）。參與者應採取適當的機制核實勞工的年齡。符合所有法律與法規的合法職場學習計劃則不在此列。未滿18歲的勞工（年輕勞工）不得從事可能會危及其健康或安全的工作，包括夜班或加班。參與者不得通過勞務仲介商/人力仲介機構招聘、錄用、安置和管理學生工、實習工或學徒工，參與者應當適當保管學生記錄、嚴格審核教育合作夥伴，以及按照適用的法例與法規保障學生的權利，從而確保對學生工的管理得當。參與者應當為所有學生工提供適當的支援和培訓。如果沒有當地法律規管，學生工、實習生和學徒的薪資水平應最少與從事同等或相似工作的其他入門級員工相等。如果發現僱用童工，我們將提供協助/補救措施。

Child labor is not to be used in any stage of manufacturing. The term “child” refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. Participants shall implement an appropriate mechanism to verify the age of workers. The use of legitimate workplace learning programs, which comply with all laws and regulations, is supported. Workers under the age of 18 (Young workers) shall not perform work that is likely to jeopardize their health or safety, including night shifts and overtime. Participants are not allowed to recruit, hire, place and manage student workers, interns or apprentices through labor brokers/human agency agencies shall ensure proper management and conforms with the learning objectives of student workers through proper maintenance of student records, rigorous due diligence of educational partners, and protection of students' rights in accordance with applicable laws and regulations. Participants shall provide appropriate support and training to all student workers. In the absence of local law, the wage rate for student workers, interns, and apprentices shall be at least the same wage rate as other entry-level workers performing equal or similar tasks and with no financial/scholastic penalty. If child labor is identified, assistance/remediation is provided.

3. 工時 Working hours

根據有關的商業實踐研究，生產力降低、職員流動率上升以及受傷和患病情況的增多與勞工的疲勞度有顯著的關連。因此，工作時數不應超過當地法律規定的最大限度。此外，每週的工作時數不應超過60小時（包括加班），緊急或特殊情況除外。任何加班必須是自願的。每七天應當允許勞工至少休息一天。

Studies of business practices clearly link worker strain to reduced productivity, increased turnover, and increased injury and illness. Working hours are not to exceed the maximum set by local law. Further, a workweek should not be more than 60 hours per week, including overtime, except in emergency or unusual situations. All overtime must be voluntary. Workers shall be allowed at least one day off every seven days.

4. 工資與福利 Wages and benefits

支付給勞工的工資應當符合所有相關的薪酬法律，包括有關最低工資、加班和法定福利的法律。根據當地法律的規例，勞工的加班工資應高於常規時薪水平。禁止以扣工資作為紀律處分的手段。在每個支薪週期，應及時為勞工提供簡明的工資單據，內含充足的資料證實支付給勞工的薪酬準確無誤。必須按照當地法律

聘用臨時工、派遣員和外包工人。

Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. In compliance with local laws, workers shall be compensated for overtime at pay rates greater than regular hourly rates. Deductions from wages as a disciplinary measure shall not be permitted. For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed. All use of temporary, dispatch and outsourced labor will be within the limits of the local law.

5. 人道的待遇 Humane treatment

避免苛刻或非人道地對待員工，包括暴力、性別暴力、性騷擾、性侵犯、體罰、心理或生理壓逼、霸凌、公開羞辱或口頭辱罵；也不得威脅將進行任何此類行為。有關的紀律政策及程序必須有清晰的定義，並向員工清楚地傳達。

There is to be no harsh or inhumane treatment including violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers; nor is there to be the threat of any such treatment. Disciplinary policies and procedures in support of these requirements shall be clearly defined and communicated to workers.

6. 反歧視/反騷擾 Non-discrimination/Non-harassment

參與者應承諾提供一個無騷擾以及無非法歧視的工作場所。公司不得因人種、膚色、年齡、性別、性傾向、性別認同及表現、種族或民族、殘疾、懷孕、信仰、政治立場、團體背景、退伍軍人身份、受保護的基因資料或婚姻狀況等在招聘及實際工作中歧視或騷擾員工，例如因此而影響工資、晉升、獎勵和接受培訓的機會等。應為員工提供適當的場所進行宗教活動和殘疾便利設施。此外，不得讓員工或準員工接受帶有歧視性的醫學檢查（包括驗孕或處女檢驗）或身體檢查。本準則根據《國際勞工組織（就業和職業）歧視公約》（111號）草擬。

Participants should be committed to a workplace free of harassment and unlawful discrimination. Companies shall not engage in discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices such as wages, promotions, rewards, and access to training. Workers shall be provided with reasonable accommodation for religious practices and disability. In addition, workers or potential workers should not be subjected to medical tests, including pregnancy or virginity tests, or physical exams that could be used in a discriminatory way. This was drafted in consideration of the ILO Discrimination (Employment and Occupation) Convention (No. 111).

7. 自由結社與集體談判 Freedom of association and collective bargaining

員工與管理層之間的開放式溝通和直接參與，是解決工作場所和薪酬問題最有效的方法。根據當地法律，參與者應當尊重所有員工組織和參與他們所選擇的工會、集體談判和參加和平集會的權利，同時也應尊重員工迴避這類活動的權利。員工和/或他們的代表應當能夠在不用擔心歧視、報復、威脅或騷擾的情況下，公開地就工作條件和管理方法與管理層溝通以及分享其想法和憂慮。如果集結自由和集體談判的權利受到適用法律法規限制，員工應被允許選擇並加入替代合法形式的員工代表。

Open communication and direct engagement between workers and management are the most effective ways to resolve workplace and compensation issues. In conformance

with local law, Participants shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities. Workers and/or their representatives shall be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation, or harassment. Where the right of freedom of association and collective bargaining is restricted by applicable laws and regulations, workers shall be allowed to elect and join alternate lawful forms of worker representations.

B.健康與安全 Health and safety

參與者應意識到，除了盡量減少與工作相關的傷病發生率外，安全、健康的工作環境有助提高產品和服務的質素、生產的穩定性以及員工的忠誠度和士氣。本公司/參與者也應意識到，持續地增強對員工的投入和員工教育是辨識和解決工作場所內健康與安全問題的關鍵。本準則在起草時參考了公認的管理體系（如ISO 45001和國際勞工組織職業安全健康管理系統指引），此類體系亦是有用的額外信息來源。

Participants recognize that in addition to minimizing the incidence of work-related injury and illness, a safe and healthy work environment enhances the quality of products and services, consistency of production and worker retention and morale. Kinik/Participants also recognize that ongoing worker input and education are essential to identifying and solving health and safety issues in the workplace.

Recognized management systems such as ISO 45001 and ILO Guidelines on Occupational Safety and Health were used as references in preparing the Code and may be useful sources of additional information.

安全與健康標準

The health and safety standards are :

1.職業健康與安全 Occupational health and safety

應透過管控層級識別、包括消除危害、替代流程或材料，以妥當設計加以管控、實行工程和行政管制、防護性保養和安全操作程序（包括上鎖掛牌程序）和持續性的安全知識培訓等，識別和評估並減輕工作場所的健康及安全隱患（如化學、電力和其他能源、火災、運載工具和跌倒危險或事故），以免危及員工。若無法透過上述方法有效控制危險源，應為員工提供適宜的、充分保養的個人防護裝備，以及有關這些危險事故和相關風險的教材。應採取促進性別平等的措施，例如不讓孕婦和哺乳期婦女處於可能對他們或他們的孩子存在危險的工作條件，並提供合理場所給哺乳期母親使用。

Worker potential for exposure to health and safety hazards (chemical, electrical and other energy sources, fire, vehicles, and fall hazards, etc.) are to be identified and assessed, mitigated using the Hierarchy of Controls, which includes eliminating the hazard, substituting processes or materials, controlling through proper design, implementing engineering and administrative controls, preventative maintenance and safe work procedures (including lockout/tagout), and providing ongoing occupational health and safety training. Where hazards cannot be adequately controlled by these means, workers are to be provided with appropriate, well-maintained, personal protective equipment, and educational materials about risks to them associated with these hazards. Gender-responsive measures shall be taken, such as not having pregnant women and nursing mothers in working conditions, which could be hazardous to them or their child and to provide reasonable accommodations for nursing mothers.

2.應急準備 Emergency preparedness

應確認和評估潛在的緊急情況和事件，並透過實施應急方案和應變程序來將其影響降到最低，包括：緊急報告、員工通告和疏散計劃、員工培訓和演習。應急演習必須最少每年進行一次，或按當地法律要求進行，取較嚴格者。應急計劃亦應包括適當的消防偵測和滅火設備、暢通無阻的緊急出口、充足的逃生出口設施、應急人員的聯絡資料和復原計劃。這些方案和程序應著重盡量減低對生命、環境和財產的危害。

Potential emergency situations and events are to be identified and assessed, and their impact minimized by implementing emergency plans and response procedures including emergency reporting, employee notification and evacuation procedures, worker training, and drills.

Emergency drills must be executed at least annually or as required by local law, whichever is more stringent. Emergency plans should also include appropriate fire detection and suppression equipment, clear and unobstructed egress, adequate exit facilities, contact information for emergency responders, and recovery plans. Such plans and procedures shall focus on minimizing harm to life, the environment, and property.

3.工傷和職業病 Occupational injury and illness

應當制定程序和體系來預防、管理、追蹤和報告工傷和職業病，包括以下規定：鼓勵員工通報；歸類和記錄工傷和職業病案例；提供必要的治療；調查案例並採取糾正措施以杜絕其根源；協助員工返回工作崗位。參與者應允許員工遠離即將發生的傷害，且在情況緩解前不得返回，且不需擔心遭受報復。

Procedures and systems are to be in place to prevent, manage, track and report occupational injury and illness, including provisions to encourage worker reporting, classify and record injury and illness cases, provide necessary medical treatment, investigate cases and implement corrective actions to eliminate their causes, and facilitate the return of workers to work. Participants shall allow workers to remove themselves from imminent harm, and not return until the situation is mitigated, without fear of retaliation.

4.工業衛生 Industrial hygiene

應當根據管控層級識別、評估並控制因接觸化學、生物以及物理因子給員工帶來的影響。如果發現任何潛在隱患，參與者應尋找機會消除和/或減少該隱患。如果無法消除或減輕危害，則應透過適當的設計、工程和行政控制措施來消除或控制危害。如這些措施無法有效預防危害，應當免費為員工提供和使用適當、妥善保養的個人防護裝備。參與者應提供職業健康監測，已定期評估員工的健康是否因職業暴露而受到傷害。防護計劃須持續並包括有關這些危害相關風險的教材。

Worker exposure to chemical, biological, and physical agents is to be identified, evaluated, and controlled according to the Hierarchy of Controls. If any potential hazards were identified, participants shall look for opportunities to eliminate and/or reduce the potential hazards. If elimination or reduction of the hazards is not feasible, potential hazards are to be controlled through proper design, engineering, and administrative controls. When hazards cannot be adequately controlled by such means, workers are to be provided with and use appropriate, well-maintained, personal protective equipment free of charge. Participants shall provide workers with safe and healthy working environments, which shall be maintained through ongoing, systematic

monitoring of workers' health and working environments. Protective programs shall be ongoing and include educational materials about the risks associated with these hazards.

5.體力勞動工作 Physically demanding work

應當識別、評估並控制從事重體力勞動給員工帶來的危害，包括以人力搬運物料或重複提舉重物、長時間站立和高度重複性或高強度的組裝工作。

Worker exposure to the hazards of physically demanding tasks, including manual material handling and heavy or repetitive lifting, prolonged standing, and highly repetitive or forceful assembly tasks is to be identified, evaluated, and controlled.

6. 機器防護 Machine safeguarding

應當評估生產設備或其他類型機器的安全隱患。為預防機器對員工可能造成的傷害，應當提供和正確地維護物理防護裝置、連鎖裝置以及屏障。

Production and other machinery shall be evaluated for safety hazards. Physical guards, interlocks, and barriers are to be provided and properly maintained where machinery presents an injury hazard to workers.

7.公共衛生和食宿 Sanitation, food, and housing

應當為員工提供乾淨的洗手間設施、清潔的飲用水、以及衛生的煮食用具、食物儲存設施和餐具。參與者或勞工仲介人提供的員工宿舍應當保持乾淨、安全，並提供適當的緊急出口、合法的消防設施、洗浴熱水、充足的照明供暖和通風設備、獨立安全的場所以供儲存個人和貴重物品，以及適當且出入方便的私人空間。

Workers are to be provided with ready access to clean toilet facilities, potable water and sanitary food preparation, storage, and eating facilities. Worker dormitories provided by the Participants or a labor agent are to be maintained to be clean and safe, and provided with appropriate emergency egress, hot water for bathing and showering, adequate lighting and heat and ventilation, individually secured accommodations for storing personal and valuable items, and reasonable personal space along with reasonable entry and exit privileges.

8.健康與安全溝通 Health and safety communication

參與者應當為勞工提供以其所使用的語言或其能夠理解之語言進行適當的職業健康和安全資料和培訓，以識別員工面對的所有工作場所可能危害情況，包括但不限於機械、電力、化學、火災和物理危害。在工作場所的顯眼處張貼健康與安全相關資料，或將有關資料放在員工可看清並可取用的位置。健康資料和培訓應包括有關人口統計學的特定風險內容，例如性別和年齡(如適用)。在開始工作前及之後定期培訓所有員工。應鼓勵員工提出任何健康和安全方面的疑慮，並確保不會受到報復。

Participants shall provide workers with appropriate workplace health and safety information and training in the language of the worker or in a language the worker can understand for all identified workplace hazards that workers are exposed to, including but not limited to mechanical, electrical, chemical, fire, and physical hazards. Health and safety related information shall be clearly posted in the facility or placed in a location identifiable and accessible by workers. Training is provided to all workers prior to the beginning of work and regularly thereafter. Health information and training shall include content on specific risks to relevant demographics, such as gender and age, if applicable. Workers shall be encouraged to raise any health and safety concerns without retaliation.

C.環境 Environment

參與者承認環境保護責任是生產世界一流產品不可或缺的一部份。參與者應查明其製造作業過程對環境的衝擊，並盡量減少該過程對社區、環境和自然資源造成的不良影響，同時保障公眾的健康和安全。本準則在起草時參考了公認的管理體系（如ISO 14001和生態管理及審核體系（Eco Management and Audit System, EMAS）），此類體系亦是有效的資訊來源。

Participants' recognize that environmental responsibility is integral to producing world-class products. Participants shall identify the environmental impacts and minimize adverse effects on the community, environment, and natural resources within their manufacturing operations, while safeguarding the health and safety of the public. Recognized management systems such as ISO 14001 and the Eco Management and Audit System (EMAS) were used as references in preparing the Code and may be a useful source of additional information.

環境標準

The environmental standards are as follows,

1.環境許可和報告 Environmental permits and reporting

應獲取所有必需的環境許可證（如排放監控）、核准和登記文件，亦要對之進行維護並時常更新，以及遵守許可證的操作和報告要求。

All required environmental permits (e. g. discharge monitoring), approvals, and registrations are to be obtained, maintained, and kept current and their operational and reporting requirements are to be followed.

2.預防污染和節約資源 Pollution prevention and resource conservation

應在源頭上或透過實踐（如增設污染控制設備；改良生產、維修和設施程序；或其他方法）盡量減少或杜絕排出和排放污染物以及產生廢棄物。應節約和實踐（如改良生產、維修和設施程序、替換材料、再利用、節約、回收或其他方法）節約自然資源（包括水、化石燃料、礦物和原始森林產品）的消耗。

Emissions and discharges of pollutants and generation of waste are to be minimized or eliminated at the source or by practices such as adding pollution control equipment; modifying production, maintenance, and facility processes; or by other means. The use of natural resources, including water, fossil fuels, minerals, and virgin forest products, is to be conserved by practices such as modifying production, maintenance and facility processes, materials substitution, re-use, conservation, recycling, or other means.

3.有害物質 Hazardous substances

應當識別、標籤和管理對人類或環境造成危害的化學品、廢棄物及其他物質，以避免及減少使用為原則，並確保這些物質得以安全地處理、運送、儲存、使用、回收或再利用及棄置。有害廢棄物數據應加以追蹤並留下紀錄。

Chemicals, waste, and other materials posing a hazard to humans or the environment are to be identified, labeled, and managed to ensure their safe handling, movement, storage, use, recycling or reuse, and disposal. Hazardous waste data shall be tracked and documented.

4.固體廢物 Solid waste

參與者應實施系統性的措施來識別、管理、減少和負責任地棄置或回收固體廢物（無害的）。廢棄物數據應加以追蹤並留下紀錄。

Participants shall implement a systematic approach to identify, manage, reduce, and responsibly dispose of or recycle solid waste (non-hazardous). Waste data shall be tracked and documented.

5.廢氣排放 Air emissions

在排放營運過程中產生的揮發性有機化學物質、噴霧劑、腐蝕性物質、微粒、耗蝕臭氧層的物質以及燃燒副產品前，應當按照要求對其歸納特徵、例行監控、控制和處理。應依照《蒙特婁議定書》和適用的法規來有效管理耗損臭氧層的物質。參與者也應當對廢氣排放管制系統的性能進行例行監察。

Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting substances, and combustion byproducts generated from operations are to be characterized, routinely monitored, controlled, and treated as required prior to discharge. Ozone-depleting substances are to be effectively managed in accordance with the Montreal Protocol and applicable regulations. Participants shall conduct routine monitoring of the performance of its air emission control systems.

6.水資源管理 Water management

參與者應實施用水管理計劃，以記錄、分類和監控水資源、使用和排放；尋求機會節約用水；以及控制污染渠道。所有污水在排放或棄置前，應當按照要求對其歸納特徵、監察、控制和處理。參與者應對污水處理和控制系統的性能進行例行監察，以確保達到最佳性能和符合監管規例。供應商應評估營運所在地缺水與水災風險，推動節水與水回收措施，以及面對缺水與水災緊急應變準備與訓練，增加氣候韌性。

Participants shall implement a water management program that documents, characterizes, and monitors water sources, use and discharge; seeks opportunities to conserve water; and controls channels of contamination. All wastewater is to be characterized, monitored, controlled, and treated as required prior to discharge or disposal. Participants shall conduct routine monitoring of the performance of its wastewater treatment and containment systems to ensure optimal performance and regulatory compliance. Suppliers should assess water scarcity and flood risks in their operating locations, promote water conservation and recycling measures, and increase climate resilience by preparing and training for emergency response to water scarcity and flooding.

7.能源消耗和溫室氣體排放 Energy consumption and greenhouse gas emissions

參與者須訂立公司級別的溫室氣體減排目標。能源消耗及所有相關類別1類別2及類別3的溫室氣體排放，應追蹤、記錄及公開報告，以達到溫室氣體減排的目標。參與者應當找到方法來改善能源利用效率並盡量減少能源消耗和溫室氣體排放。

Participants are to establish a corporate-wide greenhouse gas reduction goal. Energy consumption and all relevant Scopes 1 Scopes 2 and 3 greenhouse gas emissions are to be tracked, documented, and publicly reported against the greenhouse gas reduction goal. Participants are to look for methods to improve energy efficiency and to minimize their energy consumption and greenhouse gas emissions.

8.因應氣候變遷 Response to climate change

參與者應配合中砂集團對於溫室氣體盤查及產品碳足跡等需求，建立溫室氣體盤查數據清冊，妥善保管與管理。為了減少碳足跡，參與者應致力於評估節能減碳措施，設定節能減碳的短中長期目標，以推動及落實各項做法。若再生電力為減碳方案之一，應綜合考量再生電力來源對環境、社會，以及生物多樣性的影響，選擇低負面衝擊的選項。此外建議建立氣候變遷的治理架構與責任單位，訂定氣候變遷管理指標，定期彙報進展，提供必要之產品型溫室氣體數據，並每年提供組織型溫室氣體查驗證書。若有官網等公開平台，則應每年於公開平台揭露其溫室氣體管理，以及節能減碳目標之績效與進度。

Participants shall meet Kinik's product requirements for GHG inventory and carbon footprints management should be properly recorded, reviewed, and managed. To reduce carbon footprints, suppliers should plan measures for energy conservation and carbon reduction and set short-, medium-, and long-term goals for implementation. If introducing renewable power is one of the carbon reduction measures, Participants should fully consider the impacts of the sources of renewable power on the environment, society, and biodiversity and decide on the sources with low adverse impacts. Participants should also establish climate governance and put in place units in charge of setting climate change management indicators and reporting climate progress and providing necessary product-specific GHG emission statistics on a regular basis. Participants should disclose corporate-level GHG emissions, as well as the achievement of energy conservation and carbon reduction goals, on their official websites, if any, or other public platforms every year.

D.道德規範 Ethics

為履行社會責任並在市場上取得成功，參與者及其代理商必須謹守最高的道德標準，包括：

To meet social responsibilities and to achieve success in the marketplace, Participants and their agents are to uphold the highest standards of ethics including:

1.誠信經營 Business integrity

在所有商業互動關係中都應謹守最高的誠信標準。參與者應採取零容忍政策來禁止任何形式的賄賂、貪汙、敲詐勒索和挪用公款。

The highest standards of integrity shall be upheld in all business interactions. Participants shall have a zero-tolerance policy to prohibit any and all forms of bribery, corruption, extortion and embezzlement.

2.無不正當收益 No improper advantage

不得承諾、提供、批准、給予或收受賄賂或其他形式的不正當收益。此禁令包括承諾、提供、批准、給予或收受任何有價之物（無論是直接還是透過第三方間接地進行），以期獲得或保留業務、將業務轉讓他人或獲取不正當收益。應推行監控、記錄留存以及強制執执行程序以確保符合反腐敗法律的要求。

Bribes or other means of obtaining undue or improper advantage are not to be promised, offered, authorized, given, or accepted. This prohibition covers promising, offering, authorizing, giving, or accepting anything of value, either directly or indirectly through a third party, in order to obtain or retain business, direct business to any person, or otherwise gain an improper advantage. Monitoring, record-keeping, and enforcement procedures shall be implemented to ensure compliance with anti-corruption laws.

3.資訊公開 Disclosure of information

所有的業務來往應具透明度，並準確地記錄在參與者的賬簿和商業記錄上。應當按照適用法規和普遍的行業慣例公開有關參與勞工、健康與安全、環保活動、商業活動、組織架構、財務狀況和業績的資料。不得偽造記錄或虛報供應鏈的狀況或慣例。

All business dealings should be transparently performed and accurately reflected on the Participant's business books and records. Information regarding Participants' labor, health and safety, environmental practices, business activities, structure, financial situation, and performance is to be disclosed in accordance with applicable regulations and prevailing industry practices. Falsification of records or misrepresentation of conditions or practices in the supply chain is unacceptable.

4.知識產權 Intellectual property

應當尊重知識產權；須以保護知識產權的方法傳遞技術和生產知識；並必須保護客戶和供應商的資料。

Intellectual property rights are to be respected, transfer of technology and know-how is to be done in a manner that protects intellectual property rights, and customer and supplier information is to be safeguarded.

5.公平交易、廣告和競爭 Fair business, advertising and competition

應謹守公平交易、廣告和競爭標準。

Standards of fair business, advertising, and competition are to be upheld.

6.身分保護及防止報復 Protection of Identity and Non-retaliation

除非受法律禁止，參與者應當制定程序來保護供應商和員工檢舉者(註¹)，並確保其身份的機密性和匿名性。參與者也應制定溝通程序，讓員工可以表達他們的疑慮，而不用害怕遭到報復。

Programs that ensure the confidentiality, anonymity, and protection of supplier and employee whistleblowers¹ are to be maintained unless prohibited by law. Participants should have a communicated process for their personnel to be able to raise any concerns without fear of retaliation.

(註¹)檢舉者的定義：任何揭露公司員工、主管或公務員和政府機構從事不當行為的人。

¹Whistleblower definition: Any person who makes a disclosure about improper conduct by an employee or officer of a company, or by a public official or official body.

6.私隱 Privacy

參與者承諾合理地保護任何與其有業務往來者(包括供應商、客戶、消費者和員工)的個人資料和私隱。本公司應當在收集、儲存、處理、傳播和分享個人資料時遵守私隱和資料安全法律及監管要求。

Participants are to commit to protecting the reasonable privacy expectations of personal information of everyone they do business with, including suppliers, customers, consumers, and employees. Participants are to comply with privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared.

E. 供應鏈管理 Supply chain management

參與者應制定程序來將本準則的要求傳達給供應商，並監管供應商對本準則的遵行情況。

Participants shall have procedures in place to communicate the requirements of this Code to suppliers and to monitor suppliers' compliance with this Code.

1. 公司承諾 Company commitment

參與者應制定人權、健康與安全、環境與道德政策聲明，確認參與者承諾執行盡職調查和持續改進，經行政管理層批准的行為準則，涵蓋RBA準則的所有要素。企業的社會及環境責任政策聲明應確定參與者對守法以及持續改進的承諾，並由行政管理層簽署，並透過無障礙管道以員工理解的語言傳遞溝通。

Participants establish human rights, health and safety, environmental and ethics policy statements affirming Participant's commitment to due diligence and continual improvement, Code of Conduct that is endorsed by executive management, covering all elements of the RBA code. Corporate social and environmental responsibility policy statements affirming Participants' commitment to compliance and continual improvement, endorsed by executive management. Policy statements shall be made public and communicated to workers in a language they understand via accessible channels.

2. 材料限制 Material restrictions

參與者應當遵守所有適用法律法規和客戶要求，禁止或限制在產品和製造過程中納入特定物質（包括回收和棄置標籤）。

Participants shall establish an adequate and effective program in place for Materials Restrictions as a formal part of the procurement and manufacturing processes and are to adhere to all applicable laws, regulations, and customer requirements regarding the prohibition or restriction of specific substances in products and manufacturing, including labeling for recycling and disposal.

3. 負責任地採購礦物 Responsible sourcing of minerals

參與者應制定和實施充分且有效的“衝突礦產供應鏈政策與管理系統”，以合理確保所生產產品中的鈹、錫、鎢、黃金(3TG)以及鈷和雲母的來源符合《經濟合作暨發展組織關於來自受衝突影響和高風險區域的礦石的負責任供應鏈指引》（《Organization for Economic Cooperation and Development, OECD 盡職調查指南》）或同等和公認的盡職調查框架。

Participants shall establish an adequate and effective Conflict Minerals Policy and Management Program that is designed and implemented to reasonably assure that tantalum, tin, tungsten, and gold (3TG), cobalt and mica in the products they manufacture are sourced in a way consistent with the OECD Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (OECD Due Diligence Guidance) or an equivalent and recognized due diligence framework.

4.遏制潛在的假冒品威脅 Curb potential counterfeit threats

參與者應制定建立知名度來打擊假冒品的流程，匯總有關生產、庫存和採購的數據提高公司供應鏈的可見性，以遏制潛在的假冒品威脅。激勵參與者制定高質量標準，以加強品質鑑別與評估並降低假冒產品流入主要供應品的可能性。

Participants shall establish visibility within the supply chain process toward combating counterfeits and aggregating data on production, inventory, and purchases to enhance supply chain visibility, helping to curb potential counterfeit threats. Incentivizing high-quality standards for suppliers can take to increase quality identification and assessment and mitigate the probability of counterfeits slipping into main supplies.

5.供應商的責任 Supplier responsibilities

參與者應制定適當且有效的流程，向下一層級供應商傳達RBA行為準則及本公司的供應鏈行為準則要求，並識別下一層級的主要供應商，確保下一層級的主要供應商已執行本準則，及本準則的實施績效和持續改進。

Participants shall establish an adequate and effective process to communicate the RBA Code and Kinik's supplier Code of Conduct requirements to the next-tier suppliers and identify the next-tier major suppliers to ensure that the next-tier major suppliers implement the Codes and the implementation performance and continuous improvement of the codes.

F.管理體系 Management systems

參與者應採用或建立一個其範疇與本準則內容相關的管理體系。管理體系的設計應確保：(a)符合與本公司/參與者營運和產品相關的適用法律、法規及客戶要求；(b)符合本準則；以及(c)識別並減輕與本準則有關的經營風險。管理體系也應當推動持續改進。

Participants shall adopt or establish a management system with a scope that is related to the content of this Code. The management system shall be designed to ensure: (a) compliance with applicable laws, regulations and customer requirements related to the participant's operations and products; (b) conformance with this Code; and (c) identification and mitigation of operational risks related to this Code. It should also facilitate continual improvement.

管理體系應包含以下要素：

The management system should contain the following elements：

1.管理職責與責任 Management accountability and responsibility

參與者應明確指定高級主管和公司代表來負責保證管理體系和相關計劃的實施。高級管理階層應定期檢查管理體系的運行情況。

The Participants clearly identifies senior executive and company representative(s) responsible for ensuring the implementation of the management systems and associated programs. Senior management reviews the status of the management systems on a regular basis.

2.法律和客戶要求 Legal and customer requirements

制定程序識別、監察並理解適用的法律法規和客戶要求(包括本準則的要求)。

A process to identify, monitor and understand applicable laws, regulations, and customer requirements, including the requirements of this Code.

3.風險評估和風險管理 Risk assessment and risk management

制定程序識別與參與者經營相關的守法、環境、健康與安全(註²)及勞工活動及道德風險。評定每項風險的級別，實施適當的程序和實質管制來控制已識別的風險和確保遵行監管規例。

A process to identify the legal compliance, environmental, health and safety² and labor practice and ethics risks associated with Participant's operations. Determination of the relative significance for each risk and implementation of appropriate procedural and physical controls to control the identified risks and ensure regulatory compliance.

(註²)生產區域、倉庫和儲存設施、廠房/工作場所支援設備、實驗室和測試區域、衛生設施(浴室)、廚房/食堂和員工住房/宿舍都應納入環境健康與安全風險評估的範圍內。

²Areas to be included in a risk assessment for environmental health and safety are production areas, warehouse and storage facilities, plant/facilities support equipment, laboratories and test areas, sanitation facilities (bathrooms), kitchen/cafeteria and worker housing/dormitories.

4.改進目標 Improvement objectives

應制定書面績效目標、指標和實施計劃來提高參與者的社會、環境、健康及安全表現,包括對參與者在實現這些目標中取得的成效進行定期審核。

Written performance objectives, targets and implementation plans to improve the Participant's social, environmental, and health and safety performance, including a periodic assessment of Participant's performance in achieving those objectives.

5.培訓 Training

應為管理階層及員工制定培訓計劃,從而實施本公司的政策、程序及改進目標,同時滿足適用之法例與法規的要求。

Programs for training managers and workers to implement Kinik/Participant's policies, procedures, and improvement objectives and to meet applicable legal and regulatory requirements.

6.溝通 Communication

制定程序將參與者的政策、實踐、預期和績效,以其所講語言或其能夠理解之語言。清晰準確地傳達給員工、供應商和客戶。

A process for communicating clear and accurate explained verbally in their native language information about Participant's policies, practices, expectations, and performance to workers, suppliers, and customers.

7.員工意見/利害關係人的參與和補救措施 Worker/Stakeholder engagement and access to remedy

制定持續可行的程序(包括徵求和鼓勵勞工參與、提供意見和反饋以進行改進)以評估員工對本準則所涵蓋之實踐或違反情況和條件的認知度,並獲取員工在這方面的回饋,進而推動持續改進。必須為員工提供一個安全的環境,讓其安心地提出申訴和意見而不必擔心受到報復或恐嚇。

Ongoing processes, including an effective grievance mechanism and soliciting and encouraging worker participation, input, and feedback for improvement to assess workers' understanding of and obtain feedback on violations against practices and conditions covered by this Code and to foster continuous improvement. Workers must be given a safe environment to provide grievances and feedback without fear of reprisal or intimidation.

8.審核與評估 Audits and assessments

定期進行自我評估,從而確保符合法律與法規的要求、本準則內容及客戶合約中與社會與環境責任相關要求。

Periodic self-evaluations to ensure conformity to legal and regulatory requirements, the content of the Code, and customer contractual requirements related to social and environmental responsibility

9.矯正措施 Corrective action process

制定程序以確保能及時矯正在內外部的評估、檢查、調查和審核中所發現的不足之處。

A process for timely correction of deficiencies identified by internal or external assessments, inspections, investigations, and reviews.

10.文檔和記錄 Documentation and records

建立並保留文檔和記錄，從而確保符合法律規定與公司的要求，同時應保障私隱的機密性。

Creation and maintenance of documents and records to ensure regulatory compliance and conformity to Kinik requirements along with appropriate confidentiality to protect privacy.

中國砂輪企業股份有限公司
KINIK COMPANY

執行長CEO

謝榮哲