

MODERN HEALTHCARE TECHNOLOGY HOLDINGS LIMITED

現代健康科技控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：919

Environmental, Social and
Governance Report

環境、社會及管治報告

2021/22



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PREAMBLE

序言

Modern Healthcare Technology Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group” or “We”) has always upheld “Beauty” as its motivation in improving its environmental and social sustainability in terms of products and services. With the increasing awareness in climate change leading to a rise in demand for more responsible products, the Group strives to fulfil its sustainability missions by supporting various initiatives and carefully assessing expectations from its stakeholders. The Group, as a leader of the beauty industry in Hong Kong, is committed to provide enjoyable experiences to its customers and enhance its sustainability profiles by identifying climate-related risks and opportunities.

2021 was a difficult year for the world with the widespread of the COVID-19 pandemic (the “pandemic”) which greatly affected the daily lives, work and business environment. The Group has always been paying attention to the development of the pandemic and putting the health and safety of its employees at top priority. Overcoming the challenges and facing uncertainties, the Group is determined to endure the hardship together with its employees. As the city starts entering the post-pandemic era, the Group aims to take this growth impetus to further evolve into a robust while sustainable enterprise following the Environmental, Social and Governance (“ESG”) pillars, thereby creating value for all.

The Group is devoted to taking target-oriented measures to assess, monitor and control its potential ESG risks and opportunities during business operations. The Group aims to further scale up its efforts in implementing the most suitable ESG practices and propelling the advancement aligned with the Sustainable Development Goals (SDGs) presented by the United Nations. The Group will never stop improving its internal ESG management system and incorporating global climate targets into its business strategies and decision-making process.

In the future, the Group will continue to adhere to its sustainability strategies with the deep-rooted ESG management culture as a socially and environmentally responsible corporation. The Group will strive for the best in minimising its negative environmental impacts and discover possibilities in innovating beauty for a better future.

現代健康科技控股有限公司(「本公司」)及其附屬公司(統稱「本集團」或「我們」)一直堅持將「美麗」視作其提升產品及服務的環境及社會可持續性的動力。隨著對氣候變化的關注度不斷提高，對更多負責任產品的需求亦因此提升，本集團致力於透過支持各種倡議並仔細評估其持份者的期望，履行其可持續性使命。作為香港美容行業的領導者，本集團致力為客戶提供愉悅的體驗，並透過識別氣候相關風險及機遇提升其可持續性影響力。

二零二一年對世界來說為艱難的一年，COVID-19疫情(「疫情」)席捲全球，嚴重影響日常生活、工作及業務環境。本集團一直關注疫情的發展，並將僱員的健康及安全放在首位。克服挑戰並迎接未知，本集團決心與僱員共度難關。隨著城市開始進入後疫情時代，本集團旨在利用此增長動力，進一步發展成為遵循環境、社會及管治(「環境、社會及管治」)支柱的穩健且可持續發展的企業，從而為所有人創造價值。

本集團致力於採取針對性措施以評估、監測及控制業務經營期間的潛在環境、社會及管治風險及機遇。本集團旨在進一步加大力度實施最合適的環境、社會及管治慣例，並推動與聯合國提出的可持續發展目標一致的進步。本集團將不斷完善內部環境、社會及管治管理系統，並將全球氣候目標納入業務策略及決策過程中。

未來，作為一間對社會和環境負責的企業，本集團將繼續秉持植根環境、社會及管治管理文化的可持續發展策略。本集團將盡其所能，將對環境的負面影響降至最低，並發掘創新美容的可能性，以創造更美好的未來。

ABOUT THE REPORT

關於本報告

In strict compliance with the requirements under Appendix 27 – Environmental, Social and Governance Reporting Guide (“ESG Guide”) as set out in the Listing Rules of The Stock Exchange of Hong Kong Limited (“Stock Exchange”), the Group is pleased to present its ESG report for the financial year ended 31 March 2022 (“FY2021/2022”) to demonstrate the Group’s approach and performance in terms of its ESG management and corporate sustainable development.

REPORTING BOUNDARIES

This ESG Report covers the environmental and social performance within the operational boundaries of the Group, including 8 sales point “be Beauty Shop” in Hong Kong and 40 service centres that provided beauty and wellness services in Hong Kong, the People’s Republic of China (the “PRC”) and Singapore. The reporting period of this ESG Report is the financial year from 1 April 2021 to 31 March 2022, unless specifically stated otherwise. For the Corporate Governance Report, please refer to page 19 to 27 of the Group’s 2021/2022 Annual Report.

REPORTING PRINCIPLES

Given the reporting principles that underpin the preparation of ESG report as required by the Stock Exchange, the content of this ESG Report is determined and summarised under the overarching reporting principles of Materiality, Quantitative, Balance and Consistency.

本集團嚴格遵守香港聯合交易所有限公司(「聯交所」)證券上市規則附錄27所載之《環境、社會及管治報告指引》(「環境、社會及管治報告指引」)之規定，欣然呈列其截至二零二二年三月三十一日止財政年度(「二零二一年／二零二二年財政年度」)的環境、社會及管治報告，以展示本集團在環境、社會及管治管理及企業可持續發展方面的方針及表現。

報告涵蓋範圍

本環境、社會及管治報告涵蓋本集團經營範圍內的環境及社會表現，包括8個在香港「be Beauty Shop」的銷售點及40個在香港、中華人民共和國(「中國」)及新加坡提供美容及保健服務之服務中心。除另有明確說明外，本環境、社會及管治報告的報告期間為自二零二一年四月一日至二零二二年三月三十一日之財政年度。企業管治報告請參閱本集團二零二一年／二零二二年年報第19至27頁。

報告原則

鑒於構成聯交所規定的編製環境、社會及管治報告的報告原則，本環境、社會及管治報告的內容已按重要性、量化、平衡及一致性的的總體報告原則編製及概述。

MATERIALITY

重要性

The Group conducts an annual materiality assessment through online surveys with its key stakeholders to determine the ESG factors that may exert significant impacts on the Group's business in the long run. More information can be found in the section of **Stakeholder Engagement** and **Materiality Assessment**.

本集團透過與其關鍵持份者進行線上調查以進行年度重要性評估，識別長遠而言可能對本集團業務造成重大影響的環境、社會及管治因素。更多資訊請參閱持份者參與及重要性評估一節。

QUANTITATIVE

量化

Calculations and numeric presentation of the Group's environmental and social key performance indicators ("KPI") reflects the application of the reporting principle of Quantitative. Calculation methods, assumptions and conversion factors used are specified clearly in the footnote of the corresponding performance tables.

本集團的環境及社會關鍵績效指標(「關鍵績效指標」)的計算及數字呈列反映了量化報告原則的應用。所使用的計算方法、假設及轉換係數已於相應的績效表格的註腳中列明。

BALANCE

平衡

To portray a complete picture of the Group's sustainability performance, the Group is fully transparent on the important elements including both its outstanding achievements and rooms for improvement.

為描述本集團可持續發展的完整藍圖，本集團對關鍵要素十分清楚，包括其傑出成就及提升空間。

CONSISTENCY

一致性

A consistent reporting framework is adopted with a series of reporting techniques including the categorisation of business segments for evaluation and the calculation methodology for GHG emissions that were in alignment with the Group's previous ESG Reports, thereby allowing meaningful comparisons. In case of any significant differences from the previous reporting framework, clear explanation will be made at corresponding places.

本集團已採納一致的報告框架及一系列的報告技巧，包括用於溫室氣體排放評估和計算的業務分類方法等，與本集團過往環境、社會及管治報告所用的相符，從而得以進行有意義的比較。如與之前的報告框架有任何重大差異，將在相應處作出明確說明。

ABOUT THE REPORT

關於本報告

INFORMATION DISCLOSURE

The information in this ESG Report was gathered from the official documents and statistics of the Group, the integrated information of supervision, management and operations in accordance with the relevant policy, the internal quantitative and qualitative data through questionnaires based on the reporting framework, and sustainability practices provided by the subsidiaries of the Group. This ESG Report was prepared in both English and Chinese and has been uploaded to the Group's website at www.modernhealthcaretech.com. For any conflict or inconsistency, the English version shall prevail.

資料披露

本環境、社會及管治報告所載資料收集自本集團的官方文件、統計數據、綜合監管信息、根據相關政策進行的管理和運營資料、通過基於報告框架的調查問卷所得的量化和性質上的數據、以及本集團附屬公司的可持續性實踐。本環境、社會及管治報告以中文及英文編製，及已上載至本集團網站 www.modernhealthcaretech.com。如有任何衝突或不一致之處，概以英文版本為準。



GOVERNANCE STRUCTURE

The Group has always been incorporating sustainability into its core value of “Pursuit for beauty” along with the Group’s corporate culture and business operations. In FY2021/2022, the Group continued its strong commitment in sustainable development through its efforts devoted by its Board of Directors (the “Board”), management teams and employees.

To achieve sustainability targets more efficiently, a robust governance structure is essential in supporting the Group to meet its objectives. Overseeing and bearing ultimate responsibility towards the Group’s ESG matters, the Board has been actively engaging in identifying, assessing and managing ESG-related risks and opportunities through a “Top-down” management mechanism. Moreover, regular meetings involving ESG matters are held where management teams responsible for supervising the implementation of the Group’s ESG policies report progresses and confirm effectiveness to the Board. The Group’s strong risk management structure favours the Group to identify and value the risks in a systematic manner thus establishing risk-relief strategies.

ESG MANAGEMENT APPROACH AND STRATEGY

Risk management

The Group endeavours to integrate short, medium and long-term business considerations with its ESG risk management and Enterprise Risk Management (ERM) framework, which includes:

1. Identification and prioritisation of key climate-related risks and opportunities.
2. Analysis of business adaptation under different climate scenarios.
3. Development of policies to mitigate risks.
4. Communication and disclosure of climate-related risks and opportunities.

管治架構

本集團一直將可持續性納入其「追求美麗」的核心價值觀以及本集團的企業文化及業務營運。於二零二一年／二零二二年財政年度，透過董事會（「董事會」）、管理團隊及僱員的努力，本集團繼續堅決致力於可持續發展。

為更有效地實現可持續發展目標，支持本集團達到目標的穩健管治架構至關重要。董事會監視本集團環境、社會及管治事宜並承擔最終責任，通過「自上而下」的管理機制，積極參與識別、評估及管理環境、社會及管治相關風險及機遇。此外，在就環境、社會及管治事宜定期召開的會議上，負責監察本集團環境、社會及管治政策實施的管理團隊向董事會報告進展情況並確認其有效性。本集團強大的風險管理架構有利於本集團系統地識別及評估風險，從而制定風險緩解策略。

環境、社會及管治管理方法及策略

風險管理

本集團努力整合短期、中期和長期業務考慮至其環境、社會及管治管理與企業風險管理框架，包括：

1. 氣候相關主要風險及機遇識別及優先次序。
2. 不同氣候情景下的業務適應分析。
3. 制定降低風險政策。
4. 溝通及披露氣候相關風險及機遇。

SUSTAINABILITY MANAGEMENT

可持續發展管理

As the highest governance body of the Group, the Board is responsible for evaluating and determining the nature and extent of the ESG-related risks, thereby ensuring that the Group establishes and maintains appropriate and effective ESG risk management and internal control systems. For instance, as a talent-oriented enterprise, the management and retainment of talents is one of the material ESG issues of the Group. To manage talent-related risks including business, reputational, regulatory and compliance, the Board ensures that the Group has an effective talent risk assessment and management framework:

- Incorporate contingency planning and crisis management scenarios within the Group's talent management;
 - Oversee the structure of the CEO's and executive members' compensation packages relative to overall strategy and performance;
 - Senior leadership is directly accountable for the execution of talent strategies;
 - Incorporate issues such as diversity (gender, ethnicity, nationality and age) and pay gaps within the talent management framework;
 - Maintain a strong leadership pipeline with a succession planning process in place; and
 - Board members have regular access to talent related KPIs and risk discussions.
- 董事會作為本集團的最高管治單位，負責評估及釐定環境、社會及管治相關風險的性質及程度，從而確保本集團建立及維持合適且有效的環境、社會及管治風險管理及內部控制系統。例如，作為一間以人為本的企業，管理及挽留人才為本集團重要的環境、社會及管治事宜之一。為管理包括業務、聲譽、監管及合規的人才相關風險，董事會確保本集團擁有有效的人才風險評估及管理框架：
- 將應急規劃及危機管理方案納入本集團的人才管理中；
 - 監督有關整體策略及表現的行政總裁及執行成員的薪酬結構；
 - 高級領導層直接負責執行人才策略；
 - 將多元化(性別、種族、國際及年齡)及薪酬差距等問題納入人才管理框架；
 - 維持強力的領導梯隊，並制定繼任規劃流程；及
 - 董事會成員定期進行人才相關的關鍵績效及風險討論。

Material ESG-related issues

The Board is responsible for providing strategic impetus and is committed not only to creating value for its shareholders, but to facilitating the Group to maintain competitive and resilient in achieving success sustainably. The Board oversees ESG-related issues on an ongoing basis and ensures that a review of the effectiveness of the Group's and its subsidiaries' ESG-related issues has been conducted at least annually. During the year under review, the Board undertook an internal review of the Group's action plan in ESG management and aimed to focus on 4 core sustainability issues in operations as presented below:

關鍵環境、社會及管治相關事宜

董事會負責提供策略推動力，致力為其股東創造價值，並促進本集團保持競爭力及彈性，以可持續的方式取得成功。董事會持續監督環境、社會及管治相關事宜，並確保至少每年對本集團及其附屬公司的環境、社會及管治相關事宜的有效性進行審核。於回顧年度內，董事會對本集團在環境、社會及管治管理上的行動計劃進行內部審查，旨在專注於營運中的四個核心可持續發展議題，如下所示：

Resource Efficiency and Emissions Reduction 資源效率及減少排放



The Group continues to improve its energy efficiency and exercise environmentally friendly practices during daily operations and procurement process to reduce its environmental footprints.

本集團不斷提高其能源效率，並在日常營運及採購過程中採用環保措施，以降低其環境足跡。

Occupational Health and Safety 職業健康與安全



The Group has been dedicated to safeguarding its staff and customers by implementing hygienic measures at all operation centres to minimise the health and safety risks brought by the pandemic.

為保障員工及客戶，本集團於所有營運體面工作和經濟增長中心實施衛生措施，以降低疫情所帶來的健康及安全風險。

Product Responsibility 產品責任



The "customer-oriented" service philosophy has always been the Group's essential pillar, and the Group continues to elevate the traceability and transparency of the ingredients and composition of its products and services with better labelling and explanations.

「顧客至上」的服務理念一直為本集團的重要支柱，本集團通過更好的標籤及說明，繼續提高其產品及服務的原料及成分的可追溯性及透明度。

Training and Promotion 培訓及晉升



A fair, respectful and diverse working environment is essential to promoting decent work and creating mutual benefits for both the Group and its employees. The Group is dedicated to providing such environment by improving employment policies which enable all staff receive equal opportunity in being considered for a promotion and receive diversified training programmes according to their needs.

公平、尊重及多元化的工作環境對於促進優質工作及為本集團及其員工創造互惠互利至關重要。本集團致力於透過完善僱傭政策向僱員提供這樣的環境，讓所有員工擁有平等的獲考晉升機會，並根據他們的需求進行多元化培訓課程。

SUSTAINABILITY MANAGEMENT

可持續發展管理

The Group is deeply aware of the importance of staying competitive in the market with the emerging significance on ESG-related issues, thus the Board receive updates of ESG-related information through participating in Continuing Professional Development (CPD) courses and receiving updates from the Company Secretary.

To better manage the Group's material ESG issues and to create long-term benefits for stakeholders as well as to impose positive impacts to the environment and society, the Board reviews and adjusts its strategies, action plans, risk management policies, annual budgets and business plans regularly, by such means to formulate organisational performance goals and monitor the implementation and execution of such policies.

In addition to the internal review of risk management approach and internal control systems, the Board also receives information through engaging with both internal and external stakeholders via the annual stakeholder engagement and materiality assessment process to evaluate, prioritise and manage the Group's material ESG-related issues objectively. Details regarding the evaluation and prioritisation on material ESG-related issues can be found in sections **Stakeholder Engagement** and **Materiality Assessment**.

ESG-related goals and targets

The Group's ESG-related goals and targets are developed based on the characteristics of its business operations. For instance, the Group realises that the consumption and disposal of packaging materials contributes most to the Group's environmental impacts. Given the Group's business nature, a core reduction target is set in the use of product packaging by replacing them into recycled paper, while the progress review of targets will be reported to the Board from time to time.

本集團深知在環境、社會及管治相關議題上保持市場競爭力的重要性，因此，董事會透過參與持續專業發展課程及自公司秘書獲取環境、社會及管治相關資料的更新。

為更好地管理本集團的重大環境、社會及管治事宜，為持份者創造長期利益，並對環境及社會帶來正面影響，董事會定期檢討並調整其策略、行動計劃、風險管理政策、年度預算及業務計劃，藉此制定企業績效目標並監督該等政策的實施及執行。

除對風險管理方法及內部控制系統的內部審查外，董事會亦透過年度持份者參與及重要性評估程序與內部及外部持份者接觸以獲取資料，藉此客觀地評估、優先考慮及管理本集團的重大環境、社會管治相關事宜。有關評估及釐定環境、社會及管治相關事宜優先次序的詳情，可參閱**持份者參與及重要性評估**一節。

環境、社會及管治相關目標及指標

本集團的環境、社會及管治相關目標及指標乃根據其業務經營的特點所制定。例如，本集團知悉消耗及處置包裝材料構成本集團造成的環境影響的最大部分。鑒於本集團的業務性質，集團將就產品包裝的使用制定核心減廢目標，將產品包裝替換為再生紙，並將目標進度不定期匯報予董事會。

LETTER TO OUR STAKEHOLDERS 致持份者的信

DEAR VALUED STAKEHOLDERS,

On behalf of the Board of the Company, I am pleased to introduce this ESG report to our stakeholders, demonstrating in detail the Group's approach and performance in terms of sustainable development for the year ended 31 March 2022.

2021 had been another challenging year with uncertainties and challenges imposed on business operations. Throughout the year, we had been paying our best efforts in safeguarding our people and customers' health, while at the same time strengthening our resilience towards health and safety risks even when the pandemic was gradually getting relieved. Even though our business was suspended for months under the government's anti-pandemic controls, we still established and implemented the precautionary guideline to protect our staff and customers when business resumed. We will continue to uphold our core value of "pursuit for beauty" and provide a comfortable and enjoyable experience to our customers.

We are dedicated to being the pioneer of the industry in promoting sustainability and staying aligned with the Sustainable Development Goals (SDGs). On its way towards the fourth decade, the Group continues to endeavour to identify climate-related targets and take actions to reduce relevant risks thus promoting possible opportunities in the future. We have committed and will take a further step in minimising our negative impacts to the environment to create a sustainable future for all. With the increasing interests and expectations on green elements, we have transformed and incorporated the "green building" concept beforehand into our future plans for energy-saving and emission reduction activities.

Furthermore, we truly value our employees as our most important assets. It would be difficult for the Group to come such far without the essential support from our employees, thus we are always delighted to provide our employees with job-based trainings and workshops to help them exhibit and enhance their talents and capabilities in various aspects, such as management knowledge, sales techniques, and other professional skills including beauty care and machine application.

尊敬的持份者：

本人謹代表本公司董事會，向我們的持份者欣然提呈本環境、社會及管治報告，詳細展示本集團截至二零二二年三月三十一日止年度在可持續性發展方面的方針及表現。

二零二一年也是充滿挑戰的一年，業務營運面臨著不確定性及挑戰。在這一年中，我們盡力保障我們的員工及客戶的健康，同時，即便在疫情逐漸緩和的情況下，我們仍不斷加強應對健康及安全風險的能力。儘管我們的業務在政府的防疫控制下暫停了數個月，我們仍然制定並實施了預防指南，以在恢復營運時保護我們的員工及客戶。我們將繼續堅持「追求美麗」的核心價值，並為客戶提供舒適且愉悅的體驗。

我們致力於成為促進可持續發展的行業先驅，並與可持續發展目標保持一致。在邁向第四個十年的路途中，本集團繼續致力於識別氣候相關目標並為降低相關風險採取行動，藉此為未來創造可能的機會。我們已承諾並將採進一步行動減低我們對環境造成的負面影響，為所有人創造可持續發展的未來。隨著人們對綠色元素的關注及期待上升，我們已提前將「綠色建築」的概念轉化並納入我們未來的節能減排活動計劃中。

此外，我們將員工視為我們最重要的資產。有員工的大力支持，本集團才得以走到今天，因此，我們一直很樂意為我們的員工提供工作培訓及工作坊，以幫助他們在各方面展示並提升他們的才能及能力，例如管理知識、銷售技巧及其他專業技能，包括美容護理及機器應用。

LETTER TO OUR STAKEHOLDERS

致持份者的信

Meanwhile, the trend of digitalisation has greatly influenced our lifestyle in recent years. The enlightened transformation to digital applications and technology has inspired us to invest in a new digital business card social networking system named "iconX". We have been changing physical member cards into electronic cards through this system, and we believe that such evolvement could assist us in better adapting to the new normal of online-offline integration. In the future, we will continue to learn and grow with the resilience that we gain throughout the years and evolve into a stronger enterprise in promoting a green and beautiful environment.

Last but not least, on behalf of the Board, I would like to express my deepest gratitude to our colleagues, business partners, customers and all stakeholders for their continued support and valuable contributions. We will continue to strive for our best in advancing and growing sustainably to create a better future for all.

Dr. Tsang Yue, Joyce

Chief Executive Officer

31 August 2022

同時，數字化趨勢已於近年來極大地影響我們的生活。數位應用及科技的轉型激發我們投資名為「iconX」的新數字名片社交網絡系統。我們一直透過此系統將實體會員卡轉換成電子卡，我們相信這樣的演變能協助我們更好地適應線上線下融合的新常態。在未來，我們將繼續應用多年來獲得的適應力學習並成長，並在推廣綠色美麗環境方面成為更強大的企業。

最後，本人謹藉此機會代表董事會，衷心感謝所有同事、業務夥伴、客戶及所有持份者的持續支持及寶貴貢獻。我們將繼續盡己所能，持續成長，並為所有人創造更美好的未來。

曾裕博士

行政總裁

二零二二年八月三十一日

STAKEHOLDER ENGAGEMENT 持份者參與

The Group believes that listening to the opinions of its stakeholders is crucial when developing its business strategies. The Group aims to improve its corporate sustainability approaches and performance by paying efforts into its stakeholder inclusiveness, as well as strengthening the stakeholders' awareness on ESG and sustainability issues. The Group highly values the feedback from its stakeholders and takes initiative to foster an intimate and reciprocal relationship through various communication channels as listed below.

本集團相信，聆聽持份者的意見對制定業務策略至關重要。本集團旨在透過努力促進持份者的包容性及加強持份者對環境、社會及管治及可持續發展事宜的意識，完善其企業可持續發展方針及表現。本集團高度重视持份者的回饋，並主動通過以下各種溝通渠道與持份者建立親密互惠的關係。

Stakeholders 持份者	Expectations and Concerns 期望及關注事項	Communication Channels 溝通渠道
Government and regulatory authorities 政府與監管機構	<ul style="list-style-type: none"> — Compliance with laws and regulations — 遵守法律法規 — Sustainable development — 可持續發展 	<ul style="list-style-type: none"> — Supervision on complying with local laws and regulations — 監察遵守當地法律法規之情況 — Routine reports — 常規報告
Shareholders 股東	<ul style="list-style-type: none"> — Return on investments — 投資回報 — Corporate governance — 企業管治 — Business compliance — 業務合規 	<ul style="list-style-type: none"> — Regular reports and announcements — 定期報告和公告 — Regular general meetings — 定期股東大會 — Corporate website — 公司網站
Employees 員工	<ul style="list-style-type: none"> — Employees' compensation and benefits — 員工薪酬及福利 — Career development — 職業發展 — Occupational health and safety — 職業健康及安全 	<ul style="list-style-type: none"> — Performance reviews — 績效審查 — Regular meetings and training — 定期會議和培訓 — Emails, notice boards, hotline, and employee engagement activities — 電郵、通告板、熱線及員工參與活動
Customers 顧客	<ul style="list-style-type: none"> — High-quality products and services — 高品質的產品和服務 — Protection of consumer rights — 保障消費者的權利 	<ul style="list-style-type: none"> — Customer satisfaction survey — 顧客滿意度調查 — Face-to-face meetings and on-site visits — 會面和現場訪問 — Customer service hotline and email — 顧客服務熱線和電子郵件
Suppliers 供應商	<ul style="list-style-type: none"> — Fair and open procurement — 公平公開採購 — Win-win cooperation — 雙贏合作 	<ul style="list-style-type: none"> — Open tendering — 公開投標 — Suppliers' satisfactory assessment — 供應商的滿意度評估 — Telephone conferences, face-to-face meetings and on-site visits — 電話會議、會面和現場訪問
General public 公眾	<ul style="list-style-type: none"> — Involvement in communities — 參與社區 — Compliance with laws and regulations — 遵守法律法規 — Environmental protection awareness — 環境保護意識 	<ul style="list-style-type: none"> — Media conferences and responses to inquiries — 媒體會議及回應質詢 — Public welfare activities — 公共福利活動

STAKEHOLDER ENGAGEMENT

持份者參與

MATERIALITY ASSESSMENT

Since ESG risks and opportunities vary across different industries and a company's business pattern, the Group takes a stepwise approach and performed an annual materiality assessment in identifying matters that may impact both the stakeholders and the Group's standing and operation performance, thus prioritising the main concerns and material ESG issues for the ESG report.

The Group engaged its stakeholders to conduct a materiality assessment survey initiated by a third-party agency in order to enhance the objectivity of the evaluation. The Group believes the objective results of this materiality assessment is going to facilitate the Group's development on its actions plans for better ESG management.

Step 1: Stakeholder identification

Key stakeholders were identified based on the degree to which they were affected by the Group's activities and their ability to influence the Group's business objectives. Specifically, internal and external stakeholders including suppliers, business partners, Board members and employees from various business units of the Group were selected and invited to express their views on the Group's ESG issues regarding the Group's business development and strategies.

Step 2: Internal impact assessment

An internal impact assessment was performed to understand which relevant topics impacted most on sustainable development, and therefore needed to be managed with the highest priority. The Group evaluated the impacts of each relevant topic on its sustainable development at the different stages of its value chain.

重要性評估

由於環境、社會及管治風險及機遇因應不同行業及公司的業務模式而存在差異，本集團採逐步方法，進行年度重要性評估識別可能影響持份者及本集團地位及經營表現的事宜，從而為環境、社會及管治報告釐定主要關注事項及重大環境、社會及管治事宜的優先順序。

本集團讓持份者參與由第三方機構開展的重要性評估調查，以提高評估的客觀性。本集團相信該重要性評估的客觀結果將有助本集團制定更好的環境、社會及管治管理行動計劃。

步驟1：識別持份者

關鍵持份者乃基於彼等受本集團的活動影響的程度及彼等影響本集團業務目標的能力而識別。具體而言，選擇並邀請包括供應商、業務夥伴、董事會成員及來自本集團各業務單位的員工的內部及外部持份者對有關本集團業務發展及策略的本集團環境、社會及管治事宜發表意見。

步驟2：內部影響評估

進行內部影響評估以了解對可持續發展影響最大的相關議題，並需要最優先進行管理。本集團在價值鏈的不同階段評估相關議題對其可持續發展的影響。

LIST OF MATERIALITY ISSUES

重要性議題列表

ENVIRONMENTAL IMPACTS		環境影響
1.	GHG Emissions	溫室氣體排放
2.	Air Pollution	空氣污染
3.	Energy Management	能源管理
4.	Water and Wastewater Management	水資源及廢水管理
5.	Solid Waste Stewardship	固體廢物處理
6.	Materials Management	材料管理
7.	Land Use, Ecosystem and Biodiversity	土壤的使用、生態系統及生物多樣性
8.	Climate Change Mitigation and Adaptation	氣候變化的應對及適應
9.	Packaging Material Management	包裝材料管理
10.	Renewable and Clean Energy	可再生及潔淨能源
EMPLOYMENT AND LABOUR PRACTICES		僱傭及勞工常規
11.	Diversity and Equal Opportunity	多元化及平等機會
12.	Employee Remuneration and Benefits	員工薪酬及福利
13.	Occupational Health and Safety	職業健康與安全
14.	Employee Development and Training	員工發展及培訓
15.	Preventing Child and Forced Labour	防止童工和強制勞工
16.	Labour Practices	勞工慣例

STAKEHOLDER ENGAGEMENT

持份者參與

OPERATING PRACTICES		營運慣例
17.	Green Procurement	綠色採購
18.	Communication and Engagement with Suppliers	與供應商溝通及委聘
19.	Environmental Risk (e.g., pollution) Management of Supply Chain	供應鏈管理的環境風險(如污染)
20.	Social Risk (e.g., human rights or corruption) Management of Supply Chain	供應鏈管理的社會風險(如人權或貪污)
21.	Supply Chain Materials Sourcing and Efficiency	供應鏈材料採購及效率
22.	Health and Safety Relating to Products/Services	與產品/服務相關的健康與安全
23.	Customers Welfare	顧客福利
24.	Marketing and Promotion	行銷和推廣
25.	Intellectual Property Rights	知識產權
26.	Product Quality	產品質量
27.	Customer Privacy and Data Security	顧客私隱及數據安全
28.	Labelling Relating to Products/Services	與產品/服務相關的標籤
29.	Product Design and Lifecycle Management	產品設計創新及產品生命週期管理
30.	Access and Affordability	可取及可負擔性
31.	Business Ethics and Anti-corruption	商業道德及反貪污
32.	Internal Communication and Grievance Mechanism	內部溝通及申訴機制

COMMUNITY INVESTMENT		社區投資
33.	Community Engagement	社區參與
34.	Participation in Philanthropy	參與慈善活動
35.	Cultivation of Local Employment	促進當地就業
36.	Local Environmental Protection	當地環境保護
37.	Support of Local Economic Development	支持當地經濟發展

LEADERSHIP AND GOVERNANCE		領導力和管治
38.	Business Model Adaptation and Resilience to Environmental, Social, Political and Economic Risks and Opportunities	商業模式對環境、社會、政治和經濟風險和機遇的適應性和恢復力
39.	Management of the Legal and Regulatory Environment (regulation-compliance management)	法律監管環境管理(法律合規管理)
40.	Critical Incident Risk Responsiveness	重大事件風險應對能力
41.	Systemic Risk Management (e.g., Financial Crisis)	系統性風險管理(如財務危機)

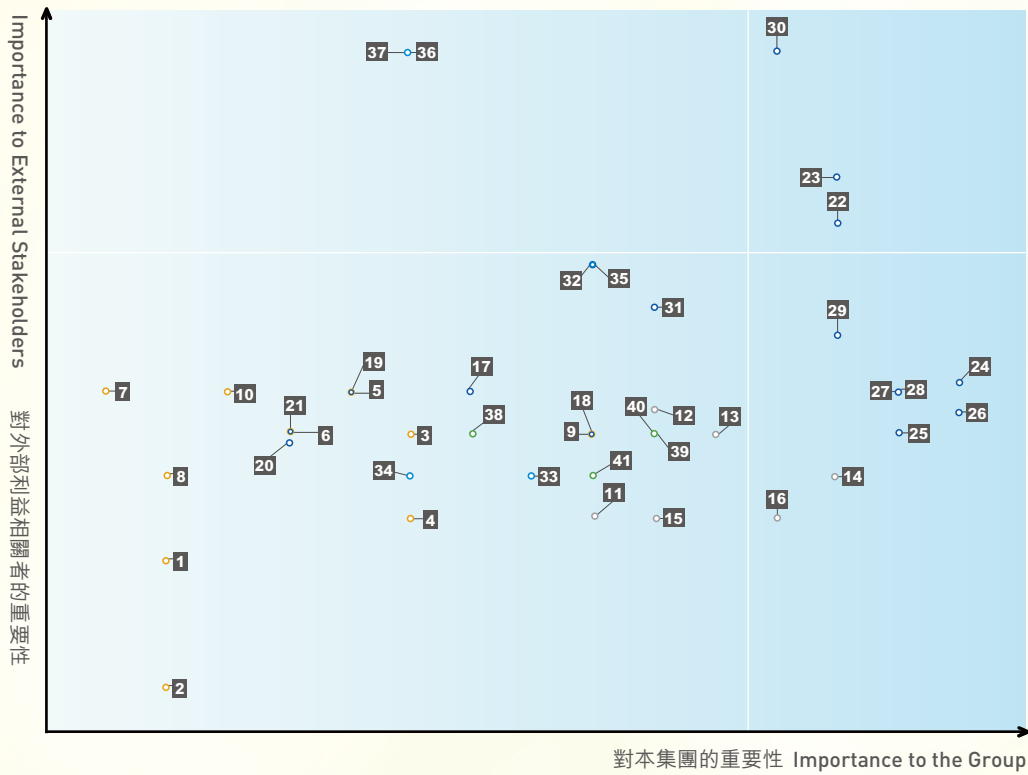
Step 3: Prioritisation and materiality matrix

Selected key internal and external stakeholders were invited to participate in an online survey to express their views on the above list of ESG issues. Integrating all the inputs gathered through the process, a materiality matrix was generated as shown below.

步驟3：釐定優先次序及重要性矩陣

選定的關鍵內部及外部持份者獲邀參加線上調查，以表達彼等對上述環境、社會及管治事宜的意見。整合過程所得的所有輸入數據，從而生成重要性矩陣，如下圖所示。

Stakeholder Engagement Materiality Matrix
利益相關者的參與重要性分析矩陣



STAKEHOLDER ENGAGEMENT

持份者參與

Step 4: Matrix validation and sustainability strategy

According to the matrix above, "Access and Affordability", "Customers Welfare" and "Health and Safety Relating to Products/Services" were identified as the ESG issues that were of greatest significance to our business operations. The results are delivered to the Board for review. Meanwhile, other relatively important topics were also discussed in various sections of this ESG Report.

This assessment allowed the Group to highlight the material and relevant aspects to align with its stakeholders' expectations, while also providing the Board with insights in identifying and controlling ESG-related risks that will be reflected in corporate policies and initiatives.

COMMITMENT TOWARDS SDGs

The SDGs are a voluntary framework of 17 global goals set up by the United Nations in accelerating advancement towards a more sustainable world by 2030. The Group is committed to be a part of this development, and has pinpointed and focused on three SDGs, where the Group can have the most impact to deliver on the vision of a more sustainable world for all.

步驟4：矩陣驗證及可持續發展策略

根據上述矩陣，「可取及可負擔性」、「顧客福利」及「與產品／服務相關的健康與安全」已識別為我們業務營運的最重要環境、社會及管治事宜。結果將交予董事會審閱。同時，其他相關重要議題亦於本環境、社會及管治報告的不同分節有所討論。

該評估使本集團著重表示重要及相關方面，以迎合持份者的期望，同時亦為董事會提供見解，識別及控制環境、社會及管治相關風險，並將於企業政策及措施中反映。

堅持可持續發展目標

可持續發展目標乃由聯合國制定的一組共17個全球目標的自願框架，旨在於二零三零年加速步向更可持續的世界。本集團致力成為此發展的一部分，並已選定及專注於三個能發揮最大影響力，為所有人實現更可持續世界的願景的可持續發展目標。

1 NO POVERTY 消除貧窮



The Group is committed to contributing to the sub-targets in Goal 1 on reducing the number of population living in poverty. To integrate SDGs into the Group's business strategies and operations, the Group strengthens its creation of employment opportunities and promotes jobs security by providing decent work, considerable wages and allowing flexible working hours. During the pandemic where the operating regions experienced difficult times and economic downturn, the Group continued such policies in enabling people to fulfil their roles adequately while eliminating poverty.

Moreover, the Group has leveraged its reputation and influence to eliminate any modern slavery, forced labour or bonded labour in its supply chain, given the network of shops and service centres across Asia. The Group respects human rights in its supply chain management through implementing supplier code of conduct and paying fair prices to all suppliers, which helps to build the capacity of low-income communities.

本集團致力就目標 1 中減少貧困人口作出貢獻。為將可持續發展目標納入本集團的業務戰略及營運，本集團通過提供良好工作、可觀的工資及具彈性的工作時間來加強創造就業機會。營運所在地區於疫情期間面臨困難及經濟衰退，本集團繼續該等政策使人們能夠有效地履行彼等的職責的同時，亦可脫貧。

此外，鑒於本集團在亞洲擁有數十家店舖及服務中心，本集團借助其聲譽和影響力，消除其供應鏈中的任何現代奴役、強制勞工或抵債勞工。本集團通過執行供應商行為準則，尊重供應鏈管理中的人權，向所有供應商支付公平的價格，幫助建立低收入社區的能力。

2 ZERO HUNGER 消除飢餓



To end all forms of malnutrition and address the nutritional needs of adolescent girls and women, the Group has been paying effort in providing healthy and balanced products for its customers given the significant influence of the beauty industry on people's diets and choice of food. The Group labels its products and services clearly with sufficient information to allow its customers to make informed decisions. Meanwhile, the Group organises a variety of training and workplace programmes to raise the awareness of its staff on health.

為消除所有缺乏營養的形式及滿足青少年女孩及女士的營養需求，鑑於美容行業對人們飲食和食物選擇的重大影響，本集團一直致力於為顧客提供健康均衡的產品。本集團清楚標籤其產品及服務，列出充足資料以使客戶做出明智的選擇。同時，本集團亦通過培訓及各種工作場所計劃提高員工的健康意識。

3 GOOD HEALTH AND WELL-BEING 良好健康與福祉



Ensuring healthy lives and promoting the well-being for all has always been one of the Group's core values. In response to the principle of Goal 3, the Group is aware of the health and safety of its female workers who account for a large proportion of the Group's employees. Caring about their wellbeing, the Group has set up an effective management system to standardise the operational practices and encourages a healthy lifestyle by providing decent working conditions. In addition to the provision of basic personal protection equipment and occupational safety training, all employees have equal access to medical care and medical insurance.

Moreover, the Group takes a series of precautionary measures to ensure the safety of its staff and the community during the pandemic, as the Group always place the health and safety of all at its top priority.

確保健康生活和促進所有人的福祉是本集團一直堅持的核心價值之一。為響應目標3，本集團關注佔本集團員工絕大多數的女性員工的健康與安全。本集團因關心其福祉，並建立有效的管理體系，以規範營運慣例，並通過提供良好工作條件鼓勵健康的生活方式。除提供基本個人防護裝備和職業安全培訓外，本集團員工亦享有平等的醫療福利和醫療保險。

此外，由於本集團一直視健康及安全為重中之重，本集團通過採取一系列預防措施確保所有員工和當地社區於疫情期間的安全。

STAKEHOLDERS FEEDBACK

As the Group strives for excellence, the Group welcomes its stakeholders to comment on the ESG policies and performance to facilitate the Group's continuous improvement in its sustainability performance. Should there be any suggestions or opinions, questions or comments, please feel free to contact the Group through ir@modernhealthcaretech.com.

持份者反饋

由於本集團追求卓越，本集團歡迎其持份者就我們的環境、社會及管治方針及表現提供意見，促進我們不斷提高可持續發展績效。如有任何建議或意見、問題或評論，敬請 閣下透過本集團電郵 ir@modernhealthcaretech.com 聯絡本集團。

ENVIRONMENTAL SUSTAINABILITY

環境可持續性

The environment plays an important role in shaping the wellbeing for all. The Group strives to minimise its negative impacts on the environment by integrating environmental considerations into its daily operations and business practices. In pursuit of a sustainable development, the Group actively responds to local environmental policies and has paid enormous effort in improving its energy management system and advocating green workplace.

This section primarily discloses the Group's policies and practices regarding its emissions, use of resources, and environmental and natural resources as well as climate change during FY2021/2022. More quantitative data can be found in Tables E1 and E2 of the Appendix.

A.1. Emissions

In FY2021/2022, the Group's major emissions included greenhouse gases ("GHGs"), commercial wastewater and solid wastes. During the year under review, the Group complied with relevant local environmental laws as set out in the regions where it operated, and was not in violation of any laws or regulations relevant to air and greenhouse gas ("GHG") emissions, discharges into water and land, and generation of hazardous and non-hazardous waste, including but not limited to:

- *Water Pollution Control Ordinance (Cap. 358 of the Laws of Hong Kong);*
- *Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong);*
- *Waste Disposal (Clinical Waste) (General) Regulation (Cap. 3540 of the Laws of Hong Kong);*
- *Environmental Public Health Act (Cap. 95 of the Laws of Singapore);*
- *Environmental Protection and Management Act (Cap. 94A of the Laws of Singapore);*
- *Law of Environmental Protection of the PRC; and*
- *Water Pollution Prevention and Control Law of the People's Republic of China.*

環境亦對生命的福祉至關重要。本集團通過將環境考慮納入其日常營運及業務常規，致力將其對環境的負面影響降至最低。為追求可持續發展，本集團積極響應當地環境政策，大力改善能源管理系統及提倡綠色工作場所。

本節主要披露本集團於二零二一／二零二二年財政年度有關排放、資源使用、以及環境及天然資源以及氣候變化的政策及慣例。更多定量數據見附錄的表E1及E2。

A.1. 排放物

於二零二一／二零二二年財政年度，本集團的主要排放物包括溫室氣體（「溫室氣體」）、商業廢水及固體廢棄物。於回顧年度內，本集團已遵守其經營所在地區制定的所有相關的當地環保法律，且並無違反任何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法律或規例，包括但不限於：

- 《水污染管制條例》(香港法例第358章)；
- 《廢物處置條例》(香港法例第354章)；
- 《廢物處置(醫療廢物)(一般)規例》(香港法例第3540章)；
- 環境公共健康法(新加坡法例第95章)；
- 環境保護及管理法(新加坡法例第94A章)；
- 《中華人民共和國環境保護法》；及
- 《中華人民共和國水污染防治法》。

Air and GHG Emissions

In FY2021/2022, the consumption of towngas is the principal source of air emission for the Group. Attributed to its dedication to eliminating the use of vehicles fuelled by diesel which has been the major source of air pollutants of the Group for years, the Group did not generate any air emissions arose from vehicle used during the year under review. Nevertheless, the Group is going to continue to manage its use of towngas during operations so as to strive for further reduction in air emissions.

The Group's GHG emissions profile during the year under review was similar to that of FY2020/2021, with Scope 2 (Energy Indirect Emissions) dominating 98% of the annual total GHGs of the Group. Since GHG emissions are positively correlated to electricity and energy consumption, the Group is committed to reducing the consumption of energy resources in its daily operations with effective measures that are further described in A.2. Use of Resources.

Non-hazardous Waste

In FY2021/2022, the Group did not generate any hazardous wastewater or hazardous solid waste. The non-hazardous wastewater and solid waste discharged by the Group in FY2021/2022 mainly consisted of domestic wastewater and packaging waste generated from the daily operations of the beauty salons and shops.

The wastewater was normally discharged to the wastewater treatment plant through the sewage pipework. Since the amount of wastewater discharged mainly depends on freshwater consumption, the Group has adopted specific measures to reduce its water consumption, which will be further described in A.2. Use of Resources.

The Group upholds and disseminates the "3R principles – reduce, reuse and recycle" among employees in daily operations to minimise the amount of solid waste generated. To promote the reuse and recycling of materials, the Group also carries out solid waste classification as one of its waste management approaches. Since packaging materials constitutes the largest proportion of the annual total solid waste, the Group has enacted and implemented the following measures to improve the consumption efficiency of packaging materials in its daily operations:

- Simplify packaging;
- Purchase biodegradable packaging materials; and
- Reuse packaging materials such as utilising the large-volume packages for storing documents.

廢氣及溫室氣體排放

於二零二一／二零二二年財政年度，本集團的廢氣排放主要來自煤氣消耗。由於本集團致力杜絕使用以柴油(多年來一直為本集團的主要空氣污染物)為燃料的車輛，本集團於回顧年度內概無因使用車輛而產生任何廢氣排放。儘管如此，本集團將持續管理其於營運中煤氣的使用，從而致力於進一步減少空氣排放。

本集團於回顧年度的溫室氣體排放情況與二零二零／二零二零一年財政年度相似，範圍二(能源間接排放)佔本集團年度總溫室氣體排放98%。由於溫室氣體的排放量與電力及能源消耗呈正相關，本集團致力減少日常營運中的能源消耗，具體有效措施於本環境、社會及管治報告中A.2.資源使用進一步闡述。

無害廢棄物

於二零二一／二零二二年財政年度，本集團並無產生任何有害廢水或有害固體廢棄物。於二零二一／二零二二年財政年度，排放的無害廢水及固體廢棄物主要包括產生自美容院及美容店的日常營運的生活廢水及包裝廢棄物。

廢水通常通過排水管道進入污水處理廠。由於廢水的排放量與淡水的用量密切相關，本集團採取了多項針對性措施以減少耗水，具體措施將於本環境、社會及管治報告中A.2.資源使用進一步闡述。

本集團於員工的日常營運中堅持及提倡「3R原則—減少使用、物盡其用、循環再造」，以盡量減少產生固體廢棄物的數量。為促進物料物盡其用及循環再造，本集團亦將固體廢物分類作為其廢物管理方法之一。由於包裝材料構成每年總固體廢棄物的最大部分，本集團已制定及實施以下措施，以改善包裝材料於日常營運中的使用效率：

- 簡化包裝；
- 採購可生物降解的包裝物料；及
- 重用包裝物料，例如使用大容量的包裝物料儲存文件。

Progress

In FY2021/2022, all types of air pollutants of the Group declined significantly due to the elimination of diesel fuelled transport. Meanwhile, the total GHG emissions of the Group during the reporting year decreased by 4% with Scope 1 and Scope 3 emission showing the greatest drop of 63% and 22% respectively. The amount of wastewater also dropped by 21%, which is primarily due to the temporary suspension of business caused by the pandemic. Nevertheless, the Group will continue to monitor its environmental performance and control its emissions.

A.2. Use of Resources

The Group complied with the relevant laws and regulations in relation to its use of resources in areas where the Group operated during the year under review. In FY2021/2022, the major resources used by the Group included electricity, water, town gas and packaging materials. Details of the resources consumed by the Group in FY2021/2022 are illustrated in Table E2 of the Appendix.

Energy – Electricity

The Group consumes electricity mainly in its daily operations of beauty salons and shops. The Group has implemented the following practices to improve the energy efficiency and thus lowering the related GHG emissions:

- Switch off all idling lights and electrical appliances;
- Prioritise energy-efficient equipment with “Grade 1” energy label during procurement;
- Carry out regular maintenance on electronic appliances in every service centre to ensure optimal functioning; and
- Hold regular education seminars and workshops about electricity conservation among employees.

進展

於二零二一／二零二二年財政年度，由於取消柴油運輸，故所有類型的空氣污染物均大幅下降。同時，本集團溫室氣體排放總量下降4%，當中範圍一及範圍三的排放量降幅最大，分別為63%及22%。廢水產生量亦下降21%，乃主要由於疫情導致業務短暫停止所致。儘管如此，本集團將繼續監察其環境績效及控制其排放量。

A.2. 資源使用

於回顧年度內，本集團遵守有關其日常經營所處地區資源使用的相關法律及法規。於二零二一／二零二二年財政年度，本集團所使用的主要資源包括電力、水、煤氣及包裝物料。本集團於二零二一／二零二二年財政年度使用的資源詳情載列於附錄表E2。

能源－電力

本集團的電耗主要來源於美容中心及店舖的日常營運。為提高能源效率，並從而降低相關溫室氣體排放，本集團已實施以下一系列內部措施：

- 關閉全部閒置燈光及電器；
- 於採購時優先選擇具有「一級」能源標籤的節能設備；
- 為各服務中心的電器進行定期維修保養以確保發揮最佳效能；及
- 定期舉行有關員工節約電力的教育研討會及工作坊。

Water

In FY2021/2022, the Group did not face any problem in sourcing water. Given that water is one of the most precious resources on Earth, the Group is dedicated to saving water by actively monitoring and recording its water consumption, so as to identify rooms for improvement and apply technologies and solutions to enhance the water utilisation efficiency. The Group has formulated and implemented relevant internal regulations and policies below:

- Place signs next to water faucets to remind staff of water conservation;
- Adopt water-saving equipment with water efficiency labels;
- Carry out regular inspection and maintenance on water taps, water pipelines and water storage systems to reduce the risk of accidental leaks or bursts; and
- Fix dripping water taps in time to prevent further leakage.

Packaging Materials

Packaging materials have long been one of the major types of resources consumed by the Group in its beauty salons and shops. With the release of governmental guidance on packaging reduction and the promotion on sustainable packaging, the salon shops and stores of the Group carry out circularity measures to control the consumption of packaging materials during daily operations. By putting forward a number of innovative and cost-effective packaging solutions while organising the packaging materials, the Group can better manage its procurement of packaging materials to minimise the consumption and unnecessary waste. Adhering to the "3R principles", the Group believes that reducing packaging waste is the most essential step in supporting the conservation of material resources.

水

於二零二一／二零二二年財政年度，本集團在取水方面並無遇到任何問題。鑒於水為地球上最珍貴的資源之一，本集團致力於通過積極監測及記錄其耗水量保護寶貴的水資源，從而確定改進空間及應用可行的技術和解決方案以提高水資源的使用效率。本集團制定並實施相關內部法規及政策如下：

- 在水喉旁放置告示牌，提醒員工節約用水；
- 採用具節水標籤的節水設備；
- 定期為水喉、水管及貯水系統進行巡查及保養以減少意外洩露或爆裂的風險；及
- 即時修理滴水水喉以防止進一步漏水。

包裝物料

包裝物料為本集團美容院和店舖消耗的資源的主要類別之一。隨著政府推出減少包裝的指引及推廣可持續包裝，本集團的美容中心及專賣店已採取循環性措施以於日常營運中更好地控制其包裝物料的消耗。通過組織包裝物料時提出若干創新及具成本效益的包裝方案，本集團可更好管理其包裝物料的採購，以盡量減少消耗及不必要的浪費。秉承「3R原則」，本集團認為減少包裝廢物是最重要的一步。

3R PRINCIPLES 3R原則

REDUCE 減少使用

- Select packaging materials that are environmentally friendly and made with lighter raw materials
選擇環保且原材料較輕的包裝材料
- Encourage minimal packaging
鼓勵極簡包裝
- Adjust the order volume base on the recorded consumption of packaging materials to prevent overstock
根據已記錄包裝材料消耗調整訂單量以避免存貨過多

REUSE 物盡其用

- Promote the reuse of packaging materials
提倡再利用包裝材料

RECYCLE 循環再造

- Strengthen the recycling of plastic and paper-made materials
加強塑料及紙製品的回收利用
- Stay updated with the development of the circular economy
緊跟循環經濟發展
- Make use of industrial side streams and recycle materials as ingredients for products and packaging appropriately
合理利用工業副產品和回收材料作為產品和包裝的成分

Progress

In FY2021/2022, the Group continued its focus on energy efficiency and water conservation. The amount of total energy consumed declined by 9% as compared with that in FY2020/2021, which was mainly contributed by the 9% drop in annual electricity consumption. In the meantime, there was also a 21% reduction in water usage, potentially due to the temporary suspension of business operations amid the pandemic. Nevertheless, the Group will continue to work on minimising its water footprint, enhancing energy efficiency and further optimising its resource management system, so as to maintain its good progress in entering the post-pandemic era.

A.3. The environment and natural resources

The Group has been striving for improving our lives in a more beautiful and healthier way thus pushing the limits of how the beauty industry could evolve in a more sustainable way. Over the years, the Group has put an effort in fulfilling its environmental responsibilities by monitoring and controlling its consumption of natural resources. Based on the annual review, GHG emissions and electricity consumption are relatively material to the Group's environmental performance in FY2021/2022.

The Group's actions are always anchored in its value of pursuing beauty in line with a long-term vision. It is believed that the beauty of the planet has to be conserved by fighting climate change, respecting the environment and preserving natural resources. The Group is committed to minimising carbon emissions and resource consumption through collective actions with its staff. For instance, the Group has adopted practices such as sharing stationery, setting duplex printing as default mode, reusing old envelopes and using electronic information management system to reduce the resource consumption in office operations.

In addition, the Group engages with its customers to take a step forward by participating in environmental campaigns. A social networking system named "iconX" was invested by the Group to promote the use of electronic receipts and business cards instead of paper-printed versions.

Meanwhile, the Group encourages its employees to learn and adopt eco-friendly practices into daily lives, such as joining tree planting activities. In recent years, the Group has received various awards and certificates in seeking environmental sustainability and promoting "green" working space, including the World Green Organisation's "Green Office Label".

成效

於二零二一／二零二二年財政年度，本集團繼續著重於能源效率及節約用水。能源消耗量相較二零二零／二零二一年財政年度減少9%，主要由於年度耗電量下降9%所致。同時，用水量減少21%，可能是由於在疫情期間暫停業務營運所致。儘管如此，本集團將繼續致力於盡量減少其用水足跡、提高能源效率及進一步優化其資源管理系統，從而在疫情後的新常態下保持良好發展。

A.3. 環境及自然資源

本集團一直致力讓生活更美好、更健康，並不斷突破界限，幫助美容行業以可持續方式發展。多年來，本集團通過監察及控制其自然資源消耗，投入大量努力履行其環境責任。根據年度檢討，溫室氣體排放及電力消耗於二零二一／二零二二年財政年度被視為本集團相對重大的環境影響。

本集團的行動一直建基於其追求美麗的價值觀並擁有長遠的眼光。本集團相信地球的美麗必需通過應對氣候變化、尊重環境及保護自然資源來守護。本集團致力於通過與所有員工的集體行動，以最大程度減少碳排放及能源消耗。例如，本集團已採取慣例如共享文具、將雙面打印設置為默認模式、重用舊信封及使用電子訊息化管理系統，以減少辦公室營運資源消耗。

此外，本集團通過參與環保活動與顧客的互動，以向前邁進一步。本集團已投資社交網絡系統「iconX」以推廣使用電子收據和商業名片而非印刷材料。

同時，本集團鼓勵其僱員學習及應用環保慣例於日常生活，包括參加植樹活動。近年來，本集團在尋求環境可持續性和促進「綠色」工作場所方面榮獲多項獎項及證書，例如世界綠色組織的「綠色辦公室標誌」。

Despite the fact that the Group's business operations did not cause any significant impacts on the environment during the year under review given the Group's business nature, the Group is committed to setting up specific environmental targets in fulfilling the increasing demand and expectations from regulatory authorities and various stakeholders. The Group's future targets and actions are summarised in the table below:

儘管鑒於本集團的業務性質，本集團的業務營運於回顧年度內概無對環境造成任何重大影響，惟本集團致力於設立特定環境目標以滿足監管機構及各持份者日益增加的需求及期望。下表概述本集團的未來目標及行動：

Areas 領域	Targets 目標	Actions 行動
Air and GHG Emissions 廢氣及溫室氣體排放	Taking FY2021/2022 as the baseline year, the Group targets to maintain the intensity of air and GHG emissions in FY2022/2023 within the same scope at the same level. 以二零二一／二零二二年財政年度為基準年度，本集團的目標為於二零二二／二零二三年財政年度將廢氣及溫室氣體排放密度保持於同一水平範圍內。	The Group will continue to improve its scientific and standardised system to monitor and review its emissions. 本集團將繼續優化其科學及標準化的系統，以監測和審閱其排放量。
Solid Waste 固體廢棄物	Taking FY2021/2022 as the baseline year, the Group targets to maintain the intensity of non-hazardous solid waste generated in FY2022/2023 within the same scope at the same level. 以二零二一／二零二二年財政年度為基準年度，本集團的目標為於二零二二／二零二三年財政年度將無害固體廢棄物產生密度保持於同一水平範圍內。	The Group will continue its commitment to minimising the generation and disposal of unnecessary waste by improving its packaging efficiency. 本集團將繼續致力於通過提高包裝效率，以最大程度減少不必要廢物的產生及處置。
Electricity 電力	Taking FY2021/2022 as the baseline year, the Group targets to maintain the intensity of electricity consumption in FY2022/2023 within the same scope at the same level. 以二零二一／二零二二年財政年度為基準年度，本集團的目標為於二零二二／二零二三年財政年度將電力消耗密度保持於同一水平範圍內。	Besides electricity saving measures, the Group will continue to improve its energy efficiency by raising the awareness of energy conservation among employees. 除節電措施外，本集團將通過提高員工的節能意識繼續提升能源效率。
Other Energy Resources 其他能源資源	Taking FY2021/2022 as the baseline year, the Group targets to maintain the intensity of town gas in FY2022/2023 within the same scope at the same level. 以二零二一／二零二二年財政年度為基準年度，本集團的目標為於二零二二／二零二三年財政年度將煤氣密度保持於同一水平範圍內。	The Group will continue to optimise its operating procedures aiming for lowering its town gas usage and perform maintenance check regularly for current utilities. 本集團將繼續優化其營運程序，旨在降低其煤氣使用量，並定期對現有設施進行維護檢查。
Water and wastewater 水及廢水	Taking FY2021/2022 as the baseline year, the Group targets to maintain the intensity of water consumption and wastewater discharged in FY2022/2023 within the same scope at the same level. 以二零二一／二零二二年財政年度為基準年度，本集團的目標為於二零二二／二零二三年財政年度將耗水及廢水排放密度保持於同一水平範圍內。	The Group will continue with its commitment in water saving by adopting water-saving equipment in its business operation and searching for technologies and solution. 本集團將繼續致力節約用水，於其業務營運中採用節水設備，並尋求技術和解決方案。

A.4. Climate change

The rising concerns on sustainability and net-zero carbon future drive the Group in formulating strategies to strengthen climate resilience and mitigating climate change. Although the Group is still at its preliminary stage in identifying climate risk, the Group still identified the following paths in addressing climate-related risks and opportunities.

A.4. 氣候變化

對可持續發展及零碳未來的日益關注促使本集團制定策略以加強氣候適應能力及緩解氣候變化。儘管本集團仍在識別氣候風險候初步階段，本集團就應對氣候相關風險及機遇方面仍識別出以下途徑。

Risk 風險	Potential Impact 潛在影響
Physical Risk 實體風險	<p>Increase in frequency of extreme weather events, such as typhoons, rainstorms, floods and heatwaves 極端天氣情況如颱風、暴雨、洪水及熱浪頻率上升</p> <ul style="list-style-type: none"> — Temporary closure of business due to extreme weather events may induce lower operating revenue — 因極端天氣情況而暫時停業或導致營業收入減少 — Delay on transportation of natural raw materials may disrupt the supply chain and their stability, thus leading to higher prices of raw materials and in turn higher operating costs — 延遲運送天然原材料可能會擾亂供應鏈及其穩定性，從而導致原材料價格上漲，並因此導致營運成本上升
Transition Risk 過渡風險	<p>Improvement in sustainable energy development and technological innovation 改善可持續能源發展及技術創新</p> <p>Tightening environmental rules and guidelines 環境規則及指引收緊</p> <ul style="list-style-type: none"> — Beauty machines and equipment may need to be decommissioned due to amendments in environmental regulations, the costs for equipment investment and application may rise in adopting more environmentally friendly technologies — 由於環境規例的修訂，美容機器和設備可能需要退役，在採用更環境友好型技術時或會增加設備投資及應用成本
Opportunities 機遇	
Change in customers' preference towards green elements in consumption 客戶對消費中的綠色元素的偏好的改變	<p>The Group has transformed in advance and incorporated the concept of green building into its future plans, which may bring higher income to the Group given the increasing concerns on energy-saving and emission reduction measures from customers.</p> <p>鑒於客戶對節能減排措施的關注越來越高，本集團已經提前轉型，將綠色建築的理念納入未來的計劃，此或會為本集團帶來更多的收入。</p>

Although climate change is not going to impose direct severe impacts on the Group's operations, the Group is always aware of and keep adapting to the consequences of climate change through optimising its daily operations. The Group aims to increase resources devoted to environmental protection education for its staff and replace the current product packaging into recycled paper by 50% by year 2030.

儘管氣候變化不會對本集團的營運產生直接嚴重影響，本集團一直通過優化日常營運，意識到並不斷適應氣候變化的後果。本集團旨在增加投放於員工環保教育的資源，並在2030年前將目前的產品包裝替換為50%再生紙。

The Group understands that robust governance arrangements are essential in managing climate-related risks effectively. Regarding the progress made against climate-related goals and metrics, the quantitative indicators under each designated KPI are used to monitor the progress of the achievement and responsible management team will report to the Board for review from time to time.

本集團明白健全的管治安排對於有效管理氣候相關風險至關重要。對於與氣候相關的目標及指標的進展情況，每個指定關鍵績效指標項下的量化指標用於監控達成的進展情況，負責的管理團隊將不定期向董事會報告以供審查。

SOCIAL SUSTAINABILITY

社會可持續性

EMPLOYMENT AND LABOUR PRACTICES

The Group believes that the health and wellbeing of employees are the most essential factor in maintaining a productive workplace that promotes continuous and sustainable development. The Group provides its employees a platform for personal and professional development, and endeavours to provide an environment that is secure, equal, supportive and inclusive where staff can feel a sense of belonging and unity.

B.1. Employment

The Group strives to maintain a fair, diverse and equal workplace, thus ensure that all employees enjoy the rights and benefits that they are entitled to. The Group ensures that all of its staff are treated fairly during the consideration of recruitment and promotion, provision of training opportunities, as well as compensation. As of the end of FY2021/2022, there were a total of 904 employees working for the Group. Tables S3 and S4 in the Appendix show the details of the Group's employment information.

Law compliance

The Group's human resources policies strictly adhere to the applicable employment laws and regulations in Hong Kong and other regions where the Group operates to protect its employees' interests. In FY2021/2022, the Group complied with material and applicable laws and regulations including but not limited to:

- *Employment Ordinance (Cap. 57 of the Laws of Hong Kong);*
- *Employment Compensation Ordinance (Cap.282 of the Laws of Hong Kong);*
- *Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong);*
- *Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong);*
- *Race Discrimination Ordinance (Cap. 602 of the Laws of Hong Kong);*
- *Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong);*
- *Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong);*

僱傭及勞工常規

本集團相信，員工的健康和福祉對於維持高效的工作場所而言為至關重要的因素，從而推動其持續及可持續發展。本集團為員工提供個人及專業發展的平台，致力營造安全、平等、支持及包容的環境，讓員工有歸屬感及團結感。

B.1. 僱傭

本集團致力維持公平、多元及平等的工作場所，因此確保所有員工享有應有的權利及待遇。本集團確保所有員工於考慮招聘及晉升、培訓機會以及補償方面獲公平對待。截至二零二一／二零二二年財政年度末，合共有904名員工於本集團工作。附錄中表S3及S4顯示本集團的僱傭資料詳情。

遵守法律

本集團的人力資源政策一貫遵守香港及本集團營運所在的其他地區的適用僱傭法律法規，以保障僱員的利益。於二零二一／二零二二年財政年度，本集團已遵守所有重大相關法律法規，包括但不限於：

- 《僱傭條例》(香港法例第57章)；
- 《僱員補償條例》(香港法例第282章)；
- 《殘疾歧視條例》(香港法例第487章)；
- 《性別歧視條例》(香港法例第480章)；
- 《種族歧視條例》(香港法例第602章)；
- 《最低工資條例》(香港法例第608章)；
- 《強制性公積金計劃條例》(香港法例第485章)；

- *Employment Act (Cap. 91 of the Laws of Singapore);*
- *The Labour Contract Law of the People's Republic of China; and*
- *Labour Law of the People's Republic of China.*

During the year under review, the Group provided its employees with mandatory social insurance and medical insurance schemes. The Human Resources Department of the Group and its subsidiaries are responsible for reviewing and updating relevant company policies regularly in accordance with the latest laws and regulations.

Recruitment and promotion

The Group's Human Resources Department has established and implemented an annual recruitment plan according to the objective of building a qualified and experienced team. Its recruitment policies and criteria focus on the applicant's talents and competency with no restrictions on gender or age. The Internal Audit Department is responsible for reviewing and reporting the implementation and performance of the recruitment plans to ensure that the recruitment process is transparent and fair. The Group offers competitive and fair remuneration and benefits based on individuals' past performance, personal attributes and job experiences to attract a high-calibre workforce. The Group also makes use of various channels, including internet posting and participating in recruitment events to attract talents. To make handling manpower shortages more flexible, newly hired employees are in non-continuous employment contracts. In recognition of the employees' efforts and contribution to the Group's business, the Group has established a series of fair promotion standards to encourage all employees to improve their performance regardless of their gender or age. All employees have the opportunity to be developed and promoted at the appropriate time.

The promotion system of the Group has been divided into three categories for senior managers, managers and general employees. For senior managers and managers, the supervisors of each level submit promotion recommendations for outstanding managers to the Group. The recommended staff will be promoted after passing through the pre-promotion period. The general employees who have completed the compulsory training programs, exhibited good performance during the course and passed final examinations will be approved for promotion.

- 《僱傭法令》(新加坡法例第91章)；
- 《中華人民共和國勞動合同法》；及
- 《中華人民共和國勞動法》。

於回顧年度內，本集團向其僱員提供強制性社會保險及醫療保險計劃。本集團及其附屬公司的人力資源部負責根據最新法律法規定期檢討及更新相關公司政策。

招聘及晉升

本集團的人力資源部根據其目標制定及實施年度招聘計劃，並成立合格及經驗豐富的團隊。其招聘政策及招聘標準著重於應聘者的才能及能力，而並無任何性別或年齡限制。內部審計部負責檢討及匯報招聘計劃的執行情況及表現，以確保本集團所採用的招聘流程為透明及公平。為吸引高素質人員，本集團基於個人過往表現、個人品德及工作經驗提供具競爭力及公平的薪酬及福利。本集團亦通過各種渠道吸引人才，包括互聯網發佈招聘信息及參與招聘活動吸納人才。為使處理人手短缺時有更大的彈性，新入職僱員均須簽訂非連續性僱傭合同。為表彰僱員為本集團業務所作的努力和貢獻，本集團已制定一系列公平的晉升標準，藉此鼓勵所有僱員提高工作績效，而無需考慮性別或年齡差異。所有僱員在適當時候均可獲得發展及晉升機會。

本集團的晉升體系分為高級管理層、經理人員和一般僱員三種類別。就高級管理層及經理人員而言，每一層的上級可就表現優秀的僱員向本集團提出晉升申請。被推薦的僱員成功通過試升階段便可正式晉升。已完成必修培訓項目並在培訓過程中表現良好及最終通過晉升考試的一般僱員均會獲得晉升。

Compensation and dismissal

The Group is in full compliance with the regulations in relation to minimum wages and working age in local operating regions. Relevant policies and compensation packages are reviewed by the Human Resources Department regularly with respect to the latest laws and regulations. The Group offers fair remuneration and benefits based on an individual's past performance, personal attributes, job experiences and career aspiration. Besides, employees with excellent performance will be offered with bonuses based on the Group's financial condition and employee's performance to ensure that all employees are recognised by the Group appropriately considering their working efforts and contributions.

Meanwhile, any appointment or termination of the employment contract is based on reasonable, lawful grounds and internal policies. The Group has formulated internal policies regulating the procedures for the dismissal of employees in strict prohibition of any kinds of unfair or unreasonable dismissals to protect its employees' rights. In FY2021/2022, the turnover rate of the Group was 44%. More information can be found in Table S4 in the Appendix.

Working hours and rest period

The Group complies with local laws and regulations related to working hours and has formulated its internal policies to better manage the working time and rest periods for employees. The Group has been monitoring employees' attendance by a software named "Application", which all the processes and records such as leave application can be checked whenever necessary. In addition to basic annual leave and statutory holidays, employees are also entitled to additional leave benefits, such as marriage leave, maternity leave, paternity leave, pension leave, funeral leave and birthday leave.

Equal-opportunity and anti-discrimination

The Group treasures forging an inclusive corporate culture in providing a fair, diverse and respectful workplace. The Group is dedicated to driving awareness and acceptance for the rights of individuals in workplace and beyond. In compliance with the Equal Opportunities Commission's Code of Practice and relevant law and regulations, all training and promotion opportunities and dismissals and retirement policies are based on factors irrespective of the employees' age, sex, marital status, pregnancy, family status, disability, race, colour, descent, ethnic origins, nationality, religion or any other non-job related factors in all business units of the Group.

報酬及解僱

本集團全面遵守營運所在區域有關最低工資及工作年齡的規例。人力資源部將參考最新法例法規定期檢討相關政策及薪酬結構。本集團根據個人過往表現、個人素質、工作經驗及職業期望，提供公平的薪酬及福利。此外，本集團會根據財務狀況及僱員表現，向表現出色的僱員授予花紅，以確保所有僱員的努力及貢獻適當地獲得本集團肯定。

同時，本集團任何聘用或終止僱傭合同乃基於合理合法依據且符合內部政策。本集團已制定內部政策規定解僱僱員的程序，嚴格禁止任何不公平或不合理的解僱，以保障僱員權利。於二零二一／二零二二年財政年度，本集團的流失率為44%。更多詳情請參閱附錄表S4。

工作時數及假期

本集團遵守當地有關工作時數的法律及規例，並制定其內部政策，以更好地管理僱員的工作時數及假期。本集團一直使用「申請」軟件監控僱員的出勤情況，可隨時按需查閱軟件內所有的處理及記錄如休假申請。除基本年假及法定假日外，僱員亦可享受額外的休假福利，例如婚假、產假、陪产假、退休假、喪假及生日假期等。

平等機會及反歧視

本集團珍視營造包容的企業文化，提供公平、多元及互相尊重的工作場所。本集團致力提高工作場所及以外的個人權利的意識和認同。為遵守平等機會委員會的實務守則及相關法律及規例，所有培訓及晉升機會、解僱及退休政策不以僱員的年齡、性別、婚姻狀況、懷孕狀況、家庭狀況、殘疾、種族、膚色、血統、民族、國籍、宗教信仰或任何其他非工作相關因素為依據。

The Group has zero tolerance to any workplace discrimination, harassment or vilification in accordance with local ordinances and regulations. Employees are encouraged to report any incidents involving discrimination and the Human Resources Department will be responsible for assessing, dealing with, recording and taking any necessary disciplinary actions in relation to the case and relevant individuals in a fair and transparent manner in accordance with the local ordinances and regulations.

Other benefits and welfare

The Group offers full-time employees a compelling and competitive benefits package which includes allowance for beauty products and services, overseas accommodation and round-trip tickets, medical benefits, medical subsidies and accidental insurance cover. Additional bonuses and gifts are offered to its employees at traditional festivals. Besides, corporate activities such as gala parties are often held as well.

In FY2021/2022, in response to the government's pandemic control measures, the Group did not organise any large-scale physical events but only held small-scale activities such as birthday parties for its staff.

Meanwhile, the Group listens to its employees' needs and concerns through two-way internal communication channels. In FY2021/2022, the Group strengthened employee outreach via text messaging by using apps like WhatsApp and WeChat, as the Group understands a strong and positive culture with highly engaged workforce is favourable for building a competitive advantage for the Group. In the future, the Group will continue to address areas for improvement and remain committed to being responsive to its employees.

In FY2021/2022, the Group was in compliance with relevant laws and regulations in relation to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, welfare, and other benefits that have a significant impact on the Group.

根據當地條例及法例，本集團對任何工作場所的歧視，騷擾或受害行為零容忍。本集團鼓勵僱員報告任何涉及歧視的事件，本集團人力資源部負責根據當地條例及法例公平、透明地評估、處理、記錄案件及相關個人並就此採取任何必要的紀律處分。

其他待遇及福利

本集團為全職僱員提供吸引且具競爭力的待遇，包括提供美容產品及服務、海外住宿及來回機票、醫療福利、醫療津貼及意外保險。於傳統節日期間，本集團亦向僱員發放額外的獎金及禮品。此外，本集團經常舉辦聯歡會等企業活動。

於二零二一／二零二二年財政年度，為響應政府的疫情控制措施，本集團並無組織任何大型實體活動，僅舉辦小型活動例如為其員工舉辦生日派對。

同時，通過內部雙向溝通，本集團傾聽僱員的訴求及關注。於二零二一／二零二二年財政年度，本集團透過WhatsApp及微信等應用程式通過短信加強接觸員工，本集團了解強大積極的企業文化加上高度維繫的工作團隊，有利於本集團在不斷發展的美容領域建立競爭優勢。未來，本集團將繼續致力改進領域，回應員工的需求。

於二零二一／二零二二年財政年度，本集團在報酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視、福利以及其他待遇方面，遵守對本集團有重大影響的相關法律及規例。

B.2. Health and safety

The Group is committed to providing a safe working environment for its employees. The Group's robust policies and staff trainings keep its staff engaged and alert of occupational health and safety in daily operations. In FY2021/2022, the Group was in compliance with relevant laws and regulations in the operating regions, including the *Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong)* and *Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong)*.

The Group recorded zero work-related fatalities in the past three years including the reporting year. In FY2021/2022, there were five staff suffering from work-related injuries with 834 lost days being recorded. To lower the work-related injury rate and prevent similar incidents from happening again in the future, the Group will perform a thorough review to identify the causes and make proper improvements timely. In pursuit of zero workplace incident, the Human Resources Department will continue to standardise the reviewing process of occupational injuries in the future to manage and control work-related accidents in a systematic way.

The Group's management team and the Safety Committee is responsible for the Group's safety management, while adhering to the service tenet of "Safe Operation, Safe Service". The Health and Safety Policy lists out the requirements that all employees are needed to meet. A management team delegated by the Board is responsible for the monitoring and implementation of the policy throughout the distribution, sales and service sites.

The Group arranges regular operational training programmes on the procedures and safety precautions in the utilisation of machines to lower the risk of accidents due to improper operations. Before operation, workers are required to follow the instructions on the manual and pass relevant tests. The Group also provides its employees with safety training and handbooks that provide tips and steps about the correct and safe use of relevant machines. To further prevent any operating risks, the Group has assigned qualified professionals to perform safety inspections regularly to ensure that the machines are operating normally and all operations fully meet the safety requirements.

B.2. 健康與安全

本集團致力為其僱員提供安全的工作環境。本集團的穩健政策及員工培訓保持其員工在日常運營中的職業健康與安全意識。於二零二一／二零二二年財政年度，本集團遵守營運區域的有關法律及規例的工作安全與健康政策，包括《職業安全及健康條例》(香港法律第509章)及《僱員補償條例》(香港法律第282章)。

本集團於過往三年(包括報告年度)錄得零因工死亡人數。於二零二一／二零二二年財政年度，有五名員工因工受傷，錄得合共損失工作日數834日。為降低工傷比率及防止類似事件於未來再度發生，本集團會進行全面檢討，識別原因並及時制定適當的改進措施。在追求零工作場所意外方面，人力資源部將繼續規範工傷檢討，以更系統的方式地管理及控制工傷的發生。

本集團管理團隊及及安全委員會負責本集團的安全管理，同時遵循「安全操作，服務安全」的服務宗旨。健康與安全政策列明所有員工需要遵守的要求。由董事會委任的管理團隊負責在分銷、銷售及服務現場中監督及實施政策。

本集團安排使用機器的操作程序和安全措施的定期培訓，以降低因不當操作而導致的事務風險。操作前，本集團要求員工按照操作手冊的指示進行操作，並通過相關測試。本集團亦向其僱員提供安全培訓及載列正確安全使用有關機器的提示及步驟的手冊。為進一步防範任何操作風險，本集團委派合資格專業人員定期進行安全檢查，以確保機器正常運作及所有操作完全符合安全要求。

The Group also provides clear guidelines and tools to all employees for practising the Group's occupational safety principles. To maintain a clean and safe working environment, the Group prohibits smoking and drinking in the operating regions and organises regular air conditioning system cleaning and carpet disinfection. Besides, the Group keeps the operating regions orderly all the time and puts up warning signs to remind employees of avoiding any accident caused by carelessness when necessary.

Moreover, all fire equipment is regularly checked and maintained while all emergency exits are kept clear without any blockage by rubbish or stock. The first aid boxes in operating areas are sufficiently stocked and unlocked all the time. In addition, regular emergency drills are organised to improve the emergency management skills of its employees.

Employees' safety has always been the top priority of the Group. During the year under review, the Group was not in violation of any of the relevant laws and regulations in relation to providing a safe working environment and protecting the employees from occupational hazards that have a significant impact on the Group.

Response to the pandemic

The Group's swift actions during the pandemic provided guidance to its employees efficiently with recovery plans and safety measures, such as health and safety protocols, implemented for all staff and customers.

Following the governments' instructions and requirements, the Group came together to safeguard its employees, beauty practitioners and customers. In particular, the Group had shortened the opening hours of its service centres in response to the government's directives. When business resumed, a series of safety measures were immediately implemented, including daily disinfection of workplace, temperature monitoring and mandatory requirement of wearing personal protective equipment (e.g., face masks).

本集團亦為所有員工提供清晰的指引及工具，以實踐本集團的職業安全原則。為維持清潔安全的工作環境，本集團禁止在營運區域內抽煙喝酒並定期進行空調系統清潔及地毯消毒。此外，本集團始終保持營運區域秩序井然並於必要時設置警示牌，提醒僱員避免因粗心而發生任何意外。

再者，所有消防設備均會定期檢查及維護，所有緊急出口保持暢通，並無任何垃圾或存貨阻塞。作業區的急救箱亦有充足的儲備，並始終不上鎖。此外，我們亦定期組織應急演練，提高員工應急管理技能。

員工安全一直是本集團的重中之重。於回顧年度內，本集團並無違反任何對本集團有重大影響的有關提供安全工作環境及保護僱員免受職業危害的相關法律及規例。

應對疫情

本集團在疫情期間採取迅速行動以有效地向員工提供指引，例如為所有員工和客戶實施恢復計劃及安全措施，例如健康及安全規程。

按照政府的指示和要求，本集團齊心協力保護其員工、美容師及顧客。特別是，本集團已縮短其服務中心的開放時間以響應政府的指示。在恢復營業後，本集團實施了一系列安全措施，包括每日消毒工作場所、溫度監測以及強制要求佩戴個人防護設備(如口罩)。

B.3. Development and training

The Group has been paying effort in its employees' career planning by creating fair and transparent career development channels for its employees, deepening the talent training mechanism and providing targeted training courses of different types and levels. The Group strives to strengthen the quality of its talent pool by continuously improving its training management system.

The Group's training centre, Beauty Expert International Academy, aims to train new high-quality workforce for the beauty industry and improve the professional ability of beauty practitioners. The training centre mainly provides 4 types of programmes, including (1) integrated introduction training for interested parties in the beauty industry, and referrals to beauty salons; (2) induction training for newly hired staff to understand the corporate culture, business processes and occupational health and safety requirements; (3) on-the-job training that contains regular training of all aspects of job knowledge and personal skills improvement; and (4) courses in relation to local and international professional qualifications such as QF, ITEC and Certificate in Beauty Treatments ("CIBTAC"). In addition, the Group provides online training on platforms like Zoom in response to the pandemic in lowering the health and safety risks of its employees.

B.3. 發展及培訓

本集團致力於員工的生涯規劃，為員工創建公平透明的職業發展渠道，深化人才培養機制，並提供不同類型及不同級次的具針對性培訓課程。本集團持續完善其培訓管理體系，致力提升人才質量。

本集團的培訓中心美容專家國際學院旨在為美容行業提供高質素的工作團隊及提高美容從業者的專業能力。培訓中心主要提供四項課程，包括1)綜合入門培訓予對美容行業感興趣的人士，並向美容院引薦；2)入職培訓予新入職員工，以令其瞭解企業文化、業務流程及職業健康與安全規定；3)在職培訓，包括崗位知識及個人技能提升各方面的定期培訓；及4)有關當地及國際專業資格及美容護理證書如QF、ITEC及美容師證書(「CIBTAC」)。此外，本集團於Zoom等平台提供線上培訓以應對疫情，降低員工的健康及安全風險。

The Training Department of the Group is responsible for setting up the Annual Training Programme and developing training schedules for staff according to their positions. In FY2021/2022, 83% of the Group's employees received a total of 19,992 hours of training, for which courses are highlighted below:

本集團的培訓部負責根據員工的職位為彼等設立年度培訓課程及制定培訓時間表。於二零二一／二零二二年財政年度，本集團83%的僱員已接受時數合共19,992小時的培訓，課程載列如下：

Training Courses for beauty practitioners 美容師培訓課程

Beauty Skill 美容技能

- Code of conduct 職業操守
- Beauty care skills 美容護理技巧
- Product knowledge 產品知識
- Instrument operation 儀器操作

Slimming Skill 纖體技能

- Code of conduct 職業操守
- Slimming care skills 纖體護理技巧
- Product knowledge 產品知識
- Instrument operation 儀器操作

Massage Skill 按摩技能

- Code of conduct 職業操守
- Massage care skills 按摩護理技巧
- In-depth understanding of spa and other massage care
深入瞭解水療及其他按摩護理

Details about the number of trainees and training hours can be found in Tables S5 and S6 in the Appendix.

B.4. Labour standards

In FY2021/2022, the Group strictly abided by the laws and regulations in its operating regions to prohibit any child labour or forced labour employment, including but not limited to:

- *Employment Ordinance (Cap. 57 of the Laws of Hong Kong);*
- *Labour Law of the People's Republic of China;*
- *Provisions on the Prohibition of Using Child Labour; and*
- International Labour Organisations ("ILO") Conventions

In addition, the Group has its internal systems formulated in line with the requirements of SA8000 Standard to regulate the procedures of recruitment, staffing and appointment of staff within the organisation, in order to combat illegal employment on child labour, underage workers and forced labour. The Group's Human Resources Department requires all job applicants to provide valid identity documents to ensure that they are lawfully employable prior to the confirmation of any employment according to internal requirements. The Human Resources Department is also responsible for monitoring, updating and promoting the compliance of corporate policies with the latest relevant laws and regulations.

Once the Group finds any case against the labour standards or any mendacious information provided, the Group will terminate the employment contract according to relevant laws immediately.

During the year under review, the Group was not in violation of any of the relevant laws and regulations, in relation to the prevention of child and forced labour that has a significant impact on the Group.

有關參與培訓的人數及培訓時間的詳情見附錄表S5及S6。

B.4. 勞工準則

於二零二一／二零二二年財政年度，本集團於其營運區域嚴格遵守法律及規例以禁止僱傭童工或強制性勞工，包括但不限於：

- 《僱傭條例》(香港法例第57章)；
- 《中華人民共和國勞動法》；
- 《禁止使用童工規定》；及
- 國際勞工組織(「國際勞工組織」)公約

此外，本集團在遵守SA8000標準的規定下已制定其內部系統規定組織內人員招聘、人員配備和任用程序，以打擊非法僱傭童工、未成年工人及強制性勞工。根據內部規定確認任何僱傭前，本集團人力資源部會要求所有應聘者提供有效身份文件，以確保申請人可合法受聘。人力資源部亦負責監察、更新及促進公司政策遵守最新的相關法律法規。

一旦本集團發現任何違反勞工準則的情況或有任何虛假信息，本集團將根據相關法律立刻終止僱傭關係。

於回顧年度內，本集團並無違反任何對本集團有重大影響的有關防止童工及強制性勞工的相關法律及規例。

OPERATING PRACTICES

B.5. Supply chain management

A sound supply chain management is essential to the Group. The Group is committed to minimising the potential social and environmental risks in its supply chain and incorporating sustainability into the Group's supplier management system.

Supplier engagement and risk management

To maintain sound relationships with its suppliers, the Group communicates with suppliers and their factories regularly through the internet, conference calls and exhibitions. These engagement processes are important in maintaining a sustainable, stable and resilient supply chain. The Group also arranges regular meetings with its suppliers to prevent any significant delay of delivery. Before cooperating with suppliers, the Group requires its suppliers to sign the confidential contract if necessary.

To minimise the environmental and social risks along the supply chain, the Group has strictly implemented its internal policies in its supplier selection. Specifically, the Group's Purchasing Department selects the suppliers prudently by evaluating their product quality, production capability and environment, compliance with environmental and labour laws, technical strength, financial status, reputation and business track records. In any case where risks such as labour rights violation or noncompliance with environmental laws are identified, the Group will ensure it is not going to collaborate with such suppliers, and not allow them to attend the next bidding.

For potential suppliers, they are required to provide samples to the Group in advance to ensure their product quality and technical competency. The Group also requires them to provide relevant environmental certificates, internal strategies and health and safety management plans for the confirmation of their commitments or actions in promoting sustainability. The supplier who passes the due diligence and the series of internal assessments will be approved as a qualified supplier. The Group has been in partnership with the suppliers that are socially and environmentally responsible and in conformance with business ethics.

營運慣例

B.5. 供應鏈管理

健全的供應鏈管理對本集團至關重要。本集團致力將供應鏈中潛在的社會及環境風險降至最低及將可持續發展納入本集團的供應商管理體系。

供應商委聘及風險管理

為了與供應商保持良好的關係，本集團通過互聯網、電話會議、展覽及其他媒介定期與供應商及其工廠溝通。此等委聘程序對維持可持續的、穩定及具彈性的供應鏈而言十分重要。本集團亦安排與其供應商進行定期會議，以防止交付出現任何重大延誤。在與供應商合作之前，如需要的話本集團會要求供應商簽署保密合同。

為盡量減少供應鏈中的環境及社會風險，本集團在選擇供應商方面已嚴格執行其內部政策。具體而言，本集團的採購部通過評估供應商的產品質量、產能及生產環境、環境及勞工法律的遵守、技術實力、財務狀況、聲譽及業務往績記錄，審慎選擇供應商。倘識別出有侵犯勞工權利或不遵守環境法律等風險，本集團將確保不與該等供應商合作，且不讓彼等參加下一次投標。

就潛在供應商而言，彼等須提前向本集團提供樣品，以確保其產品質量及技術實力。本集團亦要求其供應商提供相關環境資質、內部策略及健康與安全管理計劃以確認其於促進可持續發展的承諾或行動。通過盡職調查及一系列嚴格的內部評估的供應商將被確定為合資格供應商。本集團一直與對社會和環境負責並符合商業道德的供應商合作。

The Group's Purchasing Department strictly manages and reviews the qualifications and quality assurance capabilities of its suppliers according to internal supplier management procedures. Onsite investigations are performed regularly to ensure the quality of purchased products. Meanwhile, the procurement requirements are clearly set and all the procurement and stock records are required to be archived for review when necessary. Moreover, at least 3 suppliers are included and compared in terms of product quality and price during the supplier selection process. The Group conducts scheduled performance reviews on qualified suppliers' services and suppliers who fail the assessment will be removed from the qualified supplier list.

Green procurement

Green procurement favours the construction of an environmentally friendly supply chain by giving priority to hypoallergenic, non-toxic, and oil-free chemical products and products containing natural fragrances during procurement. The Group is also engaging with more local suppliers to reduce its environmental footprint generated from the transport of goods over long distances while supporting the growth of local economy.

In FY2021/2022, the Group collaborated with a total of 900 suppliers with 300 located in Hong Kong and 600 in PRC. The Group's supplier engagement and management policies applied to 100% of its key suppliers, and are implemented by the corresponding procurement team with monitoring from the Purchasing Department.

B.6. Product responsibility

The Group understands that product responsibility and customer satisfaction are vital to the Group's business development. Abiding by the "customer-oriented" principle, the Group is committed to leading the beauty industry in Hong Kong and Asia towards sustainability with premium, safe and satisfactory beauty and healthcare products and services.

Law compliance

To protect the rights and interests of end-users and consumers, thus strengthening the supervision and control of the quality of products, the Group abided by relevant laws and regulations regarding health and safety, advertising, labelling and privacy matters that are significant to its products and services in FY2021/2022.

本集團按照內部供應商管理程序嚴格管理和審查供應商的資質和質量保證能力。本集團會定期進行現場調查，以確保所購買產品的質量。同時，訂明明確的採購要求以及所有採購及庫存記錄須存檔以供日後需要時審閱。此外，於供應商篩選過程中，至少包括3個供應商，並就產品質量及價格進行比較。本集團定期對合資格供應商的服務進行績效評核，而未通過評估的供應商將從合資格供應商名單中移除。

綠色採購

綠色採購通過於採購期間優先考慮防過敏、無毒害、不含石油化學產品和含天然芳香劑的產品，有利於打造環境友好型供應鏈。本集團亦委聘更多當地供應商以減少因長距離運輸貨物而造成的環境足跡，同時支持當地經濟增長。

於二零二一／二零二二年財政年度，本集團與合共900名供應商合作，其中300名供應商位於香港及600名位於中國。本集團的供應商委聘及管理政策100%應用於其主要供應商，並在採購部的監察下由相應的採購團隊實施。

B.6. 產品責任

本集團了解產品責任及客戶的滿意程度對本集團的業務發展至為重要。本集團堅持其「顧客至上」的原則，以高端、安全、滿意的美容保健產品及服務，致力於引領香港乃至亞洲整個美容行業走向可持續發展。

遵守法律

為保障終端用戶和消費者的權利及權益，從而加強對產品質量的監督及控制，於二零二一／二零二二年財政年度，本集團嚴格遵守對其產品與服務有重大影響的健康與安全、廣告、標籤及隱私事宜相關的法律及規例。

Products and services quality assurance

Committed to safeguarding beauty through safe and high-quality products and services, the Group prioritises allergy-free, non-hazardous, petrochemical-free products with natural fragrance during procurement. Professionals with proper licences are responsible for providing beauty consultation services to the Group's customers. All employees should follow the internal policies regarding disinfection and hygiene practices, so as to ensure the operating areas are safe and good to use. During the year under review, the Group did not face any product recall due to safety and health reasons. In view of its business nature and the principle of materiality, the Group considers the product recall procedures not application to its operations and therefore product recall-related issues are not disclosed in this ESG Report.

The Group respects its customers' rights and is dedicated to bringing enjoyable experiences to its customers. The Group's "Guidelines of Sales" and "Product Description Policy" prevent employees from providing any false guidance to customers. All employees should understand, consent to, and fully comply with relevant guidelines and the *Trade Descriptions Ordinance (Cap. 362 of the Laws of Hong Kong)*. The Group provides professional training on sales to employees to make sure that any unfair sales practices will be eliminated and to promote sales practices with dignity and integrity. In addition, the Group sets clear terms and conditions for business transactions, which are kept in record with copies given to the customers.

Adhering to the principle of "Making Quality Beauty Services Accessible to All", the Group offers different booking platforms, including online booking systems, mobile applications, emails and SMS, to make booking appointments more efficient. To better manage the booking system, the Group has regulated clear and standard processing time and service performance indicators for customers' appointments and inquiries.

In FY2021/2022, the Group organised different training courses on online promotion and service techniques for its employees with business operations and people's lifestyle are greatly influenced and shifted towards the Internet in the post-pandemic era.

Complaint handling

The Group aims to optimise its business operations continuously through garnering its clients' needs and expectations to raise customers' satisfaction. The Group respects each customer's experience and actively collects their feedback through surveys on social platforms to facilitate the Group's improvement on the safety and quality of products and services.

產品及服務的質量保證

致力於通過安全及優質的產品及服務守護美麗，本集團在採購期間優先考慮防過敏、無毒害、不含石油化學產品和含天然芳香劑的產品。持有正規許可證的專業人士負責為本集團的顧客提供美容諮詢服務。全體僱員均應遵守本集團有關消毒與衛生實踐的內部政策，從而確保經營區域的安全良好質素。於回顧年度內，本集團並無面臨因安全與健康原因的任何產品召回。鑒於其業務性質及重要性原則，本集團認為產品召回程序不適用於其業務，因此本環境、社會及管治報告未有披露與產品召回相關的議題。

本集團尊重其顧客權利及致力為顧客提供愉快體驗。具體而言，本集團的《銷售指引》和《產品說明政策》，以防止僱員對顧客進行任何誤導。全體僱員均應明白、同意並全面遵守有關指引及《商品說明條例》(香港法例第362章)。本集團為其僱員提供專業銷售培訓，以確保消除任何不良銷售慣例，同時推行有尊嚴和誠信的銷售慣例。此外，本集團亦就業務交易制定明確的條款及條件，並備妥發票單據予顧客。

秉承「讓優質美容服務惠及大眾」的原則，本集團提供不同預約平台，包括網上預約系統、移動應用程式、電郵和短信，使預約變得更加快捷。為更好地管理預約系統，本集團已針對顧客預約及查詢制定明確標準處理時間及服務表現指標。

於二零二一／二零二二年財政年度，疫情後時代使業務營運及人們的生活方式大受影響並轉移到互聯網上，本集團專門為員工舉辦不同的線上推廣及服務技巧培訓課程。

投訴處理

為提升顧客滿意度，本集團旨在通過瞭解顧客的需求及期望不斷優化其業務營運。本集團注重每位顧客的體驗，並積極通過社交平台調查收集顧客反饋，以促進本集團對產品及服務的安全與質量改進。

SOCIAL SUSTAINABILITY

社會可持續性

In response to the feedback and complaints, the employees of the Group are well trained on how to appropriately reply and deal with customers' enquiries. Customers can express their opinions through service hotline, online feedback collection platform, mails, and fax. Details of the complaints will be kept in record for review. The Group requires that all customers' enquiries, recommendations and complaints need to be addressed within 7 days, and customers have to be notified with the latest progress. Complaints that are not resolved within two weeks will be transferred to the manager.

The Group values clients' suggestions and proactively reviews its business operations to meet their ever-changing expectations and is dedicated to improving its business performance and delivering better services and products. For instance, the Group's service centres will update their schedules to meet the high demand from customers. In FY2021/2022, the Group did not receive any substantial complaints from its customers regarding its products and services.

Promotion and advertising

All advertising materials are designed by the Group's Marketing Department and have to be approved by the Group's CEO to ensure that the contents are appropriate and legal before distribution or publication. The Group has formulated internal guidelines to ensure that the marketing and advertising materials comply with local laws and regulations where they are legally, fairly and honestly presented, and any false statements or exaggerations on products and services are strongly prohibited. The Group engages legal advisors to offer advice and supervise the Group's practices in product advertising.

Labelling

The Group has established strict policies to manage the labelling of products. All product labels must clearly indicate the following details to allow consumers understand the content clearly and use the products safely, including the product name, capacity, origin, efficacy, composition, direction of use, product effective date and validity period.

針對顧客的反饋及投訴，本集團的僱員均已受培訓，彼等能夠合理回覆及處理顧客詢問。顧客可通過服務熱線、在線反饋收集平台、郵件及傳真傳達意見。投訴詳情將進行存檔以供審閱。本集團規定，所有顧客詢問、建議及投訴均須於七日內處理並告知顧客最新處理進展。兩周內未獲解決的投訴將移交經理處理。

本集團重視其顧客建議，積極檢討其業務營運，以滿足其顧客不斷變化的期望，且致力於提高其業務表現及提供更好的服務及產品。例如，本集團的服務中心將更新其進度，以滿足顧客的高強度需求。於二零二一／二零二二年財政年度，本集團並未接獲顧客有關產品及服務的任何重大投訴。

推廣及廣告

所有廣告材料均由本集團市場部設計，於分派或發佈前須經本集團行政總裁批准，以確保內容合理及合法。本集團制定內部指引，確保營銷及廣告材料符合當地法律法規，嚴禁對產品及服務作出任何虛假陳述或誇大事實，該等產品應合法、公正及誠實地呈列。本集團聘請法律顧問為本集團的產品廣告實務提供意見及進行監督。

標籤

本集團已制定嚴格政策來管理產品標籤。所有產品須清楚標明下列詳情以供消費者可簡便地瞭解內容及安全地使用產品，該等詳情包括產品名稱、容量、產地、功效、成分、使用說明、產品生產日期及有效期。

Intellectual property rights

The Group follows the intellectual property application procedures in Hong Kong and complies with the *Trade Marks Ordinance (Cap. 559 of the Laws of Hong Kong)*. The Group's legal advisors are responsible for providing professional advice on protecting its intellectual property rights, and appointed internal employees are in charge of monitoring and preventing any act that might infringe upon the Group's intellectual property.

Privacy matters

The Group always emphasises on information security and respects customer privacy. In FY2021/2022, the Group complied with *Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong)* and other internal policies providing clear guidance on how to collect and use its customers' information properly. The Group has implemented internal policies specifying the categorisation of properties of customer information, conditions of use, customers' power to determine the way that information is used (e.g., the right to join and exit, correction and deletion of data, etc.), information retention time and third-party disclosure requirements.

The Group never collects and records any unnecessary personal information, such as ID cards, from its customers. The Group has installed a facial recognition system allowing customers to enjoy the services without presenting their ID cards, thereby further lowering the risks of information leakage. New customers only need to provide their mobile phone number for SMS verification for creating profiles. The Group emphasises the security of the "Point of Sales" system and strictly prevents any unauthorised access to customers' information. The Group's IT Department is responsible for setting permit ranges for data enquiry based on position levels. Moreover, all customers' data are stored in highly encrypted systems to prevent any risks of data leakage, damage or unauthorised handling of customers' information in safeguarding customers' privacy.

The Group requires that all employees with access to customer information strictly follow the requirements of data protection under the employment contract. With the effective implementation of frontline staff, IT Department and the supervision of the Human Resources Department, this long-term mechanism for customer information protection implemented by the Group has been effectively safeguarding privacy and information security. In FY2021/2022, the Group did not receive any complaints related to violations of customer privacy or data leakage.

知識產權

本集團遵循香港知識產權申請程序及遵守香港法例第559章《商標條例》。本集團的法律顧問負責就知識產權保護提供專業意見，並已委任內部僱員負責監察及防止任何可能侵犯本集團知識產權的行為。

隱私事宜

本集團重視資料安全及尊重顧客隱私。於二零二一／二零二二年財政年度，本集團遵守香港法例第486章《個人資料(私隱)條例》及其他為正確收集並使用顧客資料的方法提供明確指引的內部政策。本集團已實施其內部政策，規定顧客資料的屬性分類、使用條件、顧客決定資料使用方式的權力(例如加入和退出的權利、更正和刪除數據等)、資料保留時間及第三方披露要求。

本集團從未收集及記錄任何不必要的個人資料，如顧客身份證。本集團已安裝臉部識別系統，使顧客毋須出示彼等的身份證即可享受服務，從而進一步降低資料外洩風險。於建檔時，新顧客僅需使用手機號碼以供短信驗證。本集團重視「銷售終端(Point of Sales)」系統的安全工作，並已制定政策嚴格防止在未獲授權下獲取顧客資料的情況。本集團的資訊科技部門負責根據職位等級設置數據查詢的許可範圍。此外，為進一步保障顧客隱私，所有顧客數據存於高度加密系統，以防止任何數據洩露、毀壞或在未獲授權下處理顧客資料的風險，從而保護客戶隱私。

本集團要求接觸到顧客資料的全體僱員必須嚴格遵守列於僱傭合約中有關受保護資料的要求。在前線員工、資訊科技部門的有效實施及人力資源部門的監督下，本集團實施的顧客資料保護長期機制，有效保障了隱私及資料安全。於二零二一／二零二二年財政年度，本集團並無收到任何與違反顧客隱私或數據洩露相關的投訴。

B.7. Anti-corruption

With increasing expectations from stakeholders regarding higher level of transparency and business ethics of companies, the Group has been persevering with operating with honesty, integrity and openness since establishment with respect to the rights and interests of all employees, partners, investors and other stakeholders. In FY2021/2022, the Group complied with relevant laws, regulations and good governance practices, including but not limited to:

- *Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong);*
- *Anti-Money Laundering and Counter-Terrorist Financing (Financial Institutions) Ordinance (Cap. 615 of the Laws of Hong Kong);*
- *Prevention of Corruption Act (Cap. 241 of the Laws of Singapore);*
- *Anti-Corruption Law of the People's Republic of China;*
- *Law of the People's Republic of China on Anti-money Laundering;*
- *Article 274th of the Criminal Law of the People's Republic of China on extortion and fraud; and*
- *Interim Provisions on Banning Commercial Bribery.*

To maintain its reputation and gain confidence from its clients and business partners, the Group strictly performs in accordance with the Code of Conduct and has zero tolerance to any corrupt behaviours. The Group is committed to following internationally recognised ethical business practices closely throughout its operations and encourages all its employees to learn and implement the best practices.

The Group has established the "Rules of Buyers" mechanism and takes advantage of training and seminars to interpret the anti-corruption guidelines to employees. Employees who are found to violate the rules will be disciplined accordingly.

B.7. 反貪污

隨著持份者日益期望公司的透明度及商業道德水平提高，自成立以來，本集團尊重全體員工、合作夥伴、投資者及其他持份者的權利及利益，堅持誠實、誠信、開放的經營理念。於二零二一／二零二二年財政年度，本集團遵守相關法律、法規及良好管治常規，包括但不限於：

- 《防止賄賂條例》(香港法例第201章)；
- 《打擊洗錢及恐怖分子資金籌集(金融機構)條例》(香港法例第615章)；
- 《防止貪污法》(新加坡法例第241章)；
- 《中華人民共和國反腐敗法》；
- 《中華人民共和國反洗錢法》；
- 《中華人民共和國刑法第274條(關於敲詐勒索)》；及
- 《關於禁止商業賄賂行為的暫行規定》。

為維護聲譽，取得顧客及業務合作夥伴的信任，本集團嚴格按照行為準則行事，絕不姑息任何腐敗行為。本集團致力於在其整個營運過程中嚴格遵從國際公認的商業道德規範，並鼓勵其所有員工學習及實行最佳慣例。

本集團已制定《採購員守則》機制，並利用培訓和研討會針對僱員制定反貪污指引，並對違反守則的僱員作出相應處分。

RULES OF BUYERS 採購員守則

- Procurement of items or projects should be considered with the quotations from at least three companies;
採購物品或工程需要提交至少三間公司的報價；
- All procurement payments should be handled by the Accounting Department, while other departments should be held responsible for the inspection and acceptance of procurement. Buyers should only be responsible for price negotiation;
所有貨款由會計部負責，驗貨事宜由其他部門負責，採購員只負責議價；
- Buyers are prohibited from conducting non-business transactions or gatherings with suppliers in private without the approval of managers;
採購員不得與供應商有私下非業務的交易或聚會，除非得到主管批准；
- For major projects or procurement, it should be arranged with quotations by more than one buyer; and
大型工程或採購事項安排多於一名的採購員同時報價；及
- Employees should counsel and meet with new suppliers from time to time to assess the appropriateness of existing quotations.
僱員需要不定期建議和約見新的供應商，以評估現時報價的合理性。

SOCIAL SUSTAINABILITY

社會可持續性

While employees are expected to fulfil their duties with honesty and integrity, the Group has set up effective grievance mechanisms for employees and outsiders to report any suspected operations while protecting the whistle-blowers from fears of reprisals or inappropriate reactions. Whistle-blowers can report verbally or in writing to their departments or the senior management of the Group for any suspected misconduct with full details and supporting evidence. The management team will investigate immediately, and a report will be made to the relevant regulators or law enforcement authorities when the Group's management deems necessary if criminality is substantiated.

Over the years, the Group has been organising anti-corruption-related seminars and training courses for all staff to increase their knowledge of bribery, extortion, fraud and money laundering, thus raising their awareness and sensitivity of observing law and discipline. In FY2021/2022, due to the social distancing rules amid the pandemic, the Group was not able to organise any anti-corruption related training to its employees. Nevertheless, given the effective implementation of the aforementioned policies by the corresponding business units and departments under the monitoring of the Audit Committee, during the year under review, no concluded legal cases regarding corrupt practices were brought against the Group or its employees.

In FY2021/2022, the Group was not in violation of any of the relevant laws and regulations in relation to bribery, extortion, fraud and money laundering that have a significant impact on the Group.

當僱員履行誠信同時，本集團為僱員及外部人員設立有效的申訴機制，以報告任何可疑行為，同時保護舉報人免於擔心報復或不適當反應。舉報人可口頭或書面向其部門或本集團高級管理層報告任何可疑的不當行為，並提供完整細節及證明材料。管理層會即時進行調查，並倘證實存在任何犯罪行為，必要時將向相關監管部門或執法機關作出報告。

多年來，本集團一直為全體員工舉辦反貪污相關講座及培訓課程，以增加彼等對賄賂、勒索、欺詐及洗黑錢的認識，從而提升彼等遵紀守法的意識及敏感度。於二零二一／二零二二年財政年度，由於疫情期間的社交距離規則，本集團無法為其僱員組織任何反貪污相關的培訓。儘管如此，鑒於在審計委員會的監督下，相應業務單位及部門有效執行上述政策，於回顧年度內，並無針對本集團或其僱員的有關貪污行為的已審結訴訟案件。

於二零二一／二零二二年財政年度，本集團並無違反任何對本集團有重大影響的有關賄賂、勒索、欺詐及洗黑錢的相關法律及法規。

COMMUNITY

B.8. Community investment

The Group is committed to promoting a caring culture as a corporate citizen, and has been actively participating in community activities as well as helping the underprivileged. Throughout the past 30 years, the Group has never forgotten the core of bringing beauty to lives when serving the public, and has been making every endeavour to make positive contributions to the local communities. The Group has been supporting the youth, women, elderlies and families with low income through charitable activities for social integration, women empowerment and youth development.

In the past years, the pandemic significantly disrupted all lives and imposed uncertainty on the economic environment. Affected by the unstable economy and anti-pandemic measures, the Group was not able to organise any charitable activities nor make any monetary donation in FY2021/2022. Notwithstanding that, the Group did not forget the disadvantaged and distributed free surgical masks to elderlies in need.

Looking into the future, the Group will remain true to its original aspiration and will never stop giving back to the community through various channels. The Group strives to support the local communities and the local economy through more diverse ways when the pandemic eases and the society is marching towards the new normal.

社區

B.8. 社區投資

本集團作為企業公民，致力於推廣關愛文化，一直積極參與社區活動以及幫助弱勢群體。於過去三十年，本集團於為大眾服務時從未忘記為生活帶來美麗的核心，並一直為當地社區作出積極貢獻。本集團一直通過社會融合、婦女賦權和青年發展的慈善活動，支持青少年、婦女、老年人和低收入家庭。

於過往幾年，疫情嚴重打亂所有生活，並為經濟環境帶來不確定性。在不穩定的經濟及抗疫措施的影響下，本集團於二零二一／二零二二年財政年度概無組織任何慈善活動或作出任何捐款。儘管如此，本集團並無忘記弱勢群體，並向有需要的長者派發口罩。

展望未來，本集團將不忘初心，通過各個渠道回饋社會。在疫情緩和、社會向新常態邁進時，本集團致力以更多元化的方式支持當地社區及當地經濟。

APPENDIX 附錄

Table E1. The Group's Total Emissions by Category in FY2021/2022 and FY2020/2021⁹

表E1.二零二一／二零二二年財政年度及二零二零／二零二一年財政年度本集團按類別劃分的排放總量⁹

Emission Category	Key Performance Indicator (KPI)	Unit	FY2021/2022 二零二一／二零二二年財政年度		FY2020/2021 二零二零／二零二一年財政年度	
			Amount	Intensity ¹ (Unit/employee) 密度 ¹	Amount ²	Intensity ² (Unit/employee) 密度 ²
排放物類別	關鍵績效指標	單位	數量	(單位／僱員)	數量 ²	(單位／僱員)
Air Emissions ³ 廢氣排放 ³	SO _x	Kg 千克	1.45 x 10 ⁻³	1.61 x 10 ⁻⁶	0.05	4.9 x 10 ⁻⁵
	NO _x	Kg 千克	0.29	3.21 x 10 ⁻⁴	2.12	2.3 x 10 ⁻³
	PM	Kg 千克	-	-	0.14	1.5 x 10 ⁻⁴
GHG Emissions 溫室氣體排放	Scope 1 (Direct Emissions) ⁴ 範圍一(直接排放) ⁴	Tonnes of CO ₂ e 噸二氧化碳當量	4	0.004	10	0.01
	Scope 2 (Energy Indirect Emissions) ⁵ 範圍二 (能源間接排放) ⁵	Tonnes of CO ₂ e 噸二氧化碳當量	1,279	1.42	1,325	1.4
	Scope 3 (Other Indirect Emissions) ⁶ 範圍三 (其他間接排放) ⁶	Tonnes of CO ₂ e 噸二氧化碳當量	10	0.01	14	0.01
	Total (Scope 1, 2 & 3) 總計(範圍一、二及三)	Tonnes of CO ₂ e 噸二氧化碳當量	1,294	1.43	1,349	1.5
Non-hazardous Waste 無害廢棄物	Solid wastes ⁷ 固體廢棄物 ⁷	Tonnes 噸	14	0.02	11	0.01
	Wastewater ⁸ 廢水 ⁸	m ³ 立方米	17,860	19.8	22,584	24.4

- | | |
|--|---|
| <p>1. Intensity for FY2021/2022 was calculated by dividing the amount of air, GHG and other emissions respectively by the Group's total number of employees of 904 in FY2021/2022;</p> | <p>1. 二零二一／二零二二年財政年度的密度乃分別按廢氣、溫室氣體及其他排放物除以本集團於二零二一／二零二二年財政年度的總僱員人數即904人計算；</p> |
| <p>2. The amount and intensity in FY2020/2021 were extracted from the data in the ESG Report FY2020/2021 of the Group;</p> | <p>2. 二零二零／二零二一年財政年度的數量及密度乃取自本集團二零二零／二零二一年財政年度的環境、社會及管治報告的數據；</p> |
| <p>3. The Group's air emissions only included the air pollutants from stationary fuel consumption;</p> | <p>3. 本集團的廢氣排放僅包括來自固定燃料消耗的空氣污染物；</p> |
| <p>4. The Group's Scope 1 (Direct Emissions) included only the emissions arose from the consumption of town gas in operations;</p> | <p>4. 本集團來自範圍一(直接排放)的排放僅包括運營時的煤氣消耗所產生的排放；</p> |
| <p>5. The Group's Scope 2 (Energy Indirect Emissions) included only the emissions arose from electricity consumption and town gas purchase;</p> | <p>5. 本集團來自範圍二(能源間接排放)的排放僅包括電力消耗及購買煤氣所產生的排放；</p> |
| <p>6. The Group's Scope 3 (Other Indirect Emissions) included only the emissions arose from electricity used for processing fresh water and sewage by government departments;</p> | <p>6. 本集團來自範圍三(其他間接排放)的排放僅包括政府部門處理淡水及污水所用電力；</p> |
| <p>7. The solid wastes included the waste packaging materials which were regarded as the major solid waste of operations;</p> | <p>7. 固體廢棄物包括被視為主要營運固體廢棄物的廢棄包裝材料；</p> |
| <p>8. The total amount of wastewater generated by the Group was primarily based on the direct measurement together with appropriate estimations assuming 100% of the fresh water consumed by the Group will enter the sewage system in areas where an accurate recording of the amount of wastewater was hard to obtain; and</p> | <p>8. 假設本集團消耗的淡水100%將進入污水系統，在難以準確記錄廢水量的地區，本集團產生的廢水總量主要基於直接測量並合理估計；及</p> |
| <p>9. The methodology adopted for reporting on GHG emissions set out above was based on "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, The GHG Protocol Corporate Accounting and Reporting Standard and the 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories.</p> | <p>9. 上列溫室氣體排放報告採用的方法乃基於由聯交所發佈的「如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引」、《溫室氣體核算體系企業核算與報告標準》及《2006年IPCC國家溫室氣體清單指南》。</p> |

Table E2. Total Resource Consumption in FY2021/2022

表E2.二零二一／二零二二年財政年度總能源消耗

Use of Resources	Key Performance Indicator (KPI)	Unit	FY2021/2022 二零二一／二零二二 年財政年度		FY2020/2021 二零二零／二零二一年 財政年度	
			Amount	Intensity ¹ (Unit/ employee) 密度 ¹	Amount ²	Intensity ² (Unit/ employee) 密度 ²
資源使用	關鍵績效指標	單位	數量	（單位／僱員）	數量 ²	（單位／僱員）
Energy 能源	Electricity 電力	kWh'000 千個千瓦時	2,520	2.8	2,755	3.0
	Towngas 煤氣	m ³ 立方米	4,201	4.7	3,335	3.6
	Diesel 柴油	L 升	-	-	2,733	2.9
	Total ³ 總計 ³	kWh'000 千個千瓦時	2,576	2.9	2,829	3.1
Water 水		m ³ 立方米	17,860	19.8	22,584	24.4
Packaging materials 包裝物料		tonnes 噸	14	0.02	11	0.01

1. Intensity for FY2021/2022 was calculated by dividing the amount of resources that the Group consumed in FY2021/2022 by the Group's numbers of employees of 904 in FY2021/2022;

2. The amount and intensity in FY2020/2021 were extracted from the data in the ESG Report FY2020/2021 of the Group; and

3. The total energy was calculated based on the conversion factors as stated in the "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the HKEx and the ESG Report issued by Towngas.

1. 二零二一／二零二二年財政年度的密度乃分別按本集團於二零二一／二零二二年財政年度的能源用量除以本集團於二零二一／二零二二年財政年度的總僱員人數即904人計算；

2. 二零二零／二零二一年財政年度的用量及密度乃取自本集團二零二零／二零二一年財政年度的環境、社會及管治報告的數據；及

3. 總能量乃基於聯交所發佈的《如何編備環境、社會及管治報告－附錄二：社會關鍵績效指標匯報指引》及中華煤氣發佈的環境、社會及管治報告中載列的換算系數計算。

Table S3. Number of Employees by Age Group, Gender, Employment Type, Position Type, Geographical Locations of The Group in FY2021/2022¹

表S3.二零二一／二零二二年財政年度本集團按性別、年齡組別及地理位置劃分的僱員人數¹

Unit: Number of employees 單位：僱員人數		Age group 按年齡組別				Total 總計
Gender 性別	Aged 30 or below 30歲或以下	Aged between 31 and 40 31至40歲	Aged between 41 and 50 41至50歲	Aged 51 or above 51歲或以上		
Male 男	6	20	19	26	71	
Female 女	94	213	305	221	833	
Total 總計	100	233	324	247	904	

Unit: Number of employees 單位：僱員人數		Position Type 職位類型			Total 總計
Gender 性別	General staff 一般員工	Middle-level managers 中層管理人員	Senior management and directors 高級管理層及董事		
Male 男	61	2	8	71	
Female 女	707	112	14	833	
Total 總計	768	114	22	904	

APPENDIX
附錄

Employment type 僱傭類型		Total 總計
Full time 全職	Part time 兼職	
893	11	904

Geographical location 地理位置		Number of employees 僱員人數
Locations 地點		
Hong Kong 香港		795
PRC 中國		37
Singapore 新加坡		69
Others 其他		3
Total: 總計：		904

1. The employment data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. The data covered employees engaged in a direct employment relationship with the Group according to relevant local laws and workers whose work and/or workplace was controlled by the Group within the reporting scope. The methodology adopted for reporting on employment data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1. 僱傭數據是根據本集團與其僱員之間訂立的僱傭合同，從本集團的人力資源部獲得。此數據涵蓋根據當地有關法律與本集團有直接僱傭關係的僱員以及在報告範圍內其工作和/或工作場所受本集團控制的員工。上述報告職工數據所採用的方法乃基於聯交所發佈的《如何編備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》。

Table S4. Employee Turnover Rate by Age Group, Gender and Geographical Locations in FY2021/2022¹

表S4.二零二一／二零二二年財政年度按年齡組別、性別及地理位置劃分的僱員流失比率¹

Unit: Number of employees 單位：僱員人數		Age group 按年齡組別				Total 總計
Gender 性別	Aged 30 or below 30歲或以下	Aged between 31 and 40 31至40歲	Aged between 41 and 50 41至50歲	Aged 51 or above 51歲或以上		
Male 男	6	10	17	4	37	
Employee turnover rate 僱員流失比率	100%	50%	89%	15%	52%	
Female 女	63	75	137	84	359	
Employee turnover rate 僱員流失比率	67%	35%	45%	38%	43%	
Total 總計	69	85	154	88	396	
Total employee turnover rate 總僱員流失比率	69%	36%	48%	36%	44%	

Geographical locations 地理位置		Employee turnover 僱員流失數目	Employee turnover rate 僱員流失比率
Locations 地點			
Hong Kong 香港		345	43%
PRC 中國		14	38%
Singapore 新加坡		37	54%
Total 總計		396	44%

1. The turnover data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees within the reporting scope. Turnover rate was calculated by dividing the number of employees who resigned in FY2021/2022 by the number of employees in FY2021/2022. The methodology adopted for reporting on turnover data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1. 僱員流失數據是根據報告範圍內本集團與其僱員之間訂立的僱傭合同，從本集團的人力資源部獲得。僱員流失比率乃按於二零二一／二零二二年財政年度離職的僱員人數除以於二零二一／二零二二年財政年度的僱員人數。上述報告員工流失數據所採用的方法乃基於聯交所發佈的《如何編備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》。

APPENDIX

附錄

Table S5. Number and Percentage of Employees Trained in the Group by Gender and Position Type in FY2021/2022¹

表S5.二零二一／二零二二年財政年度本集團按性別及職位類型劃分的受訓僱員人數及百分比¹

Total number of employees trained 受訓僱員總人數	748
Total number of employees in FY2021/2022 二零二一／二零二二年財政年度僱員總人數	904
% of employees trained 受訓僱員百分比	83%

Unit: Number of employees 單位：僱員人數	Position Type 職位類型			Total 總計
	General staff 一般員工	Middle-level managers 中層管理人員	Senior management and directors 高級管理層及董事	
Gender 性別				
Male 男	24	0	0	24
% of employees trained 受訓僱員百分比	3%	0%	0%	3%
Female 女	599	116	9	724
% of employees trained 受訓僱員百分比	80%	16%	1%	97%
Total 總計	623	116	9	
% of employees trained 受訓僱員百分比	83%	16%	1%	

1. The training information was obtained from the Group's Human Resources Department. Training refers to the vocational training that the Group's employees within the reporting scope attended in FY2021/2022. The methodology adopted for reporting on the number and percentage of employees trained set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1. 培訓信息從本集團的人力資源部獲得。培訓是指報告範圍內的本集團員工在二零二一／二零二二年財政年度參加的職業培訓。上述報告員工受訓人數和百分比數據所採用的方法乃基於聯交所發佈的《如何編備環境、社會及管治報告—附錄三：社會關鍵績效指標匯報指引》。

Table S6. Training Hours Received by the Employees of the Group by Gender and Position Type in FY2021/2022¹

表S6.二零二一／二零二二年財政年度本集團按性別及職位類型劃分的培訓時間¹

Unit: Training Hours 單位：培訓時間	Employee Category 僱傭類別			Total 總計
	General staff 一般員工	Middle-level managers 中層管理人員	Senior management and directors 高級管理層及董事	
Gender 性別				
Male 男	120	0	0	120
Average training hours 平均培訓時間	2	0	0	2
Female 女	17,262	2,407	203	19,872
Average training hours 平均培訓時間	24	21	15	24
Total 總計	17,382	2,407	203	19,992
Average training hours 平均培訓時間	23	21	9	22

1. The training information within the reporting scope was obtained from the Group's Human Resources Department. The methodology adopted for reporting training hours set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1. 報告範圍內的培訓信息從本集團的人力資源部獲得。上述報告員工受訓時數數據所採用的方法乃基於聯交所發佈的《如何編備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》。

HKEx ESG REPORTING GUIDE INDEX

香港聯交所《環境、社會及管治報告指引》

Aspects 層面	ESG Indicators 環境、社會及 管治指標	Description 描述	Page 頁次
A. Environmental			
A. 環境			
A1: Emissions A1：排放物	General Disclosure 一般披露	Information on: 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) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 遵守對發行人有重大影響的相關法律及規例的資料。 Note: Air emissions include NO _x , SO _x , and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations. 註：廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及規例規管的污染物。溫室氣體包括二氧化碳、甲烷、氧化亞氮、氫氟碳化合物、全氟化碳及六氟化硫。有害廢棄物指國家規例所界定者。	20-22
	KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	46
	KPI A1.2 關鍵績效指標A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接(範圍一)及能源間接(範圍二)的溫室氣體排放總量(以噸二氧化碳當量計算)及(如適用)密度(如以每產量單位、每項設施計算)。	46
	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(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	21
	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(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	46
	KPI A1.5 關鍵績效指標A1.5	Description of emissions 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。	26
	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。	21

Aspects 層面	ESG Indicators 環境、社會及 管治指標	Description 描述	Page 頁次
A2: Use of Resources A2：資源使用	General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。 Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc. 註：資源可用於生產、儲存、運輸、樓宇、電子設備等。	22-23
	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)。	48
	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)。	48
	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。	26
	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。	23, 26
	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(以噸計算)及(如適用)每生產單位佔量。	48
A3: The Environment and Natural Resources A3：環境及自然資源	General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及自然資源造成重大影響的政策。	25
	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自然資源的重大影響及已採取管理有關影響的行動。	26
Aspect A4: Climate Change A4：氣候變化	General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	27
	KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	27

Aspects 層面	ESG Indicators 環境、社會及 管治指標	Description 描述	Page 頁次
B. Social			
B. 社會			
Employment and Labour Practices			
僱傭及勞工常規			
B1: Employment B1: 僱傭	General Disclosure 一般披露	Information on: 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) the policies; and 政策；及 (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. 遵守對發行人有重大影響的相關法律及規例的資料。	28–31
	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。	49–50
	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。	51
B2: Health and Safety B2: 健康與安全	General Disclosure 一般披露	Information on: 有關提供安全工作環境及保障僱員避免職業性危害的： (a) the policies; and 政策；及 (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. 遵守對發行人有重大影響的相關法律及規例的資料。	32–33
	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(包括匯報年度)每年因工亡故的人數及比率。	32
	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。	32
	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。	32–33

Aspects 層面	ESG Indicators 環境、社會及 管治指標	Description 描述	Page 頁次
B3: Development and Training B3：發展及培訓	General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。 Note: Training refers to vocational training. It may include internal and external courses paid by the employer. 註：培訓指職業培訓，可包括由僱主付費的內外部課程。	34-35
	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。	52
	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。	53
B4: Labour Standards B4：勞工準則	General Disclosure 一般披露	Information on: 有關防止童工或強制勞工的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 遵守對發行人有重大影響的相關法律及規例的資料。	36
	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。	36
	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。	36

Aspects 層面	ESG Indicators 環境、社會及 管治指標	Description 描述	Page 頁次
Operating Practices 營運慣例			
B5: Supply Chain Management B5：供應鏈管理	General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	37-38
	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。	38
	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。	37-38
	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。	37-38
	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。	38
B6: Product Responsibility B6：產品責任	General Disclosure 一般披露	Information on: 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) the policies; and 政策；及 (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. 遵守對發行人有重大影響的相關法律及規例的資料。	38-41
	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。	39
	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。	39-40

Aspects 層面	ESG Indicators 環境、社會及 管治指標	Description 描述	Page 頁次
	KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	41
	KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	39
	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。	41
B7: Anti-corruption B7：反貪污	General Disclosure 一般披露	Information on: 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 遵守對發行人有重大影響的相關法律及規例的資料。	42-44
	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. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	44
	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序，以及相關執行及監察方法。	42-44
	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。	44
Community 社區			
B8: Community Investment B8：社區投資	General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了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。	45
	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)。	45
	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)。	45



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