



(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

2022/23

Environmental, Social and Governance Report

環境、社會及管治報告

MODERN

Healthcare Technology

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I. PREAMBLE

序言

Modern Health Care Technology Holdings Limited (the “**Company**”) and its subsidiaries (collectively, the “**Group**” or “**We**”) is a health and beauty technology developer and service provider located in Hong Kong, China and Singapore. The Group strives to apply advanced technologies to enhance people’s well-being while fulfilling its corporate responsibility. In view of the increasing concern over sustainability and climate change, the Group has actively incorporated the environmental, social and governance (“**ESG**”) concepts in its operational approach and product development. The Group is dedicated to closely monitoring stakeholders’ needs and preferences to keep pace with the ever-changing expectations. Being a top player in the beauty industry which offers multiple services, including beauty chain stores Modern Beauty Salon, aesthetic technology centre Veribel Aesthetic Clinic, beauty management centre “be beauty shop” and the superb health spa Mu-lan Spa, the Group strives to be a role model to transit the whole industry towards sustainability while effectively identifying potential climate-related risks and opportunities.

2022 was not an easy year for all. The reoccurrence of the COVID-19 pandemic (the “**pandemic**”) and its associated prevention and control measures have inevitably altered people’s everyday lives and impeded the business environment. Because of our business nature as a service provider, the Group interacts with many customers during its operations. As such, the Group monitors the pandemic situation closely and responds quickly to minimise the adverse effects and safeguard its customers’ and employees’ health and safety. The Group endeavours to overcome the hard time with its customers, employees and society amid uncertainties.

Meanwhile, the Group has never forgotten the importance of sustainable development by instilling ESG aspects into its business development plan and closely monitoring the Group’s environmental performance. It is foreseeable that people’s mindsets are changing because of the pandemic. For instance, people are no longer just focused on economic development but pay more attention to health issues and quality of life. As such, the Group establishes its targets aligning with the Sustainable Development Goals (“**SDGs**”) presented by the United Nations. The Group is dedicated to taking target-oriented measures to assess, monitor and control its potential ESG risks and opportunities during business operations. In addition, the Group will continue to optimise its internal ESG management system and take environmental factors into account during decision-making.

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」)乃一間業務遍佈香港、中國及新加坡的健康及美容技術開發公司及服務提供者。本集團在履行企業責任的同時，亦努力運用先進技術改善人們的福祉。鑑於可持續發展及氣候變化日益受關注，本集團積極將環境、社會及管治(「**環境、社會及管治**»)理念融入其營運方式和產品發展。本集團致力密切留意持份者的需求及喜好，以迎合其不斷改變的期望。作為美容行業的頂尖企業，本集團提供多元化服務(包括美容連鎖店Modern Beauty Salon、美容技術中心Veribel Aesthetic Clinic、美容管理中心「be beauty shop」以及一流的健康水療中心Mu-lan Spa)，致力成為整個行業走向可持續發展的榜樣，同時有效識別潛在的氣候相關風險及機遇。

二零二二年對所有人而言均是艱難的一年，當年COVID-19疫情(「**疫情**»)再度爆發，相關防控措施難免改變了人們的日常生活，亦影響了商業環境。由於我們的業務本質是服務業，本集團在其經營過程中會與眾多客戶互動，因此本集團密切關注疫情動態並快速作出反應，將不利影響降到最低，以保障客戶和員工的健康安全。本集團在不明朗的環境中與客戶、員工和社會攜手努力渡過難關。

同時，本集團從未忘記可持續發展的重要性，將環境、社會及管治元素融入其業務發展計劃，並密切監察本集團的環保表現。可以預見的是，人們的心態因疫情而產生變化，例如，人們不再僅僅關注經濟發展，而是更加關注健康問題和生活質素。因此，本集團制定的目標與聯合國提出的可持續發展目標(「**可持續發展目標**»)一致。本集團致力採取目標為本的措施以評估、監察及控制業務營運中潛在的環境、社會及管治風險及機遇。此外，本集團將持續改善內部環境、社會及管治管理系統，進行決策時亦會考慮環境因素。

II. ABOUT THE REPORT 關於本報告

In 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”) under the “Comply or Explain” provision, the Group is pleased to present its ESG Report for the financial year ended 31 March 2023 (“FY2022/2023”) to demonstrate the Group’s approaches and performance in terms of its ESG management and corporate sustainable development.

REPORTING BOUNDARIES

This ESG Report adopts the operational control approach, thus covering businesses that the Group has direct control over their operating policies. As such, this ESG Report includes 8 sales points “be Beauty Shop” in Hong Kong and 40 service centres that provide 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 2022 to 31 March 2023, unless specifically stated otherwise. For the Corporate Governance Report, please refer to the Group’s 2022/2023 Annual Report.

REPORTING PRINCIPLES

Adhering to the Stock Exchange’s reporting guideline, this ESG Report uses the principle of Materiality, Quantitative, Balance and Consistency as the backbone to provide a comprehensive view of the Group’s ESG performance.

本集團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」）下「不遵守就須解釋」條文之規定，欣然呈列其截至二零二三年三月三十一日止財政年度（「二零二二年／二零二三年財政年度」）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、社會及管治報告採用經營控制方式，涵蓋由本集團直接控制經營政策的業務。因此，本環境、社會及管治報告包括位於香港的8個「be Beauty Shop」銷售點，以及位於香港、中華人民共和國（「中國」）及新加坡的40個提供美容及健康服務的服務中心。除特別說明外，本環境、社會及管治報告的報告期間為二零二二年四月一日至二零二三年三月三十一日的財政年度。企業管治報告請參閱本集團二零二二年／二零二三年年報。

報告原則

本環境、社會及管治報告遵循聯交所的報告指引，以重要性、量化、平衡和一致性的原則作為環境、社會及管治的支柱，全面反映本集團的環境、社會及管治表現。

MATERIALITY 重要性

To determine the material ESG Issues that affect its stakeholders and the Group to a large extent, the Group conducted a materiality assessment in the year under review to prioritise ESG topics. The Group also defines its reporting scope to only focus on key businesses. For more details, please refer to the **Stakeholder Engagement** and **Materiality Assessment** section.

為釐定最影響持份者及本集團的主要環境、社會及管治事宜，本集團於回顧年度進行重要性評估對環境、社會及管治議題進行優先排序。本集團亦將報告範圍的重點放於其主要業務。欲了解更多詳情，請參閱持份者參與及重要性評估章節。

QUANTITATIVE 量化

To illustrate the ESG performance precisely, the Group presents the calculations and statistics of its ESG key performance indicators ("KPIs") during the year under review. Information on the methodologies, assumptions and conversion factors used are clearly stated under the corresponding performance tables for reference.

為準確描述環境、社會及管治表現，本集團已呈列回顧年度環境、社會及管治關鍵績效指標（「關鍵績效指標」）的計算及統計方式。有關所使用的方法、假設及換算因數的資料已在相應的績效列表中明確說明，以供參考。

BALANCE 平衡

To provide a comprehensive analysis of the Group's ESG performance, the Group outlines its achievements and room for improvement in this ESG Report. The Group does not omit any unfavorable information to maintain the fairness of the ESG Report.

為對本集團環境、社會及管治表現進行全面分析，本集團在本環境、社會及管治報告中概述其成就及有改善的空間。本集團並無略去任何不利資料，以保持本環境、社會及管治報告的公平性。

CONSISTENCY 一致性

To facilitate meaningful comparison, the Group adopts the same reporting framework and methodologies as in previous years. Specifically, the reporting scope, the greenhouse gas ("GHG") emission calculation and the categorisation of business segments are consistent with last year's report. If significant changes regarding the reporting framework or calculation method arise, clear explanations will be stated in the corresponding sections.

為便於進行有意義的比較，本集團採用與往年相同的報告框架及方法。具體而言，報告範圍、溫室氣體（「溫室氣體」）排放計算及如何對業務進行分類均與上年所呈報的一致。倘報告框架或計算方法出現重要改變，均會在相應章節中作出明確說明。

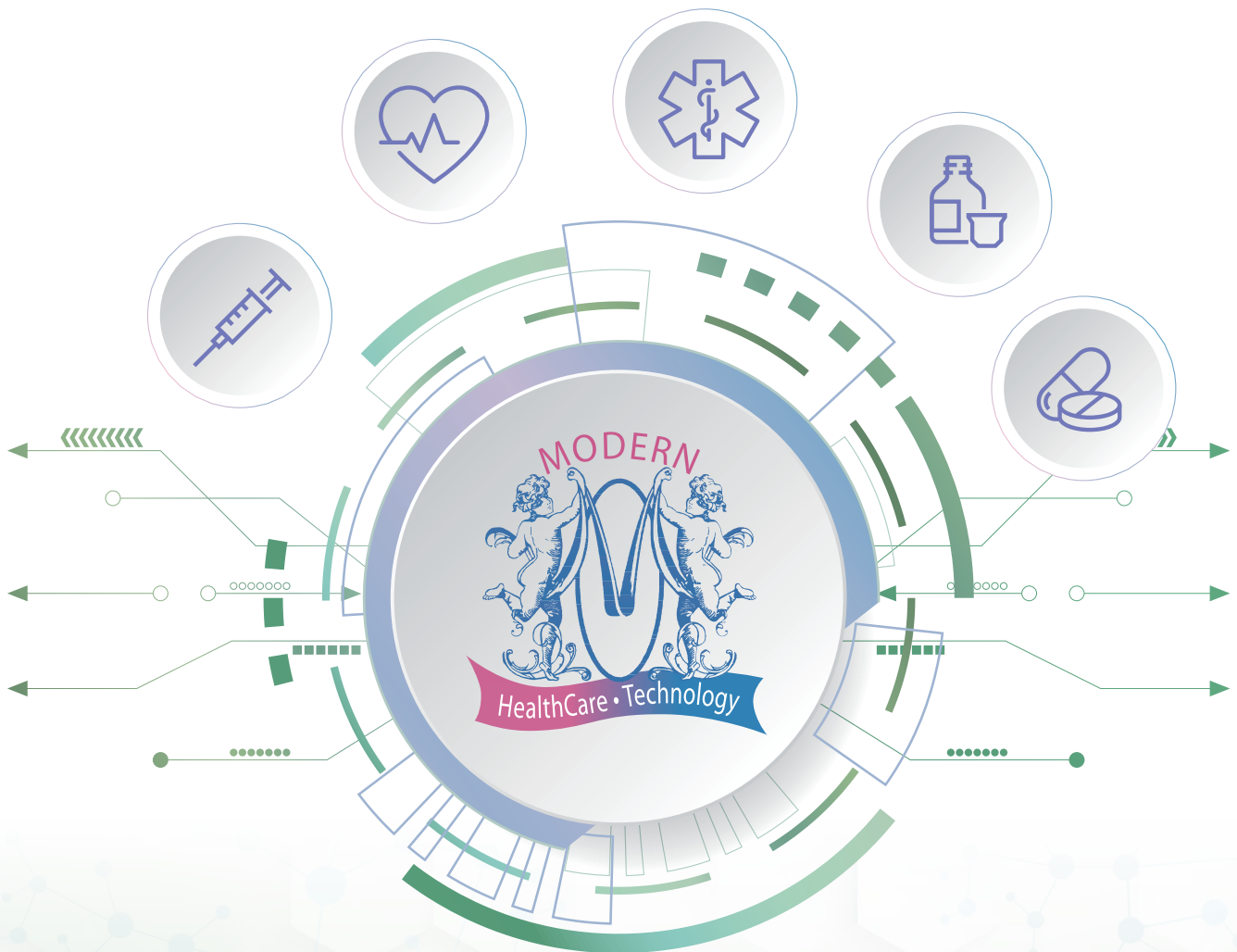
II. ABOUT THE REPORT 關於本報告

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。



III. SUSTAINABILITY MANAGEMENT 可持續發展管理

GOVERNANCE STRUCTURE

A good governance structure is the foundation for long-term ESG success. As such, the Group has paid attention to maintaining a robust governance structure with the responsibility of each party clearly defined.

Regarding ESG management and policy implementation, the Group adopts a top-down approach with its Board of Directors (“**Board**”) taking the ultimate responsibility for monitoring the Group’s ESG performance. In specific, the Board identifies and assesses material ESG risks and opportunities and responds to them accordingly to maximise the benefits to the Group. For instance, the Board adjusts the risk management approaches and internal control systems to mitigate potential ESG risks. The management team is responsible for presenting ESG risks and opportunities to the Board, while supervising the ESG policy execution. During regular meetings, the management needs to report the ESG policy effectiveness and progresses to the Board. In short, the Group aspires to handle ESG-related risks and opportunities promptly and effectively through effective governance.

ESG MANAGEMENT APPROACH AND STRATEGY

Risk Management

The Group strives to incorporate ESG-related risks into its Enterprise Risk Management (“**ERM**”) framework and consider ESG-related risks during business decision-making. The specific measures include:

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

管治架構

良好的管治架構乃長遠環境、社會及管治成功的重要因素。因此，本集團著重維持穩健的管治架構，並明確界定各方的責任。

在環境、社會及管治管理和政策執行方面，本集團採取由上而下的方式，由董事會（「**董事會**」）承擔監察本集團環境、社會及管治表現的最終責任。具體而言，董事會會識別及評估重大環境、社會及管治風險及機遇，並就此作出應對，以為本集團帶來最大的利益。例如，董事會會調整風險管理方式和內部控制系統以降低潛在環境、社會及管治風險。管理團隊負責向董事會提出環境、社會及管治風險和機遇，同時監察董事會執行環境、社會及管治政策的情況。管理層需要在例行會議上向董事會報告環境、社會及管治政策的有效性和進展情況。總括而言，本集團希望透過有效的管理，及時並有效地處理環境、社會及管治相關風險和機遇。

環境、社會及管治管理方法及策略

風險管理

本集團致力將環境、社會及管治相關風險納入企業風險管理（「**企業風險管理**」）框架，並在業務決策過程中考慮環境、社會及管治相關風險。具體措施包括：

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及復原能力分析
3. 制定降低風險的相關政策
4. 溝通及披露氣候相關風險及機遇。

III. SUSTAINABILITY MANAGEMENT 可持續發展管理

As a talent-oriented enterprise, the Group classifies the management and retention of talents as one of its most material ESG issues. To better manage talent-related risks, including business, reputational, regulatory and compliance risks, 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.

Material ESG-related issues

The Board is responsible for developing strategic policies and innovative strategies to handle material ESG issues, address stakeholders' concerns and ensure the Group stays competitive and resilient. In addition, the Board regularly oversees the Group's ESG issues and mandates a review of the Group's ESG performance to be conducted at least once per year.

During the year under review, the Board undertook an internal review of the Group's action plan in ESG management and identified the following 4 areas to be the focus of the Group. Since the Group strives to present its achievement in a common language, the Group has aligned its focuses to the SDGs.

作為一間著重人才的企業，本集團將人才管理及挽留人才列為最重要的環境、社會及管治議題之一。為更有效地管理人才相關風險（包括業務、聲譽、監管及合規風險），董事會確保本集團訂有有效的人才風險評估和管理框架：

- 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。

關鍵環境、社會及管治相關事宜

董事會負責制定策略政策和創新策略，以處理重要的環境、社會及管治事宜，解決持份者關注並確保本集團保持競爭力和復原能力。此外，董事會定期監督本集團的環境、社會及管治事宜，並要求每年至少對本集團的環境、社會及管治表現進行一次審查。

於回顧年度內，董事會對本集團在環境、社會及管治管理方面的行動計劃進行內部檢討，並已識別以下四個領域為本集團的重點工作。由於本集團致力將其相關成就以統一方式傳遞，因此本集團將其工作重點保持與可持續發展目標一致。

RESOURCE EFFICIENCY AND EMISSIONS REDUCTION 資源效率及減少排放

The Group is committed to enhancing its energy efficiency, adopting environmentally friendly practices during daily operations and prioritising green procurement to reduce environmental footprints.

本集團致力提高能源效益，在日常營運中採取較環保的舉措，並優先考慮綠色採購，以減少對環境造成的影響。

12 負責任
消費和生產



13 氣候行動



PRODUCT RESPONSIBILITY 產品責任

The Group is committed to providing its customers with good services and high-quality goods. The Group closely monitors the ingredients and composition of its products and discloses its products' components with clear labels and explanations. The Group pays great attention to the traceability and transparency of its products.

本集團致力為客戶提供良好的服務及高質素的产品。本集團密切監控其产品的原料及成分組合，並以清晰的標籤及說明標示其产品的成分。本集團非常注重产品的可追溯性及透明度。

9 產業、創新和
基礎設施



12 負責任
消費和生產

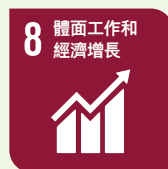


III. SUSTAINABILITY MANAGEMENT 可持續發展管理

OCCUPATIONAL HEALTH AND SAFETY 職業健康與安全

The Group is committed to protecting its staff and customers. During the pandemic, the Group formulates specific protective and control measures at all operation centres and retail shops to minimise the health and safety risks. Also, the Group highly emphasises a clean and safe working environment.

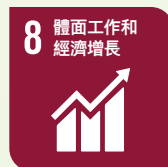
本集團致力保護員工及客戶。於疫情期間，本集團在各營運中心及零售店制訂具體的防控制措施，以盡力降低健康及安全風險。此外，本集團亦十分重視一個清潔及安全的工作環境。



TRAINING AND PROMOTION 培訓及晉升

The Group is committed to prospecting together with its staff. The Group arranges a wide variety of training to enhance its staff capacity while providing promising promotion opportunities. The Group believes human resources is an important element for its long-term growth and aspires to attract and retain talents by providing a decent working environment.

本集團致力與員工一起創造前景。本集團安排多元化的培訓以提升員工能力，同時為員工提供良好的晉升機會。本集團相信人力資源是長遠發展的重要因素，並致力透過提供妥善工作環境來吸引及挽留人才。



Reckoning the increasing concerns of ESG issues, the Group strives to enhance its ESG management to stay competitive and maintain a positive reputation. As such, we ensure the Board receive updates of ESG-related information through participating in Continuing Professional Development (“CPD”) courses and receiving updates from the Company Secretary.

Other than reviews of internal risk management approaches and control systems, the Group actively engages with internal and external stakeholders to gain feedback from them. The Group understands stakeholders’ opinions mainly through the annual materiality assessment. For more details regarding the steps for material ESG issue prioritisation through stakeholders feedback, please refer to sections **Stakeholder Engagement** and **Materiality Assessment**.

After identifying the Group’s material ESG issues, the Board reviews its ESG approaches and strategies to identify inadequacies. The Board then modifies and optimises its strategies, action plans, risk management policies, and annual budgets to address the material ESG issues better. The Board also defines clear ESG goals and formulates effective ESG policies. These measures and actions strive to manage the Group’s ESG risks, create long-term value for all, improve environmental and societal conditions, and meet stakeholders’ expectations.

ESG-related goals and targets

The Group meticulously sets goals and targets, striving to facilitate the Group’s ESG improvement by creating impetus. To make the goals and targets realistic and meaningful, the Group considers its business nature, business model, past performance and market momentum during the target setting process. For instance, taking the business characteristics into account, the Group realises that the consumption and disposal of packaging materials contribute most to the Group’s environmental impacts. Hence, the Board sets a core reduction target in product packaging by replacing them with recycled paper. Meanwhile, the Board reviews the ESG targets every 6 months to monitor the progress.

鑑於環境、社會及管治事宜日益受關注，本集團致力加強環境、社會及管治管理，以保持競爭力及維持良好聲譽。因此，我們確保董事會透過參與持續專業進修（「持續專業進修」）課程及接收公司秘書的最新資訊以獲取環境、社會及管治相關的最新資料。

除檢討內部風險管理方式及控制系統外，本集團積極與內部及外部持份者接觸，以獲取他們的意見。本集團主要透過年度重要性評估以了解持份者的想法。有關透過持份者意見以釐定重大環境、社會及管治事宜優先次序的更詳細資料，可參閱持份者參與及重要性評估一節。

經識別本集團的重大環境、社會及管治事宜後，董事會會審視其環境、社會及管治方針及策略，以找出不足之處。然後，董事會會修定及改善其策略、行動計劃、風險管理政策及年度預算，以更有效地解決重大環境、社會及管治事宜。董事會亦會制定明確的環境、社會及管治目標及有效的環境、社會及管治政策。該等措施和舉措旨在管理本集團的環境、社會及管治風險、為所有人創造長遠價值、改善環境和社會條件及滿足持份者的期望。

環境、社會及管治相關目標及指標

本集團制定詳細目標及指標，致力創造動力以便改善本集團環境、社會及管治相關工作。為使目標及指標切合實際及有意義，本集團在目標設定過程中會考慮其業務性質、業務模式、過往表現及市場動力。例如，就業務特點方面，本集團了解到包裝物料的使用及棄置乃本集團對環境造成的最大影響。因此，董事會就產品包裝訂立重點減廢目標，以可再生紙品替代現有產品包裝。同時，董事會每6個月審視環境、社會及管治目標一次，以監察進展。

IV. 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 present 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 2023.

2022 was another year that the pandemic prevailed and another challenging year for the Group. Given the reoccurrence of the pandemic in late 2022, we swiftly amended our policies and implemented a series of safety measures, including daily workplace disinfection, temperature monitoring, and personal protective equipment (e.g. face masks) wearing mandate to safeguard the health of our customers and employees. In the meantime, we regarded the pandemic as a good opportunity for us to identify room for improvement and prepare for the future, during which we have strengthened our health and safety risk resilience. Despite the difficulties of the pandemic, we continued to uphold our core value of "pursuit for beauty" and provide a comfortable and enjoyable experience to our customers.

We strive to be a role model for leading the beauty industry to transit towards sustainability, with our Board taking the ultimate responsibility for overseeing the Group's ESG performance and formulating the overall ESG policies. In specific, we conduct materiality assessments to identify and prioritise ESG issues that are material to our stakeholders and figure out our ESG risks. After we review and validate the results, we will then formulate and implement our internal policies with reference to the materiality assessment results. For more details, please refer to the section **Stakeholder Engagement** and **Materiality Assessment**.

To effectively address identified ESG risks and opportunities, we consider ESG factors during our decision-making process. We also closely monitor our environmental and social performance to spot inadequacies and make corresponding improvements. Meanwhile, we set specific and objective environmental targets to boost our progress, especially in terms of air and GHG emission, solid waste, electricity, town gas and wastewater. To demonstrate our ESG efforts in a common language while gaining worldwide recognition, we have also formulated goals aligning with the SDGs.

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二零二三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。

二零二二年也是疫情肆虐且對本集團而言充滿挑戰的一年。鑑於二零二二年底疫情再度爆發，我們迅速修定政策並實施一系列安全措施，包括對工作場所進行日常消毒、體溫監測及強制佩戴個人防護裝備（例如口罩），以保障客戶及僱員的健康和安全。同時，我們視此次疫情為一次很好的機會，讓我們找出可改進的地方，為未來做好準備，我們已藉此機會增強對健康和風險的抵禦能力。儘管面對疫情造成的困難，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。

我們致力成為引領美容行業邁向可持續發展的榜樣，董事會承擔監察本集團環境、社會及管治表現及制定整體環境、社會及管治政策的最終責任。具體而言，我們進行重要性評估，以識別及優先處理對持份者而言屬重要的環境、社會及管治事宜，並找出我們的環境、社會及管治風險。經我們審視及驗證結果後，我們將參考重要性評估結果，以制定及實施我們的內部政策。若要瞭解更多詳細資料，可參閱持份者參與及重要性評估一節。

為有效地對已識別的環境、社會及管治風險和機遇作出反應，我們在決策過程中考慮到環境、社會及管治因素。我們亦密切監察我們的環境和社會表現，以找出不足之處並作出相應改善。同時，我們制定具體及客觀的環境目標以推動我們（尤其是在廢氣及溫室氣體排放、固體廢物、用電、煤氣和污水方面）的進展。務求以統一方式展示我們在環境、社會及管治上作出努力，並爭取廣泛認可，我們亦制定與可持續發展目標一致的目標。

Meanwhile, in the post-pandemic era, we are dedicated to growing together with our valuable employees. We will provide training to employees to enhance their capability, their professionalism, as well as their management skills. Following our “customer-orientated” service philosophy, we are also dedicated to providing outstanding services to our valuable customers. Hence, the training will also cover sales techniques, communication skills and machine application procedures.

Besides, we closely monitor the market trend and keep pace with customers' needs. For instance, reckoning the popularity of digitalisation, we have implemented a new digital business card social networking system named “iconX” to replace physical membership cards with electronic ones. Also, as we notice the increasing concern over climate change, we have been upgrading our environmental management approach, hoping to reduce our environmental nuisances further. In specific, we gradually replace our packaging material with recycled paper. We aspire to expand our business with a good reputation and brand name through our continuous efforts and ambitious commitment.

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

24 July 2023

同時，在疫情過去後，我們致力與有價值的員工共同成長。我們將為員工提供培訓，以提高他們的能力、專業水平和管理技能。我們秉承「客戶至上」的服務理念，竭誠為尊貴的客戶提供卓越的服務。因此，培訓內容將涵蓋銷售技巧、溝通技巧和機器應用程序。

此外，我們密切關注市場趨勢及緊貼客戶需求。例如，基於數碼化的普及，我們實施名為「iconX」的新數碼名片社交網絡系統，以電子會員卡取代實體會員卡。另外，隨著我們注意到人們對氣候變化的關注日益增加，我們更新了環境管理方針，希望進一步減少我們對環境造成影響。具體來說，我們逐漸用可再生紙品取代現有包裝物料。我們期望透過我們不斷努力和宏大承諾，以良好的聲譽和品牌擴展我們的業務。

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

二零二三年七月二十四日

V. STAKEHOLDER ENGAGEMENT

持份者參與

The Group values stakeholders' opinions and believes their feedback can bring insights for ESG strategy formulation. Hence, the Group exerts great importance on stakeholder engagement, including facilitating an inclusive material assessment and raising its stakeholders' ESG awareness.

本集團重視持份者的意見，深信他們的想法為有關環境、社會及管治策略的制訂帶來見解。因此，本集團非常重視持份者的參與，包括推動包容性的重要評估以及提高持份者的環境、社會及管治意識。

Appreciating the feedback collected from our stakeholders, the Group takes initiative to foster an intimate and reciprocal relationship with them through various communication channels as listed below.

本集團感謝持份者提供的意見，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

MATERIALITY ASSESSMENT

Given that ESG risks and opportunities are industry-dependent and may vary across companies within the same industry, the Group recognises the importance of identifying its specific ones. As such, the Group took a stepwise approach and performed a materiality assessment in FY2020/2021, which identified matters that significantly impact its stakeholders, the Group's standing, as well as the overall operation performance. To maintain objectivity and fairness, the Group surveyed its stakeholders and conducted the materiality assessment through a third-party agency.

In view of the similar company structure and development approach, the Board believes the associated stakeholders and their concerns in FY2020/2021 and FY2022/2023 are similar after thorough consideration. As such, the Group took the view that a new materiality assessment for FY2022/2023 was not critical and applied the materiality assessment results in FY2020/2021 for action plans and ESG practices implementation in the year under review. According to the principle of Materiality, main concerns were prioritised and material ESG issues were identified for this ESG Report.

The details of the materiality assessment in FY2020/2021 are as follows:

Step 1: Stakeholder identification:

In FY2020/21, the Group prioritised and classified its stakeholders based on the degree to which they were affected by the Group's activities and their ability to influence the Group's business development. As a result, the Group identified its key internal and external stakeholders included suppliers, business partners, Board members and employees from various business units. The key stakeholders were selected and invited to express their views on the Group's significant ESG issues, ESG management approaches and business development strategies.

Step 2: Internal impact assessment

The Group conducted an internal impact assessment to investigate which ESG topics are crucial to its sustainable development and are highly related to its business operations. The Group analysed the assessment results and created a list of material ESG topics as follows:

重要性評估

鑑於環境、社會及管治的風險和機會取決於不同行業，即使對於同一行業內的不同公司亦可能有所不同，因此本集團明白識別具體風險和機會的重要性。因此，本集團採取分階段式方法，於二零二零年／二零二一年財政年度進行了重要性評估，識別了對持份者、本集團地位及整體經營表現造成重大影響的事宜。為保持客觀、公正，本集團對持份者進行了意見調查，並透過第三方機構進行了重要性評估。

由於公司架構及發展方針相似，董事會經充分考慮後，認為於二零二零年／二零二一年財政年度及於二零二二年／二零二三年財政年度的相關持份者及其關注相類似。因此，本集團認為二零二二年／二零二三年財政年度的新重要性評估並不重要，並將二零二零年／二零二一年財政年度的重要性評估結果應用於回顧年度的行動計劃和環境、社會及管治措施執行。本環境、社會及管治報告按照重要性原則，優先考慮主要關注事項及識別重大環境、社會及管治事宜。

二零二零年／二零二一年財政年度重要性評估詳情如下：

步驟1：識別持份者

在二零二零年／二零二一年財政年度，本集團根據本集團的商業活動對持份者造成的影響程度及持份者對本集團業務發展的影響力，對持份者進行優先排序及分類。因此，本集團識別了主要的內部和外部持份者，其包括供應商、商業伙伴、董事會成員及來自各個業務部門的員工。主要持份者會獲挑選及邀請就本集團的重大環境、社會及管治議題、管理方法和業務發展策略表達意見。

步驟2：內部影響評估

本集團已進行內部影響評估，以研究出對可持續發展至關重要且與業務運營高度相關的環境、社會及管治議題。本集團對評估結果進行了分析，並制定以下一系列重大環境、社會及管治議題：

V. STAKEHOLDER ENGAGEMENT
持份者參與

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

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	供應鏈管理的环境風險(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
Employment and Labour Practices		僱傭及勞工常規
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

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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 & 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）

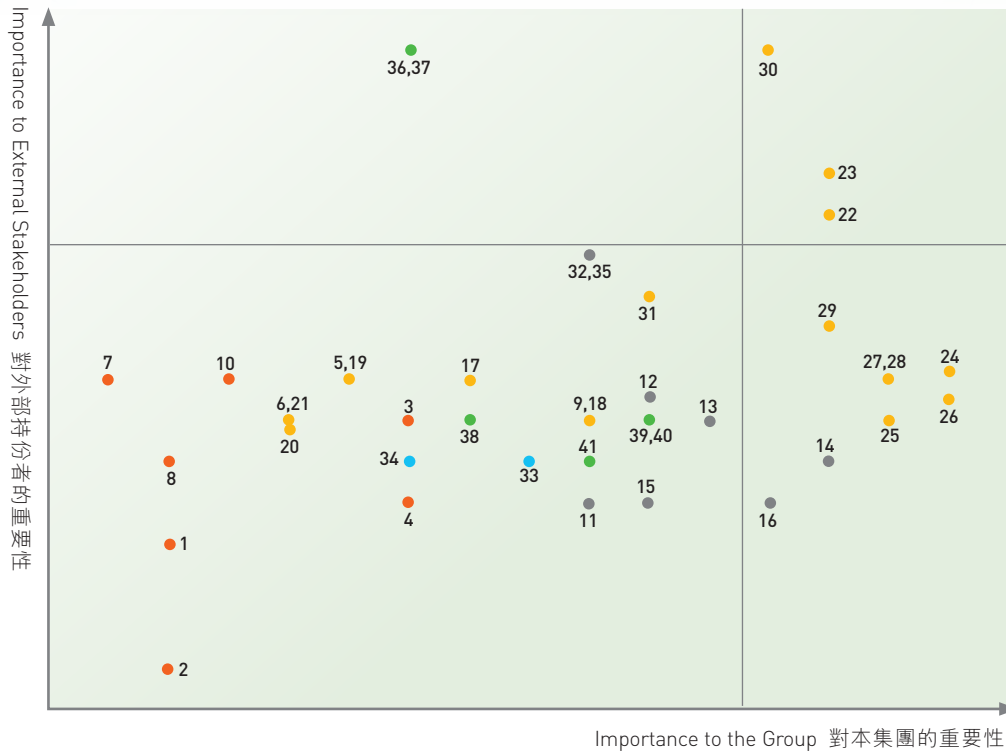
Step 3: Prioritisation and materiality matrix

The Group distributed online surveys to the selected key stakeholder groups, gathering their views on the list of ESG topics mentioned above. After that, the Group consolidated and evaluated the survey results to generate a materiality matrix as shown below, demonstrating each ESG topic's relative importance to its stakeholders.

步驟3：釐定優先次序及重要性矩陣

本集團向所選定的持份者群體進行網上調查，收集他們對上述環境、社會及管治議題的看法。然後，本集團對調查結果進行整合和評估，制定以下重要性矩陣，以展示每項環境、社會及管治議題對持份者的相對重要性。

STAKEHOLDER ENGAGEMENT MATERIALITY MATRIX
持份者的參與重要性分析矩陣



- Environmental Impacts 環境影響
- Operating Practices 營運慣例
- Leadership and Governance 領導力和管治
- Employment and Labour Practices 僱傭及勞工常規
- Community Investment 社區投資

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Step 4: Matrix validation and sustainability strategy

The matrix illustrated that "Access and Affordability", "Customers Welfare" and "Health and Safety Relating to Products/Services" were the most significant ESG topics among all. The Board was then responsible for reviewing and endorsing the materiality assessment result.

The materiality assessment is of great importance since it prioritises a broad spectrum of ESG topics. This allows the Group to focus on relevant ESG topics and understand its stakeholders' expectations. Moreover, it helps the Group to effectively and objectively determine ESG-related risks that may affect its operations and approaches. Hence, the Group can optimise its policies accordingly to minimise any potential risks or impacts.

COMMITMENT TOWARDS SDGs

The SDGs are goals set by the United Nations, striving to push every country towards sustainability and enhance the living quality of all. The 17 SDGs, covering environmental, social and economic aspects, are intercorrelated and interdependent.

In response to the global calls for using a common language to report its progress and support this widely-recognised initiative, the Group is committed to aligning its approach and policies to the SDGs. According to the materiality assessment, the Group identified Goal 1: No Poverty, Goal 2: Zero Hunger and Goal 3: Good Health and Well-Being as the most important SDGs, to which the detailed contributing actions are as follows:

步驟4：矩陣驗證及可持續發展策略

根據上述矩陣所示，「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」是其中最重要的環境、社會及管治議題。董事會隨後負責審核並批准重要性評估結果。

由於重要性評估將廣泛的環境、社會及管治議題按優先排序，因此重要性評估乃非常重要。重要性評估使本集團能夠專注於相關的環境、社會及管治議題並了解持份者的期望。此外，重要性評估有助本集團有效及客觀地釐定可能影響其營運和方針的環境、社會及管治相關風險。因此，本集團可以相應地改善政策，以盡量減少任何潛在風險或影響。

堅持可持續發展目標

可持續發展目標乃聯合國制定的目標，其致力推動每個國家實現可持續發展並提高全人類的生活質素。17個可持續發展目標涵蓋的環境、社會和經濟各方面均相互關聯、相互依存。

為響應全球使用統一方式報告進展及支持此廣泛認可的舉措，本集團致力將其方針和政策保持與可持續發展目標一致。根據重要性評估，本集團將目標1：無貧窮；目標2：零飢餓；及目標3：良好健康與福祉確定為最重要的可持續發展目標，具體的有利行動如下：

1 NO POVERTY 無貧窮



The group is dedicated to positively impacting the subtargets Goal 1, which aims to reduce the population in poverty. The Group has actively created job opportunities and enhanced the inclusiveness of its workforce. For instance, the Group provides a decent working environment with employee benefits and fair wages in place for both male and female employees. Even during the challenging times of the pandemic and economic downturn, the Group remained committed to these policies, enabling employees to maintain income and quality of life.

Furthermore, the Group has taken steps to eliminate modern slavery, forced labour, or bonded labour within its supply chain, so as to promote workers' labour rights. Specifically, the Group implements a supplier code of conduct and strives to pay fair prices to all suppliers. These practices contribute to building the capacity of low-income communities, thereby creating a positive ripple effect.

本集團致力正面影響目標1(即減少貧困人口)。本集團積極創造就業機會，增強員工團隊的包容性。例如，本集團締造一個妥善的工作環境，當中為男性及女性員工提供員工福利及公平工資。即使在疫情及經濟低迷的困難時期，本集團仍然致力履行該等政策，使員工能夠維持收入及生活質素。

此外，本集團亦採取措施消除其供應鏈中的現代奴役、強制勞工或抵債勞工，以促進員工的勞工權益。具體而言，本集團執行供應商行為準則，努力向所有供應商支付公平的價格。該等舉措有助於建立低收入社區的能力，從而產生正面的連鎖效應。

2 ZERO HUNGER 零飢餓



Considering the immense influence of the beauty industry on people's dietary choices and food preferences, the Group is dedicated to offering healthy and well-balanced products to its customers to combat hunger and address the malnutrition of adolescent girls and women. The Group ensures its products and services are clearly labeled, providing customers with sufficient information to make informed purchase decisions.

Furthermore, the Group organises various training and workplace programs to enhance the awareness of its staff regarding health-related matters. The Group aims to empower its employees with the necessary knowledge and understanding to promote and support healthy lifestyles among customers, striving to facilitate a nutrient diet among all.

考慮到美容行業對人們飲食選擇及食物喜好有很大影響，本集團致力向顧客提供健康均衡的產品，以對抗飢餓並解決青少年女孩及女士的營養不良問題。本集團確保其產品及服務有清晰的標籤，為客戶提供足夠的資料以做出明智的購買決定。

此外，本集團舉辦各種培訓及工作場所計劃，以提高員工對健康相關事宜的意識。本集團致力讓員工擁有必要的知識及理解，以推動及支持客戶的健康生活方式，努力促進所有人的健康飲食。

3 GOOD HEALTH AND WELL-BEING 良好健康與福祉



The Group has always incorporated the concept of health and well-being into its core value of "pursuit for beauty". Recognising the importance of workplace health and safety, the Group has established an effective management system that standardises operational practices and has arranged operational training on the procedures and safety precautions in using machines. Attributed to its effort, the Group recorded zero work-related fatalities in the past three years, including the reporting year.

During the pandemic, the Group not only offered essential personal protective equipment and disinfected the workplace regularly, but also ensured equal access to medical care and medical insurance for all employees. Besides, the Group has implemented precautionary guidelines, such as health and safety protocols, to protect the safety of its employees and the surrounding community. In the post-pandemic era, the Group will continue its effort to monitor the situation and update its health and safety policies according to the latest development of the pandemic as well as the government policies.

本集團一直將健康與福祉理念融入「追求美麗」的核心價值。了解到工作場所健康及安全的重要性，本集團建立有效的管理系統，以規範營運慣例，並安排有關使用機器的程序及安全預防措施的操作培訓。憑藉本集團的努力，其於過去三年（包括報告年度）並無錄得任何工傷死亡個案。

於疫情期間，本集團不僅提供必要的個人防護用品、定期對工作場所進行消毒，同時亦確保所有員工公平享用醫療服務及醫療保險。此外，本集團亦實施預防指引（如健康及安全規程），以保持員工及周邊社區的安全。於疫情過後，本集團將根據疫情最新發展及政府政策，繼續留意情況變化及更新其健康與安全政策。

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。

VI. ENVIRONMENTAL SUSTAINABILITY

環境可持續性

Reckoning natural resources are limited and the environment is an asset for all, the Group emphasises environmental protection and aspires to minimise its operation carbon footprints. The Group actively responds to local environmental policies and exerts enormous effort to enhance its energy management system as well as facilitating the transition to carbon-neutral operations.

This section primarily discloses the Group's policies and practices regarding its emissions, use of resources, environmental and natural resources as well as climate change during FY2022/2023. More quantitative data can be found in Tables E1 and E2 of the **Appendix**.

A.1. Emissions

In FY2022/2023, the Group's major emissions included 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 did not violate any laws or regulations relevant to air and 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 People's Republic of China (《中華人民共和國環境保護法》); and*
- *Water Pollution Prevention and Control Law of the People's Republic of China (《中華人民共和國水污染防治法》).*

鑑於自然資源有限，而環境屬全人類的資產，本集團重視環境保護並致力將其營運碳足跡減至最低。本集團積極響應當地環保政策，作最大努力完善能源管理系統，並促進邁向向碳中和營運。

本節主要披露本集團於二零二二／二零二三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

於二零二二／二零二三年財政年度，本集團的主要排放物包括溫室氣體、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 FY2022/2023, the Group's air emissions mainly came from the consumption of town gas, petrol and diesel for operations. As such, the Group is committed to optimising its fossil fuel consumption during operations thereby enhancing its energy efficiency and reduce air emissions. Meanwhile, reckoning diesel combustion for transportation has been one of the major air emission sources, the Group has strived to reduce the reliance on diesel-fuelled vehicles throughout the years. As a demonstration of its commitment, the Group is going to continue to manage its use of town gas and liquid fossil fuels during operations so as to strive for further reduction in air emissions.

The Group's GHG emission pattern of FY2022/2023 was similar to that of FY2021/2022, with Scope 2 (Energy Indirect Emissions) dominating 98% of the annual GHG emissions of the Group. Understanding that GHG emissions are highly correlated to electricity and energy consumption, the Group is dedicated to reducing the consumption of energy resources in its daily operations. The specific measures implemented are further described in **A.2. Use of Resources**.

Non-hazardous waste

In FY2022/2023, the Group did not produce any hazardous wastewater or hazardous solid waste. Meanwhile, the Group properly handled the non-hazardous wastewater and solid waste generated, which mainly consisted of domestic wastewater and packaging waste generated from the beauty salons and shops' daily operations. For the wastewater, it was mainly discharged to the wastewater treatment plant through the sewage pipework. Reckoning the amount of wastewater discharged largely depends on freshwater consumption, the Group aspires to minimise its water consumption thereby reducing its discharge of wastewater. The specific measures are further described in **A.2. Use of Resources**.

The Group adheres to the "3R principles – reduce, reuse and recycle" and incorporates this important concept into its waste management approach. Aiming to facilitate the reuse and recycling of materials, the Group also carries out solid waste classifications to sort valuable recyclables. Given the Group's business nature as a retailer and service provider, packaging materials constitutes the largest proportion of our annual total solid waste. Hence, the Group has enacted and implemented the following measures to optimise the packaging materials usage in its daily operations:

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

廢氣及溫室氣體排放

於二零二二／二零二三年財政年度，本集團的廢氣排放主要來自營運所需的煤氣、汽油及柴油消耗。因此，本集團致力優化運營過程中的化石燃料消耗，從而提高能源效率及減少廢氣排放。同時，考慮到交通運輸中的柴油燃燒一直是主要的廢氣排放源頭之一，本集團多年來一直致力減少對柴油車輛的依賴。為表明履行承諾，本集團將繼續管理營運期間使用的煤氣及液態化石燃料，以進一步減少廢氣排放。

本集團於二零二二／二零二三年財政年度的溫室氣體排放情況與二零二一／二零二二年財政年度相似，範圍二（能源間接排放）佔本集團年度溫室氣體排放98%。由於溫室氣體的排放量與電力及能源消耗呈高度相關，本集團致力減少日常營運中的能源消耗。所實施的具體措施於本環境、社會及管治報告中**A.2.資源使用**進一步闡述。

無害廢棄物

於二零二二／二零二三年財政年度，本集團並無產生任何有害廢水或有固體廢棄物。同時，本集團對產生的無害廢水和固體廢物（主要包括美容院及美容店的日常營運的生活廢水及包裝廢棄物）進行妥善處理。就廢水而言，其主要透過污水管排至污水處理廠。考慮到廢水排放量主要視乎食水消耗量，本集團致力盡量減少用水量，從而減少廢水排放量。具體措施於**A.2.資源使用**進一步闡述。

本集團堅持「3R原則 – 減少使用、物盡其用、循環再造」，並將此重要理念融入廢物管理方針。為促進物物盡其用及循環再造，本集團亦將固體廢物分類，對有價值的可回收廢物進行分類。鑑於本集團的業務性質為零售商及服務提供商，包裝材料在我們的年度固體廢物總量中所佔比例最大。因此，本集團已制定及實施以下措施，以優化日常營運中的包裝材料使用：

- 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。

VI. ENVIRONMENTAL SUSTAINABILITY

環境可持續性

Progress

In FY2022/2023, due to the resumption of business in the post pandemic era, most types of emission recorded a rise as compared to that of the previous year. For instance, due to the resumption of business travelling, the consumption of liquid fossil fuels during the year under review surged, leading to the significant increase in air emissions and Scope 1 emissions. While it is worth noting that, attributed to our unremitting effort in controlling our electricity and water consumption, our Scope 2 and Scope 3 emissions remained at similar level as last year, with slight rises of 2% and 1% respectively. The amount of wastewater also dropped by around 2% during the year under review. Nevertheless, the Group is committed to further strengthening its management on resources consumption and further reducing its emissions.

A.2. Use of Resources

In FY2022/2023, the Group abided by the relevant laws and regulations regarding the use of resources in areas where the Group operated. The Group mainly consumed electricity, water, town gas, petrol, diesel and packaging materials to support its operations. Details of the Group's resource consumption are illustrated in Table E2 of the **Appendix**.

Energy – electricity

The Group's electricity consumption was mainly for the daily operations of beauty salons and shops. To better control its electricity dependency, 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

於二零二二／二零二三年財政年度，由於疫情過後業務得以復甦，大部分排放物數量均較去年上升。例如，由於恢復商務旅行，年內液體化石燃料的消耗大增，導致廢氣排放量和範圍一排放量大幅增加。值得注意的是，由於我們努力不懈控制電力和水的消耗，我們的範圍二和範圍三排放量較去年大致相同，分別微升2%和1%。於回顧年內，廢水量亦下降約2%。儘管如此，本集團致力進一步加強資源消耗管理，進一步減少排放。

A.2. 資源使用

於二零二二／二零二三年財政年度，本集團遵守其經營所在地有關資源使用的法律及法規。本集團主要消耗電力、水、煤氣、汽油、柴油及包裝材料以支持其營運。本集團資源消耗詳情載於附錄表E2。

能源 – 電力

本集團的電力消耗主要用於美容院及美容店的日常營運。為更有效地控制電力依賴，本集團實施以下措施以提高能源效率，從而降低相關溫室氣體排放：

- 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。

Energy – liquid fuels

In FY2022/2023, the Group consumed petrol and diesel for vehicle transportation during business operations. To better manage its use of fossil fuels, the Group is committed to step up its efforts in controlling the use of vehicles through endeavouring the implementation of energy-saving practices including:

- Adopt virtual meeting technologies to avoid unnecessary business travelling related to physical meetings;
- Encourage employees to take public transport instead of driving private cars; and
- Explore the feasibility of replacing high polluting vehicles with electric and energy-efficient ones.

Water

In FY2022/2023, the Group did not face any problem in sourcing water that fit for its purpose. Given that clean water is of great importance to human beings, the Group is dedicated to reducing its freshwater consumption. For instance, the Group has actively enhanced its water management and monitoring, so as to identify room for improvement and apply suitable technologies and solutions to enhance the water utilisation efficiency and reduce water wastage. Specifically, the Group has formulated and implemented the following internal regulations and policies:

- Place signs next to water faucets to remind employees 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.

能源 – 液體燃料

於二零二二／二零二三年財政年度，本集團在業務營運中的車輛運輸須消耗汽油和柴油。為更有效地管理化石燃料的使用，本集團致力加強控制車輛使用，努力實施的節能措施包括：

- 採用虛擬會議技術，避免因進行實體會議而產生不必要的商務旅行；
- 鼓勵員工乘坐公共交通工具，以取代駕駛私家車；及
- 研究使用電動、節能汽車替代造成嚴重污染的車輛的可行性。

水

於二零二二／二零二三年財政年度，本集團在取得合適用水方面並無遇到任何問題。鑑於清潔用水對人類非常重要，本集團致力減少食水消耗。例如，本集團積極加強水資源管理和監管，以尋找可改進的地方、應用合適的技術及解決方案，使水資源的使用效率得以提高及減少水資源浪費。具體而言，本集團制定並實施以下內部規則及政策：

- 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。

VI. ENVIRONMENTAL SUSTAINABILITY

環境可持續性

Packaging materials

Because of our business nature, packaging materials have always been one of the key resources consumed by the Group's beauty salons and shops. In response to the government's calls for waste reduction, the Group's salon and shops enact circularity measures to control the consumption of packaging materials and promote sustainable packaging during daily operations. Through the formulation and implementation of an array of innovative and cost-effective packaging solutions, the Group effectively manages its procurement of packaging materials to minimise consumption and unnecessary waste. Adhering to the "3R principles – reduce, reuse and recycle", the Group prioritises packaging reduction in its management approach and strives to reduce its packaging materials at source.

包裝物料

鑑於業務性質，包裝材料一直是本集團美容院及美容店消耗的主要資源之一。為響應政府減少廢物的呼籲，本集團美容院及美容店實施循環性措施，控制包裝材料的消耗，並在日常營運中推行可持續包裝。透過制定和實施一系列創新及具有成本效益的包裝解決方案，本集團有效地管理包裝材料的採購，以盡量減少消耗和不必要的浪費。本集團秉承「3R原則 – 減少使用、物盡其用、循環再造」，將減少包裝作為管理方針的重點，致力從源頭減少包裝材料。

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

VI. ENVIRONMENTAL SUSTAINABILITY

環境可持續性

Progress

In FY2022/2023, the Group continued to focus on energy and water reduction. The total energy consumed remained at a similar level to that of FY2021/2022, with a slight increase of 1%, which was mainly contributed by the increase in petrol and diesel consumption. Meanwhile, the Group's water consumption also declined by around 2%, potentially due to the temporary suspension of business operations amid the pandemic in the first half of the financial year.

Despite the improvement in energy and water performance, the Group is dedicated to further decreasing its environmental footprint. In particular, the Group will further identify areas that can enhance its energy efficiency and optimise its resource management system, so as to have better resource utilisation in the post-pandemic era.

A.3. The Environmental and Natural Resources

The Group emphasises environmental protection and strives to develop its business in a sustainable way. Hence, the Group incorporates the environment into its decision-making and resource allocation, hoping to operate without sacrificing the environment.

The Group pays attention to its environmental footprint. In FY2022/2023, the Group identified that its GHG emissions and electricity consumption posed the most significant impacts on the environment. To demonstrate its commitment to fulfilling environmental responsibility, the Group adopted effective internal policies to control the use of energy, including electricity, so as to minimise GHG emissions in its operations. For instance, the Group preferred energy-efficient equipment with a "Grade 1" energy label and conducted regular maintenance on electronic appliances to ensure they are in optimal conditions thereby reducing electricity consumption.

成效

於二零二二／二零二三年財政年度，本集團持續關注節約能源及用水。能源消耗總量與二零二一／二零二二年財政年度大致相同，微升1%，此乃主要由於汽油和柴油消耗增加所致。與此同時，本集團的用水量亦下降約2%，此乃可能由於本財政年度上半年疫情期間業務暫停。

儘管能源和用水績效有所改善，但本集團仍致力進一步減少環境足跡。尤其是，本集團將進一步尋找可以提升能源效率的領域，優化資源管理系統，以便在疫情過後能更有效地使用資源。

A.3. 環境及自然資源

本集團重視環境保護，致力以可持續方式發展業務。因此，本集團將環境因素納入決策及資源分配，期望在不破壞環境的情況下開展經營。

本集團關注其環境足跡。於二零二二／二零二三年財政年度，本集團發現其溫室氣體排放和電力消耗對環境造成最大的影響。為顯示願意履行環境責任的承諾，本集團採取有效的內部政策以控制能源（包括電力）的使用，盡量減少營運中的溫室氣體排放。例如，本集團優先選用具有「一級」能源標籤的節能設備，並對電子設備進行定期維護，確保其處於最佳狀態，從而減少電力消耗。

To further reduce resource consumption in office operations, the Group proactively monitored its resource utilisation and implemented corresponding practices in FY2022/2023. For instance, the Group set duplex printing as the default mode, facilitated the reuse of old envelopes, and applied an electronic information management system. The Group also instilled the sharing concept in the office, promoting the culture of sharing stationery.

In addition, the Group strives to engage its stakeholders including employees and customers to take a step forward by participating in environmental campaigns. In specific, the Group encouraged its employees to participate in eco-friendly practices, such as tree-planting activities. Besides, the Group invested in a social networking system called "iconX" to promote the use of electronic receipts and business cards instead of paper-printed versions. It is believed that shifting into a paperless business mode helps reduce paper consumption thereby saving trees, forests and the ecosystems.

The Group has received various awards and certificates in recent years, including the World Green Organisation's "Green Office Label", in recognition of its efforts in seeking environmental sustainability and promoting "green" working space.

Although the Group's business operations did not pose significant and irreversible environmental damage in FY2022/2023, the Group is committed to closely monitoring its environmental performance and spotting detrimental impacts as soon as possible. Since setting traceable targets boost improvement, the Group makes the following specific targets after a thorough review of its environmental footprint:

為進一步減少辦公室營運的資源消耗，本集團於二零二二／二零二三年財政年度主動監察資源使用情況，並實施相應措施。例如，本集團將雙面打印設置為設定模式，推行循環使用舊信封，並應用電子資料管理系統。本集團亦將共享理念帶入辦公室，推廣文具共享文化。

此外，本集團致力推動持份者（包括員工及客戶）參與環保活動，向環保邁進一步。具體而言，本集團鼓勵員工參與環保活動，例如植樹活動。另外，本集團投資了名為「iconX」的社交網絡系統，以推廣電子收據及名片的使用，以取代紙質印刷版本。本集團相信，向無紙化經營模式邁進有助減少紙張消耗，從而保護樹木、森林和生態系統。

本集團近年榮獲多個獎項及多項證書（包括世界綠色組織頒發的「綠色辦公室標籤」），以表揚本集團在尋求環境可持續發展及促進「綠色」工作場所方面的努力。

儘管本集團的業務營運於二零二二／二零二三年財政年度內概無對環境造成重大且不可逆轉的傷害，但本集團致力密切監察其環境績效並儘快識別有害影響。由於設立可追溯的目標可以促進改善，本集團在徹底審視其環境足跡後制定以下具體目標：

VI. ENVIRONMENTAL SUSTAINABILITY

環境可持續性

Areas 領域	Targets 目標	Actions 行動
Air and GHG Emissions 廢氣及溫室氣體排放	<p>Taking FY2022/2023 as the baseline year, the Group targets to maintain the intensity of air and GHG emissions in FY2023/2024 within the same scope at the same level.</p> <p>以二零二二／二零二三年財政年度為基準年度，本集團的目標為於二零二三／二零二四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。</p>	<p>The Group will continue to improve its scientific and standardised system to track, monitor and review its emissions.</p> <p>本集團將繼續優化其科學及標準化的系統，以追蹤、監測和審閱其排放量。</p>
Solid Waste 固體廢棄物	<p>Taking FY2022/2023 as the baseline year, the Group targets to maintain the intensity of non-hazardous solid waste generated in FY2023/2024 within the same scope at the same level.</p> <p>以二零二二／二零二三年財政年度為基準年度，本集團的目標為於二零二三／二零二四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。</p>	<p>The Group will continue its commitment to minimising the generation and disposal of unnecessary waste by improving its packaging efficiency.</p> <p>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。</p>
Electricity 電力	<p>Taking FY2022/2023 as the baseline year, the Group targets to maintain the intensity of electricity consumption in FY2023/2024 within the same scope at the same level.</p> <p>以二零二二／二零二三年財政年度為基準年度，本集團的目標為於二零二三／二零二四年財政年度將電力消耗密度保持於同一水平範圍內。</p>	<p>On top of implementation of electricity saving practices, the Group will continue to enhance its electricity efficiency by raising employees' awareness of energy conservation.</p> <p>在落實節約用電措施的同時，本集團將繼續提高員工的節能意識，以提高用電效率。</p>

Areas 領域	Targets 目標	Actions 行動
Other Energy Resources 其他能源資源	<p>Taking FY2022/2023 as the baseline year, the Group targets to maintain the intensity of town gas in FY2023/2024 within the same scope at the same level.</p> <p>以二零二二／二零二三年財政年度為基準年度，本集團的目標為於二零二三／二零二四年財政年度將煤氣密度保持於同一水平範圍內。</p>	<p>The Group will continue to optimise its operating procedures to lower the town gas usage and conduct maintenance check regularly for current utilities to ensure efficiency.</p> <p>本集團將繼續優化營運程序，以降低煤氣使用量，並對現有公用設施定期進行檢查，以確保效率。</p> <p>Meanwhile, the Group will also continue to support low-carbon transport in its operations and adopt alternative means of transport.</p> <p>同時，本集團亦將在營運過程中繼續支持低碳運輸，並採用替代運輸方式。</p>
Water and wastewater 水及廢水	<p>Taking FY2022/2023 as the baseline year, the Group targets to maintain the intensity of water consumption and wastewater discharged in FY2023/2024 within the same scope at the same level.</p> <p>以二零二二／二零二三年財政年度為基準年度，本集團的目標為於二零二三／二零二四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。</p>	<p>The Group will continue to apply the water-saving principle in its business operations. For instance, adopting water-saving equipment and determining suitable technologies and solution to raise water efficiency.</p> <p>本集團將繼續在業務營運中堅守節水原則。例如，採用節水設備及識別合適的技術和解決方案以提高用水效率。</p>

VI. ENVIRONMENTAL SUSTAINABILITY

環境可持續性

A.4. Climate Change

Given the increasing number of extreme weather events and escalating stakeholder demand, the Group is committed to identifying its climate-related risks and opportunities in a timely manner, aiming to prepare for the foreseeable but unpredictable climate change phenomenon. After its analysis, the Group identified a set climate risks and opportunities as follows:

A.4. 氣候變化

鑑於極端天氣情況日益增多及持份者需求不斷提升，本集團致力及時識別與氣候相關的風險和機遇，旨在為可預見但不可預測的氣候變化現象做好準備。經過分析，本集團識別以下一系列氣候風險和機遇：

Risks 風險	Potential Impacts 潛在影響
<p>Physical Risk 實體風險</p> <p>Increasing frequency and severity of extreme weather events, including typhoons, cyclones, droughts and flooding. 極端天氣情況（包括颱風、氣旋、乾旱和洪水）的頻率和嚴重程度不斷增加。</p>	<ul style="list-style-type: none"> • Extreme weather events may destroy the infrastructure, affecting the water and electricity supply, which ultimately affects normal business operations and decreases revenue. 極端天氣事件可能會破壞基建，影響水電供應，最終影響正常業務營運及導致收入減少。 • Roads may be blocked under extreme weather events, impeding the transportation of raw materials and goods, which fluctuates raw materials prices and increase operational costs. 在極端天氣情況下，道路可能會被堵塞，阻礙原材料和貨物的運輸，從而導致原材料價格波動並增加營運成本。 • The Group's assets including beauty salons, shops and other operating sites may be damaged by extreme weather events, inducing potential increase in maintenance costs and insurance cost. 本集團的資產（包括美容院、美容店及其他經營場地）可能因極端天氣情況而受破壞，導致維護成本及保險成本潛在增加。
<p>Transition Risk 過渡風險</p> <p>Advancing technologies available in the market 市場上現有的先進技術</p> <p>Tightening environmental laws and regulations 更嚴格的環境法律及法規</p>	<ul style="list-style-type: none"> • Additional equipment and advanced technologies are needed to comply with the latest governmental standards, incurring extra investments and expenditures for purchasing new equipment and upgrading the current systems. 需要額外的設備和先進技術以符合最新的政府標準，從而需要額外的投資和支出以購買新設備和更新現有系統。

Opportunities 機遇	
Change in customers' preference and expectations 客戶偏好和期望的改變	A new market of sustainable products may be opened up. If the Group realises the upcoming changes, it can expand its market share by developing suitable products and increase its revenue. 可持續產品的新市場可能會被開闢。若本集團意識到即將發生的改變，可透過開發合適的產品擴大市場份額以增加收入。
Saving operational cost 節省營運成本	Increasing energy efficiency and reducing resource consumption may reduce operation costs, especially when fuel prices are expected to be surged in the future. 提高能源效率和減少資源消耗可能會降低營運成本，尤其是預期未來燃料價格將會飆升。

Although the Group is not likely to suffer from severe direct impacts resulting from climate change, the Group closely monitors and keeps track of any climate-related updates. The Group strives to enhance its climate management to avoid climate risks and grasp climate opportunities to stay competitive.

While the Group is still at its preliminary stage in establishing a comprehensive climate management framework, the Group is committed to strengthening its climate risk and opportunities management by utilising science-based tools for prediction in the near future. The Group will also increase resources devoted to environmental protection education for its employees and replace the current product packaging with recycled paper by 50% by 2030.

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 every 6 months.

儘管本集團不太可能直接遭受氣候變化造成的嚴重影響，但本集團仍密切監察並追蹤任何與氣候相關的最新情況。本集團致力加強氣候管理，以避免氣候風險及把握氣候機遇以保持競爭力。

雖然本集團在建立全面氣候管理框架方面仍處於初步階段，但仍然致力在不久將來利用科學預測工具加強氣候風險和機遇管理。本集團亦將投放更多資源以增加對員工的環保教育，並於二零三零年前以再生紙品取代50%現有產品包裝。

本集團明白，健全的管治安排對有效管理氣候相關風險至關重要。就氣候相關目標和指標的進展情況而言，各指定關鍵績效指標項下的量化指標用於監察實踐情況，而負責的管理團隊將每6個月向董事會報告一次，供董事會評估。

VII. SOCIAL SUSTAINABILITY 社會可持續性

EMPLOYMENT AND LABOUR PRACTICES

Reckoning human resources are valuable assets, the Group strives to safeguard its employees' health and safety while developing an inclusive, supportive and positive working environment. Besides, the Group aspires to grow together with its employees by providing them with professional training and a clear career path.

B.1. Employment

The Group has always viewed creating a fair, diverse and equal workplace as its priorities, thereby ensuring that all employees enjoy the rights and benefits they are entitled to. The Group treats all employees fairly during the consideration of recruitment and promotion, provision of training opportunities, as well as compensation. As of the end of FY2022/2023, the Group employed 873 employees in Hong Kong, PRC and Singapore. Tables S3 and S4 in the **Appendix** show the details of the Group's employment information.

Law compliance

The Group's human resources policies comply with the applicable employment laws and regulations in Hong Kong and other regions where the Group operates to protect its employees' interests. In FY2022/2023, 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

本集團視人力資源為寶貴資產，因此致力保障員工的健康及安全，並營造一個包容、不乏支援及積極的工作環境。此外，本集團期望透過為員工提供專業培訓和清晰的職業發展道路，與員工共同成長。

B.1. 僱傭

本集團著重創造一個公平、多元化、平等的工作場所，以確保所有員工享有應有的權利和福利。本集團在考慮招聘及晉升、提供培訓機會及薪酬時均會公平地對待所有員工。截至二零二二／二零二三年財政年度末，本集團在香港、中國內地和新加坡僱用873名員工。附錄中的表S3和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。於二零二二／二零二三年財政年度，本集團已遵守所有重大相關法律及法規，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 (《中華人民共和國勞動合同法》); and*
- *Labour Law of the People's Republic of China (《中華人民共和國勞動法》).*

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 the current policies regularly based on the latest laws and regulations.

Recruitment and promotion

The Group's Human Resources Department has formulated and enacted an annual recruitment plan to build a professional and experienced team. Aiming to construct a diversified team, the Group does not take gender, age, race or nationality into account during its recruitment decision-making. The recruitment criteria are based only on job-related factors, including applicants' talents and competency. Meanwhile, the Group applies various channels, including internet posting and participating in recruitment events, to look for, attract and recruit talents. In addition, 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. In view of the fluctuating workforce shortage, the Group hires new employees under non-continuous employment contracts to handle the problems flexibly. The Internal Audit Department is responsible for reviewing and monitoring the effective implementation of the recruitment plans to ensure that a transparent and fair recruitment procedure is in place.

In order to recognise employees' contribution and incentivise them to improve, the Group has established a series of fair promotion standards to make the career path clear and promotion process transparent. All outstanding employees regardless of age and gender enjoy the development and promotion opportunities if they meet the par.

- 《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現有政策。

招聘及晉升

本集團人力資源部制定及實施年度招聘計劃，以成立專業及經驗豐富的團隊。為建立多元化的團隊，本集團在決定聘用時不會考慮性別、年齡、種族或國籍。招聘準則僅基於與工作相關的因素，包括申請人的才能和能力。同時，本集團透過多種渠道（包括網上發佈、參加招聘活動）尋找、吸引和招募人才。此外，本集團根據個人過往表現、個人特質及工作經驗提供有競爭力及公平的薪酬及福利，以吸引高質素的員工。鑑於人力資源短缺情況出現波動，本集團以非連續性僱傭合約聘用新員工，以靈活應對該問題。內部審核部門負責審視和監察招聘計劃是否有效實施，以確保一個透明及公平招聘程序。

為表揚員工的貢獻及鼓勵他們不斷進步，本集團制定一系列公平的晉升標準，使職業道路清晰及晉升過程透明。所有優秀員工，不論年齡及性別，只要達到標準，都享有發展和晉升的機會。

VII. SOCIAL SUSTAINABILITY

社會可持續性

The Group's promotion system is 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 manager will be officially promoted if one shows satisfactory performance during the pre-promotion period. The general employees who have completed the compulsory training programs, demonstrated excellent performance during the course and passed final examinations will be approved for promotion.

Compensation and dismissal

The Group strictly complies with the local regulations in relation to minimum wages and working age in operating regions. The Human Resources Department regularly reviews and updates relevant policies and compensation packages to meet the latest laws and regulations' requirements. The Group offers fair remuneration and benefits based on an individual's past performance, personal attributes, job experiences and career aspiration. Besides, the Group offers bonuses to outstanding employees to recognise their efforts and contributions according to the Group's financial condition.

To avoid any unfair treatment of staff, the Group's appointments or terminations of the employment contract are based on reasonable, lawful grounds and internal policies. The Group has formulated and implemented stringent internal policies regulating the procedures for the dismissal of employees to combat any kinds of unfair or unreasonable dismissals to protect its employees' rights. In FY2022/2023, the turnover rate of the Group was 29.6%. 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. To facilitate effective management on the working time and rest periods for employees, the Group has formulated internal policies to state the standards clearly. The Group monitors its employees' attendance by a software named "Application", which documents all the leave applications and records for checking if 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.

本集團晉升系統分為高級管理人員、管理人員和一般員工三大類。就高級管理人員和管理人員而言，各級主管向本集團就表現優秀的管理人員提出晉升建議。獲推薦的管理人員在試升階段表現滿意，即可正式晉升。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員工均會獲得晉升。

報酬及解僱

本集團嚴格遵守經營地區有關最低工資及工作年齡的規定。人力資源部定期檢討和更新相關政策和薪酬結構，以符合最新的法律法規要求。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，本集團根據其財務狀況向優秀表現的員工發放花紅，以表揚他們的努力和貢獻。

為避免員工受到任何不公平待遇，本集團在聘用或終止僱傭合約時均會基於合理合法的理由和內部政策。本集團已制定並實施嚴格的內部政策規定解僱員工的程序，以禁止任何形式的不公平或不合理解僱，以保護員工的權利。於二零二二／二零二三年財政年度，本集團的流失率為29.6%。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。為便於對員工的工作時間及假期進行有效管理，本集團已制定內部政策訂明清晰標準。本集團使用「申請」軟件監控僱員的出勤情況，其記錄所有請假申請及記錄，以便在需要時進行檢查。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、陪產假、退休假、喪假及生日假期等。

Equal-opportunity and anti-discrimination

The Group believes a diversified, supportive and fair working environment boosts its employees' working performance and thus fosters its development. Hence, the Group strives to develop a corporate culture that is filled with equality and positivity. In compliance with the Equal Opportunities Commission's Code of Practice and relevant laws and regulations, the Group's 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.

Furthermore, the Group has zero tolerance for workplace discrimination, harassment or vilification while strictly following local ordinances and regulations. Employees are highly encouraged to report unfair incidents, including any kind of discrimination. The Human Resources Department is responsible for assessing, handling, recording and taking 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 benefit 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 FY2022/2023, in response to the government's call to adopt social distancing, the Group only organised small-scale activities such as internal birthday parties. In the post-pandemic era, the Group plans to hold more team-building activities to build employee cohesion.

The Group values its employees' opinion and aspires to meet their expectations through two-way internal communication channels. In FY2022/2023, the Group strengthened its connection with employees by applying communication apps such as WhatsApp and WeChat. Since the Group understands a positive culture with mutual understanding is favourable for building a competitive advantage for the Group, it will continue to identify room for improvement and remain committed to being responsive to its employees' needs.

平等機會及反歧視

本集團深信多元化、不乏支援及公平的工作環境可提升員工的工作表現，從而促進本集團的發展。因此，本集團致力營造充滿平等及正能量的企業文化。為遵守平等機會委員會的實務守則及相關法律及規例，本集團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。

再者，本集團對任何工作場所的歧視、騷擾或受害行為零容忍，同時嚴格遵守當地條例及法例。我們強烈鼓勵員工舉報不公平事件，包括任何形式的歧視。人力資源部負責按照當地條例及法例，以公平及透明的方式對個案及相關個人進行評估、處理、記錄並採取必要的紀律處分。

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。

於二零二二／二零二三年財政年度，為符合政府執行的社交距離措施，本集團僅舉辦內部生日聚會等小規模活動。疫情過後，本集團計劃舉辦更多建立團體精神活動，增加員工的凝聚力。

本集團重視員工的意見，並致力透過內部雙向溝通渠道滿足員工的期望。於二零二二／二零二三年財政年度，本集團透過應用WhatsApp、微信等通訊應用程序加強與員工的聯繫。由於本集團明白互諒包容的正面文化有利於建立本集團的競爭優勢，因此本集團將繼續尋找改進空間，並繼續致力滿足員工的需求。

VII. SOCIAL SUSTAINABILITY

社會可持續性

In FY2022/2023, the Group abided by 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.

B.2. Health and Safety

The Group prioritises occupational health and safety and is committed to constructing a safe working environment for its employees. The Group's robust policies and employee training highlight the importance of safe operations and keep its employees aware of the proper operating procedures. In FY2022/2023, the Group abided by 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 FY2022/2023, there were 3 work-related injury cases with 3 employees affected. The total lost workdays were 439 days. The Group treats every case seriously to further lower work-related injury rate and prevent similar incidents from happening again in the future. In specific, the Group will conduct a thorough investigation to identify the causes and promptly make proper modifications. In pursuit of zero workplace incident, the Human Resources Department will continue to standardise the reviewing process of occupational injuries to systematically manage and control work-related accidents.

Meanwhile, the Group's management team and the Safety Committee are responsible for the Group's overall safety management, adhering to the service tenet of "Safe Operation, Safe Service". The Health and Safety Policy illustrates the requirements that all employees are mandated to follow. A management team delegated by the Board is responsible for the monitoring and implementing the policy throughout different business units, including distribution, sales and service sites.

The Group organises operational training regularly to introduce the proper utilisation of machines and the appropriate safety precaution measures to minimise potential risks. Before operation, the Group requires workers to follow the manual's instructions and pass relevant tests. Other than safety training, the Group also provides its employees with operational manuals and handbooks, stipulating the correct steps of using relevant machines safely. To further reduce operational risks, the Group has assigned qualified professionals to perform safety inspections regularly to ensure all machines are in good condition and all operations fulfil safety requirements.

於二零二二／二零二三年財政年度，本集團遵守與薪酬與解僱、招聘與晉升、工作時間、假期、平等機會、文化多元、反歧視、福利及其他對本集團有重大影響的福利相關的法律法規。

B.2. 健康與安全

本集團重視職業健康與安全，致力為員工營造安全的工作環境。本集團的穩健政策和員工培訓特別提到安全營運的重要性，並讓員工了解正確的操作程序。於二零二二／二零二三年財政年度，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。於二零二二／二零二三年財政年度，發生3宗工傷事件，當中3名員工受影響，錄得合共損失工作日數439天。本集團十分重視每宗個案，致力進一步降低工傷比率及防止類似事件於未來再度發生。具體而言，本集團會徹查原因，及時進行適當改善。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。

同時，本集團管理團隊及安全委員會負責本集團整體安全管理，秉承「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不同業務部門（包括分銷、銷售和服務現場）監督及實施政策。

本集團定期舉辦培訓，介紹機器的正確使用及適當的安全預防措施，以盡量減少潛在風險。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。除安全培訓外，本集團亦向員工提供訂明安全使用相關機器的正確步驟的操作指南及手冊。為進一步降低營運風險，本集團委派合資格專業人員定期進行安全檢查，以確保所有機器狀況良好，所有操作均符合安全要求。

In addition, the Group provides clear guidelines and tools to all employees for practising the Group's occupational safety principles. To maintain a clean and hygienic working environment, the Group prohibits smoking and drinking in the operating regions and regularly organises air conditioning system cleaning and carpet disinfection. Besides, the Group strives to keep the working areas in order all the time by posting warning signs to remind employees of the importance of tidiness and the risks of carelessness.

Moreover, the Group conducts regular checking for all fire equipment and maintained all emergency exits clear with no blockage by rubbish or stock. The Group also ensures that first aid boxes in operating areas are sufficiently stocked and unlocked all the time. To prepare for emergency, regular emergency drills are organised to improve the management skills of its employees under emergency situations.

Employees' safety has always been the top priority of the Group. During the year under review, the Group did not violate 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

In view of the reoccurrence of the pandemic in first half of the financial year, the Group closely monitored the situation and implemented appropriate measures. The Group has provided clear guidance to its employees regarding the recovery plans and pandemic prevention practices, including the health and safety protocol.

Following the governments' instructions and requirements, the Group has implemented corresponding pandemic prevention and control measures in FY2022/2023. For instance, the Group conducted daily disinfection of the workplace, required temperature monitoring and required employees to wear personal protective equipment (e.g. face masks). The Group was dedicated to contributing to slowing down the spreading of the pandemic and recovering society to normal.

此外，本集團亦向所有員工提供明確的指引和工具，以實踐本集團的職業安全原則。為保持工作環境清潔衛生，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。另外，本集團致力保持工作區域無時無刻均秩序井然，並設置警示牌，提醒員工整潔的重要性及因粗心大意而產生的風險。

再者，本集團定期檢查所有消防設備，並保持所有緊急出口暢通無阻，無受任何垃圾或存貨阻塞。本集團亦確保操作區域的急救箱有充足的儲備並保持一直不上鎖。為做好應急準備，我們亦定期組織應急演練，提高員工在遇到緊急情況時的管理技能。

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

鑑於本財政年度上半年疫情再度爆發，本集團密切留意情況並採取適當措施。本集團已就恢復計劃及疫情預防措施（包括健康及安全規程）向員工提供明確的指引。

根據政府的指示及規定，本集團於二零二二／二零二三年財政年度已實施相應的疫情防控措施。例如，本集團每日消毒工作場所、要求進行體溫監測及要求員工佩戴個人防護裝備（如口罩）。本集團致力為減慢疫情蔓延及讓社會恢復正常而作出貢獻。

VII. SOCIAL SUSTAINABILITY

社會可持續性

B.3. Development and Training

The Group emphasise its employees' career development. As such, the Group provides fair and transparent career development opportunities, arranges job-related training and strengthens its training management system. The Group strongly believes that providing training to its employees benefits their career path while bringing value to the Group.

The Group's training centre, Beauty Expert International Academy, aims to train new high-quality workforce for the beauty industry and improve the professionalism 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"). To cater to different needs and reduce infection risks during the pandemic, the training centre also provides online training via Zoom.

Since the Group aspires to grow together with its employees and treats employees as valuable resources for the Group's long-term development, the Group has allocated significant resources to training to build up its employees' competency. The Training Department of the Group is responsible for setting up the Annual Training Programme and assigning suitable training to employees according to their positions. In FY2022/2023, 85.1% of the Group's employees received a total of 19,627.5 hours of training, with training topics as follows:

B.3. 發展及培訓

本集團重視員工的職業發展。為此，本集團提供公平及透明的職業發展機會，安排在職培訓及強化培訓管理系統。本集團堅信，為員工提供培訓有利於他們的職業發展，同時為本集團帶來價值。

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4類課程，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」）。為滿足不同需求及降低疫情期間的感染風險，培訓中心透過Zoom提供線上培訓。

由於本集團期望與員工共同成長，並將員工視為本集團長遠發展的寶貴資源，因此本集團投入大量資源進行培訓，以提升員工的能力。本集團培訓部負責制定年度培訓計劃，並根據員工的工作為其安排合適的培訓。於二零二二／二零二三年財政年度，本集團85.1%員工已接受時數合共19,627.5小時的培訓，培訓主題如下：

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**.

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. Labour Standards

In FY2022/2023, 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 [《中華人民共和國勞動法》];*
- *Provisions on the Prohibition of Using Child Labour [《禁止使用童工規定》]; and*
- *International Labour Organisations ("ILO") Conventions*

B.4. 勞工準則

於二零二二／二零二三年財政年度，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

VII. SOCIAL SUSTAINABILITY

社會可持續性

To eliminate illegal employment, including child labour, underage workers and forced labour, the Group has formulated its internal recruitment system based on the requirements of SA8000 Standard, aiming to regulate the recruitment, staffing and appointment of employees effectively. 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 discover 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 did not violate 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.

OPERATING PRACTICES

B.5. Supply Chain Management

Given that suppliers are crucial for the Group's operations and prosperity, the Group is committed to developing a robust relationship with all its suppliers through mutual understanding. Meanwhile, the Group pays attention to its suppliers' ESG performance, striving to reduce potential social and environmental risks in its supply chain.

Supplier engagement and risk management

To better manage its supply chain, the Group has strictly implemented its internal policies in its supplier selection and assessment. The Group's Purchasing Department is responsible for selecting suitable suppliers based on a list of criteria, including product quality, production capability, the production environment, history of compliance with environmental and labour laws, technical advantage, financial status, reputation and business track records.

為杜絕非法僱用（包括童工、未成年勞工及強制性勞工），本集團根據SA8000標準的要求制定內部招聘制度，旨在有效地監管員工招聘、調配和委任。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合約。

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。

營運慣例

B.5. 供應鏈管理

鑑於供應商對本集團的營運及成功至關重要，本集團致力透過互相理解與所有供應商建立穩固的關係。同時，本集團關注供應商的環境、社會及管治表現，致力降低供應鏈中潛在的社會和環境風險。

供應商委聘及風險管理

為更有效管理供應鏈，本集團在篩選供應商和評估供應商方面嚴格執行內部政策。本集團的採購部門負責根據一系列標準（產品質素、生產能力、生產環境、過往遵守環境和勞工法例的往績、技術優勢、財務狀況、聲譽及業務往績）挑選合適的供應商。

The Group conducts a thorough due diligence before selecting potential suppliers. To ensure product quality and production capability, the Group requires the potential suppliers to submit samples for the Group for review. Besides, the Group requires them to hand in relevant environmental certificates, internal strategies, as well as health and safety management plan to ensure their sustainability commitment. Suppliers meeting the Group's requirements and passing the due diligence will be regarded as qualified suppliers. However, if the Group discovers the supplier has violated any laws or is associated with any labour rights issues, the Group will rule out such supplier and put it on the black-list to avoid it from joining the next round of bidding. The Group has been collaborating with suppliers demonstrating social and environmental responsibility and operating ethically. To maintain fairness, the Group compares at least three suppliers regarding product quality and price during the selection evaluation.

To better manage environmental and social risks, the Group is dedicated to building solid relationships with its suppliers and factories to facilitate mutual understanding. Specifically, the Group regularly interacts with suppliers and factories through the internet, conference calls and exhibitions to develop a sustainable supply chain that meets its core value. In addition, the Group arranges meetings with its supplier to identify potential risks and formulate corresponding measures to prevent significant delivery delays. The Group mandates its suppliers to sign confidential contracts before actual cooperation, when necessary.

The Group clearly illustrates the procurement requirements and mandates all the procurement and stock records to be archived for review when necessary. Meanwhile, the Group's Purchasing Department strictly manages and reviews its suppliers' qualifications and quality assurance capabilities according to internal supplier management procedures. Besides, the responsible department conducts onsite investigations regularly to guarantee the quality of purchased products. The Group performs scheduled performance reviews on qualified suppliers' services and those who fail the assessment will be removed from the qualified supplier list.

本集團挑選潛在供應商之前會進行徹底的盡職調查。為確保產品質素及生產能力，本集團要求潛在供應商提交樣本供本集團審核。此外，本集團要求其提交相關環境證書、內部策略及健康與安全管理計劃，以確保其可持續發展承諾。符合本集團要求及通過盡職調查的供應商將被視為合格供應商。然而，若本集團發現供應商違反任何法律或涉及任何勞工權益問題，本集團將否定該供應商並將其列入黑名單，以避免其參與下一輪投標。本集團一直與能展現社會和環境責任並以道德方式營運的供應商合作。為保持公平公正，本集團在篩選時會對至少三名供應商的產品質素及定價進行比較。

為更有效管理環境及社會風險，本集團致力與供應商及工廠建立良好關係，以促進相互理解。具體而言，本集團會定期透過互聯網、電話會議及展覽與供應商及工廠溝通，以發展符合其核心價值的可持續供應鏈。此外，本集團會安排與供應商舉行會議，以識別潛在風險及制定相應措施，以避免嚴重的交貨延誤。本集團在有必要時會要求供應商在實際合作前簽署保密合約。

本集團明確闡明採購要求，並要求所有採購及貨存記錄存檔，以供必要時進行審查。同時，本集團採購部門按內部供應商管理程序，嚴格管理和評估供應商的資格和質素保證。此外，負責部門會定期進行現場調查，以保證所採購產品的質素。本集團定期對合資格供應商的服務進行績效審核，審核不合格的供應商將被從合資格供應商名單中剔除。

VII. SOCIAL SUSTAINABILITY

社會可持續性

Green procurement

Green procurement is one of the critical elements to drive the Group towards sustainability. The Group believes purchasing environmentally friendly products improves its supply chain's stability and quality. Hence, the Group prefers hypoallergenic, non-toxic, and oil-free chemical products and products containing natural fragrances during procurement. The Group also prioritises local suppliers to reduce environmental footprints by shortening the transportation distance and boost the local economy.

In FY2022/2023, 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 has always strived to develop a positive brand image as it benefits the Group's long-term development. Meanwhile, the Group believes product responsibility and the Group's reputation are highly correlated. Adhering to the "customer-oriented" principle, the Group is committed to providing premium, safe and satisfactory beauty and healthcare products and services while bringing the beauty industry towards sustainable development.

Law compliance

To protect the rights and interests of end-users and consumers, as well as strengthening the supervision and management 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 FY2022/2023.

綠色採購

綠色採購是推動本集團可持續發展的關鍵要素之一。本集團相信購買環保產品可提高供應鏈的穩定性及質素。因此，本集團在採購時優先選擇防過敏、無毒害、不含石油化學產品和含天然芳香劑的產品。本集團亦優先考慮聘用本地供應商，透過縮短運輸距離以減少環境足跡，同時促進當地經濟。

於二零二二／二零二三年財政年度，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

本集團一直致力建立正面的品牌形象，其有利於本集團的長遠發展。同時，本集團相信產品責任與本集團聲譽有密切關係。本集團秉承「顧客至上」的原則，致力提供優質、安全、令人滿意的美容保健產品及服務，同時推動美容行業可持續發展。

遵守法律

為保障終端用戶和消費者的權利及權益，以及加強對產品質量的監督及控制，於二零二二／二零二三年財政年度，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

To ensure the products are safe and high-quality, the Group prioritises allergy-free, non-hazardous, petrochemical-free products with natural fragrance during procurement. The Group also engages professionals to provide beauty consultation services to customers, so as to ensure the advice is trustworthy and meaningful. Besides, the Group requires its employees to conduct disinfection and hygiene practices based on internal policies to provide a clean and safe environment for both customers and employees.

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 product recall procedures are not material to its operations and therefore product recall-related issues are not disclosed in this ESG Report.

Following the “customer-based” approach, the Group prioritises customer rights and experience. The Group has formulated the “Guidelines of Sales” and “Product Description Policy” to ensure employees provide correct and accurate information to customers. Besides, the Group requires its employees to understand, consent to, and fully comply with relevant guidelines and the *Trade Descriptions Ordinance (Cap. 362 of the Laws of Hong Kong)*. To enhance the overall sales performance and prevent inappropriate sales, the Group organises professional sales training for its employees to highlight 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.

To enhance booking convenience and efficiency, the Group offers various booking platforms, including online booking systems, mobile applications, emails and SMS. Striving to realise the principle of “Making Quality Beauty Services Accessible to All”, the Group has standardised the processing time and service performance indicators for handling customers’ appointments and inquiries.

產品及服務的質量保證

為確保產品安全及高質素，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。本集團亦聘請專業人士為顧客提供美容諮詢服務，以確保建議值得信賴且有意義。此外，本集團要求員工根據內部政策進行消毒及養成衛生習慣，為顧客及員工提供清潔安全的環境。

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。鑑於其業務性質及重要性原則，本集團認為產品召回程序其業務並不重要，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。

本集團遵循「顧客至上」的理念，優先考慮客戶的權益及體驗。本集團已制定《銷售指引》及《產品說明政策》，以確保員工向客戶提供正確及準確的資料。此外，本集團要求其僱員明白、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）。為提升整體銷售表現及防止不當銷售，本集團為員工舉辦專業銷售培訓，以強調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。

為使預訂更方便及更有效率，本集團提供不同預訂平台，包括網上預訂系統、移動應用程序、電郵及短信。本集團致力實踐「讓優質美容服務惠及大眾」的理念，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。

VII. SOCIAL SUSTAINABILITY

社會可持續性

In FY2022/2023, in view of the changing customers' expectations in the post-pandemic era, the Group arranged training courses on different topics, including online promotion and service techniques, for its employees. The Group was dedicated to delivering excellent service that meets customers' ever changing needs.

Complaint handling

The Group believes meeting clients' needs and expectations boosts its long-term development. Hence, the Group treats every complaint seriously and actively collects customers' feedback through surveys on social platforms. The Group offers numerous means for customers to express ideas, including a service hotline, online feedback collection platform, mail, and fax, aspiring to identify room for improvement of its services and products through customers' opinions.

The Group provides training to its employees regarding the standardised complaints handling process to deal with customers' feedback effectively and professionally. Details of the complaints will be kept in record for review. To demonstrate the Group's willingness to address customers' opinions, the Group mandates all customers' inquiries, recommendations and complaints to be handled within 7 days and notify customers the latest progress promptly. Complaints that cannot be resolved within two weeks will be passed to the manager for handling.

The Group values clients' suggestions and proactively optimise its business operations to meet their ever-changing expectations. Meanwhile, the Group is committed to improving its business performance through delivering better services and products. For instance, the Group's service centres will update their schedules to meet the high demand from customers. In FY2022/2023, the Group did not receive any substantial complaints from its customers regarding its products and services.

於二零二二／二零二三年財政年度，鑑於疫情過後客戶的期望不斷轉變，本集團已為員工安排不同主題的培訓課程，包括網上推廣及服務技巧。本集團致力提供優質服務，滿足客戶不斷轉變的需求。

投訴處理

本集團相信能夠滿足客戶需求及期望將促進其長期發展。因此，本集團認真對待每一宗投訴，並透過社交平台積極收集客戶的意見。本集團提供不同方式供客戶表達意見，包括服務熱線、網上意見收集平台、郵件及傳真，期望透過客戶的意見找出服務及產品的可改進之處。

本集團向員工提供有關標準化投訴處理程序的培訓，有效及專業地處理客戶的意見。投訴的內容將保留記錄以供審視。為展示本集團願意回應客戶意見，本集團規定所有客戶查詢、建議及投訴均須在7天內處理，並適時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。

本集團重視客戶的建議，積極優化業務營運，以滿足客戶不斷變化的期望。同時，本集團致力透過提供更好的服務和產品以提高其業務表現。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。於二零二二／二零二三年財政年度，本集團並未接獲顧客有關產品及服務的任何重大投訴。

Promotion and advertising

The Group's Marketing Department is responsible for designing all advertising materials and passing to the Group's CEO for approval to guarantee that all contents are proper, relevant and legal before publicly distributed. 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, thereby avoiding any false statements or exaggerations on products and services. The Group also engages legal advisors to offer advice and supervise the Group's practices in product advertising.

Labelling

Given the business nature, the Group reckons the importance of proper labelling. Hence, the Group has formulated stringent internal policies to manage and scrutinise the product labelling issue. In specific, all product labels must clearly and fairly indicate the product name, capacity, origin, efficacy, composition, direction of use, product effective date and validity period to allow consumers to understand the composition and use the products safely.

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. In addition, the Group appoints specific internal employees to monitor and eliminate any behaviours that may infringe upon the Group's intellectual property.

Privacy matters

The Group has always emphasised on information security and respected customer privacy. In FY2022/2023, the Group complied with *Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong)* while strictly following internal policies and guidelines on how to collect and use its customers' information properly. The Group has implemented internal policies illustrating 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.

推廣及廣告

所有廣告材料均由本集團市場部負責設計，於發佈前須經本集團行政總裁批准，以確保內容正確、具相關性及合法。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，產品應合法、公正及誠實地呈列，從而避免對產品及服務作出任何虛假陳述或誇大事實。本集團亦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

鑑於業務性質，本集團明白正確標籤的重要性。因此，本集團已制定嚴格的內部政策以管理及審查產品標籤問題。具體而言，所有產品標籤必須清晰及公允地標明產品名稱、容量、產地、功效、成分、使用方法、產品有效期和保存期，讓消費者了解成分及安全使用產品。

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。再者，本集團委任特定內部僱員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。於二零二二／二零二三年財政年度，本集團遵守香港法例第486章《個人資料(私隱)條例》及嚴格遵從為正確收集及使用顧客資料的方法提供的內部政策及指引。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。

VII. SOCIAL SUSTAINABILITY

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The Group only collects necessary 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 to reduce the information leakage possibility. New customers only need to provide their mobile phone number for SMS verification for creating profiles. Meanwhile, 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 eliminate risks of data leakage, damage or unauthorised handling of customers' information in safeguarding customers' privacy.

The Group requires all employees with access to customer information strictly adhere to the data protection requirements as stipulated in the employment contract. With the unwavering efforts of frontline staff, the IT Department, as well as the monitoring of the Human Resources Department, the Group has a good track record in terms of customer privacy protection and information security. In FY2022/2023, the Group did not receive any complaints related to violations of customer privacy or data leakage.

B.7. Anti-corruption

The Group has always strived to create an ethical working environment with high transparency. In view of the high expectations from employees, partners, investors and other stakeholders, the Group proactively incorporates honesty, integrity and openness in its business approach. In FY2022/2023, 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 (《中華人民共和國反腐敗法》);*
- *Law of the People's Republic of China on Anti-money Laundering (《中華人民共和國反洗錢法》);*

本集團只會收集必要的個人資料，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，以降低資料外洩風險。於建檔時，新顧客僅需使用手機號碼以供短信驗證。與此同時，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、資訊科技部門的不懈努力及人力資源部門的監督下，本集團在客戶隱私保護及訊息安全方面擁有良好的往績。於二零二二／二零二三年財政年度，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. 反貪污

本集團一直致力營造高透明度及有道德水平的工作環境。鑑於員工、商業夥伴、投資者及其他持份者有很高期望，本集團積極將誠實、正直及開放的經營理念融入其業務方針。於二零二二／二零二三年財政年度，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》；

- *Article 274th of the Criminal Law of the People's Republic of China (on extortion and fraud) (《中華人民共和國刑法第274條(關於敲詐勒索)》); and*
- *Interim Provisions on Banning Commercial Bribery (《關於禁止商業賄賂行為的暫行規定》).*

The Group conducts its business in accordance with the Code of Conduct and has zero tolerance for any misbehaviours, including corruption or bribery. To demonstrate its commitment, the Group follows internationally recognised ethical business practices in its operations and highly encourages its employees to adopt and perform the best practices.

The Group has formulated the "Rules of Buyers" mechanism to manage the procurement while pinpointing the importance of anti-corruption to its employees through training and seminars. Employees who are found to violate the rules will be disciplined accordingly.

- 《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》。

本集團根據行為準則開展其業務，對任何不當行為(包括貪污或賄賂)採取零容忍態度。為體現承諾，本集團在營運過程中遵從國際公認的商業道德規範，並大力鼓勵員工採用和實行最佳慣例。

本集團已制定《採購員守則》機制管理採購，同時透過培訓及研討會向員工強調反貪污的重要性。對違反規定的員工將給予相應紀律處分。

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。

VII. SOCIAL SUSTAINABILITY

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To effectively identify misbehaviour, the Group has established grievance mechanisms for employees and outsiders to report suspected behaviours while protecting the whistle-blowers from inappropriate reprisals or punishment. 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.

The Group allocates significant efforts to raise its employees' awareness of ethical practices. Over the years, the Group has organised various seminars and training courses to instill the mindset of anti-corruption and highlight the negative ramification of bribery, extortion, fraud and money laundering. The Group aspires to educate its employees the proper business practices and increases their sensitivity to inappropriate conducts.

In FY2022/2023, the Group actively organised anti-corruption-related training for its employees to raise their awareness. Specifically, the Group arranged a total of 240 hours of training for 80 managerial and 660 general employees. Attributed to the efforts of its employees and the implementation of the anti-corruption policies by corresponding business units and departments under the Audit Committee's monitoring, no concluded legal cases regarding corrupt practices were brought against the Group or its employees in the year under review.

In FY2022/2023, 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.

為有效識別不當行為，本集團已設立申訴機制，供員工和外部人員舉報可疑行為，同時保護舉報人免受不當報復或懲罰。舉報人可以以口頭或書面形式向其部門或本集團高級管理層舉報任何涉嫌不當行為，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。

本集團盡極大努力提高員工的道德實踐意識。多年來，本集團舉辦各種研討會和培訓課程，向員工灌輸反貪污意識，並強調賄賂、勒索、欺詐及洗錢產生的負面影響。本集團期望教育員工正確的商業慣例，及提高他們對不當行為的敏感度。

於二零二二／二零二三年財政年度，本集團積極為員工舉辦反貪污相關培訓，提高員工意識。其中，本集團為80名管理人員及660名一般員工安排合共240小時的培訓。鑑於員工的努力及在審計委員會的監督下，相應業務單位及部門有效執行反貪污政策，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。

於二零二二／二零二三年財政年度，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 recognises its corporate social responsibility and is dedicated to contributing to the communities it operates. Meanwhile, the Group disseminates a caring culture throughout the business while aspiring to raise the living quality of all. In the past three decades, the Group has been endeavouring to bring positive legacies to the society while developing its business with its core value of serving the public in mind. In specific, the Group has supported those in need, including the youth, women, the elderly, and underprivileged families through charitable activities to promote social integration, women empowerment and youth development. Moreover, the Group has been sponsoring the establishment of the Grateful Heart Reading Centre, which aims to enhance the local citizens' mental health by distributing free books, newspapers and magazines.

In recent years, the pandemic has undeniably affected the lives of all and altered people's living behaviours. The global market and economy were also hard hit. Because of the pandemic prevention and control measures, the Group did not hold any charitable activities in the year under review. Besides, since the pandemic affected the Group's business operations, the Group did not make any donations in the reporting year as well. Nonetheless, the Group never forgets its corporate responsibility and commitment to contribute to the local communities.

In the post-pandemic era when people's lives and the market recover, the Group endeavours to continue to organise charitable activities to support those in need and give back to the community through different means. The Group is committed to facilitating society's recovery and enhancing the living standard for all.

社區

B.8. 社區投資

本集團了解其企業社會責任，致力為其運營的社區作出貢獻。同時，本集團在整個業務範圍內推行關愛文化，並期望提高所有人的生活質素。於過去三十年，本集團一直秉承服務大眾的核心價值，在發展業務的同時，亦努力回饋社會。具體而言，本集團透過慈善活動支持有需要的人（包括青年、婦女、老人和弱勢家庭），以促進社會融合、婦女賦權和青年發展。此外，本集團亦贊助設立身心美閱覽室，旨在通過免費發放書籍、報紙和雜誌，以提升當地居民的心理健康。

近年來，疫情無疑影響所有人的生活，亦改變人們的生活方式。全球市場和經濟亦受到重創。受疫情防控的影響，本集團於回顧年度內並無舉辦任何慈善活動。此外，由於本集團的業務營運受疫情影響，本集團於報告年度亦無進行任何捐贈。儘管如此，本集團從未忘記其企業責任及為當地社區作出貢獻的承諾。

在疫情過去人們生活和市場回復正常後，本集團會致力繼續舉辦慈善活動，以支援有需要的人士，並通過不同方式回饋社會。本集團努力促進社會回復正常及提高所有人的生活水平。

VIII. APPENDIX 附錄

Table E1. The Group's Total Emissions by Category in FY2022/2023 and FY2021/2022⁹

表E1.二零二二／二零二三年財政年度及二零二一／二零二二年財政年度本集團按類別劃分的排放總量⁹

Emission Category 排放物類別	Key Performance Indicator (KPI) 關鍵績效指標	Unit 單位	FY2022/2023 二零二二／二零二三年 財政年度		FY2021/2022 二零二一／二零二二年 財政年度	
			Amount 數量	Intensity ¹ (Unit/ employee) Intensity ¹ 密度 ¹ (單位/ 僱員)	Amount ² 數量 ²	Intensity ² (Unit/ employee) Intensity ² 密度 ² (單位/ 僱員)
Air Emissions ³ 廢氣排放 ³	SO _x	Kg 千克	0.07	8.15 x 10 ⁻⁵	1.45 x 10 ⁻³	1.61 x 10 ⁻⁶
	NO _x	Kg 千克	20.51	2.35 x 10 ⁻²	0.29	3.21 x 10 ⁻⁴
	PM	Kg 千克	1.90	2.18 x 10 ⁻³	-	-
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	15.80	0.02	3.86	4.27 x 10 ⁻³
	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	1,304.76	1.49	1,279.20	1.42
	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	10.57	0.01	10.49	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	1,331.13	1.52	1,293.55	1.43
Non-hazardous Waste 無害廢棄物	Solid wastes ⁷ 固體廢棄物 ⁷	Tonnes 噸	17.18	0.02	13.65	0.02
	Wastewater ⁸ 廢水 ⁸	m ³ 立方米	17,459.31	20.00	17,859.90	19.76

- | | |
|--|---|
| <p>1. Intensity for FY2022/2023 was calculated by dividing the amount of air, GHG and other emissions respectively by the Group's total number of employees of 873 in FY2022/2023;</p> | <p>1. 二零二二／二零二三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二零二二／二零二三年財政年度的總僱員人數即873人計算；</p> |
| <p>2. The amount and intensity in FY2021/2022 were extracted from the data in the ESG Report FY2021/2022 of the Group;</p> | <p>2. 二零二一／二零二二年財政年度的數量及密度乃取自本集團二零二一／二零二二年財政年度的環境、社會及管治報告的數據；</p> |
| <p>3. The Group's air emissions only included the air pollutants arose from stationary fuel consumption and mobile fuel consumption;</p> | <p>3. 本集團的廢氣排放僅包括來自固定燃料及汽車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, petrol and diesel 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、汽油和柴油消耗所產生的排放；</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 FY2022/2023

表E2.二零二二／二零二三年財政年度總資源消耗

Use of Resources 資源使用	Key Performance Indicator (KPI) 關鍵績效指標	Unit 單位	FY2022/2023 二零二二／二零二三年 財政年度		FY2021/2022 二零二一／二零二二年 財政年度	
			Amount 數量	Intensity ¹ (Unit/ employee) 密度 ¹ (單位/ 僱員)	Amount ² 數量 ²	Intensity ² (Unit/ employee) 密度 ² (單位/ 僱員)
Energy 能源	Electricity 電力	kWh'000 千個千瓦時	2,485.17	2.85	2,520.13	2.79
	Town gas 煤氣	m ³ 立方米	4,697.00	5.38	4,201.00	4.65
	Petrol 石油	L 升	2,132.89	2.44	-	-
	Diesel 柴油	L 升	2,371.72	2.72	-	-
	TOTAL ³ 總計 ³	kWh'000 千個千瓦時	2,593.85	2.97	2,576.14	2.85
Water 水		m ³ 立方米	17,459.31	20.00	17,859.90	19.76
Packaging materials 包裝物料		tonnes 噸	17.18	0.02	13.65	0.02

- Intensity for FY2022/2023 was calculated by dividing the amount of resources that the Group consumed in FY2022/2023 by the Group's numbers of employees of 873 in FY2022/2023;
- The amount and intensity in FY2021/2022 were extracted from the data in the ESG Report FY2021/2022 of the Group; and
- 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 Stock Exchange.

- 二零二二／二零二三年財政年度的密度乃分別按本集團於二零二二／二零二三年財政年度的能源用量除以本集團於二零二二／二零二三年財政年度的總僱員人數即873人計算；
- 二零二一／二零二二年財政年度的用量及密度乃取自本集團二零二一／二零二二年財政年度的環境、社會及管治報告的數據；及
- 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》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 FY2022/2023¹

表S3.二零二二／二零二三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				
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	Total 總計
Male 男	10	14	19	36	79
Female 女	90	189	297	218	794
Total 總計	100	203	316	254	873

Unit : Number of employees 單位：僱員人數	Position Type 職位類型			
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	Total 總計
Male 男	66	5	8	79
Female 女	675	103	16	794
Total 總計	741	108	24	873

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Employment type 僱傭類型		
Full time 全職	Part time 兼職	Total 總計
861	12	873

Geographical location 地理位置	
Locations 地點	Number of employees 僱員人數
Hong Kong 香港	758
PRC 中國	36
Singapore 新加坡	79
Total: 總計:	873

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約，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 FY2022/2023¹表S4.二零二二／二零二三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				
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	Total 總計
Male 男	1	6	4	7	18
Employee turnover rate 僱員流失比率	10.0%	42.9%	21.1%	19.4%	22.8%
Female 女	37	53	75	75	240
Employee turnover rate 僱員流失比率	41.1%	28.0%	25.3%	34.4%	30.2%
Total 總計	38	59	79	82	258
Total employee turnover rate 總僱員流失比率	38.0%	29.1%	25.0%	32.3%	29.6%

Geographical locations 地理位置		
Locations 地點	Employee turnover 僱員流失數目	Employee turnover rate 僱員流失比率
Hong Kong 香港	215	28.4%
PRC 中國	10	27.8%
Singapore 新加坡	33	41.8%
Total 總計	258	29.6%

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 FY2022/2023 by the number of employees in FY2022/2023. 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約，從本集團的人力資源部獲得。僱員流失比率乃按於二零二二／二零二三年財政年度離職的僱員人數除以於二零二二／二零二三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》。

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Table S5. Number and Percentage of Employees Trained in the Group by Gender and Position Type in FY2022/2023¹

表S5.二零二二／二零二三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	743
Total number of employees in FY2022/2023 二零二二／二零二三年財政年度僱員總人數	873
% of employees trained 受訓僱員百分比	85.1%

Unit : Number of employees 單位：僱員人數	Position Type 職位類型			
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	Total 總計
Male 男	23	0	0	23
% of employees trained 受訓僱員百分比	3.1%	0.0%	0.0%	3.1%
Female 女	602	109	9	720
% of employees trained 受訓僱員百分比	81.0%	14.7%	1.2%	96.9%
Total 總計	625	109	9	
% of employees trained 受訓僱員百分比	84.1%	14.7%	1.2%	

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 FY2022/2023. 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二零二二／二零二三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 FY2022/2023¹表S6.二零二二／二零二三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		Position Type 職位類型			
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	Total 總計
Male 男		3.0	0.0	0.0	3.0
Average training hours 平均培訓時間		0.05	0.00	0.00	0.04
Female 女		16,637.5	2,735.0	252.0	19,624.5
Average training hours 平均培訓時間		24.65	26.55	15.75	24.72
Total 總計		16,640.5	2,735.0	252.0	19,627.5
Average training hours 平均培訓時間		22.46	25.32	10.50	22.48

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》。

IX. 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	<p>Information on:</p> <p>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：</p> <p>(a) the policies; and 政策；及</p> <p>(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</p> <p>Note: Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and 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。</p> <p>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. 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。</p> <p>Hazardous wastes are those defined by national regulations. 有害廢棄物指國家規例所界定者。</p>	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。	52
	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）。	52
	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）。	23

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	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）。	52
	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。	30
	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。	23, 30
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。	24
	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）。	54
	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）。	54
	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。	30
	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。	25

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	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)每生產單位估量。	54
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。	28
	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。	28
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。	32
	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。	32

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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。	34
	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。	55
	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。	57

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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。	38
	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。	38
	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。	38
	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。	38

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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。	40
	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。	58
	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。	59
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。	41
	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。	42
	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。	42

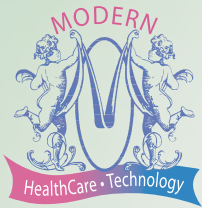
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Operating Practices 營運慣例			
B5: Supply Chain Management B5 : 供應鏈管理	General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	42
	KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	44
	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。	42
	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。	42
	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。	44

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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。	44
	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。	45
	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。	46
	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。	47
	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。	45
	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。	47

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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。	48
	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。	50
	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。	49
	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。	50
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。	51
	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）。	51
	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）。	51



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