

# Harbour Equine Holdings Limited 維港育馬控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

**Stock Code 股份代號 : 8377**



ENVIRONMENTAL, SOCIAL  
AND GOVERNANCE REPORT

環境、社會及管治報告

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# Environmental, Social and Governance Report

## 環境、社會及管治報告

### ABOUT THIS REPORT

#### Introduction to the Report

This Environmental, Social and Governance Report (the “**Report**”) provides an overview of the initiatives, plans and performance of Harbour Equine Holdings Limited (the “**Company**”, the “**Group**” or “**We**”, together with its subsidiaries) in Environmental, Social and Governance (“**ESG**”) and demonstrates its commitment to sustainable development.

#### Reporting Period

This Report describes the ESG activities, challenges and measures taken by the Group during the year ended 31 December 2023 (the “**Reporting Period**”, “**Year**”, “**2023**”, “**FY2023**”).

#### Reporting Scope

This Report provides an overview of the Group businesses which we engaged in the manufacture and selling of sewing threads and broad categories of garment accessories, provision of interior design, interior decoration and furnishing services, provision of trading of bloodstock, stallion services and equine handling services and provision of advisory on securities, corporate finance and asset management services.

During the Year, the data was gathered from our Hong Kong and offices in People Republic of China (“**PRC**”).

#### Reporting Framework

This Report has been prepared in accordance with the ESG Reporting Guide as set out in Appendix C2 to the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

### 關於本報告

#### 報告簡介

本環境、社會及管治報告(「**報告**」)總結了維港育馬控股有限公司(「**維港育馬**」, 連同其附屬公司, 統稱為(「**本集團**」或「**我們**」)的環境、社會及管治方面的倡議, 計劃及績效, 並表明在可持續發展方面的承諾。

#### 報告期間

本報告描述本集團於截至2023年12月31日止年度(「**報告期間**」, 「**年度**」, 「**2023年**」, 「**2023財年**」)的環境、社會及管治活動、挑戰及採取的措施。

#### 報告範圍

本報告概述了集團業務, 包括生產及銷售縫紉線及各類服裝輔料、提供室內設計、室內裝飾及傢具服務、提供純種馬貿易、種馬服務及馬匹處理服務以及提供證券諮詢、企業融資和資產管理服務。

本報告期內, 資料來自我們的香港及中華人民共和國(「**中國**」)辦事處收集。

#### 報告框架

本報告依據香港聯合交易所有限公司(「**聯交所**」)創業板證券上市規則附錄C2所載的環境、社會及管治報告指引編製。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Reporting Principles

During the preparation of this ESG report, the Group has applied the reporting principles stipulated in the ESG Reporting Guide as follows:

- *"Materiality"* — A materiality assessment was conducted to identify material issues during the reporting period, thereby adopting the confirmed material issues as the focus for the preparation of this ESG Report. The materiality of issues was reviewed and confirmed by the Board. Please refer to the sections headed "Engaging Stakeholders" for further details.
- *"Quantitative"* — Supplementary notes are added along with quantitative data disclosed in this ESG Report to explain any standards, methodologies, and source of conversion factors used during the calculation of environmental KPI.
- *"Balance"* — This Report aims to provide a holistic and fair view of the sustainability performance of the Group and has not omitted any information related to material ESG topics.
- *"Consistency"* — The approach adopted for the preparation of this ESG Report was substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies.

### Forward-Looking Statement

This ESG Report contains forward-looking statements which are based on the current expectations, estimations, projections, beliefs, and assumptions of the Group about the businesses and the markets in which it operates. These forward-looking statements are not guarantees of future performance and are subject to market risks, uncertainties, and factors beyond the control of the Group. Therefore, actual outcomes may differ from the assumptions made and the statements contained in this ESG Report.

### 報告原則

在編製本環境、社會及管治報告時，本集團應用了《環境、社會及管治報告指引》所規定的報告原則如下：

- **[重要性]**— 於報告期間內通過重要性評估，識別重大議題，並將已確定的重大議題作為本環境、社會及管治報告編製的重點。該事項的重要性已由董事會審議並確認。詳情請參閱「持份者參與」章節。
- **[定量]**— 本環境、社會及管治報告中披露的定量資料附有補充說明，以解釋環境關鍵績效指標計算過程中所使用的標準、方法和換算系數的來源。
- **[平衡]**— 本報告旨在客觀公正地審視本集團的可持續發展表現，並沒有遺漏任何與重大環境、社會及管治議題的相關資料及內容。
- **[一致性]**— 本環境、社會及管治報告編製方法與上年度基本一致，並對披露範圍和計算方法發生變化的數據進行了說明。

### 前瞻性陳述

本報告包含前瞻性陳述，其乃基於本集團對其及其附屬公司經營的業務和市場的當前預期、估計、預測、理念和假設。這些前瞻性陳述不是對未來業績的保證，並受市場風險、不確定性和本集團無法控制的因素所影響。因此，實際結果及回報可能與本報告所載假設及陳述有重大差異。



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Confirmation and Approval

This ESG Report was endorsed by the ESG Working Group (the “**Working Group**”) and approved by the board of directors (the “**Board**”) of the Group.

### Contact Us

Your feedback is valuable to our continuous improvement, and we welcome any comments and suggestions you may have on this report or our future ESG strategy in general. Please share any comments or suggestions regarding the Group’s ESG performance at [info@harbourequine.com](mailto:info@harbourequine.com).

## THE BOARD & ESG GOVERNANCE STRUCTURE

### Board Statement

The Board being ultimately responsible for monitoring the Group’s ESG issues, including ESG management approach, strategy, and policies, holds a crucial role in ensuring effective oversight. To comprehensively manage the Group’s ESG performance and proactively identify potential risks, the Board conducts materiality assessments, when necessary, with the assistance of the ESG committee. These assessments evaluate and prioritize material ESG-related issues, considering the opinions of stakeholders. Additionally, the Board reviews the progress made against ESG-related goals and targets, establishing a direct connection between these goals and targets and their relevance to the issuer’s businesses.

### 確認及批准

本報告由工作小組(「**工作小組**」)確認並經本集團董事會(「**董事會**」)批准。

### 聯絡我們

我們歡迎持份者提供意見及建議。閣下可就本報告或我們在可持續發展方面的表現提供寶貴意見，並電郵至 [info@harbourequine.com](mailto:info@harbourequine.com)。

## 董事會及環境、社會及管治治理架構

### 董事會聲明

董事會對監督集團的環境、社會和公司治理(環境、社會及管治)議題，包括環境、社會及管治管理方法、戰略和政策負有最終責任，在確保有效監督方面發揮關鍵作用。為了全面管理集團的環境、社會及管治績效並積極識別潛在風險，董事會在必要時借助環境、社會及管治委員會的協助進行重要性評估。這些評估考慮持份者的意見，評估和優先處理與環境、社會及管治相關的重要問題。此外，董事會審查實現環境、社會及管治相關目標和指標的進展情況，建立這些目標和指標與發行人業務的直接聯繫。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### ESG Working Group

The Group is committed to facilitating the development of a corporate culture in which ESG practices are fully integrated into daily business operations. The Group has established an ESG Working Group (the “**Working Group**”). This Working Group comprises core members from different departments and is responsible for collecting relevant information from our ESG aspects for preparing the ESG Reports. This Working Group reports to the Board and assists in identifying and evaluating the Group’s ESG risks and the effectiveness of the internal control mechanisms. It also examines and evaluates our performances in different ESG-related goals and targets such as environment, health and safety, labour standards and product responsibilities. Following the direction set by the Board, the Working Group ensures the execution of various ESG-related strategies and policies.

### STAKEHOLDER ENGAGEMENT

The Group recognizes the significance of effective stakeholder engagement and collaboration. As the operations involve a variety of stakeholder groups, their inputs allow the Group to respond promptly to sustainability challenges and opportunities. The feedback from stakeholders of different backgrounds also helps the Group understand the ever-changing market demands and global sustainability trends.

### 環境、社會及管治工作小組

本集團致力於促進企業文化的發展，將環境、社會及管治實務充分融入日常業務營運。本集團成立了環境、社會及管治工作小組(「**工作小組**」)。這個工作小組由來自不同部門的核心成員組成，負責收集我們環境、社會及管治方面的相關信息，以準備環境、社會及管治報告。該工作小組向董事會報告並協助識別和評估本集團的環境、社會及管治風險以及內部控制機制的有效性。以及檢討和評估我們在不同環境、社會及管治相關目標和目標(如環境、健康與安全、勞工準則和產品責任)方面的表現。工作小組依照董事會制定的方向，確保各項環境、社會及管治相關策略與政策的執行。

### 持份者參與

集團認識到有效的持份者參與和合作的重要性。由於業務涉及不同類型持份者群體，他們的意見使集團能夠迅速應對可持續發展的挑戰和機會。來自不同背景的持份者的回饋也有助於集團了解不斷變化的市場需求和全球可持續發展趨勢。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

To facilitate effective stakeholder engagement, the Group has established several feedback and communication channels. These channels serve as vital conduits for understanding the perspectives of key stakeholders who have a substantial impact on or maintain close relationships with the Group's business. The following outlines the various communication channels that have been implemented to foster engagement and address stakeholders' primary concerns.

為了促進持份者的有效參與，本集團建立了多個反饋和溝通渠道。識別本集團業務有重大影響或與本集團業務保持密切關係的主要持份者的觀點的重要渠道。以下概述了為促進參與和解決持份者的主要關切而實施的各種溝通渠道。

Stakeholders 持份者	Communication Channels 溝通渠道
Government and regulatory agencies 政府和監管機構	<ul style="list-style-type: none"> <li>Annual reports, interim reports, ESG reports and other public information.</li> <li>年報、中期報告、環境、社會及管治報告等公開資訊。</li> <li>Meetings</li> <li>會議</li> </ul>
Shareholders and investors 股東及投資者	<ul style="list-style-type: none"> <li>Annual general meetings and other general meetings of shareholders</li> <li>年度股東大會及其他股東大會</li> <li>Company website</li> <li>公司網站</li> <li>Announcements</li> <li>公告</li> <li>Annual reports, interim reports, ESG reports and other public information</li> <li>年報、半年度報告、環境、社會及管治報告等公開訊息</li> </ul>
Employees 僱員	<ul style="list-style-type: none"> <li>Training</li> <li>培訓</li> <li>Meetings</li> <li>會議</li> <li>Performance evaluation</li> <li>績效評估</li> <li>Leisure activities</li> <li>休閒活動</li> </ul>
Customers 顧客	<ul style="list-style-type: none"> <li>Email and customer service hotline</li> <li>電子郵件和客戶服務熱線</li> <li>Mobile application</li> <li>電話申請</li> <li>Product and service feedback</li> <li>產品和服務回饋</li> </ul>
Suppliers 供應商	<ul style="list-style-type: none"> <li>Regular review</li> <li>定期審查</li> <li>Meetings</li> <li>會議</li> <li>On-site visits</li> <li>實地考察</li> </ul>



# Environmental, Social and Governance Report (Continued)

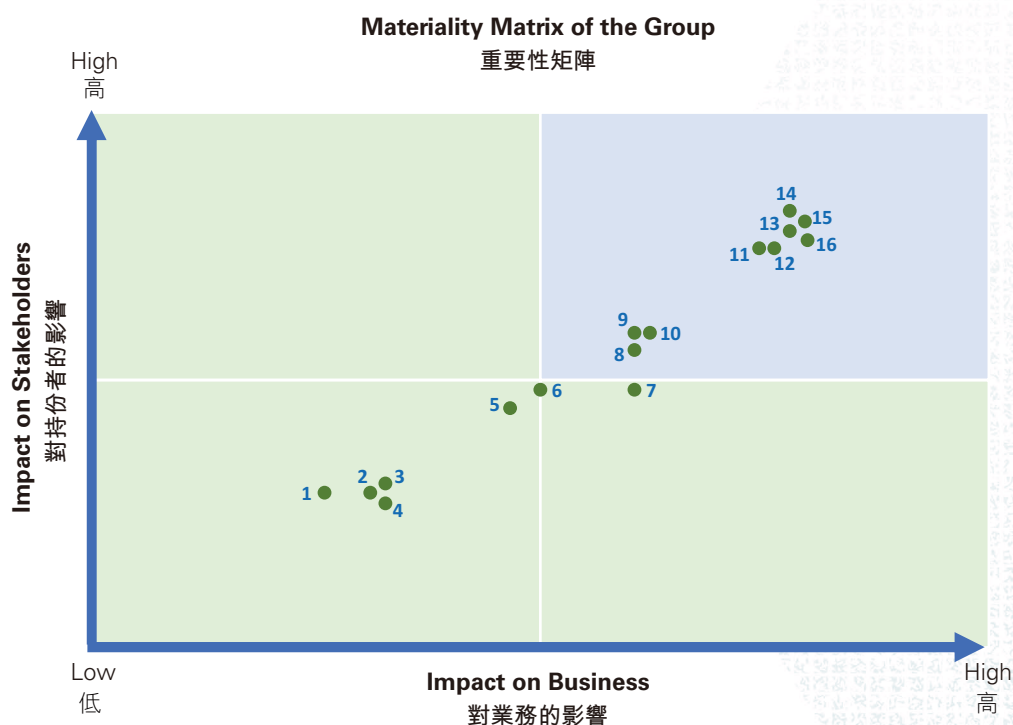
## 環境、社會及管治報告(續)

### MATERIALITY ASSESSMENT

Material issues in this Report refer to what may have a significant impact on the Group's business operations or have an actual impact on stakeholders. To identify and prioritize these issues, the Group conducts a materiality assessment survey every year, presenting the findings in the form of a materiality matrix. The following matrix is a summary of the Group's material ESG issues:

### 重要性評估

本報告中的重大議題是指可能對本集團業務經營產生重大影響或對持份者產生實際影響的事項。為了確定這些議題並確定其優先順序，本集團每年都會進行重要性評估調查，並以重要性矩陣的形式呈現調查結果。以下矩陣是集團重大環境、社會及管治議題的概要：



- 1 Social welfare and philanthropy  
社會公益與慈善
- 2 Climate risk mitigation actions  
氣候風險應對行動
- 3 Greenhouse gas emissions management  
溫室氣體排放管理
- 4 Prevention of child labor and forced labor  
防止童工及強制勞工
- 5 Anti-corruption policies and systems  
反貪污政策及制度
- 6 Waste disposal  
廢棄物處理



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

7	Energy usage management 能源使用管理
8	Product labeling and privacy 產品標籤及宣傳
9	Water and wastewater management 用水及污水排放管理
10	Customer service and privacy 客戶服務與隱私
11	Raw material management 原材料管理
12	Employee development and training 僱員發展及培訓
13	Supply chain management. 供應鏈管理
14	Employee compensation and benefits 僱員薪酬及福利
15	Data Security 安全生產
16	Quality control 品質控制

The materiality assessment results are ultimately reviewed by the Board and senior management to ensure that they are consistent with the Group's business nature and broadly represented. It will be used as an important reference for future strategies, targets, and information disclosure.

重要性評估結果最終由董事會及高級管理層審核，以確保其符合本集團業務性質並具有廣泛代表性。作為未來戰略、目標、信息披露的重要參考。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### ENVIRONMENTAL

As the Group mainly engaged in the manufacturing and sales of sewing threads and plate clothing accessories, the provision of interior design, interior decoration and furnishing services, as well as horse-related services, its direct impact on the environment is insignificant. As a responsible enterprise, the Group is committed to mitigating carbon emissions by implementing green practices aligned with sustainable development. This approach enables the Group to pursue more ambitious decarbonization goals and mitigate potential direct and indirect negative environmental impacts resulting from its business operations.

During the Reporting Period, the Group strictly complies with all applicable environmental laws and regulations and was not aware of any material non-compliance with laws and regulations that would have a significant impact on the Group, such laws and regulations include but are not limited to the Hong Kong's Waste Disposal Ordinance, Air Pollution Control Ordinance and Water Pollution Control Ordinance.

### Environmental Target 2026

To support global efforts to address climate change and to facilitate the assessment of the effectiveness of the Group's strategies and measures to mitigate the impacts of climate change, environmental objectives are set at the Group level as below.

Decreasing the intensity of below environmental aspects by 2026, using 2023 as baseline.

Electricity Consumption 用電量	Water Consumption 用水量	Non-hazardous waste generation 無害廢棄物產生	Greenhouse gas emissions 溫室氣體排放
↓3%	↓3%	↓3%	↓3%

By setting these targets, it guides the Group's business strategy. The steps taken to achieve these goals are detailed below in each corresponding section.

### 環境

由於本集團主要從事縫紉線及板衣輔料的製造及銷售，提供室內設計、室內裝潢及陳設服務以及馬匹相關服務，因此對環境的直接影響並不重大。作為負責任的企業，本集團致力於透過實施符合可持續發展的綠色實踐來減少碳排放。從而實現更積極的脫碳目標，並減輕其業務運營造成的潛在直接和間接負面環境影響。

報告期間內，本集團嚴格遵守所有適用的環保法律法規，未發現任何對本集團產生重大影響的重大不合規情況，該等法律法規包括但不限於香港《廢棄物處置條例》、《空氣污染管制條例》及《水污染管制條例》。

### 2026年環境目標

為響應全球應對氣候變化的努力，並便於評估集團減輕氣候變化影響的策略和措施的有效性，集團層面設定的環境目標如下。

以2023年為基準，到2026年降低以下環境議題的密度。

透過設定這些目標，指導集團的業務策略。下面每個相應部分詳述為實現這些目標而採取的步驟。



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Emissions

#### Air Emissions

The Group has implemented proactive measures to reduce exhaust emissions, such as the regular inspection and maintenance of vehicles, as well as the replacement of air filters, fuel filters, and spark plugs. Furthermore, we encourage the sensible and efficient use of cars while limiting private usage to minimize unnecessary exhaust emissions. Additionally, the Group educates employees on the significance of turning off idling vehicle engines. As an integral part of our sustainable development strategy, the Group remains dedicated to identifying and implementing enhanced methods to mitigate air pollution.

During the Reporting Period, summary of the air emissions was as below:

Type of Air Pollutants 空氣污染物類型	Unit 單位	FY2023 2023財年	FY2022* 2022財年*
Nitrogen oxides (NO <sub>x</sub> ) 氮氧化物(NO <sub>x</sub> )	kg 千克	6.46	—
Sulphur oxides (SO <sub>x</sub> ) 硫氧化物(SO <sub>x</sub> )	kg 千克	0.14	—
Particulate matter ("PM") 顆粒物(["PM"])	kg 千克	0.48	—

Note\* There was no vehicle data collected in FY2022.

### 排放量

#### 廢氣排放

本集團已採取積極措施減少廢氣排放，例如定期檢查和保養車輛，以及更換空氣濾清器、燃油濾清器和火花塞。此外，我們鼓勵科學合理、有效率地用車，限制因私用車，以盡量減少不必要的廢氣排放。此外，集團普及教育員工關閉空轉車輛引擎的重要性。作為我們可持續發展策略的一部分，集團將繼續尋求改善減少空氣污染的措施。

報告期間內，廢氣排放情況總結如下：

註\* 2022財政年度沒有收集車輛資料。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Greenhouse Gas Emissions

The major sources of the Group's GHG emissions are generated from petrol consumed by vehicles (Scope 1) and purchased electricity (Scope 2). To minimize the GHG emissions, the Group has adopted policies on the efficient use of energy as described in the section headed "Use of Resources" below.

### 溫室氣體排放

本集團溫室氣體排放的主要來源為車輛消耗的汽油(範圍1)及外購電力(範圍2)。為盡量減少溫室氣體排放，本集團已採納有效利用能源的政策，如下文「資源使用」一節所述。

Types of GHG Emissions 溫室氣體排放類型	Units 單位	FY2023 2023財年	FY2022* 2022財年*
Direct GHG emissions (Scope 1) 直接溫室氣體排放(範圍1)	tCO <sub>2</sub> e 噸二氧化碳當量	25.31	—
Indirect GHG emissions (Scope 2) 間接溫室氣體排放(範圍2)	tCO <sub>2</sub> e 噸二氧化碳當量	26.32	16.85
Total GHG emissions (Scope 1 & 2) 溫室氣體排放總量(範圍1和2)	tCO <sub>2</sub> e 噸二氧化碳當量	51.63	16.85
Intensity 密度	tCO <sub>2</sub> e per mil revenue 噸二氧化碳當量／每百萬 收益	0.74	0.22

#### Notes:

- GHG emissions data is presented in terms of carbon dioxide equivalent and are based on, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, the 2022 Sustainability Report" published by HK Electric Investments Limited, "CLP 2022 Sustainability Report" published by CLP Holdings Ltd and the carbon emission factor of national power grid 2022 published by the Ministry of Ecology and Environment of the People's Republic of China.
- As at 31 December 2023, the revenue of the Group in the Reporting Scope of the Group was RMB69.1 mil (as at 31 December 2022: RMB76.3 mil) This data is also used for calculating other intensity data.
- FY2022 data has been restated.

#### 備註：

- 溫室氣體排放資料乃按噸二氧化碳當量呈列，並參照包括但不限於世界資源研究所及世界可持續發展工商理事會刊發的《溫室氣體盤查議定書：企業會計與報告標準》、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》2022年可持續發展報告"發表經過港燈投資有限公司，「中電2022年可持續發展中電控股有限公司發佈的《報告》和中華人民共和國生態環境部發佈的《2022年國家電網碳排放因子》。
- 截至2023年12月31日，本集團報告範圍內的營業收入為人民幣6,910萬元(2022年12月31日：人民幣7,630萬元)此數據也用於計算其他密度數據。
- 2022財政年度資料已重述。



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### ***Sewage Discharge***

Due to the nature of the business, the Group's business activities do not generate large amounts of sewage discharge. As the wastewater discharged by the Group is directed to local sewage treatment plants for treatment through the municipal sewage pipe network, the Group's water consumption is equivalent to the amount of sewage discharged. The Group's water consumption data will be described in the "Water Management" section.

### ***Waste Management***

The Group prioritizes the recycling and comprehensive management of internal waste, following the principles of "reduction, resource utilization and harmlessness". It emphasized the need for effective waste management to prevent environmental pollution caused by waste. Additionally, the Group is dedicated to educating employees about the importance of sustainable development and offers support to enhance their skills and knowledge in this area.

### ***Hazardous Waste***

Due to the nature of its business, the Group did not generate any hazardous waste during the reporting period. However, the Group has formulated guidelines for the management and disposal of hazardous waste. If any hazardous waste is generated, the Group is obligated to transfer it to a specialized organization or engage a certified chemical waste collector to ensure compliance with applicable environmental laws and regulations.

### ***污水排放***

由於業務性質，本集團的經營活動不會產生大量污水排放。鑒於本集團排放的廢水經由市政污水管網輸送至當地污水處理廠處理，因此本集團的用水量即為污水排放量。本集團的用水量資料將在「用水管理」一節中說明。

### ***廢棄物管理***

集團高度重視內部廢棄物的循環利用和綜合管理，並秉持“減量化、資源化、無害化”的原則。加強對廢棄物的有效管理，防止廢棄物對環境造成污染。同時，集團也致力於教育員工可持續發展的重要性，並提供相關支持，培養員工在可持續發展方面的技能和知識。

### ***有害廢棄物***

基於業務性質，集團於報告期間並未產生任何有害廢棄物。但集團亦已制定管理及處置有害廢棄物的指引，倘若有任何有害廢棄物的產生，本集團必須交給專業機構處置或委聘具有資質的化學廢物收集商處理該等廢物，以遵守相關環境法律及法規。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Non-hazardous Waste

Non-hazardous waste mainly consists of various recyclable materials like paper roll, as well as non-recyclable daily office waste such as plastics and office supplies generated within the Group's premises. The Group actively promotes green offices practices, aiming to minimize waste generation and optimize resource utilization. To reduce paper consumption, the Group advocates for a paperless office environment, utilizing recycled resources for all office paper. The Group focuses on procuring supplies made from recycled materials such as tissue paper. Employees are encouraging to minimize paper usage by adjusting font size, margins and adopting double-sided printing. Furthermore, the Group continues to enhance its paperless office initiative by implementing an OA electronic approval process, reducing document printing, and promoting the circulation of electronic documents daily.

The Group generated the following data on non-hazardous waste during the Reporting Period:

Indicator(s) 指標	Unit 單位	FY2023 2023財年	FY2022 2022財年
Office Paper 辦公用紙	Tonnes 噸	0.13	0.13
Scrap PVC Pipe 廢PVC管	Tonnes 噸	6.55	13.85
Waste Paper Roll 廢紙卷	Tonnes 噸	5.46	11.53
<b>Total non-hazardous waste</b> <b>無害廢棄物總量</b>	<b>Tonnes</b> <b>噸</b>	<b>12.14</b>	<b>25.51</b>
Intensity 密度	Tonnes per mil rev 噸／每百萬收益	0.18	0.33

### Use of Resources

The Group actively advocates for resource efficiency and conducts ongoing real-time monitoring to assess the potential environmental impact of its business operations. To reduce resource consumption, the Group starts by conserving water through simple measures like fixing leaks, using water-efficient appliances, and practicing mindful water usage. Save energy by turning off lights when not needed, using energy-efficient appliances, and utilizing natural light whenever possible. Minimize waste by practicing recycling, composting organic

### 無害廢棄物

無害廢棄物主要來自本集團辦公場所產生的紙張等各類可回收廢棄物和辦公用品、塑膠等不可回收的日常辦公廢棄物。本集團積極提倡綠色辦公，力求減少廢物的產生，最大限度地提高資源的使用效率。用紙方面，本集團推行無紙化辦公，辦公用紙均來自可回收資源。本集團專注於採購由再生材料(例如薄紙)製成的用品。本集團亦鼓勵其員工縮小字號及減少紙張邊距及設置雙面列印。持續完善無紙化辦公，啟動OA電子審批流程，減少文件列印量，推薦電子文件日常傳閱。

報告期間內，本集團產生的無害廢棄物資料如下：

### 資源使用

本集團積極倡導資源效率，並持續進行即時監控，以了解其業務營運對環境的潛在影響。為減少資源消耗，本集團首先透過修復滲漏、使用節水器具及節約用水等簡單措施節約用水。透過在不需要時關燈、使用節能電器以及盡可能利用自然光來節省能源。透過回收、填埋有機廢棄物以及



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

waste, and opting for reusable items instead of single-use products. The Group promotes sustainable transportation options like using public transportation to reduce carbon emissions. Small changes in resource usage can collectively have a significant positive impact on the environment.

### Energy Management

During the Group's daily production and operations, the mainly sources of energy consumption are office electricity and gasoline used by vehicles. The latest climate action plan statistics indicate electricity is the primary contributor to the Group's carbon footprint. To address this, we have implemented energy-saving measures within our offices to promote environmental awareness among all employees. The employees are encouraged to turn off all unnecessary lighting systems and electronic equipment, such as printers and computers, to prevent idle consumption. Additionally, some office lighting fixtures have been replaced with light-emitting diodes (LED) instead of compact fluorescent lamps.

選擇可重複使用的物品而不是一次性產品來最大限度地減少浪費。該集團提倡永續交通選擇，例如使用公共交通來減少碳排放。資源使用的微小變化可以共同對環境產生重大的正面影響。

### 能源管理

集團在日常生產營運過程中，消耗的主要能源為辦公室電力消耗及車輛產生的汽油消耗。根據最新氣候行動計劃產生的統計資料，電力為碳足跡的主要來源。我們在辦公室推行節電措施，以提高全體員工的環保意識。我們鼓勵員工關閉所有不必要的照明系統和其他電子設備，例如列印機、電腦等，以免電器閑置。同時，辦公室的部分照明已安裝發光二極管(LED)，取代節能燈，與節能燈相比，可減少用電量。

Indicator(s) 指標	Unit 單位	FY2023 2023財年	FY2022* 2022財年*
Direct Energy Consumption 直接能源消耗			
— Petrol — 汽油	kWh 千瓦時	92,204	—
Indirect Energy 間接能源			
— Purchased electricity — 外購電量	kWh 千瓦時	41,528	28,968
Total Energy consumption 能源消耗總量	kWh 千瓦時	133,732	28,968
Intensity 密度	kWh per mil rev 千瓦時／每百萬收益	1,935.33	380

Note\*: 2022 data has been restated.

註\*：2022年資料已重述。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Water Management

The Group primarily generates domestic sewage as wastewater, which is directly released into the local drainage system. Simultaneously, the Group is dedicated to minimizing water consumption. This includes initiatives such as placing labels to remind and encourage employees to reduce water usage, frequently turning off taps, and promptly reporting water leaks. During office cleaning, the cleaning staff diligently controls water consumption and cleaning frequency. Due to the nature of the Group's business and operating areas, we did not encounter problems in obtaining suitable water sources. The Group's water consumption data was as follow.

Indicator(s) 指標	Unit 單位	FY2023 2023財年	FY2022 2022財年
Total water consumption 總用水量	m <sup>3</sup> 米 <sup>3</sup>	5,111	7,038
Intensity 密度	m <sup>3</sup> per mil Rev m <sup>3</sup> /每百萬收益	73.97	92.24

### Use of Packaging Materials

The disclosure is not applicable to the Group because of our industry natures. Consequently, the Group does not utilize packaging materials in its day-to-day operations.

### The Environment and Natural Resources

Although the Group's core business has limited impact on the environment and natural resources, it places significant importance on understanding and mitigating its overall environmental footprint. The Group prioritizes environmental protection and recognizes the impact of its operations on the environment and natural resources. It is committed to adhering to best practices in environmental protection and ensuring compliance with relevant environmental laws, regulations, and international standards. Furthermore, the Group integrates environmental and natural resource protection concepts into its internal management and day-to-day operations, with the goal of achieving sustainable environmental development.

### 用水管理

本集團主要產生生活污水作為廢水，直接排入當地排水系統。同時，集團致力於最大限度地減少用水量。這包括貼標籤提醒和鼓勵員工減少用水、經常關閉水龍頭以及及時報告漏水等措施。在辦公室清潔過程中，清潔人員努力控制用水量和清潔頻率。由於本集團業務及經營區域的性質，我們在取得適當水源方面並無遇到問題。本集團的用水量數據如下。

### 包裝材料使用

由於本集團的行業性質，本披露不適用於本集團。因此，本集團在日常營運中並未使用包裝材料。

### 環境和自然資源

儘管集團的核心業務對環境和自然資源的影響有限，但它非常重視了解和減輕其整體環境足跡。本集團優先考慮環境保護，並認識到其業務對環境和自然資源的影響。它致力於遵循環境保護的最佳實踐，並確保遵守相關環境法律、法規和國際標準。此外，本集團將環境及自然資源保護理念融入內部管理及日常運營，以實現環境可持續發展為目標。這包括適當的廢棄



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

This includes proper waste disposal, resource conservation, and other measures. To achieve environmental sustainability, the Group enhances its environmental monitoring and early warning system while establishing an emergency response mechanism for environmental contingencies. Through the implementation of the green practices outlined in Sections A1 and A2, the Group has successfully minimized its significant environmental and natural resources impact.

### **Climate Change**

The Group is aware of the threat posed by climate change and is actively doing its part by offsetting its carbon footprint. The Group recognizes the importance of the identification and mitigation of significant climate-related issues, therefore closely monitors the potential impact of climate change on our business and operations and is committed to managing the potential climate-related risks which may impact the Group's business activities.

### **Physical Risk**

The increased frequency and severity of extreme weather events such as typhoons, storms, heavy rains, and extreme cold or heat bring acute and chronic physical risks to the Group's business. The Group's productivity will be reduced under extreme weather events as the safety of our employees is threatened during operation work at construction sites and the power grid or communication infrastructures might be damaged, which exposes the Group to risks associated with non-performance and delayed performance, leading to direct negative impact on the Group's revenue. To minimize the potential risks and hazards, the Group has established mitigation plans, including flexible working arrangements and precautionary measures and extra formwork protection during bad or extreme weather conditions. The Group will explore emergency plans to further reduce the vulnerability of our installations to extreme weather events to enhance business stability.

物處理、資源保護和其他措施。為實現環境可持續發展，本集團加強環境監測預警體系，同時建立環境突發事件應變機制。透過實施A1和A2節中概述的綠色實踐，集團已成功地將其對環境和自然資源的影響降至最低。

### **氣候變化**

該集團意識到氣候變化帶來的威脅，並積極透過抵消碳足跡來盡自己的一份力量。本集團認識到識別和緩解重大氣候相關問題的重要性，因此密切關注氣候變化對我們業務和營運的潛在影響，並致力於管理可能影響本集團業務活動的潛在氣候相關風險。

### **實體風險**

颱風、暴風雨、暴雨、極寒、酷暑等極端天氣事件的頻率和嚴重程度日益增加，對本集團的業務帶來急性和慢性的實體風險。在極端天氣事件下，集團的生產力將下降，因為我們的員工在建築工地作業期間的安全受到威脅，電網或通訊基礎設施可能遭到破壞，從而使集團面臨不履約和延遲履約的風險，從而對本集團的收入產生直接負面影響。為盡量減少潛在風險及危害，本集團制定了緩解計劃，包括靈活的工作安排和預防措施以及惡劣或極端天氣條件下的增強防護。本集團將探討應急計劃，以進一步降低我們的設施對極端天氣事件的脆弱性，從而增強業務穩定性。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### **Transition Risk**

To achieve the global vision of carbon neutrality, the Group expects the evolution of the regulatory, technological and market landscape due to climate change, including the tightening of national policies, the emergence of environmentally related taxes, and the shifting of customer preference to an eco-friendlier resorts operation. In response to the policy and legal risks as well as the reputation risks, the Group constantly monitors any changes in laws or regulations and global trends on climate change to avoid cost increments, non-compliance fines or reputational risks due to delayed response.

### **Climate-related opportunity**

The growing awareness of climate change has resulted in increased consumer focus on sustainable development. As a result, an increasing number of consumers are opting to purchase clothing products that are environmentally friendly and sustainable. In response, the Group actively embraces the use of more environmentally friendly materials, adopts sustainable production methods, and introduces products to the market that adhere to sustainable standards. Additionally, the Group recognizes the significance of the circular economy and strives to reduce resource consumption and waste generation through recovery, reuse, and recycling. We have a commitment to designing products that are recyclable and renewable, promoting clothing reuse and recycling, and fostering partnerships with other industries to advance the goals of a circular economy.

## **SOCIAL**

### **Employment Practices**

The Group recognizes employees as its most significant and asset. To ensure effective human resource management, we have documented formal procedures in the Employee Handbook. These procedures encompass different aspects, including recruitment, promotion and dismissal, remuneration and benefits, diversity and equal opportunities. By establishing these procedures, we aim to provide standardized labor employment management while safeguarding the legitimate interests of every employee. Additionally, the Group is committed to prioritizing the occupational health and safety of its employees.

### **過渡風險**

為實現碳中和的全球願景，集團預計氣候變化將導致監管、技術和市場格局的演變，包括國家政策的收緊、環境相關稅收的出現以及客戶偏好轉向生態環保等。— 更友好的度假村運營。針對政策和法律風險以及聲譽風險，本集團持續監控法律法規的變化以及氣候變化的全球趨勢，以避免因延遲回應而導致成本增加、違規罰款或聲譽風險。

### **氣候相關機遇**

氣候變化意識的增強促使消費者對可持續發展的關注度提高。因此，越來越多的消費者選擇購買環保、可持續的服裝產品。集團積極轉向使用更環保的材料，採用更可持續的生產方法，並在市場上推出符合可持續標準的產品。同時，我們也關注到循環經濟的重要性，通過回收、再利用和再循環來減少資源消耗和廢棄物產生。我們致力於設計可回收和可再生的產品，推動服裝的再利用和回收利用，並與其他行業建立合作關係，以實現循環經濟的目標。

## **社會**

### **僱傭**

本集團將員工視為最重要的資產。為了確保有效的人力資源管理，本集團已採用《員工手冊》規範招聘、晉升和解僱、薪酬和福利、多元化和平等機會的工作流程。我們旨在提供規範的勞工管理，同時維護每位員工的合法權益。此外，集團致力於優先考慮員工的職業健康與安全。



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

The Group strictly complies with the relevant laws and regulations in Hong Kong and PRC, including but not limited to the Labor Contract Law of the People's Republic of China, the Labor Law of the People's Republic of China, the Regulations on Paid Annual Leave for Employees, the Law on the Protection of Women's Rights and Interests, "Regulations of the State Council on Employees' Working Hours", "Disability Protection Law", "Social Insurance Law of the People's Republic of China" and "Hong Kong Employment Ordinance".

As of December 31, 2023, the employees' structure is shown below:

本集團嚴格遵守香港及中國相關法律法規，包括但不限於《中華人民共和國勞動合同法》、《中華人民共和國勞動法》、《職工帶薪年休假條例》、《婦女權益保障法》、《國務院關於職工工作時間的規定》、《殘疾人保障法》、《中華人民共和國社會保險法》及《香港僱傭條例》(香港《僱傭條例》)。

截至2023年12月31日，集團僱員人數按類型列示如下：

	FY2023 2023財年	FY2022 2022財年
<b>Total</b> 總僱員人數	123	141
<b>By Gender</b> 按性別		
Male 男性	74	77
Female 女性	49	64
<b>By Age Group</b> 按年齡層		
Below 30 30歲以下	2	2
30 to 50 30至50	82	92
Over 50 50歲以上	39	47
<b>By Employment Type</b> 僱用類型		
Full time 全職	123	140
Part time 兼職	—	1

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

	FY2023 2023財年	FY2022 2022財年
<b>By Region</b> 按地區		
Hong Kong 香港	19	21
PRC 中國	103	120
Australia 澳洲	1	N/A 不適用

During the Reporting Period, the employee turnover information is as follows: 報告期間內，員工流動率列示如下：

	FY2023 2023財年	FY2022 2022財年
Employee turnover rate 員工流動率		
<b>Overall</b> 總數	26 (21.1%)	20 (14.1%)
<b>By gender</b> 按性別		
Male 男性	6 (8%)	8 (10.4%)
Female 女性	20 (41%)	12 (18.8%)
<b>By Age Group</b> 按年齡層		
Below 30 30歲以下	0 (0%)	1 (50%)
30 to 50 30至50	8 (10%)	6 (6.5%)
Over 50 50歲以上	18 (46%)	13 (27.7%)
<b>By Region</b> 按地區		
Hong Kong 香港	3 (16%)	1 (4.8%)
PRC 中國	23 (22%)	19 (15.8%)



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Working Hours and Holidays

The “Employee Handbook” outlines clear guidelines for working days and rest time arrangements, ensuring the elimination of any form of forced labor within the Group. Employee working hours are scheduled in a reasonable manner, and overtime compensation is provided to employees when necessary. In addition to statutory holidays, the Group offers a range of paid leave options to its employees, including personal leave, sick leave, marriage leave, maternity leave, and work-related injury leave.

### Salary, Benefit and Retirement

The Group offers competitive remuneration to its employees based on their scope of work, job responsibilities, and individual performance. It recognizes and rewards employee contributions that drive the Group’s success. In addition to a basic salary, the Group provides a range of benefits, including social and medical insurance in PRC, medical insurance in Hong Kong, and family-friendly policies such as marriage leave, maternity and paternity leave, compassionate leave, and funeral leave. The Group ensures compliance with all government-mandated prerequisites and allowances.

To address overtime work, the Group has implemented a system where employees can make advance requests for overtime. Eligible requests are supported with benefits such as transportation allowance, compensated leave, and overtime pay. Furthermore, the Group actively participates in retirement benefit schemes in PRC and the Mandatory Provident Fund Scheme under the Hong Kong Mandatory Provident Fund Schemes Ordinance, providing qualifying employees with long-term financial security.

### 工作時間和假期

《員工手冊》對工作日和休息時間安排提出了明確的指導方針，確保集團內消除任何形式的強迫勞動。合理安排員工工作時間，必要時提供員工加班補償。除法定假日外，本集團也提供員工一系列帶薪休假選擇，包括事假、病假、婚假、產假、工傷假等。

### 工資、福利和退休

我們根據員工的工作範圍、工作職責和個人績效為員工提供具有競爭力的薪酬，並獎勵為集團成功做出貢獻的員工績效。除基本工資外，員工享有的福利包括中國內地的社會和醫療保險、香港的醫療保險，以及婚假、產假和陪產假、恩恤假和喪假等家庭友好政策。本集團確保遵守政府規定的所有額外津貼和津貼。

為解決加班問題，本集團亦提供加班費及政府規定的一切津貼及津貼。提前提出加班請求，符合條件的請求將獲得交通津貼、帶薪休假和加班費等福利支持。此外，本集團為所有合資格僱員參加中國內地的退休福利計劃及香港強制性公積金計劃條例下的強制性公積金計劃。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Equal opportunities, Diversity and Non-discrimination

The Group is committed to strict compliance with all national and local governmental laws and regulations. We uphold a fair, equitable, and transparent recruitment process, establishing policies that prevent discrimination in recruitment. Our aim is to ensure that no individual experiences discrimination based on race, social status, religion, nationality, disability, age, marital status, gender, pregnancy, sexual orientation, trade union membership, or political association. We strive to provide equal and fair treatment to all employees, encompassing areas such as recruitment, remuneration, training, promotion, dismissal, retirement, and other aspects of employment.

If an employee faces intimidation, humiliation, bullying, or harassment, including sexual harassment, they are encouraged to report the matter to their designated employee representative or directly to the general manager. The Group takes such complaints seriously and will employ appropriate measures to address and resolve these issues promptly upon receipt of the complaint.

### Health and Safety

The Group places a high priority on the health and safety of its employees as an integral part of its business management approach. Guided by a people-oriented principle, we are dedicated to creating a healthy, safe, and comfortable working environment for all employees. Our goal is to identify and eliminate potential workplace health and safety hazards, implementing comprehensive safety management practices across all aspects of our operations.

### 平等機會、多元化和反歧視

本集團致力於嚴格遵守所有國家和地方政府法律法規。我們秉持公平、公正、透明的招聘流程，制定防止招聘歧視的政策。我們的目標是確保任何人都不會受到基於種族、社會地位、宗教、國籍、殘疾、年齡、婚姻狀況、性別、懷孕、性取向、工會成員資格或政治社團的歧視。我們努力為所有員工提供平等、公平的待遇，涵蓋招聘、薪資、培訓、升遷、解僱、退休等就業方面。

如果員工面臨恐嚇、羞辱、霸凌或騷擾(包括性騷擾)，我們鼓勵他們向指定的員工代表或直接向總經理報告此事。本集團嚴肅看待此類投訴，並將在收到投訴後立即採取適當措施處理和解決這些問題。

### 健康與安全

本集團高度重視員工的健康與安全，並將其作為其業務管理方法的一個組成部分。我們堅持以人為本，致力於為全體員工創造健康、安全、舒適的工作環境。我們的目標是識別並消除潛在的工作場所健康與安全隱患，在營運的各個方面實施全面的安全管理實踐。



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

During the Reporting Period, the Group was not aware of any material non-compliance with health and safety related laws and regulations, including but not limited to the Law of the People's Republic of China and the State on the Prevention and Control of Occupational Diseases at Work, the Fire Protection Law of the People's Republic of China, the Occupational Safety and Health Ordinance, and the Hong Kong Employment Ordinance." (Hong Kong's Employment Ordinance) and other laws and regulations.

報告期內，本集團不存在重大違反健康安全相關法律法規的情況，包括但不限於《中華人民共和國法》、《國家職業病防治法》等。工作場所疾病、《中華人民共和國消防法》、《職業安全健康條例》及《香港僱傭條例》(香港《僱傭條例》)等法律法規。

No work-related fatalities happened during the past 3 consecutive years:

在過去連續三年中未發生因工死亡事件：

Fiscal Year 財政年度	Unit 單位	FY2023 2023財年	FY2022 2022財年	FY2021 2021財年
Fatalities due to work 因工作死亡	Cases 案例	0	0	0

Fiscal Year 財政年度	Unit 單位	FY2023 2023財年	FY2022 2022財年
Lost days due to work injury 因工傷損失工作日	Days 天	0	0
Work Injury Rate 工傷率	% %	0%	0%

### Development and Training

The Group highly values its employees as its most valuable assets and recognizes the importance of training in their development. The professional growth of our employees not only equips them with the necessary skills to meet client expectations, but also reflects our commitment to investing in our workforce. Depending on operational needs, the Group provides comprehensive technical and management skills training across all levels and departments within the company structure. Moreover, we encourage our employees to pursue professional qualifications and further their education.

### 發展與培訓

本集團視員工為最寶貴的資產，認同培訓對員工發展的重要性。我們員工的專業發展不僅確保我們的員工具備滿足客戶期望的技能，而且表明我們願意投資於我們的員工。本集團視乎營運需要，為公司架構各層級及各部門員工提供技術及管理技能培訓。我們還鼓勵員工學習專業資格並繼續深造。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

Each employee undergoes initial training tailored to their specific role, followed by ongoing on-the-job training. This comprehensive training covers various topics, such as the Employee Code of Conduct, product knowledge for sales associates, supply chain management for office staff, and strategic planning for our management team. To foster a harmonious work environment and strengthen team dynamics, we also organize corporate team-building activities aimed at enhancing understanding and promoting cooperation among employees.

During the Reporting Period, the Group provided around 210 hours of training, with an average training hour of approximately 1.71 hours per trained employee. The breakdown of the employees trained by gender and employment category is as follows:

我們的所有員工都接受了針對其角色的初始培訓和持續的在職培訓，涵蓋的主題包括員工行為準則、銷售助理的產品知識、辦公室員工的供應鏈管理以及我們管理層的戰略規劃。為了營造和諧的工作環境，增強團隊活力，我們亦舉辦企業團隊建立活動，旨在增進員工之間的了解、促進合作。

報告期內，本集團提供培訓約210小時，受訓員工平均培訓時數約1.71小時。接受培訓的員工按性別和就業類別列示如下：

	<b>Percentage of Employees Trained (%)</b> 接受培訓的 員工比例(%)	<b>Average Training Hours (Hours)</b> 平均培訓時間 (小時)
<b>Overall</b> 整體	85.37%	1.71
<b>By Gender</b> 按性別		
Female 女性	41.9%	1.65
Male 男性	58.1%	1.80
<b>By Employee Category</b> 按員工類別		
Senior Management 高級管理層	127.27%	2.55
Middle management 中級管理層	58.33%	1.17
General Staff 一般職員	82.35%	1.65



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

To foster employee motivation, acknowledge outstanding performance, and enhance overall morale, the Group's Remuneration Committee and group management have established a transparent and fair evaluation system. This system serves as the basis for informed decisions on promotions and salary adjustments, utilizing the annual employee performance evaluation process. Performance management is an ongoing and comprehensive system that operates in a continuous manner, ensuring that employees receive regular feedback and opportunities for growth and development. By implementing this system, the Group aims to create a positive work environment that recognizes and rewards exceptional performance.

### Labour Standards

#### Prevention of Child and Forces Labour

The Group has zero tolerance and strictly prohibits the use of child labour and forced labour in our operations. Below measures have been taken to avoid these illegal employment practices.

Prevention of child labour

防止童工

Prohibition of forced labour

禁止強迫勞動

In case of any illegal labour practice is discovered, the Group will stop their employments immediately. An investigation will be carried out subsequently and report the case to the relevant authorities.

為激勵我們的員工，獎勵優秀員工並提高員工士氣，我們的薪酬委員會和集團管理層採用透明和公平的評估制度。員工績效評估流程每年進行一次，為管理層決定員工晉升和薪資調整提供了依據。績效管理是一個持續且全面的系統，以持續的方式運行，確保員工獲得定期的回饋以及成長和發展的機會。透過實施此制度，集團旨在創造一個積極的工作環境，認可和獎勵傑出的表現。

### 勞工準則

#### 防止童工和強迫勞動

集團零容忍，嚴格禁止在營運中使用童工和強迫勞動。為了避免這些非法僱用行為，我們採取了以下措施。

During the recruitment process, the human resources department will verify the applicant's identity documents and ensure that they have reached the minimum age for employment.

在招聘過程中，人力資源部門將核實應聘者的身份證明文件，並確保已達到最低就業年齡。

The Group specifies overtime compensation provisions in the Employee Handbook. The Group carefully monitors the employee working time and working schedule to ensure they work voluntarily and freely.

本集團在《員工手冊》中明確了加班補償規定。本集團真切關注員工的工作時間和工作安排，確保員工自願、自由地工作。

一經發現違法用工行為，本集團將立即停止其用工。隨後將進行調查並向相關部門報告案件。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

During the Reporting Period, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations, that would have a significant impact on the Group including but not limited to the Labour Law of the PRC, the Labour Contract Law of the PRC, the Employment Promotion Law of the PRC, the Social Insurance Law of the PRC, the Employment Ordinance of Hong Kong, the Minimum Wage Ordinance of Hong Kong, the Mandatory Provident Fund Schemes Ordinance of Hong Kong, the Mandatory Provident Fund Schemes Ordinance of Hong Kong, "Human Resources Management Program", "Operation Instruction for Recruitment", "Job Descriptions" and other internal policies to ensure compliance with the principles of openness, fairness and impartiality in terms of personnel recruitment, employment, training, and assessment.

### Green Supply Chain Management

During the procurement process, the Group considers various environmental and social considerations. This includes prioritizing compliance with all relevant laws and regulations. Additionally, the Group encourages suppliers to adopt practices that promote the reuse and recycling of packaging materials. Suppliers' environmental, social, and governance policies are reviewed to minimize potential social risks. Supplier performance is evaluated based on criteria such as human rights, labor practices, and health and safety. By integrating these factors into procurement, the Group aims to make sustainable and responsible choices that align with its environmental and social goals.

The Group has implemented stringent supply chain management measures for supplier selection. Through the application of rigorous selection criteria, we aim to maintain control over the quality of raw materials used in the production of our high-quality products. The Group fosters robust and enduring relationships with our suppliers, cultivating a foundation of trust and collaboration.

報告期內，本集團未發現任何重大違反童工及強迫勞動相關法律法規，包括但不限於《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國就業促進法》、《中華人民共和國社會保險法》、《僱傭條例》(香港法例第57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)、《人力資源管理程序》、《招聘作業指導書》、《職責和權限》、《崗位說明書》及其他內部政策，以在人員聘用、僱傭、培訓、評估等方面做到公開公正、合法合規。

### 供應鏈管理

在採購過程中，本集團考慮各種環境和社會因素。這包括優先遵守所有相關法律和法規。此外，集團鼓勵供應商採取促進包裝材料再利用和回收的做法。審查供應商的環境、社會和治理政策，以盡量減少潛在的社會風險。供應商績效根據人權、勞工實踐以及健康與安全等標準進行評估。透過將這些因素納入採購中，集團旨在做出符合其環境和社會目標的可持續和負責任的選擇。

本集團對供應商的選擇制定了嚴格的供應鏈管理措施。我們期望通過嚴格的選擇標準，我們能夠控制為製造本集團優質產品而採購的原材料的質量。本集團與其供應商保持良好及長期的關係。



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

To ensure effective implementation, the Group has developed internal policies such as the “Procurement Management Procedures,” “Supplier Management Procedures,” “Outsourcing Processing Management Procedures,” and “Outsourcing Dyeing Processor Management Procedures.” We conduct surveys and regular assessments to compile a list of qualified suppliers, which is continually reviewed and updated. The “Procurement Management Procedures” serve as a reference for selecting suitable suppliers from this list.

In our supplier selection process, we place significant emphasis on suppliers with recognized environmental qualifications. These are clearly documented in the “Supplier Investigation Report” form within the “Supplier Management Procedure” and the “Processor Investigation Report” form in the “Outsourced Dyeing Processor Management Procedure.” We inquire whether suppliers have any requirements regarding the selection of environmentally friendly materials or procedures. Additionally, we require processors to provide copies of relevant environmental certificates to demonstrate their service qualifications, enabling us to assess their environmental management practices. Throughout the reporting year, the Group collaborated with a total of 105 suppliers. Please refer to the table below for details on the number of suppliers in each region:

本集團嚴格制定並執行《採購管理程序》、《供應商管理程序》、《外發加工管理程序》及《外發染色加工商管理程序》等內部政策。通過進行調查及定期評估，本集團已編製一份合格供應商名單，並對此定期進行審查及更新。本集團參考《採購管理程序》中所列的程序，從名單中挑選合適的供應商進行採購工作。

在我們的供應商選擇過程中，我們非常重視具有公認環保資格的供應商。本集團認真篩選具有合格環境資質的供應商，在《供應商管理程序》的「供應商調查報告」表格以及《外發染色加工商管理程序》的「加工商調查報告」表格中，明確列出有關供應商是否對選擇環保材料或程序設有任何要求的查詢，並要求加工商提供相關環保證書複印件以示服務資質，以對其環境管理作出必要評估。於報告年度內，本集團與合共105家供應商合作。各地區供應商數量詳情列示下表：

Location 地區	No. of Suppliers 供應商數量
PRC (Guangdong Province) 中國(廣東省)	69
PRC (Excluding Guangdong Province) 中國(不包括廣東省)	33
Hong Kong 香港	3
Total 總數	105

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Product Responsibility

#### Product Liability

Product and service quality management holds paramount importance for the Group. We firmly believe that meeting or surpassing customer requirements is not only vital for maintaining the Group's reputation but also for fostering future business opportunities. To guarantee the delivery of superior quality products and services, the Group meticulously controls and monitors every stage of the project process.

During the reporting period, the Group was not aware of any non-compliance with relevant laws and regulations regarding health and safety, advertising, labeling and privacy matters related to the products and services and methods provided that have a significant impact on the Group.

#### Product Quality and Safety

In order to ensure product quality, customer satisfaction and corporate reputation, we have developed and implemented a series of internal procedures, including the "Quality Objective Management Procedures", "Quality Risk Control Procedures", "Identification and Traceability Control Procedures" and "Internal Quality Management System Audit Control Procedures". These procedures are designed to enforce stringent quality control measures. Additionally, we adhere to the quality policy of "on-time delivery, quality assurance; full participation, continuous improvement; customer-centric approach, striving for excellence." Furthermore, the Group's textile line production has been awarded the "ISO9001:2015 Quality Management System" certification by DNV GL Business Assurance, underscoring our commitment to maintaining high standards in quality management.

### 產品責任

#### 產品責任

產品和服務品質管理對集團至關重要。我們堅信，滿足或超越客戶的要求不僅對本集團的聲譽至關重要，對未來的商機也至關重要。為確保本集團向其客戶提供優質產品及服務，本集團仔細控制及監控項目過程。

於報告期內，本集團並不知悉有任何不遵守對本集團產生重大影響的有關健康及安全、廣告、標籤及與所提供產品及服務及方法有關的隱私事宜的相關法律法規。

#### 產品質量與安全

為確保產品質量、客戶滿意度和企業信譽，我們已制定並執行《質量目標管理程序》、《質量風險控制程序》、《標識和可追溯性控制程序》及《內部質量管理體系審核控制程序》等內部程序。同時，為了保證嚴格的質量控制措施能夠得到全方位執行，我們遵循「交貨準期，質量保證；全員參與，持續改進；客戶至上，力求更好」的質量方針。本集團紡織線生產獲DNV GL Business Assurance頒發「ISO9001：2015質量管理體系」認證，彰顯了我們對維持高標準品質管理的承諾。



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

To provide our customers with the assurance that our products meet their dyeing requirements and adhere to industry standards, we mandate our suppliers to permit on-site inspections by our group's quality control personnel. These inspections encompass verifying compliance with the industry environmental standard OEKO-TEX® STANDARD 100 and ensuring the maintenance of adequate quality inspection practices. The Group has developed the "Monitoring and Measuring Equipment Control Procedures" to ensure that qualified inspection agencies are entrusted with inspecting our quality inspection equipment. These inspection agencies issue inspection certificates corresponding to the relevant inspections, further validating our commitment to quality assurance.

We establish and regularly update our "Polyester Green Yarn Testing and Acceptance Standards," serving as the foundation for the quality control department's operations. Upon the arrival of raw yarn at our production facility in Guangzhou, the quality control department conducts sampling in accordance with the "Inspection and Test Control Procedures" and "Inspection Work Guide" to evaluate its compliance with the polyester yarn acceptance standards. Raw materials that meet these standards are utilized in the manufacturing process. However, any items failing to meet the Group's "Inspection Standards for Finished Polyester Sewing Threads" are handled in accordance with the "Control Procedures for Unqualified Products."

### Responsible trader in bloodstock industry

The Group's business in the trading of bloodstock, stallion services, and equine handling services encompasses ESG considerations. The welfare of animals is of utmost importance, necessitating the provision of appropriate care and treatment for the involved horses. Ethical breeding practices, including the preservation of genetic diversity and the promotion of good health, are given high priority. Transparency and governance play crucial roles, ensuring clear ownership, fair transactions, and compliance with both local and international regulations. These ESG considerations underscore the Group's commitment to responsible and sustainable practices in the industry.

為向我們的客戶保證產品符合他們的染色要求和標準，我們要求我們的供應商允許本集團的質量控制人員進行現場檢查，以確保(i)行業環境標準OEKO-TEX® STANDARD 100；(ii)適當的質量檢查工作得到支持和維護。本集團制定了《監測和測量設備控制程序》，確保委託有資質的檢驗機構對質量檢驗設備進行檢驗，檢驗機構出具檢驗合格證書與相關檢驗相對應。進一步驗證了我們對品質保證的承諾。

我們制定並定期審查我們的一套《滌綸胚紗試驗收標準》，這是質量控制部門履行職責的基礎。當原紗抵達本集團位於廣州的生產設施時，質量控制部門會按照《檢驗和試驗控制程序》和《檢驗工作指南》對原材料進行抽樣，以評估其是否符合滌綸紗試驗收標準。如果原材料符合標準，它們將用於製造產品。凡不符合本集團《滌綸縫紉線成品檢驗標準》的，將按《不合格產品控制程序》處理。

### 純種馬產業負責任的貿易商

集團在純種馬貿易、種馬服務和馬匹處理服務方面的業務涵蓋了環境、社會及管治考慮因素。動物的福利至關重要，因此需要為相關馬匹提供適當的照顧和治療。道德育種實踐，包括保護遺傳多樣性和促進身體健康，均受到高度重視。透明度和治理發揮著至關重要的作用，可確保所有權清晰、交易公平以及遵守當地和國際法規。這些環境、社會及管治考量強調了集團對產業負責任和可持續實踐的承諾。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Complaint Handling Mechanism

During the Reporting Period, we are committed to enhancing our complaint handling mechanism and continuously improving customer service. To achieve this, we will optimize our processes and conduct regular customer satisfaction surveys. The Customer Service Department follows standardized procedures to gather feedback based on customer levels: Class A customers are interviewed directly, while Class B and C customers receive questionnaires via email or participate in question-and-answer interviews with our staff.

Upon receiving customer complaints about our products, the Customer Service Department follows the Group's regulations to record and categorize the complaints. Minor complaints and non-quality-related inquiries are promptly addressed and explained. In the case of major complaints related to product quality, relevant departments are immediately notified to ensure appropriate and timely resolution. The responsible personnel investigate and assess the significance of major complaints, taking appropriate actions if a serious quality problem is confirmed, including initiating return procedures.

To ensure the delivery of the highest quality products to our customers, the Group conducts internal quality sampling inspections of raw materials for finished products. We have established feedback and complaint procedures for customers, and we are committed to implementing remedial measures such as product returns, recalls, or withdrawals when necessary. We highly value the opinions and feedback of every customer and continuously strive to enhance the quality of our products based on their valuable input.

During the Reporting Period, the Group was not aware of any cases where products sold or shipped subject to recalls for safety and health reasons, and no major complaints about products and services were received.

### 投訴處理機制

報告期內，我們進一步優化投訴處理機制，持續開展客戶滿意度調查，合理處理客戶服務相關問題。客戶服務部根據客戶等級進行了標準化調查：A類客戶進行訪談調查，B類、C類客戶通過郵件發送調查表或由工作人員進行問答式訪談。

根據集團規定，客戶服務部收到客戶對其產品的投訴後，需對客戶投訴進行記錄和分類；及時回應和解釋與質量問題無關的輕微投訴和質量查詢；將質量問題重大投訴通知有關部門，以便其妥善及時處理；將重大投訴報告給相關負責人，以調查和評估投訴的重要性。一旦確定質量問題重大，應辦理退貨手續。

為確保向客戶提供最優質的產品，本集團對製成品的原材料進行內部質量抽樣檢驗。本集團已為其客戶設立反饋及投訴程序，並應就此實施補救措施。本集團重視每一位客戶的意見和反饋，並將根據這些反饋不斷改進我們所提供產品的質量。

報告期間內，本集團未發現因安全、健康原因而對銷售或運輸的產品進行召回的情況，也未收到有關產品和服務的重大投訴。



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Advertisements and Labels

The Group emphasizes on the importance of appropriate advertising and compliance in regard to relevant requirements of media advertisements. We promote our products mainly through advertisements, trade shows, and industry exhibitions. We verify all information regarding our products and business before publication of promotion materials or product sales to prevent any false, misleading, or deceptive information being publicized.

### Data Protection and Privacy Policy

The Group is dedicated to safeguarding the privacy and confidentiality of the personal data we collect. We have implemented an internal policy governing the processing of personal data obtained from our employees, customers, and other business partners. Our data collection practices adhere to lawful and fair principles, with data being collected only for directly relevant purposes that are clearly communicated to the individuals involved.

To ensure the security of personal data, we provide information security training to our relevant personnel and implement measures to protect the data inventory from unauthorized or accidental access. We take great care to maintain the accuracy of the data and ensure that it is not retained longer than necessary, in compliance with relevant laws and regulations.

We employ technology-based safeguards to protect the personal data inventory, including anti-virus software, firewalls, network diagnostic tools, and data encryption. Additionally, we have established mechanisms to promptly address any violations of privacy rights pertaining to personal data.

### 廣告和標籤

本集團強調適當廣告及遵守媒體廣告相關要求的重要性。我們主要透過廣告、貿易展覽和行業展覽來推廣我們的產品。在發佈促銷材料或產品銷售之前，我們會驗證有關我們產品和業務的所有信息，以防止發佈任何虛假、誤導或欺騙性信息。

### 數據保護與隱私政策

本集團致力於保護所收集個人數據的隱私和機密。本集團制定了處理員工、客戶和其他業務合作夥伴記錄的個人數據的內部政策。我們僅以合法和公平的方式收集數據，用於明確通知數據主體的直接相關目的。

為相關人員提供信息安全培訓，保護個人數據清單以防止任何未經授權或意外的訪問。我們確保數據準確無誤，保存時間不會超過必要時間和相關法律規定的期限。

我們利用技術來幫助保護個人數據清單，例如防病毒軟件和防火牆、網絡診斷工具和數據加密。還建立了防護機制，確保及時處理侵犯個人數據隱私保護權的行為。

# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Anti-Corruption

The Board sets a tone of zero tolerance towards fraud and corruption. The Group's Employee Handbook states guidelines that require employees to comply with all applicable rules on conflicts of interest, insider dealing, anti-competition and anti-corruption. It demands strict adherence from every employee to applicable laws, rules, and regulations in the jurisdictions in which the Group operates.

The Anti-corruption Policy provides guidance for employees on recognizing and avoiding unethical behavior in a range of business contexts, including procurement of goods and services, accepting and offering corporate gifts or hospitality, and making political or charitable contributions. Any solicitation or acceptance of an advantage, any form of bribery, extortion, fraud, or money laundering are strictly prohibited.

Solid corporate governance is the cornerstone of the Group's growth and development. The Group strictly implements laws and regulations such as the Prevention of Bribery Ordinance of Hong Kong, the Criminal Law of the PRC, the Company Law of the PRC, and the Anti-Unfair Competition Law of the PRC, and specifically stipulates that employees must discharge their duties with loyalty and integrity and shall not abuse their positions to seek any improper interests. To build an ethical, open and transparent corporate culture, the Group has formulated a series of anti-fraud and anti-bribery policies, to actively maintain good corporate governance and risk management, and safeguard the interests of its stakeholders.

### Anti-Corruption Training

The Group provides training to employees on its governance policies. New joiners receive anti-corruption training as part of their induction programs. During the Reporting Period, the directors and employees were provided with anti-corruption training and the Group was unaware of any non-compliance with the relevant laws and regulations relating to bribery, extortion, fraud and money laundering. There were no concluded legal cases regarding corrupt practices brought against the Group or its employees.

### 反貪污

董事會對欺詐和腐敗採取零容忍態度。集團的員工手冊規定了要求員工遵守有關利益衝突、內部交易、反競爭和反貪污的所有適用規則的指導方針。它要求每位員工嚴格遵守集團經營所在司法管轄區的適用法律、規則和法規。

反貪污政策為員工在一系列商業環境中識別和避免不道德行為提供指導，包括採購商品和服務、接受和提供公司禮品或招待，以及進行政治或慈善捐款。嚴禁任何索取或接受利益、任何形式的賄賂、勒索、欺詐或洗錢行為。

穩健的企業管治是本集團成長與發展的基石。本集團嚴格執行香港《防止賄賂條例》、《中華人民共和國刑法》、《中華人民共和國公司法》、《中華人民共和國反不正當競爭法》等法律法規，並明確規定員工必須解僱忠實履行職責，不得利用職務之便謀取不正當利益。為打造道德、公開、透明的企業文化，本集團制定了一系列反欺詐和反貪污政策，積極維持良好的企業管治和風險管理，並維護持份者的利益。

### 反貪污培訓

本集團提供員工有關其治理政策的培訓。作為入職培訓計劃的一部分，新入職人員將接受反貪污培訓。報告期間內，本集團董事及員工均接受了反貪污培訓，本集團未發生貪污、賄賂、敲詐勒索、欺詐和洗錢等違法違規行為，本集團並不知悉任何針對本集團或其員工的腐敗行為的法律案件。



# Environmental, Social and Governance Report (Continued)

## 環境、社會及管治報告(續)

### Whistleblowing Policy

The Group encourages its employees and other stakeholders, including customers and suppliers, to raise concerns about suspected improprieties, misconduct, or malpractice. A whistleblowing reporting channel is in place for employees and stakeholders to report any suspected incidents to Audit Committee independently.

Following the guidelines outlined in the Whistleblowing Policy, the Group treats every reported incident with utmost confidentiality and ensures that whistleblowers are protected from unfair dismissal, victimization, or unwarranted disciplinary action. Incidents related to fraud and corruption will be thoroughly investigated.

### Community Investment

The Group views it as a privilege to contribute to the community and recognizes the importance of social responsibility. We are guided by a philosophy of social benefit, with a particular focus on education and development, especially for children in remote areas. We are dedicated to not only providing financial support but also investing our time and resources in initiatives that benefit the community. As we move forward, the Group will continue to utilize our available resources to make a positive impact to explore avenues for investment in the community.

### 檢舉政策

本集團鼓勵其員工和其他持份者(包括客戶和供應商)提出對涉嫌不當行為、不當行為或瀆職行為的擔憂。設有舉報渠道，供員工和持份者獨立向審計委員會報告任何可疑事件。

遵循舉報政策中概述的準則，集團對每起舉報事件都採取高度保密的態度，並確保舉報人免受不公平解僱、受害或無理紀律處分。與欺詐和貪污有關的事件將徹底調查。

### 社區投資

集團以為社區貢獻為榮，並認識到社會責任的重要性。本集團秉承以教育為核心、以發展為核心的社會公益理念，關注偏遠地區兒童的教育和關愛。我們不僅致力於提供財務支持，也致力於將時間和資源投入造福社區的措施。展望未來，集團將持續利用現有資源，為社區探索投資途徑，並發揮積極影響力。



Harbour Equine Holdings Limited  
維港育馬控股有限公司