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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. As an excellent player in the beauty industry which offers a series of 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 plays a critical role in transforming the whole industry to act sustainably.

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。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),在整個行業走向可持續發展擔當重要角色。

Over the years, the Group has strived to provide outstanding services and products to customers while demonstrating its role as a responsible corporation. While environmental, social, and governance ("**ESG**") matters have become a hot topic, the Group is dedicated to integrating ESG concepts into its developmental approaches, so as to address ESG-related risks proactively. In view of the evolving operational environments and ESG expectations, the Group maintains active communications with its stakeholders to understand their needs and concerns, thereby keeping pace with the latest ESG trends.

多年來,本集團一直致力於為客戶提供卓越的服務和產品,同時作為負責任企業的榜樣。在環境、社會及管治(「**環境、社會及管治**」)事宜成為熱門話題的同時,本集團竭力將環境、社會及管治理念融入發展方針,積極應對環境、社會及管治相關風險。面對不斷變化的運營環境及環境、社會及管治期望,本集團與持份者保持積極溝通,了解其需求和關注議題,以緊貼環境、社會及管治的最新發展趨勢。

During the year under review, the market has seen a remarkable recovery, with people resuming their normal lives. To this end, the Group is dedicated to optimising its business operations to grasp the increasing business opportunities while upholding its commitment to responsible operations. Being a services provider, the Group reckons the importance of safeguarding the health and interests of customers. In addition to the close monitoring of the COVID-19 pandemic (the "**pandemic**") development in the past few years, the Group has also been actively enhancing the quality of its products and services, as well as ensuring its goods comply with relevant health and safety standards.

在回顧年度,市場顯著復蘇,社會復常。因此,本集團致力完善業務運營,以把握不斷增長的商機,同時秉持負責任的經營理念。作為一家服務提供者,本集團深知保障客戶健康和利益的重要性。過去數年,本集團除了密切監察COVID-19疫情(「**疫情**」)的發展外,亦積極提升產品及服務質素,確保貨品符合相關的健康及安全標準。

Even though the Group attaches a significant amount of attention to business development, it has never forgotten the importance of sustainable development. Taking the view that all three ESG aspects are equally important to the Group, it thoroughly considers ESG issues in decision-making and strategy formulation. At the same time, the Group establishes its targets with reference to the Sustainable Development Goals ("**SDGs**") presented by the United Nations, striving to utilise an international framework to enhance its ESG progress. Through continuously monitoring and reviewing its ESG performance, the Group identifies room for improvement, formulates countermeasures, as well as updating ESG targets in a prompt manner. Meanwhile, the Group strengthens its governance structure consistently to ensure ESG strategies are established and implemented in a systematic manner, with each responsible party acknowledging its duties.

儘管本集團十分重視業務發展,但從未忘記可持續發展的重要性。本集團認為環境、社會及管治三個方面對本集團同等重要,因此在決策和制定策略時充分考慮環境、社會及管治問題。同時,本集團參照聯合國提出的可持續發展目標(「**可持續發展目標**」)制定其目標,利用國際框架致力推動本集團在環境、社會及管治方面取得成果。本集團透過持續監測和回顧其環境、社會及管治表現,識別改善空間,制定應對措施,並及時更新環境、社會及管治目標。與此同時,本集團不斷加強其管治架構,確保環境、社會及管治策略的制定和實施有條不紊,各責任方各司其職。

II. ABOUT THE REPORT
關於本報告

In compliance with the requirements under Appendix C2 – 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 starting from 1 April 2023 to 31 March 2024 ("**FY2023/2024**") to demonstrate its approaches, strategies, targets, achievement, as well as room for improvement in the realm of sustainable development.

REPORTING BOUNDARIES

Following the operational control approach, this ESG Report covers business segments that the Group has direct control over. As such, this ESG Report includes 9 sales points "be Beauty Shop" in Hong Kong and 41 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 2023 to 31 March 2024, unless specifically stated otherwise. For the Corporate Governance Report, please refer to the Group's 2023/2024 Annual Report.

REPORTING PRINCIPLES

Adhering to the reporting guideline of the Stock Exchange, this ESG Report uses the principles of Materiality, Quantitative, Balance, and Consistency as the backbone, striving to provide a comprehensive overview 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C2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，欣然呈列其由二零二三年四月一日至二零二四年三月三十一日(「**二零二三／二零二四財政年度**」)的環境、社會及管治報告，以展示本集團在可持續發展方面的方針、策略、目標、成就及改善空間。

報告涵蓋範圍

本環境、社會及管治報告按照經營控制方式，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9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41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二零二三年四月一日至二零二四年三月三十一日的財政年度。企業管治報告請參閱本集團二零二三／二零二四年報。

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支柱，全面反映本集團的環境、社會及管治表現。

MATERIALITY
重要性

To identify material ESG issues that significantly affect the operations of the Group and its stakeholders, the Group has conducted a materiality assessment to prioritise various ESG issues. This ESG Report is composed based on the assessment result. For more details, please refer to the section **Stakeholder Engagement** and **Materiality Assessment**.

為釐定最影響本集團經營及其持份者的主要環境、社會及管治事宜，本集團進行重要性評估，以對環境、社會及管治議題進行優次排序。本環境、社會及管治報告的構成內容乃基於評估結果。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 clearly present the ESG achievement of the Group, this ESG Report quantifies its ESG performance using key performance indicators ("**KPIs**").

Information on the methodologies, assumptions, and conversion factors used are clearly stated under the corresponding performance tables for reference.

為明確展示本集團的環境、社會及管治成就，本環境、社會及管治報告使用關鍵績效指標(「**關鍵績效指標**」)量化其環境、社會及管治的表現。

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 enable readers to understand the ESG performance of the Group comprehensively, this ESG Report outlines both ESG achievements and room for improvement without picking favorable information.

為讓讀者全面了解本集團環境、社會及管治表現，本環境、社會及管治報告中概述其環境、社會及管治成就及改善空間，且並非僅載述有利資料。

CONSISTENCY
一致性

To allow over-year comparison, this ESG Report adheres to the same reporting framework and applies the same methodologies as in previous years. Specifically, the reporting boundary, the greenhouse gas ("**GHG**") emission scope, 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.

為便於進行年度比較，本集團於本環境、社會及管治報告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**」)排放範圍及業務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。

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 well-established governance structure facilitates the formulation and implementation of ESG strategies, forming an essential component for ESG achievement. As such, the Group endeavours to construct a robust governance structure that defines the responsibilities of each party clearly and ensures effective communication.

The Group employs a top-down approach in managing its ESG issues, with its Board of Directors (the "**Board**") holding the ultimate responsibility for the oversight of ESG management. The Board assesses and reviews material ESG risks that the Group encounters, as well as formulate mitigation measures based on the identified risk to sustain the long-term development of the Group. For instance, the Board adjusts the risk management approach and internal control systems to better consider and control ESG risks.

Meanwhile, the management team ensures the effective implementation of ESG strategies throughout the Group and provides ESG updates to the Board by presenting ESG-related risks and opportunities. Since the Group emphasises communication, it actively gathers the insights and concerns of its employees. After the management team evaluates the effectiveness of ESG policies based on the views and experiences of employees, it reports the results to the Board for enhancing the ESG policies. In short, the Group aspires to handle ESG-related risks effectively and captures relevant opportunities smartly through effective governance.

管治架構

完善管治架構有利制定及實施環境、社會及管治策略，構成環境、社會及管治成就的必要組成部分。因此，本集團努力建立穩健的管治架構，明確各方職責，確保有效溝通。

本集團採用自上而下的方式管理其環境、社會及管治議題，由董事會(「**董事會**」)承擔監督環境、社會及管治的最終責任。董事會評估和檢討本集團面臨的重大環境、社會及管治風險，並根據已識別風險制定減緩措施，以維持本集團的長期發展。例如，董事會調整風險管理方法和內部控制系統，以有效考慮和控制環境、社會及管治風險。

同時，管理團隊確保在整個集團內有效實施環境、社會及管治策略，並透過呈示與環境、社會及管治相關的風險和機遇，向董事會提供環境、社會及管治的最新資訊。本集團著重溝通，積極收集員工的見解和關注議題。管理團隊根據員工的意見和經驗評估環境、社會及管治政策的有效性後，向董事會報告結果，以加強環境、社會及管治政策。簡言而之，本集團希望透過有效的管治，高效處理與環境、社會及管治相關的風險，並巧妙地捕捉相關機遇。

ESG MANAGEMENT APPROACH AND STRATEGY

Risk Management

The Group takes the view that ESG risks are as important as other financial risks. To this end, the Group incorporates ESG-related risks into its Enterprise Risk Management ("**ERM**") framework and considers ESG-related risks during decision-making and policy formulation. 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 internal policies to mitigate risks and minimise adverse impacts
4. Communication and disclosure of climate-related risks and opportunities.

環境、社會及管治管理方法及策略

風險管理

本集團認為環境、社會及管治風險與其他金融風險同等重要。因此，本集團將環境、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，並在決策和制定政策的過程中考慮環境、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次排序
2. 不同氣候情景下的業務適應及復原能力分析
3. 制定減低風險及將不利影響減至最少的內部政策
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

Given the fact that the operations of the Group rely on human resources, the Group regards employee management and retainment of talents as ESG issues that are relatively material and require attention. To better manage talent-related risks, including business, reputational, regulatory, and compliance risks, the Group has established an effective talent risk assessment and management framework:

- Integrate contingency planning and crisis management elements into the talent management of the Group;
- Oversee the structure of the CEO's and executive members' compensation packages relative to the overall strategy and performance;
- Senior leadership is directly responsible for the implementation of talent strategies;
- Integrate ethical issues such as diversity and equality (gender, ethnicity, nationality, and age) within the talent management framework;
- Maintain a strong leadership pipeline with a succession planning process in place; and
- Board members conduct regular discussions on talent-related KPIs and risks.

Material ESG-related issues

While there are multiple ESG issues, the Group acknowledges the importance of determining its related ones and focusing on them. The Board is responsible for identifying material ESG issues of the Group and assessing the associated risks. To ensure the Group addresses its ESG challenges properly, the Board is dedicated to formulating innovative strategies and effective internal policies to enhance the ESG resilience and capability of the Group. With an aim to cater to the increasing concerns over ESG issues and meet the expectations of stakeholders, the Board closely monitors the ESG achievements of the Group and mandates a review of the Group's ESG performance to be conducted at least once per year.

After studying and reviewing its ESG action plans and targets in the year under review, the Group identified its ESG-focused areas to be resource efficiency and emission reduction, occupational health and safety, product responsibility, as well as training and promotion. The Group has aligned its ESG-focused areas to the SDGs, striving to enhance its ESG commitment and demonstrate its efforts in universal languages.

鑑於本集團的營運依賴人力資源，本集團將僱員管理及挽留人才列為相對重要且需要關注的環境、社會及管治議題。為更有效管理人才相關風險(包括業務、聲譽、監管和合規風險)，本集團已訂有有效的人才風險評估及管理框架：

- 將應急規劃及危機管理方案納入本集團的人才管理中；
- 監督有關整體策略及表現的行政總裁及執行成員的薪酬結構；
- 高級領導層直接負責執行人才策略；
- 將多元化及平等性(性別、種族、國籍及年齡)等道德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。

重大環境、社會及管治相關議題

儘管存有多個環境、社會及管治議題，但本集團深明釐定並專注相關議題的重要性。董事會負責識別本集團的重大環境、社會及管治議題並評估相關風險。為確保本集團妥善解決其環境、社會及管治挑戰，董事會致力制定創新策略及有效的內部政策，提升本集團的環境、社會及管治復原能力和應對能力。為滿足持份者對環境、社會及管治議題日益增加的關注及期望，董事會密切監控本集團的環境、社會及管治成就，並要求每年至少檢討本集團的環境、社會及管治表現一次。

經研究及檢討回顧年度內的環境、社會及管治行動計劃與目標後，本集團識別其著重的環境、社會及管治領域，包括資源效率及減少排放、職業健康及安全、產品責任以及培訓及晉升。本集團已調整其著重的環境、社會及管治領域至與可持續發展目標符合一致，以加強其環境、社會及管治承諾，並以通用語言展示其努力成果。

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

Realising natural resources are limited, the Group is dedicated to utilising resources wisely by enhancing energy efficiency, implementing environmentally friendly practices in daily operations, and prioritising green products that integrate sustainable elements.

本集團明白自然資源有限，因此竭力透過提高能源效率、在日常運營中實施環保措施以及優先考慮融入可持續發展元素的綠色產品，實現有效利用資源。

OCCUPATIONAL HEALTH AND SAFETY
職業健康與安全

The experience of the pandemic has demonstrated the importance of public health. Hence, the Group is committed to protecting its employees and customers by enhancing the hygienic level of its workplaces. Besides, the Group regulates its operational practices to minimise occupation risks, thereby creating a decent working environment for its employees to grow.

疫情的經驗足以證明公共衛生的重要性。因此，本集團致力透過提高工作場所的衛生水平以保護員工和客戶。此外，本集團亦會規管營運慣例，以降低職業風險，為員工成長創造良好的工作環境。

PRODUCT RESPONSIBILITY
產品責任

Dedicated to delivering safe and high-quality goods to its customers, the Group rigorously monitors the ingredients and composition of its products. Meanwhile, the Group places significant emphasis on the traceability and transparency of its products, ensuring each products are equipped with labels illustrating the details.

本集團致力為客戶提供安全及優質的產品，嚴格監控其產品的原料及成分組合。同時，本集團亦非常重視產品的可追溯性及透明度，確保每件產品都配備有說明細節的標籤。

TRAINING AND PROMOTION
培訓及晉升

Acknowledging knowledge is fundamental for development, the Group offers a wide range of training programs to enhance the capabilities of its employees. In addition, the Group has established a clear career ladder and provided equal promotion opportunities to outstanding employees, so as to attract and retain talent.

本集團明白知識乃發展的基礎，因此提供多元化的培訓計劃以提高員工的能力。此外，本集團設立清晰的職業發展階梯，為優秀員工提供平等的晉昇機會，以吸引和留住人才。

The Group strives to ensure its Board is equipped with adequate ESG knowledge to lead the Group in making ESG improvements while raising the awareness of its members to realise the formulated ESG strategies and policies. Hence, the Board participates in Continuing Professional Development ("**CPD**") courses to learn about ESG-related information and receives updates from the management team and Company Secretary regularly.

本集團致力確保董事會具備足夠的環境、社會及管治知識，以帶領本集團在環境、社會及管治層面作出改進，同時提高其成員的環境、社會及管治意識，以落實所制定的環境、社會及管治策略和政策。因此，董事會參與持續專業進修(「**持續專業進修**」)課程，以熟悉環境、社會及管治相關資料，並定期接收管理團隊和公司秘書發出的最新資訊。

As part of its ESG management, the Group attaches great importance to the identification of material ESG issues. Through conducting stakeholder engagement, the Group strives to understand the concerns and expectations of its internal and external stakeholders. To integrate stakeholders' views into subsequent action planning, the Group conducts materiality assessments to rank different ESG issues after gathering insights from stakeholders. For more information regarding the ESG prioritisation procedures, please refer to sections **Stakeholder Engagement** and **Materiality Assessment**.

作為環境、社會及管治管理的一部分，本集團高度重視重大環境、社會及管治事宜的識別。透過開展持份者參與，本集團致力了解內部和外部持份者的關注和期望。為了將持份者的觀點納入後續的行動計劃，本集團在收集了持份者意見後，將開展重要性評估，對不同環境、社會及管治議題進行優次排序。有關環境、社會及管治的優次排序過程的更詳細資料，可參閱**持份者參與**及**重要性評估**一節。

After identifying the Group's material ESG issues, the Board reviews its ESG strategies and policies to ensure the material ESG issues are well-managed. When the Board notices inadequacies, it optimises its action plans, risk management strategies, ESG targets, and annual budgets accordingly to focus more on the relevant material ESG issues.

經識別本集團的重大環境、社會及管治事宜後，董事會審視其環境、社會及管治策略和政策，以確保重大環境、社會及管治問題得到妥善管理。當董事會發現有所不足時，會就不足之處優化行動計劃、風險管理策略、環境、社會及管治目標和年度預算，藉以重點處理相關重大環境、社會及管治問題。

ESG-related goals and targets

Setting realistic and specific ESG goals provides a clear vision for the Group and facilitates continuous improvement. To this end, the Group carefully establishes ESG targets with reference to its current ESG performance and business development approaches. When formulating ESG targets, the Group takes into account its business nature, business model, ESG trends, regulatory updates, and market momentum. For example, recognising that the consumption and disposal of plastic packaging materials is one of the major environmental impacts of its operations and there has been tightened regulations on the usage of plastic packaging materials, the Group has set a target to reduce the packaging consumption by shifting plastic packaging materials to the ones that are made by recycled paper. To ensure that the ESG targets reflect the Group's commitment and drive meaningful ESG progression, the Board reviews and enhances the ESG targets every six months.

環境、社會及管治相關目標及指標

設定切合實際且具體的環境、社會及管治目標為本集團提供了一個清晰的願景，並促進持續進步。因此，本集團了參考目前的環境、社會及管治表現和業務發展方式，認真設定環境、社會及管治目標。在設定環境、社會及管治目標時，本集團考慮其業務性質、業務模式、環境、社會及管治趨勢、最新規定及市況。譬如，本集團知道使用及棄置塑膠包裝物料是其業務的主要環境影響之一，加上對使用塑膠包裝物料方面的監管越來越嚴格，本集團訂立了一項減少包裝消耗的目標，透過使用可再生紙品製成的物料取代塑料包裝物料。為確保環境、社會及管治目標能反映本集團的承諾及推動正面的環境、社會及管治發展，董事會每六個月審視及提升環境、社會及管治目標。

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 for the financial year ended 31 March 2024 to our stakeholders, illustrating our commitment to integrating ESG concepts into development approaches and management strategies, so as to improve our sustainability performance.

While the pandemic has relieved in the year under review, we reckoned many new opportunities are coming ahead. Endeavouring to develop our business with ESG considerations, we have reviewed and strengthened our ESG management to incorporate a wider spectrum of ESG issues. Meanwhile, we have adopted a robust governance structure to monitor and regulate our ESG development. At the top of the management hierarchy, the Board takes the ultimate responsibility for the oversight of the ESG approaches and strategies of the Group. For instance, we are responsible for determining material ESG-related risks and opportunities of the Group and formulating corresponding strategies to ensure long-term development.

With an aim to first focus on material ESG issues that have relatively significant impacts on the Group's operations and its stakeholders' interests, the Group has conducted a materiality assessment to rank different ESG issues. After reviewing and validating the assessment result, we enhance the ESG policies of the Group accordingly to ensure stakeholders' concerns are well considered. The process and ESG issues covered in the materiality assessment are further discussed in the section **Stakeholder Engagement** and **Materiality Assessment**.

We actively review our ESG performance to identify areas that cause potential significant impacts and take mitigation measures promptly. To drive continuous improvement, we have set specific environmental targets which are being reviewed and updated regularly. The targets mainly focus on air and GHG emissions, solid waste, electricity, town gas, and wastewater. Given that the impacts of climate change are intensifying, we are dedicated to identifying our climate-related risks to enhance our climate resilience and responsiveness. In the meantime, we have established ESG targets with reference to international frameworks such as the SDGs, thereby demonstrating our ESG commitment in universal languages.

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截止二零二四年三月三十一日止年度的環境、社會及管治報告，表明我們致力將環境、社會及管治理念融入發展方針及管理策略，以提升我們可持續發展方面的表現。

隨著疫情於回顧年度有所緩和，我們認為大量商機即將湧現。為在發展業務的同時考慮到環境、社會及管治，我們已審視及加強環境、社會及管治管理，以納入更廣泛的環境、社會及管治議題。同時，我們採用了穩健的管治架構，以監控及管理環境、社會及管治發展。作為最高管理層，董事會對監督本集團的環境、社會及管治方針及策略承擔最終責任。例如，我們負責釐定本集團環境、社會及管治相關的重大風險及機遇，並制定相應策略以確保長遠發展。

為了集中關注對本集團營運及持份者利益影響較大的重大環境、社會及管治事宜，本集團進行了重要性評估，並對不同的環境、社會及管治議題進行優次排序。在審視及驗證評估結果後，我們會因應評估結果提升本集團的環境、社會及管治政策，以確保持份者的關注得到充分考慮。重要性評估中涵蓋的流程和環境、社會及管治議題將在**持份者參與**及**重要性評估**一節中進一步討論。

我們積極審視環境、社會及管治表現，以釐定造成潛在重大影響的領域，並及時採取改善措施。為了推動持續進步，我們制定了具體的環境目標，並定期進行審視及更新。相關目標主要涵蓋廢氣及溫室氣體排放、固體廢物、電力、煤氣及廢水等方面。鑑於氣候變化的影響日益加劇，我們盡力找出氣候相關的風險，以增強我們氣候方面的適應力及反應。同時，我們已參考可持續發展目標等國際框架制定環境、社會及管治目標，以國際標準展現我們的環境、社會及管治承諾。

We value the feedback and insights from our stakeholders, including our customers, employees, and suppliers. Through diverse communication channels, we maintain close relationships with them while addressing their concerns timely. We also enhance our operations to cater to market needs and meet the expectations of stakeholders, so as to sustain our competitiveness and edge. In view of 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.

我們重視持份者(包括客戶、員工及供應商)的意見及見解。透過多元化的溝通管道，我們與他們保持密切的關係，並及時解決他們的關切。我們亦改善營運狀況，以滿足市場需求及持份者的期望，從而保持競爭力和優勢。鑑於數碼化甚為普及，我們設立了一個名為「iconX」的新型數碼名片社交網絡系統，以電子會員卡取代實體會員卡。

Being an outstanding player in the beauty industry, we strive to go beyond improving our ESG performance to make the whole industry act in a more sustainable way. To this end, we evaluate the ESG commitment and performance of suppliers to encourage them to adopt ESG practices, as well as prioritise local suppliers and environmentally friendly products.

作為美容行業的領導者，我們不但致力提高自身的環境、社會及管治表現，同時讓整個行業以更可持續的方式營運。有見及此，我們會評估供應商的環境、社會及管治承諾及表現，以鼓勵他們採用環境、社會及管治慣例，並優先考慮本地供應商及環保產品。

In the post-pandemic era, we will continue to uphold our ESG principles, taking ESG matters into account during decision-making and policy formulation. We aspire to grow together with our employees and the communities in which we operate. Hence, constructing a fair and ethical working environment that enables employees to develop their careers is our emphasis. Meanwhile, we will actively arrange various occupational training covering sales techniques, communication skills, and machine application procedures for our employees to advance their skills, knowledge, and horizons. Regarding community contribution, we are dedicated to identifying opportunities to participate in charity events and make donations, so as to fulfil our corporate social responsibility. Bearing the service philosophy of "Customer-Orientated", the Group will enhance its product and service quality by implementing stringent internal policies to standardise its complaint handling mechanism and labelling practices.

在疫情過後，我們將繼續堅守環境、社會及管治原則，在決策和政策制定過程中考慮環境、社會及管治問題。我們渴望與我們的員工和經營所在的社區共同成長。因此，我們著重營造一個公平及合乎道德，同時有利員工事業發展的工作環境。與此同時，我們將積極為員工安排各項職業培訓，其中包括銷售技巧、溝通技巧、設備應用程序等，以提升員工的技能、知識及視野。在社區貢獻方面，我們致力尋找參與慈善活動及捐款的機會，以履行企業社會責任。秉持「以客為本」的服務理念，本集團將透過執行嚴格的內部政策，以規範投訴處理機制及標籤實踐，從而提升產品及服務質素。

Last but not least, on behalf of the Board, I would like to express my deepest gratitude to our employees, business partners, customers, and all stakeholders for their continued support and valuable contributions. We will continue to strive our best to improve our ESG management and performance, so as to create a better future for all.

最後，本人謹藉此機會代表董事會，衷心感謝所有員工、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，改善我們環境、社會及管治方面的管理及表現，為所有人創造更美好的未來。

Dr. Tsang Yue, Joyce
Chief Executive Officer

26 July 2024

曾裕博士
行政總裁

二零二四年七月二十六日

V. STAKEHOLDER ENGAGEMENT
持份者參與

Taking the view that stakeholders' opinions can provide valuable insights for the prioritisation of ESG issues, which helps the Group formulate effective ESG strategies and policies, the Group maintains close relationships with various stakeholders through different communication methods. Meanwhile, the Group initiates stakeholder engagement regularly to conduct materiality assessment and raise ESG awareness of its stakeholders.

本集團認為持份者的意見可為優次排序環境、社會及管治事宜帶來寶貴見解，有助本集團制定有效的環境、社會及管治策略及政策。因此，本集團透過不同的溝通方法，維持與各持份者的緊密關係，同時定期舉辦持份者參與，以進行重要性評估，並提高其持份者的環境、社會及管治意識。

In particular, the Group utilises the following communication channels to cultivate reciprocal relationships with its internal and external stakeholders:

具體而言，本集團通過以下溝通渠道，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**	– Compliance with laws and regulations 遵守法律法規 – Sustainable development 可持續發展	– 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**	– Return on investments 投資回報 – Corporate governance 企業管治 – Business compliance 業務合規	– 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**	– 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	– 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**	– 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	– 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 emails 顧客服務熱線和電子郵件
Suppliers **供應商**	– Fair and open procurement 公平公開採購 – Win-win cooperation 雙贏合作	– 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**	– 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	– 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

Reckoning that ESG risks and opportunities differ across industries and even among companies within the same industry, the Group is dedicated to identifying its specific ones to enhance its ESG performance. To this end, the Group conducted a materiality assessment in the financial year starting from 1 April 2020 to 31 March 2021 ("**FY2020/2021**") following a step-by-step approach. The assessment pinpointed ESG issues that its key stakeholders are concerned about, have significant impacts on its reputation, as well as interfere with the overall operation performance. To maintain objectivity and fairness, the Group engaged a third-party agency to survey its stakeholders and perform the sequent materiality assessment.

In view of the similar company structure and development approach in FY2020/2021 and FY2023/2024, the Board believed the associated stakeholders and their concerns were comparable between two years after thorough considerations and internal discussions. As such, the Group took the view that conducting a new materiality assessment for FY2023/2024 was not necessary and applying the results in FY2020/2021 for ESG strategy and policy formulation in the year under review served the original purposes of materiality assessment. According to the principle of Materiality, this ESG Report is composed based on the identified material ESG issues.

The details of the materiality assessment conducted in FY2020/2021 were 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 approach 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

本集團深明不同行業面對的環境、社會及管治風險和機會各有不同，即使同一行業內不同公司之間亦可能存在差異，故此，本集團盡力識別其具體風險和機會，以提升其環境、社會及管治表現。為此，本集團採取分階段式方法，於二零二零年四月一日至二零二一年三月三十一日的財政年度(「**二零二零／二零二一財政年度**」)進行了重要性評估。該評估用作識別其主要持份者所關注，並且對其聲譽造成重大影響及阻礙其整體經營表現的環境、社會及管治事宜。為保持客觀公正，本集團委聘了第三方機構收集持份者意見，並進行重要性評估。

由於二零二零／二零二一財政年度及二零二三／二零二四財政年度的公司架構及發展方針相似，董事會經充分考慮及內部討論後，認為相關持份者及其關注議題相若。因此，本集團認為無需為二零二三／二零二四財政年度進行新的重要性評估，將二零二零／二零二一財政年度的結果應用於制定回顧年度的環境、社會及管治場策略及政策達到重要性評估的根本目的。本環境、社會及管治報告按照重要性原則，內容覆蓋已識別的重大環境、社會及管治事宜。

二零二零／二零二一財政年度重要性評估詳情如下：

步驟 1：識別持份者

在二零二零／二零二一財政年度，本集團根據其商業活動對持份者造成的影響及持份者對本集團業務發展的影響力，對持份者進行優次排序及分類。因此，本集團識別了其主要內部和外部持份者包括供應商、商業伙伴、董事會成員及來自各個業務部門的員工。本集團挑選及邀請主要持份者就其重大環境、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	物料管理
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	包裝物料管理
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	供應鏈管理的環境風險(如污染)
20.	Social Risk (e.g., human rights or corruption) Management of Supply Chain	供應鏈管理的社會風險(如人權或貪污)
21.	Supply Chain Materials Sourcing and Efficiency	供應鏈材料採購及效率
22.	Health and Safety Relating to Products/Services	與產品／服務相關的健康與安全
23.	Customers Welfare	顧客福利
24.	Marketing and Promotion	行銷和推廣
25.	Intellectual Property Rights	知識產權
26.	Product Quality	產品質量
27.	Customer Privacy and Data Security	顧客私隱及數據安全
28.	Labelling Relating to Products/Services	與產品／服務相關的標籤
29.	Product Design and Lifecycle Management	產品設計創新及產品生命週期管理
30.	Access and Affordability	可取及可負擔性
31.	Business Ethics and Anti-corruption	商業道德及反貪污
32.	Internal Communication and Grievance Mechanism	內部溝通及申訴機制

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

Leadership and Governance		領導力和管治
38.	Business Model Adaptation and Resilience to Environmental, Social, Political and Economic Risks and Opportunities	商業模式對環境、社會、政治和經濟風險和機遇的適應性和恢復力
39.	Management of the Legal & 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)

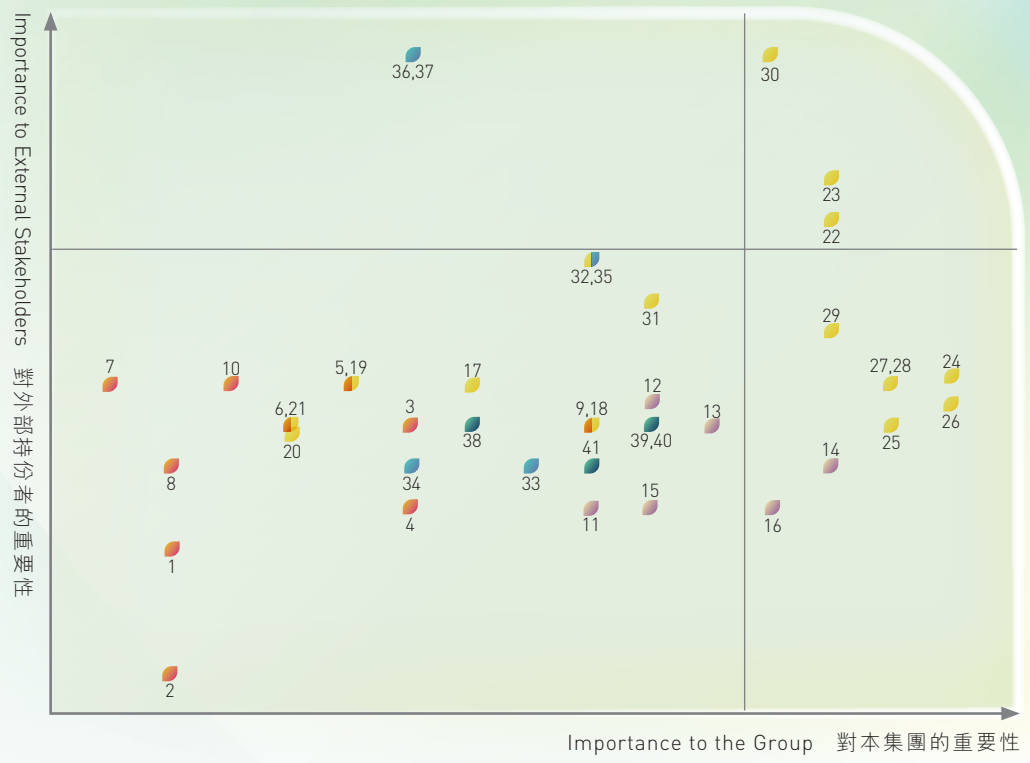
Step 3: Prioritisation and materiality matrix

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
持份者參與的重要性分析矩陣



- 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

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次排序，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。

可持續發展目標承諾

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大眾的生活質素。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與可持續發展目標保持一致。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，具體的實際行動如下：

Goal 1: No Poverty
目標1：無貧窮

The Group is dedicated to mitigating the problem of poverty in its operating regions. Through creating job opportunities for people, the Group strives to empower them and raise their quality of life. Hence, the Group employs people with different cultures, genders, and backgrounds. At the same time, the Group provides recreational activities, employee benefits, and fair wages for all its employees.

To safeguard the rights of people, the Group has taken steps to eliminate modern slavery, forced labour, or child labour in its workplace. Meanwhile, the Group pays attention to the employment practices of its suppliers and encourages its value chain to respect the vulnerable groups.

Leveraging its resources to contribute to community development has always been the goal of the Group. Hence, the Group actively seeks opportunities to participate in charity activities to provide assistance to people in need.

本集團致力減緩其營運地區的貧困問題。本集團透過創造就業機會，讓人們具備能力提高生活水平。因此，本集團聘用不同文化、性別及背景的員工。同時，本集團為所有員工提供娛樂活動、員工福利和公平工資。

為保護人民權益，本集團已採取措施消除工作場所的現代奴役、強制勞工或童工。與此同時，本集團關注其供應商的就業慣例，鼓勵其價值鏈尊重弱勢社群。

本集團一直善用自身資源，為社區發展作出貢獻。因此，本集團積極尋求機會參與慈善活動，為有需要的人提供幫助。

Goal 2: Zero Hunger
目標2：零飢餓

It is notable that the beauty industry influences the living habits such as food choices of the public. To this end, the Group actively promotes the concept of healthy eating to encourage people to balance their diets.

Besides, the Group strives to minimise its environmental footprints, reduce resource consumption, and prioritises products with fewer chemicals, thereby protecting the natural environment for food production.

Furthermore, the Group organises various training to enhance the awareness of its staff on health-related matters. Other than ensuring its employees provide professional health suggestions, the Group attaches labels on every product detailing the composition, so as to facilitate nutritious diets among all.

值得注意的是，美容行業影響大眾的生活習慣，例如飲食選擇。因此，本集團積極推廣健康飲食，鼓勵人們均衡飲食。

此外，本集團努力減少其環境足跡，減少資源消耗，並優先考慮使用較少化學物質的產品，藉此保護自然環境作食品生產。

此外，本集團舉辦各種培訓，加強員工對健康相關事宜的意識。除了確保員工提供專業的健康建議外，本集團在每件產品都貼上清晰的標籤，詳細標明成分，促進所有人的健康飲食。

Goal 3: Good Health and Well-Being
目標3：良好健康與福祉

The Group believes health is a critical component of beauty. Hence, the Group encourages people to develop a healthy lifestyle. While providing beauty consultation services, the Group highlights the importance of exercise and balanced diets.

The Group safeguards its employees by constructing a risk-free working environment. Other than inspecting machines regularly to ensure their functionality, the Group also standardises the operational procedures to reduce risks. When an accident happens, the Group investigates the causes and formulates preventive measures to minimise the injury rate. Realising mental health is also of great importance, the Group organises recreational activities for its employees, so as to raise cohesion and establish a happy working environment.

The pandemic has been a valuable lesson for us, which demonstrates the importance of public health. In the post-pandemic era, the Group will continue to maintain high hygienic standards, cleaning and disinfecting its salons and shops regularly.

本集團相信健康是美麗的關鍵因素。因此，本集團鼓勵大眾培養健康的生活方式。在提供美容諮詢服務時，本集團強調運動和飲食均衡的重要性。

本集團建立無風險的工作環境，以保護員工。除定期檢查機器以確保功能正常運作以外，本集團亦標準化操作程序以減低風險。發生事故時，本集團會調查原因並制定預防措施，以將受傷率減至最低。本集團明白心理健康同樣重要，因此舉辦休閒娛樂活動，加強員工凝聚力，營造愉快的工作環境。

疫情對本集團而言是一次寶貴課堂，反映公共衛生的重要性。在後疫情時代，本集團將繼續保持高標準的衛生水平，定期清潔和消毒其美容院和美容店。

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

Since environmental resources are essential to our operations, the Group is dedicated to operating in a sustainable way that minimises environmental pollution, so as to protect the ecosystem and safeguard precious natural resources. As an important first step, the Group closely monitors the updates of environmental standards and operates in compliance with applicable environmental laws and regulations. Meanwhile, the Group has exerted time, resources, and efforts in reducing its operational carbon footprint by improving resource utilisation efficiency and reducing the generation of waste.

This section primarily discloses the Group's policies and practices regarding emissions, use of resources, environmental and natural resources, as well as climate change in FY2023/2024. More quantitative data is illustrated in Tables E1 and E2 of the **Appendix**.

鑑於環境資源對我們的經營至關重要，因此，本集團著重以可持續方式經營，將環境污染減至最少，以保護生態系統和寶貴的自然資源。作為重要的第一步，本集團密切關注最新的環境標準，並確保經營符合適用的環境法律法規。與此同時，本集團投入時間、資源和精力，透過提高資源利用效率和減少產生的廢物減少經營碳足跡。

本節主要披露本集團於二零二三／二零二四財政年度有關排放、資源使用、環境及天然資源以及氣候變化的政策及慣例。更多定量數據於**附錄**的表E1及E2說明。

A.1. EMISSIONS

In FY2023/2024, the major emissions of the Group included air, GHGs, as well as non-hazardous wastewater and solid wastes. During the year under review, the Group complied with local environmental laws of its operating regions, and did not violate any laws or regulations applicable 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. 354O 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》.*

A.1. 排放物

於二零二三／二零二四財政年度，本集團的主要排放物包括廢氣、溫室氣體、以及無害廢水及固體廢棄物。於回顧年度內，本集團已遵守其經營地區制定的當地環保法律，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適用法律或規例，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354O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

Through the implementation of resource-saving measures, the Group is committed to reducing its fossil fuel consumption, thereby reducing the associated air and GHG emissions. In FY2023/2024, the air emissions of the Group mainly stemmed from the consumption of town gas, petrol, and diesel for operations. After reviewing the air emission pattern, the Group determined petrol and diesel consumption for transportation were major sources in the year under review. To this end, the Group has optimised its transportation management and actively explored the possibility of replacing fossil fuel-based vehicles with more environmentally friendly options.

The GHG emission profile of FY2023/2024 was similar to that of the financial year starting from 1 April 2022 to 31 March 2023 ("**FY2022/2023**"), with Scope 2 (Energy Indirect Emissions) being the major GHG emission scope, representing 98.41% of the total GHG emissions of the Group. With an objective to minimise its GHG emissions, the Group has attached great importance to reducing the consumption of energy resources by enhancing energy utilisation efficiency. The specific measures implemented are further described in **A.2. Use of Resources**.

Non-hazardous Wastewater and Solid Waste

In FY2023/2024, the operations of the Group did not produce any hazardous wastewater or hazardous solid waste. Meanwhile, the Group ensured no illegal disposal of non-hazardous wastewater and solid waste happened while properly handling the commercial wastewater and packaging waste generated from the business activities of beauty salons and shops. For the wastewater, it was mainly discharged to the wastewater treatment plants through the sewage pipework. Realising the amount of wastewater discharged is largely related to freshwater consumption, the Group strives to decrease its water consumption by enhancing utilisation efficiency, thereby reducing the production and discharge of wastewater. The specific measures are further described in **A.2. Use of Resources**.

廢氣及溫室氣體排放

本集團實施資源節約措施，致力減少化石燃料消耗，從而減少相關的廢氣和溫室氣體排放。於二零二三／二零二四財政年度，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。經檢討廢氣排放模式後，本集團確定交通運輸中的汽油和柴油是回顧年度的主要排放源。因此，本集團優化運輸管理，並積極探索以更環保的車輛選擇取代化石燃料車輛的可能性。

本集團於二零二三／二零二四財政年度的溫室氣體排放情況與二零二二年四月一日開始至二零二三年三月三十一日止的財政年度(「**二零二二／二零二三財政年度**」)相似，範圍二(能源間接排放)佔本集團年度溫室氣體排放98.41%。為將溫室條體排放減至最低，本集團非常重視提高能源使用效率，減少能源資源消耗。所實施的具體措施於**A.2. 資源使用**進一步闡述。

無害廢水及固體廢棄物

於二零二三／二零二四財政年度，本集團並無產生任何有害廢水或有害固體廢棄物。同時，本集團確保不會非法處置無害廢水和固體廢物，同時妥善處理美容院及美容店的業務活動所產生的商業廢水及包裝廢棄物。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，本集團提高資源使用效率，盡量減少用水量，從而減少廢水及其排放量。具體措施於**A.2. 資源使用**進一步闡述。

When the Group establishes its waste management approach and sets relevant internal policies, it adheres to and integrates the concept of "3R principles – reduce, reuse, and recycle". In order to reuse and recycle useful materials, the Group implemented solid waste classifications to sort valuable recyclables for further treatment. Given the Group's business nature as a retailer and service provider, packaging materials have always constituted the largest proportion of its annual solid waste production. To this end, the Group has formulated and implemented the following measures to manage its packaging materials usage in its daily operations, so as to minimise solid waste production:

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

Progress

In FY2023/2024, there was a rise in most types of emissions as compared to that of FY2022/23, mainly because of the increased business activities when the market recovered in the post-pandemic era. For example, the consumption of electricity and fuel for transportation surged during the year under review due to the resumption of business operations, leading to a significant increment in air and GHG emissions. As a result, the total GHG emission rose by 58.77%, in which Scope 2 (Energy Indirect Emission) experienced a 59.40% rise. The amount of wastewater also surged during the year under review, demonstrating a 37.13% increase. To this end, the Group is committed to strengthening its management of resource consumption, so as to reduce its emissions without compromising the quality of its products and services.

A.2. USE OF RESOURCES

In FY2023/2024, the Group complied with relevant laws and regulations regarding the use of resources in regions where the Group operated. The daily operations of the Group mainly consumed electricity, water, town gas, petrol, diesel, and packaging materials. Details of the Group's resource consumption are illustrated in Table E2 of the **Appendix**.

本集團在制定廢物管理方針和相關內部政策時，堅守並融入「3R原則－減少使用、物盡其用、循環再造」的理念。為促進物料物盡其用及循環再造，本集團亦將固體廢物分類，對有價值的可回收廢物進行分類，以便進一步處理。鑑於本集團的業務性質為零售商及服務提供商，包裝材料一直是本集團每年產生的固體廢物中佔比最大。因此，本集團已制定及實施以下措施，管理日常營運中包裝材料使用，以盡量減少所產生的固體廢物：

- 簡化包裝，以將物料消耗減至最少；
- 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。

進展

於二零二三／二零二四財政年度，由於疫情過後業務得以復甦，大部分排放物數量均較二零二二／二零二三財政年度上升。例如，由於恢復業務活動，回顧年度的電力及交通運輸燃料消耗大增，導致廢氣及溫室氣體排放量大幅增加。因此，溫室氣體總排放量上升58.77%，當中範圍二（能源間接排放）上升59.40%。於回顧年度，廢水量亦急增37.13%。因此，本集團努力不懈加強資源消耗管理，旨在減少排放的同時不會損害其產品及服務的質素。

A.2. 資源使用

於二零二三／二零二四財政年度，本集團遵守其經營所在地區有關資源使用的法律及法規。本集團日常業務主要消耗電力、水、煤氣、汽油、柴油及包裝物料。本集團資源消耗詳情載於**附錄**表E2。

Energy – Electricity

The Group's electricity consumption was mainly for the daily operations of beauty salons and shops. To reduce the pollution associated with its electricity consumption, the Group has implemented the following practices to improve the energy efficiency and thus lowering the consumption:

- Switch off all idling lights and electrical appliances;
- Prioritise energy-efficient equipment with "Grade 1" energy labels during procurement;
- Conduct regular maintenance on electronic appliances in every service centre to ensure optimal functioning; and
- Arrange regular education seminars and workshops about electricity conservation to enhance the awareness of employees.

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。為減少因電力消耗帶來的污染，本集團實施以下措施以提高能源效率，從而降低消耗：

- 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
- 定期安排有關節約電力的教育研討會及工作坊，以增強員工的相關意識。

Energy – Liquid fuels

In FY2023/2024, the Group consumed diesel and petrol for vehicle transportation during business operations. To reduce the reliance on fossil fuel, the Group is committed to enhancing its management of vehicle usage and implementing energy-saving practices including:

- Prioritise online meetings to avoid unnecessary business travelling;
- 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.

能源－液體燃料

於二零二三／二零二四財政年度，本集團業務營運的車輛運輸消耗了柴油和汽油。為減少對化石燃料的依賴，本集團致力加強控制車輛使用及推行節能措施，其中包括：

- 優先考慮線上會議，避免不必要的商務旅行；
- 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。

Water

In FY2023/2024, the Group did not face any problems in sourcing water that fit for its purpose. Given that water resources are of great importance to its operations, the Group is dedicated to protecting precious water bodies by reducing freshwater consumption. For instance, the Group has actively enhanced its water management and monitoring to minimise water wastage and strengthen the water-saving practices of employees. Meanwhile, the Group has applied advanced technologies to improve the water utilisation efficiency, thereby reducing overall water consumption. Specifically, the Group has formulated and implemented the following water-saving measures:

- Place signs next to water faucets to remind the practice of water conservation;
- Adopt water-saving equipment with water efficiency labels;
- Conduct regular inspection and maintenance on water taps, water pipelines, and water storage systems to identify and fix leaks or bursts; and
- Address dripping water taps promptly to prevent further leakage.

Packaging materials

Attributed to its business nature, packaging materials are an essential component of the Group's operations. To this end, packaging materials constitute a key part of the resource consumption and solid waste disposal of the Group.

In response to the government's calls for waste reduction, the Group's salons and shops implement circularity measures to manage the consumption of packaging materials and promote sustainable packaging during daily operations. Through the establishment of a series of innovative and cost-effective packaging solutions, the Group manages to minimise packaging consumption and avoid unnecessary waste. Adhering to the concept of "3R principles – reduce, reuse and recycle", the Group attaches great importance to packaging reduction in its management approach, striving to minimise its packaging materials at source.

水

於二零二三／二零二四年財政年度，本集團在取得合適用水方面並無遇到任何問題。鑑於水資源對其業務運作非常重要，本集團致力透過減少食水消耗以保護寶貴的水體。譬如，本集團積極加強水資源管理和監控，盡量減少浪費水源，並加強員工的節約用水習慣。同時，本集團應用先進技術提高用水效率，以降低整體用水量。具體而言，本集團制定及實施了以下節約用水的措施：

- 在水喉旁放置告示牌，提醒員工節約用水習慣；
- 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檢查及保養，以找出並修理出現漏水或爆裂的部分；及
- 即時處理滴水水喉以防止進一步漏水。

包裝物料

鑑於其業務性質，包裝物料是本集團業務的重要資源。因此，包裝物料是本集團主要的資源消耗和棄置固體廢物。

為響應政府減少廢棄物的號召，本集團旗下美容中心及美容店實行循環措施，以管理包裝物料的消耗，並在日常業務中推廣可持續包裝。透過建立一系列創新及具成本效益的包裝解決方案，本集團成功減少包裝消耗並避免不必要的浪費。為秉承「3R原則－減少使用、物盡其用、循環再造」的理念，本集團堅持減少使用包裝的管理方針，力求從源頭盡量減少使用包裝物料。

3R Principles 3R原則

Reduce 減少使用

- Select packaging materials that are environmentally friendly and minimal raw materials
  選擇環保且含較少原材料的包裝物料
- Avoid unnecessary packaging
  盡量避免不必要的包裝
- Purchase packaging materials based on actual needs to prevent overstock
  根據實際需要採購包裝物料，以免存貨過多

Reuse 物盡其用

- Promote the reuse of packaging materials
  提倡重用包裝物料

Recycle 循環再造

- Sort plastic and paper made materials for recycling
  將塑膠及紙製物品進行分類以作回收
- Monitor the development of the circular economy
  監察循環經濟發展
- Apply industrial side streams and recycled materials as ingredients for products and packaging appropriately
  合理利用工業副產品和回收材料作為產品和包裝的成分

Progress

In FY2023/2024, the Group strengthened its efforts in reducing energy and resource consumption to demonstrate its commitment to sustainable operations. However, the total energy consumed during the year under review has seen a sharp increase because of the resumed business activities in the post-pandemic era, demonstrating a 67.21% rise compared to that of FY2022/2023. In specific, the consumption of electricity, diesel, and petrol increased by 71.36%, 12.91%, and 36.31% respectively. Meanwhile, the water consumption of the Group also rose by around 37.13%.

Despite the increasing business opportunities in the post-pandemic era, the Group will not forget its vision of sustainable operations. Hence, the Group endeavours to explore solutions to enhance its energy and resource utilisation efficiency, so as to reduce its environmental footprint by minimising its energy and resource consumption. In the meantime, the Group will study its environmental performance to identify areas that require improvement and formulate mitigation measures in a timely manner.

成效

於二零二三／二零二四財政年度，本集團盡力減少能源和資源消耗，展現可持續經營的承諾。然而，由於疫情過後恢復商業活動，回顧年度的能源消耗總量大幅增加，較二零二二／二零二三財政年度能源消耗總量增加67.21%。其中，電力、柴油和汽油消耗量分別增長71.36%、12.91%及36.31%。同時，本集團用水量亦增長約37.13%。

儘管疫情過後商機不斷增加，但本集團不會忘記可持續經營的願景。因此，本集團致力尋找提升能源及資源使用效率的方法，以盡量減少能源及資源消耗，減少環境足跡。同時，本集團將審視其環境表現，找出需要改進的地方，並及時制定改善措施。

A.3. THE ENVIRONMENT AND NATURAL RESOURCES

Since environmental protection is a key focus of the Group, it has integrated this idea into its development approaches, striving to grow its business in a sustainable way. Over the years, the Group has considered environmental factors when making decisions and allocated resources to minimise the environmental disturbance of its operations. Meanwhile, the Group aspires to reduce its environmental footprint by identifying its significant environmental impacts and formulating targeted measures.

In FY2023/2024, the Group determined that its GHG emissions had the most significant environmental impacts, of which electricity consumption is the main source. To demonstrate its commitment to environmental responsibility, the Group implemented effective internal policies to control electricity consumption, so as to minimise GHG emissions in its operations. For example, the Group prioritised the use of energy-efficient equipment with "Grade 1" energy labels and conducted regular maintenance on electronic appliances to ensure their energy efficiency, thereby reducing the overall electricity consumption.

To reduce resource consumption in office operations, the Group actively managed its resource usage and implemented resource-saving measures in FY2023/2024. These included setting duplex printing as the default mode, encouraging the reuse of old envelopes, as well as adopting an electronic information management system to reduce paper consumption. As a step to further minimise resource usage, the Group cultivated a culture of sharing by encouraging the shared use of stationery in the office.

Additionally, the Group aimed to engage its stakeholders including employees and customers in environmental initiatives to bring better environmental outcomes. In specific, the Group encouraged its employees to contribute to the environment by joining 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 versions. Transitioning to a paperless business model is believed to help reduce paper consumption, thereby conserving trees, forests, and ecosystems.

A.3. 環境及自然資源

由於本集團重視環境保護，因此本集團已將這一理念融入發展方針，並努力以可持續方式發展業務。多年以來，本集團在進行決策及分配資源時均會考慮環境因素，盡量減少業務對環境的影響。同時，本集團希望透過識別其重大環境影響及制定具針對性的措施以減少環境足跡。

於二零二三／二零二四年財政年度，本集團認為其溫室氣體排放對環境的影響最為顯著，其中電力消耗為主要成因。為體現對環境責任的承諾，本集團實施有效的內部政策以控制電力消耗，盡量減少在營運中排放溫室氣體。例如，本集團優先使用具「一級」能源標籤的節能設備，並對電器進行定期維護，確保其能源效率，從而降低整體用電量。

為減少辦公室運作的資源消耗，本集團於二零二三／二零二四財政年度積極管理其資源使用及實施節約資源的措施。其中包括將雙面列印設定為預設模式、鼓勵重複使用舊信封，以及採用電子資料管理系統，以減少紙張消耗。為進一步減少資源使用，本集團鼓勵共享辦公室文具，培養共享文化。

此外，本集團旨在鼓勵持份者（包括員工和客戶）參與環保活動，實現更好的環保效果。具體而言，本集團鼓勵員工參與植樹活動，為環境作出貢獻。此外，本集團投資了一個名為「iconX」的社交網路系統，以推廣電子收據及名片的使用，旨在取代紙質版本。我們認為轉型至無紙化經營模式有助減少紙張消耗，從而保護樹木、森林和生態系統。

As a recognition of the Group's efforts in pursuing environmental sustainability, the Group has received various awards and certificates in recent years, including the World Green Organisation's "Green Office Label". Realising the importance of green operations, the Group is dedicated to enhancing the environmental performance of its salons, shops, and offices, so as to award more certifications in the future.

本集團對環境可持續發展作出的努力備受認可，並於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」)。本集團知道綠色營運的重要性，因此致力提升旗下美容中心、美容店及辦公室的環保表現，期望在未來獲得更多認證。

Because of the business nature, the Group's business operations did not pose significant and irreversible environmental damage in FY2023/2024. Nonetheless, the Group is committed to closely monitoring its environmental performance and identifying areas for enhancement. Reckoning the establishment of specific targets drives achievement, the Group has set the following targets after a thorough review of its environmental profile:

鑑於業務性質，本集團的業務營運於二零二三／二零二四年財政年度並無造成重大且不可逆轉的環境破壞。儘管如此，本集團致力密切監控其環境績效及釐定需要改進的地方。由於制定具體目標可以促進目標實現，本集團在徹底審查其環境狀況後制定以下目標：

Areas 領域	Targets 目標	Actions 行動
Air and GHG Emissions **廢氣及溫室氣體排放**	Taking FY2023/2024 as the baseline year, the Group targets to maintain the intensity of air and GHG emissions in FY2024/2025 within the same scope at the same level. 以二零二三／二零二四財政年度為基準年度，本集團的目標為於二零二四／二零二五財政年度將廢氣及溫室氣體排放密度保持於同一水平範圍內。	The Group will continue to enhance its scientific and standardised systems to review its emission pattern and identify room for improvement. 本集團將持續加強科學及標準化的系統，審視排放模式及尋找改善空間。
Solid Waste **固體廢棄物**	Taking FY2023/2024 as the baseline year, the Group targets to maintain the intensity of non-hazardous solid waste generated in FY2024/2025 within the same scope at the same level. 以二零二三／二零二四財政年度為基準年度，本集團的目標為於二零二四／二零二五財政年度將所產生的無害固體廢物密度保持於同一水平範圍內。	The Group will continue to minimise its consumption of materials and disposal of waste by improving its packaging efficiency. 本集團將繼續透過提高包裝效率，盡量減少材料消耗和棄置廢物。
Electricity **電力**	Taking FY2023/2024 as the baseline year, the Group targets to maintain the intensity of electricity consumption in FY2024/2025 within the same scope at the same level. 以二零二三／二零二四財政年度為基準年度，本集團的目標為於二零二四／二零二五財政年度將電力消耗密度保持於同一水平範圍內。	The Group will continue to implement internal policies to facilitate electricity-saving practices, enhance its electricity efficiency, as well as raise employees' awareness of electricity conservation. 本集團將持續落實內部政策，促進節約用電，提高用電效率，並提高員工節約用電的意識。

Areas 領域	Targets 目標	Actions 行動
Other Energy Resources **其他能源資源**	Taking FY2023/2024 as the baseline year, the Group targets to maintain the intensity of town gas in FY2024/2025 within the same scope at the same level. 以二零二三／二零二四財政年度為基準年度，本集團的目標為於二零二四／二零二五財政年度將煤氣密度保持於同一水平範圍內。	The Group will continue to optimise its operating procedures to minimise its town gas consumption and arrange regular inspections of current utilities to maintain high efficiency. 本集團將繼續優化營運程序，盡力降低煤氣使用量，並對現有設施進行定期檢查，以確保高效率。 Meanwhile, the Group will continue to explore the possibility of adopting low-carbon transportation in its operations and enhance the transportation management. 同時，本集團將繼續探索在營運中採用低碳運輸的可能性，並加強運輸管理。
Water and Wastewater **水及廢水**	Taking FY2023/2024 as the baseline year, the Group targets to maintain the intensity of water consumption and wastewater discharged in FY2024/2025 within the same scope at the same level. 以二零二三／二零二四財政年度為基準年度，本集團的目標為於二零二四／二零二五財政年度將耗水及廢水排放密度保持於同一水平範圍內。	The Group will continue to implement water-saving measures in its business operations and raise the awareness of its employees. Besides, the Group will upgrade its equipment to the types that are more water-efficient. 本集團將繼續在業務運作中實施節約用水措施，並提高員工的節約用水意識。此外，本集團將把設備更新為更慳水的型號。

A.4. CLIMATE CHANGE

While the frequency and intensity of extreme weather events have escalated, the Group is committed to addressing climate-related issues timely by identifying its climate-related risks and opportunities. The Group strives to enhance its climate resilience and prepare for the foreseeable climate change phenomenon, so as to minimise the associated potential adverse impacts. After its analysis, the Group identified a set of climate risks and opportunities as follows:

A.4. 氣候變化

鑑於極端天氣情況的頻密程度和強度不斷增加，本集團致力透過識別與氣候相關的風險和機遇，及時解決氣候相關問題。本集團致力增其強氣候適應能力，為可預見的氣候變化現像做好準備，以盡量減少相關的潛在不利影響。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
Physical Risk **實體風險**	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。	• Extreme weather events may damage infrastructures, which affects the stable supply of water and electricity, leading to disruption of normal business operations. 極端天氣事件可能會破壞基礎建設，影響水力發電的穩定供應，導致正常業務中斷。 • Roads may be blocked under extreme weather events, impeding the transportation of raw materials and goods, which fluctuates raw materials prices and increases 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 increases in maintenance costs and insurance costs. 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，或會導致維修成本及保險成本增加。
Transition Risk **過渡風險**	Advancing technologies available in the market 市場上出現先進技術 Tightening environmental laws and regulations 更嚴格的環境法律及法規	• Additional equipment and advanced technologies are needed to comply with the latest governmental standards and meet the expectations of stakeholders, 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及滿足持份者期望，引致額外的投資和支出以購買新設備和更新現有系統。

Opportunities 機遇	
Changes in customers' preferences and expectations **客戶偏好和期望的改變**	A new market of sustainable products is developing when environmental issues are one of the major concerns. By adjusting its business development approaches and integrating sustainability characteristics into its products, the Group can capture the upcoming business opportunities and expand its market share. 當環境問題成為其中一個主要關注時，可持續產品的新市場正不斷擴展。透過調整業務發展方針，並將可持續發展元素加入產品，本集團可抓住即將到來的商機，擴大市場佔有率。
Reduction in operational costs **減少營運成本**	Minimising resource consumption by enhancing energy efficiency and lowering energy wastage may reduce long-term operation costs, especially when fuel prices are expected to surge in the future. 透過提高能源效率和減少能源浪費來減少資源消耗，有望降低長遠的營運成本，尤其是預期未來燃料價格將會飆升。

Although the Group is unlikely to experience immediate severe direct impacts from climate change, it closely monitors and reviews climate-related updates. The Group aims to enhance its climate management to minimise the negative impacts associated with climate-related risks and seize climate-related opportunities to gain market advantages.

儘管本集團不太可能受到氣候變化帶來的嚴重直接影響，但本集團密切監測及審視與氣候相關的最新情況。本集團期望加強氣候管理，盡量減少氣候相關風險造成的負面影響，並抓緊氣候相關機遇，獲取市場優勢。

While the Group is in the early stage of establishing a comprehensive climate management framework, the Group is committed to improving its management of climate-related risks and opportunities by applying science-based tools to predict the future climate phenomena. In addition, the Group plans to increase resources for environmental protection education and sets the target to use recycled paper as half of the packaging by 2030.

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，但仍然致力透過利用科學預測工具來預測未來氣候現象，以提升氣候相關風險和機會的管理。此外，本集團計劃增加投放於環保教育的資源，並訂立目標，於二零三零年前使再生紙品佔所有包裝物料的一半。

Since robust governance enables the Group to deliver its sustainability objectives effectively and facilitates the implementation of climate-related policies, the Group attaches importance to constructing a governance structure with the responsibilities of each party clearly stated. To track the progress against climate-related goals and metrics, quantitative indicators under each designated KPI are used while the responsible management team will report the results to the Board for review every six months.

由於健全的管治使本集團有效地實現可持續發展目標，並促進落實氣候相關政策，因此本集團致力設立一個明確訂明各方責任的管治架構。為追蹤氣候相關目標及指標的進展，負責的管理團隊將每六個月向董事會報告有關結果（根據每項指定關鍵績效指標的量化指標），供董事會評估。

EMPLOYMENT AND LABOUR PRACTICES

Since the operations of the Group depend on its employees, the Group is dedicated to providing a satisfying working environment to attract and retain talent. In addition to eliminating workplace hazards to ensure the health and safety of its employees, the Group also promotes equality and diversity to embrace employees with various cultures. Meanwhile, the Group offers its employees with vocational training and promotion opportunities, endeavouring to facilitate the career growth of its employees.

B.1. Employment

Given that employees are of great importance to its business development and success, the Group has formulated comprehensive employment policies to regulate its practices related to human resources, thereby preventing unethical actions such as discrimination and depletions of rights. The Group fairly treats all employees during the considerations of recruitment and promotion, provision of training opportunities, as well as compensation. As of the end of FY2023/2024, the Group employed 831 employees in Hong Kong and Singapore. Tables S3 and S4 in the **Appendix** show the details of the Group's employment information.

Law compliance

The human resources policies of the Group adhere to the applicable employment laws and regulations in Hong Kong and other regions where the Group operates to protect the rights of its employees. In FY2023/2024, 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);*

僱傭及勞工常規

由於員工對本集團運作是不可或缺的一環，本集團致力製造良好工作環境以吸引及挽留人才。除了消除工作場所危害以確保員工的健康和安全外，本集團還提倡平等及多元化，以包容不同文化的員工。同時，本集團為員工提供在職培訓和晉昇機會，致力促進員工的職業發展。

B.1. 僱傭

由於業務發展和成功有賴員工的努力，本集團制定全面的僱傭政策規範與人力資源相關的慣例，以防止歧視和剝奪權利等不道德行為。本集團在招聘、晉升、提供培訓機會及薪酬方面均對所有員工一視同仁。截至二零二三／二零二四財政年度末，本集團在香港及新加坡僱用831名員工。**附錄**中的表S3和S4詳述本集團的僱傭資料。

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，以保障僱員的權利。於二零二三／二零二四年財政年度，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)；*

- *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);*
- *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》).*

- *《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);*
- *《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》。*

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.

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。

Recruitment and promotion

Striving to construct a capable team that consists of experienced and professional members, the Human Resources Department of the Group has formulated and established an annual recruitment plan. Since the Group adheres to the principle of zero discrimination, it does not take gender, age, race, or nationality into account during the process of recruitment. The Group ensures its recruitment is based only on job-related factors, including applicants' experiences, abilities, and competencies.

招聘及晉升

為成立一個經驗豐富及專業的能幹團隊，本集團人力資源部制定及設定年度招募計劃。本集團恪守零歧視原則，因此在招募過程中不會考慮性別、年齡、種族或國籍。本集團確保其招聘僅根據與工作相關的因素(包括申請人的經驗、能力及資歷)。

The Group applies various recruitment channels to identify talented people who suit its business development needs, including posting online job advertisements and participating in recruitment events. In addition, the Group offers competitive and fair remuneration and benefits based on past performances, personal attributes, and relevant job experiences of individuals to attract outstanding people. Given the unstable market environment, the Group hires new employees under non-continuous employment contracts to flexibly address the problem of workforce shortage. 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 process is in place.

本集團透過多種招聘渠道(包括網上發佈招聘廣告、參加招聘活動)物色適合業務發展需要的優秀人才。此外，本集團根據個人過往表現、個人特質及相關工作經驗，提供有競爭力及公平的薪酬及福利，以吸引表現出色的人才。鑑於市場環境不穩定，本集團以非連續性僱傭合同聘用新員工，以靈活應對勞動力短缺的問題。內部審核部門負責審視和監察招聘計劃是否有效實施，以確保招聘過程透明及公平。

The Group has established a series of promotion standards to ensure a clear career path and fair promotion process, as well as recognise the contributions of employees and encourage them to improve. All outstanding employees regardless of age and gender have access to development and promotion opportunities if they meet the requirements.

本集團制定一系列晉升標準，以確保員工有清晰的職業發展道路和公平的晉升過程，並肯定員工的貢獻，鼓勵他們不斷進步。所有優秀員工，不論年齡及性別，只要達到要求，都享有發展和晉升的機會。

The promotion system of the Group is divided into three categories for senior managers, managers, and general employees. For senior managers and managers, the supervisors submit promotion recommendations for outstanding managers to the Group. The recommended managers will be officially promoted if they demonstrate satisfactory performances during the pre-promotion period. Meanwhile, general employees become eligible for promotion after completing compulsory training programs, demonstrating excellent performance during the course, and passing final examinations.

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，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。同時，一般員工完成必修培訓課程、在培訓過程中表現出色及最終通過晉升考試，即合乎資格可獲得晉升。

Compensation and dismissal

The Group strictly follows the local employment laws and regulations of its operating regions, including standards related to minimum wage and working age. The Human Resources Department of the Group regularly reviews and updates its internal policies and compensation packages to ensure compliance with the latest laws and regulations. The Group not only provides fair remuneration and benefits based on an individual's past performance, personal attributes, job experiences, and career aspiration, but also offers bonuses to outstanding employees to recognise their efforts and contributions according to the Group's financial condition.

報酬及解僱

本集團嚴格遵守經營地區的當地僱傭法律法規，包括有關最低工資及工作年齡的準則。本集團人力資源部定期檢討和更新內部政策和薪酬方案，以確保符合最新的法律法規。本集團不僅根據個人過往表現、個人素質、工作經驗及職業期望，提供公平的薪酬及福利，亦會根據本集團的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。

To ensure no injustice issues happen within the Group, it bases all appointments or terminations of employment contracts on reasonable, lawful grounds and internal policies. The Group has formulated and implemented stringent internal policies standardising the procedures for dismissing employees to prevent any forms of illegal or unreasonable dismissals, thereby protecting the rights of its employees. In FY2023/2024, the turnover rate of the Group was 29.12%. More information can be found in Table S4 in the **Appendix**.

為確保本集團內部不會發生任何不公平事宜，本集團在委聘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。於二零二三／二零二四財政年度，本集團的流失率為29.12%。更多詳情請參閱**附錄**表S4。

Working hours and rest period

The Group complies with local laws and regulations concerning working hours. To enable effective management of the working time and rest periods for employees, the Group has developed internal policies to clearly outline the requirements. Embracing the development of technologies, the Group monitors its employees' attendance using a software called "Application", which documents all the leave applications and histories for verification if necessary. In addition to basic annual leave and statutory holidays, employees receive additional leave benefits including marriage leave, maternity leave, paternity leave, pension leave, funeral leave, and birthday leave.

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。為有效管理員工的工作時間及假期，本集團已制定內部政策訂明清晰標準。隨著技術的發展，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，以便在需求時進行檢查。除基本年假及法定假日外，僱員亦可享有額外的休假福利，例如婚假、產假、陪產假、退休假、喪假和生日假等。

Equal-opportunity and anti-discrimination

Taking the view that a diversified, supportive, and fair working environment enhances the working performance of its employees and contributes to its business growth, the Group is committed to cultivating a corporate culture that respects people with different backgrounds. In compliance with the Equal Opportunities Commission's Code of Practice, as well as relevant laws and regulations, the Group ensures its training and promotion opportunities and dismissal and retirement policies are based on factors irrespective of employees' age, sex, marital status, pregnancy, family status, disability, race, colour, descent, ethnic origins, nationality, religion, or any other non-job related factors.

平等機會及反歧視

本集團認為多元化、提供支援及公平的工作環境可提升員工的工作表現，從而促進業務發展。因此，本集團致力培養尊重不同背景人士的企業文化。本集團遵守平等機會委員會的實務守則及相關法律及規例，確保其培訓及晉升機會、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。

Additionally, the Group upholds a zero-tolerance stance against workplace discrimination, harassment, or vilification by rigorously adhering to local laws and regulations. Employees are highly encouraged to report any instances of unfair treatment, including issues of discrimination. The Human Resources Department is responsible for assessing, managing, documenting, and taking appropriate disciplinary measures to address the reported cases in a fair and transparent manner in accordance with the local ordinances and regulations.

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，包括歧視問題。人力資源部負責按照當地條例及法例評估、管理、記錄並採取適當的紀律處分，以公平及透明的方式處理舉報個案。

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 special occasions such as festivals. Besides, the Group organises corporate activities such as gala parties regularly to enhance the cohesion of its workforce.

In FY2023/2024, the Group only organised small-scale activities such as internal birthday parties because it focused on business development to adapt to the new market environment. In the future, the Group is committed to organising more team-building activities to reinforce employee cohesion and create a happy working culture.

Since the Group emphasises the expectations of its employees, it adopts two-way internal communication channels to gather their feedback and opinions. In FY2023/2024, the Group strengthened its connection with employees by applying communication apps such as WhatsApp and WeChat. Reckoning the construction of a satisfying working environment is favourable for enhancing business performance, the Group is dedicated to responding to employees' needs promptly while optimising the workplace continuously.

In FY2023/2024, the Group complied with relevant laws and regulations related 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.

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。逢年過節等特殊日子，本集團亦向僱員發放額外的獎金及禮品。此外，本集團定期舉辦聯歡晚會等企業活動，以增強員工的凝聚力。

於二零二三／二零二四財政年度，由於本集團專注於業務發展，僅舉辦內部生日聚會等小規模活動。未來，本集團承諾舉辦更多團體建設活動，增加員工的凝聚力，營造快樂的工作文化。

本集團重視員工期望，採用雙向的內部溝通渠道收集員工的回饋和意見。於二零二三／二零二四財政年度，本集團透過WhatsApp、微信等通訊應用程序加強與員工的聯繫。本集團明白營造令人滿意的工作環境有利提升企業業績，因此在不斷完善工作環境的同時，致力於迅速滿足員工的需求。

於二零二三／二零二四財政年度，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. Health and Safety

Occupational health and safety have always been a priority of the Group. To protect its employees from injuries and create a safe working environment with no risks, the Group actively identifies areas that require improvement and formulates mitigation measures rapidly. Meanwhile, the Group has set robust policies to regulate operational behaviours and hold training sessions to raise the awareness of its employees on safe operations. In FY2023/2024, the Group compiled with relevant laws and regulations in the operating regions, including the *Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong)* and *Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong)*.

The Group recorded zero work-related fatalities in the past three years, including the reporting year. In FY2023/2024, there were 2 work-related injury cases with 2 employees affected. The total lost workdays were 228 days. Striving to prevent similar incidents from happening again in the future, the Group handles every case with care and identifies the causes seriously. In specific, the Group will conduct a thorough investigation after each incident to determine areas of inadequacies and make proper modifications. In pursuit of a zero injury rate, the Human Resources Department will continue to strengthen the reviewing procedures for work-related incidents to improve its workplace health and safety management.

The management team and the Safety Committee are responsible for the Group's overall health and safety management, adhering to the service tenet of "Safe Operation, Safe Service". The Health and Safety Policy stipulates the standards that all employees are mandated to follow. A management team delegated by the Board is responsible for ensuring the effective implementation of 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. Other than safety training, the Group also provides its employees with operational manuals and handbooks, stipulating the correct steps for using relevant machines. Before operations of machinery, the Group requires workers to follow the instructions in the operational manuals and pass relevant tests, so as to ensure they are equipped with the necessary skills. To further minimise operational risks, the Group has delegated qualified professionals to conduct safety inspections regularly, thereby ensuring all machines are in optimal condition while guaranteeing all operations meet the safety requirements.

B.2. 健康與安全

職業健康與安全一直是本集團的優先事項。為保護員工免受傷害，並創造一個安全無風險的工作環境，本集團積極識別需要改進的領域，並迅速制定緩解措施。同時，本集團制定穩健政策，規範操作行為，並舉辦培訓課程提高員工的安全操作意識。於二零二三／二零二四財政年度，本集團遵守營運區域的相關法律法規，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。於二零二三／二零二四財政年度，發生2宗工傷事件，當中2名員工受影響，錄得合共損失工作日數228天。為防止類似事件於未來再度發生，本集團謹慎處理每一個個案，嚴肅查找原因。具體而言，本集團在事故後發生會進行徹底調查，確定不足之處，並進行適當改善。在追求零工傷率方面，人力資源部將繼續加強工傷檢討，以提高工作場所的健康與安全管理。

本集團管理團隊及安全委員會負責本集團整體健康與安全管理，秉承「安全操作，服務安全」的服務宗旨。健康與安全政策訂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確保不同業務部門（包括分銷、銷售和服務現場）有效實施政策。

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。除安全培訓外，本集團為員工提供操作手冊，訂明使用相關機器的正確步驟。在操作機器前，本集團要求員工按照操作手冊上的指示並通過相關測試，以確保他們具備所需技能。為進一步將操作風險降至最低，本集團委派合資格專業人員定期進行安全檢查，以確保所有機器處於最佳狀況，並確保所有操作均符合安全要求。

In addition, the Group provides clear guidelines and protective tools to all employees for realising the Group's occupational safety visions. With an aim to construct a clean and hygienic working environment, the Group prohibits smoking and drinking in the workplaces, as well as regularly cleaning the air conditioning system and conducting carpet disinfection. Besides, the Group attaches warning signs in apparent areas to remind employees of the importance of tidiness and the risks of carelessness.

此外，本集團亦向所有員工提供明確的指引和防護工具，以實踐其職業安全願景。為營造清潔衛生的工作環境，本集團禁止員工在工作場所吸煙及飲酒，並定期清洗空調系統和消毒地毯。另外，本集團在顯著地方設置警示牌，提醒員工整潔的重要性及粗心大意的風險。

Moreover, the Group conducts regular inspections for all fire equipment and ensures that all emergency exits remain clear of rubbish or stock. The Group also places well-stocked and accessible first aid boxes in operating areas. To get prepared for any kinds of emergencies, the Group organises regular emergency drills to enhance the management skills and resilience of its employees.

再者，本集團定期檢查所有消防設備，確保所有緊急出口暢通無阻，無受任何垃圾或存貨阻塞。本集團在操作區域放置儲備充足、方便使用的急救箱。為做好應對各種突發事件的準備，本集團定期組織應急演練，提高員工的管理技能和應變能力。

Given the Group's continuous efforts, it has achieved outstanding performance in terms of occupational health and safety over the years. 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.

經過多年的不懈努力，本集團在職業健康與安全方面的表現優異。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。

B.3. Development and Training

Acknowledging that the ability of its employees relates to its long-term prosperity, the Group arranges occupational training to enhance the skills of its workforce and attaches great importance to strengthening its training management system. Meanwhile, the Group has formulated a clear career development structure while offering fair promotion opportunities for its employees.

B.3. 發展及培訓

本集團深明員工的能力與其長遠發展息息相關，因此，本集團安排職業培訓以提高員工的技能，並高度重視強化培訓管理系統。同時，本集團制定清晰的職業發展架構，為員工提供公平的晉升機會。

The Group's training centre, Beauty Expert International Academy, aims to cultivate a new high-quality workforce for the beauty industry and improve the professionalism of beauty practitioners. To cater to various needs, the training centre also provides online training via Zoom.

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。為滿足不同需求，培訓中心透過Zoom提供線上培訓。

The training centre offers four main types of programmes:

1. Integrated introduction training for interested parties in the beauty industry, including referrals to beauty salons;

2. Induction training for newly hired employees to understand the corporate culture, business processes, as well as occupational health and safety requirements of the Group;

3. On-the-job training that includes regular sessions covering all aspects of job knowledge and personal skill improvement; and

4. Courses related to local and international professional qualifications such as QF, ITEC, and Certificate in Beauty Treatments ("**CIBTAC**").

Since the Group aspires to grow alongside its employees and consider them as essential components for long-term development, it has devoted significant resources to training, striving to enhance the competency and services of its employees. The Training Department of the Group is responsible for developing the Annual Training Programme and assigning appropriate training to employees based on their job duties.

In FY2023/2024, the Group provided a total of 23,486 hours of training for 703 employees. The training covered 84.60% of its total employees, which demonstrated the Group's endeavours to empower its employees. Details about the number of trainees and training hours can be found in Tables S5 and S6 in the **Appendix**. The training topics included but not limited to the following:

培訓中心主要提供4類課程：

1. 綜合入門培訓予對美容行業感興趣的人士，並向美容院作出引薦；

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**」）。

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必要資源，因此本集團投入大量資源進行培訓，以提升員工的能力及服務。本集團培訓部負責制定年度培訓計劃，並根據員工的工作職責為其安排合適的培訓。

於二零二三／二零二四財政年度，本集團已向703名員工提供合共23,486小時的培訓。本集團84.60%的員工已接受培訓，反映本集團賦能其員工的努力。有關參與培訓的人數及培訓時間的詳情見**附錄**表S5及S6。培訓主題包括但不限於以下主題：

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

B.4. Labour Standards

In FY2023/2024, the Group complied with the laws and regulations in its operating regions to prohibit illegal employment such as child labour, underage workers, or forced labour, 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

於二零二三／二零二四財政年度，本集團遵守其營運區域的法律及規例，以禁止非法僱用，例如童工、未成年工人或強制性勞工，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*

Adhering to the employment principle of avoidance of illegal employment, the Group has established a tailored recruitment system based on the requirements of SA8000 Standard, which effectively regulates the recruitment, staffing, and appointment of employees. The Human Resources Department of the Group checks the identity documents of each job applicant to ensure that they are lawfully employable before the confirmation of any employment contracts. The Human Resources Department is also responsible for reviewing the latest relevant laws and regulations to facilitate the compliance of corporate policies. Once the Group discovers any cases against the labour standards or identifies any dishonest information provided, the Group will terminate the employment contract immediately in accordance with relevant laws.

本集團秉持避免非法僱用的僱傭原則，根據SA8000標準的要求度身定制招聘制度，有效監管員工招聘、詬配和委任。本集團人力資源部在確定任何僱傭合約之前，均會檢查每位求職者的身份文件，以確保他們可合法受聘。人力資源部亦負責監察最新的相關法律法規，促進企業政策合規。一旦本集團發現任何違反勞動準則的情況或發現任何不實信息，本集團將根據相關法律立刻終止僱傭合約。

During the year under review, the Group did not violate any of the relevant laws and regulations related to the prevention of child and forced labour that has a significant impact on the Group.

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

OPERATING PRACTICES

營運慣例

B.5. Supply Chain Management

B.5. 供應鏈管理

Acknowledging the vital role suppliers play in its operations, the Group strives to enhance its supplier management by closely monitoring their performance and maintaining effective communications. The Group not only focuses on the prices of its suppliers, but also considers the ESG performance of suppliers to better manage the ESG risks of its supply chain.

本集團深明供應商對本集團營運至關重要，致力透過密切監察供應商的表現和維持有效溝通，加強供應商管理。本集團不僅關注供應商的價格，亦考慮供應商在環境、社會及管治的表現，以更有效管理供應鏈的環境、社會及管治風險。

Supplier Engagement and Risk Management

The Group has strictly implemented its internal policies to standardise the process of supplier selection and assessment. The Purchasing Department of the Group 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.

供應商委聘及風險管理

本集團嚴格執行內部政策，監管篩選及評估供應商的流程。本集團的採購部門負責根據一系列標準挑選合適的供應商，該等標準包括產品質素、生產能力、生產環境、環境和勞工法例的合規紀錄、技術優勢、財務狀況、聲譽和業務往績。

The Group conducts rigorous due diligence when evaluating potential suppliers. To ensure the quality of products fulfils the requirements of the Group, the Group inspects and reviews samples submitted by potential suppliers. Besides, the Group requires them to hand in relevant environmental certificates, internal strategies, as well as health and safety management plans to assess their sustainability commitment. The Group only collaborates with suppliers who abide by the Group's requirements and pass the due diligence. When the Group deems it necessary, it mandates its suppliers to sign contracts before actual cooperation.

本集團評估潛在供應商時會進行嚴格的盡職調查。為確保產品質素符合本集團的要求，本集團會檢查及審核潛在供應商提交的樣本。此外，本集團要求供應商提交相關環境證書、內部策略及健康與安全管理計劃，以評估其可持續發展承諾。本集團只會與符合本集團要求並通過盡職調查的供應商合作。當本集團在有需要時會要求供應商在實際合作前簽訂合約。

Once the Group discovers any suppliers violating laws or involved in labour rights issues, the Group will disqualify and blacklist them, preventing them from participating in future bidding. Over the years, the Group has collaborated with suppliers demonstrating social and environmental responsibilities while following ethical operating practices. To maintain fairness, the Group evaluates at least three suppliers during the selection process based on the defined criteria.

一旦本集團發現任何供應商違反法律或涉及勞工權益問題，本集團將取消其資格並將其列入黑名單，禁止其參與此後的投標。多年來，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，本集團在篩選時會根據已訂明標準對至少三名供應商進行評估。

While environmental and social issues may affect the stable supply of materials, which impedes the normal operations of the Group, it has placed attention on the ESG performance of its suppliers. To enhance the management of environmental and social risks, the Group is dedicated to maintaining robust relationships with its suppliers and factories to understand their needs and concerns. The Group also engages regularly with its suppliers and factories through the internet, conference calls, and exhibitions to promote its sustainability value, thereby encouraging its suppliers to integrate sustainability elements into their operations. In addition, the Group arranges meetings with its supplier to discuss potential risks and formulate countermeasures to prevent significant delivery delays.

由於環境及社會問題可能會影響材料的穩定供應，阻礙正常營運，本集團一直關注供應商的環境、社會及管治表現。為加強對環境和社會風險的管理，本集團致力維持與供應商及工廠的良好關係，了解其需求和關注事項。本集團亦透過互聯網、電話會議及展覽定期與供應商和工廠溝通，推廣本集團的可持續發展價值觀，鼓勵供應商將可持續發展元素融入其營運當中。此外，本集團與供應商進行會議，討論潛在風險並制定對策，以避免嚴重的交貨延誤。

The Group clearly defines its procurement requirements while mandating the proper documentation of procurement and stock records for future review as needed. The Purchasing Department of the Group is responsible for reviewing and monitoring its suppliers' qualifications and quality assurance capabilities according to internal supplier management procedures. Besides, the responsible department should conduct onsite inspections regularly to manage the quality of purchased products. Qualified suppliers participate in scheduled performance reviews of their services, and those who do not meet the assessment criteria are removed from the list of qualified suppliers.

本集團明確規定採購要求，同時要求妥善記錄採購和貨存記錄，以供日後在有需要時進行審查。本集團採購部門負責按內部供應商管理程序，審查和監督供應商的資格和質素保證能力。此外，負責部門應定期進行現場檢查，以管理所採購產品的質素。合資格供應商會參與定期的服務績效審核，不符合審核標準的供應商會從合資格供應商名單中除名。

Green Procurement

As part of its sustainability commitment, the Group endeavours to realise green procurement. While environmental risks are becoming more apparent, it is of great importance to address the problems by prioritising environmentally friendly products, so as to enhance the resilience, adaptivity, and quality of its supply chain. To this end, the Group prefers purchasing hypoallergenic, non-toxic, and oil-free chemical products, as well as products containing natural fragrances. At the same time, the Group emphasises partnering with local suppliers to shorten the transportation distance, thereby minimising environmental footprint.

In FY2023/2024, the Group collaborated with a total of 105 suppliers with 48 located in Hong Kong and 62 in the PRC and other region. The Group's supplier engagement and management policies were applicable to 100% of its key suppliers and were implemented by the corresponding procurement team with monitoring from the Purchasing Department.

綠色採購

作為可持續發展承諾的一部分，本集團竭力實現綠色採購。隨著環境風險日漸顯著，透過優先採購環保產品緩解相關風險，從而提高供應鏈的抗風險能力、適應性和質素尤為重要。為此，本集團優先採購防過敏、無毒害、不含石油化學產品和含天然芳香劑的產品。同時，本集團著重與本地供應商合作，以縮短運輸距離，將環境足跡減至最少。

於二零二三／二零二四財政年度，本集團與合共105名供應商合作，其中48名供應商位於香港及62名位於中國及其他地區。本集團的供應商委聘及管理政策應用於其100%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. Product Responsibility

The Group focuses on cultivating a positive brand image, which it considers crucial for its long-term development. Realising the strong correlation between product responsibility and reputation, the Group is dedicated to enhancing the quality of its products and services. Guided by the "Customer-Oriented" principle, the Group strives to enhance its product management, thereby providing premium, safe, and satisfactory beauty and healthcare products and services to customers.

Law compliance

In FY2023/2024, the Group complied with relevant laws and regulations related to health and safety, advertising, labelling, and privacy matters that are significant to its products and services to safeguard the rights and interests of its customers.

B.6. 產品責任

本集團著重培養正面的品牌形象，認為正面的品牌形象對長遠發展至關重要。本集團明白產品責任與聲譽有密切關係，因此致力提高產品和服務質素。本集團秉承「顧客至上」的原則，努力加強產品管理，為客戶提供優質、安全、令人滿意的美容保健產品及服務。

遵守法律

於二零二三／二零二四財政年度，本集團遵守對其產品及服務有重大影響的健康與安全、廣告、標籤及隱私事宜的相關法律法規，以保護客戶權益。

Products and services quality assurance

To offer safe and satisfying products to customers, the Group prioritises allergy-free, non-hazardous, petrochemical-free products with natural fragrances during procurement. Meanwhile, the Group engages employees with professional qualifications to provide beauty consultation services, which enhances the credibility and reliability of suggestions. Besides, the Group requires its employees to follow the disinfection and hygiene standards outlined in internal policies, constructing a clean and safe environment for both customers and employees.

During the year under review, the Group did not have any product recall due to safety and health reasons. Considering the business nature of the Group and adhering to the principle of materiality, the Group believes product recall procedures are not material to its operations. Hence, measures and policies related to product recall are not disclosed in this ESG Report.

Following the "Customer-Oriented" principle, the Group values customer rights and aspires to bring excellent customer experiences. The Group has formulated the "Guidelines of Sales" and "Product Description Policy" to ensure correct and accurate information is provided to customers. Besides, the Group requires its employees to understand, consent to, and fully adhere to the *Trade Descriptions Ordinance (Cap. 362 of the Laws of Hong Kong)* and relevant guidelines. To enhance sales performance and promote ethical sales practices, the Group organises professional sales training for its employees to raise awareness of proper sales practices. In addition, the Group maintains transparent business transactions by setting clear terms and conditions, with records well-documented and copies provided to customers, so as to prevent future arguments.

In order to cater to the needs of various customers, thereby improving booking convenience and efficiency, the Group offers different booking platforms, encompassing 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 managing appointments and inquiries of customers.

產品及服務的質量保證

為確保向客戶提供安全且令人滿意的產品，本集團在進行採購時會優先考慮防過敏、無毒害、不含石油化學產品和含天然芳香劑的產品。同時，本集團聘請具有專業資格的員工提供美容諮詢服務，以提高建議的可信度及可靠性。此外，本集團要求員工遵守內部政策規定的消毒及衛生標準，為顧客和員工創造一個清潔安全的環境。

於回顧年度內，本集團並無因安全及健康原因而召回任何產品。鑑於其業務性質及遵循重要性原則，本集團認為產品召回程序對其業務並不重要。因此，本環境、社會及管治報告未有披露與產品召回相關的措施和政策。

本集團遵循「顧客至上」的理念，重視客戶權益，渴望為客戶帶來卓越的體驗。本集團已制定《銷售指引》及《產品說明政策》，以確保客戶獲取正確及準確的資料。此外，本集團要求其僱員明白、同意並全面遵守《*商品說明條例*》*(香港法例第362章)*及有關指引。為提升銷售表現及推廣道德銷售行為，本集團為員工舉辦專業銷售培訓，以提高對正確銷售行為的意識。此外，本集團透過制定明確的條款及細則，並妥善儲存記錄及向客戶提供副本，以維持透明的業務交易，防止日後發生爭執。

為滿足不同客戶的需要，使預訂更方便及更有效率，本集團提供不同預訂平台，包括線上預訂系統、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，已就顧客預約及查詢制定標準處理時間及服務表現指標。

In FY2023/2024, recognising the evolving expectations of customers in the post-pandemic era, the Group conducted training courses for its employees on a series of topics including online promotion and service techniques to strengthen their skills. The Group was dedicated to delivering excellent services that meet customers' everchanging needs to capture the increasing business opportunities.

於二零二三／二零二四財政年度，由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，以加強他們的技能。本集團致力提供優質服務，滿足客戶不斷變化的需求，以把握不斷增加的商機。

Complaint handling

Taking the view that customers' feedback drives the Group to enhance its performance, the Group values every complaint and actively gathers customers' opinions. The Group offers various channels for its customers to express suggestions, including a service hotline, an online feedback collection platform, surveys on social platforms, mails, and faxes. Through analysing the ideas of customers, the Group identifies room for improvement of its services and products and makes enhancements accordingly.

投訴處理

本集團認為客戶的意見推動本集團提升表現，因此本集團認真對待每一宗投訴，並積極收集客戶的意見。本集團提供不同方式予客戶表達建議，包括服務熱線、網上意見收集平台、社交平台意見調查、郵件及傳真。本集團透過分析客戶的意見，以找出服務及產品的改進之處並作出相應的改善。

The Group provides training to its employees on the standardised complaints handling process to ensure customers' feedback is addressed effectively and professionally. Details of the complaints will be kept in record for future review. To showcase the Group's commitment to addressing customers' opinions, the Group mandates all customers' inquiries, recommendations, and complaints to be handled within 7 days, with customers promptly informed of the latest progress. Complaints that cannot be resolved within two weeks will be escalated to the manager for handling.

本集團向員工提供有關標準化投訴處理程序的培訓，以確保客戶的意見得到有效和專業的處理。投訴的詳細內容將保留記錄以供日後審視。為展示本集團回應客戶意見的承諾，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。

The Group proactively optimises its business operations based on the feedback of customers, so as to provide products and services that fulfil their expectations. Meanwhile, the Group is committed to continuously enhancing its products and services by reviewing the market trend and customer behaviours. For instance, the Group's service centres adjust their schedules to accommodate high customer demand. In FY2023/2024, the Group did not receive any substantial complaints from its customers regarding its products and services.

本集團根據客戶的意見積極改善業務營運，以提供符合客戶期望的產品和服務。同時，本集團致力檢視市場趨勢及顧客行為，不斷提升其產品及服務。例如，本集團的服務中心調整營業時間以滿足顧客的高需求。於二零二三／二零二四財政年度，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 Marketing Department of the Group is responsible for designing all advertising materials, which are then submitted to the Group's CEO for approval, to ensure the contents are proper, relevant, and legal before publishment. The Group has formulated internal guidelines to ensure that the marketing and advertising materials comply with local laws and regulations, as well as preventing instances of false statements or exaggerations on products and services. The Group also engages legal advisors to provide advice and oversee the product advertising practices, so as to present the products and services' information legally, fairly, and honestly.

Labelling

As a beauty product provider, the Group reckons the importance of proper labelling. Consequently, the Group has formulated stringent internal policies to monitor and oversee product labelling. Specifically, the Group ensures all products are affixed with labels that clearly illustrate the product name, capacity, origin, efficacy, composition, direction of use, product effective date, and validity period, which enables consumers to have a comprehensive understanding of the products and use the products in an appropriate way.

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 legal advisors of the Group are responsible for providing professional advice on protecting its intellectual property rights and respecting others' intellectual property rights. In addition, the Group designates internal employees to identify and address any behaviours that may infringe upon the Group's intellectual property.

推廣及廣告

所有廣告材料均由本集團市場部負責設計，然後於發佈前提交本集團行政總裁批准，以確保內容正確、相關及合法。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，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產品廣告實踐提供意見及進行監督，以合法、公正及誠實地呈列產品及服務的相關資料。

標籤

作為美容產品供應商，本集團認為正確標籤十分重要。因此，本集團已制定嚴格的內部政策以管控及監察產品標籤。具體而言，本集團確保所有產品均貼有標籤，清晰標明產品名稱、容量、產地、功效、成分、使用方法、產品有效期和保存期，讓消費者全面了解產品及正確的用法。

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保護其知識產權及尊重別人知識產權方面提供專業意見。再者，本集團委任內部僱員監察及避免任何可能侵犯本集團知識產權的行為。

Privacy matters

The Group has always emphasised information security and respected customer privacy. In FY2023/2024, the Group complied with relevant laws and regulations such as the *Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong)*.

The Group strictly follows internal policies and guidelines related to data collection and handling. In specific, the internal policies outline the categorisation of customer information, conditions of use, the rights of customers to determine how their information is used (e.g. the right to join and exit, correction, and deletion of data, etc.), information retention time, as well as third-party disclosure requirements.

The Group limits its collection of personal information from customers to essential details. For instance, new customers only need to provide their mobile phone numbers for SMS verifications when creating profiles. To enhance data security and reduce the risks of information leakage, the Group has installed a facial recognition system, enabling customers to access services without presenting their ID cards. Meanwhile, the Group emphasises the security of its "Point of Sales" system and rigorously prevents unauthorised access to customer information. The IT Department of the Group has established permit ranges for data inquiry based on position levels, ensuring only responsible parties have access to customers' personal information. Moreover, all customers' data are stored in highly encrypted systems to mitigate risks of data leakage, damage, or unauthorised handling, thereby safeguarding customer privacy.

The Group requires all employees with access to sensitive information to strictly adhere to the data protection requirements as stipulated in the employment contract. With the unwavering efforts of frontline employees, the IT Department, as well as the monitoring of the Human Resources Department, the Group demonstrates a good track record in terms of customer privacy protection and information security. In FY2023/2024, the Group did not receive any complaints related to violations of customer privacy or data leakage.

隱私事宜

本集團重視資料安全及尊重顧客隱私。於二零二三／二零二四財政年度，本集團已遵守相關法例及法規，包括*香港法例第486章《個人資料(私隱)條例》*。

本集團嚴格遵從有關資料收集及使用的內部政策及指引。具體而言，內部政策闡述顧客資料分類、使用條件、顧客決定資料使用方式的權力(例如加入和退出、更正和刪除數據等權利)、資料保留時間及第三方披露要求。

本集團只會收集必要的客戶個人資料。例如，新客戶在建立帳戶時只需提供手機號碼進行短訊驗證。為增強資料安全及降低資料外洩風險，本集團已安裝人臉辨識系統，客戶無需出示身分證即可享受服務。同時，本集團重視「銷售終端(Point of Sales)」系統的安全，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根據職位等級設置數據查詢的許可範圍，確保只有負責人士才能接觸到客戶的個人資料。此外，所有顧客數據存於高度加密系統，以防止數據洩露、毀壞或在未獲授權下處理資料的風險，從而保護客戶隱私。

本集團要求接觸到敏感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。於二零二三／二零二四財政年度，本集團並無收到任何與違反顧客隱私或數據洩露相關的投訴。

B.7. Anti-corruption

Upholding ethical business practices facilitates fair competition, drives long-term prosperity, as well as establishes a positive reputation for the Group. To this end, the Group ensures its employees understand their obligations and provides clear guidelines on issues related to corruption and bribery. While there are increasing concerns over business ethics, the Group strictly adheres to the development approach that emphasises honesty, fairness, integrity, and openness.

In FY2023/2024, the Group complied with relevant laws, regulations, and recognised governance practices related to business ethics, 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》);*
- *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》).*

Striving to eliminate all kinds of immoral business acts, the Group is committed to operating in accordance with the Code of Conduct and following international standards related to ethical business practices. Once the Group identifies any misbehaviours, it investigates the cases and disciplines the involved personnel. Meanwhile, the Group actively raises awareness of business ethics to ensure its employees act in compliance with laws and regulations. For instance, the Group organises training programmes and seminars on anti-corruption for its employees. The Group has also established the "Rules of Buyers" mechanism to manage and standardise the procurement process.

B.7. 反貪污

堅持道德商業行為有利公平競爭、推動長期繁榮，並為本集團建立良好聲譽。有見及此，本集團確保員工了解本身義務，並就貪污和賄賂相關問題提供明確的指引。由於商業道德備受日益關注，本集團嚴格遵循誠實、公平、正直及開放的發展方針。

於二零二三／二零二四財政年度，本集團遵守商業道德相關法律、法規及認可的管治常規，當中包括但不限於：

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

本集團盡力避免各種不道德的商業行為，並致力根據行為準則及遵守與道德商業規範相關的國際標準營運。一旦發現任何不當行為，本集團將進行調查並對涉事人進行紀律處分。同時，本集團積極提高員工對商業道德的意識，確保其行為符合法律及法規。例如，本集團為員工舉辦反貪培訓及研討會。本集團亦已制定「採購員守則」機制以管理及規範採購程序。

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 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.
  僱員需要不定期諮詢和約見新的供應商，以評估現時報價的合理性。

To enhance the identification and handling of misconduct, the Group has established grievance mechanisms to encourage the reporting of suspected behaviours that violate business ethics. Whistle-blowers can report verbally or in writing to their departments or the senior management of the Group, providing full details and supporting evidence of the suspected misbehaviour. The management team will promptly investigate the case and protect whistle-blowers from inappropriate reprisals or punishment. If criminality is substantiated, the Group reports to the relevant regulators or law enforcement authorities when the Group's management deems it necessary.

為更有效識別及處理不當行為，本集團已設立申訴機制，鼓勵舉報涉嫌違反商業道德的行為。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據。管理層將即時對事件進行調查，並保護舉報人免受不當報復或懲罰。倘證實存在任何犯罪行為，本集團管理層認為有必要時，將向相關監管機構或執法部門報告。

As an important step to uphold business ethics, the Group devotes resources to educating its employees by providing information on correct business practices. Over the years, the Group has organised various training programmes and seminars to highlight the importance of anti-corruption and demonstrate the negative consequences of bribery, extortion, fraud, and money laundering on the Group and its employees. The Group aspires to ensure every member understands what correct business practices are and minimise ambiguities for conducting misbehaviour.

作為維護商業道德的重要一環，本集團投入資源並透過提供正確商業行為的資訊教育員工。多年來，本集團舉辦各種培訓課程及研討會，以強調反貪污的重要性，並展示賄賂、勒索、欺詐及洗錢對本集團及其員工造成的負面影響。本集團期望確保每名成員均了解正確的商業慣例，致力減少對不當行為的誤解。

In view of the excellent track record on business ethics and the focus on business development in the post-pandemic era, the Group did not organise any anti-corruption training for its directors and employees in the year under review. Attributed to the determination of the Group and the efforts of its employees, the Group has stringently implemented anti-corruption policies in various business units and departments. Under the monitoring and management of the Audit Committee, the Group has excellent performance in terms of ethical business practices, with no concluded legal cases regarding corrupt practices being brought against the Group or its employees in the year under review.

鑑於過往良好的商業道德記錄和後疫情時代對業務發展的關注，本集團於回顧年度內並無為董事和僱員舉辦任何反貪污培訓。有賴本集團的決心和員工作出的努力，本集團在不同業務單位及部門嚴格執行反貪污政策。在審核委員會的監督和管理下，本集團在商業道德方面表現出色。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。

In FY2023/2024, the Group did not violate any of the relevant laws and regulations related to bribery, extortion, fraud, and money laundering that have a significant impact on the Group.

於二零二三／二零二四財政年度，本集團並無違反任何對本集團有重大影響有關賄賂、勒索、欺詐及洗黑錢的相關法律及法規。

COMMUNITY

B.8. Community Investment

To fulfil its corporate social responsibility, the Group is dedicated to investing in the communities of its operating regions. Other than caring about its employees, the Group strives to leverage its resources to assist disadvantaged groups, so as to brighten the lives of everyone.

Over the past three decades, the Group has adhered to its core value of serving the public while developing its business. Hence, the Group has attached great attention to social issues and has made significant contributions to community stability. In specific, the Group has supported those in need, including youth, women, the elderly, and underprivileged families through participation in charitable activities to promote social inclusivity, women empowerment, and youth development. In addition, the Group has sponsored the establishment of the Grateful Heart Reading Centre, which seeks to improve the mental health of people by distributing free books, newspapers, and magazines.

In the year under review, the Group has focused on enhancing its business development to adapt to the new market environment in the post-pandemic era when people are establishing new living styles. To this end, the Group did not participate in charity activities or donated to vulnerable groups. Nonetheless, the Group remains steadfast in demonstrating its corporate social responsibility and enhancing the quality of life of all. The Group is committed to resuming its resources allocation to community investment, so as to facilitate societal development while growing together with everyone.

社區

B.8. 社區投資

為履行企業社會責任，本集團致力為其經營所在地區的社區作出貢獻。在關懷員工的同時，本集團亦致力發揮資源優勢，幫助弱勢社群，讓所有人生活更加美好。

於過去三十年，本集團在發展業務的同時，亦一直秉承服務大眾的核心價值。因此，本集團高度關注社會議題，為社區穩定做出重大貢獻。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、老年人和弱勢家庭)，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，務求通過免費發放書籍、報紙和雜誌，以提升市民的心理健康。

於回顧年度內，本集團著力加強業務發展，以適應疫情過後人們生活方式改變所帶來的新市場環境。有見及此，本集團並無參與慈善活動或捐款予弱勢社群。儘管如此，本集團仍堅定不移地履行企業社會責任及提高所有人的生活質素。本集團致力重新將資源投入予社區，以促進社會發展並與大家共同成長。

VIII. APPENDIX 附錄

Table E1. The Group's Total Emissions by Category in FY2023/2024 and FY2022/2023[9]

表E1.二零二三／二零二四財政年度及二零二二／二零二三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	FY2023/2024 二零二三／二零二四財政年度 Amount 數量	FY2023/2024 Intensity [1] (Unit/ employee) 密度[1]（單位／僱員）	FY2022/2023 二零二二／二零二三財政年度 Amount [2] 數量[2]	FY2022/2023 Intensity [2] (Unit/ employee) 密度[2]（單位／僱員）
Air Emissions[3] 廢氣排放[3]	SO_x	Kg 千克	0.09	1.05×10^{-4}	0.07	8.15×10^{-5}
	NO_x	Kg 千克	23.45	2.82×10^{-2}	20.51	2.35×10^{-2}
	PM	Kg 千克	2.17	2.61×10^{-3}	1.90	2.18×10^{-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_2e 噸二氧化碳當量	18.31	0.02	15.80	0.02
	Scope 2 (Energy Indirect Emissions)[5] 範圍二（能源間接排放）[5]	Tonnes of CO_2e 噸二氧化碳當量	2,079.73	2.50	1,304.76	1.49
	Scope 3 (Other Indirect Emissions)[6] 範圍三（其他間接排放）[6]	Tonnes of CO_2e 噸二氧化碳當量	15.33	0.02	10.57	0.01
	Total (Scope 1, 2 & 3) 總計（範圍一、二及三）	Tonnes of CO_2e 噸二氧化碳當量	2,113.37	2.54	1,331.13	1.52
Non-hazardous Waste 無害廢棄物	Solid wastes[7] 固體廢棄物[7]	Tonnes 噸	16.52	0.02	17.18	0.02
	Wastewater[8] 廢水[8]	m^3 立方米	23,942.42	28.81	17,459.31	20.00

1. Intensity for FY2023/2024 was calculated by dividing the amount of air, GHG, and other emissions respectively by the Group's total number of employees of 831 in FY2023/2024;

2. The amount and intensity in FY2022/2023 were extracted from the data in the ESG Report FY2022/2023 of the Group;

3. The Group's air emissions only included the air pollutants arose from the stationary combustion of town gas and the mobile combustion of diesel and petrol;

4. The Group's Scope 1 (Direct Emissions) included only the emissions arose from the combustion of town gas, petrol, and diesel in operations;

5. The Group's Scope 2 (Energy Indirect Emissions) included only the emissions arose from electricity consumption and town gas purchase;

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;

7. The solid wastes included the waste packaging materials which were regarded as the major solid waste of operations;

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

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.

1. 二零二三／二零二四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二零二三／二零二四財政年度的總僱員人數即831人計算；

2. 二零二二／二零二三財政年度的數量及密度乃取自本集團二零二二／二零二三財政年度的環境、社會及管治報告的數據；

3. 本集團的廢氣排放僅包括來自固定燃料(煤氣)及汽車燃料(汽油和柴油)消耗的空氣污染物；

4. 本集團的範圍一(直接排放)排放僅包括營運時的煤氣、汽油和柴油消耗所產生的排放；

5. 本集團的範圍二(能源間接排放)排放僅包括電力消耗及購買煤氣所產生的排放；

6. 本集團的範圍三(其他間接排放)排放僅包括政府部門處理淡水及污水所用電力；

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；

8. 本集團產生的廢水總量主要基於直接測量並合理估計，在難以準確記錄廢水量的地區，假設100%淡水消耗將進入污水系統；及

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《如何編備環境、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》。

Table E2. Total Resource Consumption in FY2023/2024

表 E2. 二零二三／二零二四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	FY2023/2024 二零二三／二零二四財政年度 Amount 數量	FY2023/2024 二零二三／二零二四財政年度 Intensity[1] (Unit/employee) 密度[1]（單位／僱員）	FY2022/2023 二零二二／二零二三財政年度 Amount[2] 數量[2]	FY2022/2023 二零二二／二零二三財政年度 Intensity[2] (Unit/employee) 密度[2]（單位／僱員）
Energy 能源	Electricity 電力	kWh'000 千個千瓦時	4,258.69	5.12	2,485.17	2.85
	Town gas 煤氣	m^3 立方米	4,521.00	5.44	4,697.00	5.38
	Petrol 汽油	L 升	2,907.26	3.50	2,132.89	2.44
	Diesel 柴油	L 升	2,677.92	3.22	2,371.72	2.72
	TOTAL[3] 總計[3]	kWh'000 千個千瓦時	4,337.22	5.22	2,593.85	2.97
Water 水		m^3 立方米	23,942.42	28.81	17,459.31	20.00
Packaging materials 包裝物料		tonnes 噸	16.52	0.02	17.18	0.02

1. Intensity for FY2023/2024 was calculated by dividing the amount of resources that the Group consumed in FY2023/2024 by the Group's total numbers of employees of 831 in FY2023/2024;

2. The amount and intensity in FY2022/2023 were extracted from the data in the ESG Report FY2022/2023 of the Group; and

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

1. 二零二三／二零二四財政年度的密度乃分別按本集團於二零二三／二零二四財政年度的能源用量除以本集團於二零二三／二零二四財政年度的總僱員人數即831人計算；

2. 二零二二／二零二三財政年度的用量及密度乃取自本集團二零二二／二零二三財政年度的環境、社會及管治報告的數據；及

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

Table S3. Number of Employees by Age Group, Gender, Employment Type, Position Level, Geographical Locations of The Group in FY2023/2024[1]

表S3.二零二三／二零二四財政年度本集團按年齡組別、性別、僱傭類型、職位級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 男性	12	13	21	33	79
Female 女性	64	160	279	249	752
Total 總計	76	173	300	282	831

Unit：Number of employees 單位：僱員人數	Position level 職位級別			
Gender 性別	General employee 一般員工	Middle-level manager 中層管理人員	Senior management and director 高級管理層及董事	Total 總計
Male 男性	69	4	6	79
Female 女性	633	101	18	752
Total 總計	702	105	24	831

Employment type 僱傭類型		
Full time 全職	Part time 兼職	Total 總計
824	7	831

Geographical location 地理位置	
Locations 地點	Number of employees 僱員人數
Hong Kong 香港	742
Singapore 新加坡	89
Total: 總計：	831

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 FY2023/2024[2]

表S4.二零二三／二零二四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[2]

Unit：Number of employees 單位：僱員人數	Age group 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	5	3	3	12	23
Employee turnover rate 僱員流失比率	41.67%	23.08%	9.09%	36.36%	29.11%
Female 女	41	51	66	61	219
Employee turnover rate 僱員流失比率	64.06%	31.88%	26.51%	24.50%	29.12%
Total 總計	46	54	69	73	242
Total employee turnover rate 總僱員流失比率	60.53%	31.21%	24.47%	25.89%	29.12%

Geographical location 地理位置		
Location 地點	Employee turnover 僱員流失數目	Employee turnover rate 僱員流失比率
Hong Kong 香港	175	23.58%
PRC 中國	36	–[1]
Singapore 新加坡	31	34.83%
Total 總計	242	29.12%

1. The employee turnover rate of PRC was undetermined because there were no employees in PRC as of the end of FY2023/2024; and

2. 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 FY2023/2024 by the number of employees in FY2023/2024. 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. 由於二零二三／二零二四財政年度末於中國並無僱員，因此未能釐定中國的僱員流失率；及

2. 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二零二三／二零二四財政年度離職的僱員人數除以於二零二三／二零二四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》。

Table S5. Number and Percentage of Employees Trained in the Group by Gender and Position Level in FY2023/2024[1]

表S5. 二零二三／二零二四財政年度本集團按性別及職位級別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	703
Total number of employees in FY2023/2024 二零二三／二零二四財政年度僱員總人數	831
% of employees trained 受訓僱員百分比	84.60%

Unit：Number of employees 單位：僱員人數	Position level 職位級別			
Gender 性別	General employee 一般員工	Middle-level manager 中層管理人員	Senior management and director 高級管理層及董事	Total 總計
Male 男	24	0	0	24
% of employees trained 受訓僱員百分比	3.41%	0.00%	0.00%	3.41%
Female 女	570	100	9	679
% of employees trained 受訓僱員百分比	81.08%	14.22%	1.28%	96.59%
Total 總計	594	100	9	
% of employees trained 受訓僱員百分比	84.50%	14.22%	1.28%	

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 FY2023/2024. 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二零二三／二零二四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 Level in FY2023/2024[1]

表S6.二零二三／二零二四財政年度本集團按性別及職位級別劃分的培訓時間[1]

Unit：Training hours 單位：培訓時間	Position level 職位級別			
Gender 性別	General employee 一般員工	Middle-level manager 中層管理人員	Senior management and director 高級管理層及董事	Total 總計
Male 男	44.00	0.00	0.00	44.00
Average training hours 平均培訓時間	0.64	0.00	0.00	0.56
Female 女	19,619.00	3,499.00	324.00	23,442.00
Average training hours 平均培訓時間	30.99	34.64	18.00	31.17
Total 總計	19,663.00	3,499.00	324.00	23,486.00
Average training hours 平均培訓時間	28.01	33.32	13.50	28.26

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》。

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A. Environmental **A. 環境**			
A1: Emissions A1：排放物	General Disclosure 一般披露	Information on: 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 遵守對發行人有重大影響的相關法律及規例的資料 Note: Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations. 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。 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。 Hazardous wastes are those defined by national regulations. 有害廢棄物指國家規例所界定者。	24
	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。	54
	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）。	54
	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）。	25

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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)。	54
	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。	31
	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。	25,31
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。	26
	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)。	56
	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)。	56
	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。	31
	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。	28
	KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	56

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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。	30
	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。	30
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。	33
	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。	33

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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。	35
	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。	57
	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。	59

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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	40
	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。	40
	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。	40
	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。	40
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。	41
	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。	60
	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。	61

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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。	43
	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。	44
	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。	44
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。	44
	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。	46
	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。	44
	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。	45
	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。	46

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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。	46
	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。	47
	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。	48
	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。	49
	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。	47
	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。	50

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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	51
	KPI B7.1 關鍵績效指標B7	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。	53
	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。	51
	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。	53
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。	53
	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)。	53
	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)。	53