

# 2024 ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

2024 環境、社會及管治報告

## CABBEEN FASHION LIMITED 卡賓服飾有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock code 股份代號 : 2030





## IN RELATION TO THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

The board of directors (the “**Board**”) of Cabbeen Fashion Limited (the “**Company**”) is pleased to publish the ESG Report (the “**Report**”) prepared in accordance with Appendix C2 “Environmental, Social and Governance (“**ESG**”) Reporting Guide” (the “**ESG Reporting Guide**”) as set out in the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. The Board has reviewed and approved the Report, and is pleased to publish the ESG policies and key performance indicators required to be disclosed by the Company and its subsidiaries (collectively, the “**Group**”) for the year ended 31 December 2024 (the “**Reporting Period**” or the “**Year 2024**”).

## GOVERNANCE STRUCTURE

### The Board’s oversight of ESG issues

The Group is committed to paying close attention to the protection of natural resources and becoming an environmentally friendly enterprise.

The Board plays a primary role in overseeing the Group’s ESG issues. During the Reporting Period, the Board, the management and the employees responsible for ESG issues assessed the impact of the ESG-related risks on the operations and formulated ESG-related policies to address related risks. The Board’s oversight ensures that the management and the employees responsible for ESG issues have all the appropriate tools and resources to oversee ESG issues.

To demonstrate the Group’s commitment to transparency and accountability, the management and the employees responsible for ESG issues review and evaluate the Group’s performance on ESG issues and report to the Board regularly.

## 關於環境、社會及管治報告

卡賓服飾有限公司(「本公司」)之董事會(「董事會」)欣然發佈根據香港聯合交易所有限公司證券上市規則所載的附錄C2《環境、社會及管治(「**ESG**」)報告指引》(「**ESG 報告指引**」)編製ESG報告(「**本報告**」)。董事會已審閱並批准該報告，並欣然發佈本公司及其附屬公司(統稱「**本集團**」)截至2024年12月31日止年度(「**報告期間**」或「**2024年度**」)的ESG的政策及所需披露的關鍵績效指標。

## 管治架構

### 董事會對環境、社會及管治事宜的監督

本集團承諾密切關注天然資源保護，成為一家著重環保的企業。

董事會在督導本集團的ESG事宜方面擔當主要角色。於報告期間，董事會、管理層與負責ESG事宜的員工評估ESG相關風險對營運的影響，並制定ESG相關政策以處理相關風險。董事會的督導確保管理層及負責ESG事宜的員工擁有一切合適的工具及資源，以便督導ESG事宜。

為展示本集團對透明度及問責性的承擔，管理層及負責ESG事宜的員工會檢討及評估本集團在ESG事宜的表現並定期向董事會匯報。

## The Board's ESG management approaches and strategies on material ESG-related issues

In order to gain a deeper understanding of the views and expectations of different stakeholders on ESG issues, the Group conducts materiality assessment every year. The Group ensures that it utilizes a variety of platforms and communication channels to reach, listen and respond to its key stakeholders. Through comprehensive communication with stakeholders, the Group is able to understand the expectations and concerns of its stakeholders. The feedback enables the Group to make more informed decisions and to better assess and manage the impact of those business decisions.

The Group has assessed the materiality of ESG aspects through the following steps: (i) identification of ESG issues by the Group; (ii) prioritization of key ESG areas with stakeholder engagement; and (iii) validation and determination of material ESG issues based on the results of communication with stakeholders.

Undertaking these steps can enhance understanding of the importance attached to each ESG issue by the Group's stakeholders and enable the Board to plan more comprehensively for its future sustainability directions.

## The Board's progress review on ESG-related goals and targets

The Group will carefully review the performance and implementation progress of ESG-related goals and targets from time to time. If the progress falls short of expectations or there are changes in business operations, the Group may need to make changes and communicated to key stakeholders (including employees, shareholders, community and environment) in terms of purposes and objectives.

The Group has set its future strategic objectives to enable the Group to develop a practical and achievable course and focus on the development direction to achieve the vision. The Board will weigh up the Group's vision and objectives and carefully examine whether they can be achieved.

## 董事會對重大ESG相關事宜的ESG管理方法及策略

為深入地了解不同持份者對ESG事宜的意見及期望，本集團每年進行重要性評估。本集團確保使用各種平台及溝通管道來接觸、聆聽及回應其主要持份者。通過與持份者進行全面溝通，本集團得以了解其持份者的期望及關注。所獲得的反饋意見使本集團能夠作出更明智的決策，並更好地評估及管理該等商業決策產生的影響。

本集團已透過以下步驟評估ESG方面的重要性：(i) 本集團識別ESG事宜；(ii) 在持份者參與下，排列關鍵ESG範疇優先順序；及(iii) 根據與持份者的溝通結果驗證及釐定重大ESG事宜。

進行該等步驟可加強了解本集團持份者對各ESG事宜的重視程度，並使董事會可對未來的可持續發展方向作出更為全面的規劃。

## 董事會對ESG相關目的與目標的進度檢討

本集團會不時仔細檢討ESG相關目的與目標的績效及實施進度。倘進度未達預期或業務營運有變，則可能需作出修改，並與主要持份者（包括僱員、股東、社區及環境）就目的與目標進行溝通。

本集團已設定未來戰略目的，使本集團能夠制定切實可行的路向，並專注達成有關願景的發展方向。董事會會就本集團的理念和目的作出權衡，仔細審視能否達成有關目標。

## REPORTING PRINCIPLES

This Report focuses on four principles:

**Materiality:** Stakeholder engagement and materiality assessment are conducted regularly to identify material ESG issues and ensure they are reflected in the Report.

**Quantitative:** The data presented in the Report has been carefully collected. Please refer to the environmental and social performance data for standards and methodologies used to calculate the key performance indicators.

**Balance:** Both positive and negative impacts from the business are presented in a transparent manner.

**Consistency:** Unless otherwise stated, disclosures, data collection, and calculation methods have remained consistent throughout the years to facilitate comparability over time.

## 匯報原則

本報告著重於四個原則：

**重要性：**定期進行持份者參與及重要性評估，以識別重大ESG事宜，並確保該等事宜反映於我們的報告中。

**量化：**本報告所呈列的數據乃經謹慎收集。請參閱環境和社會績效數據，以了解用於計算關鍵績效指標的標準及方法。

**平衡性：**業務所帶來的正面及負面影響均以透明方式呈列。

**一致性：**除另有說明者外，披露情況、資料搜集及計算方法於多年來一直保持一致，以便隨時進行比較。



## REPORTING BOUNDARY

The Company's ESG report is an annual report and the Report is for the period from 1 January 2024 to 31 December 2024.

The Report covers the Group's (i) headquarters in Guangzhou City, Guangdong Province, the People's Republic of China (the "PRC"), (ii) an office, showrooms, certain production facilities and a logistics centre in Shishi City, Fujian Province, the PRC, and (iii) five retail shops in Hong Kong. The Group's headquarters comprise office premises. The production facilities in Shishi City comprise a warehouse, sewing plants and staff dormitories.

## 匯報範圍

本公司的ESG報告為年度報告且本報告的涵蓋期間為2024年1月1日至2024年12月31日。

本報告涵蓋本集團位於(i)中華人民共和國(「中國」)廣東省廣州市的總部、(ii)中國福建省石獅市的辦事處、展示廳、若干生產廠房及物流中心以及(iii)香港的五間零售店鋪。而本集團總部包括辦公室。石獅市的生產廠房包括一座倉庫、縫紉廠及員工宿舍。



## ESG MANAGEMENT APPROACHES

The Group's commitment to sustainable development has been at the core of its business. The Group's main ESG management focuses are:

- *Improving environmental performance* – to ensure appropriate policies and management systems are in place to mitigate impact to the environment
- *Being a responsible employer* – strives to be a partner that foster a culture that supports diversity, attract and retain top talents
- *Being a good citizen* – seeks to make contribution to community development
- *Operating ethically* – Upholds business integrity and transparency of business activities

The Board is ultimately responsible for the overall direction, strategies, objectives, performance and report of the Group's sustainable development. Through the assistance and input from the Group's senior management, the Board have identified certain key issues on environment, society and governance for monitoring and management. The Group's senior managerial staff and department heads have been working together to set the Group's sustainability vision, objectives and strategies and monitor and evaluate ESG issues that may affect the Group's business and operations. The Board continuously reviews the policies and risks of ESG and keeps formulating and updating the related goals and targets.

## 環境、社會及管治管理辦法

本集團對可持續發展的承諾一直為其業務核心。本集團的主要 ESG 管理焦點為：

- 改善環境表現 – 確保實施適當政策及管理系統以舒緩對環境的影響
- 作為負責任的僱主 – 致力成為促進支持多元化文化、吸引及挽留優質人才的合作夥伴
- 作為良好公民 – 致力為社區發展做出貢獻
- 道德運營 – 維護業務誠信及業務活動的透明度

董事會對本集團可持續發展的整體方向、策略、目標、表現及報告負有最終責任。透過本集團高級管理層的協助及投入，董事會已識別環境、社會及管治的若干關鍵議題，並對此進行監管及管理。本集團的高級管理層員工及部門主管已共同合作制定本集團的可持續發展願景、目標及策略，並監控及評估或會影響本集團業務及營運的 ESG 議題。董事會維持檢討 ESG 的政策與風險，並持續制定並更新相關目標及指標。



## STAKEHOLDER ENGAGEMENT

The Group values the views of its stakeholders and strives to achieve a balance between the interests of its employees, government and regulatory bodies, investment institutions and shareholders, suppliers, customers and the local community. The Group has established an on-going communication channel with its stakeholders and incorporated their issues into the Group's operation and decision-making process. The Group has been actively responded to their concerns and needs.

The Group communicates with its stakeholders on an ongoing basis through various channels and identified their main issues as follows.

## 持份者的參與

本集團重視持份者的意見，並盡力達致其僱員、政府及合規機構、投資機構及股東、供應商、客戶及本地社區的利益平衡。本集團已建立與持份者的持續溝通管道，並將其議題納入本集團的營運及決策過程。本集團一直積極回應彼等的關注與需求。

本集團透過多種渠道持續與其持份者溝通，並已識別下列主要議題。

Stakeholders 持份者	Communication channels 溝通渠道	Issues 議題
Employees 僱員	<ul style="list-style-type: none"> <li>Company Intranet 公司內聯網</li> <li>Staff meetings 員工會議</li> <li>Training and seminars 培訓及講座</li> <li>Employee activities 員工活動</li> </ul>	<ul style="list-style-type: none"> <li>Welfare and benefits 福利及利益</li> <li>Occupation health and safety 職業健康及安全</li> <li>Professional development 專業發展</li> </ul>
Government and regulatory authorities 政府及合規機構	<ul style="list-style-type: none"> <li>Regular reporting 定期報告</li> <li>Oversight and Monitoring 監督及監察</li> </ul>	<ul style="list-style-type: none"> <li>Compliance and risk management 合規及風險管理</li> <li>Business ethics and anti-corruption 商業道德及反貪污</li> <li>ESG 環境、社會及管治</li> </ul>
Investment institutions and shareholders 投資機構及股東	<ul style="list-style-type: none"> <li>Company's announcements 公司公告</li> <li>Shareholders' meetings 股東會議</li> <li>Company website and e-mails 公司網站及電子郵件</li> <li>Roadshows and reverse roadshows 路演及反向路演</li> </ul>	<ul style="list-style-type: none"> <li>Compliance and risk management 合規及風險管理</li> <li>Financial performance 財務表現</li> </ul>

Stakeholders 持份者	Communication channels 溝通渠道	Issues 議題
Suppliers 供應商	<ul style="list-style-type: none"> <li>Regular communication 定期溝通</li> <li>Business visits 業務探訪</li> <li>Review and appraisal meetings 檢討及評估會議</li> <li>Company website and e-mails 公司網站及電子郵件</li> </ul>	<ul style="list-style-type: none"> <li>Supply chain management 供應鏈管理</li> <li>Business ethics and anti-corruption 商業道德及反貪污</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>Regular communication 定期溝通</li> <li>Business visits 業務探訪</li> <li>Sales fairs 銷售展覽</li> <li>Fashion shows 服裝發佈會</li> <li>Customer Service hotlines 客戶服務熱線</li> <li>Media activities 媒體互動</li> <li>Interactive platforms such as Wechat 互動平台(如微信)</li> <li>Company website and e-mails 公司網站及電子郵件</li> </ul>	<ul style="list-style-type: none"> <li>Product design and safety 產品設計及安全</li> <li>Customer privacy protection 客戶隱私保障</li> <li>Customer service satisfaction 客戶服務滿意度</li> <li>Protection of intellectual property rights 保護智慧財產權</li> <li>Business ethics and anti-corruption 商業道德及反貪污</li> </ul>
Local community 本地社區	<ul style="list-style-type: none"> <li>Community services 社區服務</li> </ul>	<ul style="list-style-type: none"> <li>Community investments and charities 社區投資及慈善機構</li> </ul>



## MATERIALITY ASSESSMENT

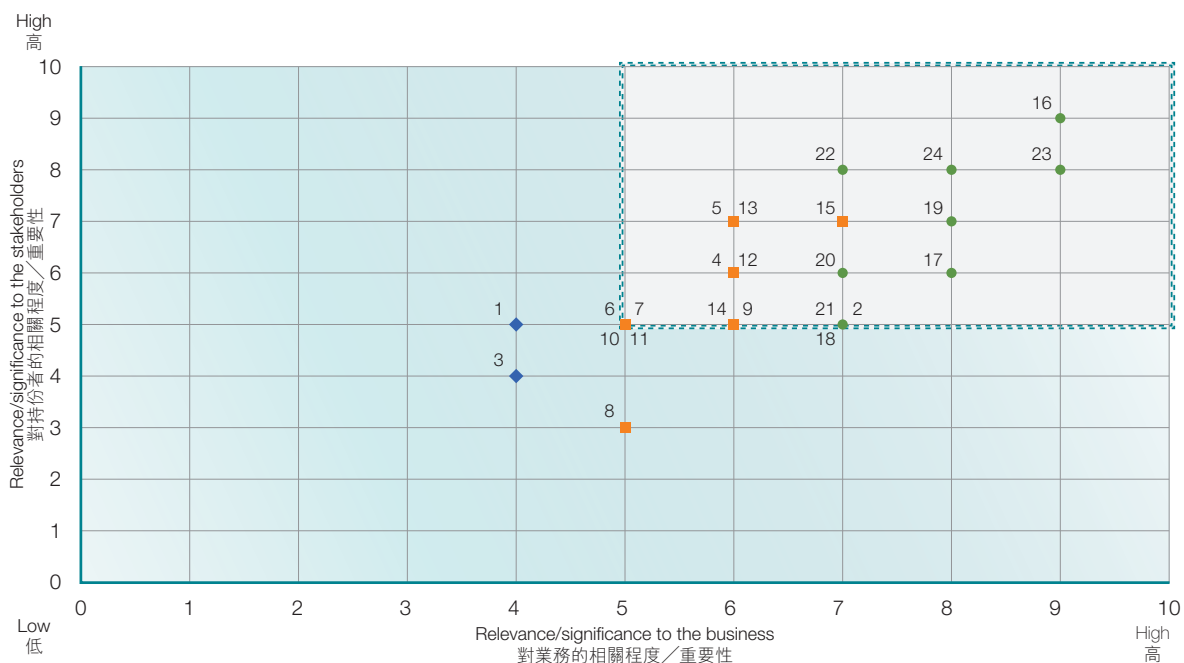
During the Year 2024, the Group conducted a comprehensive materiality assessment. This involved conducting group discussions, interviews or collection of opinions with internal and external stakeholders, so as to identify the environmental, social and operational issues that are most significantly impacted by the Group's business, as well as issues that are of practical relevance to the stakeholders.

With reference to the disclosure scope required by the ESG reporting guidelines and taking into account the Group's business characteristics, 24 issues have been identified and finalized. The issues cover greenhouse gas emissions from operations, energy consumption, employee welfare, occupational health and safety, training and development, supply chain management, customer privacy, anti-corruption and community investment.

## 重要性評估

於2024年度，本集團進行了全面的重要性評估。這涉及與內部及外部持份者開展小組討論、面談或收集意見，以識別本集團業務對其影響最為重大的環境、社會及營運的議題，以及與持份者切實相關的議題。

參考ESG報告指引規定的披露範疇，結合本集團業務特點，識別並確定了24項議題。有關議題涵蓋業務造成的溫室氣體排放、能源消耗、員工福利、職業健康與安全、培訓及發展、供應鏈管理、客戶私隱、反貪污及社區投資等各方面。



Environmental issues 環境範疇	Social issues 社會範疇	Operation issues 營運範疇
1.Greenhouse gas emissions 1. 溫室氣體排放	8.Community contribution 8. 社區貢獻	16.Anti-corruption 16. 反貪污
2.Energy consumption and resource management 2. 能源消耗及資源管理	9.Occupational health and safety 9. 職業健康及安全	17.Supply chain management 17. 供應鏈管理
3.Water resources management 3. 水資源管理	10.Preventive measures for child and forced labour 10. 預防童工及強制勞動的措施	18.Supplier evaluation and selection 18. 供應商評估及選擇
4.Waste management 4. 廢棄物管理	11.Inclusion, equal opportunities and anti-discrimination 11. 包容、平等機會及反歧視	19.Customer service and satisfaction 19. 客戶服務及滿意度
5.Use of packaging materials 5. 包裝材料使用	12.Training and development 12. 培訓及發展	20.Customer privacy 20. 客戶私隱
6.Impact on the environment 6. 對環境的影響	13.Salaries and employee benefits 13. 薪酬及員工福利	21.Feedback and complaint handling 21. 意見及投訴處理
7.Climate change 7. 氣候變化	14.Labour standards in supply chain 14. 供應鏈的勞工標準	22.Product safety and quality management 22. 產品安全及質量管理
	15.Talent attraction and retention 15. 吸引及挽留人才	23.Intellectual property protection 23. 保護知識產權
		24. Marketing and labeling 24. 行銷與標示



To ensure the effectiveness of the Group's ESG strategies, the Board reviews the results of the identification of the Group's material ESG issues on an annual basis to ensure that its ESG strategies covers material ESG issues. The process of determining materiality is guided by the following principles:

- Consider the input from key stakeholders and their main ESG issues.
- Consider the input from the Group's management on ESG issues and related material impacts on the Group's business.
- Review material ESG issues, including those of critical concern to stakeholders and those that have a significant impact on the Group's business.
- Evaluate and prioritize the most material ESG topics for the ESG report and future development.
- 考慮關鍵持份者的意見及其主要ESG議題。
- 考慮本集團管理層就ESG議題及其本集團業務的相關重大影響的意見。
- 審閱重大ESG議題，包括持份者極度關注及對本集團業務有重大影響的議題。
- 就ESG報告及未來發展而言評估最重要的ESG事項及就此排列優先次序。

The materiality assessment has helped the Group to analyse its ESG risks and opportunities in an attempt to improve its business strategies. It has also helped the Group meet the sustainability reporting standards and lead to better resource allocation focusing on the important ESG issues.

為確保本集團的ESG策略的有效性，董事會每年就識別本集團重要ESG議題的結果進行審閱，以確保其ESG策略涵蓋重要ESG議題。釐定重要性的過程乃遵循以下原則：

重要性評估有助本集團分析其ESG風險及機會，並藉此改善其業務策略。其亦有助本集團達致可持續發展報告準則，並針對重要的ESG議題達到更好的資源分配。

## A. ENVIRONMENT

The Group is principally engaged in design and sales of apparels and accessories in the PRC. It outsources production of most of its products to independent manufacturers while the Group produces some of its core products in small batches at its production facilities in Fujian Province, the PRC.

The Group's operating activities do not generate any emissions or wastes that would severely pollute the environment. The Group is aware that it does not directly control most of the environmental impacts arising from its operations, but it seeks to manage its indirect environmental impact by improving environmental awareness of its employees, suppliers, customers and other business partners in the supply chain.

## A. 環境

本集團主要於中國從事服裝及配飾的設計及銷售。本集團大部分產品的生產均外包予獨立生產商，而本集團於其位於中國福建省的生產設施僅以小批量生產其部分核心產品。

本集團的營運活動不會產生嚴重污染環境的任何排放物或廢棄物。儘管本集團並不直接控制營運活動對環境造成的大部分影響，但仍就通過提升其員工、供應商以及供應鏈內的其他業務夥伴的環保意識，努力解決其間接環境影響。

**A1: Emissions**

The Group outsources productions of most of its products and does not own its vehicle fleets. The Group does not produce any hazardous wastes from its operating activities, and greenhouse gas emissions from its operating activities are limited which are mainly from energy consumption and employee travels. The Group implements a low-carbon policy and encourages its employees to conserve energy where practicable, including shutting and minimizing the use of air conditioning and lighting during non-office hours.

The major air emissions of the Group are nitrogen oxides (“**NOx**”), sulphur oxides (“**SOx**”) and particulate matter (“**PM**”). The pollution factors are mainly generated from the Company’s vehicles.

The major air emissions from the use of vehicles are as follows (Note 1):

Type of emissions 排放物種類	Units 單位	Year 2024 2024 年度	Year 2023 2023 年度
Nitrogen Oxides (NOx) 氮氧化物 (NOx)	Kilogram 公斤	80.93	0.92
Sulphur Oxides (SOx) 硫氧化物 (SOx)	Kilogram 公斤	0.1207	0.0172
Particulate Matter (PM) 懸浮粒子 (PM)	Kilogram 公斤	3.82	0.07

Note 1: Emission factors for NOx, SOx and PM were obtained from the EMFAC-HK Vehicle Emission Calculation model of the Environmental Protection Department of Hong Kong and MOBILE6.1, the vehicle emission modeling software of the Environmental Protection Agency of the United States of America; and assumed a relative humidity of 80%, a temperature of 25 degrees Celsius, an average speed of 30 km/hour, and included only the operating emissions.

During the Year 2024, the fuel consumption and mileage of the Group’s vehicles increased due to the Group’s use of new vehicles for store inspections.

**A1：排放物**

本集團外包其大部份產品的生產且並無自有車隊。本集團營運活動並無產生任何有害廢棄物，且其營運活動的溫室氣體排放主要源於能源消耗及員工出差，排放量有限。本集團實施低碳政策並鼓勵員工切實節約能源，包括在非辦公時段關閉及減少使用空調及照明設備。

本集團的主要空氣排放物為氮氧化物（「**NOx**」）、硫氧化物（「**SOx**」）及懸浮粒子（「**PM**」，亦稱「**顆粒物**」），污染因數乃主要來自本公司車輛。

因使用汽車而產生的主要空氣排放物如下（附註1）：

附註1：用於計算NOx、SOx和PM的排放因數來自：香港環境保護署EMFAC-HK車輛排放計算模型和美國環境保護署的車輛排放建模軟件 – MOBILE6.1；並且假設相對濕度為80%，溫度為25攝氏度，平均速度為30公里／小時，僅包括運行中的廢氣排放。

於2024年度，由於本集團啟用新車進行管理層巡視店鋪運營，導致本集團車輛的用油量及行駛公里數有所上升。



## Reduction targets of air emissions

## 廢氣排放物的減排目標

Air emissions 廢氣排放物	Reduction target 減排目標	Baseline year 基準年	Status 狀態
Nitrogen oxides (NOx) emissions intensity 氮氧化物(NOx)排放密度	5% reduction by 2029 於2029年度前減少5%	Year 2024 2024年度	In progress 進行中
Sulphur oxides (SOx) emissions intensity 硫氧化物(SOx)排放密度	5% reduction by 2029 於2029年度前減少5%	Year 2024 2024年度	In progress 進行中
Particulate matter (PM) emissions intensity 懸浮粒子(PM)排放密度	5% reduction by 2029 於2029年度前減少5%	Year 2024 2024年度	In progress 進行中

The main sources of the Group's GHG emissions are direct emissions from mobile combustion sources ("Scope 1"), indirect emissions from generated electricity ("Scope 2") and other indirect emissions ("Scope 3").

本集團溫室氣體排放的主要來源為流動燃燒源的直接排放(「範圍1」)、所獲電力排放的間接排放(「範圍2」)及其他間接排放(「範圍3」)。

The amounts of GHG emissions are as follows:

溫室氣體排放的數量如下：

GHG emissions 溫室氣體排放	Units 單位	Year 2024 2024年度	Year 2023 2023年度 (Note 2) (附註2)
GHG emissions (Scope 1) 溫室氣體排放(範圍1)	kg CO <sub>2</sub> e 公斤二氧化碳當量	21,839	3,106
GHG emissions (Scope 2) (Note 1) 溫室氣體排放(範圍2)(附註1)	kg CO <sub>2</sub> e 公斤二氧化碳當量	1,421,575	1,754,559
GHG emissions (Scope 3) 溫室氣體排放(範圍3)	kg CO <sub>2</sub> e 公斤二氧化碳當量	13,827	13,249
Total GHG emissions 溫室氣體排放總量	kg CO <sub>2</sub> e 公斤二氧化碳當量	1,457,241	1,770,914
Total annual sales 全年銷售總額	RMB'000 人民幣千元	1,035,008	1,188,648
GHG intensity (Total emissions/ Total annual sales) 溫室氣體密度(排放總量/ 全年銷售總額)	kg CO <sub>2</sub> e/Revenue per RMB'000 公斤二氧化碳當量/ 每人民幣千元收益	1.4	1.5

Note 1: The calculation is based on the emission factor of the regional power grid in East China in 2021. These figures are calculated according to the "Reporting Guidance on Environmental Key Performance Indicators."

附註1：以2021年中國華東區域電網排放系數為計算基準。該等數字乃根據「環境關鍵績效指標報告指引」計算。

Note 2: Figures are restated for unified comparison.

附註2：數據已為統一比較重列。

Scope 1: mainly refers to the fuel consumed by vehicles.  
Scope 2: mainly refers to electricity purchased from electricity suppliers.  
Scope 3: mainly refers to the indirect emissions from water consumption.

範圍1：主要指汽車所消耗的燃油。  
範圍2：主要指從電力供應商購買的電力。  
範圍3：主要指消耗用水的間接排放。

Reduction target of GHG emissions

溫室氣體排放的減排目標

GHG emissions 溫室氣體排放	Reduction target 減排目標	Baseline year 基準年	Status 狀態
GHG emissions intensity (Scope 1) 溫室氣體排放密度(範圍1)	5% reduction by 2029 於2029年度前減少5%	Year 2024 2024年度	In progress 進行中
GHG emissions intensity (Scope 2) 溫室氣體排放密度(範圍2)	5% reduction by 2029 於2029年度前減少5%	Year 2024 2024年度	In progress 進行中
GHG emissions intensity (Scope 3) 溫室氣體排放密度(範圍3)	5% reduction by 2029 於2029年度前減少5%	Year 2024 2024年度	In progress 進行中



Solid waste storage in Quanzhou plant  
泉州廠區固體廢物存放處

The amounts of hazardous waste and non-hazardous waste produced are as follows:

有害廢棄物及無害廢棄物的產生數量如下：

Hazardous waste and non-hazardous waste generation 有害廢棄物及無害廢棄物產生	Unit 單位	Year 2024 2024 年度	Year 2023 2023 年度
Total Hazardous Waste Generation 有害廢棄物總量	Ton 噸	N/A 不適用	N/A 不適用
Hazardous waste intensity (total hazardous waste generated/total annual sales) 有害廢棄物密度(有害廢棄物產生總量／全年銷售總額)	Ton/Revenue per RMB'000 噸／每人民幣千元收益	N/A 不適用	N/A 不適用
Total non-hazardous wastes 無害廢棄物總量	Ton 噸	108	90
Non-hazardous waste intensity (total non-hazardous wastes generated/total annual sales) 無害廢棄物密度(無害廢棄物產生總量／全年銷售總額)	Ton/Revenue per RMB'000 噸／每人民幣千元收益	0.00010	0.00008

#### Waste reduction targets

#### 廢棄物的減廢目標

Environmental KPIs 環境關鍵績效指標	Waste reduction target 減廢目標	Baseline year 基準年	Status 狀態
Total hazardous waste intensity 有害廢棄物總量密度	5% reduction by 2029 於 2029 年度前減少 5%	Year 2024 2024 年度	In progress 進行中
Total non-hazardous waste intensity 無害廢棄物總量密度	5% reduction by 2029 於 2029 年度前減少 5%	Year 2024 2024 年度	In progress 進行中

### Solid waste classification and recycling program

Waste is mainly generated from discarded packaging materials and office household waste. The Group is committed to preserving and recycling solid waste as much as possible and has a process for segregating and treating solid waste. The Group seeks to ensure the business operations are environmentally-friendly, making every effort to reduce waste from every aspect of the business activities. Leftover fabrics and samples are collected by recyclers.

### 固體廢物分類及回收計劃

產生廢棄物主要由於廢棄的包裝物料及辦公室的生活垃圾，本集團銳意盡力保存及循環再用固體廢物，並將固體廢物進行分類及處理程序。本集團致力確保業務營運結合環保理念，盡一切努力減少業務活動各層面產生的廢棄物。剩餘面料及樣品由回收商集中回收。



Food waste sorting and recycling bins and solid waste recycling bins in the Quanzhou plant  
泉州廠區內的廚餘垃圾分類回收箱以及固體廢物回收站



### Compliance with relevant laws and regulations

During the Year 2024, the Group has not identified any material violations of relevant laws and regulations regarding the significant impacts of the Group's air and greenhouse gas emissions, emissions to water and land, and generation of hazardous and non-hazardous wastes. The Group strictly complies with local laws and regulations related to emissions, such as Environmental Protection Law of the People's Republic of China (《中華人民共和國環境保護法》), Law of the People's Republic of China on Energy Conservation (《中華人民共和國節約能源法》) and Law of the People's Republic of China on Prevention and Control of Environmental Pollution by Solid Waste (《中華人民共和國固體廢物污染環境防治法》). In addition, there were no substantial fines or non-monetary sanctions for non-compliance with relevant laws and regulations in the Year 2024.

### 遵守有關法律法規

於2024年度，本集團並沒發現有關本集團空氣及溫室氣體排放、向水及土地之排放以及產生有害及無害廢棄物產生之重大影響之有關法律法規之任何重大違規情況。本集團嚴格遵守與排放物有關的地方法律法規，如《中華人民共和國環境保護法》、《中華人民共和國節約能源法》及《中華人民共和國固體廢物污染環境防治法》。此外，於2024年度亦沒有因未遵守有關法律法規而遭受大額罰款或非貨幣制裁。

### A2: Use of resources

The Group strives to minimize its environmental impact by optimizing its consumption for electricity and water and encouraging recycling of office supplies and other materials. These measures help the Group save costs and natural resources. For wastes that cannot be avoided, the Group strives to reuse and recycle the relevant supplies and materials as much as possible. The Group also aims at delivering products to retail stores and distributors' warehouses efficiently while minimizing the carbon footprint of transportation. Accordingly, the Group has been operating a centralized logistics centre in Fujian Province to enhance efficiency and reduce transportation costs by better planning product distribution and consolidating outbound product delivery.

### A2 : 資源使用

本集團致力於通過優化電力及水資源使用，以及鼓勵回收利用辦公用品及其他材料，盡可能減少對環境的影響。這些措施有助於本集團節約成本及天然資源。對於無法避免的廢棄物，本集團盡可能重複利用及回收有關用品及材料。本集團亦致力於以高效的方式向零售店舖及經銷商的倉庫送貨，同時最大限度地減少貨運碳足跡。因此，本集團在福建省開設營運一間中央物流中心，通過更好的產品分銷規劃及統一對外產品運送，提高效率並降低運輸成本。

The Group has implemented the following measures to foster a culture of resources conservation awareness among its employees and business partners:

- The Group encourages paperless working procedures through intranet and uses video-conference system to avoid unnecessary business trips and increase communication efficiency.
- All printers in the Group's premises are preset for double-sided printing by default.
- The Group encourages its distributors to switch to LED lighting in their retail stores.
- The Group is dedicated to minimizing the use of materials and to recycling any unused materials, such as used papers, leftover fabrics, hangers and shopping bags and carton boxes at warehouses and shop furniture, whenever possible.
- The Group avoids excessive use of packaging products, and product packaging is only intended to provide protection for the products while attracting customers.
- The Group maintains its air-conditioners regularly to keep it running efficiently and maintains the average room temperature at around 25°C to minimize power consumption.
- The Group uses papers from responsible sources to print its annual reports.

本集團已實施以下措施，培養僱員及業務合作夥伴節約資源意識的文化：

- 本集團透過使用內聯網提倡無紙化工作流程，並使用視頻會議系統，盡量避免商務差旅，並提高溝通效率。
- 本集團辦公室的列印機均默認預設為雙面列印模式。
- 本集團鼓勵經銷商於其經營的零售店鋪改用LED照明。
- 本集團致力於減少材料的使用並盡可能回收任何尚可利用的材料，如使用過的紙張、剩餘面料、衣架及購物袋、倉庫的紙箱以及店鋪擺設。
- 本集團避免過度使用包裝產品，產品包裝僅旨在為產品提供保護，同時吸引客戶。
- 本集團定期維護空調系統以保持高效率運轉，並維持室內平均溫度於攝氏25度左右以盡量減少耗電量。
- 本集團使用合乎環保的來源紙張列印其年度報告。

The Group also adopts the following measures to minimize the use of fabrics, costs and waste:

- The Group uses automated fabric-cutting machines with computerized program to fully utilize fabrics.
- The Group provides training to its employees to enhance sewing quality and avoid wastage.

The resource consumption data of the Group are as follows:

本集團同時採取以下措施，以減少對面料的耗用、成本及浪費：

- 本集團使用附帶電腦程式的自動切布機以充分善用面料。
- 本集團為員工提供培訓，以提高縫紉質素並避免浪費。

本集團的資源消耗數據如下：

Environmental performance 環境表現	Units 單位	Year 2024 2024 年度	Year 2023 2023 年度 (Note 2) (附註2)
Electricity consumption 電力消耗量	Kilowatt hours 千瓦時	2,823,725	3,492,821
Fuel consumption (Note 1) 燃料消耗量(附註1)	Kilowatt hours 千瓦時	79,597	11,318
Total energy consumption 總能源消耗	Kilowatt hours 千瓦時	2,903,322	3,504,139
Energy consumption intensity (total energy consumption/total annual sales) 能源消耗密度(能源消耗總量／全年銷售總額)	Kilowatt hours/Revenue per RMB'000 千瓦時／每人民幣千元收益	2.8	2.9
Water consumption 耗水量	M <sup>3</sup> 立方米	30,152	31,240
Water consumption intensity (total water consumption/total annual sales) 耗水密度(耗水消耗總量／全年銷售總額)	M <sup>3</sup> /Revenue per RMB'000 立方米／每人民幣千元收益	0.03	0.03
Total packaging 包裝物總額	RMB'000 人民幣千元	2,500	3,700
Packaging intensity (total packaging consumption/total annual sales) 包裝物密度(包裝物消耗總額／全年銷售總額)	Kilogram/Revenue per RMB'000 人民幣千元／每人民幣千元收益	0.002	0.003

Note 1: The conversion factor used to calculate unit in kWh is derived from the “Energy Statistics Manual” issued by the International Energy Agency. The fuel consists of petrol used in vehicles.

附註1：將單位計算為千瓦時所用的換算因數源自國際能源機構頒佈的「能源統計手冊」，燃料包括汽車使用的汽油。

Note 2: Figures are restated for unified comparison.

附註2：數據已為統一比較重列。

During the Year 2024, the Group did not encounter any difficulties in sourcing water suitable for the Group’s consumption.

於2024年度，本集團在求取適合本集團使用的水源方面並無遭遇任何困難。

### Resource reduction targets

### 資源使用的減耗目標

Resources consumption 資源消耗	Conservation target 節約目標	Baseline year 基準年	Status 狀態
Energy consumption intensity 能源消耗量密度	5% reduction by 2029 於2029年度前減少5%	Year 2024 2024年度	In progress 進行中
Water consumption intensity 耗水量密度	5% reduction by 2029 於2029年度前減少5%	Year 2024 2024年度	In progress 進行中
Total packaging intensity 包裝物總量密度	5% reduction by 2029 於2029年度前減少5%	Year 2024 2024年度	In progress 進行中

During the Year 2024, the Group adopted a series of energy conservation and emission reduction measures, the details and relevant effectiveness evaluation of which are as follows:

於2024年度，本集團採用一系列的節能減排措施，其具體內容及相關成效評估如下：



### Electricity management

The Group uses green lighting in its factories and five self-operated stores to reduce electricity consumption. The Group has made clear and detailed regulations on electricity management in each office space in the “Building Inspection System”. At the same time, the Group has established a scoring mechanism for electricity management, rewarding and punishing each department to enhance the energy-saving awareness of all employees. In addition, the Group installed energy-saving lamps and used energy-saving light bulbs in the offices. It also encouraged the employees to turn off lights in unused areas of the workplaces, used natural light wherever possible, and switched off office equipment such as computers, printers and air-conditioners at the end of the work day.

### 用電管理

本集團於工場及五家自營店鋪採用綠色照明以減少用電。本集團在《巡樓制度》中對各辦公場所的用電管理進行了明確且詳盡的規定。同時，本集團為用電管理設立了打分機制，對各部門進行獎懲，以提升全體員工的節能意識。此外，本集團於辦公室安裝節能燈及使用省電燈泡，亦鼓勵員工關掉工作場所中未使用的區域電燈，並盡可能使用自然光，以及於每日工作結束時關上電腦、列印機及空調等辦公室設備。



Energy saving signs are posted in the Guangzhou office  
廣州辦事處張貼節能標示

### Water consumption

The Group's daily water consumption mainly comes from cleaning tasks and office staff. In order to reduce the level of water consumption, the Group aims to take actions to improve the efficiency of water consumption. For example, reminders on water conservation are posted near water supply facilities to encourage the Group's employees to reduce their water consumption. The Group will remind the employees to be mindful of water consumption. As soon as leakage is detected, it will be repaired immediately to prevent the loss of drinking water.

### Packaging materials

The packaging materials used by the Group are mainly plastic packaging films and cartons, the sizes of which are determined according to the packaging requirements of different products. Notwithstanding the use of packaging materials for the Group's products, the Group strives to minimize the waste of resources by sorting out the discarded packaging materials and temporarily storing the recyclable materials at the waste recycling stations pending recovery by approved recyclers.

## A3: The environment and natural resources

Due to the nature of the business, no significant environmental issues have been identified with respect to the Group's business activities in the Year 2024. However, the Group is well aware that its day-to-day operations still generate emissions and consume resources. The Group is committed to various sustainability activities to ensure efficient use of resources in the ordinary course of business.

In order to minimize the impact on the environment, the Group is committed to implementing environmental protection measures. The Group pays attention to the relevant laws and regulations and continues to review its policies and practices to eliminate any risks involved.

### 耗水

本集團的日常用水量主要來自清潔工作及辦公室職員的使用。為降低耗水水準，本集團的目標是採取行動提高耗水效率。例如，在供水設施附近張貼有關節水的提示，以鼓勵本集團的員工減少彼等的用水習慣。本集團將提醒員工注意用水量。一旦發現漏水，將立即進行維修，以防止食水流失。

### 包裝物料

本集團使用的包裝物料主要為塑膠包裝膜及紙盒，其尺寸根據不同商品的包裝要求釐定。儘管本集團的產品使用包裝物料，然而本集團盡力減少浪費資源，將廢棄的包裝物料分類，並將可回收物料暫存於廢物回收站，等待認可回收商回收。

## A3：環境及天然資源

由於業務性質，本集團於2024年度的業務活動並無發現重大環境問題。然而，本集團清楚意識到，其日常經營活動仍然產生排放及消耗資源。本集團正致力於各種可持續發展活動，以確保在日常業務過程中有效使用資源。

為盡量減少對環境的影響，本集團致力實施環境保護措施。本集團關注相關的法律及法規，並繼續審閱其政策及慣例，以消除任何涉及的風險。

The Group strongly encourages the use of electronic communication instead of paper-based communication. It also advocates the use of double-sided printing and the recycling of used toner cartridges by third parties, in order to minimize the environmental impact of printing and paper consumption.

The Group emphasizes on sustainable development and incorporates the concept of environmental protection in its daily production and management activities. The Group believes that its efforts in environmental protection will become part of the competitiveness of its business and will lead the Group's sustainable development.

本集團非常鼓勵使用電子方式以代替紙張進行通訊，另亦倡導採用雙面列印及由協力廠商回收已使用的碳粉盒，藉以盡量減少因列印及用紙而對環境造成的影響。

本集團強調可持續發展，並將環保概念貫穿於日常生產和管理活動當中。本集團相信在環保方面的努力將成為在業務競爭力的一部分，帶領本集團的可持續發展。

Due to the nature of the business, the Group does not have any direct and significant impact on the environment and natural resources in the course of its operations. By adopting the above-mentioned green measures, the Group strives to minimize its environmental impact and act in an environmentally and socially responsible manner.

由於業務性質，本集團在經營過程中不會對環境及自然資源產生任何直接及重大影響。通過採取上述綠色措施，本集團致力減輕對環境的影響，以對環境及社會負責的方式行事。



Planting and greening in Quanzhou plant  
泉州廠區種植綠化



Installation of solar panels on the top floor of the Quanzhou plant  
泉州廠區頂樓裝置太陽能板



**A4: Climate change**

The Task Force on Climate-Related Financial Disclosures (“**TCFD**”) provides a reporting framework for companies to report their climate-related risks to stakeholders. The TCFD categorizes climate-related risks into physical risks and transition risks; the physical impacts and transition risks of climate change brought about by decarbonization may have a significant impact on the Group’s operations and development. The Group has raised awareness of the risks and potential impacts of climate change on the Group. The Group has also identified climate-related risks that may adversely affect the operations and development of the Group.

The Group recognizes that climate change has become an existential threat to the world and its operations and that the Group has to take effective measures to protect its operations from potential disruptions and damages caused by it. Such risks include physical risks such as typhoons and rainstorms, which may cause loss of electricity, damage to property and machinery, and employee casualties, as well as transitional risks such as policy and regulatory changes.

**A4 : 氣候變化**

氣候相關財務披露工作小組(「**TCFD**」)為公司向持份者報告其氣候相關風險提供報告框架。TCFD將氣候相關風險劃分為實體風險及過渡風險；去碳化帶來的氣候變化的實體影響及過渡風險可能對本集團的營運及發展造成重大影響。本集團已針對因氣候變化給本集團帶來的風險及潛在影響提高意識。本集團亦已識別可能對本集團營運及發展造成不利影響的氣候相關風險。

本集團明白氣候變化已對世界及其運轉構成生存威脅，而本集團須採取有效措施保護其營運免受由此造成的潛在干擾及損害。有關風險包括可能導致電力損失、財產及機械損壞以及員工傷亡的颱風及暴雨等實體風險，以及政策及監管變化等過渡風險。

The Group has contingency plans in accordance with government regulations (including flexibility in working hours and locations under certain extreme weather conditions) to maintain the Group's day-to-day operations and to minimize the risk of injuries to employees while commuting. In addition, the Group has adopted a strategy by placing multi-round orders and co-operated with suppliers to accelerate the production cycle so as to replenish orders quickly in response to the market and changing weather conditions.

The Group is also concerned about the risk of potential cost impacts or disruptions to operations as a result of the failure of prevailing operating practices to meet the relevant regulatory requirements. Failure to comply with such restrictions could result in fines or even suspension of operations for a period of time. The Group regularly reviews relevant policy updates and assesses their potential impact on operations and develops countermeasures to mitigate potential risks.

本集團按照政府規定設有應急方案(包括在若干極端天氣下工作時間及地點的靈活性)以維持本集團的日常營運，以減少員工在通勤時受傷的風險。此外，本集團已採取多輪訂購策略，並與供應商合作加快生產週期，從而因應市場及不斷變化的氣候條件快速補充訂單。

本集團亦關注相關監管規定的風險，可能會因當時的營運實踐未能滿足相關監管規定而產生潛在成本影響或營運中斷。不遵守此等限制將導致罰款，甚至命令暫停營運一段期間。本集團定期檢討相關政策更新並評估其對營運的潛在影響，並制定相關應對措施以減輕潛在風險。

## B. SOCIAL

### B1: Employment

The Group believes that a motivated and well-balanced workforce is critical to the development of a sustainable business model and long-term returns.

The Group's employees come from different genders and age groups, providing diverse thinking and varying levels of skills, contributing to the success of the Group. The Group strictly complies with the Group's human resources policies as well as the requirements of the PRC labor laws and the Hong Kong Employment Ordinance in the employment of its employees, including but not limited to the following:

1. working hours, holidays and statutory paid leaves in line with the national and regional requirements;
2. salaries and related benefits are calculated in accordance with the local minimum wage (or above). Monthly salaries are paid in full and on time;
3. contribution to the social security fund and mandatory provident fund for regular employees; and
4. The Group formulated an anti-discrimination policy and complied with relevant legal requirements. During the Year 2024, the Group did not discriminate on the basis of race, geography, nationality, age, pregnancy or disability in the recruitment, training, remuneration and promotion of its employees.

## B. 社會

### B1：僱傭

本集團深信，一支積極主動且具均衡比例的員工團隊，對發展可持續業務模式及帶來長遠回報至關重要。

本集團的員工來自不同性別及年齡層，提供多元化的思維及各種程度的技能，對本集團的成功作出貢獻。本集團在僱傭員工方面嚴格遵守本集團的人力資源政策、中國勞動法及香港僱傭條例的要求，包括但不限於以下各項：

1. 工作時數，假期和法定有薪假期均符合國家及當地要求；
2. 薪金及相關福利均按照當地最低工資（或以上）計算。每月薪金均全額及按時支付；
3. 為正規員工繳納社會保障基金及強制性公積金計劃；及
4. 本集團制定反歧視政策，並符合相關法律要求。於2024年度，本集團在員工招聘、培訓、薪酬和晉升方面並無發生因種族、地域、國籍、年齡、懷孕或殘疾而造成的歧視。

As of 31 December 2024, the Group had 126 (2023: 225) employees. The distribution of employees by gender, age group, employment type, and geographical region is as follows:

截至2024年12月31日，本集團有126名員工（2023年：225名），按性別、年齡組別、僱傭類別、及地理區域劃分之員工分佈如下：

Employee distribution 員工分佈	Units 單位	Year 2024 2024 年度	Year 2023 2023 年度
<b>By gender</b> 按性別劃分			
Male 男性	Person 人	62 (49%)	97 (43%)
Female 女性	Person 人	64 (51%)	128 (57%)
<b>By age group</b> 按年齡組別劃分			
Aged below 30 30 歲以下	Person 人	35 (28%)	87 (39%)
Aged 30 – 50 30 至 50 歲	Person 人	84 (67%)	128 (57%)
Aged over 50 50 歲以上	Person 人	7 (5%)	10 (4%)
<b>By employment type</b> 按僱傭類別劃分			
Full-time 全職	Person 人	126 (100%)	224 (99%)
Part-time 兼職	Person 人	0 (0%)	1 (1%)
<b>By geographical region</b> 按地理區域劃分			
Mainland China 中國內地	Person 人	102 (81%)	189 (84%)
Hong Kong 香港	Person 人	24 (19%)	36 (16%)



The Group's employee turnover rate is as follows:

本集團的員工流失率如下：

	Year 2024 2024 年度	Year 2023 2023 年度 (Note 2) (附註2)
<b>By gender (Note 1)</b> 按性別劃分(附註1)		
Male 男性	119.4%	88.7%
Female 女性	126.6%	84.4%
<b>Employee by age group (Note 1)</b> 按年齡組別劃分(附註1)		
Aged below 30 30 歲以下	142.9%	101.1%
Aged 30 – 50 30 至 50 歲	122.6%	75.0%
Aged over 50 50 歲以上	28.6%	100.0%
<b>By geographical region (Note 1)</b> 按地區劃分(附註1)		
Mainland China 中國內地	12.5%	16.7%
Hong Kong 香港	149.0%	99.5%

From 2023 to 2024, the Group underwent organizational restructuring and outsourced some of its non-core work, resulting in a reduction in the number of employees.

本集團於二零二三年至二零二四年間進行組織架構優化，部分非核心工作外包，以致員工人數減少。

Note 1: The turnover rate is calculated by dividing the number of resigned employees in a particular group during the year ended 31 December 2024 by the number of employees in that particular group as at 31 December 2024.

附註1：流失比率乃按特定組別於2024年12月31日止年度的離職員工人數除以於2024年12月31日該特定組別的員工人數所計算。

Note 2: Figures are restated for unified comparison.

附註2：數據已為統一比較重列。

The Group strives to continue to be an attractive employer for committed employees. The Group conducts regular employee surveys to understand their satisfaction level with the working environment and considers all valuable feedback from employees on improving work efficiency and creating a harmonious working environment.

The remuneration of the Group's employees comprises a basic salary and performance bonuses. The Group contributes to the mandatory social security funds (including pension, work injury insurance, maternity insurance, medical treatment and unemployment insurance) and mandatory provident fund for its employees in accordance with the applicable PRC laws and regulations and the Hong Kong Employment Ordinance. The Group ensures that all employees are entitled to paid annual leave, marriage leave, maternity leave and other statutory leave and holidays as stipulated by law and protects the basic rights of employees.

本集團致力繼續成為具有吸引力的僱主，以吸引忠誠敬業的員工。本集團定期進行員工問卷調查，以了解員工對工作環境滿意度，並認真考慮員工就提高工作效率及打造和諧工作環境所提供的一切寶貴意見。

本集團員工的薪酬包括基本工資及績效花紅。本集團根據適用的中國法律法規及香港僱傭條例，為員工繳納強制性社會保障基金（包括養老金、工傷保險、生育保險、醫療及失業保險）及強制性公積金計劃。本集團確保全體員工均有權享有法律規定的帶薪年假、婚假、產假及其他法定休假及假期並保障員工的基本權利。

The Group is committed to building a harmonious corporate culture, which is conducive to enhancing the employees' sense of mission and motivation. During the Year 2024, the Group regularly organized various employee development programs and recreational activities to enhance employee cohesion and team spirit.

本集團致力打造和諧企業文化，有助增添員工的使命感及積極性。於2024年度，本集團定期舉辦不同的員工發展計劃及康樂活動，以增強員工凝聚力及團隊精神。



Quanzhou plant uses an employee mailbox to collect employees' feedback and opinions  
泉州廠區採用員工信箱收集員工需求



The Group's employee outdoor activities in 2024  
本集團2024年的員工戶外活動

The Group offers competitive remuneration to attract and retain outstanding employees. The Group's remuneration policy includes annual salary raises and year-end performance bonuses to retain talent and to reward and motivate the employees for their contributions. People of all ages are welcome to join the Group as long as they are keen to learn and participate actively. The Group regularly reviews its employees' remuneration packages to ensure that they are in line with the employment market.

To support our working mothers' needs, the Group offers new mothers options of flexi-time work arrangement. In addition, the Group provides long service awards to employees that have served the Group for 5 years, 10 years and 15 years, respectively. To enhance the sense of belongings of employees to the Group, it also organizes various interest group activities and gathering regularly for its employees.

#### **Compliance with relevant laws and regulations**

During the Year 2024, the Group has not identified any material non-compliance with the relevant laws and regulations that have a material impact on the Group's compensation and dismissal, recruitment and promotion, working hours, rest time, equal opportunities, diversity, anti-discrimination and other benefits and entitlements. The Group strictly complies with local laws and regulations relating to employment, such as Labour Law of the People's Republic of China (《中華人民共和國勞動法》), Labour Contract Law of the People's Republic of China (《中華人民共和國勞動合同法》), Regulation of Guangdong Province on the Payment of Wages (《廣東省工資支付條例》) and Employment Ordinance, Chapter 57. In addition, there were no significant fines or sanctions for non-compliance with such laws and regulations during the Year 2024.

本集團提供具競爭力的薪酬以吸引及挽留優秀員工，且本集團薪酬政策內設有年度薪酬遞增及年終績效花紅獎勵機制，藉此挽留人才、獎賞及激勵員工所作的貢獻。只要任何年齡層的人士熱衷於學習及積極參與，本集團歡迎彼等加入。本集團會定期檢討員工薪酬待遇，以確保與就業市場保持一致。

本集團關懷在職母親的需要，為身為新生兒母親的員工提供彈性工作制的安排選擇。此外凡於本集團服務滿五年、十年及十五年的員工，均會獲頒長期服務獎。本集團亦定期為其員工組織多樣的興趣小組活動、聯誼聚會，以提升員工對本集團的歸屬感。

#### **遵守有關法律法規**

於2024年度，本集團並沒發現有關本集團賠償及解僱、招聘及晉升、工作時間、休息時間、平等機會、多元化、反歧視及其他福利及待遇之產生重大影響之有關法律法規之任何重大違規情況。本集團嚴格遵守與僱傭有關的地方法律法規，如《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《廣東省工資支付條例》及《僱傭條例》（香港法例第57章）。此外，於2024年度亦沒因未遵守有關法律法規而遭受大額罰款或制裁。



## B2: Health and safety

The Group is committed to providing safe and healthy work environments for its employees. It also promotes health and well-being of all employees by encouraging employees to do more exercises after work and organizes seminars, jogging and yoga classes to employees at its headquarters in Guangzhou City, Guangdong Province. In addition, the Company prohibits smoking in offices and the premises of the Group to eliminate all safety hazards. Fire drills at the Group's office buildings are arranged at least once a year.

The Group provides occupational safety education and training to the employees to enhance their safety awareness. The Group also employs qualified technical consultants for regular equipment maintenance and occupational hazard assessments at the workplaces.

## B2 : 健康及安全

本集團致力為員工提供安全及健康的工作環境。其亦鼓勵員工在工作之餘加強身體鍛煉，並於廣東省廣州市總部為員工組織研討會、慢跑及瑜伽課，促進全體員工的健康及福利。此外，本公司嚴禁於本集團辦公室及其他場所內吸煙，以杜絕一切安全隱患。本集團於其辦公建築物內至少每年進行一次火警演習。

本集團向員工提供職業安全教育及培訓，藉以提高彼等的安全意識。本集團亦僱用合資格技術顧問定期於工場維修設備及評估職業危害。



Build a first aid kit in Quanzhou plant

泉州廠區設立安全藥箱

Smoking is prohibited in all of the Group's office areas and plants, which are equipped with fire extinguishers, fire alarms and escape routes for the employees.

本集團的辦事處區域及廠區均禁止吸煙，並均配有可供員工使用的滅火器、火警鐘及逃生路線。



Quanzhou plant has fire safety measures in various places  
泉州廠區在多處設有消防安全措施

The lost days of the Group due to work injury are as follows:

本集團因工傷損失工作日數如下：

	Year 2024 2024 年度	Year 2023 2023 年度	Year 2022 2022 年度
Number of work-related fatalities 因工死亡的人數	—	—	—
Number of work-related Injuries 工傷人數	—	—	—
Lost days due to work injury 因工傷損失工作日數	—	—	—
Lost days rate (%) 損失日數比率 (%)	—	—	—

#### Compliance with relevant laws and regulations

During the Year 2024, the Group has not identified any material non-compliance with the relevant laws and regulations that have a significant impact on the provision of a safe working environment and the protection of employees from occupational hazards. The Group strictly complies with local laws and regulations relating to health and safety, including but not limited to Law of the People's Republic of China on Prevention and Control of Occupational Diseases (《中華人民共和國職業病防治法》), Regulations on Work-Related Injury Insurance of the People's Republic of China (《中華人民共和國工傷保險條例》) and Employment Ordinance, Chapter 57. In addition, there were no fatalities or work-related injuries in the past five years, and no substantial fines or sanctions were imposed in the Year 2024 for non-compliance with the relevant laws and regulations.

#### 遵守有關法律法規

於2024年度，本集團並無發現有關對提供安全工作環境及保護員工避免職業性危害產生重大影響之有關法律法規之任何重大違規情況。本集團嚴格遵守與健康及安全有關的地方法律法規，包括但不限於《中華人民共和國職業病防治法》、《中華人民共和國工傷保險條例》及《僱傭條例》（香港法例第57章）。此外，於過去五年，並無發生死亡或工傷事故，而於2024年度亦沒因未遵守有關法律法規而遭受大額罰款或制裁。

**B3: Development and training**

The Group firmly believes that experienced and skilled employees are critical to the success of the Group's business. The Group supports its employees in developing and refreshing their knowledge, skills and competencies. Various training courses are organized regularly by the Group to promote staff commitment, occupational safety, exhibition planning, quality control, customer service skills and product knowledge.

The Group has developed training programs for employees at different levels, mainly covering the following four themes:

1. Director training program – providing training to the directors on the latest developments in corporate governance and the updates on the Listing Rules and other applicable legal and regulatory requirements;
2. Senior and middle management training program – providing training to the management, including strengthening management and leadership skills, time management, emotional intelligence and problem-solving skills;
3. Training program for production line workers – providing training to production line workers, including safety guidelines and product quality control assurance; and
4. Development program for all employees – the employee development program aims to assist the employees to enhance their soft skills such as self-motivation, adaptability, interpersonal skills and enterprise culture.

**B3: 發展及培訓**

本集團深信經驗豐富且熟練的員工對本集團業務成功至關重要。本集團支持員工增進及重溫其知識、技能及工作能力。本集團定期舉辦各項培訓課程，以推廣員工盡忠職守、職業安全、展銷會規劃、質量監控、客戶服務技巧及產品知識。

本集團為不同層面員工制定培訓計劃，主要包括以下4大主題：

1. 董事培訓計劃 — 向董事提供培訓，內容有關企業管治與更新有關上市規則以及其他適用法律及監管規定的最新發展情況；
2. 高級管理層及中層管理人員培訓計劃 — 向管理人員培訓，內容包括加強管理及領導技能、時間管理、情緒智商及解決問題的技巧；
3. 生產線員工培訓計劃 — 為生產線員工提供培訓，包括安全指引及產品質量標準及保證等；及
4. 全體員工發展計劃 — 員工發展計劃旨在協助員工增進其軟技能，如自我激勵、適應、人際技巧及企業文化。



The Group's employee training rate is as follows:

本集團的員工受訓比率如下：

	Year 2024 2024 年度	Year 2023 2023 年度 (Note 3) (附註3)
<b>Percentage of employees trained (Note 1)</b> 受訓員工百分比(附註1)	100%	100%
<b>The percentage of employees trained by gender (Note 2)</b> 按性別劃分的受訓員工百分比(附註2)		
Male 男性	49%	43%
Female 女性	51%	57%
<b>The percentage of employees trained by employment type (Note 2)</b> 按僱傭類別劃分的受訓員工百分比(附註2)		
Senior management 高級管理層	10%	7%
Middle management 中級管理層	2%	6%
General employees 一般員工	88%	87%

Note 1: The number of employees trained divided by the total number of employees as of 31 December 2024.

附註1：按受訓員工人數除以於2024年12月31日的員工總人數。

Note 2: The number of employees trained in the category divided by the total number of employees trained.

附註2：按該類別受訓員工人數除以受訓員工總人數計算。

Note 3: Figures are restated for unified comparison.

附註3：數據已為統一比較重列。

The Group strives to motivate its employees by providing a clear career path and opportunities for advancement and improvement of their skills. The Group provides pre-employment and on-the-job training and development opportunities to the employees. The training programs cover areas such as accounting and tax updates, managerial and leadership skills, sales and production, customer services, quality control, workplace ethics and training of other areas relevant to the industry and employees' profession. The Group builds team spirit and helps employees acquire new skills so that they can adapt to the ever-changing and competitive business environment in which the Group operates.

The average training hours of the Group's employees are as follows:

本集團致力於為僱員提供清晰的職業發展路徑以及提升其技能的機會，激勵其不斷進步。本集團為員工提供崗前及在職培訓以及發展機會。培訓專案涵蓋最新的會計及稅務知識、管理及領導技巧、銷售與生產、客戶服務、品質控制、職業道德以及與行業及員工職業相關的其他領域培訓。本集團凝聚團隊精神並幫助員工掌握新技能，以致其可適應本集團面對的千變萬化、競爭激烈的營商環境。

本集團的員工之平均培訓時間如下：

	Year 2024 2024 年度	Year 2023 2023 年度 (Note 2) (附註 2)
<b>Average training hours completed per employee by gender (Note 1)</b>		
按性別劃分的每名員工完成受訓平均時數(附註 1)		
Male 男性	17	17
Female 女性	17	17
<b>Average training hours completed per employee by employment type (Note 1)</b>		
按僱傭類別劃分的每名員工完成受訓平均時數(附註 1)		
Senior Management 高級管理人員	24	24
Middle Management 中級人員	20	20
Others 其他	16	16

Note 1: The total number of training hours for that category in that year divided by the total number of employees in that category as of 31 December 2024.

附註 1：按該年度的該類別培訓總時數除以該類別於 2024 年 12 月 31 日的員工總人數。

Note 2: Figures are restated for unified comparison.

附註 2：數據已為統一比較重列。

**B4: Labour standards**

The Group strives to uphold its corporate values by complying with the laws and regulations. The Group adopts a comprehensive set of policies and procedures on recruitment and labor. Child labor or forced labor is strictly prohibited in any of the Group's positions. The Group does not employ any person under the age of 16 in any position.

The ID card identification system has been installed and linked to the Public Security Bureau. During the recruitment process, all applicants are required to provide their ID cards for checking and verification. In addition, the Group ensures that all employees work on a voluntary basis without any form of forced labor. All employment contracts are formulated in accordance with the relevant laws and regulations, and all employees are required to sign a legally binding employment contract before commencing work. If child labor or forced labor is found, the employment contract will be terminated immediately.

**Compliance with relevant laws and regulations**

During the Year 2024, the Group has not identified any material non-compliance of the relevant laws and regulations prohibiting the Group from employing child labor or forced labor. The Group has strictly complied with the local laws and regulations relating to labor standards, such as Labour Law of the People's Republic of China (《中華人民共和國勞動法》), Labour Contract Law of the People's Republic of China (《中華人民共和國勞動合同法》), Law of the People's Republic of China on Protection of Minors (《中華人民共和國未成年人保護法》), Provisions on the Prohibition of Using Child Labour (《禁止使用童工規定》) and Employment Ordinance, Chapter 57. In addition, there were no significant fines or sanctions for non-compliance with such laws and regulations in the Year 2024.

**B4: 勞工準則**

本集團藉由遵守法律及規例，致力支持其企業價值。本集團採納一系列有關招聘及勞動力的全面政策及程式。本集團嚴禁任何職務僱用童工或強制勞工。本集團未曾僱用16歲以下人士擔任任何職位。

身分證識別系統已安裝及連結公安局。在招聘過程中，所有申請人必須提供身分證以供檢查及核實。此外，本集團亦確保所有員工均在自願的情況下工作，並無任何形式的強迫勞動。所有僱傭合同均根據相關法律及法規制定，而所有員工在開始工作前均須簽署具有法律約束力的僱傭合同。如發現童工或強制勞工，將會第一時間與其解除勞動合同。

**遵守有關法律法規**

於2024年度，本集團並未發現有關禁止本集團僱用童工或強制勞工之有關法律法規之任何重大違規情況。本集團嚴格遵守與勞工準則有關的地方法律法規，如《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國未成年人保護法》、《中華人民共和國禁止使用童工規定》及《僱傭條例》（香港法例第57章）。此外，於2024年度亦未有因未遵守有關法律法規而遭受大額罰款或制裁。

**B5: Supply chain management**

The Group has established a set of stringent standards to ensure that the suppliers meet the Group's standards to minimize the environmental and social risks in the Group's supply chain. The following criteria are taken into consideration when selecting suppliers:

- Past record – track record and experience;
- Financial condition – financial strength;
- Production capacity – the ability to produce high-quality products and the effectiveness of quality control;
- Qualifications – obtaining approvals from Chinese regulatory authorities;
- Environmental standards – environmental protection and wastewater treatment standards;
- On-time delivery and transportation – on-time delivery of ordered goods to the Group's warehouse or designated location; and
- Others – other considerations include ethical standards and the suppliers' industry reputation.

**B5: 供應鏈管理**

本集團已制定一套嚴格標準，以確保供應商均達到本集團標準，盡量降低本集團供應鏈的環境及社會風險。於挑選供應商時會考慮以下標準：

- 過往記錄 — 往績記錄及經驗；
- 財務狀況 — 財務實力；
- 生產能力 — 生產高質素產品的能力及質量控制效力；
- 資格 — 取得中國監管機構批文；
- 環保標準 — 環保及污水處理的標準；
- 準時交貨及運輸 — 準時交付訂購的貨品至本集團的倉庫或指定地點；及
- 其他 — 其他考慮因素包括道德標準及供應商的行業聲譽等。

In addition, the Group evaluates the performance of its suppliers on an annual basis, including the assessment of their product quality, production costs and product delivery time. Regular evaluation of the performance of the suppliers is conducive to maximizing the value for money and quality of the Group's products. The Group constantly seeks to improve the evaluation process by structuring and systematizing the evaluation of the suppliers. The Group expects the suppliers to meet their standards not only in terms of product quality and business ethics, but also in terms of environmental, social and corporate governance. The Group maintains close communication with the suppliers and shares up-to-date knowledge on product quality and safety, good employment and environmental practices. By conducting the above supplier assessments and maintaining close communication with the suppliers, the Group keeps a close watch on their business practices, and the management is responsible for documenting any non-compliance. Such measures enhance the competitiveness of the suppliers' products and improve the brand image. The Group will reassess the suppliers that do not meet the standards before proceeding with further business dealings.

The Group reviews its suppliers' environmental, and health and safety performance, among other metrics, regularly, and inspects premises of the suppliers to ensure they are complied with the environmental and occupational health and safety management requirements.

During the Year 2024, the Group has not identified any material and potential adverse impact on business ethics, environmental protection, human rights and labor practices by any of its major suppliers, nor has it identified any irregularities in any of their human rights related matters.

此外，本集團每年評估其供應商的表現，包括評估其產品質量、生產成本及產品交付時間。定期評估供應商的表現有助盡量使本集團的產品物超所值及高質量。本集團不斷尋求改進評估程式，以結構化及系統化方式對供應商進行評估。本集團期望供應商不僅在產品質量及商業道德方面符合彼等的標準，而且在環境、社會及企業管理方面亦符合標準。本集團與供應商保持緊密溝通，並分享有關產品質量及安全、良好僱傭以及環境慣例的最新知識。通過進行上述供應商評估並與供應商保持緊密溝通，本集團密切關注彼等的商業行為，而管理層負責記錄任何違規情況。有關措施反而提高供應商產品的競爭力，並改善品牌形象。在進行進一步業務往來前，本集團將對不符合標準的供應商進行重新評估。

本集團定期審查(其中包括)其供應商於環境、健康與安全方面的表現，並對供應商的廠房進行檢查，以確保其符合環境及職業健康與安全管理的規定。

於2024年度，本集團概不知悉任何主要供應商對商業道德、環保、人權及勞工常規造成任何重大實際及潛在不利影響，亦不知悉任何彼等有任何人權相關事宜的不合規事件。



The number of the Group's suppliers by geographical region is as follows:

本集團按地區劃分的供應商數量如下：

	Year 2024 2024 年度	Year 2023 2023 年度 (Note 1) (附註 1)
Mainland China 中國內地	328	392

Note 1: Figures are restated for unified comparison.

附註 1：數據已為統一比較重列。

## B6: Product responsibility

It is essential that the Group provides innovative, inspiring, and safe products to the consumers. This helps fulfill its responsibilities to the public, enhances its competitive position in the marketplace, and retains the confidence of its customers. Products must be designed and produced according to the Group's standards and should comply with applicable regulations and contractual obligations.

### Product safety and quality assurance process

The Group has established a supplier quality assurance system covering supplier approval and evaluation, quality inspection and supporting the Group's strategic supplier development policy. All suppliers are required to have relevant production licenses and pollutant discharge permit (if applicable) and comply with relevant environmental protection law and regulations.

## B6: 產品責任

向消費者提供創新、啟發靈感及安全的產品對本集團而言至關重要。這有助於履行其對公眾的責任，提高其於市場上的競爭地位，並讓客戶保持信心。產品必須按照本集團的標準設計及生產，並應符合適用的法規及合約責任。

### 產品安全及質量保證流程

本集團已建立供應商質量認證制度，包括對委託供應商的審核和評估、品質監督及支持本集團供應商戰略合作關係。所有供應商須擁有相關生產許可證及排污許可證（倘適用），並遵守相關環保法律法規。

OEMs are generally required to procure raw materials, manufacture and package the Group's products in accordance with national standards and the Group's guidelines. OEMs are not allowed to sub-contract their work to other third parties without the Group's prior written approval. OEMs are required to provide quality inspection reports issued by Fujian Institute of Fiber Inspection (福建纖維檢驗所) or Guangzhou Fiber Product Testing Institute (廣州市纖維產品檢測院) on raw materials they procured and quality inspection reports by a third-party quality inspection institution designated by the Group on finished products. The Group also periodically despatches order handling and quality control staff to its OEMs' production sites to inspect the production process and labour safety standards. OEMs are required to obtain the Group's approvals upon its inspection of the product samples before a volume production can be taken place, and all products must pass the quality control inspection of the Group before delivery.

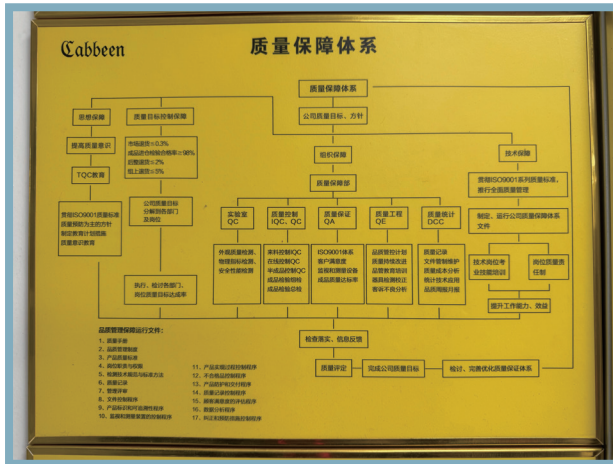
In order to improve and maintain the quality of the products, the Group pays attention to all complaints received through the established communication channels and reviews customers' opinions and comments on the products sold. Once a complaint is received, the Group will investigate and evaluate it. The Group will also take necessary corrective measures to ensure that the products are top-quality.

During the Year 2024, the Group did not have any products returned due to safety or quality issues, nor did it receive any customer complaints.

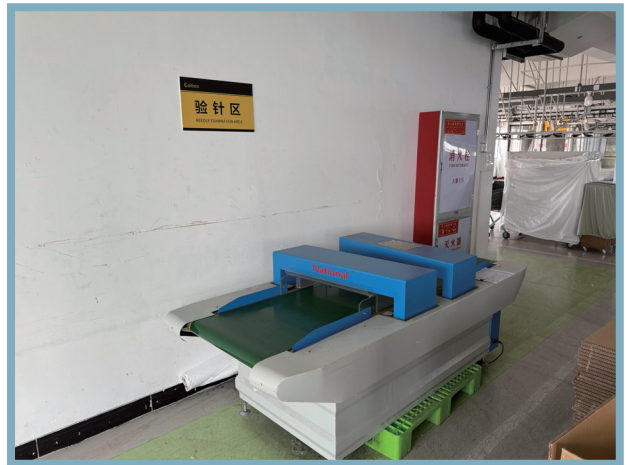
委託供應商通常須根據國家標準及本集團的指引採購原材料、生產本集團產品及進行包裝。未經本集團事先書面同意，委託供應商不得將其工作分包予其他廠商。委託供應商必須就採購的原材料提供福建纖維檢驗所或廣州市纖維產品檢測院出具的質量檢驗報告，並就產成品提供本集團指定的協力廠商質量檢驗機構出具的質量檢驗報告。本集團亦會定期派遣跟單及質量控制人員前往委託供應商生產現場視察其生產流程及勞工安全準則。在開始批量生產之前，委託供應商的產品樣品必須經過本集團的檢驗並獲得批准，且所有產品於交付前必須通過本集團的質量控制檢驗。

為改善及保持所提供產品的質量，本集團關注通過既定溝通管道收到的所有投訴，並審閱客戶對所售產品的意見及評論。一經收到投訴，本集團將進行調查及評估。本集團亦會採取必要的糾正措施，以確保一流的產品質量。

於2024年度，本集團概無因安全或質量問題而遭退回產品，亦無收到任何客戶投訴。



The Group has established a professional quality assurance system  
本集團建立專業的品質保證體系



The needle inspection area in Quanzhou plant  
泉州廠區的驗針區

### Data confidentiality

The information of VIP members are managed by the Group centrally and is only used for sales and promotion of the Group's products. Only authorized personnel of customer service department and retail stores can access information of VIP members. The Group also uses Network Address Translation (NAT) network security services to protect its customers' data and retains transaction logs to analyze and investigate security breaches and vulnerabilities, if any. During the year ended 31 December 2024, the Group did not have any material data security breaches.

Employees have access to confidential information are obliged to uphold confidentiality and this is stipulated in employment contracts. Confidential information shared with the Group's suppliers, distributors, other customers and business partners are protected by confidentiality agreements. The Group reserves the right to terminate relevant agreement and take necessary legal action against any violation.

The Group strives to ensure that all collected data is free from unauthorized or accidental access, processing, deletion or other use.

### 資料保密

本集團VIP會員的資料由本集團集中管理並僅用於銷售及推廣本集團產品。只有客戶服務部門及零售店授權人員可查閱VIP會員的資料。本集團亦使用網路地址轉換(NAT)網路安全服務保護其客戶的資料，並保留交易日誌以分析及調查安全違規及漏洞(如有)。於截至2024年12月31日止年度，本集團並無任何重大資料安全性漏洞。

僱傭合約規定僱員查閱機密資料後有義務就其保密。與本集團供應商、分銷商、其他客戶及業務夥伴分享的機密資料受保密協定所保護。本集團保留終止相關協議及就任何違約行為採取必要法律行動的權利。

本集團致力確保所有收集的資料不會被未經授權或意外存取、處理、刪除或作其他用途。

### Intellectual property rights

Intellectual property protection is a necessary condition for innovation-driven development. The Group continues to establish intellectual property management mechanisms and strengthen intellectual property protection. During the Year 2024, the Group strictly complied with the laws and regulations relating to customer health and safety, advertising, labeling, intellectual property and privacy matters in all business locations.

In the event that the Group discovers counterfeit products in the market bearing the “Cabbeen” trademark or other marks owned by the Group, the Group will report to the relevant governmental authorities and may initiate legal proceedings to defend its trademarks or brands against any infringement of their proprietary rights.

### Compliance with relevant laws and regulations

During the Year 2024, the Group has complied with the relevant laws and regulations in relation to the Group's products, such as Product Quality Law of the People's Republic of China (《中華人民共和國產品質量法》), Law of the People's Republic of China on the Protection of Consumer Rights and Interests (《中華人民共和國消費者權益保護法》), Advertising Law of the People's Republic of China (《中華人民共和國廣告法》), Trademark Law of the People's Republic of China (《中華人民共和國商標法》) and Personal Information Protection Law of the People's Republic of China (《中華人民共和國個人信息保護法》). In the Year 2024, there were no significant fines for non-compliance.

### 知識產權

知識產權保護是創新帶動發展的必要條件。本集團不斷建立知識產權管理機制，加強知識產權保護。於2024年度，本集團在所有業務所在地嚴格遵守與客戶健康及安全、廣告、標籤、知識產權及隱私事項有關的法律及法規。

當本集團會於市面上發現帶有偽冒「卡賓」商標或本集團擁有的其他標誌的冒牌產品，本集團會向相關政府部門報告並可能提出法律訴訟，以捍衛其商標或品牌的所有權不受任何侵害。

### 遵守有關法律法規

於2024年度，本集團已遵守有關本集團產品的相關法律及法規，如《中華人民共和國產品質量法》、《中華人民共和國消費者權益保護法》、《中華人民共和國廣告法》、《中華人民共和國商標法》及《中華人民共和國個人資訊保護法》。於2024年度，亦沒有因違規而遭受大額罰款。

## **B7: Anti-corruption**

The Group highly values honesty and integrity. The Group provides each employee with clear guidelines in staff handbook and organizes annual training on prevention of corruption. Employees of the Group may never offer, give, or accept gifts of cash (or cash equivalents) in any business relationship because these could be considered an illegal bribe or kickback. Gifts and hospitality from business partners to family members of employees, to those with whom the employee has a close personal relationship, would be treated as if they were given to that employee as well and thus be prohibited.

The Group requires all of its distributors and suppliers to sign anti-bribery sub-agreements when they enter into agreements with the Group. The above anti-bribery sub-agreements impose obligations on the distributors or suppliers and the Group to comply with applicable laws and regulations in relation to unfair competition and anti-bribery. The Group is entitled to terminate the agreements with distributors or suppliers for their non-compliance with the terms of the anti-bribery agreements.

## **B7: 反貪污**

本集團非常重視誠實守信。本集團的員工手冊及年度培訓就防止貪污為每位員工提供明確的指引。本集團員工於任何業務關係中不得提供、給予或接受現金（或現金等價物）餽贈，這些可能會被視為非法賄賂或回佣。商業夥伴向員工家屬或與員工存在緊密關係的人士贈送禮品及進行招待會被視為猶如向該員工贈送禮品及進行招待故被禁止。

本集團要求其所有的經銷商及供應商於與本集團簽訂協議時同步簽署防止賄賂附帶協議。上述防止賄賂的附帶協議規定，經銷商或供應商及本集團有責任遵守有關不正當競爭及防止賄賂的適用法律法規。本集團有權因經銷商或供應商不遵守防止賄賂協議的條款而終止與彼等的合作。



The Group encourages whistle-blowing of suspected corruption, fraud or money laundering cases and offers rewards to whistle-blowers if the case is proved to be valid. Whistle-blowers can report suspected cases to any one of the directors or the head of human resources and administration who will then work with the Board and/or our senior management team to carry out necessary approaches to investigate and solve these cases.

本集團鼓勵舉報涉嫌貪污、欺詐或洗錢個案，並會向舉報人提供獎勵（倘舉報屬實）。舉報人可向本集團任何董事或人力行政負責人報告懷疑個案，該董事或人力行政負責人隨後將與董事會及／或高級管理層團隊合作，執行必要措施調查並解決有關個案。



The Quanzhou plant set up a general manager's mailbox as a communication channel for employees and general manager  
 泉州廠區設立總經理信箱作為員工與總經理的溝通渠道

In order to raise the anti-corruption awareness, every employee is required to undergo an annual review and assessment of the employee system, which includes the Company's latest anti-corruption system and rules. During the Year 2024, there were no concluded legal cases regarding corruption by the Group and the employees.

### **Compliance with relevant laws and regulations**

During the Year 2024, neither the Group nor the employees have identified any legal cases involving bribery, extortion, fraud or money laundering, and no allegations of bribery or corruption were recorded. The Group strictly complies with Prevention of Bribery Ordinance (《防止賄賂條例》) and the Anti-Unfair Competition Law of the People's Republic of China (《中華人民共和國反不正當競爭法》) and other local laws and regulations relating to anti-corruption.

為提高反貪污意識，每位員工每年均需要進行員工制度的年度複習及考試評估，當中包括公司反貪污的最新制度及規則。於2024年度，並無任何對於本集團及員工的貪污行為而審結的法律案件。

### **遵守有關法律法規**

於2024年度，本集團或其員工概無發現牽涉有關賄賂、勒索、欺詐或洗黑錢之任何法律案件，亦沒有錄得賄賂或貪污指控。本集團嚴格遵守《防止賄賂條例》、《中華人民共和國反不正當競爭法》及其他反貪污有關的地方法律法規。

## B8: Community investment

The Group cares about the community and encourages its employees to participate in charity events to help people in need. The Group makes donations to education associations and charitable organizations and encourages staff participation in volunteer work. Dr. Ziming Yang, the chairman of the Board, also actively participates in charity events and has been an anti-drug ambassador for Shishi City, Fujian Province since 2019. Besides, he has served as the anti-fraud publicity spokesperson for the Shishi Municipal Bureau of Public Security since December 2024.

For the year ended 31 December 2024, the Group donated RMB0.3 million in cash to charitable organizations approved by the local governments.



Certificate of appreciation for  
the Group's commitment to the community  
本集團心繫社會所獲之嘉許狀

## B8: 社區投資

本集團關懷社區，並鼓勵其員工參與慈善活動，幫助有需要的人。本集團亦向教育機構及慈善組織捐款，並鼓勵僱員參與義工活動。董事會主席楊紫明博士亦積極參加慈善活動，並自2019年起擔任福建省石獅市禁毒宣傳形象大使及於2024年12月起擔任石獅市公安局反詐宣傳代言人。

截至2024年12月31日止年度，本集團向經地方政府批准成立的慈善機構捐款現金人民幣0.3百萬元。



Donation certificates obtained  
by the Group  
本集團所獲得的捐贈證書





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