



**Yu Tak International Holdings Limited**  
**御德國際控股有限公司**

(Incorporated in Bermuda with limited liability 於百慕達註冊成立之有限公司)  
Stock Code 股份代號 : 8048

**2025**

**ENVIRONMENTAL, SOCIAL AND  
GOVERNANCE REPORT**  
環境、社會及管治報告



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# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### INTRODUCTION

Yu Tak International Holdings Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”) is an IT products and services provider, a jewellery wholesaler and a rehabilitation products provider based in Hong Kong and the People’s Republic of China (the “PRC”), covering (i) development, sales and implementation of enterprise software products, provision of systems integration services, (ii) design and sales of gold and jewellery products, and (iii) design and sales of rehabilitation products determined to establish a sustainable business model, the Group aims to create positive impacts for key stakeholder groups including shareholders, employees, suppliers, customers and the community, etc., and strikes a balance between profit, planet and people.

This Environmental, Social and Governance Report (the “ESG Report”) summarises the environmental, social and governance (“ESG”) initiatives, plans and performances of the Group for the year ended 31 December 2025 and demonstrates its commitment to sustainable development.

### BOARD STATEMENT

On behalf of the board of directors (the “Board”), I am pleased to present the ESG Report of the Group for the year ended 31 December 2025.

In 2025, we continued to optimize our ongoing efforts and commitment to sustainability performance in those areas including employment and labour practices, environmental protection, operating practices, social community, public health and corporate governance which were relevant and material to the Group’s businesses and operations.

While the Board holds the overall responsibility, the ESG working group (the “Working Group”), which has clear terms of reference that set out the powers delegated to it by the Board to collect relevant ESG data, analyse and identify the Group’s ESG-related issues. The Working Group also reports to the Board for the evaluation and subsequent implementation or any revision of the Group’s ESG strategies. The ESG Report and ESG-related issues for the year ended 31 December 2025 were reviewed and confirmed by the Board and the Working Group.

### 緒言

御德國際控股有限公司(「本公司」)及其附屬公司(統稱「本集團」)乃一間基地為香港及中華人民共和國(「中國」)的資訊科技產品及服務供應商、珠寶批發商以及康復產品供應商，涵蓋(i)開發、銷售及實施企業軟件產品、提供系統集成服務、(ii)設計及銷售黃金和珠寶產品，及(iii)設計及銷售康復產品。為確立可持續發展的商業模式，本集團致力為股東、僱員、供應商、客戶及社區等主要利益相關者組別創造正面影響，並在企業盈利、地球環境及人類之間取得平衡。

本環境、社會及管治報告(「ESG報告」)概述本集團截至二零二五年十二月三十一日止年度的環境、社會及管治(「ESG」)措施、計劃及表現，並展示其可持續發展承諾。

### 董事會致辭

本人謹代表董事會(「董事會」)欣然提呈本集團截至二零二五年十二月三十一日止年度的ESG報告。

於二零二五年，我們繼續致力加強於僱傭與勞工常規、環境保護、營運慣例、社區、公共衛生及企業管治等與本集團業務及營運相關且重要的領域持續作出的努力，並承諾優化於該等領域的可持續性表現。

在董事會負有全面責任的同時，ESG工作小組(「工作小組」)亦具備明確的職權範圍，當中載列董事會授予其權力收集相關ESG數據，分析及識別本集團的ESG相關議題。工作小組亦就本集團的ESG策略評估及後續實施或任何修訂向董事會報告。截至二零二五年十二月三十一日止年度的ESG報告及ESG相關議題已獲董事會及工作小組審閱及確認。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

In compliance with the “Proposals to Expand the Paperless Listing Regime and Other Rule Amendments” of Hong Kong Exchange issued in June 2023, the Company distributes corporate communications with shareholders electronically in general, though shareholders can still request for hard copies as preferred. The Board welcomes the amendments and believes that the move are very positive to the Group’s commitment to environmental protection.

The Group understands that climate change is posing imminent impacts on the environment and the communities. In order to mitigate climate change, the Group opts for reducing greenhouse gas emissions and energy consumption. Progress are reviewed by the Working Group and the Board annually. The Group will identify and assess on an on-going basis any of the climate-related issues which have or may have impacts on the Group’s operations.

On behalf of the Board

**Mr. Chong Shui Pan**

*Chairman*

Hong Kong

1 April 2026

根據香港交易所於二零二三年六月頒佈的「關於擴大無紙化上市機制及其他《上市規則》修訂建議」，本公司一般以電子方式向股東發出公司通訊，惟股東仍可依願索取印刷本。董事會歡迎該等修訂，並相信此舉對本集團對環境保護的承諾非常正面。

本集團明瞭氣候變化正在對環境及社區造成迫在眉睫的影響。為了緩和氣候變化，本集團選擇減低溫室氣體排放及能源消耗。工作小組及董事會每年檢討有關進展。本集團將持續識別及評估對本集團營運造成或可能造成影響的任何氣候相關議題。

代表董事會

**莊瑞寶先生**

*主席*

香港

二零二六年四月一日

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### ESG MANAGEMENT APPROACH

The Group strives to embed ESG considerations into daily operation and management. To systematically manage the ESG issues, the Group established the Working Group that comprises the staff from relevant departments including but not limited to finance, administration and the operation departments. The Board holds the overall responsibility for the Group's ESG governance, strategy and reporting, as well as overseeing and managing its ESG-related issues with the assistance of the Working Group. The Board also ensures the effectiveness of ESG risk management and internal control mechanism. The Working Group delegated by the Board is responsible for collecting relevant ESG data, identifying and prioritising the Group's ESG issues, discussing and reviewing the Group's ESG-related risks and opportunities, policies, performance, goals and targets, as well as preparing the ESG reports. The Working Group regularly reports to the Board.

### SCOPE OF REPORTING

The senior management of the Group discusses, identifies and has confirmed the reporting scope based on the materiality principle and considers the core business and main revenue source. This ESG Report follows the reporting scope of the Group's annual reports and is approved by the Board.

The scope of the ESG Report is comprised of development, sale and implementation of enterprise software, provision of systems integration and professional services, design and sales of gold and jewellery products and design and sales of rehabilitation products. The ESG Report covers the Group's offices in Hong Kong, Shenzhen, Taiwan and Malaysia.

In addition, the Group conducted a stakeholder engagement exercise to identify the material topics included in this ESG Report.

### ESG管理方法

本集團致力將ESG考量融入日常營運及管理。為了有系統地管理ESG議題，本集團已成立由包括但不限於財務、行政及營運部門的相關部門員工組成的工作小組。董事會全面負責本集團的ESG管治、策略及報告，以及在工作小組的協助下監督與管理其ESG相關議題。董事會亦確保ESG風險管理及內部監控機制的成效。董事會授權的工作小組負責收集相關ESG數據，識別和將本集團的ESG議題優先排序，討論和審閱本集團的ESG相關風險和機遇、政策、表現、目標和指標，以及編製ESG報告。工作小組定期向董事會作出報告。

### 報告範圍

本集團高級管理層根據重要性原則商討、識別及確認報告範圍，並考慮核心業務及主要收入來源。本ESG報告跟隨本集團年報的報告範圍並由董事會批准。

ESG報告的範圍包括開發、銷售及實施企業軟件、提供系統集成及專業服務、設計及銷售黃金和珠寶產品，以及設計及銷售康復產品。ESG報告涵蓋本集團位於香港、深圳、台灣及馬來西亞的辦事處。

此外，本集團進行了利益相關者參與活動，以識別本ESG報告包括的重大議題。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### NEW REQUIREMENTS OF THE ESG REPORT FROM 1 JANUARY 2025

From 1 January 2025, Hong Kong Exchange (HKEX) had implemented new ESG reporting requirements for GEM-listed companies. Climate-related reporting aligned with IFRS S2 is encouraged but remains voluntary for GEM issuers, unlike Main Board companies which must comply or explain. Large-cap issuers must begin reporting Scope 1 and 2 emissions in 2025, with broader climate disclosures required from 2026.

### 二零二五年一月一日起ESG報告新規定

自二零二五年一月一日起，香港交易所對GEM上市公司實施新的ESG報告規定。鼓勵遵循國際財務報告準則S2進行氣候相關報告，但GEM發行人仍可自願選擇，而主板公司則必須遵守或作出解釋。大型股發行人須於二零二五年開始報告範圍1及2排放情況，於二零二六年起須作出更廣泛的氣候相關資料披露。

#### Summary of New Requirements

#### 新規概要

Requirement 要求	Main Board Issuers 主板發行人	GEM Issuers GEM發行人
Climate-related disclosures (IFRS S2) 氣候相關披露(國際財務報告準則S2)	Mandatory from 2025 (comply or explain) 自二零二五年起強制執行(不遵守就解釋)	Voluntary reporting 自願報告
Scope 1 & 2 emissions 範圍1及2排放	Required for large-cap issuers starting 2025 大型股發行人自二零二五年起必須遵守	Not mandatory 非強制
Full climate disclosures 全面氣候披露	Required from 2026 自二零二六年起必須遵守	Optional 可自選
Transition to ISSB-aligned standards (HKFRS S1 & S2) 過渡至遵循國際可持續準則理事會的標準 (香港財務報告準則S1及S2)	Roadmap to full adoption by 2028 於二零二八年前全面採用的路徑	No binding timeline 無約束性時間表

#### Compliance of New Requirements

The Board appreciated further enhancement of ESG disclosures and was committed for pursuing the best standards of reporting. Considering the current market capitalization of the Group, the Board believed that the merits of full disclosure were not material at the moment but would keep track on development of the Group and any update of ESG reporting requirements in the future.

#### 遵守新規定

董事會認同進一步加強ESG披露，並致力追求最佳報告標準。考慮到本集團當前的市值，董事會認為，現階段作出全面披露的意義不大，但會持續跟蹤本集團的發展以及未來ESG報告規定的更新。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### REPORTING FRAMEWORK

The ESG Report has been prepared in compliance with all applicable provisions set out in the Environmental, Social and Governance Reporting code in Appendix C2 of the GEM Listing Rules of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) comprises two levels of disclosure obligations (a) mandatory disclosure requirements and (b) “comply or explain” provision. Information relating to the Group’s corporate governance structure and practices has been set out in the Corporate Governance Report of the annual report.

The Group attaches great importance to materiality, quantitative and consistency during the preparation for the ESG Report. The Group has applied these reporting principles in the aforementioned ESG Reporting Guide as the following:

**Materiality:** Materiality assessment was conducted to identify material issues during the year, thereby adopting the confirmed material issues as the focus for the preparation of this ESG Report. The materiality of issues was reviewed and confirmed by the Board and the business and functional departments. Please refer to the section headed “Materiality Assessment” for further details.

**Quantitative:** The standards and methodologies used in the calculation of relevant data in the ESG Report, as well as the applicable assumptions were disclosed. The key performance indicators (“KPIs”) were supplemented by explanatory notes to establish benchmarks where feasible.

**Consistency:** The statistical methodologies applied to this ESG Report were substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies. If there are any changes that may affect comparison with previous reports, the Group will add comments to the corresponding content of this ESG Report.

For the year ended 31 December 2025, the Group confirmed that it has established appropriate and effective management policies and internal control systems for ESG issues and confirmed that the disclosed contents are in compliance with the requirements of the ESG Reporting Guide.

### 報告框架

ESG報告已遵照香港聯合交易所有限公司(「聯交所」)GEM上市規則附錄C2中環境、社會及管治報告守則所載的所有適用條文(包括兩個層次的披露責任：(a)強制披露要求及(b)「不遵守就解釋」條文)編製。有關本集團企業管治架構及常規的資料已載於年報的企業管治報告。

本集團在編製ESG報告時非常重視重要性、定量性及一致性。本集團已將上述ESG報告指引中的該等報告原則應用於以下各項：

**重要性：**為識別重大議題，年內本集團已進行重要性評估，就此採納已確認的重大議題作為編製本ESG報告的重點。議題的重要性經董事會及業務和職能部門審閱和確認。有關進一步詳情，請參閱「重要性評估」一節。

**定量性：**本集團於ESG報告中披露計算相關數據所用的標準及方法，以及適用的假設。關鍵績效指標(「關鍵績效指標」)由註釋補充，以在可行的情況下設立基準。

**一致性：**本ESG報告應用的統計方法與去年大致相同，並對披露範圍和計算方法出現變化的數據提供解釋。如有任何變化可能影響與過往報告的比較，本集團將對本ESG報告的相應內容進行評論。

截至二零二五年十二月三十一日止年度，本集團確認已就ESG議題設立適當有效的管理政策和內部監控制度，並確認已披露內容符合ESG報告指引的規定。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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### REPORTING PERIOD

The ESG Report specifies the ESG activities, challenges and measures taken by the Group during the year, with an aim to provide details of the system establishment and performance of the Group in respect of sustainable development to both the internal and external stakeholders.

### STAKEHOLDER ENGAGEMENT

In order to facilitate the Group's sustainable growth, the Group identified the key stakeholders and engaged them to identify the most material sustainability issues and the potential risks that may arise. Key stakeholders include, but are not limited to, employees, shareholders and investors, customers, suppliers and distributors, the government and other regulatory authorities, and the media and the public.

Stakeholders' expectations have been taken into consideration by utilising diversified engagement methods and communication channels as shown below:

### 報告期

ESG報告詳述本集團本年度的ESG活動、挑戰及所採取措施，旨在向內部及外部利益相關者提供本集團在可持續發展方面的制度設立及表現詳情。

### 利益相關者參與

為促進本集團的可持續增長，本集團已識別主要利益相關者，讓彼等參與識別最重要的可持續發展議題及可能出現的潛在風險。主要利益相關者包括但不限於僱員、股東及投資者、客戶、供應商及分銷商、政府及其他監管機構，以及媒體及公眾人士。

本集團充分考慮利益相關者的期望，通過採用下文所述的多元化參與方式和溝通渠道收集資料：

Stakeholders 利益相關者	Communication Channels 溝通渠道	Expectations 期望
Employees 僱員	<ul style="list-style-type: none"><li>Email and suggestion boxes 電郵及意見箱</li><li>Annual employee performance evaluation 年度僱員績效考核</li><li>Training activities, seminars, and briefing 培訓活動、研討會及簡報會</li></ul>	<ul style="list-style-type: none"><li>Ensuring occupational safety and health 確保職業安全與健康</li><li>Protection of employees' rights and welfares 保障僱員權利與福利</li><li>Equal opportunities 平等機會</li><li>Provision of training and development 提供培訓與發展</li></ul>
Shareholders and investors 股東及投資者	<ul style="list-style-type: none"><li>Announcements and circulars 公告及通函</li><li>General meeting and other shareholder meetings 股東大會及其他股東大會</li><li>Company website 公司網站</li><li>Financial reports 財務報告</li></ul>	<ul style="list-style-type: none"><li>Operation compliance 營運合規</li><li>Financial results 財務業績</li><li>Sustainable development of business 業務可持續發展</li></ul>

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Stakeholders 利益相關者	Communication Channels 溝通渠道	Expectations 期望
Customers 客戶	<ul style="list-style-type: none"> <li>Feedback from the customers by the frontline staff 前線員工的客戶反饋</li> <li>Customer satisfaction survey 客戶滿意度調查</li> <li>Hotline and meetings 熱線及會議</li> </ul>	<ul style="list-style-type: none"> <li>Ensuring product and service quality 確保產品及服務質量</li> <li>Customer privacy protection 客戶私隱保障</li> <li>Operation compliance 營運合規</li> </ul>
Suppliers and distributors 供應商及分銷商	<ul style="list-style-type: none"> <li>Business meetings and discussion 商務會議及討論</li> <li>Commercial mail 商業郵件</li> <li>Performance appraisal 表現評核</li> <li>Procurement contract and commitment 採購合約及承諾</li> <li>Site visits 實地考察</li> </ul>	<ul style="list-style-type: none"> <li>Fair competition 公平競爭</li> <li>Win-win cooperation 共贏合作</li> <li>Business ethics and reputation 商業道德及聲譽</li> </ul>
Government and other regulatory authorities 政府及其他監管機構	<ul style="list-style-type: none"> <li>Compliance check 合規檢查</li> <li>Due diligence 盡職審查</li> <li>Conferences and seminars 會議及研討會</li> <li>Site visits 實地考察</li> </ul>	<ul style="list-style-type: none"> <li>Pay taxes as required by law 依法納稅</li> <li>Business ethics and reputation 商業道德及聲譽</li> <li>Operation compliance 營運合規</li> </ul>
Media and the public 媒體及公眾人士	<ul style="list-style-type: none"> <li>Financial reports and announcements 財務報告及公告</li> <li>ESG reports ESG報告</li> <li>Company website 公司網站</li> </ul>	<ul style="list-style-type: none"> <li>Contribution to community development 回饋社會發展</li> <li>Environmental protection 環境保護</li> <li>Operation compliance 營運合規</li> </ul>

The Group endeavours to actively listen to and collaborate with its stakeholders to ensure that their opinions can be voiced out through an effective communication channel. In the long run, the stakeholders' contribution will aid the Group in improving potentially overlooked ESG performances and maintaining the success of the Group's business in the challenging market.

本集團致力積極聽取利益相關者的意見並與其合作，確保彼等能夠通過有效的溝通渠道表達意見。長遠而言，利益相關者的貢獻將有助於本集團改善潛在被忽視的ESG表現，並在充滿挑戰的市場中維持本集團業務的成功。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### MATERIALITY ASSESSMENT

The Board and management responsible for key functions of the Group have participated in the preparation of the ESG Report. They have assisted the Group in reviewing its operations, identified key ESG issues and assessed its importance to its businesses and stakeholders. Based on the previously identified material ESG issues, a materiality assessment was conducted during the year by the Group's stakeholders. The result can reflect the relative importance of different material ESG issues assessed by different groups of stakeholders, which is shown below:

### 重要性評估

負責本集團主要職能的董事會及管理層已參與編製ESG報告，協助本集團檢討其營運、識別關鍵ESG議題及評估其對業務及利益相關者的重要性。根據先前識別的重大ESG議題，本集團利益相關者已於年內進行重要性評估。有關結果可反映不同利益相關者組別評估不同重大ESG議題的相對重要性，如下所示：

		Materiality Matrix 重要性矩陣		
Importance to Stakeholders 對利益相關者的重要性	High 高		<ul style="list-style-type: none"> <li>Customer Privacy Protection 客戶私隱保障</li> <li>Employment Practices 僱傭常規</li> <li>Occupational Health and Safety 職業健康與安全</li> </ul>	<ul style="list-style-type: none"> <li>Customer Satisfaction for Product and Service 客戶對產品及服務的滿意度</li> <li>Product and Service Quality 產品及服務質量</li> <li>Operational Compliance 營運合規</li> </ul>
	Medium 中	<ul style="list-style-type: none"> <li>Protection of Intellectual Property Rights 保護知識產權</li> </ul>	<ul style="list-style-type: none"> <li>Supply Chain Management 供應鏈管理</li> <li>Greenhouse Gas ("GHG") Emissions 溫室氣體(「溫室氣體」)排放</li> <li>Climate Change 氣候變化</li> <li>Use of Resources 資源使用</li> </ul>	<ul style="list-style-type: none"> <li>Anti-corruption 反貪污</li> </ul>
	Low 低	<ul style="list-style-type: none"> <li>Community Investment 社區投資</li> <li>Preventive Measures on Child and Forced Labour 童工及強制勞工的預防措施</li> </ul>	<ul style="list-style-type: none"> <li>Waste Discharge 廢物排放</li> <li>Exhaust Gas Emissions 廢氣排放</li> </ul>	
		Low 低	Medium 中	High 高
		Importance to the Group 對本集團的重要性		

The result of the materiality assessment was reviewed and approved by the Board.

重要性評估結果已由董事會審閱及批准。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### CONTACT US

The Group welcomes stakeholders to provide their opinions and suggestions. You can provide valuable advice in respect of the ESG Report or the Group's performances in sustainable development by reaching us at: <http://www.yutak-intl.com>.

### A. ENVIRONMENTAL

#### A1. Emissions

The Group is principally engaged in the development, sales and implementation of enterprise software products, provision of systems integration services, design and sales of gold and jewellery products and design and sales of rehabilitation products. The Group's operations do not involve production activities that have significant impacts on the environment. Still, the Group is aware of the environmental impacts it may generate when conducting business.

The Group has integrated environmental consideration into its decision-making process and embraced the responsibilities to create an environmentally sustainable business. To enhance the Group's environmental governance practice and mitigate the environmental impacts generated by its operations, the Group has implemented relevant environmental protection policies. During the year, the Group was not aware of any material non-compliance with laws and regulations concerning exhaust and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous wastes, including, but not limited to, the Environmental Protection Law of the People's Republic of China; the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste; the Waste Disposal Ordinance of Hong Kong; the Environmental Protection Basic Act of Taiwan; and the Environmental Quality Act 1974 of Malaysia that would have a significant impact on the Group.

### 聯絡我們

本集團歡迎利益相關者提出意見及建議。閣下可就ESG報告或本集團在可持續發展方面的表現透過<http://www.yutak-intl.com>提供寶貴的意見。

### A. 環境

#### A1. 排放物

本集團主要從事開發、銷售及實施企業軟件產品、提供系統集成服務、設計及銷售黃金和珠寶產品，以及設計及銷售康復產品。本集團的營運不涉及對環境構成重大影響的生產活動。然而，本集團關注營運期間可能造成的環境影響。

本集團已將環境因素納入其決策過程，並承擔創造環境可持續業務的責任。為加強本集團的環境治理常規並減輕其營運產生的環境影響，本集團已實施相關環境保護政策。年內，本集團並不知悉任何嚴重違反有關廢氣及溫室氣體排放、向水及土地排污、以及有害及無害廢棄物產生的法律及法規的情況，包括但不限於將對本集團造成重大影響的《中華人民共和國環境保護法》；《中華人民共和國固體廢物污染防治法》；香港的《廢物處置條例》；台灣的《環境基本法》；及馬來西亞的《一九七四年環境質量法》。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Exhaust Gas Emissions

Consumption of petrol by vehicles is the major source of the Group's exhaust gas emissions. According to the business nature, the Group considers that exhaust gas emissions generated are of an insignificant level. However, the Group actively manages its emissions by setting guidelines on the efficient use of fuel, which will be described in section headed "GHG Emissions" under this aspect. During the year, the Group's nitrogen oxides, sulphur oxides, and particulate matter emissions were mainly attributable to the petrol consumed by the private vehicles.

### GHG Emissions

The major sources of the Group's GHG emissions are generated from the vehicles owned and operated by the Group (Scope 1) and purchased electricity (Scope 2). To minimise the environmental impacts of GHG emissions from the Group's business operations, the Group has set target to reduce its GHG emissions, using 2021 as the baseline year. To achieve the target, the Group has adopted the following measures:

#### Scope 1 – Direct GHG Emissions

The Group's largest source of GHG emissions arises from the use of petrol for the vehicles, which accounts for the total direct GHG emissions within the Group. Guidelines have been established clearly to ensure the efficient use of fuel and to reduce direct GHG emissions from petrol consumption in its operations, as shown below:

- Plan routes ahead of time to optimise fuel consumption;
- Switch off the engine whenever the vehicle is idling; and
- Conduct regular vehicle maintenance to ensure optimal engine performance and fuel use.

### 廢氣排放

車輛消耗汽油是本集團廢氣排放的主要來源。基於業務性質，本集團認為所產生的廢氣排放量微不足道。然而，本集團透過制定有效使用燃料的指引，積極管理其排放，有關指引將在本層面「溫室氣體排放」一節中詳述。於年內，本集團的氮氧化物、硫氧化物及顆粒物排放主要歸因於私家車所消耗的汽油。

### 溫室氣體排放

本集團溫室氣體排放的主要來源為本集團擁有及操作的車輛(範圍1)及所購買的電力(範圍2)產生。為盡量減少本集團業務營運產生的溫室氣體排放對環境造成的影響，本集團已設定目標，以二零二一年為基準年，降低其溫室氣體排放。為達到該目標，本集團已採取以下措施：

#### 範圍1 – 直接溫室氣體排放

本集團最大的溫室氣體排放來源來自車輛使用汽油，計算在本集團直接溫室氣體排放總量內。為確保有效使用燃料並減少其業務中汽油消耗所產生的直接溫室氣體排放，本集團已制定明確的指引，如下所示：

- 提前規劃路線，優化燃料消耗；
- 在車輛空轉時關閉引擎；及
- 定期維護車輛，以確保引擎性能及燃料使用維持最佳狀態。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Scope 2 – Indirect GHG Emissions

Electricity consumption accounts for the indirect GHG emissions within the Group. In efforts to reduce energy consumption, the Group has initiated energy-saving measures, which will be described in the section headed “Energy Consumption” under aspect A2.

The table below shows the breakdown of the Group’s GHG emissions:

Indicator <sup>1</sup> 指標 <sup>1</sup>	Unit <sup>2</sup> 單位 <sup>2</sup>	2021 二零二一年	2022 二零二二年	2023 二零二三年	2024 二零二四年	2025 二零二五年
Scope 1 – Direct GHG emission 範圍1 – 直接溫室氣體排放						
• Petrol consumption • 汽油消耗	tCO <sub>2</sub> e 噸二氧化碳當量	94.16	75.23	60.20	49.50	44.50
Scope 2 – Energy indirect GHG emission 範圍2 – 能源間接溫室氣體排放						
• Electricity consumption <sup>3</sup> • 電量消耗 <sup>3</sup>	tCO <sub>2</sub> e 噸二氧化碳當量	11.18	25.30	25.38	23.20	25.40
Scope 3 – Other indirect GHG emission 範圍3 – 其他間接溫室氣體排放						
• Business air travels • 商務航空差旅	tCO <sub>2</sub> e 噸二氧化碳當量	-	-	-	-	-
<b>Total GHG emissions</b> 總溫室氣體排放	<b>tCO<sub>2</sub>e</b> 噸二氧化碳當量	<b>105.34</b>	<b>100.53</b>	<b>85.58</b>	<b>72.70</b>	<b>69.90</b>

Notes:

1. GHG emissions data is presented in terms of carbon dioxide equivalent and is based on, but not limited to, “The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards” issued by the World Resources Institute and the World Business Council for Sustainable Development, “How to prepare an ESG report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange and the “Global Warming Potential Values” from the IPCC’s Fifth Assessment Report, 2014 (AR5), HK Electric Investments sustainability Report 2020 and the latest released emission factors of China’s regional power grid basis.

### 範圍2 – 間接溫室氣體排放

本集團的間接溫室氣體排放來源包括電量消耗。為減少能源消耗，本集團已採取節能措施，將在層面A2「能源消耗」一節中詳述。

下表載列本集團溫室氣體排放的明細：

附註：

1. 溫室氣體排放數據以二氧化碳當量表示，並基於(但不限於)世界資源研究所及世界企業永續發展委員會發佈的《溫室氣體議定書：企業會計及報告標準》、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》及政府間氣候變化專門委員會於二零一四年發佈的《第五次評估報告》(AR5)中的「全球變暖潛力」、港燈電力投資二零二零年可持續發展報告及最新發佈的中國區域電網排放因子。

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2. *tCO<sub>2</sub>e is defined as tonnes of carbon dioxide equivalent.*
3. *Only electricity data in Shenzhen is included and the data in Hong Kong, PRC, Taiwan and Malaysia are not available as they are included in the property management fee.*

### *Discharges into Water and Land*

Due to the Group's business nature, discharges into water and land are insignificant. Similarly, there was no significant and unreasonable amount of sewage water discharged; used water is discharged to the municipal sewage network to the regional water treatment plant.

### *Waste Management*

Due to the Group's business nature, no material amount of hazardous and non-hazardous waste was generated by the Group during the year. Since the Group's business operations do not involve significant waste management related risks, no relevant target is set.

### *Hazardous Waste Handling Method*

Where it is required to handle hazardous waste, the Group will independently store and transport to third-party professionals for safe and legal processing.

2. *tCO<sub>2</sub>e定義為噸二氧化碳當量。*
3. *僅包括深圳的電力數據，而香港、中國、台灣及馬來西亞的數據則不可用，因為該等數據已計入物業管理費。*

### *向水及土地排污*

由於本集團的業務性質，向水及土地排污並不重大。同樣，並無出現大量及不合理的污水排放；使用後的水經市政污水管網排放至區域水處理廠。

### *廢物管理*

由於本集團的業務性質，本集團年內並無產生大量有害及無害廢物。由於本集團的業務經營不涉及重大的廢物管理相關風險，故並未設定相關目標。

### *有害廢物處理方法*

當需要處理有害廢物時，本集團將獨立儲存有害廢物並將其運送至第三方專業人士進行安全合法的處理。

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### *Non-hazardous Waste Handling Method*

The non-hazardous wastes generated by the Group is mainly general wastes such as paper generated from offices. Nevertheless, relevant guidelines have been implemented and various wastes reduction measures and initiatives were adopted by the Group. With such waste management approaches, the Group hopes to embed an environmental-friendly mindset among its employees. The waste reduction measures include but not limited to the following:

- Use double-sided printing or photocopying whenever possible;
- Utilise electronic media;
- Recycle one-sided printed paper; and
- Place “Green Message” reminders on the office equipment.

### **A2. Use of Resources**

The Group upholds and promotes the principle of effective use of resources, and is committed to optimizing the use of resources across business operations. The Group promotes a green office and operation environment and continue with initiatives to introduce resource efficiency and eco-friendly measures to the Group’s operations. The Group has established and implemented relevant guidelines in governing the efficient use of resources regarding the objective of achieving higher energy efficiency and reducing the unnecessary use of materials.

### *無害廢物處理方法*

本集團產生的無害廢物主要為辦公室用紙等一般廢物。儘管如此，本集團已實施相關指引，並採取各種廢物減少措施及舉措。通過有關廢物管理方法，本集團希望為僱員建立環保的理念。減少廢物的措施包括但不限於以下各項：

- 盡可能使用雙面打印或影印；
- 善用電子媒體；
- 回收單面打印紙張；及
- 在辦公室設備上張貼「環保信息」提示。

### **A2. 資源使用**

本集團堅持並提倡有效使用資源的原則，並致力優化業務營運中的資源使用。本集團提倡綠色辦公室及營運環境，並繼續採取措施為本集團營運引入資源效益及環保措施。為了達到更高的能源效率及減少使用不必要的材料，本集團已制定及實施有效使用資源的相關管治指引。

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### Energy Consumption

The Group identifies and adopts appropriate energy-saving measures to minimise energy consumption. Energy measures and initiatives on the efficient use of energy are developed, and such measures and initiatives have been formally documented in the Environmental Policy. Staff are required to adopt such measures and practices and assume responsibility for the Group's overall energy efficiency. To minimise the environmental impacts of energy consumption from the Group's business operations, the Group has set target to reduce the total energy consumption, using 2021 as the baseline year. To achieve the target, the Group has established an energy management system and regularly reviews its energy consumption objectives and targets to continuously enhance the Group's energy consumption performance. Besides, the Group aims to enhance its energy-saving management by minimising the usage of lighting, air conditioning, and electronic appliances and tracking its energy consumption regularly.

The energy consumed by the Group was mainly electricity consumption for operation. The Group has introduced various measures and initiatives to achieve the goal of electricity saving and efficient consumption. Such measures and initiatives include but are not limited to the following:

- Only consider Grade 1 or 2 of the energy label decoded by the Electrical and Mechanical Services Department of the Government of the Hong Kong SAR (the "HKSAR") when purchasing electrical appliances;
- Post eye-catching reminders near lights switches and electrical appliances as a reminder to employees;

### 能源消耗

本集團識別並採取適當的節能措施，以盡量減少能源消耗。本集團已制定有效使用能源的能源措施及舉措，並已在環境政策中正式記錄有關措施及舉措。僱員須採取有關措施及慣例，並對本集團的整體能源效率承擔責任。為盡量減少本集團業務營運產生的能源消耗對環境造成的影響，本集團已設定目標，以二零二一年為基準年降低總能源消耗。為達到該目標，本集團已制定能源管理體系，並定期檢討其能源消耗目標，以持續提升本集團的能源消耗表現。此外，本集團致力加強節能管理，盡量減少使用照明、空調及電子設備，並定期追蹤能源消耗。

本集團的能源消耗主要為營運的電量消耗。本集團已推出各種措施及舉措，以達到省電及有效消耗的目標。有關措施及舉措包括但不限於以下各項：

- 購買電器時，本集團只考慮由香港特別行政區（「香港特區」）政府機電工程署編配的1級或2級能源標籤；
- 在電燈開關和電器附近張貼引人注目的提示，以提醒員工；

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- Switch off all idle appliances and unnecessary lighting upon leaving the offices; and
- Actively adopt measures for energy conservation which are described in the section headed “GHG emissions” under aspect A1.
- 離開辦公室時，關掉所有閒置的電器及不必要的照明；及
- 本集團積極採取層面A1「溫室氣體排放」一節中詳述的節能措施。

The table below shows the breakdown of the Group’s energy consumption:

下表載列本集團能源消耗的明細：

Types of energy 能源類型	Unit 單位	2021 二零二一年	2022 二零二二年	2023 二零二三年	2024 二零二四年	2025 二零二五年
Direct Energy Consumption 直接能源消耗	kWh’000 千個千瓦時	343.06	274.10	243.00	200.00	185.00
• Petrol 汽油						
Indirect Energy Consumption 間接能源消耗	kWh’000 千個千瓦時	13.90	31.50	35.60	32.00	36.50
• Electricity <sup>1</sup> 電力 <sup>1</sup>						
<b>Total energy consumption 能源消耗總量</b>	<b>kWh’000 千個千瓦時</b>	<b>356.96</b>	<b>305.60</b>	<b>278.60</b>	<b>232.00</b>	<b>221.50</b>

Note:

附註：

1. Only electricity data in Shenzhen is included. The electricity data in Hong Kong, PRC, Taiwan and Malaysia are not available as they are included in the property management fee.

1. 僅包括深圳的電力數據。香港、中國、台灣及馬來西亞的電力數據未能提供，原因為該等數據已計入物業管理費。

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### Water Consumption

The Group's water consumption was only limited to basic cleaning and sanitation. As the Group's water consumption expense is included in the property management fee, water consumption data during was not available. Target for water efficiency is also not presented as water consumption data is not applicable.

Although the water consumption of the Group is insignificant, the Group is dedicated to promoting behavioural changes in water consumption at the office and encouraging water conservation. The Group has been strengthening water-saving promotion by posting water-saving slogans in prominent places and guiding employees to consume water reasonably.

Due to the Group's business nature, the Group did not encounter any problem in sourcing water that is fit for purpose.

### Packaging Materials Consumption

The Group is conscious of the impacts of packaging materials to the environment. Consumption of packaging materials are closely monitored. Regular review of product packaging material and designs are performed to minimise impacts to the environment due to over packaging and non-biodegradable materials.

The table below shows the breakdown of the Group's packaging material consumption:

Packaging materials 包裝材料	Unit 單位	2021 二零二一年	2022 二零二二年	2023 二零二三年	2024 二零二四年
Gift boxes 禮盒	Pcs 個	10,811	2,195	–	–
Shopping bags 購物袋	Pcs 個	3,500	3,708	–	–
Label Set 標籤	Pcs 個	3,000	1,420	800	500

### 用水消耗

本集團的用水消耗僅限於基本清潔及衛生。由於本集團的用水消耗費用已計入物業管理費，故無法取得用水消耗數據。由於用水消耗數據並不適用，故未呈列用水效率目標。

儘管本集團的用水消耗是微不足道，但本集團致力於改善辦公室用水消耗的習慣並鼓勵節約用水。本集團一直加強節水宣傳，在明顯位置張貼節水標語，指導員工合理用水。

由於本集團的業務性質，本集團在求取合適水源方面並無遇到任何問題。

### 包裝材料消耗

本集團關注包裝材料對環境的影響，密切監控包裝材料消耗，並定期核查產品包裝材料及設計，以盡量減少因過度包裝或使用不可生物降解物料而造成的環境影響。

下表載列本集團包裝材料消耗的明細：

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### A3. The Environment and Natural Resources

The Group's operations do not involve production activities that have significant impacts on the environment. Nevertheless, the Group is aware of the environmental impacts it may generate when conducting business. The Group regularly assesses the environmental risks of its businesses, adopt preventive measures to reduce potential risks, and ensure compliance with relevant laws and regulations. It is also devoted to achieving sustainable development for generating long-term values for the community and stakeholders.

#### *Working Environment*

To enhance working efficiency, the Group is committed to providing a pleasant working environment for the employees by maintaining environmental sanitation and keeping the office clean and tidy at all times. Besides, the Group regularly monitor and measure the indoor air quality of the workplace. Proper lightings and ventilation are installed, and cleaning services for the air-conditioning system at the workplace are arranged regularly to filter pollutants and contaminants.

### A4. Climate Change

The Group recognises the importance of the identification and mitigation of significant climate-related issues; therefore, the Group is committed to managing the potential climate-related risks which may impact the Group's business activities. The Group has also incorporated climate risk into Enterprise Risk Management to identify and mitigate different climate-related risks. In addition, the Group has initiated a climate change assessment to identify and mitigate the potential risks that may arise from its business operations. The result of the assessment was reviewed and confirmed by the management. These risks mainly stem from the following dimensions:

### A3. 環境及天然資源

本集團的營運不涉及對環境構成重大影響的生產活動。然而，本集團關注營運期間可能造成的環境影響。本集團定期評估其業務的環境風險，採取預防措施以減少潛在風險，並確保遵守相關法律法規。本集團同時致力於實現可持續發展，為社區和利益相關者創造長期價值。

#### *工作環境*

為提高工作效率，本集團致力於為僱員提供一個舒適的工作環境，保持環境衛生並時刻保持辦公室整潔。此外，本集團定期監測及測量工作場所的室內空氣質量。本集團已安裝適當的照明及通風系統，並定期對工作場所的空調系統進行清潔，以濾除污染物及灰塵。

### A4. 氣候變化

本集團知悉識別及緩解重大氣候相關問題的重要性；因此，本集團致力於管理可能影響本集團業務活動的潛在氣候相關風險。本集團亦將氣候風險納入企業風險管理，以識別及緩解不同的氣候相關風險。此外，本集團已啟動一項氣候變化評估，以識別及緩解其業務營運可能產生的潛在風險。評估結果已由管理層審閱及確認。該等風險主要來自以下方面：

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### *Climate-related Issues*

#### *Physical Risks*

The increased frequency and severity of extreme weather such as typhoons, storms, and floods caused by heavy rains may lead to disruptions to the Group's business operations, damaging the power grid, hampering and injuring its employees on the way or during their work. These events could disrupt supply chains, interrupt business operations, and damage the Group's assets. In response, the Group identifies these risks and prioritises those with severe impact to take precautionary measures first, concurrently, the Group explores the ways in which a change in business model is possible to mitigate or avoid these severe impacts on business operations.

#### *Transition Risks*

The Group anticipates that there will be more stringent climate legislation and regulations to support the global vision of carbon neutrality. If the Group fails to comply with the laws and regulations as applicable to its businesses from time to time, its business operations may be materially and adversely affected. Negative publicity may also arise due to failure to meet the compliance requirements for climate change. The Company's related capital investment and compliance costs thus increase. In response to the policy and legal risks as well as the reputation risks, the Group regularly monitors existing and emerging trends, policies and regulations relevant to climate and be prepared to alert the top management where necessary to avoid cost increments, non-compliance fines or reputational risks due to delayed response.

### *氣候相關問題*

#### *實體風險*

極端天氣事件的頻率及嚴重程度增加，例如颱風、風暴、暴雨引發的洪水，可能會導致本集團業務營運中斷，對電網造成破壞，從而令僱員工作受阻及受傷。該等事件可能擾亂供應鏈、中斷業務營運，並損害本集團的資產。作為應對，本集團識別這些風險並優先考慮具有嚴重影響的風險，以率先採取預防措施，同時，本集團探索業務模式改變以減輕或避免這些對業務營運的嚴重影響的方式。

#### *過渡風險*

本集團預期將有更嚴格的氣候立法和法規，以支持碳中和的全球願景。倘本集團未能遵守不時適用於其業務的法律法規，其業務營運可能會受到重大不利影響。倘本集團未能符合氣候變化合規要求，亦可能引起負面形象，本公司的相關資本投資及合規成本亦會因此增加。為了應對政策及法律風險以及聲譽風險，本集團定期監測與氣候有關的現有及新出現的趨勢、政策及法規，並準備於必要時提醒最高管理層，以避免成本增加、違規罰款或因反應遲緩而導致的聲譽風險。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### B. SOCIAL

#### B1. Employment Practices

Employees are the most valuable asset of the Group and are the foundation of the Group's success. The Group strictly abides by all applicable laws and regulations related to employment. The Group's employment policies are formally documented in the Employee Handbook, covering recruitment and remuneration, compensations, working hours and rest periods, diversity and equal opportunities, etc. During 2025 the Group was not aware of any material non-compliance with the labour laws and regulations, including, but not limited to, the Labour Law of the People's Republic of China; Labour Contract Law of the People's Republic of China; Employment Ordinance of Hong Kong; Labour Standards Act of Taiwan and the Employment Act 1955 of Malaysia that would have a significant impact on the Group.

As at the end of the year, the number of employees of the Group was 30. The workforce distributions by gender, age group, employment category and geographical location are as follows:

### B. 社會

#### B1. 僱傭常規

僱員為本集團最重要的資產，亦是本集團成功的基石。本集團嚴格遵守所有與僱傭相關的適用法律法規。本集團的僱傭政策正式記錄於僱員手冊中，當中包括招聘及薪酬、津貼、工作時間及休息時間、多元性及平等機會等。於二零二五年，本集團並不知悉任何嚴重違反勞工法律法規的情況，包括但不限於將對本集團造成重大影響的《中華人民共和國勞動法》；《中華人民共和國勞動合同法》；香港的《僱傭條例》；台灣的《勞工基準法》及馬來西亞的《一九五五年勞工法令》。

截至年末，本集團僱員人數為30人。按性別、年齡組別、僱傭類別及地區劃分的僱員分佈如下：

		Number of Employee 僱員人數				
		2021 二零二一年	2022 二零二二年	2023 二零二三年	2024 二零二四年	2025 二零二五年
<b>By Gender</b>	<b>按性別劃分</b>					
Male	男性	20	26	29	13	13
Female	女性	21	29	27	17	17
<b>By Age Group</b>	<b>按年齡組別劃分</b>					
Under 30 years old	30歲以下	7	11	12	4	3
30-50 years old	30至50歲	25	35	34	20	21
Over 50 years old	50歲以上	9	9	10	6	6
<b>By Employment Category</b>	<b>按僱傭類別劃分</b>					
Full-time	全職	40	55	56	30	30
Part-time	兼職	1	-	-	-	-
<b>By Geographical Region</b>	<b>按地區劃分</b>					
Hong Kong	香港	11	9	7	3	3
The PRC	中國	15	37	39	27	27
Malaysia	馬來西亞	7	4	5	-	-
Taiwan	台灣	9	5	5	-	-

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

The employee turnover rate by gender, age group, and geographical location is as follows:

按性別、年齡組別及地區劃分的僱員流失率如下：

		Turnover Rate <sup>1</sup> (%)				
		流失率 <sup>1</sup> (%)				
		2021	2022	2023	2024	2025
		二零二一年	二零二二年	二零二三年	二零二四年	二零二五年
<b>By Gender</b>	<b>按性別劃分</b>					
Male	男性	9.8	41.7	20.7	55.2	-
Female	女性	-	16.7	59.3	37.0	12.0
<b>By Age Group</b>	<b>按年齡組別劃分</b>					
Under 30 years old	30歲以下	15.4	18.7	28.6	66.7	-
30-50 years old	30至50歲	3.9	8.6	8.9	46.4	9.5
Over 50 years old	50歲以上	-	10.0	1.8	40.0	-
<b>By Geographical Region</b>	<b>按地區劃分</b>					
Hong Kong	香港	10.5	20.0	0.1	88.8	-
The PRC	中國	5.4	15.3	56.4	30.7	6.6
Malaysia	馬來西亞	-	54.6	0.1	100.0	-
Taiwan	台灣	-	54.5	0.1	100.0	-

Note:

- The employee turnover rate is calculated by dividing the number of employees leaving employment during the year by the average number of employees.

附註：

- 僱員流失率乃按年內離職僱員人數除以平均僱員人數計算。

The Group places high importance on employees' workplace and motivation as they are pivotal to the Group's long-term growth. The Group provides equal opportunity for all employees and ensure that they are not discriminated on gender, age, race, religion and marital status etc. The Group is committed to promoting equal opportunities and diversity in recruitment. Employees are recruited via a robust, transparent and fair recruitment process based on their merits and their potential to fulfil the Group's current and future needs.

本集團非常重視僱員的工作環境和動力，因為他們對本集團的長遠發展至關重要。本集團為所有僱員提供平等機會，並確保他們不受性別、年齡、種族、宗教和婚姻狀況等歧視。本集團致力在招聘過程中促進平等機會及多元性。僱員乃通過穩健、透明及公平的招聘流程，並根據其優點及滿足本集團當前及未來需求的潛力而獲聘。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Remuneration and promotion are based on experience, job-related skills, qualifications and performances. The Group has established procedures for annual evaluation of employees' performances. Responsible managers are required to conduct promotion assessment in a fair manner. Then the promotion assessment is reviewed by the administrative department and finally decided by the Chairman of the Board. Year-end bonus and appropriate promotion opportunities are offered to employees with outstanding performance. For talented employees with outstanding work performance, supervisors can apply provisional assessment and recommend frog-leaping promotion.

Employees may express their opinions or grievances regarding the assessment, position transfer and promotion directly to the management or the administrative department.

The Group provides its employees with relevant social insurance in accordance with relevant laws and regulations, such as "five social insurance and one housing fund". In addition to basic statutory holidays and festivals, employees are also entitled to paid annual leave, marriage leave, maternity leave, parental leave, and sick leave, etc.

### B2. Occupational Health and Safety

The Group's operations do not involve significant safety risks. Nevertheless, the Group does not overlook the responsibility to safeguard employees' health and safety. The Group has formulated various management requirements in accordance to relevant occupational health and safety laws and regulations. As at 31 December 2025, the Group did not record any cases of work-related fatalities in the past three years. In addition, the Group did not record any work-related injuries nor losses in working days due to work-related injuries during the year.

薪酬及晉升乃基於經驗、與工作相關的技能、資歷及表現。本集團已設立年度僱員績效考核程序。負責的管理層必須以公平的方式進行晉升評估。晉升評估其後由行政部審核，最終由董事會主席決策。本集團為表現優秀的僱員提供年終獎金和適當的晉升機會。對於工作表現突出的優秀人才，主管領導可為其提報申請，進行臨時性評估，並推薦越級晉升。

僱員可直接向管理層或行政部門表達對考核、轉職和晉升的意見或不滿。

本集團按照相關法律法規為僱員提供「五險一金」等相關社會保險。除基本法定假日及節日外，僱員亦享有有薪年假、婚假、產假、育嬰假、病假等。

### B2. 職業健康與安全

本集團營運不涉及重大安全風險。然而，本集團並不會因此忽視保障僱員健康與安全的職責。本集團已根據相關職業健康與安全法律法規制定各項管理要求。於二零二五年十二月三十一日，本集團在過去三年並無錄得任何因工死亡事故。此外，本集團於年內並無錄得任何工傷或因工傷造成的工作日損失。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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During the year, the Group was not aware of any material non-compliance with health and safety-related laws and regulations, including, but not limited to, the Labour Law of the People's Republic of China; the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases; the Occupational Safety and Health Ordinance of Hong Kong; the Employees Compensation Ordinance of Hong Kong; Occupational Safety and Health Act of Taiwan; the Occupational Safety and Health Act 1994 of Malaysia that would have a significant impact on the Group.

The Group highly values the safety training of employees. The Group has formulated a "Safety System for Sales Assistants" that guides employees on how to better the implementation of safety protection work.

Meanwhile, the Group organises regular fire drills for all employees annually to ensure they are familiar with appropriate ways of handling fire accidents, protecting the personal safety of customers and employees themselves under emergencies.

Moreover, appropriate liability insurance has been maintained for all directors and employees to provide coverage to them for risks associated with the business operations of the Group. The insurance coverage is reviewed annually to match the job content of employees.

年內，本集團並不知悉任何嚴重違反健康與安全相關法律法規的情況，包括但不限於將對本集團造成重大影響的《中華人民共和國勞動法》；《中華人民共和國職業病防治法》；香港的《職業安全及健康條例》；香港的《僱員補償條例》；台灣的《職業安全衛生法》；馬來西亞的《一九九四年職業安全及健康法案》。

本集團重視僱員安全培訓。本集團已制定「導購員安全制度」，指導僱員如何做好相關安全防範工作。

同時，本集團每年組織全體僱員進行定期消防演練，確保僱員清楚瞭解火災事故的適當處理方法，於緊急情況下保障顧客及自身的人身安全。

此外，本集團亦為各董事及僱員投購適當的責任保險，為彼等因本集團業務相關的風險提供保障，並於每年審閱保單的承保範圍是否與僱員的工作內容相匹配。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### *Preventive Measures for epidemic*

As a stakeholder of the society, the Group follows the government measures, both mandatory and voluntary, for fighting against the epidemic. The Group provides a hygienic working environment and take the best measures to protect the employees from health issues brought by epidemic. For example, regular sanitisation of the workspaces in Hong Kong and the PRC are conducted, and the employees are allowed to work at home flexibly to minimise the threats to their health on and on their way to their workspace. The management has also provided adequate anti-epidemic items to the employees, such as face masks and hand sanitisers.

### **B3. Training and Development**

Talents are the key to corporate sustainable development and the Group spares no effort in training its employees. The Group arranges appropriate training courses and workshops for employees of all categories to improve their skills and knowledge corresponding to their respective duties, thereby improving the Group's service quality.

All new employees are required to receive induction training upon joining the Group, which helps them to fully understand the Group's corporate culture and management standards and their job duties. Senior employees are required to provide on-the-spot instructions with reasonable arrangements to allow mutual matching between new and senior employees, enabling better adaptation of new employees to job requirements and duties. In addition, department heads, such as shop managers coordinate with the Human Resources Department to formulate suitable training programs as required, based on the employees' development needs.

### *疫情預防措施*

作為社會的利益相關者，本集團遵循政府的強制及自願措施以對抗疫情。本集團提供一個衛生的工作環境，並採取最佳的措施保護僱員，免受疫情造成的健康問題影響。舉例而言，香港及中國的工作場所將進行定期消毒，並允許僱員靈活地在家工作，盡量減少彼等在工作場所及前往工作場所途中對健康帶來的威脅。管理層亦保證有足夠的防疫用品(如口罩及消毒洗手液)提供給僱員。

### **B3. 培訓與發展**

人才是企業可持續發展的動力，本集團對於僱員培訓始終不遺餘力。本集團為不同職能崗位的僱員安排相應的培訓課程及工作坊，提高他們處理工作所需的技能和知識，進而提升本集團整體服務水平。

所有僱員新入職時均需要接受入職培訓，以幫助其全面瞭解本集團的企業文化、管理要求及其工作職責。資深僱員需要為新僱員提供現場指導，通過合理的班次安排，讓新僱員與資深僱員相互搭配，使新僱員能更容易適應崗位工作要求。此外，各部門主管，如店舖經理，則需要根據僱員發展需要，與人事部協調以制定合適的培訓安排。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Regarding training for senior management, the Group strictly abides by the Corporate Governance Code to provide orientation training to any newly appointed directors. Training programs about continuous professional development are arranged to ensure they are aware of their overall responsibilities, thereby leading the Company on the development path. During the year, the Group provided training to all employees in the business of jewelry products record.

During the year, the Group recorded approximately 10 of trained employee, with an average of 2 training hours per employee.

於高級管理層培訓方面，本集團嚴格遵守企業管治守則，為任何新任董事提供入職培訓，並安排其參與持續專業發展培訓，以確保其清楚整體職責，帶領本公司向前發展。年內，本集團為全體珠寶產品業務僱員提供培訓。

於年內，本集團錄得的受訓僱員約為10名，平均培訓時數為每名僱員2小時。

Categories 類別		Percentage Trained Employee	Average Training Hours
		受訓僱員百分比 (%)	平均培訓時數 (hours) (小時)
<b>By Gender</b>	<b>按性別劃分</b>		
Male	男性	30	2
Female	女性	35	2

### B4. Labour Standards

#### *Preventive Measures on Child and Forced Labour*

Child and forced labour are strictly prohibited during the recruitment process as defined by laws and regulations. During the year, the Group was not aware of any material non-compliance with the laws and regulations relating to child and forced labour, including, but not limited to, the Labour Law of the People's Republic of China; the Labour Contract Law of the People's Republic of China; the Employment Ordinance of Hong Kong; the Labour Standards Act of Taiwan and the Children and Young Persons (Employment) Act 1966 of Malaysia that would have a significant impact on the Group.

### B4. 勞工準則

#### *童工及強制勞工的預防措施*

法律及法規規定在招聘過程中嚴格禁止僱用童工及強制勞工。年內，本集團並不知悉任何嚴重違反有關童工及強制勞工的法律及法規的情況，包括但不限於將對本集團造成重大影響的《中華人民共和國勞動法》；《中華人民共和國勞動合同法》；香港的《僱傭條例》；台灣的《勞工基準法》及馬來西亞的《一九六六年兒童及青少年(僱傭)法令》。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

To combat illegal employment of child labour, underage workers, and forced labour, personal data are collected during the recruitment process to assist the selection of suitable candidates. The Human Resources Department also ensures identity documents are checked carefully. In addition, the Group conducts regular reviews and inspections to prevent any child labour or forced labour in operation. If violations are involved, they will be dealt with in the light of the circumstances as clearly stated in the Group's Employee Handbook.

### B5. Supply Chain Management

The Group continues to monitor closely its daily operation and encourages the sustainable development of suppliers and contractors. Suppliers and contractors are bound by contracts and the relevant laws and regulations, to ensure their compliance with relevant laws and regulations relating to environmental and social policies. For instance, they are forbidden to employ child labour and forced labour, and the products supplied must meet the Group's environmental standards. During procurement, the procurement manager is responsible for selecting and reviewing suppliers.

To maintain an efficient operation and a sustainable supply chain, the Group has deployed an effective supplier management system to properly assess the qualifications and performance of the Group's suppliers. The Group has formulated policies related to supply chain management such as the Jewellery Purchase and Distribution Process to select, assess and engage suppliers. All of the suppliers were engaged and evaluated under the aforementioned practices.

為打擊非法僱傭童工、未成年工人和強制勞工的行為，本集團在招聘過程中收集個人資料，以協助甄選合適人選。人力資源部亦確保仔細檢查身份證明文件。此外，本集團定期進行檢討及檢查，以防止營運中存在任何童工或強制勞工。倘涉及違規行為，本集團將根據員工手冊中明確規定的情況處理。

### B5. 供應鏈管理

本集團繼續密切監察其日常運作，並鼓勵供應商及承包商履行可持續發展。供應商和承包商受合約及相關法律法規約束，以確保其遵守與環境及社會政策相關的法律法規。例如，禁止供應商和承包商僱用童工和強制勞工，且所供應產品必須符合本集團的環境標準。在採購過程中，採購經理負責篩選及審查供應商。

為維持有效運作及可持續的供應鏈，本集團已部署有效的供應商管理系統，以適當評估本集團供應商的資格及表現。本集團已制定與供應鏈管理有關的政策，例如珠寶採購及分銷流程，以篩選、評核及聘用供應商。所有供應商已根據上述慣例受聘及進行評估。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Geographical Region 地區		Number of Major Suppliers 主要供應商數目				
		2021 二零二一年	2022 二零二二年	2023 二零二三年	2024 二零二四年	2025 二零二五年
The PRC	中國	3	5	8	6	5

The Group is aware of the environmental and social risks along the supply chain. If there are significant environmental and social risks along the supply chain, the Group's relevant departments shall discuss with the senior management about the risk responses. To reduce its social and environmental risks along the supply chain, the Group periodically evaluates and monitors the performance of its suppliers to ensure their compliance with laws and regulations relating to environmental and social policies, service standards, contract conditions and quality provisions. Any non-compliance to relevant environmental and social laws and regulations discovered by the designated personnel from the Group will be promptly reported to the management. Corrective action plan will be carried out to remediate the identified risk in a timely manner.

The Group attaches importance to the environmental impacts of the purchased goods and services. More environmentally friendly products or services should be procured by the Group when it is feasible, to minimise negative impacts to the environment and human health, and conserve natural resources.

本集團知悉供應鏈中的環境及社會風險。倘供應鏈中存在重大環境及社會風險，本集團相關部門應與高級管理層商討風險應對措施。為降低供應鏈中的社會及環境風險，本集團定期評估及監察供應商的表現，以確保其遵守有關環境及社會政策、服務標準、合約條件及質量規定的法律法規。倘本集團指定人員發現任何違反相關環境及社會法律法規的情況，將立即向管理層報告。本集團將實施糾正行動計劃，及時補救已識別的風險。

本集團重視所購買貨品及服務對環境造成的影響。在可行的情況下，本集團將採購更環保的產品或服務，以盡量減低對環境及人類健康帶來的負面影響，同時保護自然資源。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### B6. Operating Practices

The Group places great emphasis on its operating practices by strictly obeying relevant laws and regulations. During the year, the Group was not aware of any material non-compliance with any laws and regulations in relation to health and safety, advertising, labelling and privacy matters relating to products and services and methods of redress that would have a significant impact on the Group, including but not limited to, the Law of the People's Republic of China on Protection of Consumer Rights and Interests; the Advertising Law of the People's Republic of China; the Patent Law of the People's Republic of China; the Sale of Goods Ordinance of Hong Kong; the Consumer Protection Act of Taiwan; the Consumer Protection Act 1999 of Malaysia.

#### *Product and Service Quality*

The Group attaches great importance to the quality of the products and services provided to the customers by strictly obeying the laws and regulations related to product quality. Regarding the business of jewellery products, the Group has set up the Regulation on Goods Management for strict control of quality and quantity of products available for sale. Every product is checked and accepted by shop managers after checking the quality and quantity of products, appropriate matching of product labels and the relevant certificates. Meanwhile, as a responsible business operator, the Group provides a series of after-sale services including product repairing. Follow-up work is well managed when repairing of products is under processing to ensure the repair is completed in time and the damage or defect is addressed satisfactorily. Products of the Group include jewellery, as well as software products and services for corporates. Health and safety risks involved in these products and services are relatively insignificant. During the year, no product sold or shipped was subjected to recall for safety and health reasons.

### B6. 營運慣例

本集團高度重視營運慣例，嚴格遵守相關法律法規。年內，本集團並不知悉任何嚴重違反有關產品及服務的健康與安全、廣告、標籤及私隱事項以及補救方法的任何法律及法規並將對本集團造成重大影響的情況，包括但不限於《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》；《中華人民共和國專利法》；香港的《貨品售賣條例》；台灣的《消費者保護法》；馬來西亞的《一九九九年消費者保護法》。

#### *產品及服務質量*

本集團高度重視向客戶提供的產品及服務質量，嚴格遵守有關產品質量的法律法規。在珠寶產品業務方面，本集團設立《貨品管理規定》，嚴格控制可供出售產品的質量及數量。每件產品均經過店鋪經理驗收，驗收內容包括檢查產品質量及數量，標籤及相關證書是否與產品相符。同時，作為負責任的經營者，本集團為客戶提供產品維修等一系列售後服務。在受理客戶需維修的產品時，我們做好跟進工作，確保按時完成維修並讓產品損壞或缺陷得到滿意的解決。本集團的產品包括珠寶以及企業軟件產品和服務。該等產品及服務所涉及的健康與安全風險相對甚少。年內，已售出或運送的產品均未因安全及健康原因而被回收。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### *Customer Satisfaction for Product and Service*

The Group highly values the quality of customer services to satisfy customers' needs to the best of ability. Upon receipt of any complaint, the Group inspects problems and offer remedies as required by relevant regulations of the Company. If the customers show dissatisfaction with the results of the investigation and the remedies, responsible staff are required to report the incident to their supervisors for further measures to satisfy customers. During the year, the Group did not record any material complaint related to products and services.

### *Customer Privacy Protection*

The Group takes serious protection of our clients' confidential information. Policy related to data protection has been implemented and included in the Employee Handbook to provide guidelines to the employee regarding the collection, management and destruction of the customer data. The Group restricts employee access to sensitive data, allowing access only to relevant employees for carrying out their roles and responsibilities. For the sake of protecting the customer's information, the Group also employs data security measures, such as firewalls and anti-virus software, passwords and encryption. Any violations of Group's policy are major misconduct that shall be subjected to disciplinary action.

### *Intellectual Property Rights*

The Group believes that protecting intellectual property is vital to the innovation and advancement of product and technology development. The Group ensures all of the products and services, as well as management, are compliant with legal standards and procedures, and prevent the infringement of other intellectual property rights.

### *客戶對產品及服務的滿意度*

本集團高度重視客戶服務質量，竭盡所能滿足客戶需求。當接獲客戶投訴時，本集團會檢查問題所在，根據本公司有關規定採取必要的補救措施。客戶如對調查結果及補救措施不滿意，負責人員需向上級匯報以作進一步處理，務求令客戶滿意。年內，本集團並無收到任何有關產品及服務的重大投訴。

### *客戶私隱保障*

本集團認真保護客戶的機密資料。本集團已實施有關數據保護的政策，並將其納入員工手冊，以向僱員提供有關收集、管理和銷毀客戶數據的指引。本集團限制僱員獲取敏感數據，僅允許相關僱員獲取有關數據以履行其職務及職責。為保護客戶資料，本集團亦採取數據安全措施，例如安裝防火牆及防毒軟件、密碼及加密技術。任何違反本集團政策的行為均屬重大不當行為，將受到紀律處分。

### *知識產權*

本集團認為，保護知識產權對產品及技術開發的創新及改進而言相當重要。本集團確保所有產品及服務以及管理均符合法律標準及程序，並防止侵犯其他知識產權。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Responsible marketing practices are crucial to gaining customer trust and confidence. Clear guidelines have been established on the ethical usage of all forms of sales promotion and direct marketing and digital marketing communications. All products' descriptions are reviewed to ensure the information is complete and accurate. Product labelling serves a critical function, ensuring unique product identification and information of any possible product risks.

### *Advertising and Labelling*

Based on the nature of the business of the Group, the Group only conducts limited publicity activities. Therefore, the Group's business operations do not involve significant advertising and label related risks.

## **B7. Ethics, Local Laws and Regulations**

The Group upholds the highest standards of integrity in its operations. The Group is strictly abided by the relevant laws and regulations of bribery, extortion, fraud, and money laundering that would have a significant impact on the Group, including but not limited to, the Company Law and Criminal Law of the People's Republic of China, the Prevention of Bribery Ordinance of Hong Kong, the Statute for Punishments for Corruption of Taiwan; the Anti-Money Laundering of Malaysia. During the year, there were no reported cases of corrupt practices brought against the Group or its employees.

### *Anti-corruption*

To prevent corrupt practices during the Group's business operation, the Group has articulated the requirements for employees' conduct through the Employee Handbook. In addition, an online anti-corruption training covering topics such as integrity and discipline, confidentiality and conflict of interest was provided to the Directors.

負責任的市場推廣作法對贏得客戶信任和信心至關重要。對於所有形式的銷售推廣、直接市場推廣和數字市場推廣傳播的道德使用，本集團已制定明確的指引。所有產品描述均已經過審閱，以確保信息完整準確。產品標籤具有非常重要的作用，確保獨特的產品識別及得悉任何可能存在的產品風險。

### *廣告及標籤*

根據本集團的業務性質，本集團僅進行有限的宣傳活動。因此，本集團業務營運不涉及重大廣告及標籤相關風險。

## **B7. 道德規範及當地法律法規**

本集團在經營過程中秉承最高誠信標準。本集團嚴格遵守將對本集團造成重大影響的賄賂、勒索、欺詐和洗黑錢相關法律及法規，包括但不限於《中華人民共和國公司法和刑事法》；香港的《防止賄賂條例》；台灣的《貪污治罪條例》；馬來西亞的《反洗錢法》。年內，本集團並無發現任何有關本集團或其僱員的貪腐行為的法律案件。

### *反貪污*

為防止本集團業務營運出現貪污行為，本集團已透過員工手冊闡明了對僱員行為的要求。此外，本集團亦向董事提供網上反貪污培訓，內容涵蓋誠信及紀律、保密及利益衝突等主題。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### *Whistle-blowing Mechanism*

The Group forbids any misconduct such as bribery, extortion, fraud, and money laundering. Stakeholders can report to the senior management of the Group for any suspected misconduct with full details and supporting evidence. The management will conduct investigations against any suspicious or illegal behaviour to protect the Group's interests. The Group advocates a confidentiality mechanism to protect the whistle-blowers against unfair dismissal or victimisation. When criminality is suspected, a report will be made to the relevant regulators or law enforcement authorities when the management considers it necessary. Personnel involved may face disciplinary actions, including dismissal.

### **B8. Community Investment**

The Group contributes to the communities where its businesses are located by offering job opportunities to residents. As part of its strategic development, the Group has established relevant guidelines on community investment to nurture the corporate culture and practices of corporate citizen in the daily work life throughout the Group. Employees are also encouraged to get involved in community and charity activities, spreading compassion within the Group and in the community as well as supporting the society's well-being and development.

### *舉報機制*

本集團禁止任何不當行為，如賄賂、勒索、欺詐及洗黑錢。利益相關者可向本集團高級管理層舉報任何疑似不當行為，並提供詳細資料和支持證據。管理層將針對任何可疑或違法行為進行調查，以保障本集團利益。本集團提倡保密機制，以保護舉報人免受不公平解僱或傷害。當有疑似犯罪行為時，管理層將在彼等認為有必要時向相關監管機構或執法機關舉報。涉案人員將面臨解僱等紀律處分。

### **B8. 社區投資**

本集團通過為居民提供就業機會，為我們業務所在的社區作出貢獻。作為其戰略發展的一部分，本集團已制定有關社區投資的指引，以在本集團的日常工作中培養企業公民的企業文化及慣例。本集團亦鼓勵僱員參與社區及慈善活動，在本集團內部及社區內傳播關懷，並支持社會的福祉及發展。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### THE ESG REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE OF HONG KONG LIMITED 香港聯合交易所有限公司《環境、社會及管治報告指引》內容索引

#### Mandatory Disclosure Requirements 強制披露規定

#### Section/Declaration 章節／聲明

Governance Structure 管治架構	Board Statement, ESG Management Approach 董事會致辭 · ESG管理方法
Reporting Principles 匯報原則	Reporting Framework 報告框架
Reporting Boundary 匯報範圍	Scope of Reporting 報告範圍

#### ENVIRONMENT

##### 環境

#### Aspects 層面

#### Description 描述

#### Section/Declaration 章節／聲明

#### Aspect A1: Emissions

##### 層面A1：排放物

#### General Disclosure 一般披露

Information on:

Emissions

- (a) the policies; and
- (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.

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：

排放物

- (a) 政策；及
- (b) 遵守對發行人有重大影響的相關法律及規例的資料。

#### KPI A1.1

The types of emissions and respective emissions data.

排放物種類及相關排放數據。

Emissions – Exhaust Gas Emissions, GHG Emissions, Discharges into Water and Land

排放物－廢氣排放、溫室氣體排放、向水及土地的排污

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Aspects 層面	Description 描述	Section/Declaration 章節／聲明
KPI A1.2	<p>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).</p> <p>直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。</p>	<p>Emissions – GHG Emissions</p> <p>排放物 – 溫室氣體排放</p>
KPI A1.3	<p>Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).</p> <p>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)。</p>	<p>Emissions – Waste Management</p> <p>排放物 – 廢物管理</p>
KPI A1.4	<p>Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).</p> <p>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)。</p>	<p>Emissions – Waste Management</p> <p>排放物 – 廢物管理</p>
KPI A1.5	<p>Description of emissions target(s) set and steps taken to achieve them.</p> <p>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。</p>	<p>Emissions – GHG Emissions, Waste Management</p> <p>排放物 – 溫室氣體排放、廢物管理</p>
KPI A1.6	<p>Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.</p> <p>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。</p>	<p>Emissions – Waste Management</p> <p>排放物 – 廢物管理</p>

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Aspects 層面	Description 描述	Section/Declaration 章節／聲明
<b>Aspect A2: Use of Resources</b> 層面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、用水及其他原材料)的政策。	Use of Resources 資源使用
KPI 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)。	Use of Resources – Energy Consumption 資源使用－能源消耗
KPI 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)。	Use of Resources – Water Consumption 資源使用－用水消耗
KPI 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。	Use of Resources – Energy Consumption 資源使用－能源消耗
KPI 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。	Use of Resources – Water Consumption 資源使用－用水消耗
KPI 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。	Use of Resources – Packaging Materials Consumption 資源使用－包裝材料消耗

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Aspects 層面	Description 描述	Section/Declaration 章節/聲明
<b>Aspect A3: The Environment and Natural Resources</b>		
<b>層面A3：環境及天然資源</b>		
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天然資源造成重大影響的政策。	The Environment and Natural Resources 環境及天然資源
KPI 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天然資源造成的重大影響及已採取管理有關影響的行動。	The Environment and Natural Resources 環境及天然資源
<b>Aspect A4: Climate Change</b>		
<b>層面A4：氣候變化</b>		
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。	Climate Change 氣候變化
KPI 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已採取管理有關影響的行動。	Climate Change 氣候變化

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### SOCIAL

#### 社會

#### Aspects, General

#### Disclosures and KPIs

層面、一般披露及  
關鍵績效指標

#### Description

描述

#### Section/Declaration

章節／聲明

#### Aspect B1: Employment

#### 層面B1：僱傭

General Disclosure  
一般披露

Information on:

Employment Practices

- (a) the policies; and
- (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.  
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：

僱傭常規

- (a) 政策；及
- (b) 遵守對發行人有重大影響的相關法律及規例的資料。

KPI B1.1

Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.

Employment Practices

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。

僱傭常規

KPI B1.2

Employee turnover rate by gender, age group and geographical region.

Employment Practices

按性別、年齡組別及地區劃分的僱員流失比率。

僱傭常規

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Aspects, General Disclosures and KPIs 層面、一般披露及 關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
<b>Aspect B2: Health and Safety</b> 層面B2：健康與安全		
General Disclosure 一般披露	<p>Information on:</p> <ul style="list-style-type: none"> <li>(a) the policies; and</li> <li>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</li> </ul> <p>relating to providing a safe working environment and protecting employees from occupational hazards.</p> <p>有關提供安全工作環境及保障僱員避免職業性危害的：</p> <ul style="list-style-type: none"> <li>(a) 政策；及</li> <li>(b) 遵守對發行人有重大影響的相關法律及規例的資料。</li> </ul>	Occupational Health and Safety     職業健康與安全
KPI B2.1	<p>Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.</p> <p>過去三年(包括呈報年度)每年因工亡故的人數及比率。</p>	Occupational Health and Safety  職業健康與安全
KPI B2.2	<p>Lost days due to work injury.</p> <p>因工傷損失工作日數。</p>	Occupational Health and Safety 職業健康與安全
KPI B2.3	<p>Description of occupational health and safety measures adopted, and how they are implemented and monitored.</p> <p>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。</p>	Occupational Health and Safety  職業健康與安全

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Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
<b>Aspect B3: Training and Development</b> 層面B3：培訓與發展		
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。	Training and Development 培訓與發展
KPI 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(如高級管理人員、中級管理層)劃分的受訓僱員百分比。	Training and Development 培訓與發展
KPI 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。	Training and Development 培訓與發展
<b>Aspect B4: Labour Standards</b> 層面B4：勞工準則		
General Disclosure 一般披露	Information on:  (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to preventing child and forced labour. 有關防止童工或強制勞工的：  (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Labour Standards      勞工準則

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Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
KPI 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。	Labour Standards – Preventive Measures on Child and Forced Labour 勞工準則—童工及強制勞工的預防措施
KPI 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。	Labour Standards – Preventive Measures on Child and Forced Labour 勞工準則—童工及強制勞工的預防措施

### Aspect B5: Supply Chain Management

#### 層面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。	Supply Chain Management 供應鏈管理
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理
KPI 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。	Supply Chain Management 供應鏈管理
KPI 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。	Supply Chain Management 供應鏈管理

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Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
KPI 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。	Supply Chain Management 供應鏈管理
<b>Aspect B6: Product Responsibility</b>		
層面B6：產品責任		
General Disclosure 一般披露	Information on:  (a) the policies; and (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. 有關所提供產品及服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：  (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Operating Practices      營運慣例
KPI 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。	Operating Practices – Product and Service Quality 營運慣例－產品及服務質量
KPI 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。	Operating Practices – Customer Satisfaction for Product and Service 營運慣例－客戶對產品及服務的滿意度

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KPI 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。	Operating Practices – Intellectual Property 營運慣例－知識產權
KPI 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。	Operating Practices – Product and Service Quality 營運慣例－產品及服務質量
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述客戶資料保障及私隱政策，以及相關執行及監察方法。	Operating Practices – Customer Privacy Protection 營運慣例－客戶私隱保障
<b>Aspect B7: Anti-corruption</b> 層面B7：反貪污		
General Disclosure 一般披露	Information on:  (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的：  (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Ethics, Local Laws and Regulations      道德規範及當地法律法規
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於呈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。	Ethics, Local Laws and Regulations  道德規範及當地法律法規

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Aspects, General Disclosures and KPIs 層面、一般披露及 關鍵績效指標	Description 描述	Section/Declaration 章節／聲明
KPI B7.2	Description of preventive measures and whistleblowing procedures, 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。	Ethics, Local Laws and Regulations – Whistle-blowing Mechanism 道德規範及當地法律法規－舉報機制
KPI 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。	Ethics, Local Laws and Regulations – Anti-corruption 道德規範及當地法律法規－反貪污
<b>Aspect B8: Community Investment</b>		
<b>層面B8：社區投資</b>		
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. 有關以社區參與來瞭解發行人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。	Community Investment 社區投資
KPI 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)。	Community Investment 社區投資
KPI 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)。	Community Investment 社區投資



**Yu Tak International Holdings Limited**  
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