Baijin Life Science Holdings Limited
佰金生命科學控股有限公司

(Incorporated in the Cayman Islands with limited liability)
（於開曼群島註冊成立之有限公司）
(Stock Code 股份代號：1466)

環境、社會及管治報告
Environmental, Social and Governance Report
2026

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MESSAGE FROM THE BOARD

On behalf of Baijin Life Science Holdings Limited and its subsidiaries (the "**Group**"), we are pleased to present our annual Environmental, Social and Governance Report.

During the year, the Group advanced its diversified business development across skincare business, jewellery business and strategic investment. In an evolving market environment, we remained committed to incorporating ESG principles into our operations and long-term business development.

We recognise the importance of environmental protection and responsible resource management. During the year, the Group monitored its greenhouse gas emissions, energy and water consumption, waste management and packaging material use, and implemented practical measures to reduce environmental impact across our offices, laboratories and operating facilities.

In terms of social responsibility, we placed strong emphasis on employee welfare, occupational health and safety, training and development, and equal opportunities. We believe our employees are fundamental to the Group's sustainable growth and continued success.

Good governance remains an important foundation of our business. During the year, the Group strengthened Board oversight, internal controls, supplier engagement, quality assurance procedures and ethical business practices. We also maintained anti-corruption measures, whistle-blowing mechanisms and compliance monitoring procedures to uphold transparency, accountability and integrity across our operations.

Moving forward, the Group will continue to enhance its sustainability governance, strengthen environmental and climate-related risk management, and improve resource efficiency. We will also promote responsible business practices and sustainable growth, with the aim of creating long-term value for our shareholders, employees, customers, business partners and the wider community.

On behalf of the Board, we would like to express our sincere gratitude to our employees, shareholders, partners and stakeholders for their continued support and dedication.

By order of the Board
Cheung Sze Ming
Director

董事會致辭

本人深感榮幸能代表佰金生命科學控股有限公司及其附屬公司(「**本集團**」)提呈我們的年度環境、社會及管治報告。

年內，本集團推進護膚業務、珠寶業務及策略投資的多元化業務發展。在不斷變化的市場環境中，我們一直致力將環境、社會及管治原則納入營運及長遠業務發展中。

我們深明環境保護及負責任資源管理的重要性。年內，本集團監察其溫室氣體排放、能源及水耗用量、廢物管理及包裝材料的使用，並實施切實可行的措施，以減少辦公室、實驗室及營運設施對環境的影響。

在社會責任方面，我們高度重視員工福利、職業健康與安全、培訓與發展及平等機會。我們相信員工是本集團實現可持續增長及持續成功的基石。

良好的管治始終是我們業務的重要基石。年內，本集團加強了董事會的監督、內部控制、供應商參與、質量保證程序及商業道德常規。我們亦維持反貪污措施、舉報機制及合規監控程序，以確保營運中的透明度、問責及誠信。

展望未來，本集團將繼續提升其可持續發展管治、加強環境及氣候相關風險管理及提高資源效益。我們亦將促進負責任的商業常規與可持續增長，旨在為股東、員工、客戶、業務夥伴及廣泛社區創造長遠價值。

本人謹代表董事會衷心感謝我們所有的員工、股東、合作夥伴及持份者一直以來的支持及貢獻。

承董事會命
張詩敏
董事

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ABOUT BAIJIN LIFE SCIENCE

Baijin Life Science Holdings Limited (the "**Company**") and its subsidiaries (collectively referred to as the "**Group**" or "**We**") operate as a diversified conglomerate with a strong foundation in the jewellery industry and expanding interests in strategic investment and financial services. The Group's core business operations encompass the following segments:

i. design and sales of jewellery products (the "**Jewellery business segment**"),

ii. real estate financial assets investments (the "**Strategic investment segment**"), and

iii. sales of skincare products under the brand name "FO", provision of professional scientific research services and provision of franchise licensing and consultation services (the "**Skincare business segment**").

The Group was listed on the Main Board of The Stock Exchange of Hong Kong Limited on 17 October 2014 (stock code: 1466), positioning itself for sustainable growth and diversification across these sectors.

關於佰金生命科學

佰金生命科學控股有限公司(「**本公司**」)及其附屬公司(以下統稱「**本集團**」或「**我們**」)以一家多元化綜合企業形式經營，在珠寶行業具備堅實基礎，於策略投資及財務服務的涉足亦日益擴大。本集團的核心業務營運包括以下分部：

i. 設計及銷售珠寶產品(「**珠寶業務分部**」)，

ii. 房地產金融資產投資(「**策略投資分部**」)，及

iii. 以品牌「FO」名稱銷售護膚品、提供專業科研服務及提供特許經營權授權及諮詢服務(「**護膚業務分部**」)。

本集團於2014年10月17日在香港聯合交易所有限公司主板上市(股份代號：1466)，為在該等領域實現可持續增長及多元化發展做好準備。

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ABOUT THE REPORT

Reporting Scope and Period

This Environmental, Social and Governance ("**ESG**") Report (the "**Report**") primarily provides an overview of the Group's ESG performance from 1 April 2025 to 31 March 2026 (the "**Reporting Period**").

This report complies with the provisions of the ESG Reporting Guide as set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

Unless otherwise stated, this ESG Report covers the operations of the Group's Jewellery and Skincare business segments in Hong Kong and Mainland China, as well as its Strategic Investment in Hong Kong. There were no changes in the reporting scope compared with the ESG report published in 2025.

The data and information presented in this report were derived from the Group's official documents, statistical records and management information systems. This report has been reviewed and approved by the Board of Directors of the Company to ensure the accuracy and completeness of the disclosures.

關於本報告

報告範圍及期間

本環境、社會及管治(「**環境、社會及管治**」)報告(「**本報告**」)主要提供由2025年4月1日至2026年3月31日期間(「**報告期間**」)本集團之環境、社會及管治績效概覽。

本報告遵循香港聯合交易所有限公司證券上市規則附錄C2所載的環境、社會及管治報告指引的條文。

除非另有説明，本環境、社會及管治報告所呈示的資料涵蓋本集團的香港及中國內地珠寶及護膚業務分部，以及我們的香港策略投資的營運。與我們於2025年環境、社會及管治報告相比，報告範圍並無變更。

本報告所呈列數據及資料均來自本集團的正式文件、統計記錄及管理資訊系統。本報告經本公司董事會審批，確保資料披露的準確性及完整性。

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Reporting Principle

This ESG report has been prepared in adherence to the core reporting principles outlined in the ESG Reporting Guide:

Materiality	We identify and prioritise the key ESG issues that are most relevant and impactful to our business and stakeholders. This ensures our reporting focuses on the areas of greatest significance.
Consistency	We maintain consistency in our ESG reporting approach and disclosures by following the ESG Reporting Guide to allow for meaningful comparisons and to reflect the continuity of our sustainability journey.
Quantitative	We calculate and disclose key performance indicators ("**KPIs**") quantitatively where applicable, enabling objective assessment and tracking of our progress over time.
Balance	Our report provides a well-rounded and unbiased account of our sustainability initiatives, covering governance, talent management, environmental stewardship, and community engagement, among other areas.

Report Access and feedback

This Report is available in both Chinese and English versions, which can be accessed on the company website (https://baijinlifescience.com) and the Hong Kong Stock Exchange ("**SEHK**") website (https://www.hkexnews.hk). In the event of any discrepancy between the two language versions, the English version shall prevail.

We highly value the feedback and insights from our stakeholders. If you have any comments, questions, or suggestions regarding the content, structure, or presentation of this report, please do not hesitate to reach out to us through the following channels:

Tel:	(852) 3611 2188
Fax:	(852) 3594 6110
Email:	ir@baijinlifescience.com
Postal Address:	Office B, 9/F Pico Tower, 66 Gloucester Road, Wanchai, Hong Kong

匯報原則

本環境、社會及管治報告已遵從環境、社會及管治報告指引內概述的核心匯報原則編製：

重要性	我們識別並優先處理與我們業務及持份者最相關、影響最巨大的關鍵環境、社會及管治事宜。此舉確保我們的報告重點關注最重要的領域。
一致性	我們遵循環境、社會及管治報告指引，確保我們的報告形式及披露內容保持一致，以便進行有意義的比較，並反映我們可持續發展歷程的連貫性。
量化	在適當情況下，我們會量化計算及披露關鍵績效指標(「**KPI**」)，以便客觀評估及追蹤我們的長期進展。
平衡	我們的報告全面而且不偏不倚地呈報我們的可持續發展舉措，涵蓋管治、人才管理、環境保育照管及社區參與等多個領域。

獲取報告及反饋

本報告同時備有中英文版本以供取閱，並於本公司網站(https://baijinlifescience.com)及香港聯合交易所(「**聯交所**」)網站(https://www.hkexnews.hk)可供閱覽。倘中英文版本有任何不相符之處，以英文版本為準。

我們十分重視收集持份者的反饋及觀點。如　閣下對本報告的內容、結構或呈示方式有任何評價、問題或建議，歡迎透過以下途徑向我們反映：

電話：	(852) 3611 2188
傳真：	(852) 3594 6110
電子郵件：	ir@baijinlifescience.com
郵寄地址：	香港灣仔告士打道66號筆克大廈9樓B室

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SUSTAINABILITY GOVERNANCE

At Baijin Life Science, we maintain a comprehensive sustainability governance framework to guide our ESG efforts. The Board of Directors (the "**Board**") retains ultimate oversight responsibility for the Group's ESG strategy, performance, and reporting. The Board actively identifies, evaluates, and prioritises material ESG risks and opportunities to ensure that appropriate risk management and internal control systems are embedded throughout the Group's operations.

Our Sustainability Committee, comprising senior executives, is tasked with developing and reviewing ESG policies, overseeing the implementation of initiatives, and identifying emerging trends to advise the Board. We continue to engage TANDEM (HK) CPA Limited as an independent ESG consultant to support the Group's ESG reporting and provide related advisory services.

For further details on our risk management framework and the significant risks identified, please refer to the Risk Management and Internal Control section in the Corporate Governance Report of our 2026 Annual Report.

可持續發展管治

在佰金生命科學，我們維持全面的可持續發展治理框架，指引我們的環境、社會及管治工作。董事會(「**董事會**」)對本集團環境、社會及管治策略、績效及匯報負有最終監督責任。董事會積極識別、評估及優先處理重大環境、社會及管治風險與機遇，確保適當的風險管理及內部監控系統貫穿本集團的整體營運。

可持續發展委員會由資深行政人員組成，負責制訂及審查環境、社會及管治政策，監督各項措施的實施，並識別新興趨勢以便向董事會呈報。我們繼續委聘灝天(香港)會計師事務所有限公司作為獨立環境、社會及管治顧問，以協助本集團的環境、社會及管治呈報事宜並提供相關諮詢服務。

有關本集團風險管理框架及所識別重大風險的進一步詳情，請參閱本集團2026年度年報企業管治報告內的風險管理及內部監控一節。

STAKEHOLDERS ENGAGEMENT

Stakeholders' engagement is essential to understanding and addressing the ESG issues that matter most to our business and society. We maintain regular, transparent dialogue with our key stakeholder groups through multiple formal and informal channels. In 2026, we enhanced our engagement processes to better identify emerging sustainability concerns and expectations, ensuring our ESG strategy remains responsive to stakeholder needs while supporting long-term business resilience.

持份者參與

持份者的參與對於了解和處理對我們的業務及社會最重要的環境、社會及管治事宜至關重要。我們透過多種正式及非正式的管道，與主要持份者群組保持定期、透明的對話。於2026年，我們強化參與流程，以更好地識別新興的可持續發展問題及期望，確保我們的環境、社會及管治策略在支持長期業務韌性的同時，也能持續回應持份者需求。

Stakeholder **持份者**	**Major Communication Channels** **主要溝通管道**	**Focused Concerns** **重點關注**
Employees 僱員 	• Regular meetings 例會 • Daily communications 日常溝通 • Training seminars and briefing sessions 培訓、研討會及簡介會 • Performance appraisal 績效評估	• Employee Benefits 員工福利 • Occupational Health and Safety 職業健康及安全 • Employee Development and Training 職業發展及培訓 • Employment Compliance 僱傭合規

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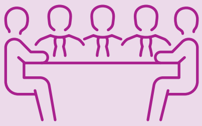
Stakeholder **持份者**	**Major Communication Channels** **主要溝通管道**	**Focused Concerns** **重點關注**
Shareholders and Investors 股東和投資者 	• Annual general meeting and other shareholder meetings 股東週年大會及其他股東大會 • Interim reports, annual reports, and announcements 中期報告、年度報告及公告 • Meeting with investors and analysts 與投資者和分析師會面 • Company website 公司網站	• Economic Performance 經濟表現 • Business 業務 • Corporate Governance Practices 企業管治實踐 • Anti-corruption • 反貪污
Customers 客戶 	• Emails 電郵 • Customer service hotline 客戶服務熱線 • On-site communications 現場溝通 • International Certification 國際認證 • Company website 公司網站	• Customer Service 客戶服務 • Product Assurance and Quality 產品保障及品質 • Data Protection and Cybersecurity 數據保護及網絡安全 • Business Ethics 商業道德
Suppliers and Business Partners 供應商和商務伙伴 	• Business meetings, supplier conferences, phone calls, and interviews 商務會議、供應商會議、電話和訪談 • Review and assessment 審查和評估 • Tendering process 招標過程 • Email, circulars, and manual 電郵、通函及手冊 • Company website 公司網站	• Product Assurance and Quality 產品保障及品質 • Green Procurement 綠色採購 • Transparency and Traceability of Raw Materials 原材料的透明度及可追溯性

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Stakeholder **持份者**	**Major Communication Channels** **主要溝通管道**	**Focused Concerns** **重點關注**
Public and communities 公眾及社區	• Community services 社區服務 • Charity and social investment 慈善及社會投資 • Company website 公司網站	• Community involvement 社區參與 • Social responsibilities 社會責任 • Employment promotion 促進就業 • Transparent information 資訊透明
Government and Market regulator 政府和市場監管機構	• Information disclosure 信息披露 • Reports 報告 • Inspections 巡查 • Company Website 公司網站	• Compliance with Laws and Regulations 遵守法律法規 • Information disclosures 資訊披露
Peer/Industry associations 同行／行業協會	• Industry conferences 行業會議 • Site visit 實地視察 • Publicity of standards 宣傳標準 • Training 培訓 • Seminars 研討會	• Experience sharing 經驗分享 • Corporations 合作 • Fair competition 公平競爭

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MATERIALITY ASSESSMENT

At Baijin Life Science, we have further deepened our approach to engaging stakeholders, the Board and management to identify and prioritise ESG topics that are most significant to our business and stakeholders. Integrating material topics into our ESG strategy, risk management, and reporting.

The following table summarises the material ESG issues identified, the prioritised environmental and social issues will be highlighted in the Report.

重要性評估

在佰金生命科學，我們進一步深化與持份者、董事會及管理層合作的方式，以識別並優先處理對我們業務及持份者最為重要的環境、社會及管治議題，並將重大議題納入我們的環境、社會及管治策略、風險管理及報告中。

下表概述已識別的重大環境、社會及管治議題，重要性較高的環境及社會議題將在本報告中作重點披露。

Material Issues	重要議題	Materiality 重要性
Environment Carbon emissions & energy management Waste Management	**環境** 碳排放及能源管理 廢物管理	Most important 最重要
Sustainable supply chain management and green procurement Material sourcing and efficiency Sustainable packaging and eco-design	可持續供應鏈管理及綠色採購 物料採購及效率 可持續包裝與環保設計	Important 重要
Social Product quality and safety Occupational health and safety	**社會** 產品質量及安全 職業健康與安全	Most important 最重要
Employee development and training	僱員培訓及發展	More important 較為重要
Employee engagement, diversity, inclusion, and equality Community development Social welfare and charity voluntary service Consumer health education and transparency	僱員參與、多元化、包容及平等 社區發展 社會福利及慈善義務服務 消費者健康教育與透明度	Important 重要
Governance Compliance with laws and regulations Anti-corruption	**管治** 遵守法律法規 反貪污	Most important 最重要
Corporate governance practices Customer privacy and information security Protection of Intellectual Property Rights	企業管治實踐 客戶隱私及資料安全 保護知識產權	More important 較為重要
Creativity in jewellery design Product innovation and efficacy Responsible marketing and advertising	珠寶設計創意 產品創新與功效 負責任的市場推廣與廣告	Important 重要

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ENVIRONMENTAL ASPECTS

EMISSION

The Group is committed to integrating sustainable practices throughout its operations, with a strong focus on minimising emissions, resource consumption, and environmental footprint.

The Group has established and implemented the following key policies to drive resource efficiency and waste reduction:

- Green Purchasing Policy: Prioritises the procurement of energy-efficient equipment and environmentally responsible technologies.
- 3Rs Policy (Reduce, Reuse, Recycle): Encourages a paperless working environment and the diversion of waste from landfills, with an emphasis on recycling and minimisation of resource use.
- Green Operation Policy: Sets standards for optimising energy and water consumption, managing waste, and regulating the environmental performance of all Group facilities, including those related to our skincare business and jewellery manufacturing.

The Group strictly adheres to all applicable environmental laws and regulations, including the Environmental Protection Law of the People's Republic of China and the Waste Disposal Ordinance in Hong Kong. We closely monitor legislative developments to ensure ongoing compliance and best practice adoption.

During the reporting period, the Group did not incur any material non-compliance incidents related to air and greenhouse gas emissions, water or land discharges, or the generation of hazardous and non-hazardous waste.

環境層面

排放物

本集團致力於在整個營運過程中融入可持續發展實踐，並將重點放在盡量減少排放物、資源消耗及環境足跡上。

本集團已制定並實施以下主要政策，以推動資源效率及減少廢棄物：

- 綠色採購政策：優先採購節能設備及具環保責任的技術。
- 3R（減少使用、物盡其用、循環再造）政策：鼓勵無紙化辦公環境，減少廢棄物送往堆填區，重點推動回收及資源使用最小化。
- 綠色運營政策：訂立標準以優化能源和水資源消耗、廢棄物管理，以及規範本集團所有設施的環境績效，包括與護膚業務及珠寶製造相關的設施。

本集團嚴格遵守所有適用的環境法律法規，包括中華人民共和國環境保護法和香港的廢物處置條例。我們密切關注法規發展，確保持續遵守相關規定並採納最佳做法。

報告期內，本集團並無發生任何與廢氣及溫室氣體排放、水或土地排放或產生有害和無害廢棄物有關的重大違規事件。

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Greenhouse Gas Emissions

溫室氣體排放

The Group's emissions management policy is designed to minimise environmental impact and support the transition to a low-carbon economy. The Group's GHG emissions are categorised as follows:

本集團的排放管理政策旨在將環境影響降至最低，並支持向低碳經濟的轉型。本集團的溫室氣體排放分為以下類別：

Type of emission 排放類別	Unit 單位	2026 2026年	2025 2025年
Scope 1 (Direct Emission) 範圍1（直接排放）	Tonnes CO_2 e 噸二氧化碳當量	**1.70**	6.34
Scope 2 (Energy Indirect Emission) 範圍2（能源間接排放）	Tonnes CO_2 e 噸二氧化碳當量	**346.50**	370.36
Scope 3 (Other Indirect Emission) 範圍3（其他間接排放）	Tonnes CO_2 e 噸二氧化碳當量	**16.52**	3.33
Total 總計	Tonnes CO_2 e 噸二氧化碳當量	**364.72**	380.03
Intensity 密度	Tonnes CO_2 e/Revenue of HK$ million 噸二氧化碳當量／百萬港元收入	**4.08**	2.80

During the reporting period, the Group's total GHG emissions decreased by approximately 4.0%, from 380.03 tonnes CO_2e in 2025 to 364.72 tonnes CO_2e in 2026. The decrease was mainly attributable to the reduction in Scope 1 and Scope 2 emissions, which decreased by approximately 7.6% in aggregate, from 376.70 tonnes CO_2e in 2025 to 348.20 tonnes CO_2e in 2026.

報告期內，本集團的溫室氣體排放總量由2025年的380.03噸下降約4.0%至2026年的364.72噸二氧化碳當量。該降幅主要歸因於範圍1及範圍2溫室氣體排放量由2025年的376.70噸二氧化碳當量合共削減約7.6%，至2026年的348.20噸二氧化碳當量。

Scope 1 emissions decreased from 6.34 tonnes CO_2e in 2025 to 1.70 tonnes CO_2e in 2026, mainly due to reduced direct emissions from vehicle fuel consumption. Scope 2 emissions decreased from 370.36 tonnes CO_2e in 2025 to 346.50 tonnes CO_2e in 2026, primarily due to the Group's continued implementation of energy-saving measures.

範圍1排放量由2025年的6.34噸二氧化碳當量降至2026年的1.70噸二氧化碳當量，主要由於車輛燃料消耗的直接排放減少。範圍2排放量由2025年的370.36噸二氧化碳當量降至2026年的346.50噸二氧化碳當量，主要由於本集團持續實施節能措施。

Scope 3 emissions increased from 3.33 tonnes CO_2e in 2025 to 16.52 tonnes CO_2e in 2026, mainly due to the increase in business travel during the year. Despite the increase in Scope 3 emissions, the Group's overall GHG emissions decreased as the reduction in Scope 1 and Scope 2 emissions more than offset the increase in Scope 3 emissions.

範圍3排放量由2025年的3.33噸二氧化碳當量增加至2026年的16.52噸二氧化碳當量，主要由於年內商務差旅增加。儘管範圍3排放量有所增加，惟由於範圍1及範圍2排放量的降幅對抵銷範圍3排放量的增加綽綽有餘，致使本集團的整體溫室氣體排放量下降。

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To minimise environmental impacts, the Group has continued to implement a range of measures, including:

- Optimising logistics and route planning to reduce fuel consumption for vehicle fleets;
- Upgrading to energy-efficient lighting systems across all facilities;
- Installing motion sensors and timers to automate lighting and climate controls; and
- Encouraging the use of video conferencing and virtual meeting platforms to reduce business travel.

為儘量減少對環境的影響，本集團繼續實施一系列措施，包括：

- 優化物流和路線規劃，以減少車隊的燃料消耗；
- 所有設施均升級為節能照明系統；
- 安裝運動傳感器和計時器，以自動控制照明和氣候；及
- 鼓勵使用視頻會議和虛擬會議平台，以減少商務旅行。

Air Emissions

廢氣排放

The Group's primary source of exhaust air emissions arises from the use of vehicle fuels within its Pearls and Jewellery operations. During the reporting period, the Group's air emissions data were as follows:

本集團主要的廢氣排放來自其珍珠及珠寶業務中的車輛燃料使用。報告期內，本集團的廢氣排放數據如下：

Type of Emissions **排放物類型**	**Unit** **單位**	**2026** **2026年**	2025 2025年
Sulphur Oxides (SO_X) 硫氧化物	kg 公斤	**0.01**	0.04
Nitrogen Oxides (NO_X) 氮氧化物	kg 公斤	**0.48**	1.93
Particulate Matter (PM) 顆粒物	kg 公斤	**0.04**	0.14

The Group recorded decreases across all three key emission categories in 2026 compared to the previous year. The decreases were mainly attributable to the reduction in vehicle fuel consumption and the Group's continued implementation of vehicle management measures, including route optimisation, regular vehicle maintenance and more efficient use of transportation resources.

本集團於2026年在三大主要排放物類別中均錄得減少，較去年有所下降。減幅主要歸因於車輛燃料消耗減少及本集團持續實施車輛管理措施，包括優化路線、定期維護車輛及更高效運用運輸資源。

The Group will continue to monitor air emissions arising from vehicle fuel consumption and implement appropriate measures to further minimise its environmental impact where practicable.

本集團將持續監察因車輛燃料消耗產生的廢氣排放，並在切實可行的情況下實施適當措施，以進一步盡量減低對環境的影響。

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Waste Management

廢棄物管理

	Unit 單位	2026 2026年	2025 2025年
The total amount of waste generated 廢棄物產生總量	Tonnes 噸	**0.12**	0.15
Intensity 密度	Tonnes/Revenue of HK$ million 噸／百萬港元收入	**0.001**	0.001

The Group continues to comply with the Restriction of Hazardous Substances Directive 2002/95/EC (RoHS) in its operations. Consistent with the previous reporting period, the Group did not generate any hazardous waste during the year ended 31 March 2026, due to the nature of our business activities and strict adherence to RoHS and other relevant regulations. The primary waste stream remains non-hazardous waste, mainly from office operations, laboratories, and production facilities, which includes paper, cardboard, and general waste from administrative, research, and manufacturing activities.

To minimise environmental impact and promote circular economy principles, the Group has implemented waste management strategies including waste segregation, centralised waste processing, digitalisation and paperless Initiatives and a comprehensive recycling program. The Group is committed to setting and reviewing waste reduction targets annually and will continue to explore new technologies and best practices to further minimise its environmental footprint.

本集團在營運過程中繼續遵守有害物質限制指令2002/95/EC(RoHS)。與上一報告期一致，由於我們的業務性質及嚴格遵守RoHS及其他相關法規，截至2026年3月31日止年度內，本集團並無產生任何有害廢棄物。主要廢棄物來源為非有害廢棄物，主要來自辦公室運作、實驗室及生產設施，包括行政、研究及製造活動中產生的紙張、紙板及一般廢棄物。

為減少對環境的影響並推動循環經濟原則，本集團已實施多項廢棄物管理策略，包括廢棄物分類、集中處理、數字化及無紙化措施，以及全面的回收計劃。本集團承諾每年制定及檢討減廢目標，並將持續探索新技術及最佳實務，以進一步縮減環境足跡。

USE OF RESOURCES

資源使用

Type of energy 能源類型	Unit 單位	2026 2026年	2025 2025年
Direct Energy Consumption (Petrol) 直接能源耗量（汽油）	MWh 兆瓦時	**6.19**	23.11
Energy Indirect Consumption (Purchased Electricity) 間接能源耗量（外購電力）	MWh 兆瓦時	**605.27**	611.62
Total Energy Consumption 能源總耗量	MWh 兆瓦時	**611.46**	634.73
Intensity 密度	MWh/Revenue of HK$ million 兆瓦時／百萬港元收入	**6.85**	4.68

The Group is committed to the responsible and efficient use of resources across all business segments, including skincare business and jewellery business. Our resource management policies are designed to minimise environmental impact, support sustainable growth, and comply with all applicable environmental laws and regulations in Hong Kong and mainland China.

本集團致力於在所有業務板塊（包括護膚業務及珠寶分部）實現資源的負責任高效利用。我們的資源管理政策旨在最大限度降低環境影響、支持可持續增長，以及嚴格遵守香港與中國內地所有適用的環保法律法規。

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During the reporting period, the Group's total energy consumption decreased compared with the previous year, primarily due to reduced petrol consumption and the continued implementation of energy-saving measures across its offices, laboratories and operating facilities. The Group remains committed to improving resource efficiency and reducing its environmental footprint through targeted initiatives and continuous monitoring.

於報告期間，本集團的能源總耗量較去年減少，主要由於汽油耗量減少及在辦公室、實驗室及營運設施持續實施節能措施。我們仍致力於透過有針對性的措施及持續監控，提升資源使用效率，並減少環境足跡。

Electricity

電力

To enhance energy efficiency and minimise consumption, the Group has instituted a comprehensive array of energy-saving measures across all our office, production and R&D operations.

為加強能源效益及減少耗量，本集團已在所有辦公室、生產及研發營運中全面推行一系列節能措施。

R&D Laboratories
研發實驗室

- Continued to use LED lighting systems in laboratories, with task lighting applied in areas where high visibility is required.
  繼續於實驗室使用LED照明系統，在需要可見度高的區域應用工作照明。
- Continued to implement smart lighting controls to adjust brightness based on natural light levels and occupancy.
  繼續實施智能照明控制，根據自然光水平及佔用傳感器調整亮度。
- Used programmable thermostats to optimise temperature settings during non-operating or unoccupied hours.
  使用可編程恒溫器優化非營運或空閑時間的溫度設置。
- Prioritised the use and procurement of energy-efficient laboratory equipment that meets appropriate performance and energy efficiency standards.
  優先使用及採購於符合適當性能及能源效益標準的節能實驗室設備。

Production site
生產區域

- Continued to use energy-efficient LED lighting systems at production sites to reduce electricity consumption.
  繼續於生產區域使用高效能LED照明系統，以降低用電量。
- Maintained motion sensors in corridors, restrooms and communal areas to optimise lighting usage based on occupancy.
  在走廊、洗手間和公共區域維持動作感應燈，根據佔用情況優化照明使用。
- Continued employee awareness campaigns to encourage energy-saving practices, such as switching off lights and equipment when not in use.
  繼續舉行僱員意識活動以鼓勵養成節能常規，如在不使用時關閉電燈及設備等。

Office
辦公室

- Continued to use high-efficiency LED lighting across office premises to support energy conservation.
  繼續在辦公室處所使用高效LED照明以支持節省能源。
- Maintained motion sensors in meeting rooms, hallways and stairwells to reduce unnecessary electricity consumption.
  於會議室、走廊及樓梯間維持動作感應燈，以減少不必要的用電量。
- Continued employee engagement initiatives to promote simple energy-saving practices, including turning off electronic devices and office appliances when not in use.
  繼續舉行員工參與活動以推廣簡單節能措施，包括在不使用時關閉電子設備及辦公室電器。

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- Utilised power management features on laboratory equipment to reduce energy consumption during idle periods.
  利用實驗室設備的電源管理功能減少空閒期間的能耗。
- Continued to provide training and reminders to laboratory personnel on energy-saving practices, including proper equipment usage and shutdown procedures.
  繼續就節能實踐向實驗室人員提供培訓及提醒，包括正確使用設備及關閉程序。
- Displayed energy-saving reminders near major equipment and common areas to reinforce good operating habits.
  在主要設備和公共區域附近展示節能提示，以加強良好的營運習慣。
- Maintained regular inspection and maintenance schedules for laboratory equipment to ensure operational efficiency and reduce unnecessary energy consumption.
  為實驗室設備維持定期檢查及維護計劃，以確保營運效能及減少不必要的能耗。
- Continued to explore the feasibility of renewable energy options and other energy-saving technologies for laboratory operations.
  繼續探索可再生能源選擇及其他節能技術對實驗室營運的可行性。
- Monitored electricity usage patterns and reviewed high-energy-consuming processes to identify further improvement opportunities.
  監察用電模式並檢討高能耗流程以識別更多改善空間。
- Encouraged cross-departmental sharing of best practices on energy efficiency and sustainable laboratory operations.
  鼓勵跨部門分享能源效率及可持續實驗室營運的最佳實踐。
- Implemented regular preventive maintenance for production equipment to maintain energy efficiency and operational performance.
  對生產設備實施定期預防性維護，以保持能源效益及營運表現。
- Displayed energy-saving reminders throughout production areas to promote electricity conservation among employees.
  在整個生產區域張貼節能提示，向員工推廣節約用電。
- Reviewed production processes and equipment usage to identify further opportunities for improving energy efficiency.
  檢討生產流程及設備使用情況，以發掘進一步提升能源效益的機會。
- Prioritised the procurement of energy-efficient laptops, displays, printers and other office equipment.
  優先考慮採購具有頂級能源標籤的新手提電腦、顯示器、打印機及其他辦公設備。
- Configured computers, copiers and printers to energy-saving or standby modes where practicable.
  在切實可行情況下將電腦、影印機及打印機設定為節能或待機模式。
- Maintained office air-conditioning at an appropriate temperature to balance employee comfort and energy efficiency.
  將辦公室空調保持在適當溫度，以在僱員舒適度和能源效益之間取得平衡。
- Continued to switch off office lighting outside normal working hours, with manual override available for employees working late.
  繼續於一般辦工時間以外關閉辦公室照明，如員工需加班，亦可手動啟動照明系統。
- Displayed energy-saving reminders throughout the office to sustain employee awareness and participation.
  在整個辦公室展示節能提示，以維持員工意識和參與。

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Water

The Group recognises water as a critical and finite resource. The Group is committed to responsible and efficient water management across all operations, in line with our sustainability strategy and compliance with all relevant local and national regulations. Our water management policy aims to minimise consumption, improve efficiency, and promote water conservation awareness among employees and stakeholders.

During the reporting period, the Group has implemented and maintained a range of targeted measures to drive water conservation:

- Continued to display clear water-saving signage and reminders in high-traffic areas to encourage water-conscious behaviours.
- Systematic replacement of inefficient water fixtures and equipment with advanced water-conserving alternatives across all facilities.
- Comprehensive monitoring and analytics to track water consumption, identify optimisation opportunities, and measure conservation effectiveness.
- Ongoing training programmes to reinforce water-saving practices among staff.

During the Reporting Period, there were no issues in sourcing water; all water was sourced from reliable municipal supplies, with regular quality monitoring, and the water consumption of the Group is as follows:

水

本集團深明水為重要及有限的資源，根據我們的可持續發展策略，並遵守所有相關地方及國家法規，本集團致力於所有營運中採取盡責及高效的水資源管理。我們的水資源管理政策旨在盡量減少消耗、提高效率，並向員工及持份者推廣節水意識。

於報告期內，本集團已實施及維持具針對性的措施以促進節水：

- 繼續在人流多的區域展示清晰的節水標誌及提示，鼓勵節水行為。
- 在所有設施中採用先進的節水替代方案，有系統地更換低效率的供水裝置及設備。
- 全面監測及分析，以追蹤用水量、確定優化機會及衡量節約效果。
- 持續舉辦培訓計劃，加強員工節水行為。

於報告期內，本集團於求取水源上並無問題；所有水均採購自可靠的市政供應，並定期監察水質，本集團的用水量如下：

	Unit 單位	**2026** **2026年**	2025 2025年
Total Water Consumption 總耗水量	m^3 立方米	**1,295**	1,374
Intensity 密度	m^3/Revenue of HK$ million 立方米／百萬港元收入	**14.50**	10.14

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The Group recorded increases in total water consumption compared to the previous year, is primarily attributable to the increase in operational activities in the skincare business segment during the reporting period. Despite the increase in total water consumption, the Group's water intensity increased from 10.14 m^3 per HK$ million revenue in 2025 to 14.50 m^3 per HK$ million revenue in 2026, representing an increase of approximately 43%. The increase in water intensity was mainly due to the higher water consumption arising from increased operational activities, together with the decrease in revenue during the year.

本集團總耗水量較去年增加，主要是由於報告期內護膚業務分部的經營活動增加。儘管總耗水量增加，本集團的耗水密度由2025年的每百萬港元收入10.14立方米上升至2026年的每百萬港元收入14.50立方米，升幅約為43%。耗水密度上升主要由於營運活動增多導致用水量較高，以及由於年內收入減少。

The Group remains committed to responsible water management and will continue to enhance its water conservation measures, monitor water consumption trends and identify further opportunities to improve water efficiency across its operations.

本集團仍致力於負責任的管理用水及將繼續加強其節水措施、監察耗水趨勢及發掘進一步提升營運用水效益的機會。

Paper

紙張

The Group remains committed to reducing paper consumption and its associated environmental impact. Building on the successful "Paperless Office" initiatives implemented in prior years, the Group has taken further measures to optimise paper usage across all operations:

- Accelerated the digitalisation of workflows and document management practices, minimising the need for physical printing across the Group.
- Mandated double-sided printing and document scaling for all internal materials, ensuring efficient utilisation of each sheet of paper.
- Established a comprehensive paper reuse program, enabling the repurposing of single-sided printed documents for internal use.
- Systematically replaced outdated printing equipment that could not support double-sided and scaled printing with new energy-efficient models capable of these functionalities.

These initiatives have effectively reduced the Group's overall paper consumption, and helped lower the associated indirect greenhouse gas emissions. The Group continues to explore additional opportunities to enhance paper management efficiency and sustainability.

本集團繼續致力減少紙張使用量以及相關環境影響。在往年成功實施「無紙辦公」措施的基礎上，本集團於所有營運中採取進一步措施，優化紙張使用情況：

- 加速工作流程及文件管理實務的數位化，最大限度地減少整個集團的實體列印需求。
- 所有內部材料強制雙面列印及文件縮放，確保每張紙的高效利用。
- 建立全面的紙張再用計劃，實現單面列印文件的重用以供內部使用。
- 將無法支援雙面及縮放列印的過時列印設備有系統地替換為具有有關功能的新型節能型號。

該等舉措有效降低了本集團整體紙張耗量及有助減少相關間接溫室氣體排放。本集團繼續探索更多機會，以提高紙張管理效率及持續性。

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Packaging Materials

The Group remains committed to adopting sustainable solutions for packaging materials, prioritising human health, ecological preservation, and circularity. The core packaging materials continued to be environmentally friendly options, with a primary focus on paper-based products.

During the reporting period, the Group's packaging material consumption is as follows:

包裝材料

本集團繼續致力就包裝材料採取可持續解決方案，優先考慮人體健康、生態保育及循環性。核心包裝材料繼續圍繞環保選項，主要集中於紙製產品。

於報告期內，本集團包裝材料耗量如下：

	Unit **單位**	**2026** **2026年**	2025 2025年
Total Consumption of Packing Materials 包裝物料總耗量	Tonnes 噸	**5.00**	3.36
Intensity 密度	Tonnes/Revenue of HK$ billion 噸／十億港元收入	**55.99**	24.79

The total packaging material consumption increased primarily due to the expansion of business scale and the increased volume of product distribution during the reporting period. Despite the increase, the Group continued to focus on optimising packaging design and material selection to minimise environmental impact where practicable.

The Group remains committed to promoting sustainable packaging practices, including the use of recyclable and biodegradable materials, ongoing research into innovative sustainable packaging solutions, and collaboration with suppliers to further improve the environmental performance of packaging materials.

包裝物料總耗量增加主要是由於報告期內業務規模不斷發展及產品分銷量擴大。儘管錄得增幅，惟本集團繼續致力優化包裝設計及材料選擇，以在切實可行的情況下盡量減少對環境的影響。

本集團仍致力推廣可持續包裝常規，包括使用可回收及可生物降解材料，持續研究創新可持續包裝解決方案，以及與供應商合作，進一步提高包裝物料的環保績效。

THE ENVIRONMENT AND NATURAL RESOURCES

Baijin Life Science remains committed to complying with all applicable environmental laws and regulations in both Hong Kong and mainland China. The Group recognises its responsibility to minimise the environmental impact of its business operations and continues to review and update its environmental management practices to ensure alignment with evolving regulatory requirements and industry best practices.

環境和天然資源

佰金生命科學始終致力遵守香港及中國內地所有適用環境法律法規。本集團深知自己有責任將業務營運對環境的影響降至最低，並繼續檢視及更新其環境管理常規，確保符合不斷變化的監管規定及行業最佳實踐。

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A comprehensive environmental risk assessment process is in place to enable the Group to identify, evaluate and manage potential environmental risks in a systematic manner. This process covers key aspects of the Group's operations, including resource consumption, emissions, waste generation and the sourcing of raw materials. During the year, no material non-compliance incidents relating to environmental laws or regulations were recorded, reflecting the effectiveness of our management systems and our culture of continuous improvement.

我們已制定全面環境風險評估流程，好讓本集團有系統地識別、評估及管理潛在環境風險。該流程涵蓋本集團營運的主要層面，包括資源消耗、排放、廢物產生及原材料採購。年內，我們並無發生與環境法律或法規相關的重大違規事件，反映我們管理系統的有效性及我們持續改進的文化。

In pursuit of greater resource efficiency, the Group continued to promote its "paperless office" initiative and the implementation of the 3R policy, namely Reduce, Reuse and Recycle. The Group also continued to optimise packaging design, prioritise recyclable and environmentally friendly materials, and minimise packaging volume and weight where practicable. These initiatives support the Group's efforts to reduce waste generation and enhance the efficient use of natural resources.

為提高資源利用效率，本集團繼續推廣「無紙化辦公」倡議及實施3R政策（即減少、重用及回收）。本集團亦繼續優化包裝設計，優先採用可回收及環保材料，並於切實可行的情況下盡量減少包裝體積及重量。該等措施支持本集團減少產生廢棄物及加強自然資源有效運用的工作。

Collaboration with suppliers and business partners remains an important part of the Group's sustainability strategy. The Group continues to prioritise environmentally preferable equipment, raw materials and production processes where practicable. Our procurement policies favour suppliers with strong environmental credentials, and we require key partners to support the Group's environmental standards and sustainability objectives.

與供應商及業務夥伴的合作仍然是本集團可持續發展策略的重要一環。本集團繼續於切實可行的情況下優先考慮環保設備、原材料及生產工藝。我們的採購政策傾向選擇具有良好環保資質的供應商，並要求主要合作夥伴支持本集團的環保標準及可持續發展目標。

Looking ahead, the Group will continue to enhance its environmental management practices, monitor resource consumption and emissions performance, and identify further opportunities to reduce environmental impacts. The Group will also continue to review its environmental risk assessment process and strengthen supplier engagement to support sustainable development across its value chain.

展望將來，本集團將繼續加強其環境管理常規、監察資源消耗及排放表現，並發掘進一步減少環境影響的機會。本集團亦將繼續檢討其環境風險評估流程及加強與供應商參與，以支持其價值鏈的可持續發展。

CLIMATE-RELATED DISCLOSURE

氣候相關披露

Recognising the urgent global challenge posed by climate change, the Group has adopted a proactive and multifaceted approach to address this critical issue across all business segments. We are committed to managing our carbon footprint, building climate resilience, and contributing to a sustainable future.

明白到氣候變化為全球帶來的迫切挑戰，本集團在所有業務分部均採取了積極主動及多管齊下的方式，應對此一關鍵問題。我們致力管理我們的碳足跡，建設氣候韌力，為可持續未來作出貢獻。

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Governance

The Board of Directors maintains overall responsibility for climate-related issues, ensuring that climate-related risks and opportunities are integrated into the Group's corporate strategy, business planning and risk management framework. The Board is supported by the Sustainability Committee, which monitors regulatory developments, oversees the implementation of climate-related initiatives, and reviews progress against the Group's climate-related goals and performance. During the reporting period, regular updates on climate-related risks, opportunities, regulatory developments and relevant performance metrics were provided to the Board, enabling the Board to oversee the Group's climate-related matters and ensure that climate considerations are incorporated into key decision-making processes.

The Group does not currently link executive or senior management remuneration to climate-related performance metrics. The Board and Remuneration Committee will continue to review best practices and may consider introducing such linkage in the future as the Group's climate strategy and performance measurement framework continue to develop.

Strategy

The Group operates across skincare business, pearls and jewellery. Our value chain includes raw material sourcing, product development, manufacturing, distribution and retail operations. Climate-related risks and opportunities are assessed across key stages of the value chain, including procurement, production, logistics, operations and sales. During the reporting period, the Group continued to strengthen supplier engagement, improved resource efficiency in production, and optimised logistics to reduce emissions and enhance resilience, ensuring our business model remains adaptable and sustainable.

In the jewellery business segment, climate change may disrupt the supply and quality of natural materials such as pearls and precious metals. Changing ocean conditions, extreme weather events, and resource scarcity may affect sourcing, production schedules and product availability. Additionally, climate-related events may cause transportation delays, impact energy supply for processing and manufacturing, and increase the risk of supply chain interruptions. These disruptions can lead to increased procurement and production costs, affect inventory levels, and challenge the traceability and responsible sourcing of raw materials.

管治

董事會對氣候相關問題負全責，確保將氣候相關風險及機遇納入本集團的企業策略、業務規劃及風險管理框架。董事會在可持續發展委員會（監察監管發展）的協助下，監督氣候相關倡議的實施，並檢視本集團的氣候相關目標的進度及表現。於報告期內，我們定期向董事會提供氣候相關風險、機遇、監管發展及有關績效指標的最新資訊，讓董事會監督本集團的氣候相關事宜及確保氣候因素融入關鍵決策過程。

本集團目前並無將行政人員或高級管理人員的薪酬與氣候相關績效指標掛鈎。董事會及薪酬委員會將繼續檢視最佳實踐，並可能在未來隨著本集團氣候策略及績效量度框架持續發展而考慮引入該掛鈎。

策略

本集團的業務涵蓋護膚、珍珠及珠寶業務。我們的價值鏈包括原材料採購、產品開發、製造、分銷及零售營運。我們在價值鏈的各主要階段（包括採購、生產、物流、營運及銷售）評估氣候相關風險及機遇。於報告期內，本集團繼續加強與供應商合作，提高生產資源利用效率，並優化物流，以減少排放及提高韌力，確保我們的業務模式保持靈活敏捷及可持續發展。

就珠寶業務分部而言，氣候變化可能擾亂珍珠及貴金屬等天然材料的供應及品質。因為變化多端的海洋環境、極端的天氣事件及資源稀缺可能影響採購、生產時間表及產品供應。此外，氣候相關事件可能導致運輸延誤，影響加工及製造所需的能源供應，並增加供應鏈中斷的風險。該等中斷可能導致採購及生產成本增加，影響存貨水平，並對原材料的可追蹤性及負責任的採購造成挑戰。

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In the skincare business segment, climate change may disrupt the supply and quality of plant-based raw materials, affect energy supply for production, and challenge cold-chain logistics for temperature-sensitive ingredients. For the Group's research services, climate-related disruptions can impact the supply of reagents and equipment, increase R&D costs, and pose risks to data security and project delivery.

To enhance our climate resilience, the Group has developed a climate strategy that addresses both mitigation and adaptation to climate change. In 2026, the Group continued to implement a range of measures to reduce our carbon footprint, including optimising logistics and transportation networks to lower fuel consumption, upgrading to energy-efficient lighting systems, and installing motion sensors and timers to automate lighting and climate controls across our facilities. The Group also encourages the use of video conferencing and virtual meeting platforms to minimise business travel and associated emissions. The Group also maintained comprehensive emergency and contingency plans to safeguard employee safety and ensure business continuity during extreme weather events and other climate-related disruptions.

Our enterprise risk management process, guided by the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), enables the Group to identify, assess, and manage climate-related risks. In 2026, the Group continued to review its exposure to physical and transition climate risks and considered the potential implications of different climate scenarios. For physical risks, we adopted the Intergovernmental Panel on Climate Change (IPCC) Shared Socioeconomic Pathways. For transition risks, the Group referenced the International Energy Agency (IEA) Stated Policies Scenario (STEPS) and Announced Pledges Scenario (APS), reflecting the impacts of current and announced government policies on the global transition to a low-carbon economy.

At this stage, the Group's assessment remains primarily qualitative. The Group will continue to enhance its data collection, assumptions and methodology to support more detailed scenario analysis and climate-related financial impact assessment in the future.

就護膚業務分部而言，氣候變化可能破壞植物原材料的供應及品質，影響生產所需的能源供應，並對溫度敏感材料的冷鏈物流造成挑戰。在本集團的研究服務領域，氣候相關干擾可能影響試劑及設備的供應，增加研發成本，並對資料安全及項目交付構成風險。

為提高我們的氣候韌力，本集團已制定氣候策略，既要減緩氣候變化，亦要適應氣候變化。於2026年，本集團繼續實施一系列措施以減少碳足跡，包括優化物流及運輸網絡以降低燃料消耗，升級為節能照明系統，並安裝運動感測器及計時器，實現所有設施照明及氣候控制自動化。本集團亦鼓勵使用視訊會議及虛擬會議平台，以盡量減少商務差旅及相關排放。本集團亦維持全面應急及應變計劃，以保障員工安全，並確保在極端天氣事件及其他氣候相關干擾下業務的延續性。

我們的企業風險管理流程以氣候相關財務揭露工作小組(TCFD)的推薦建議為指引，使本集團能夠識別、評估及管理氣候相關風險。2026年，本集團繼續檢討其面臨的物理及過渡氣候風險及考慮不同氣候情境的潛在影響。在物理風險方面，我們採用了政府間氣候變化專門委員會(IPCC)的共享社會經濟路徑。在過渡風險方面，本集團參考了國際能源機構(IEA)的既定政策情景(STEPS)及氣候承諾情景(APS)，反映當前及已公佈政府政策對全球過渡至低碳經濟的影響。

目前，本集團的評估仍主要為定性。本集團將繼續改善其數據收集、假設及方法，以支持未來進行更詳細的情境分析及氣候相關財務影響評估。

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Key Climate-Related Risks and Opportunities

The Group has conducted a comprehensive climate scenario analysis to identify key climate-related risks and opportunities, assess their potential implications, and formulate appropriate responses. The following table summarises these findings:

關鍵氣候相關風險及機遇

本集團已進行全面氣候情景分析，以識別關鍵氣候相關風險及機遇，評估其潛在影響，並制定適當應對方案。下表概述該等分析結果：

Risks & opportunities **風險及機遇**	**Implications** **影響**	**Group's Response** **本集團應對方案**
Physical Risks **物理風險**		
Acute Risk **急性風險** Extreme weather events, including typhoons, floods and prolonged heatwaves 極端天氣事件，包括颱風、水災及持續熱浪	Potential disruption to production, logistics and supply chains; possible damage to facilities and inventory; increased operational downtime and employee safety risks 可能擾亂生產、物流及供應鏈；設施及存貨可能受損；營運停機及僱員安全風險增加	Maintained emergency response procedures, severe weather arrangements, supplier coordination measures and staff safety communications to reduce operational disruption 維持應急計劃、惡劣天氣安排、供應商協調措施及員工安全溝通，以減少營運中斷
Chronic Risk **慢性風險** Long-term changes, such as rising temperatures and water scarcity 長期變動，例如氣溫上升及水資源稀缺	Increased operational costs, potential pressure on water resources, and possible impact on production processes that require stable water supply and quality control 營運成本上漲、對水資源的潛在壓力及對需要穩定供水及品質監控的生產程序的可能影響	Monitored climate trends, water consumption and utility usage, while promoting resource efficiency and diversified sourcing where practicable. 監測氣候趨勢、耗水量及公用設施使用情況，同時在切實可行的情況下推廣資源效益及多元化採購

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Risks & opportunities **風險及機遇**	**Implications** **影響**	**Group's Response** **本集團應對方案**
Transition Risks **過渡風險**		
Regulatory Risk **監管風險** Stricter emissions regulations, carbon pricing, and mandatory climate disclosures 更嚴格的排放規例、碳定價及強制氣候披露	Increased compliance costs, additional data collection requirements and capital expenditure for low-carbon technologies 合規成本上漲、數據收集規定增加及低碳技術資本開支增加	Monitored climate-related regulatory developments, reviewed emissions data collection processes and enhanced compliance readiness for mandatory climate disclosures 監測氣候相關監管發展、檢討排放數據收集流程及提升對強制性氣候披露的合規準備
Market Risk **市場風險** Shifts in consumer preferences towards sustainable products 消費者喜好轉往可持續發展產品	Potential loss of market share if products do not meet evolving customer expectations for sustainability, low-carbon attributes and responsible sourcing 倘若產品與客戶在可持續發展、低碳性質及負責任採購方面不斷演變的期望不符，則可能失去市場份額	Reviewed customer preferences, promoted sustainable product features and considered responsible sourcing practices to meet evolving market expectations 檢討客戶偏好、推廣可持續產品特性及考慮負責任採購實踐，以滿足不斷變化的市場期望
Reputational Risk **信譽風險** Stakeholder scrutiny on climate action 持份者對氣候行動的審查	Risk of reputational damage impacting brand value and investor confidence 信譽受損風險，影響品牌價值及投資者信心	Enhanced transparency in ESG disclosures, maintained stakeholder communication and continued to strengthen climate-related governance and sustainability practices 環境、社會及管治披露加強透明度、保持持份者溝通及繼續強化氣候相關管治及可持續發展常規

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Risks & opportunities 風險及機遇	Implications 影響	Group's Response 本集團應對方案
Opportunities **機遇**		
Product Innovation **產品創新**	Access to new markets and customer segments demanding sustainable products 進駐要求可持續產品的新市場及客戶分部	The Group continued to expand its sustainable product lines; incorporated circular economy principles in product design 本集團繼續擴充可持續產品線；將循環經濟原則納入產品設計
Supply Chain Resilience **供應鏈韌力**	Enhanced ability to manage risks and maintain continuity 加強管理風險及維持業務延續性的能力	The Group engaged with suppliers on climate risks; diversified sourcing; and promoted supplier sustainability initiatives 本集團就氣候風險與供應商溝通；多元化採購；及推廣供應商可持續性倡議
Stakeholder Engagement **與持份者溝通**	Improved reputation, investor relations, and access to green financing 提升信譽、投資者關係及獲取綠色融資的渠道	The Group strengthened its ESG reporting; participated in climate initiatives; fostered partnerships with industry and community stakeholders 本集團加強環境、社會及管治報告；參與氣候倡議；促進與行業及社區持份者的合作關係

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Risk Management

The Group employs a structured process to identify, assess, and manage climate-related risks and opportunities, integrating these considerations into our enterprise risk management framework. The process covers both physical risks, such as extreme weather events and long-term climate changes, and transition risks, including regulatory changes, market shifts and evolving stakeholder expectations, as well as opportunities arising from the transition to a low-carbon economy.

At the segment level:

- Jewellery Business: Utilises supplier risk assessments and scenario analysis to evaluate the impact of climate-related physical risks. Regular supply chain mapping and monitoring of environmental and regulatory developments are performed to identify vulnerabilities and ensure supplier compliance with sustainability standards. Stress testing assesses the financial and operational impacts of potential supply disruptions, while opportunities for sourcing diversification and sustainable materials are evaluated to enhance segment resilience.

- Strategic Investment: Utilises ESG rating and research tools, where available, including recognised market references to support the screening and assessment of investment targets. Stress testing may also be applied to assess the potential impact of carbon pricing, policy changes and transition-related factors on investment returns.

- Skincare Business: Applies climate scenario analysis to assess potential supply chain disruption risks. The Group also considers lifecycle assessment ("**LCA**") to analyse product carbon footprints, identify high-emission stages, and monitor market research data to understand consumer demand for sustainable products.

風險管理

本集團採用結構化流程來識別、評估及管理氣候相關風險與機遇，並將該等考慮因素整合到我們的企業風險管理框架中。此流程涵蓋實體風險（例如極端天氣事件及長遠氣候變化）與過渡風險（包括監管變動、市場轉變及不斷轉變的持份者期望），以及過渡至低碳經濟所帶來的機遇。

在分部層面：

- 珠寶業務：利用供應商風險評估及情境分析來評估氣候相關實體風險的影響。定期進行供應鏈規劃，並監控環境及監管發展，以識別弱點，確保供應商符合可持續發展準則。壓力測試評估潛在供應中斷對財務及營運的影響，同時評估採購多元化及可持續材料的機遇，以加強分部的韌性。

- 策略投資：利用可得的環境、社會及管治評級及研究工具（包括公認市場參考）支援篩選及評估投資對象。同時可應用壓力測試，以評估碳定價、政策變動及過渡相關因素對投資回報的潛在影響。

- 護膚業務：應用氣候情境分析來評估潛在供應鏈中斷風險。本集團亦審視生命週期評估(LCA)來分析產品的碳足跡、識別高排放階段，並監控市場研究數據以了解消費者對可持續產品的需求。

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Climate-related risks and opportunities are identified and assessed through regular risk reviews, scenario analysis, regulatory monitoring and market observation. Risks are prioritised based on their potential impact on operations, financial performance, and stakeholder interests. Significant risks are escalated to the Sustainability Committee and the Board for oversight and decision-making.

Mitigation and adaptation measures, including contingency plans, business continuity arrangements, operational upgrades and supplier engagement, are regularly reviewed and updated. This integrated approach ensures that climate considerations are embedded in the Group's overall risk management framework, supporting business resilience, agility and long-term sustainability.

Metrics and Targets

The Group monitors a set of quantitative metrics to assess and manage climate-related performance, including Scope 1, Scope 2 and relevant Scope 3 greenhouse gas emissions, total energy consumption, energy intensity, fuel consumption, water consumption and business travel-related emissions. The Group's target is to reduce energy intensity by 5% by FY2027 (using FY2025 as the baseline), supported by ongoing investments in energy-saving technologies and operational improvements. We also monitor fuel consumption in our logistics fleet, aiming for year-on-year reductions through route optimisation and the adoption of more efficient vehicles. Progress towards these targets is reviewed annually by the ESG Committee and reported to the Board. The Group also monitors fuel consumption in its logistics fleet and evaluates the effectiveness of emergency and contingency plans through regular drills and reviews.

The Group does not currently apply an internal carbon price in its decision-making processes. However, the Group will continue to monitor regulatory developments, market practices and stakeholder expectations, and may consider adopting an internal carbon pricing mechanism in the future as its climate strategy and data management capabilities mature.

氣候相關風險與機遇透過定期風險審查、情境分析、監控監管及市場觀察進行識別和評估。我們根據風險對營運、財務表現及持份者利益的潛在影響，排定風險的優先順序。重大風險會上報至可持續發展委員會和董事會進行監督及決策。

緩解及適應措施，包括應急計劃、業務連續性安排、營運升級及供應商溝通，均予定期檢討及更新。這種整合方法可確保將氣候考慮因素置入本集團的整體風險管理框架中，以支持業務韌性、靈活性及長期可持續發展。

指標與目標

本集團監察一套量化指標來評估及管理氣候相關績效，包括範圍1、範圍2及相關的範圍3溫室氣體排放、總能耗、能源密度、燃料耗用、耗水量及差旅相關排放。本集團的目標是在2027財政年度前將能源密度降低5%（以2025財政年度為基準），並持續投資於節能技術及營運改善。我們也監控物流車隊的燃料消耗，目標是透過優化路線及採用更高效的車輛，逐年降低燃料消耗。環境、社會及管治委員會每年都會檢討該等目標的進展，並向董事會報告。本集團亦監控其物流車隊的燃料消耗，並透過定期演習及檢討，評估緊急及應急計劃的成效。

本集團目前在決策過程中並無採用內部碳價。然而，本集團將繼續監控監管發展、市場慣例及持份者期望，並隨著其氣候政策及數據管理能力越趨成熟，會考慮在未來採用內部碳價機制。

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SOCIAL ASPECT

EMPLOYMENT

At the Group, our employees are the cornerstone of our success. We are committed to fostering a fair, inclusive, and supportive workplace, ensuring the rights, welfare, and well-being of every team member.

We strictly comply with all applicable employment laws and regulations in Hong Kong and Mainland China, including but not limited to:

- Employment Ordinance (Cap. 57 of the Laws of Hong Kong);
- Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong);
- Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong);
- Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong);
- Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong);
- Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong);
- The Labour Law of the People's Republic of China;
- The Labour Contract Law of the People's Republic of China; and
- The Social Insurance Law of the People's Republic of China.

The staff handbook outlines clear policies on compensation, recruitment, promotion, dismissal, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and employee benefits.

During the reporting period, the Group was not involved in any material non-compliance incidents with employment laws and regulations.

社會層面

僱傭

本集團的僱員是我們成功的基石。我們致力於營造一個公平、包容及相互支持的工作環境，確保每一位團隊成員的權利、福利和福祉得到保障。

我們嚴格遵守香港及中國內地所有適用的僱傭法律及法規，包括但不限於：

- 僱傭條例（香港法例第57章）；
- 僱員補償條例（香港法例第282章）；
- 強制性公積金計劃條例（香港法例第485章）；
- 最低工資條例（香港法例第608章）；
- 性別歧視條例（香港法例第480章）；
- 殘疾歧視條例（香港法例第487章）；
- 中華人民共和國勞動法；
- 中華人民共和國勞動合同法；及
- 中華人民共和國社會保險法。

我們的員工手冊明確概述有關薪酬、招募、晉升、解僱、工作時間、休息時段、平等機會、多元化、反歧視及員工福利的政策。

於報告期間，本集團並無發生任何嚴重違反僱傭法律及法規的事件。

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As of March 31, 2026, the Group's workforce consisted of 84 employees (2025: 75), with operations in both Hong Kong and Mainland China. Of this total, 81 employees are hired on a full-time basis. The demographics of the Group's workforce as of 31 March 2026 are summarised below:

於2026年3月31日，本集團員工總數為84人（2025年：75人），業務遍及香港和中國內地。其中，81名員工為全職員工。於2026年3月31日，本集團員工總數概要如下：

	Unit 單位	**2026 2026年**
By gender 按性別劃分		
Male 男性	Person 人	38
Female 女性	Person 人	46
By age group 按年齡組別劃分		
Below 30 30歲以下	Person 人	21
30-50 30-50歲	Person 人	52
Above 50 50歲以上	Person 人	11
By region 按地區劃分		
Hong Kong 香港人	Person 人	16
Mainland China 中國內地人	Person 人	68

We are dedicated to continuously improving our human resources practices, proactively engaging with employees to understand their evolving needs, and promoting a positive and inclusive work environment.

我們致力不斷改進我們的人力資源實踐，積極主動地與員工接觸，了解彼等不斷變化的需求，並促進積極包容的工作環境。

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Recruitment and Promotion

The Group is committed to attracting, developing and retaining high-calibre talent through a transparent and merit-based recruitment process. We actively promote job opportunities and select candidates based on relevant experience, qualifications, and expertise, ensuring equal opportunity and diversity.

All new hires receive employment contracts in compliance with applicable labour laws and regulations. Probation periods are set at three months for Hong Kong staff and six months for Mainland China staff, where applicable. Employee remuneration is determined with reference to qualifications, job responsibilities, experience, seniority, performance and prevailing market conditions, with the aim of maintaining fair and competitive compensation packages. The Group maintains a structured performance management and internal promotion processes empower employees to develop their careers and contribute to the Group's long-term success.

During the reporting period, the Group continued to enhance our talent acquisition and development strategies to build a skilled, engaged, and diverse workforce that drives innovation and growth.

Remuneration and Benefits

The Group offers remuneration packages that are aligned with industry benchmarks and commensurate with their roles, responsibilities, and performance. The compensation structure is designed to be fair, transparent, and market-responsive, ensuring that our people are rewarded fairly for their contributions.

In addition to base salaries, we offer a range of benefits to support the well-being and work-life balance of our employees. This includes comprehensive medical insurance coverage to safeguard the health and wellness of our people. To support their retirement planning, we make mandatory provident fund (MPF) contributions in Hong Kong in accordance with the Mandatory Provident Fund Schemes Ordinance (Cap.485 of the Laws of Hong Kong) and the Employees' Compensation Ordinance (Cap.282 of the Laws of Hong Kong) and participate in the social insurance system （五險一金） in Mainland China, which includes pensions, medical, unemployment, maternity, and occupational injury coverage.

To support long-term alignment and engagement, eligible employees may participate in the Group's share option scheme, where applicable. Flexible work arrangements are available to promote work-life balance and accommodate personal needs.

The Group strives to foster a supportive and rewarding work environment that enables our people to thrive both professionally and personally.

招聘與晉升

本集團致力於透過透明且用人唯才的招募程序，吸引、培養及挽留優秀人才。我們積極推廣工作機會，並根據相關經驗、資歷和專業知識甄選候選人，確保機會均等及多元化。

所有新聘人員都會收到符合適用勞動法律及法規的勞動合同。香港員工的試用期定為三個月，中國內地員工的試用期定為六個月（如適用）。員工薪酬參考資歷、職責。經驗、年資、表現及現行市況來確定，以期維持公平且具有競爭力的薪酬待遇。本集團維持有系統的績效管理及內部晉升程序，讓員工有能力發展事業，為本集團的長期成功作出貢獻。

於報告期內，本集團不斷加強我們的人才招聘及發展戰略，以建立一支技術嫻熟、積極參與和多元化的員工隊伍，以推動創新及增長。

薪酬與福利

本集團為員工提供的薪酬待遇與行業基準保持一致，並與其角色、職責和績效相稱。我們的薪酬架構設計公平、透明，並與市場相適應，確保我們的員工所作出的貢獻能獲得公平的回報。

除基本工資外，我們還提供一系列福利，以支持員工的福利和工作與生活的平衡。其中包括全面的醫療保險，以保障員工的健康和福祉。為支持員工的退休計劃，我們在香港根據強制性公積金計劃條例（香港法例第485章）及僱員補償條例（香港法例第282章）作出強制性公積金供款，並參加中國內地的社會保險制度（五險一金），包括養老、醫療、失業、生育及工傷保險。

為了支持長期的一致性和參與，符合資格的員工可以參與本集團的購股權計劃（如適用）。我們提供彈性的工作安排，以促進工作與生活的平衡，並滿足個人需求。

本集團旨在營造一個支援性和回報性的工作環境，使我們的員工在專業和個人方面都能茁壯成長。

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Dismissal

We uphold a fair and responsible approach to employee dismissal, in strict compliance with all relevant labour laws and regulations. Dismissal decisions are based on objective criteria such as serious misconduct or sustained underperformance, following a thorough internal review and an opportunity for the employee to respond. All decisions are communicated transparently, ensuring respect for employee rights and the maintenance of a professional workplace.

During the Reporting Period, the turnover rate is as follows:

解僱

本集團恪守公平及負責任的原則處理員工解僱事宜，並嚴格遵守所有相關勞工法律及法規。解僱決定基於客觀標準，如嚴重不當行為或持續表現不達標，並經過全面的內部審核程序及給予員工陳述意見的機會。所有決定均以透明方式傳達，確保尊重員工權益，並維護專業的工作環境。

於報告期間，員工離職率如下：

Turnover rate[1] **離職率[1]**	**Unit** **單位**	**2026** **2026年**
By gender **按性別劃分**		
Male 男性	Percentage 百分比	29
Female 女性	Percentage 百分比	32
By age group **按年齡組別劃分**		
Below 30 30歲以下	Percentage 百分比	42
30-50 30-50歲	Percentage 百分比	24
Above 50 50歲以上	Percentage 百分比	33
By region **按地區劃分**		
Hong Kong 香港	Percentage 百分比	18
Mainland China 中國內地	Percentage 百分比	33

Note:

1. The staff turnover rate is calculated by dividing the total number of staff turnover throughout the Reporting Period by the total number of staff at the end of the period, which may exceed 100%.

附註：

1. 員工離職率乃按整個報告期內的員工離職總數除以期末員工總數計算，該比率或會超過100%。

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Equal Opportunities and Diversity

The Group is committed to fostering an inclusive and diverse workplace where all employees are treated with dignity, respect, and fairness, regardless of age, gender, race, religion, marital status, or other personal characteristics. We uphold equal opportunity and anti-discrimination principles across recruitment, remuneration, training, promotion and career development, ensuring that employment decisions are made based on merit, capability and business needs.

The Group adopts a zero tolerance for discrimination, harassment, or unequal treatment. In compliance with the Law of the People's Republic of China on the Protection of Women's Rights and Interests, we safeguard the rights and interests of female employees and provide equal opportunities for career development and advancement. The Group also protects the rights of employees during pregnancy, maternity leave and breastfeeding periods, and does not terminate employment without lawful cause during these protected periods.

By promoting diversity, equity, and inclusion, the Group aims to create a culture of belonging and empowerment. We encourage open dialogue, collaboration, and mutual respect, enabling every employee to contribute their unique perspectives and talents to the Group's success.

平等機會及多元化

本集團致力營造一個包容且多元化的工作環境，無論年齡、性別、種族、宗教信仰、婚姻狀況或其他個人特徵如何，所有員工都應得到有尊嚴、尊重和公平的對待。本集團在招聘、薪酬、培訓、晉升及職業發展方面堅持平等機會及反歧視原則，確保僱傭決定按才能、實力及業務需要作出。

本集團對歧視、騷擾或不平等待遇採取零容忍態度。根據中華人民共和國婦女權益保障法，我們保障女性員工的權利及權益，並提供的職業發展及晉升機會。本集團亦保障員工在懷孕、產假及哺乳期間的權益及不會在此等受保護期間無合法理由終止僱傭關係。

通過推動多元化、公平性及包容性，本集團致力營造歸屬感與掌控感文化。我們鼓勵開放對話、合作與相互尊重，使每位員工均能發揮其獨特觀點與才能，為本集團的成功作出貢獻。

Working Hours and Rest Periods

The Group is committed to maintaining sound labour practices and safeguarding employee well-being. Working hours and rest periods are managed in strict compliance with all applicable local labour laws, including the Provisions of the State Council on Employees' Working Hours (國務院關於職工工作時間的規定), the Group have established comprehensive policies governing working hours and rest periods. Employees who work overtime are duly compensated, either through additional pay or time off, as per our established policies.

In addition to statutory paid annual leave and public holidays, the Group provides various leave entitlements, including marriage leave, maternity leave and compassionate leave, to support employees' work-life balance and personal well-being.

工作時間與休息時段

本集團致力維持穩妥的勞工待遇及保障員工福祉。工作時間及休息時段的安排嚴格遵守所有適用的當地勞動法例（包括國務院關於職工工作時間的規定），本集團制定了全面的工作時間及休息時段政策。根據我們的既定政策，超時工作的員工可獲得適當補償，包括額外工資或休息時間。

除了法定的帶薪年假和公眾假期外，本集團提供各種假期權利，包括婚假、產假和恩恤假，以支持員工實現工作與生活的平衡及促進其身心健康。

Communication with Employees

The Group recognises that open and effective communication is vital to our success. All new employees participate in a comprehensive orientation program to facilitate their integration into the Group. Regular quarterly meetings between management and staff provide a platform for direct feedback and dialogue.

僱員溝通

本集團相信，開放且有效的溝通對本集團的成功至關重要。所有新入職員工均須參與全面的入職培訓計劃，以協助其融入本集團。管理層與員工之間每季定期舉行會議，提供直接反饋與交流的平台。

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Regular communication between management and employees provides opportunities for feedback, dialogue and information sharing. This ensures that employee concerns are addressed promptly and fairly, and supports the continuous improvement of our workplace policies and practices.

By maintaining transparent and responsive communication channels, we foster a collaborative and empowered workforce dedicated to the Group's long-term success.

OCCUPATIONAL HEALTH AND SAFETY

The Group places the highest priority on the health and safety of our workforce. We are committed to providing a safe and healthy working environment and strictly comply with all relevant occupational health and safety laws and regulations, including:

- Occupational Safety and Health Ordinance (Cap. 509 of the laws of Hong Kong);
- Fire Services Ordinance (Cap. 95 of the laws of Hong Kong).
- Law of the People's Republic of China on the Prevention and Control of Occupational Diseases; and
- Fire Control Law of the People's Republic of China;

To further reinforce our commitment to occupational health and safety, we have implemented a comprehensive suite of policies and procedures, including:

- Emergency Management Procedure;
- Chemical Products Management Program;
- Hazardous Energy Control Policy;
- Health and Safety Management Policy; and
- Expectant Mothers and Pregnant Employees Risk Assessment Program.

管理層與員工定期溝通，締造提交意見、對話及共享資訊的機會。此舉確保員工關注事項能獲得及時且公平的處理，並促進我們工作場所政策與慣例的持續改進。

透過維持透明且具回應性的溝通渠道，我們致力培養具合作精神及賦能的團隊，攜手推動本集團的長遠發展。

職業健康與安全

本集團高度重視員工的健康與安全。我們致力提供安全健康的工作環境，並嚴格遵守所有相關的職業健康與安全法律法規，包括：

- 職業安全及健康條例（香港法例第509章）；
- 消防條例（香港法例第95章）；
- 中華人民共和國職業病防治法；及
- 中華人民共和國消防法。

為了進一步加強我們對職業健康與安全的承諾，我們實施一套全面的政策及程序，其中包括：

- 緊急管理程式；
- 化學產品管理計劃；
- 有害能源控制政策；
- 健康與安全管理政策；及
- 準媽媽及懷孕僱員風險評估計劃。

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The Group has established a comprehensive health and safety management system includes policies and procedures such as emergency management, chemical products management, hazardous energy control, and risk assessment for expectant mothers and pregnant employees. These measures enable us to proactively identify and mitigate workplace hazards, safeguard critical equipment, and protect the well-being of all employees, especially those in high-risk roles or sensitive life stages.

本集團已制定全面健康與安全管理系統涵蓋多項政策與程序，包括應急管理、化學品管理、有害能源控制，以及對準媽媽和懷孕員工的風險評估。該等措施使我們能積極識別並減輕工作場所危害，保護關鍵設備，並保障所有員工的健康，尤其是擔任高風險職務或處于敏感生命階段的員工。

The Group provides regular health and safety training, including chemical handling, emergency response, and workplace hazard awareness. Safety drills and on-the-job training reinforce our safety culture and ensure that protocols are well understood and followed.

本集團提供定期的健康與安全培訓，內容涵蓋化學品處理、緊急應變及工作場所危害認知等方面。透過安全演練及在職培訓，鞏固安全文化，確保各項安全守則被充分理解並嚴格遵守。

The Group maintain open channels for employee engagement on safety matters, including quarterly management-employee meetings and a robust feedback mechanism to address concerns and support continuous improvement. During the reporting period, the Group recorded zero work-related fatalities and zero lost days due to work-related injuries (2025: zero fatalities, zero lost days). There were no material non-compliance incidents with occupational health and safety laws or regulations.

本集團建立暢通的員工安全事務參與渠道，包括每季舉行的管理層與員工會議，以及健全的反饋機制，以回應員工關注事項並推動持續改善。報告期內，本集團錄得零宗與工作有關的死亡個案及零損失工作日（2025年：零死亡、零損失工作日）。同時，並無任何重大違反職業健康與安全相關法律法規的事件發生。

The Group remains dedicated to cultivating a strong culture of safety, engagement, and continuous improvement, ensuring the health and well-being of our employees remains at the core of our operations.

本集團將持續致力於培養強大的安全文化、員工參與及持續改進的氛圍，確保員工的健康與福祉始終為本集團營運的核心所在。

DEVELOPMENT AND TRAINING

發展及培訓

The Group is dedicated to nurturing talent and supporting the continuous professional growth of our employees. In 2026, we further enhanced our training and development programs to align with the evolving needs of our workforce and the strategic objectives of the Group.

本集團致力於培育人才並支持員工持續專業發展。於2026年，我們進一步強化培訓與發展計劃，以配合員工不斷變化的需求及本集團的策略目標。

The Group provides a comprehensive training curriculum that caters to the evolving needs of our employees and the strategic goals of the Group. Our structured training curriculum includes a thorough induction program for all new employees. This program introduces new hires to our corporate culture, organisational structure, and occupational health and safety protocols, ensuring seamless integration into our dynamic work environment.

本集團提供全面的培訓課程，旨在滿足員工的不斷變化的需求與本集團的長遠策略。我們系統化的培訓體系涵蓋結構完善的新員工入職計劃，協助新入職員工全面了解本集團的企業文化、組織架構及職業健康與安全守則，促進其順利融入我們充滿活力的工作環境。

For existing staff, the Group continue to implement its "Training Guideline (the PRC)" and provides regular, role-specific training to meet the evolving needs of its workforce and support the Group's strategic objectives. Employees are encouraged to enhance their skills, stay abreast of industry trends, and acquire the knowledge required to excel in their positions.

現有員工方面，本集團持續執行「培訓指引（中國）」，並定期提供與職責相關的專業培訓，以滿足員工不斷變化的需求及支援本集團的策略目標。我們鼓勵員工提升技能、掌握行業趨勢，並獲取履行職責所需的知識。

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Compliance with the Group's codes, policies and training requirements is mandatory. Employees are required to complete relevant training programmes and pass the prescribed assessments or examinations to demonstrate their understanding and proficiency.

所有員工必須遵守本集團的行為守則、相關政策及培訓要求。員工須完成相關培訓課程及通過訂明評估或考核，以證明其理解能力及熟練程度。

During the Reporting Period, the training is provided as follows:

於報告期內，我們提供以下培訓：

Training contents **培訓內容**	• Corporate Management Fundamental Concepts 企業管理基本概念 • Job Positions and Duties 職位和職責 • ISO9001:2008 Operation and Control ISO9001：2008營運及控制 • Continuous Improvement of Corporate Mindset 持續改善企業思維模式 • Safety Management Knowledge 安全管理知識 • Annual Market Strategy and Product Planning 年度營銷及產品規劃

These structured training initiatives are regularly reviewed and updated to address changing regulatory requirements and business needs. By investing in comprehensive development and training, we empower our employees to achieve professional growth and contribute to the Group's long-term success.

系統化的培訓計劃會定期檢視及更新，以應對不斷變化的法規要求及業務需求。透過投入全面的發展與培訓，我們助力員工實現專業成長，並為本集團的長期成功作出貢獻。

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During the Reporting Period, the training data is as follows:

報告期內，培訓數據如下：

	Unit 單位	2026 2026年	2025 2025年
Percentage of staff trained **受訓僱員百分比**			
By gender **按性別劃分**			
Male 男性	Percentage 百分比	**89**	82
Female 女性	Percentage 百分比	**83**	78
By employee category **按僱員類別劃分**			
General Staff 一般員工	Percentage 百分比	**86**	76
Middle Management 中級管理層	Percentage 百分比	**76**	81
Senior Management 高級管理層	Percentage 百分比	**96**	85
Average training hour per employee **每名僱員平均培訓時數**			
By gender **按性別劃分**			
Male 男性	Hour 小時	**12.68**	13.15
Female 女性	Hour 小時	**10.07**	10.78
By employee category **按僱員類別劃分**			
General Staff 一般員工	Hour 小時	**10.69**	9.85
Middle Management 中級管理層	Hour 小時	**10.32**	12.81
Senior Management 高級管理層	Hour 小時	**13.04**	14.27

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LABOUR STANDARDS

The Group strictly complies with all applicable labour laws and regulations, including but not limited to the Employment Ordinance (Cap. 57 of the Laws of Hong Kong) and the Labour Law of the People's Republic of China. Our employment contracts and employee records are properly maintained to ensure transparency, accuracy and compliance with statutory requirements..

The Group has established comprehensive policies and procedures to prevent child and forced labour. Our "Prohibition of Forced Labour Policy" explicitly prohibits any form of forced, bonded, or coerced labour, while our "Child Labour Rescue Procedure" ensures the effective abolition of child labour within our operations.

All job candidates are required to provide valid identification to verify their age, and we strictly enforce a minimum hiring age of 18 years. In the unlikely event of a mistaken hiring of a minor, we will immediately suspend their employment, notify their guardians, and arrange for their safe return home.

The Group also extends its commitment to ethical labour practices throughout the supply chain, engaging with suppliers and business partners to uphold the same high standards. Through regular reviews, communication and supplier engagement, the Group strives to promote a sustainable value chain that respects the fundamental rights and welfare of workers.

During the reporting period, the Group was not aware of any non-compliance with employment or labour regulations. In the event of a confirmed violation, we have clear internal procedures to address the issue, which may include contract termination or reporting to relevant authorities, depending on the severity and nature of the case.

勞工準則

本集團嚴格遵守所有適用勞工法及規例，包括但不限於香港法例第57章《僱傭條例》及《中華人民共和國勞動法》。僱用合約及僱員記錄均妥善維持，確保透明度、準確度及符合法定規定。

本集團已建立全面的政策與程序以防止童工及強迫勞動的情況發生。本集團的「禁止強迫勞動政策」明確禁止任何形式的強迫、抵押或脅迫勞動，而「童工救助程序」則確保在我們營運中有效杜絕童工問題。

所有求職者必須提供有效身份證明以核實年齡，我們亦嚴格執行最低18歲的聘用年齡要求。如極少數情況下誤聘未成年人，我們將立即暫停其工作、通知其監護人，並安排其安全返家。

本集團對道德勞工慣例的承諾亦延伸至整個供應鏈，並與供應商及業務夥伴合作，堅守相同的高標準。透過定期審查、溝通及供應商合作，本集團致力於推廣一個尊重所有工人基本權利及福利的可持續的價值鏈。

報告期內，本集團並無發現任何違反僱傭或勞工相關法規的情況。如發現違規事件，我們將依照既定的內部程序處理，視乎事件的嚴重性及性質，或包括終止合約或向有關當局報告。

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SUPPLY CHAIN MANAGEMENT

The Group is committed to responsible supply chain management and sustainable industry development. In 2026, we collaborated with a total of 172 suppliers, with the majority located in Mainland China and Hong Kong. The supplier distribution is as follows:

供應鏈管理

本集團致力於負責任的供應鏈管理及業界的可持續發展。於2026年，我們合共與172家供應商合作，該等供應商主要位於中國內地及香港。供應商的分佈以下：

Region	地區	No. of suppliers 供應商數量
Mainland China	中國內地	138
Hong Kong	香港	14
USA	美國	8
Other regions	其他地區	12

Our supplier selection and management processes are guided by stringent internal policies and guidelines. We assess suppliers based on product quality, labour standards, environmental and quality management systems, and ethical business conduct to ensure alignment with our corporate values and sustainability objectives. As part of our Green Purchasing Policy, we prioritise suppliers who offer environmentally preferable products and services where practicable.

During the Reporting Period, the Group was not aware of any significant environmental or social risks relating to our supply chain management.

To maintain high standards, we actively engage with suppliers through regular reviews, dialogue, and collaboration, ensuring they uphold our expectations for ethical, social, and environmental performance. The Group will continue to strengthen our supply chain management practices to support sustainable growth and responsible value creation.

我們的供應商揀選及管理程序按嚴謹的內部政策及指引而成。我們從產品質素、勞工準則、環境及品質管理體系和商業道德操守等方面評估供應商，以確保符合我們企業價值及可持續發展的目標。作為「綠色採購政策」的一部分，我們會於切實可行的情況下優先揀選能提供環保產品和服務的供應商。

於報告期間，在供應鏈管理方面，本集團概不知悉出現任何重大環境或社會風險。

為了維持高標準，我們透過定期審查、對話與合作，積極與供應商保持聯繫，確保彼等能維持我們對道德、社會與環境績效的期望。本集團將持續強化供應鏈管理實踐，以支持可持續增長及負責任的價值創造。

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PRODUCT RESPONSIBILITY

Delivering high-quality, safe, and reliable products and services is a core commitment of Baijin Life Science Holdings Limited across all business segments. In 2026, the Group maintained full compliance with all applicable laws and regulations, including the Product Quality Law of the People's Republic of China and the Hong Kong Personal Data (Privacy) Ordinance, as well as sector-specific standards for each business line.

The Group has established comprehensive internal policies and guidelines to maintain high standards of product quality and safety. These requirements are communicated to all employees and suppliers, reinforcing our commitment to quality assurance throughout our value chain. During the reporting period, the Group was not aware of any material non-compliance with laws and regulations relating to product health and safety, advertising, labelling, or privacy.

Quality Assurance

The Group remains committed to delivering high-quality products and services to its customers. In 2026, the Group continued to invest in advanced machinery and equipment to support the provision of reliable and high-quality research and development services.

Leveraging our extensive expertise in biomedical and drug development, particularly in cell and molecular biology, we apply advanced technologies throughout our R&D processes. For our skincare business, we formulate products using bioactive ingredients and state-of-the-art research developed in our laboratories, ensuring that every offering meets rigorous standards for safety, efficacy, and innovation.

產品責任

交付上乘、安全、可靠的產品及服務是佰金生命科學控股有限公司在所有業務分部的核心承諾。於2026年，我們全面遵守所有適用的法律及法規，包括《中華人民共和國產品質量法》及香港《個人資料（私隱）條例》，以及各業務線的特定行業準則。

本集團已設下全面內部政策及指引，以維護高標準的產品質量與安全。有關規定已向全體僱員及供應商傳達，以加強我們對整個價值鏈的質量保證承諾。於報告期間，本集團並不知悉任何有關產品健康與安全、廣告、標籤或私隱的重大違反法律及法規的情況。

質量保證

本集團仍然致力於為客戶提供優質產品及服務。於2026年，本集團繼續投資於先進的機器設備，以支援提供可靠及高質量的研發服務。

憑藉我們在生物醫學及藥物開發（特別是在細胞及分子生物學）方面的豐富專業知識，我們在整個研發流程中應用先進技術。在護膚業務方面，我們使用生物活性成分和實驗室開發的最先進研究成果配製產品，確保每項產品都符合安全、功效及創新的嚴格標準。

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Skincare Products Quality Assurance

The Group enhanced its comprehensive quality assurance system in 2026 to ensure the highest standards of product safety and quality throughout the entire production process. Key requirements for skincare products have been strengthened as follows:

Product Development:

- All raw materials are required to comply with applicable regulatory standards and be verified for safety and efficacy.
- Product formulations are rigorously tested to assess their stability, compatibility and effectiveness.
- Packaging materials are selected based on product characteristics to protect products from contamination, deterioration and external damage during storage, transportation and use.

Product Testing:

- Comprehensive safety evaluations are conducted to identify and mitigate potential risks during product usage.
- Stability testing is performed to ensure that products maintain their intended quality, properties and performance throughout their shelf life.
- Clinical or consumer testing is performed to verify that products deliver the claimed benefits.

Production:

- Maintains clearly defined technical specifications to guide the manufacturing process and ensure product consistency and quality.
- Implement robust quality control measures at every stage, from raw material sourcing to finished product packaging.
- Maintains strict hygiene and safety standards within the production environment to prevent contamination and ensure that products are manufactured under appropriate and controlled conditions.

護膚產品質量保證

於2026年，本集團增強其全面的品質保證系統，以確保在整個生產過程中產品安全與品質的最高標準。對護膚產品的關鍵要求已被加強如下：

產品研發要求：

- 所有原料必須符合適用監管標準，並經驗證以確保安全和有效性。
- 產品配方必須經過嚴格測試，以評估其穩定性、相容性和有效性。
- 包裝物料按產品特點挑選，以保護產品於儲存、運輸及使用過程中免受污染、變差及外來損害。

產品測試要求：

- 進行全面的安全評估，以識別及降低產品使用過程中的潛在風險。
- 進行穩定性測試，以確保產品在保質期內保持擬定質素、性能及表現。
- 進行臨床或消費者測試，以證明產品達到所聲稱的效果。

生產要求：

- 維持明確定義技術規範，以指導製造過程及確保產品穩定性及品質。
- 在每個階段實施健全的質量控制措施，從原料採購到成品包裝。
- 於生產環境維持嚴格的衛生和安全標準，以防止污染及確保在適當及受控的環境下製造產品。

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Sales and Distribution:

- Consumer feedback is actively gathered and analysed to address concerns and enhance future products.
- Transparent return and exchange policies are provided to ensure customer satisfaction.
- Monitors market trends and customer preferences on an ongoing basis, enabling it to adapt its product offerings and respond to evolving market needs.

Continuous Improvement Initiatives:

The Group conducts regular quality assurance meetings with stakeholders to refine quality management practices, instil consumer confidence, and reinforce our commitment to excellence in skincare products.

銷售和分配要求：

- 主動收集和分析消費者反饋，以解決問題並改善未來產品。
- 提供透明的退換貨政策，以確保顧客滿意。
- 持續監察市場趨勢和客戶喜好，從而調適產品供應及回應不斷變化的市場需求。

持續品質管控：

本集團定期與持份者舉行品質保證會議，以完善品質管理實踐、加強消費者信心，以及強化我們對卓越護膚產品的承諾。

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Pearls and Jewellery Quality Assurance

The Group remains committed to delivering the highest quality products to its customers. The Group has maintained its ISO 9001:2008 quality management system accreditation to produce pearls and Jewellery, and further strengthened our quality assurance system and "Quality Assurance Manual" to ensure product safety and quality throughout the entire production process. Key requirements for pearls and crystals have been reinforced as follows:

Pearls

- Seawater and freshwater pearls must present smooth surfaces with minimal polishing.
- Pearls with artificial coatings, damages, thin or peeled surfaces, dark spots, obvious gaps or holes, misaligned holes, or glue remnants are strictly prohibited.
- The actual pearl size can be up to 0.5 mm larger than the specified size in the purchase order, but any error beyond this range is not allowed.

Crystal

- Cutting must not exceed the allowed error range.
- Cutting must be symmetrical, evenly proportioned, and showcase optimal colour and brilliance.
- For multi-stone designs, stones must have perfectly matched characteristics in terms of external form, cutting type, size, height, and/or length.
- If colour variation is anticipated during production, suppliers may provide a set of stones to demonstrate the range of colour variations.

Size Requirements:

- The size of the cutting stone must never be smaller than the size indicated in the purchase order.
- Customers retain the full right to adjust the size of the stones as per their specific requirements.

珍珠及珠寶質量保證

本集團致力於為其客戶提供最優質的產品。本集團的珍珠及珠寶生產一直維持ISO 9001：2008質量管理體系認證，並已進一步強化質量保證體系及「質量保證手冊」，以確保產品在整個生產過程中的安全及質量。對珍珠及珠寶的關鍵要求已被加強如下：

珍珠

- 海水及淡水珍珠的表面必須光滑（盡可能減少拋光）。
- 嚴禁使用帶有人工塗層、破損、表面薄或剝落、暗點、明顯縫隙或孔洞、錯位孔洞或膠水殘留的珍珠。
- 實際珍珠尺寸最多可以比採購訂單中規定的尺寸大0.5毫米，惟任何超出此範圍的誤差均不被允許。

水晶

- 切割不得超出允許誤差範圍。
- 切割必須對稱，比例均勻，並展示最佳的顏色及亮度。
- 對於多石材設計，石材必須在外部形狀、切割類型、尺寸、高度及／或長度方面具有完全匹配的特性。
- 倘能夠預測生產過程中的顏色變化，供應商可提供一套展示顏色變化範圍的石材。

尺寸要求：

- 切割石的尺寸決不能小於採購訂單中注明的尺寸。
- 客戶保留根據其具體要求調整石材尺寸的全部權利。

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The Group has enhanced its quality testing procedures, with all products undergoing comprehensive quality checks at the initial sampling stage, during various processing stages, and before final transportation. Product quality information is properly recorded to support traceability, quality monitoring and continuous improvement.

During the Reporting Period, the Group did not receive any customer complaints or record any product recalls for safety or health reasons, demonstrating its unwavering commitment to quality excellence. The Group will continue to uphold the highest quality standards and continuously improving its quality assurance systems to exceed customer expectations.

Privacy Protection

The Group recognises the importance of protecting the privacy and personal data of its customers, employees, information, and external collaborators is important to the Group. We comply with the Hong Kong Personal Data (Privacy) Ordinance (Cap. 486) and other applicable data protection laws, ensuring that all personal data is handled responsibly and securely. The Group has established comprehensive confidentiality and privacy protection policies, which are communicated to all employees through the staff handbook and regular training. These policies strictly prohibit the unauthorised disclosure of client or employee information and set out disciplinary actions, including termination, for any violations. Access to sensitive information is limited to employees whose roles require it, with internal controls in place to monitor and safeguard data throughout our operations.

Intellectual Property Rights

The Group respects and protects intellectual property rights. Our contracts clearly define ownership and usage of intellectual property, expressly prohibiting the sharing of product designs or proprietary data with third parties or the use of such designs for other clients. The Group's legal and compliance teams closely monitor regulatory developments and conduct regular reviews and audits to ensure ongoing adherence to intellectual property laws and internal policies.

本集團已加強其質量測驗步驟，所有產品在初期抽樣階段、不同的生產階段及最終運輸前均進行全面的質量檢查。妥善記錄產品質量信息，以支持可追溯性、品質監控及持續改良。

於報告期間，本集團並未接獲任何客戶投訴，亦無因安全或健康原因而召回任何產品的記錄，此乃展現出本集團對卓越品質的堅定承諾。本集團將繼續維持最高質量標準，並不斷改善質量保證體系，以期超出客戶期望。

私隱保護

本集團深明保護客戶、僱員、信息及外部合作方的私隱及個人資料非常重要。我們遵守香港法例第486章個人資料（私隱）條例及其他適用的資料保護法例，確保負責任且安全地處理所有個人資料。本集團已制定全面的保密及私隱保護政策，並透過員工手冊和定期培訓傳達至全體僱員。該等政策嚴格禁止未經授權而披露客戶或僱員的資料，並概述了對任何違規行為的紀律行動，包括終止僱傭。只有職務需要的僱員方可查閱敏感資料，並已設有內部控制措施，以監控及保護整個營運過程中的資料。

知識產權

本集團尊重及保護知識產權。我們的合約明確界定知識產權的所有權及使用方式，明確禁止向第三方分享產品設計或專屬資料或為其他客戶使用該等設計。本集團的法律及合規團隊密切監控監管發展，並進行定期檢討及審計，以確保持續遵守知識產權的法例及內部政策。

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ANTI-CORRUPTION

Maintaining the highest standards of integrity and ethical conduct across all business operations is fundamental to the Group's long-term success and sustainable growth. The Group strictly complies with all applicable anti-corruption, anti-bribery and anti-money laundering laws and regulations, including but not limited to:

- The Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong); and
- Anti-Money Laundering Law of the People's Republic of China.

The Group has developed and implemented a comprehensive "Code of Conduct" that governs the ethical behaviour of all employees and explicitly prohibits all forms of corrupt practices, including bribery, kickbacks, and fraud. Employees are required to perform their duties with integrity and in full compliance with Group policies. To reinforce our zero-tolerance approach, the Group provides anti-corruption training to directors and employees to enhance their awareness of ethical standards, legal requirements and internal control procedures.

Whistle-Blowing Policy

The Group has established a comprehensive whistle-blowing system that enables employees and stakeholders to report suspected misconduct, malpractice, or irregularities in confidence. All reports are promptly and thoroughly investigated by designated personnel, with strict measures in place to protect whistleblowers. Where there is sufficient evidence of potential corruption, cases are escalated to the relevant authorities.

The Group's commitment to integrity extends to our suppliers, contractors, and business partners, who are expected to adhere to the same high ethical standards. The Group actively engages with stakeholders to ensure alignment and compliance with our anti-corruption policies.

During the reporting period, the Group was not aware of any non-compliance with laws and regulations relating to corruption, bribery, extortion, fraud, and money laundering that have a significant impact on the Group.

反貪污

在所有業務營運中維持最高標準的誠信及道德操守乃本集團獲取長期成功和可持續增長的根基。本集團嚴格遵守一切適用的反貪污、反賄賂及反洗錢法律法規，包括但不限於：

- 防止賄賂條例（香港法例第201章）；及
- 中華人民共和國反洗錢法。

本集團已制定並實施一套全面的「行為守則」，規範所有員工的道德行為，並明確禁止一切形式的貪污行為，包括賄賂、回扣及欺詐。員工必須以誠信態度履行職責，並完全遵守本集團的政策。為了強化零容忍態度，本集團為董事及員工提供反貪污培訓，促進彼等對道德標準、法律要求及內部監控程序的認知。

舉報政策

本集團已設有全面的舉報制度，讓僱員及持份者可私下舉報可疑不當、瀆職或違規行為。所有舉報案件均由指定人員進行及時、徹底的調查，並設有嚴格的措施保護舉報人。指定人員對所有舉報個案進行迅速及徹底調查，並採取嚴格的保密措施以保護舉報人。倘有足夠證據表明可能存在貪污情況，有關案件會上報相關部門。

本集團的廉潔承諾延伸至供應商、承包商及業務夥伴，彼等應遵從同等高水準的道德標準。本集團積極與持份者溝通，確保彼等與本集團反貪政策保持一致並遵循有關政策。

於報告期間，本集團並不知悉任何違反與貪污、賄賂、勒索、欺詐及洗黑錢有關的法律及法規，且對本集團有重大影響的情況。

COMMUNITY INVESTMENT

The Group is committed to the principle of "Taking from society, giving back to society" and upholds a strong sense of corporate social responsibility across all operations.

The Group has established a Corporate Social Responsibility System, structured in alignment with the SA8000 Standard, to systematically identify and address social responsibility risks that may impact our reputation and stakeholder trust. The system covers key areas such as labour standards, employment practices, occupational health and safety, and employee welfare. It is subject to regular internal review and enhancement to ensure alignment with applicable requirements and evolving best practices.

The Group place great importance on building long-term, positive relationships with our diverse stakeholders. Through active engagement, we seek to understand their needs and expectations, enabling us to tailor our community investment initiatives for greater social impact.

By making social responsibility a core component of our business, Baijin Life Science Holdings Limited aims to set new benchmarks for responsible corporate citizenship within our industry and beyond.

社區投資

本集團秉持「取諸社會，用諸社會」的理念，並在各項業務營運中貫徹高度的企業社會責任感。

本集團已制定一套企業社會責任制度，依據SA8000標準進行架構，以系統化地識別並應對可能影響我們聲譽及持份者信任的社會責任風險。該制度涵蓋勞工標準、僱傭慣例、職業健康與安全及員工福利等重點領域，並定期進行內部審查與優化，以確保切合適用規定及不斷發展的最佳實踐。

本集團高度重視與多元持份者建立長期、正向的關係，並透過積極互動了解其需求與期望，從而更有針對性地制定社區投資計劃，以擴大社會影響。

佰金生命科學控股有限公司將社會責任納入業務核心，致力於在本行業乃至更廣領域樹立負責任企業公民的新標準。

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2026環境、社會及管治報告

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX 《環境、社會及管治報告指引》索引

Subject areas 主要範疇	Description 描述	Relevant Section/Disclosure 相關章節╱披露	Page no. 頁數
A. Environmental **A. 環境** **Aspect A1: Emissions** **A1 排放物**			
General Disclosure	Information on: (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.	Emission	10
一般披露	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 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。	排放物	
KPI A1.1	The types of emissions and respective emissions data.	Emission — Air Emissions	12
關鍵績效指標A1.1	排放物種類及相關排放數據。	排放物 — 廢氣排放	
KPI A1.2	[Repealed 1 January 2025]		
關鍵績效指標A1.2	[於2025年1月1日廢除]		
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Not applicable Given its business nature, the Group does not directly generate any hazardous waste.	10, 13
關鍵績效指標A1.3	所產生有害廢棄物總量及(如適用)密度(如以每產量單位、每項設施計算)。	不適用 由於本集團之業務性質，其不直接產生任何有害廢物。	
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emission — Waste Management	13
關鍵績效指標A1.4	所產生無害廢棄物總量及(如適用)密度(如以每產量單位、每項設施計算)。	排放物 — 廢棄物管理	
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Emission — Air Emissions, Greenhouse Gas Emissions	11, 12
關鍵績效指標A1.5	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。	排放物 — 廢氣排放、溫室氣體排放	
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Emission — Waste Management	13
關鍵績效指標A1.6	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。	排放物 — 廢棄物管理	

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Aspect A2: Use of Resources **A2資源使用**			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources	13
一般披露	有效使用資源（包括能源、水及其他原材料）的政策。	資源使用	
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total and intensity (e.g. per unit of production volume, per facility).	Use of Resources	13
關鍵績效指標A2.1	按類型劃分的直接及╱或間接能源總耗量（如電、氣或油）及密度（如以每產量單位、每項設施計算）。	資源使用	
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Use Of Resources — Water	16
關鍵績效指標A2.2	總耗水量及密度（如以每產量單位、每項設施計算）。	資源使用 — 水	
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Use Of Resources — Electricity, Paper	14, 15, 17
關鍵績效指標A2.3	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。	資源使用 — 電力、紙張	
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.	Use Of Resources — Water	16
關鍵績效指標A2.4	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。	資源使用 — 水	
KPI A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced.	Use Of Resources — Packaging Materials	18
關鍵績效指標A2.5	製成品所用包裝材料的總量及（如適用）每生產單位佔量。	資源使用 — 包裝材料	

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Aspect A3: The Environment and Natural Resources **A3 環境及天然資源**			
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	The Environment and Natural Resources	18, 19
一般披露	減低發行人對環境及天然資源造成重大影響的政策。	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.	The Environment and Natural Resources	18, 19
關鍵績效指標A3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	環境及天然資源	
Aspect A4: Climate Change **A4 氣候變化**			
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Climate Change	19
一般披露	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。	氣候變化	
KPI A4.1 關鍵績效指標A4.1	[Repealed 1 January 2025] [於2025年1月1日廢除]		

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B. Social			
B.社會			
Employment and Labour Practices			
僱傭及勞工實踐			
Aspect B1: Employment			
B1 僱傭			
General Disclosure	Information on: (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.	Employment	27
一般披露	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 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。	僱傭	
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Employment — Recruitment and Promotion	29
關鍵績效指標B1.1	按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	僱傭 — 招聘與晉升	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment — Dismissal	30
關鍵績效指標B1.2	按性別、年齡組別及地區劃分的僱員流失比率。	僱傭 — 解僱	

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Aspect B2: Health and Safety **B2 健康與安全**			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Occupational Health and Safety	32, 33
一般披露	有關提供安全工作環境及保障僱員避免職業性危害的： (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。	職業健康與安全	
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Occupational Health and Safety	33
關鍵績效指標B2.1	過去三年（包括匯報年度）每年因工亡故的人數及比率。	職業健康與安全	
KPI B2.2	Lost days due to work injury.	Occupational Health and Safety	33
關鍵績效指標B2.2	因工傷損失工作日數。	職業健康與安全	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Occupational Health and Safety	32, 33
關鍵績效指標B2.3	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。	職業健康與安全	
Aspect B3: Development and Training **B3 發展及培訓**			
General Disclosure	Policy on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development And Training	33, 34, 35
一般披露	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。	發展及培訓	
KPI B3.1	The percentage of employees trained by gender and employee category.	Development And Training	35
關鍵績效指標B3.1	按性別及僱員類別劃分的受訓僱員百分比。	發展及培訓	
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development And Training	35
關鍵績效指標B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	發展及培訓	

Subject areas 主要範疇	Description 描述	Relevant Section/Disclosure 相關章節／披露	Page no. 頁數
Aspect B4: Labour Standards **B4勞工準則**			
General Disclosure	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.	Labour Standards	36
一般披露	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。	勞工準則	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards	36
關鍵績效指標B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。	勞工準則	
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards	36
關鍵績效指標B4.2	描述在發現違規情況時消除有關情況所採取的步驟。	勞工準則	
Aspect B5: Supply Chain Management **B5供應鏈管理**			
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management	37
一般披露	管理供應鏈的環境及社會風險政策。	供應鏈管理	
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management	37
關鍵績效指標B5.1	按地區劃分的供應商數目。	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.	Supply Chain Management	37
關鍵績效指標B5.2	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。	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.	Supply Chain Management	37
關鍵績效指標B5.3	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。	供應鏈管理	
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management	37
關鍵績效指標B5.4	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。	供應鏈管理	

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Aspect B6: Product Responsibility **B6產品責任**			
General Disclosure	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.	Product Responsibility	38
一般披露	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 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。	產品責任	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility — Quality Assurance	42
關鍵績效指標B6.1	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。	產品責任 — 品質保證	
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	Product Responsibility — Quality Assurance	42
關鍵績效指標B6.2	接獲關於產品及服務的投訴數目以及應對方法。	產品責任 — 品質保證	
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility — Intellectual Property Rights	42
關鍵績效指標B6.3	描述與維護及保障知識產權有關的慣例。	產品責任 — 知識產權	
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility — Quality Assurance	42
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	產品責任 — 品質保證	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility — Privacy Protection	42
關鍵績效指標B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法。	產品責任 — 私隱保障	

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Aspect B7: Anti-corruption **B7 反貪污**			
General Disclosure	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.	Anti-Corruption	43
一般披露	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。	反貪污	
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.	Anti-Corruption	43
關鍵績效指標B7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	反貪污	
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-Corruption — Whistle-Blowing Policy	43
關鍵績效指標B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。	反貪污 — 舉報政策	
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-Corruption	43
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	反貪污	
Aspect B8: Community Investment **B8 社區投資**			
General Disclosure	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.	Community Investment	44
一般披露	有關以社區參與來了解營運所在社區需要和確保其業務活動。	社區投資	
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment	44
關鍵績效指標B8.1	專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	社區投資	
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment	44
關鍵績效指標B8.2	在專注範疇所動用資源（如金錢或時間）。	社區投資	

Baijin Life Science Holdings Limited
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