

(Incorporated in the Cayman Islands with limited liability)  
(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 919

MODERN  
*Healthcare Technology*

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

2024/25

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## I. PREAMBLE

### 序言

Modern Health Care Technology Holdings Limited (the “**Company**”) and its subsidiaries (collectively, the “**Group**”) is a health and beauty technology developer and service provider located in Hong Kong and Singapore. As a key player of the beauty industry providing various services at beauty chain stores Modern Beauty Salon, aesthetic technology centre Veribel Aesthetic Clinic, beauty management centre “be beauty shop”, and the superb health spa Mu-lan Spa, the Group strives to lead the whole industry to a sustainable business.

Over the years, the Group has demonstrated its ongoing commitment to delivering exceptional services and products to its customers, upholding its corporate social responsibility. As the importance of environmental, social, and governance (“**ESG**”) issues grows, the Group acknowledges the urge of embedding ESG concepts into its business strategies to proactively mitigate ESG-related risks. Considering dynamic business landscape and rising ESG expectations, the Group actively interacts with its stakeholders to address their concerns and stay aligned with ESG trends.

During the year under review, Hong Kong experienced a shift in consumption patterns towards cross-border consumption. Nonetheless, the Group remains committed to refining its business operations to attract local consumers and promote the local market of health and beauty. As a health and beauty service provider, the Group not only prioritises to protect the health and interests of its customers but also strives to foster and boost their health and beauty status. In addition, the Group has actively focused on improving its product and service quality while ensuring full compliance with applicable health and safety standards.

While it places strong emphasis on business growth, the Group has spared no efforts in implementing and promoting sustainable development. Recognising that ESG factors are crucial to its long-term business success, the Group integrates ESG considerations into its decision-making and policy development processes. To make further ESG progress, the Group sets its targets benchmarked the United Nations’ Sustainable Development Goals (“**SDGs**”), leveraging international framework and aligning with global best practices. With continuous monitoring and review of its ESG performance, the Group identifies areas for improvement, develops action plans, and promptly updates ESG targets. Furthermore, the Group continuously strengthens its governance structure with clear accountability assigned to all relevant parties, thereby ensuring ESG policies and practices are systematically formulated and implemented.

現代健康科技控股有限公司(「**本公司**」)及其附屬公司(統稱「**本集團**」)乃一間業務遍佈香港及新加坡的健康及美容技術開發公司及服務提供者。作為美容行業的龍頭企業，本集團透過旗下美容連鎖店 Modern Beauty Salon、美容技術中心 Veribel Aesthetic Clinic、美容管理中心「be beauty shop」以及一流的健康水療中心 Mu-lan Spa) 提供各類服務，致力帶領整個行業發展可持續業務。

多年來，本集團一直秉持企業社會責任，致力擔當為客戶提供卓越的服務和產品的企業榜樣。隨著環境、社會及管治(「**環境、社會及管治**」)事宜的重要性與日俱增，本集團深明將環境、社會及管治概念融入其業務策略的迫切性，積極減低環境、社會及管治相關風險。為應對不斷變化的營商環境及對環境、社會及管治的期望日益提高，本集團與持份者積極互動，回應其關注事宜，並保持緊貼環境、社會及管治的發展趨勢。

於回顧年度，香港的消費模式轉向跨境消費。儘管如此，本集團仍竭力完善其業務運營，吸引本地消費者，並推廣本地的健康及美容市場。作為健康及美容服務供應商，本集團不僅優先保障客戶的健康及利益，亦致力改善及提升客戶的健康及美容狀況。此外，本集團亦積極專注於提高產品及服務質素，同時確保全面符合適用的健康及安全標準。

本集團十分重視業務增長的同時，亦不遺餘力落實及推動可持續發展。本集團深知環境、社會及管治因素對其長期業務成功至關重要，因此將環境、社會及管治考慮因素融入其決策及政策制定過程。為了進一步在環境、社會及管治方面取得成果，本集團參考聯合國提出的可持續發展目標(「**可持續發展目標**」)制定其目標，充分利用國際框架，並與全球最佳實務保持一致。透過持續監察和檢視其環境、社會及管治表現，本集團識別改善空間，制定行動計劃，並及時更新環境、社會及管治目標。此外，本集團持續加強其管治架構，明確各相關方責任，從而確保環境、社會及管治政策和實務的制定與實施有條不紊。



## II. ABOUT THE REPORT

### 關於本報告

In compliance with the requirements under Appendix C2 – Environmental, Social and Governance Reporting Guide (“**ESG Guide**”) as set out in the Listing Rules of The Stock Exchange of Hong Kong Limited (“**Stock Exchange**”) under the “Comply or Explain” provision, the Group is pleased to present its ESG Report for the financial year starting from 1 April 2024 to 31 March 2025 (“**FY2024/2025**” or “**the year under review**”) to demonstrate its approaches, strategies, targets, achievement, as well as room for improvement in the realm of sustainable development.

#### REPORTING BOUNDARIES

Adopting the operational control approach, this ESG Report covers business segments that the Group has direct operational control over. As such, this ESG Report includes 8 sales points “be Beauty Shop” in Hong Kong and 38 service centres that provide beauty and wellness services in Hong Kong and Singapore. Given the operations in Mainland China were disposed, the service centres operating in Mainland China have been removed from the reporting boundaries. The reporting period of this ESG Report is the financial year from 1 April 2024 to 31 March 2025, unless specifically stated otherwise. For the Corporate Governance Report, please refer to the Group’s 2024/2025 Annual Report.

#### REPORTING PRINCIPLES

To ensure comprehensive disclosures of the Group’s ESG performance, this ESG Report was prepared with reporting principles of Materiality, Quantitative, Balance, and Consistency in accordance with the reporting guidelines of the Stock Exchange.

本集團遵守香港聯合交易所有限公司(「聯交所」)證券上市規則附錄C2所載之《環境、社會及管治報告指引》(「環境、社會及管治報告指引」)下「不遵守就須解釋」條文之規定，欣然呈列其由二零二四年四月一日至二零二五年三月三十一日(「二零二四／二零二五財政年度」或「回顧年度」)的環境、社會及管治報告，以展示本集團在可持續發展方面的方針、策略、目標、成就及改善空間。

#### 報告涵蓋範圍

本環境、社會及管治報告採取經營控制方針，涵蓋由本集團直接控制經營政策的業務。因此，本環境、社會及管治報告包括位於香港的8個「be Beauty Shop」銷售點，以及位於香港及新加坡的38個提供美容及健康服務的服務中心。鑒於本集團已出售中國內地業務，於中國內地經營業務的服務中心已從報告涵蓋範圍剔除。除特別說明外，本環境、社會及管治報告的報告期間為二零二四年四月一日至二零二五年三月三十一日的財政年度。企業管治報告請參閱本集團二零二四／二零二五年報。

#### 報告原則

本環境、社會及管治報告遵從聯交所的報告指引，以重要性、量化、平衡和一致性的原則作為支柱，以確保全面披露本集團的環境、社會及管治表現。

## II. ABOUT THE REPORT

### 關於本報告

### MATERIALITY 重要性



The Group identifies and prioritises material ESG issues that significantly affect its operations and stakeholders through materiality assessments. The compilation of this ESG Report is based on the results of the materiality assessment.

For details, please refer to chapter headed **Stakeholder Engagement** and section headed **Materiality Assessment**.

本集團透過重要性評估，釐定對其經營及持份者具重大影響的重要環境、社會及管治事宜，並對該等議題進行優次排序。本環境、社會及管治報告的構成內容乃基於重要性評估結果。

欲了解更多詳情，請參閱持份者參與及重要性評估章節。

### QUANTITATIVE 量化



To quantitatively evaluate the effectiveness of the Group's ESG policies and management, this ESG Report presents the Group's ESG performance with measurable key performance indicators ("KPIs").

For methodologies, assumptions and conversion factors used, please refer to footnotes of the corresponding performance tables.

量化為量化評估本集團環境、社會及管治政策及管理的有效性，本環境、社會及管治報告使用可計量的關鍵績效指標（「**關鍵績效指標**」），以呈示本集團的環境、社會及管治績效。

有關所使用的方法、假設及換算因數，請參閱相應績效列表的註釋。

## BALANCE 平衡



To provide an unbiased picture of the Group's ESG performance, this ESG Report includes both ESG achievement and areas for improvement.

Selections, omissions, or presentation formats that may inappropriately affect readers' judgement are avoided.

為提供有關本集團環境、社會及管治表現的公正說明，本環境、社會及管治報告包含其環境、社會及管治成就及改善空間。

本環境、社會及管治報告避免採用可能會不恰當地影響報告讀者判斷的選擇性報告、遺漏或呈報格式。

## CONSISTENCY 一致性



This ESG Report adopts consistent reporting framework and methodologies across years. To allow meaningful comparison, the Group keeps consistent with the disclosure scopes such as the scope of greenhouse gas ("GHG") emissions.

If there are significant changes regarding the reporting framework or calculation methods, clear explanations will be provided in the corresponding sections.

本環境、社會及管治報告採用與過往一致的報告框架及方法。為進行具意義的比較，本報告的披露範疇亦與過往一致，例如溫室氣體（「溫室氣體」）排放範圍。

倘報告框架或計算方法出現重大改變，均會在相應章節中作出明確說明。

## II. ABOUT THE REPORT

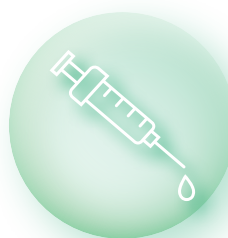
### 關於本報告

#### INFORMATION DISCLOSURE

The information in this ESG Report was gathered from the official documents and statistics of the Group, the integrated information of supervision, management, and operations in accordance with the relevant policy, the internal quantitative and qualitative data through questionnaires based on the reporting framework, and sustainability practices provided by the subsidiaries of the Group. This ESG Report was prepared in both English and Chinese and has been uploaded to the Group's website at [www.modernhealthcaretech.com](http://www.modernhealthcaretech.com). For any conflict or inconsistency, the English version shall prevail.

#### 資料披露

本環境、社會及管治報告所載資料收集自本集團的官方文件、統計數據、綜合監管信息、根據相關政策進行的管理和運營資料、通過基於報告框架的調查問卷所得的量化和性質上的數據、以及本集團附屬公司的可持續性實踐。本環境、社會及管治報告以中文及英文編製，及已上載至本集團網站 [www.modernhealthcaretech.com](http://www.modernhealthcaretech.com)。如有任何衝突或不一致之處，概以英文版本為準。



### III. SUSTAINABILITY MANAGEMENT 可持續發展管理

#### GOVERNANCE STRUCTURE

A strong governance structure is fundamental to developing and implementing ESG strategies, serving a cornerstone for sustainable success. To this end, the Group is committed to establishing a robust governance structure that clarifies the roles and responsibilities of each party while fostering effective and transparent communication.

The Group adopts a top-down approach for ESG management. Under the governance structure, the Group's Board of Directors (the "Board") takes the ultimate responsibility for the oversight of ESG management. To ensure the Group's long-term sustainable development, the Board reviews and evaluates material ESG risks that may significantly affect the Group while developing mitigation strategies against identified risks. Meanwhile, the Board refines the risk management approach and internal control systems to systematically address ESG-related challenges.

The tier following the Board is the management team, and the team is tasked with driving effective implementation of ESG initiatives across the Group and keeping the Board informed of ESG updates by reporting ESG-related risks and opportunities. Acknowledging the value of stakeholder engagement, the Group actively collects the feedback from its employees. After consolidating the employees' insights and experiences, the Group's management team evaluates the effectiveness of ESG policies implemented and presents the outcomes to the Board for continuous improvement.

With this well-established governance structure, the Group aims to proactively manage ESG-related risks while seizing emerging opportunities. The effective internal communications continuously enhance the Group's governance, facilitating the sustainable development.

#### ESG MANAGEMENT APPROACH AND STRATEGY

##### Risk Management

The Group regards ESG-related risks as equally important to other financial risks. Therefore, ESG-related risks have been incorporated into the Group's Enterprise Risk Management ("ERM") framework and are considered in processes of decision-making and policy development. The specific initiatives include:

1. Identification and prioritisation of material climate-related risks and opportunities
2. Analysis of business adaptation and resilience under different climate scenarios
3. Development of internal policies to mitigate risks and minimise adverse impacts
4. Communication and disclosure of climate-related risks and opportunities.

#### 管治架構

強健管治架構是制定及實施環境、社會及管治策略的基礎，是成功實現可持續發展的基石。因此，本集團努力建立穩健的管治架構，明確各方角色和職責，促進有效及透明的溝通。

本集團採用自上而下的方式管理其環境、社會及管治事宜。在管治架構下，本集團的董事會（「董事會」）承擔監督環境、社會及管治管理的最終責任。為確保本集團的長期可持續發展，董事會檢討和評估可能對本集團造成重大影響的重大環境、社會及管治風險，並根據已識別風險制定減緩措施。同時，董事會調整風險管理方法和內部控制系統，以有序應對環境、社會及管治方面的挑戰。

董事會之下是管理團隊，管理團隊負責推動在整個集團內有效實施環境、社會及管治舉措，並透過報告與環境、社會及管治相關的風險和機遇，向董事會提供環境、社會及管治的最新資訊。本集團深明持份者參與的價值，積極收集員工的反饋意見。經整合員工的見解及經驗，本集團的管理團隊評估已實施環境、社會及管治政策的有效性，並向董事會報告結果，以持續改善。

憑藉完善的管治架構，本集團旨在積極管理環境、社會及管治相關的風險，並捕捉相關機遇。有效的內部溝通持續加強本集團的管治，有助實現可持續發展。

#### 環境、社會及管治管理方法及策略

##### 風險管理

本集團認為環境、社會及管治風險與其他金融風險同等重要。因此，本集團將環境、社會及管治相關風險納入本集團的企業風險管理（「企業風險管理」）框架，並在決策和制定政策的過程中考慮環境、社會及管治相關風險。具體措施包括：

1. 氣候相關重要風險及機遇識別及優次排序
2. 不同氣候情景下的業務適應性及韌性分析
3. 制定減低風險及將不利影響減至最少的內部政策
4. 溝通及披露氣候相關風險及機遇。



### III. SUSTAINABILITY MANAGEMENT

#### 可持續發展管理

The Group values human resources and considers them as its greatest assets, thereby placing a great emphasis on its material ESG issues of employee management and talent retention. To have a more comprehensive management on talent-related risks, such as business, reputational, regulatory, and compliance risks, the Group has established an effective talent risk assessment and management framework:

- Integrate contingency planning and crisis management elements into the talent management of the Group;
- Oversee the structure of the CEO's and executive members' compensation packages relative to the overall strategy and performance;
- Senior leadership is directly responsible for the implementation of talent strategies;
- Integrate ethical principles such as diversity and equality (gender, ethnicity, nationality, and age) within the talent management framework;
- Maintain a strong leadership pipeline with a succession planning process in place; and
- Board members conduct regular discussions on talent-related KPIs and risks.
- 將應急規劃及危機管理方案納入本集團的人才管理中；
- 監督有關整體策略及表現的行政總裁及執行成員的薪酬結構；
- 高級領導層直接負責執行人才策略；
- 將多元化及平等性(性別、種族、國籍及年齡)等道德問題納入人才管理框架；
- 維持強力的領導梯隊，並制定繼任規劃流程；及
- 董事會成員定期進行人才相關的關鍵績效及風險討論。

#### Material ESG-related issues

While there are various ESG issues, the Group recognises the significance to identify and prioritise those that are most relevant. The Board plays a pivotal role in identifying the Group's material ESG issues and evaluating the associated risks. To effectively tackle the Group's ESG challenges, the Board is committed to developing innovative strategies and robust internal policies to strengthen the Group's ESG resilience and capability. In response to growing concerns about ESG issues and to meet stakeholders' expectations, the Board closely monitors the Group's ESG progress and requires a review of the Group's ESG performance conducted at least once a year.

During the year under review, the Group reviewed its ESG action plans and targets and identified four primary areas focusing on ESG, which are resource efficiency and emission reduction, occupational health and safety, product responsibility, as well as training and promotion. In alignment with the SDGs, the Group strives to maintain its ESG commitment with global common language.

本集團重視人力資源，並視其為最大資產，因此非常著重僱員管理及挽留人才。為更全面管理人才相關風險(例如業務、聲譽、監管及合規風險)，本集團已訂立有效的人才風險評估及管理架構：

#### 重大環境、社會及管治相關議題

儘管存有多個環境、社會及管治議題，但本集團深明識別並將優先處理最相關議題的重要性。董事會在識別本集團的重大環境、社會及管治議題並評估相關風險方面擔當著舉足輕重的角色。為有效解決本集團的環境、社會及管治挑戰，董事會致力制定創新策略及穩健的內部政策，加強本集團的環境、社會及管治韌性和應對能力。為回應對環境、社會及管治議題日益增加的關注並滿足持份者的期望，董事會密切監控本集團的環境、社會及管治成效，並要求每年至少檢討本集團的環境、社會及管治表現一次。

於回顧年度內，本集團檢討其環境、社會及管治行動計劃及目標，並識別四個主要環境、社會及管治重點範疇，包括資源效率及減少排放、職業健康與安全、產品責任以及培訓及晉升。本集團以全球通用語言展示其致力維持實現其環境、社會及管治承諾，與可持續發展目標符合一致。



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

Recognising the finite nature of natural resources, the Group is committed to responsible resource management by improving energy efficiency, incorporating environment-friendly practices across daily operations, and prioritising sustainable products during procurement.

本集團明白自然資源有限，因此竭力透過提高能源效益、在日常運營中實施環保措施以及優先採購可持續產品，實現負責任的資源管理。

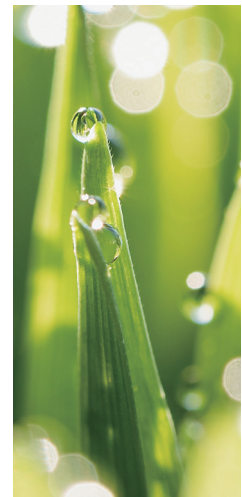


## OCCUPATIONAL HEALTH AND SAFETY 職業健康與安全



The Group acknowledges the importance of public health. As part of its commitment to safeguarding its employees and customers, the Group has further enhanced the standard of workplace's sanitation and safety. Furthermore, the Group has implemented enhanced operational practices to eliminate occupational hazards, fostering a safe and supportive working environment for its employees to thrive.

本集團深明公共衛生的重要性。本集團進一步提高工作場所的衛生及安全水平，致力保護員工和客戶。此外，本集團亦會實施更嚴謹的營運慣例，以消除職業危害，為員工成長創造安全及互相支持的工作環境。





## PRODUCT RESPONSIBILITY 產品責任

The Group is committed to providing safe and high-quality products. Hence, the Group maintains stringent oversight over all ingredients and composition of its products. The Group prioritises complete products traceability and transparency, with comprehensive labeling that clearly communicates all essential details to consumers.

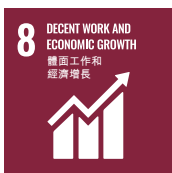
本集團致力提供安全及優質的產品。因此，本集團嚴格監督其產品的所有原材料及成分組合。本集團亦將產品的可追溯性及透明度視為優先事項，每件產品都配備向消費者說明所有必要細節的全面標籤。



## TRAINING AND PROMOTION 培訓及晉升



As knowledge drives development and progress, the Group provides diverse training programmes to equip its employees with relevant competencies. To further support talent growth, the Group has established transparent career ladder and provided equal promotion opportunities, attracting and retaining talents.



本集團明白知識乃推動發展及取得成就的基礎，因此提供多元化的培訓計劃，令員工具備相關能力。為進一步支持人才成長，本集團設立透明的職業發展階段，為員工提供平等的晉升機會，以吸引和留住人才。



In addition to enhancing the awareness of its staff on ESG strategies and policies implemented, the Group is dedicated to ensuring the Board's competency in ESG leadership. Through Continuing Professional Development ("CPD") courses and regular meetings with the management team and the Company Secretary, the Board regularly receives the latest ESG-related information and updates. This commitment strengthens the Board's ability to drive ESG initiatives and effectively monitor the implementation of policies.

The Group places a great emphasis on identifying material ESG issues for its ESG management. The Group understands the concerns and expectations of its internal and external stakeholders by conducting stakeholder engagement. Through materiality assessments, the Group identifies and prioritises the most material ESG issues with the insights from its stakeholders so as to incorporate its stakeholders' feedback into ESG approaches and strategies. For details on the ESG prioritisation procedures, please refer to chapter headed **Stakeholder Engagement** and section headed **Materiality Assessment**.

With the Group's material ESG issues, the Board conducts reviews on the Group's ESG strategies and policies to ensure proper management of material ESG issues. When gaps are identified, the Board enhances the Group's action plans, risk management strategies, ESG targets, and annual budgets to focus on refining the most material ESG issues.

### ESG-RELATED GOALS AND TARGETS

The Group establishes clear and measurable ESG goals to guide sustainable development and drive continuous improvement. When the Group develops its ESG targets, its business nature, business model, ESG trends, regulatory updates, and market momentum, as well as its current ESG performance and business development approach are considered. For instance, in response to one of its major environmental impacts, which is its consumption and disposal of plastic packaging materials, and the tightening regulations regarding the consumption of plastic packaging materials, the Group has set a target to lower its packaging consumption and has planned to transit to packaging materials made of recycled paper. To maintain the Group's ambition and ongoing improvement, the Board conducts biannual reviews of the Group's ESG targets.

除了提升員工對已落實環境、社會及管治策略及政策的認知外，本集團亦致力確保董事會具備環境、社會及管治方面的領導能力。透過持續專業進修（「持續專業進修」）課程以及與管理團隊和公司秘書的定期會議，董事會定期接收最新的環境、社會及管治相關資訊和最新資料。此承諾加強董事會推動環境、社會及管治措施及有效監督執行政策的能力。

本集團高度重視識別重大環境、社會及管治事宜，以有效管理環境、社會及管治事宜。透過開展持份者參與，本集團了解內部和外部持份者的關注和期望。為了將持份者的反饋納入環境、社會及管治方針及策略，本集團在收集了其持份者見解後，開展重要性評估，以識別最重大的環境、社會及管治議題並作出優次排序。有關環境、社會及管治優次排序過程的詳細資料，可參閱持份者參與及重要性評估的章節。

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

### 環境、社會及管治相關目標及指標

本集團設定清晰且可計量的環境、社會及管治目標，為實現可持續發展及推動持續進步提供指引。在設定環境、社會及管治目標時，本集團考慮其業務性質、業務模式、環境、社會及管治趨勢、最新監管規定及市場動態，以及其目前的環境、社會及管治表現及業務發展方針。譬如，本集團為應對其主要環境影響之一，即使用及處置塑膠包裝物料，加上對使用塑膠包裝物料方面的監管越來越嚴格，本集團訂立了一項減少包裝消耗的目標，並已制定計劃，以過渡至使用可再生紙品製成的包裝物料。為持續實現本集團的目標及進步，董事會每半年審視其環境、社會及管治目標。



## IV. LETTER TO OUR STAKEHOLDERS

### 致持份者的信

Dear Valued Stakeholders,

On behalf of the Board of the Company, I am pleased to present this ESG Report for the financial year ended 31 March 2025 to our stakeholders, demonstrating our commitment to integrating ESG concepts into development approaches and management strategies, so as to improve our sustainability performance.

Striving to be a more sustainable corporate, we have reviewed and enhanced our ESG management while integrating a broader range of ESG considerations into our business development. With a robust governance structure, we continue to strengthen our ESG management by monitoring and regulating our ESG development. Under the ESG management framework, the Board is the top governance body taking the ultimate responsibility for overseeing the Group's ESG approaches and strategies. For instance, we are responsible for identifying the Group's ESG-related risks and opportunities alongside with the development of mitigation strategies, ensuring sustainable long-term growth.

The Group conducts a materiality assessment to prioritise ESG issues with relatively significant impacts on its operations and stakeholder interests in order to allocate resources to material ESG issues. Following thorough review and validation of the assessment results, we refine the Group's ESG policies to better address the concerns of our stakeholders. Detailed information regarding the materiality assessment methodology and findings can be found in chapter headed **Stakeholder Engagement** and section headed **Materiality Assessment**.

Through ongoing ESG performance reviews, we promptly identify and address areas causing potential significant impacts. We have set specific environmental targets focusing on air and GHG emissions, solid waste, electricity, town gas, and wastewater, and these targets are regularly reviewed and updated to continuously enhance the Group's environmental performance. Recognising growing climate challenges, we are putting more efforts in identifying our climate-related risks to enhance our climate resilience and responsiveness. In addition, we have set ESG targets aligning with international frameworks such as SDGs to underscore our commitment to global sustainability goals.

尊敬的持份者：

本人謹代表本公司董事會，向我們的持份者欣然提呈截止二零二五年三月三十一日止財政年度的環境、社會及管治報告，表明我們致力將環境、社會及管治理念融入發展方針及管理策略，以提升我們可持續發展方面的表現。

本集團已審視及加強環境、社會及管治管理，同時將更廣泛的環境、社會及管治考慮因素融入業務發展，致力成為更可持續發展的企業。藉由採用穩健的管治架構，我們監控及規管本集團的環境、社會及管治發展，以持續加強環境、社會及管治管理。在環境、社會及管治管理架構下，董事會作為最高管理層，負有監督本集團環境、社會及管治方法與策略的最終責任。例如，我們負責識別本集團環境、社會及管治相關的風險和機遇，並制定緩解策略，以確保可持續的長期發展。

為了對本集團營運及持份者利益影響相對較大的重大環境、社會及管治事宜進行優先排序以便分配資源，本集團進行了重要性評估。在審視及驗證評估結果後，我們會調整本集團的環境、社會及管治政策，以更有效回應持份者的關注。有關重要性評估方法和結果的詳細資訊，請參閱持份者參與及重要性評估章節。

我們持續審視環境、社會及管治表現，以迅速確定及處理造成潛在重大影響的領域。我們已制定涵蓋廢氣及溫室氣體排放、固體廢物、電力、煤氣及廢水等方面的具體環境目標，並定期檢討和更新該等目標，以不斷提升本集團的環境表現。鑑於氣候變化帶來的挑戰日益加劇，我們盡力識別出氣候相關的風險，以增強我們在氣候方面的韌性和反應。此外，我們已制定與可持續發展目標等國際框架符合一致的環境、社會及管治目標，凸顯我們對全球可持續發展目標的承諾。

As we value feedback from our stakeholders, we actively collect opinions from our customers, employees, and suppliers through multiple communication channels. In addition to maintaining close relationships with our stakeholders to promptly address their concerns, we adapt our operations to evolving market demands and stakeholders' expectations to strengthen our competitiveness. To embrace digital innovation, we have introduced the digital business card social networking system "iconX" to replace physical membership cards with electronic ones.

The Group has been a major player in the beauty industry, and we extend our ESG commitment beyond internal operations by influencing the sustainability of the whole industry. To further foster sustainability, we prioritise local suppliers with eco-friendly products while encouraging suppliers to adopt ESG practices by assessing their ESG commitment and performance.

Moving forward, we remain steadfast in integrating ESG concepts throughout our decision-making and policy development processes. We will continue creating and maintaining a fair and ethical working environment for our employees to achieve their career aspirations and foster personal growth. To equip our employees with advanced skills and knowledge, as well as broader horizons, we will proactively invest in our workforce through diverse occupational trainings on sales techniques, communication skills, and machine application procedures. To fulfil our corporate social responsibility, we are committed to contributing to communities by identifying opportunities to participate in charity activities and make donations. With our service philosophy of "Customer-Orientated", we will enhance our product and service quality by reinforcing our internal policies on complaint handling mechanism and labelling practices.

Last but not least, on behalf of the Board, I would like to express my sincere gratitude to our employees, business partners, customers, and all stakeholders for their ongoing support and valuable contributions. We will continue to put our greatest efforts in improving our ESG management and performance, striving to build a more sustainable future for all.

**Dr. Tsang Yue, Joyce**

*Chairperson and Chief Executive Officer*

25 July 2025

我們重視持份者的反饋，透過多個溝通渠道積極向客戶、員工及供應商收集意見。除與持份者維持密切關係，並及時解決他們的關切。我們亦調整營運，以滿足不斷轉變的市場需求及持份者的期望，從而加強競爭力。為迎來數碼創新，我們設立了一個名為「iconX」的數碼名片社交網絡系統，以電子會員卡取代實體會員卡。

本集團一直是美容行業的領導者，並藉由影響整個產業的可持續發展，將我們的環境、社會及管治承諾從內部營運延伸向外。為了進一步促進可持續發展，我們透過評估供應商的環境、社會及管治承諾及表現，優先選擇提供環保產品的本地供應商，同時鼓勵供應商採用環境、社會及管治慣例。

展望未來，我們仍會堅定不移地將環境、社會及管治概念融入我們的決策和政策制定過程中。我們將繼續為員工創造並維持公平且合乎道德的工作環境，以實現他們的職業抱負並促進個人成長。為了讓我們的員工具備更先進的技能和知識以及更廣闊的視野，我們將積極投放資源於員工，提供涵蓋銷售技巧、溝通技巧和機器應用程序等多元化職業培訓。為了履行企業社會責任，我們為慈善活動出一份力並作出捐款，致力貢獻社區。本著「顧客至上」的服務理念，我們將完善投訴處理機制及標籤慣例的內部政策，提升產品及服務質素。

最後，本人謹藉此機會代表董事會，衷心感謝員工、業務夥伴、客戶及所有持份者的持續支持及寶貴貢獻。我們將繼續盡己所能，改善我們環境、社會及管治方面的管理及表現，為所有人創造更可持續發展的未來。

**曾裕博士**

*主席及行政總裁*

二零二五年七月二十五日

## V. STAKEHOLDER ENGAGEMENT

### 持份者參與

The Group understands that the feedback from its stakeholders is valuable and critical for ESG prioritisation. To establish effective ESG strategies and policies, the Group maintains close communications with diverse stakeholders through multiple communication channels to incorporate stakeholders' opinions into ESG approaches. Moreover, the Group regularly conducts stakeholder engagement and materiality assessment to enhance its stakeholders' ESG awareness.

本集團明白持份者的反饋對優次排序環境、社會及管治事宜而言寶貴及重要。為制定有效的環境、社會及管治策略及政策，本集團透過多個溝通渠道，維持與各持份者的緊密通訊，以將持份者意見納入環境、社會及管治方針。此外，本集團定期進行持份者參與活動及重要性評估，提高其持份者的環境、社會及管治意識。

In particular, the Group interacts with its internal and external stakeholders with the following communication channels:

具體而言，本集團通過以下溝通渠道，與內部及外部持份者互動：

Stakeholders 持份者	Expectations and concerns 期望及關注事項	Communication Channels 溝通渠道
<b>Government and regulatory authorities</b> 政府與監管機構	<ul style="list-style-type: none"> <li>Compliance with laws and regulations 遵守法律法規</li> <li>Sustainable development 可持續發展</li> </ul>	<ul style="list-style-type: none"> <li>Supervision on complying with local laws and regulations 監察遵守當地法律法規之情況</li> <li>Routine reports 常規報告</li> </ul>
<b>Shareholders</b> 股東	<ul style="list-style-type: none"> <li>Return on investments 投資回報</li> <li>Corporate governance 企業管治</li> <li>Business compliance 業務合規</li> <li>Transparency and integrity 透明度及廉潔</li> <li>Product packaging reduction and recycling 減少及回收產品包裝</li> </ul>	<ul style="list-style-type: none"> <li>Regular reports and announcements 定期報告和公告</li> <li>Regular general meetings 定期股東大會</li> <li>Corporate website 公司網站</li> <li>Questionnaires/Online engagement 問卷／網上參與活動</li> </ul>
<b>Employees</b> 員工	<ul style="list-style-type: none"> <li>Employees' compensation and benefits 員工薪酬及福利</li> <li>Career development 職業發展</li> <li>Occupational health and safety 職業健康及安全</li> <li>Natural product ingredients and eco-friendly packaging 天然產品原料及環保包裝</li> </ul>	<ul style="list-style-type: none"> <li>Performance reviews 績效審查</li> <li>Regular meetings and training 定期會議和培訓</li> <li>Emails, notice boards, hotline, and employee engagement activities 電郵、通告板、熱線及員工參與活動</li> <li>Questionnaires/Online engagement 問卷／網上參與活動</li> </ul>
<b>Customers</b> 顧客	<ul style="list-style-type: none"> <li>High-quality products and services 高品質的產品和服務</li> <li>Protection of consumer rights 保障消費者的權利</li> </ul>	<ul style="list-style-type: none"> <li>Customer satisfaction survey 顧客滿意度調查</li> <li>Face-to-face meetings and on-site visits 會面和現場訪問</li> <li>Customer service hotline and emails 顧客服務熱線和電子郵件</li> </ul>
<b>Suppliers</b> 供應商	<ul style="list-style-type: none"> <li>Fair and open procurement 公平公開採購</li> <li>Win-win cooperation 雙贏合作</li> </ul>	<ul style="list-style-type: none"> <li>Open tendering 公開投標</li> <li>Suppliers' satisfactory assessment 供應商的滿意度評估</li> <li>Telephone conferences, face-to-face meetings and on-site visits 電話會議、會面和現場訪問</li> </ul>
<b>General public</b> 公眾	<ul style="list-style-type: none"> <li>Involvement in communities 參與社區</li> <li>Compliance with laws and regulations 遵守法律法規</li> <li>Environmental protection awareness 環境保護意識</li> </ul>	<ul style="list-style-type: none"> <li>Media conferences and responses to inquiries 媒體會議及回應查詢</li> <li>Public welfare activities 公共福利活動</li> </ul>

## MATERIALITY ASSESSMENT

Recognising that ESG risks and opportunities vary significantly across industries and individual companies within the same industry, the Group strives to identify its most material and relevant ESG risks and opportunities to facilitate performance improvements. In the financial year of 1 April 2020 to 31 March 2021 ("FY2020/2021"), a materiality assessment was conducted in a stepwise approach. This materiality assessment revealed ESG issues that are of concern by the Group's key stakeholders, may have significant impacts on its reputation, and may potentially affect its overall operational performance. To ensure objectivity, the materiality assessment was conducted by an external consultancy.

Given the similar business segments and development approaches in FY2020/2021 and FY2024/2025, the Board believed that relevant stakeholders and their concerns were comparable between these two financial years after comprehensive considerations and internal discussions. Therefore, the Group considered that a new materiality assessment for FY2024/2025 was not necessary, and the results of FY2020/2021 materiality assessment were applied to develop ESG strategies and policies for the year under review. Following the principle of Materiality, this ESG Report was prepared based on the identified material ESG issues.

The details of the materiality assessment conducted in FY2020/2021 were as follows:

### Step 1: Stakeholder Identification:

In FY2020/2021, the Group prioritised and classified its stakeholders according to their levels of impacts brought by the Group's activities and their abilities to influence its business development. Consequently, the Group identified its key internal and external stakeholders, including suppliers, business partners, Board members and employees from various business units. These key stakeholders were selected and invited to share their insights on the Group's significant ESG issues, ESG management approaches and business development strategies.

### Step 2: Internal Impact Assessment

An internal impact assessment was conducted for investigating ESG topics that are significant to the Group's sustainable development and are highly related to its business operations. The results of the assessment were then analysed and a list of material ESG topics was produced as follows:

## 重要性評估

本集團深明不同行業及同一行業內不同公司面對的環境、社會及管治風險和機會各有不同，故此，本集團盡力識別其至關重要及相關的環境、社會及管治風險和機會，以推動改善表現。為此，本集團採取分階段式方法，於二零二零年四月一日至二零二一年三月三十一日的財政年度（「二零二零／二零二一財政年度」）進行了重要性評估。該重要性評估反映本集團主要持份者所關注，並且可能對其聲譽造成重大影響及可能影響其整體經營表現的環境、社會及管治事宜。為保持客觀，本集團委聘了外部顧問進行重要性評估。

由於二零二零／二零二一財政年度及二零二四／二零二五財政年度的業務及發展方針相似，董事會經充分考慮及內部討論後，認為相關持份者及其關注議題相若。因此，本集團認為無需為二零二四／二零二五財政年度進行新的重要性評估，將二零二零／二零二一財政年度重要性評估結果應用於制定回顧年度的環境、社會及管治策略及政策。本環境、社會及管治報告按照重要性原則編製，內容覆蓋已識別的重大環境、社會及管治事宜。

二零二零／二零二一財政年度重要性評估詳情如下：

### 步驟 1：識別持份者

在二零二零／二零二一財政年度，本集團根據其商業活動對持份者造成的影響及持份者對本集團業務發展的影響力，對持份者進行優次排序及分類。因此，本集團識別了其內部和外部持份者，包括供應商、商業夥伴、董事會成員及來自各個業務部門的員工。本集團挑選及邀請主要持份者就其重大環境、社會及管治議題、環境、社會及管治的管理方針和業務發展策略表達其見解。

### 步驟 2：內部影響評估

本集團已進行內部影響評估，以研究出對本集團可持續發展重要且與業務營運高度相關的環境、社會及管治議題。本集團對評估結果進行了分析，並制定以下一系列重大環境、社會及管治議題：



## V. STAKEHOLDER ENGAGEMENT

### 持份者參與

#### LIST OF MATERIALITY ISSUES

#### 重要性議題列表

Environmental Impacts		環境影響
1.	GHG Emissions	溫室氣體排放
2.	Air Pollution	空氣污染
3.	Energy Management	能源管理
4.	Water and Wastewater Management	水資源及廢水管理
5.	Solid Waste Stewardship	固體廢物處理
6.	Materials Management	物料管理
7.	Land Use, Ecosystem and Biodiversity	土壤的使用、生態系統及生物多樣性
8.	Climate Change Mitigation and Adaptation	氣候變化的應對及適應
9.	Packaging Material Management	包裝物料管理
10.	Renewable and Clean Energy	可再生及潔淨能源
Employment and Labour Practices		僱傭及勞工常規
11.	Diversity and Equal Opportunity	多元化及平等機會
12.	Employee Remuneration and Benefits	員工薪酬及福利
13.	Occupational Health and Safety	職業健康與安全
14.	Employee Development and Training	員工發展及培訓
15.	Preventing Child and Forced Labour	防止童工和強制勞工
16.	Labour Practices	勞工慣例

Operating Practices		營運慣例
17.	Green Procurement	綠色採購
18.	Communication and Engagement with Suppliers	與供應商溝通及委聘
19.	Environmental Risk (e.g., pollution) Management of Supply Chain	供應鏈管理的環境風險(如污染)
20.	Social Risk (e.g., human rights or corruption) Management of Supply Chain	供應鏈管理的社會風險(如人權或貪污)
21.	Supply Chain Materials Sourcing and Efficiency	供應鏈材料採購及效率
22.	Health and Safety Relating to Products/Services	與產品／服務相關的健康與安全
23.	Customers Welfare	顧客福利
24.	Marketing and Promotion	行銷和推廣
25.	Intellectual Property Rights	知識產權
26.	Product Quality	產品質量
27.	Customer Privacy and Data Security	顧客私隱及數據安全
28.	Labelling Relating to Products/Services	與產品／服務相關的標籤
29.	Product Design and Lifecycle Management	產品設計創新及產品生命週期管理
30.	Access and Affordability	可取及可負擔性
31.	Business Ethics and Anti-corruption	商業道德及反貪污
32.	Internal Communication and Grievance Mechanism	內部溝通及申訴機制
Community Investment		社區投資
33.	Community Engagement	社區參與
34.	Participation in Philanthropy	參與慈善活動
35.	Cultivation of Local Employment	促進當地就業
36.	Local Environmental Protection	當地環境保護
37.	Support of Local Economic Development	支持當地經濟發展

## V. STAKEHOLDER ENGAGEMENT

### 持份者參與

Leadership and Governance		領導力和管治
38.	Business Model Adaptation and Resilience to Environmental, Social, Political and Economic Risks and Opportunities	商業模式對環境、社會、政治和經濟風險和機遇的適應性和韌性
39.	Management of the Legal and Regulatory Environment (Regulation-compliance Management)	法律監管環境管理(法律合規管理)
40.	Critical Incident Risk Responsiveness	重大事件風險應對能力
41.	Systemic Risk Management (e.g., Financial Crisis)	系統性風險管理(如財務危機)

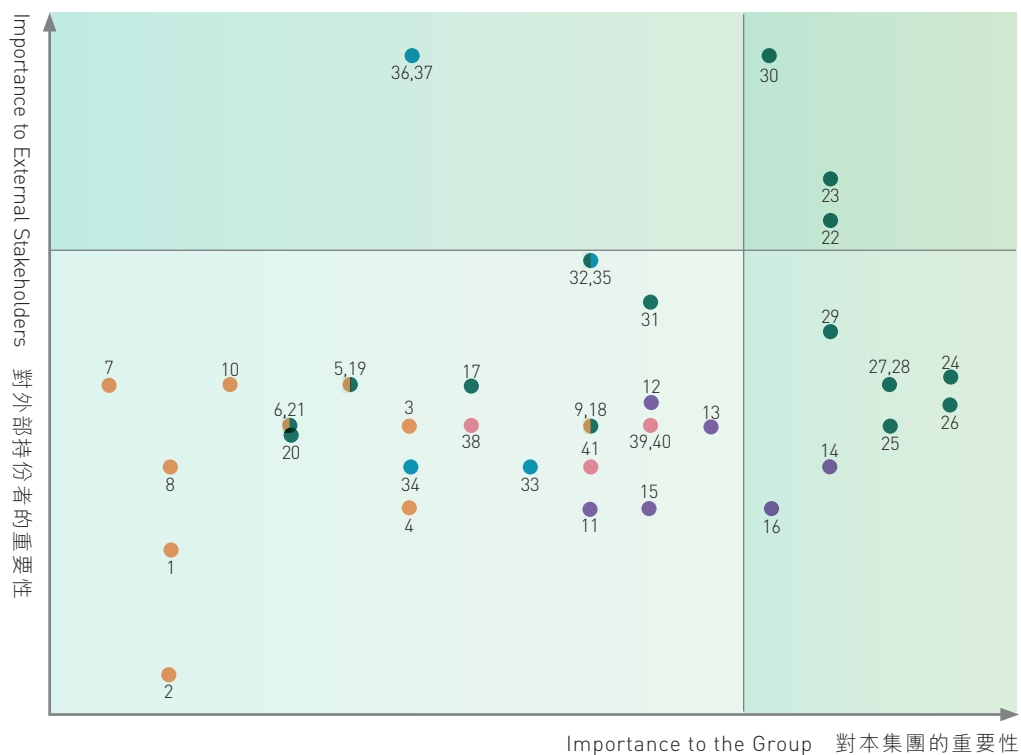
#### Step 3: Prioritisation and Materiality Matrix

With the list of material ESG topics identified, selected key stakeholder groups were invited to fill in online surveys to express their views on those material ESG topics. The survey results were then consolidated and evaluated to produce a materiality matrix as shown below, which presented each ESG topic's relative importance to its stakeholders.

#### 步驟3：釐定優先次序及重要性矩陣

本集團基於已識別的重要環境、社會及管治議題清單，邀請所選定的主要持份者群體進行網上調查，表達他們對該等重要環境、社會及管治議題的看法。然後，本集團對調查結果進行整合和評估，制定以下重要性矩陣，以展示每項環境、社會及管治議題對其持份者的相對重要性。

Stakeholder Engagement Materiality Matrix  
持份者參與的重要性分析矩陣



- Environmental Impacts 環境影響
- Employment and Labour Practices 僱傭及勞工常規
- Operating Practices 營運慣例
- Community Investment 社區投資
- Leadership and Governance 領導力和管治



## V. STAKEHOLDER ENGAGEMENT

### 持份者參與

#### Step 4: Matrix Validation and Sustainability Strategy

According to the matrix, “Access and Affordability”, “Customers Welfare” and “Health and Safety Relating to Products/Services” were identified to be the most significant ESG topics. The result of the materiality assessment was eventually reviewed and approved by the Board.

A materiality assessment is a useful tool for prioritising the most material ESG topics from a list covering a broad range of ESG topics, allowing the Group to focus on the most relevant and material ESG topics and understand its stakeholders’ expectations. Meanwhile, the Group can effectively identify ESG-related risks that may affect its operations and approaches by conducting materiality assessments. As a result, the Group refines its ESG strategies and policies while minimising potential risks and impacts.

#### COMMITMENT TOWARDS SDGS

Launched by the United Nations, SDGs are global goals aiming to facilitate implementation of sustainability practices and improve living quality of all people across countries and organisations. There are a total of 17 intercorrelated and interdependent SDGs, which cover areas of environment, society, and economy.

With the introduction of this global common language for reporting sustainability progress, the Group strives to adopt this internationally recognised initiative and align its approaches and policies to the SDGs. Based on the results of the materiality assessment, Goal 1: No Poverty, Goal 2: Zero Hunger, and Goal 3: Good Health and Well-being were identified to be the most significant SDGs to the Group, and detailed actions of the Group were outlined as below:

#### 步驟4：矩陣驗證及可持續發展策略

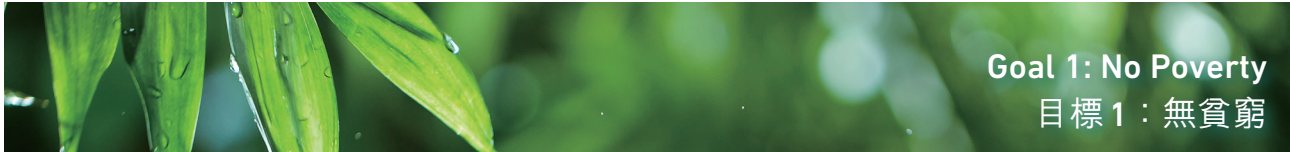
根據上述矩陣所示，「可取及可負擔性」、「顧客福利」及「與產品／服務相關的健康與安全」獲識別為最重要的環境、社會及管治議題。董事會隨後負責審核並批准重要性評估結果。

重要性評估是一種有用的工具，可從廣泛的環境、社會及管治議題清單中，將最重要的環境、社會及管治議題優先排序，讓本集團能專注於最相關及最重要的環境、社會及管治議題，並了解持份者的期望。此外，重要性評估有助本集團有效識別可能影響其營運和方針的環境、社會及管治相關風險。因此，本集團完善其環境、社會及管治策略與政策，以盡量減少任何潛在風險及影響。

#### 可持續發展目標承諾

可持續發展目標乃聯合國制定的全球目標，旨在促進各個國家及機構實施可持續發展實務並提高大眾的生活質素。總計17個可持續發展目標涵蓋的環境、社會和經濟各方面均相互關聯、相互依存。

隨著推出用作報告可持續發展進展的全球通用語言，本集團致力採用此國際認可的舉措，將其方針和政策與可持續發展目標保持一致。根據重要性評估結果，本集團將目標1：無貧窮；目標2：零飢餓；及目標3：良好健康與福祉確定為最重要的可持續發展目標，本集團具體的實際行動如下：



The Group is committed to addressing poverty in its operating regions by creating employment opportunities. The Group fosters an inclusive workplace that welcomes individuals of diverse cultures, genders, and backgrounds, empowering its employees and enhancing their living quality. Additionally, the Group ensures fair wages, comprehensive benefits, and recreational activities to support the well-being of its employees.

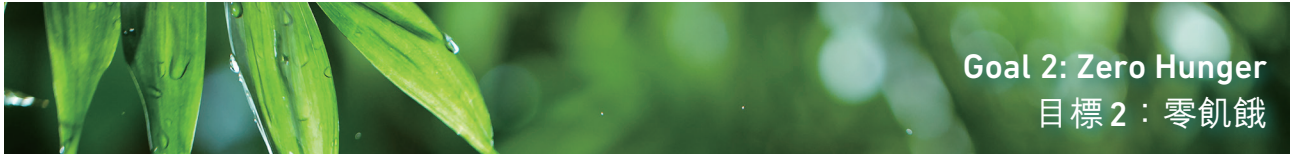
Upholding ethical labour practices is the Group's priority, and hence the Group has implemented stringent measures to eradicate modern slavery, forced labour, and child labour within its operations. Beyond its workforce, the Group also promotes responsible employment practices among its suppliers, advocating the protection of vulnerable groups across its value chain.

To drive positive social impacts on community development, the Group has leveraged its resources. Through charitable initiatives, the Group extends assistance to people in need, reinforcing its dedication to social responsibility and sustainable progress.

本集團透過創造就業機會，致力減緩其營運地區的貧困問題。本集團營造共融工作場所，聘用多元文化、性別及背景的員工，賦能員工及提高其生活水平。此外，本集團確保員工獲得公平工資、全面福利及提供娛樂活動，以維護員工福祉。

本集團視秉持符合道德標準的勞工慣例為優先事項，因此本集團已採取嚴謹措施，消除其營運中的現代奴役、強制勞工或童工。除員工外，本集團鼓勵其供應商實行負責任的僱傭慣例，保障其價值鏈的弱勢社群。

本集團一直善用自身資源，為社區發展推動正面的社會影響。本集團透過參與慈善活動，為有需要的人提供幫助，竭力履行社會責任，並取得可持續發展方面的成就。



2 ZERO HUNGER 零飢餓



As a major player in the beauty industry, the Group recognises its influence on public lifestyle choices, particularly in nutrition. Hence, the Group actively advocates for the habit of healthy eating and balanced diets.

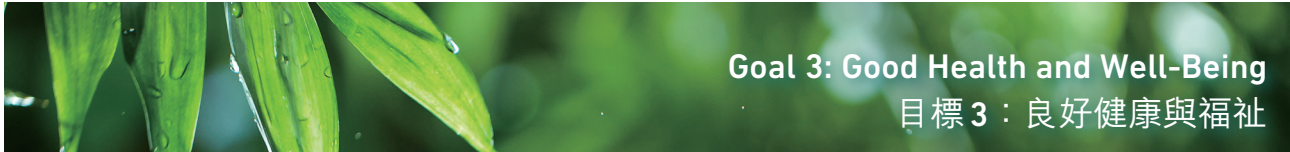
Meanwhile, the Group is committed to environmental stewardship by minimising its environmental impacts across operations. Measures implemented by the Group aim to lower resources consumption, prioritise products with fewer chemicals, and preserve the ecosystem essential for food production.

Through diverse staff training programmes, the Group enhances the awareness of its employees on health-related issues while ensuring professional health guidance are delivered to customers. Moreover, the Group maintains product transparency by clearly labelling all ingredients of the product, enabling customers to make nutrition-conscious choices.

本集團作為美容行業的領導企業，深明其對大眾生活方式選擇的影響力，尤其是營養。因此，本集團積極推廣健康飲食及均衡飲食。

與此同時，本集團努力減少其營運造成的環境影響，實現環境管治。本集團實施的舉措旨在減少資源消耗，並優先使用較少化學物質的產品，藉此保護必要的生態系統以生產食品。

本集團透過舉辦多元化的員工培訓，提高員工對健康相關事宜的意識，同時確保向客戶提供專業的健康指引。此外，本集團在產品貼上清晰的標籤，詳細標明所有成分，確保產品的透明度，讓客戶能夠作出注重營養的選擇。



The Group recognises health as the foundation of beauty, thereby actively promoting healthy lifestyle among the public. Beauty consultation services are provided with the emphasis of regular exercise and balanced diet.

Furthermore, employees' wellbeing is paramount to the Group's operations. The Group maintains rigorous safety policies, including regular equipment inspections and standardised operational procedures, to optimise functionality and minimise workplace hazards. Each incident undergoes thorough investigation to implement preventive measures, minimising the injury rate. Meanwhile, the Group fosters a positive and cohesive working environment with recreational activities to ensure the psychological health of its employees.

In the future, the Group continues to uphold stringent health practices within workplace. To protect the health of its employees and customers, the Group regularly cleans and disinfects its salons and retail spaces.

本集團深信健康是美麗的基礎。因此，本集團積極推廣大眾培養健康的生活方式。在提供美容諮詢服務時，本集團強調定期運動和飲食均衡。

此外，員工福祉對本集團的營運而言是重中之重。本集團採用保障安全的嚴謹政策，包括定期檢查設備，並標準化操作程序，以完善功能及盡量減低工作場所的危害。本集團會調查每一宗事故，並制定預防措施，以將受傷率減至最低。同時，本集團營造正面及凝聚力強的工作環境，為員工舉辦休閒娛樂活動，確保員工的心理健康。

未來，本集團繼續在工作場所實行嚴謹的健康慣例。為保護員工及客戶的健康，本集團定期清潔和消毒其美容中心和美容店。

## STAKEHOLDERS FEEDBACK

As the Group values feedback and strives for excellence, it welcomes stakeholders to share their views on the ESG policies and performance to facilitate the Group's ongoing improvement towards sustainability. Should there be any suggestions or opinions, questions or comments, please feel free to contact the Group at [ir@modernhealthcaretech.com](mailto:ir@modernhealthcaretech.com).

## 持份者反饋

由於本集團重視反饋及追求卓越，本集團歡迎持份者就環境、社會及管治政策及表現提供意見，促進本集團不斷提高可持續發展績效。如有任何建議或意見、問題或評論，敬請閣下透過本集團電郵 [ir@modernhealthcaretech.com](mailto:ir@modernhealthcaretech.com) 聯絡本集團。



## VI. ENVIRONMENTAL SUSTAINABILITY

### 環境可持續性

Recognising that environmental resources are fundamental to its business, the Group is committed to sustainable operations that minimise environmental impacts. The Group proactively protects ecosystems and preserves natural resources through responsible business practices. As an essential step, the Group maintains strict adherence to the applicable environmental laws and regulations while closely monitoring evolving environmental standards. To lower its carbon footprints across operations, the Group has spared no efforts in enhancing the efficiency of resources consumption and minimising waste generation.

This section primarily discloses the Group's policies and practices regarding emissions, use of resources, environmental and natural resources, as well as climate change in FY2024/2025. Detailed quantitative data are summarised in Tables E1 and E2 of the chapter headed **Appendix**.

#### A.1. EMISSIONS

In FY2024/2025, the Group's primary emissions included air, GHG, and non-hazardous wastewater and solid waste. During the year under review, the Group complied with relevant environmental laws and regulations relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that have a significant impact on the Group, including but not limited to:

- *Water Pollution Control Ordinance (Cap. 358 of the Laws of Hong Kong);*
- *Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong);*
- *Waste Disposal (Clinical Waste) (General) Regulation (Cap. 354O of the Laws of Hong Kong);*
- *Environmental Public Health Act (Cap. 95 of the Laws of Singapore); and*
- *Environmental Protection and Management Act (Cap. 94A of the Laws of Singapore).*

本集團認識到環境資源是其業務的根本，因此致力實現可持續經營，將對環境的影響減至最少。本集團透過負責任的業務慣例，積極保護生態系統和自然資源。作為必要舉措，本集團嚴格遵守適用的環境法律法規，同時密切關注不斷更新的環境標準。為了降低營運過程中的碳足跡，本集團不遺餘力提高資源耗用效益，並盡量減少產生的廢物。

本節主要披露本集團於二零二四／二零二五財政年度有關排放物、資源使用、環境及天然資源以及氣候變化的政策及慣例。更詳細的定量數據於附錄的表E1及E2概述。

#### A.1. 排放物

於二零二四／二零二五財政年度，本集團的主要排放物包括廢氣、溫室氣體、以及無害廢水及固體廢棄物。於回顧年度內，本集團已遵守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且對本集團造成重大影響的相關環保法律及規例，包括但不限於：

- 《水污染管制條例》（香港法例第358章）；
- 《廢物處置條例》（香港法例第354章）；
- 《廢物處置（醫療廢物）（一般）規例》（香港法例第354O章）；
- 環境公共健康法（新加坡法例第95章）；及
- 環境保護及管理法（新加坡法例第94A章）。

#### Air and GHG Emissions

The Group has implemented resource-saving initiatives to reduce its fossil fuels consumption and minimise the associated air and GHG emissions. In FY2024/2025, the Group's air emissions mainly arose from the operational consumption of town gas, petrol, and diesel. The review of the air emissions pattern identified the petrol and diesel consumption for transportation purposes as a significant contributor. To minimise its air emissions and mitigate its environmental impacts, the Group has optimised its transportation management and explored the feasibility of transitioning to more eco-friendly fuel vehicles.

In FY2024/2025, the Group had similar GHG emissions profile with the previous reporting period, with Scope 2 (Energy Indirect Emissions) being the major GHG emissions scope (98.14%). To minimise its GHG emissions, the Group has prioritised to enhance the efficiency of energy consumption to lower the consumption of energy resources. The specific measures implemented are outlined in section headed **A.2. Use of Resources**.

#### Non-hazardous Wastewater and Solid Waste

In FY2024/2025, no hazardous wastewater or solid waste was generated by the Group's operations. The Group maintains strict adherence to the disposal of non-hazardous wastewater and solid waste. The Group properly handles commercial wastewater and packaging waste produced from the business activities of beauty salons and shops. The wastewater generated from the Group is discharged to wastewater treatment plants through sewage systems. Acknowledging the direct correlation between freshwater consumption and wastewater generation, the Group has implemented measures on increasing the consumption efficiency to reduce water consumption and subsequent wastewater discharge. The specific measures are outlined in section headed **A.2. Use of Resources**.

#### 廢氣及溫室氣體排放

本集團已實施資源節約措施，致力減少化石燃料消耗，從而將相關的廢氣和溫室氣體排放減至最少。於二零二四／二零二五財政年度，本集團的廢氣排放主要來自營運所需的煤氣、汽油及柴油消耗。經檢討廢氣排放模式後，本集團確定交通運輸耗用的汽油和柴油是主要排放源。為將廢氣排放減至最少及減低對環境造成的影響，本集團優化運輸管理，並探索使用更環保燃料車輛的可行性。

本集團於二零二四／二零二五財政年度的溫室氣體排放情況與上個報告期間相若，範圍二（能源間接排放）為主要溫室氣體排放範圍（98.14%）。為將溫室氣體排放減至最低，本集團以提高能源消耗效益，減少能源資源消耗為首要事項。所實施的具體措施於**A.2. 資源使用**一節概述。

#### 無害廢水及固體廢棄物

於二零二四／二零二五財政年度，本集團的營運並無產生任何有害廢水或固體廢物。本集團嚴格遵守無害廢水和固體廢物的處置規定。本集團妥善處理美容中心及美容店業務活動所產生的商業廢水及包裝廢棄物。本集團所產生的廢水透過污水系統排放至污水處理廠。考慮到食水消耗量與廢水產生直接相關，本集團已採取措施提高用水效益，以減少用水量，從而減少廢水排放量。具體措施於**A.2. 資源使用**一節概述。

## VI. ENVIRONMENTAL SUSTAINABILITY

### 環境可持續性

The Group's waste management approach and relevant internal policies have been established with the "3R Principles – Reduce, Reuse, and Recycle". To facilitate reuse and recycling, the Group has adopted solid waste classifications to sort and recover recyclable materials for further treatment. Given its business nature as a retailer and service provider, the Group's major constitution of the annual solid waste generation was packaging materials. To minimise solid waste generation, the Group has developed and implemented the following measures to manage its consumption of packaging materials across daily operations.

- Simplify packaging to minimise material consumption;
- Procure biodegradable packaging materials; and
- Reuse packaging materials, such as reusing large-volume packages for storing documents.

#### Progress

In FY2024/2025, there was an overall improvement for the Group's emission performance when compared with the previous reporting period. There were increases for some emission types, in particular, the Group's air emissions of NO<sub>x</sub> and PM increased by 44.60% and 43.70% respectively due to the consumption of fossil fuels. The Group's Scope 1 (Direct Emissions) experienced an increase of 42.60% due to the increase of diesel consumption. Attributed to reduced consumption of electricity and lowered generation of wastewater, the Group's Scope 2 (Energy Indirect Emissions) and Scope 3 (Other Indirect Emissions) decreased by 6.88% and 33.41% respectively, resulting an overall reduction in its GHG emissions by 6.64%. To further minimise its emissions, the Group is dedicated to enhancing its resource consumption management.

#### A.2. USE OF RESOURCES

In FY2024/2025, the Group complied with relevant laws and regulations relating to the use of resources in its operating regions. During the year under review, the Group primarily consumed electricity, town gas, petrol, diesel, water, and packaging materials across its daily operations. Detailed quantitative data of the Group's resources consumption are summarised in Table E2 of the chapter headed **Appendix**.

本集團的廢物管理方針及相關內部政策以「3R原則－減少使用、物盡其用、循環再造」為基礎。為促進物盡其用及循環再造，本集團亦將固體廢物分類，對可循環再用的物料進行分類及回收，以便進一步處理。鑑於本集團作為零售商及服務提供商的業務性質，包裝材料一直是本集團每年產生的固體廢物中佔比最大。為盡量減少所產生的固體廢物，本集團已制定並實施以下措施，管理日常營運中包裝材料的消耗。

- 簡化包裝，以將物料消耗減至最少；
- 採購可生物降解的包裝物料；及
- 重用包裝物料，例如重用大容量的包裝物料儲存文件。

#### 進展

於二零二四／二零二五財政年度，本集團的整體排放表現較上個報告期間有所改善。由於化石燃料的消耗，本集團的氮氧化物和顆粒物的排放量分別增加了44.60%和43.70%。由於柴油消耗增加，本集團的範圍一（直接排放）上升42.60%。由於耗電量減少及廢水量減少，本集團的範圍二（能源間接排放）及範圍三（其他間接排放）分別減少6.88%及33.41%，令溫室氣體總排放量減少6.64%。為進一步減少排放，本集團致力加強資源消耗管理。

#### A.2. 資源使用

於二零二四／二零二五財政年度，本集團遵守其經營所在地區有關資源使用的相關法律及法規。於回顧年度，本集團的日常業務主要消耗電力、煤氣、汽油、柴油、水及包裝物料。本集團資源消耗的詳細定量數據於附錄的表E2概述。

#### Energy – Electricity

In FY2024/2025, the Group consumed electricity for maintaining its daily operations of beauty salons and shops. To minimise pollutions resulting from its electricity consumption, the Group has implemented the following measures to enhance energy efficiency and reduce consumption:

- Switch off all idling lights and electrical appliances;
- Prioritise energy-efficient equipment with "Grade 1" energy labels during procurement;
- Conduct routine maintenance on electronic appliances in each service centre to optimise functionality; and
- Organise regular education seminars and workshops about electricity conservation to enhance employees' awareness.

#### Energy – Liquid Fuels

In FY2024/2025, the Group consumed petrol and diesel for vehicle transportation during business operations. The Group strives to lower its reliance on fossil fuels, thereby improving its vehicle management and implementing energy-saving initiative as follows:

- Prioritise online meetings to avoid unnecessary business travelling;
- Promoting public transport as alternatives to private cars among employees; and
- Explore the possibility of replacing high-polluting vehicles with electric and energy-efficient ones.

#### 能源－電力

於二零二四／二零二五財政年度，本集團的電力消耗用於美容中心及美容店的日常營運。為盡力減少電力消耗帶來的污染，本集團實施以下措施以提高能源效益及降低消耗：

- 關閉全部閒置燈光及電器；
- 於採購時優先選擇具有「一級」能源標籤的節能設備；
- 為各服務中心的電器進行定期維修保養以確保發揮最佳效能；及
- 定期安排有關節約電力的教育研討會及工作坊，以增強員工的相關意識。

#### 能源－液體燃料

於二零二四／二零二五財政年度，本集團業務營運的車輛運輸消耗了汽油和柴油。本集團致力減少對化石燃料的依賴，藉以改善車輛管理及推行節能措施，其中包括：

- 優先考慮線上會議，避免不必要的商務旅行；
- 鼓勵員工乘坐公共交通工具，以取代駕駛私家車；及
- 研究使用電動、節能汽車替代造成嚴重污染的車輛的可能性。

## VI. ENVIRONMENTAL SUSTAINABILITY

### 環境可持續性

#### Water

In FY2024/2025, the Group did not face any issues in sourcing water that is fit for its purpose. Reckoning the importance of water resources for its operations, the Group is committed to maintaining the sustainable provision of precious water resources through management on freshwater consumption. For instance, the Group has implemented comprehensive water management and monitoring with advanced technologies to optimise water consumption efficiency while educating its employees on water-saving practices. To reduce overall water consumption, the Group has developed and implemented the following water-saving measures:

- Display signs next to water faucets to remind employees about water conservation;
- Prioritise water-saving equipment with water efficiency labels;
- Conduct routine inspection and maintenance on water taps, water pipelines, and water storage systems to identify and fix leaks or bursts; and
- Repair dripping water taps promptly to prevent further leakage.

#### Packaging Materials

Due to its business nature, packaging materials constitute a critical element of the Group's operations in terms of resources consumption and solid waste generation and disposal.

In alignment with the government's policies on waste reduction, the Group's salons and shops have adopted the principle of circular economy for sustainable management of packaging materials consumption. To minimise packaging consumption and avoid the generation of unnecessary waste, the Group has launched a series of innovative and cost-effective packaging solutions that emphasise source reduction based on the 3R Principles. These measures maintain operational efficiency and reduce packaging wastes throughout the value chain.

#### 水

於二零二四／二零二五年財政年度，本集團在取得合適用水方面並無遇到任何問題。本集團深明水資源對其業務運作的重要性，其致力透過管理食水消耗，保護可持續的寶貴水源。譬如，本集團利用先進科技全面管理及監控水資源，優化用水效益，同時教育員工節約用水慣例。為降低整體用水量，本集團制定及實施了以下節約用水的措施：

- 在水喉旁放置告示牌，提醒員工節約用水習慣；
- 採用具節水標籤的節水設備；
- 定期為水喉、水管及貯水系統進行檢查及保養，以找出並修理出現漏水或爆裂的部分；及
- 即時修理滴水水喉以防止進一步漏水。

#### 包裝物料

鑑於其業務性質，在資源消耗和產生及處置固體廢物方面，包裝物料是本集團業務的重要元素。

為配合政府的減廢政策，本集團旗下美容中心及美容店實行循環經濟原則，以持續管理包裝物料的消耗。為了盡量減少包裝消耗及避免產生不必要的廢物，本集團推出一系列創新及具成本效益的包裝解決方案，強調以3R原則為基礎的源頭減廢。該等措施在整個價值鏈中維持營運效率並減少包裝廢料。



3R Principles  
3R 原則

**Reduce 減少使用**

- Procure packaging materials that are environment-friendly and with minimal raw materials  
採購環保且含最少原材料的包裝物料
- Avoid unnecessary packaging  
盡量避免不必要的包裝
- Purchase packaging materials according to actual needs to prevent overstock  
根據實際需要採購包裝物料，以免存貨過多

**Reuse 物盡其用**

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

**Recycle 循環再造**

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

**Progress**

In FY2024/2025, the Group enhanced its sustainability efforts by prioritising energy reduction and resources consumption. With the effective implementation of relevant policies and measures, the Group's total energy consumption in FY2024/2025 slightly reduced by 16.93% when compared to the previous reporting period, which was attributed to a reduction of electricity consumption by 17.27% and a relatively slight reduction of petrol consumption of 3.35%. Furthermore, the water consumption of the Group slightly reduced by 9.79%, demonstrating the effectiveness of the water-saving measures.

The Group has been aiming to become a more sustainable corporate adopting environment-friendly and socially responsible practices. With this vision, the Group actively explores opportunities to minimise environmental impacts through optimised and efficient energy and resources consumption. Meanwhile, the Group conducts comprehensive performance reviews on its environmental aspect to identify room for improvement and develop timely mitigation strategies, ensuring ongoing progress towards sustainability.

**成效**

於二零二四／二零二五財政年度，本集團加強可持續發展工作，優先減少能源及資源消耗。相關政策及措施落實有效，本集團於二零二四／二零二五財政年度的能源消耗總量較上個報告期間輕微減少16.93%，其中電力消耗減少17.27%，汽油消耗相對輕微減少3.35%。此外，本集團的用水量亦略微減少9.79%，反映節水措施的成效。

本集團一直以成為更可持續發展企業為目標，採取環保及對社會負責的慣例。在此願景下，本集團積極發掘機會，透過優化及有效的能源及資源消耗，將對環境的影響減至最低。與此同時，本集團全面審視其環境表現，找出改進空間，並及時制定緩解措施，確保不斷邁向可持續發展的目標。

### A.3. THE ENVIRONMENT AND NATURAL RESOURCES

The Group has regarded environmental protection as a fundamental pillar of its business strategy, embedding sustainability into diverse aspects of its operations. Through careful decision-making and resource allocation with the consideration of environmental factors, the Group minimises environmental disturbance brought by its operations. To reduce its environmental footprints, the Group identifies its key environmental impacts and develops targeted solutions.

In FY2024/2025, the Group identified its GHG emissions as the most significant environmental impacts and electricity consumption as the main attributor. To demonstrate its environmental stewardship, the Group has established effective internal policies on energy management, including the prioritisation of energy-efficient equipment with "Grade 1" energy labels and routine maintenance programmes. Adopting such initiatives allows the Group to enhance energy efficiency and lower overall energy consumption, resulting lowered GHG emissions.

During the year under review, the Group implemented various resource conservation measures across the offices. Major practices include default duplex printing settings, the reuse of old envelopes, and the adoption of the electronic information management system to reduce paper consumption. The Group further reinforces these efforts by promoting a sharing culture for office stationery, thereby reducing unnecessary resources consumption.

Recognising that environmental progress requires collective actions, the Group actively involves its stakeholders, such as employees and customers, in its environmental initiatives. The Group's employees are encouraged to participate in tree-planting programmes while customers are encouraged to replace traditional paper receipts with electronic ones and receive e-business cards with "iconX", which is a social networking system invested by the Group. The transition towards paperless operations contributes to conservation of trees, forests, and ecosystems.

### A.3. 環境及天然資源

本集團一直將環境保護視為其業務策略的基礎支柱，並將可持續發展融入其營運的各個方面。本集團在作出審慎決策和資源分配時均會考慮環境因素，盡量減少營運對環境的破壞。為了減少環境足跡，本集團識別主要環境影響，並制定具針對性的解決方案。

於二零二四／二零二五年財政年度，本集團確定其溫室氣體排放對環境的影響最為顯著，其中電力消耗為主要成因。為體現其環境責任，本集團已建立有效的內部能源管理政策，包括優先使用具「一級」能源標籤的節能設備及進行定期維護。採納該等措施令本集團能夠提高能源效益及降低整體能源消耗量，從而減少溫室氣體排放。

於回顧年度內，本集團於各辦事處推行多項資源節約措施，主要慣例包括將雙面列印設定為預設模式、重複使用舊信封，以及採用電子資料管理系統，以減少紙張消耗。本集團透過推廣辦公室文具共享文化，進一步加強上述措施，從而減少不必要的資源消耗。

本集團深明要取得環境成就需要集體行動，因此積極鼓勵其持份者（例如員工及客戶）參與環保活動。本集團鼓勵員工參與植樹計劃，並鼓勵客戶以電子收據取代傳統的紙張收據，以及使用本集團投資的社交網絡系統「iconX」接收電子名片。邁向無紙化經營模式有助於保護樹木、森林和生態系統。

The Group's environmental commitment has been acknowledged through a range of awards and certificates over the past few years, including the World Green Organisation's "Green Office Label". Building on this success, the Group continues improving the environmental performance of its salons, shops, and offices, aiming to receive more environmental certifications in coming years.

While its operations in FY2024/2025 did not cause significant and irreversible environmental harms, the Group strives to closely monitor its environmental performance and identify areas for improvement. With thorough evaluation of its environmental profile, the Group has set specific and measurable targets, as shown below, to drive continuous improvement across daily operations:

本集團的環保努力備受認可，並於近年榮獲多個獎項及多項證書（包括世界綠色組織頒發的「綠色辦公室標籤」）。在此成功基礎上，本集團繼續提升其美容中心、美容店及辦公室的環境表現，目標是在未來幾年獲得更多環保認證。

本集團於二零二四／二零二五年財政年度的營運並無造成重大且不可逆轉的環境傷害，儘管如此，本集團仍致力密切監控其環境表現，並找出可改善之處。透過徹底評估其環境狀況，本集團已設定具體且可衡量的目標（如下所示），以推動日常營運的持續改善：

Areas 領域	Targets 目標	Actions 行動
Air and GHG Emissions 廢氣及溫室氣體排放	Taking FY2024/2025 as the baseline year, the Group targets to maintain the intensity of air and GHG emissions in FY2025/2026 within the same scope at the same level. 以二零二四／二零二五財政年度為基準年度，本集團的目標為於二零二五／二零二六財政年度將廢氣及溫室氣體排放密度保持於同一水平範圍內。	The Group will continue to strengthen its scientific and standardised systems to analyse emissions trends and identify areas for improvement. 本集團將持續加強科學及標準化的系統，分析排放趨勢及找出改善空間。
Solid Waste 固體廢棄物	Taking FY2024/2025 as the baseline year, the Group targets to maintain the intensity of non-hazardous solid waste generated in FY2025/2026 within the same scope at the same level. 以二零二四／二零二五財政年度為基準年度，本集團的目標為於二零二五／二零二六財政年度將所產生的無害固體廢物密度保持於同一水平範圍內。	The Group will continue to reduce material consumption and waste generation through enhanced packaging efficiency. 本集團將繼續透過提高包裝效益，盡量減少材料消耗和棄置廢物。
Electricity 電力	Taking FY2024/2025 as the baseline year, the Group targets to maintain the intensity of electricity consumption in FY2025/2026 within the same scope at the same level. 以二零二四／二零二五財政年度為基準年度，本集團的目標為於二零二五／二零二六財政年度將電力消耗密度保持於同一水平範圍內。	The Group will continue to improve the efficiency of electricity through policy implementation, operational optimisation, and promotion of electricity conservation among employees. 本集團將持續落實政策，優化營運及促進節約用電，提高用電效益，並加強員工節約用電的意識。

## VI. ENVIRONMENTAL SUSTAINABILITY

### 環境可持續性

Areas 領域	Targets 目標	Actions 行動
Other Energy Resources 其他能源資源	<p>Taking FY2024/2025 as the baseline year, the Group targets to maintain the intensity of town gas in FY2025/2026 within the same scope at the same level.</p> <p>以二零二四／二零二五財政年度為基準年度，本集團的目標為於二零二五／二零二六財政年度將煤氣密度保持於同一水平範圍內。</p>	<p>The Group will continue to reduce its consumption of town gas through continuous operational optimisation and routine maintenance of utilities for efficient consumption.</p> <p>本集團將繼續優化營運程序，降低煤氣消耗，並定期維護設施，以達致有效消耗。</p> <p>Furthermore, the Group remains committed to transitioning towards low-carbon transportation in its operations while optimising its transportation management.</p> <p>此外，本集團將繼續致力在營運中轉用低碳運輸，並完善運輸管理。</p>
Water and wastewater 水及廢水	<p>Taking FY2024/2025 as the baseline year, the Group targets to maintain the intensity of water consumption and wastewater discharged in FY2025/2026 within the same scope at the same level.</p> <p>以二零二四／二零二五財政年度為基準年度，本集團的目標為於二零二五／二零二六財政年度將耗水及廢水排放密度保持於同一水平範圍內。</p>	<p>The Group will continue to strengthen its water conservation efforts throughout its business operations and among its employees. Meanwhile, the Group will upgrade its equipment with more water-efficient ones.</p> <p>本集團將繼續在業務運作中加強節約用水措施，並提高員工的節約用水意識。同時，本集團將把設備更新為更節水的型號。</p>

#### A.4. CLIMATE CHANGE

In response to more frequent and intense extreme weather events, the Group is committed to identifying its climate-related risks and opportunities and promptly addressing climate-related issues. Meanwhile, the Group aims to enhance its climate resilience and be prepared to foreseeable events under climate change, thereby minimising the potential adverse impacts. The Group has conducted a preliminary risk assessment, identifying the following climate-related risks and opportunities:

#### A.4. 氣候變化

為應對日趨頻繁及強烈的極端天氣情況，本集團致力識別與氣候相關的風險及機遇，並及時解決氣候相關問題。與此同時，本集團致力加強其氣候韌性，為可預見的氣候變化事件做好準備，從而將潛在不利影響減至最低。本集團已進行初步風險評估，確定以下氣候相關的風險及機遇：

Risks 風險	Potential Impacts 潛在影響
<b>Physical Risk</b> 物理風險	<ul style="list-style-type: none"> <li>Increasing frequency and severity of extreme weather events, including typhoons, cyclones, droughts, and flooding. 極端天氣情況(包括颱風、氣旋、乾旱和洪水)的頻率和嚴重程度不斷增加。</li> <li>Extreme weather events may damage the structure of infrastructures and disrupt water and power supply, which interfere with normal business operations. 極端天氣事件可能會損壞基礎建設的結構，破壞水及電力的供應，影響正常業務營運。</li> <li>Extreme weather events may block roads and hinder the transportation of raw materials and goods, leading to fluctuating price of raw materials and rising operating costs. 在極端天氣情況下，道路可能會被堵塞，阻礙原材料和貨物的運輸，導致原材料價格波動並增加營運成本。</li> <li>Extreme weather events may damage the Group's assets, including beauty salons, shops, and other operating sites, which potentially causes a rise in maintenance costs and insurance costs. 本集團的資產(包括美容中心、美容店及其他經營場地)可能因極端天氣情況而受破壞，或會導致維修成本及保險成本增加。</li> </ul>
<b>Transition Risk</b> 轉型風險	<ul style="list-style-type: none"> <li>Advancing technologies available in the market 市場上出現先進技術</li> <li>Tightening environmental laws and regulations 更嚴格的環境法律及法規</li> <li>To comply with the latest governmental standards and fulfil the expectations of stakeholders, additional innovative technologies are required, inducing extra investments and expenditures for upgrading current systems and procuring new equipment. 需要額外的創新技術以符合最新的政府標準及滿足持份者期望，引致額外的投資和支出以更新現有系統及採購新設備。</li> </ul>



## VI. ENVIRONMENTAL SUSTAINABILITY

### 環境可持續性

#### Opportunities

##### 機遇

##### Changes in customers' preferences and expectations 客戶偏好和期望的改變

- Environmental concerns are driving to a new market of sustainable products. When the Group adjusts its business development approach and embeds sustainability into its products, the Group may seize the new business opportunities and enjoy the expanding market share.  
環境關注正推動可持續產品的新市場形成。透過調整業務發展方針，本集團將可持續性融入其產品，從而把握新的商機，不斷擴大市場份額。

##### Reduction in operational costs 減少營運成本

- As part of its environmental commitment to minimal resources consumption through enhanced energy efficiency and reduced energy usage, the Group may lower its long-term operating costs, particularly under the future circumstances of rising fuel prices.  
本集團透過提高能源效益和減少能源使用，盡量減少資源消耗，是其將資源消耗減至最低的環境承諾的一部分，此舉有望降低本集團長遠的營運成本，尤其在未來燃料價格不斷飆升的情境下。

Reckoning that the Group is unlikely to experience direct, immediate, and severe impacts caused by climate change, the Group still gets prepared for climate change by closely monitoring and reviewing climate-related updates. While aiming to improve its climate management to lower the negative impacts brought by climate-related risks, the Group targets to leverage climate-related opportunities to gain market advantages.

At the current stage, the Group is still in the progress of developing a holistic climate management framework. In the future, the Group will further enhance its climate-related risks and opportunities management with science-based tools to foresee possible climate phenomena, while allocating more resources into the aspect of environmental protection education and target setting. In particular, the Group targets to apply recycled paper in half of its packaging by 2030.

The Group places a great emphasis on establishing a robust governance structure, with clear designation of duties, to effectively promote sustainability goals and implement climate-related policies. To make informed decisions on climate-related issues, the Board continues to learn about the latest climate-related information through news and the Internet. Regarding progress monitoring of climate-related goals and metrics, the Group adopts KPIs as quantitative indicators and results gathered by the responsible management team will be reported to the Board for biannual review.

儘管本集團不太可能受到氣候變化帶來的直接、即時及嚴重影響，本集團仍會密切監測及審視氣候相關的最新情況，為氣候變化作好準備。本集團致力改善氣候管理，減低氣候相關風險造成的負面影響，同時抓緊氣候相關機遇，贏取市場優勢。

在現階段，本集團仍在建立全面的氣候管理框架。未來，本集團將進一步加強氣候相關風險及機遇的管理，利用科學工具預測可能出現的氣候現象，同時在環保教育及訂立目標方面投放更多資源。其中，本集團的目標是在二零三零年前實現再生紙品佔包裝物料一半的目標。

本集團非常重視建立穩健的管治架構，並明確訂明職責，以有效促進實現可持續發展目標及落實氣候相關政策。為在氣候相關議題上作出明智決策，董事會持續透過新聞和互聯網了解最新的氣候相關資訊。在監控氣候相關目標及指標的進度方面，本集團採用關鍵績效指標作為量化指標，由負責的管理團隊收集結果向董事會匯報，以便每半年進行一次檢討。

#### EMPLOYMENT AND LABOUR PRACTICES

Recognising that employees are essential elements of its success, the Group is committed to fostering an inclusive and safe workplace to attract and retain talents. The Group prioritises health and safety by eradicating workplace hazards while embracing cultural inclusion by active promotion of equality and diversity. Moreover, the Group provides its employees with vocational training and promotion opportunities, ensuring adequate support for their personal growth and career development.

##### B.1. Employment

As the Group understands that employees are vital to its growth and success, the Group has established robust human resources policies to ensure fair and ethical treatment across all aspects of employment. These policies protect its employees against discrimination and depletions of rights, while treating its employees fairly across processes of recruitment and promotion, and the provision of training opportunities and compensation. As of the end of FY2024/2025, the Group has a total of 790 employees from Hong Kong and Singapore. For details of the Group's employment information, please refer to Tables S3 and S4 in the chapter headed **Appendix**.

##### Law Compliance

The Group's human resources policies adhere to applicable employment laws and regulations in Hong Kong and Singapore to safeguard the rights and interests of its employees. In FY2024/2025, the Group complied with material and applicable laws and regulations including but not limited to:

- *Employment Ordinance (Cap. 57 of the Laws of Hong Kong);*
- *Employment Compensation Ordinance (Cap. 282 of the Laws of Hong Kong);*
- *Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong);*
- *Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong);*

#### 僱傭及勞工常規

本集團深明員工是其成功不可或缺的一環，因此致力營造共融安全的工作場所，以吸引和挽留人才。本集團將健康和 safety 放在首位，消除工作場所的危險，同時積極推廣平等和多元化，實現文化共融。此外，本集團亦為員工提供在職培訓及晉升機會，確保提供足夠支援，促進員工的個人成長及事業發展。

##### B.1. 僱傭

本集團明白員工對業務增長和成功至關重要，因此制定穩健的人力資源政策，確保員工在僱傭的各個方面均獲得公平和合乎道德的待遇。該等政策保障員工免受歧視和權利受損，以及在招聘、晉升、提供培訓機會及薪酬方面獲得一視同仁的對待。截至二零二四／二零二五財政年度末，本集團在香港及新加坡僱用 790 名員工。有關本集團僱傭詳情，請參閱附錄的表 S3 及 S4。

##### 遵守法律

本集團的人力資源政策一貫遵守香港及新加坡的適用僱傭法律法規，以保障僱員的權利及利益。於二零二四／二零二五年財政年度，本集團已遵守所有重大及適用法律及法規，包括但不限於：

- 《僱傭條例》(香港法例第 57 章)；
- 《僱員補償條例》(香港法例第 282 章)；
- 《殘疾歧視條例》(香港法例第 487 章)；
- 《性別歧視條例》(香港法例第 480 章)；

## VII. SOCIAL SUSTAINABILITY

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- *Race Discrimination Ordinance (Cap. 602 of the Laws of Hong Kong);*
- *Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong);*
- *Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong); and*
- *Employment Act (Cap. 91 of the Laws of Singapore).*

During the year under review, the Group offered mandatory medical insurance schemes to its employees. The Group's Human Resources Department and its subsidiaries are tasked with regular review and update of current policies in accordance with the latest laws and regulations.

#### Recruitment and Promotion

The Group's Human Resources Department develops an annual recruitment plan to build an experienced and professional workforce. In strict adherence to the zero-discrimination principle, the Group evaluates applicants solely based on job-related factors, including relevant experience, abilities, and competencies, during the recruitment processes, and no decisions will be made in considerations of gender, age, race, or nationality.

Multiple recruitment channels, including online job advertisement and career fairs, are adopted to identify qualified applicants aligned with the Group's business objectives. To attract talents, the Group offers competitive and performance-based compensation packages that account for personal attributes, individual competencies and experience. To adapt to market volatility, the Group applies non-continuous employment contracts to provides operational flexibility and address manpower shortage. The Internal Audit Department is designated to review and monitor recruitment processes to ensure transparency and fairness.

- 《種族歧視條例》(香港法例第602章)；
- 《最低工資條例》(香港法例第608章)；
- 《強制性公積金計劃條例》(香港法例第485章)；及
- 《僱傭法令》(新加坡法例第91章)。

於回顧年度內，本集團向其僱員提供強制性醫療保險計劃。本集團及其附屬公司的人力資源部負責根據最新法律法規定期檢討及更新現有政策。

#### 招聘及晉升

本集團人力資源部制定年度招募計劃，以建立經驗豐富及專業的能幹團隊。本集團恪守零歧視原則，因此在招聘過程中僅根據工作相關因素(包括相關經驗、能力和才幹等)評估申請人，不會考慮性別、年齡、種族或國籍等因素。

本集團透過多種招聘渠道(包括網上發佈招聘廣告、參加招聘活動)物色與本集團業務目標一致的合資格申請人。為吸引人才，本集團根據個人特質、個人能力及經驗提供具競爭力及以表現為基礎的薪酬組合。為適應市場的不穩定性，本集團以非連續性僱傭合約聘用員工，以靈活配合營運所需及應對勞動力短缺的問題。內部審核部門專責審視和監察招聘程序，以確保透明度及公平性。

A series of promotion criteria have been established to provide transparent career progression pathways and equitable promotion opportunities. Additionally, the promotion criteria allow the Group to recognise employees' contributions and foster employees' professional development. This structured approach ensures that all outstanding employees have equal development and promotion opportunities upon meeting requirements, irrespective of age or gender.

The Group maintains a three-tier promotion system with categories of senior managers, managers and general employees. For senior managers and managers, supervisors nominate outstanding managers to the Group, and official promotions will be implemented upon satisfactory performances of the nominated managers during the pre-promotion period. For general employees, promotions will be implemented upon completion of mandatory training programmes with excellent performance and satisfactory examination results.

#### **Compensation and Dismissal**

The Group strictly adheres to the local employment laws and regulations in its operating regions, including minimum wage and working age requirements. The Group's Human Resources Department conducts regular policy reviews and updates to ensure that compensation packages and employment practices remain compliant with the latest laws and regulations. The Group maintains a merit-based remuneration system that considers individual performance, personal attributes, job experiences, and career goals, supplemented by performance bonuses subjected to both employee achievements and the Group's financial conditions.

All employment decisions, including recruitment and termination, follow lawful and reasonable grounds and internal policies to ensure justice. The Group has established and implemented rigorous dismissal procedures to prevent any forms of illegal or unreasonable dismissals and safeguard employees' rights. In FY2024/2025, the Group had a turnover rate of 25.19%. For detailed breakdown of the employee turnover data, please refer to Table S4 in the chapter headed **Appendix**.

本集團已制定一系列晉升標準，以提供透明的事業發展道路和公平的晉升機會。此外，晉升標準讓本集團能夠肯定員工的貢獻，並促進員工的專業發展。此結構嚴謹的方針確保所有優秀員工，不論年齡或性別，只要達到要求，都享有平等的發展和晉升機會。

本集團設有三級晉升系統，分別為高級管理人員、管理人員及一般員工。就高級管理人員和管理人員而言，主管向本集團提名優秀的管理人員，獲提名的管理人員在試升階段表現滿意，即可正式晉升。一般員工在完成必修培訓課程、表現出色及考試成績令人滿意的情況下，即可獲得晉升。

#### **薪酬及解僱**

本集團嚴格遵守經營地區的當地僱傭法律法規，包括最低工資及工作年齡規定。本集團的人力資源部定期檢討及更新政策，以確保薪酬方案及僱傭慣例符合最新的法律法規。本集團採用績效為本的薪酬制度，考慮個人表現、個人素質、工作經驗及職業目標，並參考員工成就及本集團的財務狀況發放花紅。

所有僱傭決策（包括招聘或終止僱傭）均遵循合法合理的理由和內部政策，以確保公正。本集團已制定並實施嚴格的解僱程序，防止任何形式的非法或不合理解僱，保障員工權益。於二零二四／二零二五財政年度，本集團的員工流失率為25.19%。有關僱員流失數據的詳細分項，請參閱附錄的表S4。

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### 社會可持續性

#### *Working Hours and Rest Period*

The Group complies with local laws and regulations on working hours and has established clear internal policies to manage employees' working schedules and rest periods. Leveraging technological advancement, the Group utilises a mobile app to track its employees' attendance, leave requests, and historical records for accuracy and verification. Beyond basic annual leave and statutory holidays, the Group provides comprehensive leave benefits including marriage leave, maternity leave, paternity leave, pension leave, funeral leave, and birthday leave.

#### *Equal Opportunity, Diversity, and Anti-discrimination*

In addition to fostering an equitable, diverse, and supportive working environment to enhance employee performance and drive business success, the Group actively promotes an inclusive corporate culture that values individuals from all backgrounds. The Group strictly complies with the Equal Opportunities Commission's Code of Practice and relevant laws and regulations. Internal policies ensure equal access to trainings, promotions, and fair treatment in dismissal and retirement decisions, which is solely based on factors irrespective of employees' age, sex, marital status, pregnancy, family status, disability, race, colour, descent, ethnic origins, nationality, religion, or any other non-job-related factors.

Meanwhile, the Group maintains a zero-tolerance stance against all forms of workplace discrimination, harassment, or vilification, aligning with local laws and regulations. Employees are encouraged to report any incidents of unfair treatment, and the Human Resources Department monitors the whole reporting process with thorough investigations, documentation, and appropriate disciplinary actions, ensuring that reported cases are handled with justice and transparency under local ordinances and regulations.

#### *工作時數及假期*

本集團遵守有關工作時間的當地法律法規，並已制定明確的內部政策，以管理員工的工作時間表和休息時間。憑藉先進的技術，本集團利用手機應用程式追蹤僱員的出勤情況、請假申請及記錄，以確保準確性及進行核實。除基本年假及法定假日外，本集團亦提供全面的休假福利，包括婚假、產假、陪產假、退休假、喪假及生日假。

#### *平等機會、多元化及反歧視*

除了締造公平、多元化及互相支持的工作環境，以提升員工的工作表現及推動業務成功外，本集團亦積極推廣共融及重視不同背景人士的企業文化。本集團嚴格遵守平等機會委員會的實務守則及相關法律法規。內部政策確保員工享有平等的培訓和晉升機會，以及在遭解僱和決定退休時獲得公平待遇，相關決定不以僱員的年齡、性別、婚姻狀況、懷孕狀況、家庭狀況、殘疾、種族、膚色、血統、民族、國籍、宗教信仰或任何其他非工作相關因素為依據。

與此同時，本集團對所有形式的工作場所歧視、騷擾或中傷行為零容忍，嚴格遵守當地法律法規。我們鼓勵員工舉報任何不公平待遇，而人力資源部會監督整個舉報過程，並進行徹底調查、記錄和採取適當的紀律處分，確保按照當地條例及法規以公平及透明的方式處理舉報個案。



#### Other Benefits and Welfare

The Group provides full-time employees with an attractive benefit package featuring allowances for beauty products and services, overseas travel benefits (including accommodation and flights), medical benefits and subsidiaries, and accident insurance. In addition to extra bonuses and gifts provided to employees at special occasions such as festivals, there are regular corporate events such as gala parties designed to strengthen team unity and workplace satisfaction.

In the past years, the Group facilitated the interactions between its employees through small-scale events such as internal birthday celebrations. Alongside bonuses for the year, the Group also arranged a dinner gathering for the Winter Solstice in FY2024/2025. In the upcoming years, the Group will arrange more team-building activities to cultivate stronger team cohesion and foster a more vibrant working culture.

Valuing the expectations of its employees, the Group maintains open communications through two-way internal feedback channels. To gather comprehensive opinions from its employees, the Group continues to facilitate its connections with employees through communication apps, including WhatsApp and WeChat. Recognising that employee satisfaction drives business success, the Group is committed to addressing the needs of its employees efficiently while continuously improving working environment.

In FY2024/2025, the Group complied with relevant laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare that have a significant impact on the Group.

#### 其他待遇及福利

本集團為全職僱員提供具吸引力的福利待遇，包括提供美容產品及服務津貼、海外旅遊福利（包括住宿及機票）、醫療福利及醫療津貼以及意外保險。逢年過節等特殊日子，本集團亦向僱員發放額外的獎金及禮品。此外，本集團還定期舉辦聯歡晚會等企業活動，旨在增強團隊的凝聚力和提⼯作場所的滿意度。

過去幾年，本集團舉辦內部生日慶祝等小規模活動，促進員工之間的互動。於二零二四／二零二五財政年度，除年度花紅外，本集團亦舉辦冬至聚餐。在未來幾年，本集團將舉辦更多團隊建設活動，以培養更強的團隊凝聚力和更有活力的工作文化。

本集團重視員工期望，採用雙向的內部回饋渠道維持開放溝通。為了全面收集員工意見，本集團繼續透過WhatsApp及微信等通訊應用程式促進與員工的聯繫。本集團明白員工滿意有利推動企業取得成功，因此在不斷改善工作環境的同時，致力有效滿足員工的需求。

於二零二四／二零二五財政年度，本集團遵守有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視及其他待遇及福利且對本集團有重大影響的相關法律法規。

## VII. SOCIAL SUSTAINABILITY

### 社會可持續性

#### B.2. Health and Safety

The Group prioritises occupational health and safety as fundamental to its operations. To maintain a safe working environment that safeguards the well-being of its employees, the Group proactively identifies potential hazards and implements corrective measures. Comprehensive safety policies have been established to manage all operational procedures and organise training programmes to reinforce safe practices among employees. In FY2024/2025, the Group complied with relevant laws and regulations in its operating regions, including the *Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong)* and *Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong)*.

In the past three years, including the reporting year, the Group has maintained zero work-related fatalities. In FY2024/2025, 4 work-related injury cases affecting 4 employees were recorded, with 217 days of total lost days due to work injury. To prevent recurrence of accidents and eliminate work-related hazards, the Group takes every work-related incident seriously. Each incident undergoes rigorous investigation to identify root causes and implement preventive measures. The Group's Human Resources Department continues to enhance the reviewing procedures of work-related incidents as part of the Group's commitment to achieving a zero-injury rate and ensuring employees' health and safety.

Additionally, the management team and the Safety Committee are tasked with the Group's overall health and safety management, following the service motto of "Safe Operation, Safe Service". The Health and Safety Policy of the Group establishes mandatory standards for all employees, with a dedicated management team ensuring effective implementation of policies across all business units, from distribution and sales to service centres.

To minimise health hazards, regular operational trainings are provided to employees to explain proper equipment use and appropriate safety precaution measures. The Group also supplements its employees with operational manuals and handbooks outlining the correct steps for operating relevant machines. Meanwhile, workers are required to follow the instructions stated in the operational manuals and pass relevant assessments to demonstrate the operational competency before operating machines. To further ensure workplace safety, qualified professionals conduct routine safety inspections to ensure that all equipment meets operational safety standards and remains in optimal conditions.

#### B.2. 健康與安全

本集團視職業健康與安全為營運基礎的優先事項。為維持工作環境安全及保障員工福祉，本集團積極識別潛在危險，並採取糾正措施。本集團制定全面的安全政策管理所有營運程序，並舉辦培訓課程，以加強員工的安全慣例。於二零二四／二零二五財政年度，本集團遵守營運區域的相關法律法規，包括《職業安全及健康條例》(香港法例第509章)及《僱員補償條例》(香港法例第282章)。

本集團於過去三年(包括報告年度)一直保持零因工死亡事故。於二零二四／二零二五財政年度，發生4宗工傷事件，當中4名員工受影響，錄得合共損失工作日數217天。為防止意外再次發生及消除工作相關的危險，本集團認真處理每一宗工作相關事故。本集團嚴肅調查每宗事故，以找出根本原因及實施預防措施。本集團的人力資源部繼續加強工作相關事故的檢討程序，作為本集團實現零工傷率及確保員工健康與安全承諾的一部份。

此外，管理團隊和安全委員會負責本集團整體健康與安全管理，遵循「安全操作，服務安全」的服務宗旨。本集團的健康與安全政策訂明所有員工必須遵守的標準，並由專責管理團隊確保所有業務單位(從分銷、銷售至服務中心)有效實施政策。

本集團定期為員工提供操作培訓，講解妥善使用設備的方法和適當的安全預防措施，以盡量減少健康危害。本集團亦為員工提供操作手冊，概述操作相關機器的正確步驟。與此同時，員工在操作機器前，必須遵從操作手冊所述指示，並通過相關評估，證明其操作能力。為進一步確保工作場所的安全，合資格專業人員定期進行安全檢查，以確保所有設備符合操作安全標準，並處於最佳狀況。

Fulfilling its occupational safety visions, the Group has established clear guidelines and provided protective equipment to all employees. To create and maintain a clean and hygienic working environment, smoking and liquor consumption are strictly prohibited within the workplace. Furthermore, the Group conducts regular air conditioning system cleaning and carpet disinfection, while displaying warnings in prominent areas as reminders of tidiness and cautions.

Moreover, regular inspections for all fire equipment are conducted, and unobstructed emergency exits are maintained. There are also well-stocked and accessible first aid kits within the workplace. To ensure that its employees respond to emergencies swiftly, the Group arranges regular emergency drills to equip its employees with contingency skills.

The Group's ongoing efforts in the aspect of occupational health and safety have yielded outstanding performance. In FY2024/2025, the Group complied with relevant laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards that have a significant impact on the Group.

### B.3. Development and Training

The Group recognises that employee capabilities are critical to its long-term growth, thereby enhancing its training management system and organising occupational trainings to equip them with relevant workplace skills. Alongside these initiatives, the Group has established transparent career progression pathways to ensure equitable promotion opportunities for all employees.

With its dedicated training centre, Beauty Expert International Academy, the Group is committed to developing skilled professionals for the beauty industry while elevating industry standards for professionalism. To accommodate diverse learning preferences, the training centre offers flexible learning opportunities, including online trainings conducted via Zoom.

為實現職業安全願景，本集團已制定明確指引，並為所有員工提供防護設備。為營造及維護清潔衛生的工作環境，工作場所內嚴禁吸煙和飲酒。此外，本集團定期清洗空調系統及消毒地毯，同時在顯著地方張貼警示字句，提醒員工注意整潔及注意事項。

此外，本集團定期檢查所有消防設備，並保持緊急出口暢通無阻。工作場所內亦放置儲備充足、方便使用的急救箱。為確保員工對緊急情況作出迅速反應，本集團定期組織應急演練，讓員工具備應變技能。

經過不懈努力，本集團在職業健康及安全方面取得傑出表現。於二零二四／二零二五財政年度，本集團遵守對本集團有重大影響有關提供安全工作環境及保護僱員免受職業危害的相關法律及規例。

### B.3. 發展及培訓

本集團深明員工的能力對其長遠發展至關重要，因此加強培訓管理系統，並舉辦職業培訓，讓員工掌握相關的工作技能。除上述舉措外，本集團亦建立透明的職業晉升途徑，確保所有員工獲得公平的晉升機會。

憑藉其專屬培訓中心美容專家國際學院，本集團致力為美容行業培訓技術精湛的專業人才，同時提升行業的專業標準。為滿足多元學習喜好，培訓中心透過 Zoom 進行線上培訓，提供靈活的學習機會。

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The training centre offers four main types of programmes:

1. Integrated introduction training for interested parties in the beauty industry, including referrals to beauty salons;
2. Induction training for newly hired employees to understand the corporate culture, business processes, as well as occupational health and safety requirements of the Group;
3. On-the-job training that includes regular sessions covering all aspects of job knowledge and personal skill improvement; and
4. Award internationally recognised qualifications such as ITEC, CIBTAC, Training Qualifications UK and Hong Kong Qualifications Framework.

Regarding its employees as fundamental elements for its long-term growth, the Group strives to allocate considerable resources to employee trainings to improve their skills and service quality. The Group's Training Department is designated to formulate the Annual Training Programme and deliver suitable trainings to employees with reference to their job duties.

In FY2024/2025, a total of 25,327.50 hours of trainings were provided to 633 employees, with a coverage of 80.13% among total employees. This demonstrates the Group's efforts in boosting the competency of its employees. For details regarding the number of employees trained and training hours, please refer to Tables S5 and S6 in the chapter headed **Appendix**. The training topics included but not limited to the following:

培訓中心主要提供4類課程：

1. 綜合入門培訓予對美容行業感興趣的人士，並向美容中心作出引薦；
2. 入職培訓予新入職員工，以令其瞭解本集團的企業文化、業務流程及職業健康與安全規定；
3. 在職培訓，包括崗位知識及個人技能提升各方面的定期培訓；及
4. 頒發國際認可的資歷，如：英國 ITEC、CIBTAC、Training Qualifications UK 及香港資歷架構。

員工是本集團長遠增長的基石。本集團竭力投放大量資源進行員工培訓，以提升員工的技能及服務質素。本集團培訓部專門負責制定年度培訓計劃，並根據員工的工作職責為其安排合適的培訓。

於二零二四／二零二五財政年度，本集團已向633名員工提供合共25,327.50小時的培訓。本集團80.13%的員工已接受培訓，反映本集團在提高員工能力方面的努力。有關參與培訓的員工人數及培訓時數的詳情，請參閱附錄的表S5及S6。培訓主題包括但不限於以下各項：

Training Courses for beauty practitioners 美容師培訓課程		
<b>Beauty Skill 美容技能</b> <ul style="list-style-type: none"><li>• Code of conduct 職業操守</li><li>• Beauty care skills 美容護理技巧</li><li>• Product knowledge 產品知識</li><li>• Instrument operation 儀器操作</li></ul>	<b>Slimming Skill 纖體技能</b> <ul style="list-style-type: none"><li>• Code of conduct 職業操守</li><li>• Slimming care skills 纖體護理技巧</li><li>• Product knowledge 產品知識</li><li>• Instrument operation 儀器操作</li></ul>	<b>Massage Skill 按摩技能</b> <ul style="list-style-type: none"><li>• Code of conduct 職業操守</li><li>• Massage care skills 按摩護理技巧</li><li>• In-depth understanding of spa and other massage care 深入瞭解水療及其他按摩護理</li></ul>

B.4. Labour Standards

In FY2024/2025, the Group complied with applicable laws and regulations in its operating regions to prohibit illegal employment such as child labour, underage workers, or forced labour, including but not limited to:

- *Employment Ordinance (Cap. 57 of the Laws of Hong Kong); and*
- *International Labour Organisations (“ILO”) Conventions.*

B.4. 勞工準則

於二零二四／二零二五財政年度，本集團遵守其營運區域的適用法律及規例，以禁止非法僱用，例如童工、未成年工人或強制性勞工，包括但不限於：

- 《僱傭條例》(香港法例第57章)；及
- 國際勞工組織(「國際勞工組織」)公約。



## VII. SOCIAL SUSTAINABILITY

### 社會可持續性

In compliance with legitimate employment practices, the Group has developed a customised recruitment system aligned with the SA8000 Standard to effectively manage aspects of recruitment, staffing, and appointment of employees. The Group's Human Resources Department thoroughly verifies applicants' identity documents prior to the confirmation of any employment contracts to ensure legal employability, while continuously monitoring regulatory updates to ensure full policy compliance. In case of any violations of labour standards or identifications of false information, the Group will take immediate action to terminate relevant employment contacts in accordance with relevant laws and regulations.

During the year under review, the Group complied with relevant laws and regulations relating to preventing child and forced labour that have a significant impact on the Group.

## OPERATING PRACTICES

### B.5. Supply Chain Management

Recognising suppliers play a crucial role in its business operations, the Group has closely monitored the performance of its suppliers and maintained close communications with its suppliers, aiming to improve its supplier management. Beyond cost considerations, the Group has focused on evaluating the ESG performance of its suppliers to identify potential risks and foster a sustainable supply chain.

#### *Supplier Engagement and Risk Management*

The Group maintains stringent internal policies to standardise its supplier selection and evaluation processes. The Group's Purchasing Department is designated to identify suitable suppliers by assessing suppliers with a list of selection criteria, including product quality, production capability, production environment, history of compliance with environmental and labour laws, technical advantage, financial status, reputation, and business track records.

為遵守合法的僱傭實務，本集團已制定符合SA8000標準的度身定制招聘制度，以有效管理員工招聘、配置和委任等各個方面。本集團的人力資源部在確定任何僱傭合約前，會徹底核實申請人的身份證明文件，以確保他們可合法受聘，同時持續監察最新的監管資訊，以確保完全符合政策規定。一旦發現任何違反勞工準則的情況或識別虛假資料，本集團將根據相關法律法規立即終止相關僱傭合約。

於回顧年度內，本集團遵守對本集團有重大影響有關防止童工及強迫勞工的相關法律及法規。

## 營運慣例

### B.5. 供應鏈管理

供應商在本集團的業務營運中扮演重要角色，有鑑於此，本集團一直密切監察供應商的表現，並與供應商維持緊密溝通，旨在改善供應商管理。除成本考量外，本集團亦著重評估其供應商的環境、社會及管治表現，以識別潛在風險，並促進可持續供應鏈的發展。

#### *供應商委聘及風險管理*

本集團維持嚴格的內部政策，以標準化其供應商甄選及評估程序。本集團的採購部門專責根據一系列篩選標準評估供應商，該等標準包括產品質素、生產能力、生產環境、環境和勞工法例的合規紀錄、技術優勢、財務狀況、聲譽和業績記錄，從而物色合適的供應商。

Potential suppliers are then evaluated by thorough due diligence. With inspections and reviews of potential suppliers' samples, the Group ensures that the quality of products meets its standards. Meanwhile, potential suppliers are required to submit relevant environmental certificates, internal strategies, and health and safety management plans to demonstrate their sustainability commitments. The Group only engages with suppliers who fulfil its requirements and pass the due diligence. Suppliers may be required to sign formal contracts before actual cooperation as deemed necessary by the Group.

In case of any suppliers' violations of laws or labour rights, the Group will take immediate actions to prevent them from future bidding by disqualifying and blacklisting. Across the years, the Group has been in partnerships with suppliers upholding strong environmental and social responsibilities while adhering to ethical business practices. To ensure fairness, the selection process evaluates a minimum of three suppliers against established criteria.

Reckoning that environmental and social risks can disrupt the stability of material supply and business operations, the Group prioritises the ESG performance of its suppliers. To effectively manage these risks, the Group builds strong partnerships with suppliers and factories. By leveraging the Internet, regular conference calls and industry events, the Group fosters open communication with its suppliers to ensure alignment with its sustainability values and promote responsible operational practices. Additionally, proactive risk discussions during meetings facilitate the early identification of potential disruptions and the development of mitigation strategies to address delivery delays.

The Group implements clear procurement guidelines, ensuring proper documentation of purchases and stock records for accountability. The Group's Purchasing Department is tasked with reviewing and monitoring supplier qualifications and quality assurance capabilities in accordance with internal supplier management procedures. Additionally, the Purchasing Department conducts routine onsite inspections to manage the purchased product quality. Regular performance reviews determine supplier retention, with underperforming suppliers removed from the approval list to maintain high standards across the supply chain.

本集團透過徹底的盡職調查評估潛在供應商。本集團會檢驗和審視潛在供應商的樣品，確保產品質素符合其標準。同時，潛在供應商必須提交相關的環保證書、內部策略以及健康與安全管理計劃，以證明其可持續發展承諾。本集團只會與符合其要求並通過盡職調查的供應商接洽。如本集團認為有需要，可能會要求供應商在實際合作前簽訂正式合約。

如發現任何供應商違反法律或涉及勞工權益問題，本集團將採取即時行動，取消其投標資格，並將其列入黑名單，以防止其再次投標。多年來，本集團一直與堅守環境和社會責任，同時與遵守商業道德的供應商建立合夥關係。為確保公平，本集團在篩選過程中根據已訂明標準評估至少三家供應商。

由於環境及社會風險可能會破壞材料供應和業務營運的穩定性，本集團優先考慮供應商的環境、社會及管治表現。為有效管理該等風險，本集團與供應商和工廠建立穩固的合夥關係。本集團透過互聯網、定期電話會議和行業活動，促進與供應商的開放溝通，以確保供應商與本集團的可持續發展價值觀一致，並推廣負責任的營運慣例。此外，本集團在會議中主動討論風險，有助及早識別潛在的中斷情況，並制定緩解策略，以解決交貨延誤的問題。

本集團實施明確的採購指引，確保採購和存貨資料獲妥善記錄，以便問責。本集團採購部門負責按內部供應商管理程序，審查和監督供應商的資格和質素保證能力。此外，採購部還會定期進行現場檢查，以管理所採購產品的質素。本集團按定期績效審核決定會否保留供應商，表現不佳的供應商會從核准名單中除名，以維持整個供應鏈的高標準。

## VII. SOCIAL SUSTAINABILITY

### 社會可持續性

#### Green Procurement

The Group is committed to enhancing its sustainable procurement practices by prioritising eco-friendly products that strengthen its supply chain resilience and adaptability while mitigating growing environmental risks. In alignment with its green procurement strategy, the Group actively sources hypoallergenic, non-toxic, and oil-free chemical products along with naturally fragranced products, while prioritising local supplier partnerships to reduce transportation distance and hence minimise environmental footprints.

In FY2024/2025, the Group engaged with a total of 126 suppliers, with 39 suppliers from Hong Kong and 70 suppliers from Mainland China and 17 suppliers from other regions including Australia, France, Korea and the United States. Meanwhile, 100% of the major suppliers were covered by the Group's supplier engagement and management policies, which were implemented by the corresponding procurement team with monitoring from the Purchasing Department.

#### B.6. Product Responsibility

The Group recognises that building and maintaining a positive brand reputation is fundamental to sustainable growth, which is why the Group places paramount importance on product responsibility and quality excellence. In adherence to the "Customer-Oriented" principle, the Group is committed to strengthening its product management to deliver superior, safe, and satisfactory beauty and healthcare products and services to customers.

#### Law Compliance

In FY2024/2025, the Group complied with relevant laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to its products and services provided that have a significant impact on the Group, safeguarding the rights and interests of its customers.

#### 綠色採購

本集團致力優先採購環保產品，以提高供應鏈的韌性和適應性，同時緩解日益增加的環境風險，從而加強其可持續採購慣例。為配合其綠色採購策略，本集團積極採購防過敏、無毒害、不含石油化學產品和含天然芳香劑的產品，並優先與本地供應商合作，以縮短運輸距離，從而將環境足跡減至最少。

於二零二四／二零二五財政年度，本集團與合共126名供應商合作，其中39名供應商位於香港、70名供應商位於中國內地及17名供應商位於其他地區，包括澳洲、法國、韓國及美國。與此同時，本集團的供應商委聘及管理政策應用於其100%主要供應商，並在採購部的監察下由相應的採購團隊實施。

#### B.6. 產品責任

本集團深知建立及維持正面品牌形象是可持續發展的基礎，因此本集團非常重視產品責任及卓越品質。本集團秉承「顧客至上」的原則，努力加強產品管理，為客戶提供優質、安全、令人滿意的美容保健產品及服務。

#### 遵守法律

於二零二四／二零二五財政年度，本集團遵守對本集團有重大影響及與其產品及服務相關的健康與安全、廣告、標籤及隱私事宜的相關法律法規，以保護其客戶權利及權益。

### Products and Services Quality Assurance

The Group ensures customer satisfaction and safety by prioritising the procurement of allergy-free, non-hazardous, petrochemical-free products with natural fragrances. To enhance credibility and reliability of advice, the Group arranges professionally qualified employees to deliver beauty consultation services. Furthermore, all employees are required to strictly adhere to internal policies on disinfection and hygiene standards, maintaining a clean and safe environment for customers and employees.

In FY2024/2025, the Group did not have any product recalls due to safety and health reasons. Given its business nature and in alignment with the principle of materiality, the Group considers product recall procedures as not material to its operations. Therefore, product recall policies or related measures were not disclosed in this ESG Report.

Guided by the “Customer-Oriented” principle, the Group prioritises customer rights and exceptional customer experiences. The Group has developed comprehensive “Guidelines of Sales” and “Product Description Policy” to guarantee accurate information disclosure, while requiring its employees to fully comply with the Trade Descriptions Ordinance (Cap. 362 of the Laws of Hong Kong) and relevant guidelines. To uphold ethical sales standards and improve sales performance, the Group conducts professional training programmes to enhance its employees’ awareness, while maintaining complete business transactions transparency through well-documented terms and conditions provided to all customers.

Through various booking platforms such as online booking systems, mobile applications, emails, and SMS, the Group meets diverse needs of customers and enhances customer convenience and efficiency. The Group’s commitment to the principle of “Making Quality Beauty Services Accessible to All” is reflected in the standardised processing time and service performance indicators for management of customers’ appointment and inquiries.

### 產品及服務的質量保證

本集團透過優先採購防過敏、無害、不含石油化學產品及含天然芳香劑的產品，以確保客戶滿意及安全。為提高建議的可信度及可靠性，本集團聘請具有專業資格的員工提供美容諮詢服務。此外，所有員工均須嚴格遵守內部政策規定的消毒及衛生標準，為顧客和員工創造一個清潔安全的環境。

於二零二四／二零二五財政年度，本集團並無因安全及健康原因而召回任何產品。鑑於其業務性質及遵循重要性原則，本集團認為產品召回程序對其業務並不重要。因此，本環境、社會及管治報告未有披露產品召回政策或相關措施。

本集團遵循「顧客至上」的原則，將客戶權利及卓越的客戶體驗放在首位。本集團已制定全面的《銷售指引》及《產品說明政策》，以確保客戶獲取準確的資料披露，同時要求員工全面遵守《商品說明條例》（香港法例第362章）及有關指引。為秉持合乎道德的銷售標準及提升銷售表現，本集團舉辦專業培訓課程，加強員工意識，同時向所有客戶提供明確訂明的條款及條件，以維持完全透明的業務交易。

本集團透過不同的預訂平台，例如線上預約系統、手機應用程式、電郵及短訊，滿足顧客的多元需求，以更便利客戶及更高效為客戶提供服務。本集團致力實踐「讓優質美容服務惠及大眾」的理念，已就顧客預約及查詢制定標準處理時間及服務表現指標。

## VII. SOCIAL SUSTAINABILITY

### 社會可持續性

Over the years, the Group has responded to evolving customer expectations by implementing specialised training programmes focused on digital marketing and service techniques. These initiatives aim to allow the Group's employees to equip with relevant skills for providing excellent services tailored to each customer's demand, capitalising on emerging market opportunities.

#### Complaint Handling

The Group considers customer feedback as valuable for driving operational enhancements, thereby actively collecting its customers' views and seriously addressing complaints. Multiple communication channels, including a service hotline, an online feedback collection platform, surveys on social platforms, mails, and faxes, ensure free expression of customers' opinions. By systematically analysing customers' feedback, the Group identifies service and product improvement opportunities and implements refinements to better meet customer needs.

All employees receive comprehensive trainings on standardised complaint handling process to ensure professional and effective responses to customer concerns. The Group keeps detailed records of customers' complaints for future review. Upholding its commitment to addressing customer's concerns, the Group ensures a seven-day response period for handling all customers' inquiries, recommendations, and complaints, while providing timely progress updates to customers. For complaints remain unresolved within two weeks, the manager will take over the handling.

To deliver products and services fulfilling customers' expectations, the Group proactively enhances its business operations with reference to the feedback gathered from its customers. The Group also strives to make ongoing improvement on its products and services with the review of market trends and customer behaviours. For instance, the Group flexibly adjusts the operation schedules of service centres during peak demand periods. In FY2024/2025, the Group did not receive any substantial complaints from its customers regarding its products and services.

多年來，本集團為回應不斷轉變的客戶期望，實施以數碼營銷和服務技術為重點的專門培訓課程。該等措施旨在讓本集團的員工掌握相關技能，針對每位客戶的需求提供優質服務，並把握出現的市場商機。

#### 投訴處理

本集團將客戶意見視為推動業務提升的寶貴資源，因此積極收集客戶意見，並認真處理客戶投訴。本集團提供多種溝通渠道，包括服務熱線、網上意見收集平台、社交平台意見調查、郵件及傳真等，確保客戶可自由表達意見。本集團透過有系統地分析客戶的意見，找出服務及產品的改進之處，並作出相應的改善，以更佳滿足客戶的需求。

本集團所有員工均會接受有關標準化投訴處理程序的全面培訓，以確保客戶關注事宜得到專業及有效的回應。本集團保留客戶投訴的詳細記錄，以供日後檢討之用。為秉持處理客戶關注事項的承諾，本集團確保在七天內回應所有客戶的查詢、建議及投訴，並及時告知客戶最新處理進展。兩周內未獲解決的投訴將移交經理處理。

為提供滿足客戶期望的產品和服務，本集團參考從客戶收集到的反饋，積極改進其業務營運。本集團亦透過檢視市場趨勢及客戶行為，不斷改善產品及服務。例如，本集團在需求高峰期靈活調整服務中心的營運時間。於二零二四／二零二五財政年度，本集團並無接獲客戶有關產品及服務的任何重大投訴。



### Promotion and Advertising

The Group's Marketing Department takes the responsibility for designing all advertising materials, which are subject to the Group's CEO for approval, and verifying the content appropriateness, relevance, and legal compliance prior to publication. Internal marketing and advertising guidelines in compliance with local laws and regulations have been established to prevent instances of false statements or exaggerations on products and services. The Group's legal consultants further reinforce product advertising practices through the provision of advice and ongoing oversight, ensuring that all marketing materials maintain factual accuracy and ethical standards.

### Labelling

Reckoning the critical importance of transparent product information in the beauty industry, the Group has developed rigorous internal policies to monitor and oversee product labelling. In particular, the Group ensures that all products are clearly labelled with the product name, capacity, origin, efficacy, composition, direction of use, product effective date, and validity period, so as to inform customers of the product details and instructions for use.

### Intellectual Property Rights

The Group strictly adheres to the *Trade Marks Ordinance (Cap. 559 of the Laws of Hong Kong)*, including the intellectual property application procedures in Hong Kong. The Group's legal consultants provide professional advice protecting the Group's intellectual property rights and ensure respect for third-parties' intellectual property rights. Corresponding internal employees are assigned to identify and address any misconducts violating the Group's intellectual property.

### 推廣及廣告

本集團的市場部負責設計所有廣告材料，並由本集團行政總裁批准，以在出版前確保內容合適、相關和合法。本集團已制定符合當地法律法規的內部營銷與廣告指引，以避免對產品及服務作出任何虛假陳述或誇大事實。本集團的法律顧問提供建議和持續進行監督，進一步加強產品廣告實務，確保所有營銷材料維持事實的準確性和道德標準。

### 標籤

本集團深明透明的產品資訊對美容行業極為重要，因此已制定穩健的內部政策以監控和監督產品標籤。具體而言，本集團確保所有產品均貼有清晰標籤，列明產品名稱、容量、產地、功效、成分、使用方法、產品有效日期及保存期，讓顧客知悉產品詳情及使用指示。

### 知識產權

本集團嚴格遵循香港法例第559章《商標條例》，包括香港知識產權申請程序。本集團的法律顧問就保護其知識產權提供專業意見，並確保尊重第三方的知識產權。本集團亦委派相應的內部員工，識別及處理任何侵犯本集團知識產權的不當行為。

### Privacy Matters

The Group has placed a great emphasis on information security and customer privacy. In FY2024/2025, the Group complied with relevant laws and regulations such as the *Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong)*.

The Group maintains strict adherence to internal policies and guidelines regarding data collection and handling. These internal policies clearly define the classification of customer information, conditions of use, the rights of customers to determine how their information is used (e.g. the right to join and exit, correction, and deletion of data, etc.), information retention time, as well as third-party disclosure requirements.

The collection of customers' personal information is limited to essential requirements, such as mobile numbers for SMS verification during account creation for new customers. The Group has adopted advanced security measures including facial recognition technology to get rid of trivial process of showing ID cards when accessing services, while maintaining rigorous protection for its "Point of Sales" system and preventing unauthorised access to customer information. The Group's IT Department has developed permit ranges for data inquiry according to position levels, ensuring that only responsible parties and no third parties have access to customers' personal information. Meanwhile, all customer data are stored in highly encrypted systems, significantly minimising risks of unauthorised access, data leakage, or damage.

All employees with the access to sensitive information must comply with stringent data protection requirements outlined in their employment contracts. Through coordinated efforts between frontline employees, the IT Department, and the Human Resources Department's monitoring, the Group has established a proven record of maintaining exceptional customer privacy protection standards and information security practices across all operations. In FY2024/2025, the Group did not receive any complaints related to violations of customer privacy or data leakage.

### 隱私事宜

本集團非常重視資料安全及客戶隱私。於二零二四／二零二五財政年度，本集團遵守相關法律及法規，例如香港法例第486章《個人資料(私隱)條例》。

本集團嚴格遵守有關資料收集和處理的內部政策和指引。該等內部政策明確訂明顧客資料分類、使用條件、顧客決定如何使用其資訊的權利(例如加入和退出、更正和刪除數據等權利)、資訊保留時間及第三方披露要求。

本集團只會因必要規定收集客戶的個人資料，例如，新客戶在創建帳戶時進行短訊驗證的手機號碼。本集團已採用先進的安全措施，包括面部識別技術，以擺脫使用服務時出示身份證的瑣碎程序，同時嚴格保護「銷售終端(Point of Sales)」系統，防止在未獲授權下獲取顧客資料的情況。本集團的資訊科技部門根據職位等級設置數據查詢的許可範圍，確保只有負責人士才可查閱客戶的個人資料，概無第三方可獲存取。同時，所有客戶資料均儲存於高度加密系統，大幅降低在未獲授權下存取資料、資料洩露或損壞的風險。

本集團要求接觸到敏感資料的僱員必須遵守列於其僱傭合約中列出有關嚴格保護資料的規定。在前線員工及資訊科技部門的共同努力以及人力資源部的監察下，本集團在客戶隱私保護及訊息安全實務方面一直維持卓越標準，並擁有良好往績記錄。於二零二四／二零二五財政年度，本集團並無收到任何與違反顧客隱私或數據洩露相關的投訴。

### B.7. Anti-corruption

The Group recognises that maintaining ethical business conducts fosters fair competition, sustains long-term growth, and enhances corporate reputation. Hence, the Group ensures that all employees fully comprehend their responsibilities through clear anti-corruption and anti-bribery guidelines, while steadfastly committing to business practices with honesty, fairness, integrity, and openness under growing ethical concerns.

In FY2024/2025, the Group complied with relevant laws, regulations, and recognised governance practices related to business ethics, including but not limited to:

- *Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong);*
- *Anti-Money Laundering and Counter-Terrorist Financing (Financial Institutions) Ordinance (Cap. 615 of the Laws of Hong Kong); and*
- *Prevention of Corruption Act (Cap. 241 of the Laws of Singapore).*

To eradicate all forms of unethical business conducts, the Group is dedicated to adhering to the Code of Conduct and international standards relating to ethical business practices. In case of any misconducts, the Group will conduct investigations and take disciplinary actions against involved parties. Meanwhile, the Group proactively fosters compliance awareness of its employees through anti-corruption training programmes and seminars. To ensure well-managed and standardised procurement activities, the Group has formulated the "Rules of Buyers" mechanism.

### B.7. 反貪污

本集團深知堅持道德商業行為可促進公平競爭、維持長期繁榮及提升企業聲譽。有見及此，本集團透過提供明確的反貪污和反賄賂指引，確保所有員工充分了解本身責任，同時在道德備受日益關注的情況下，堅持以誠實、公平、廉潔和開放的方針經營業務。

於二零二四／二零二五財政年度，本集團遵守商業道德相關法律、法規及認可的管治常規，當中包括但不限於：

- 《防止賄賂條例》(香港法例第201章)；
- 《打擊洗錢及恐怖分子資金籌集(金融機構)條例》(香港法例第615章)；及
- 《防止貪污法》(新加坡法例第241章)。

為杜絕一切形式的道德商業行為，本集團致力遵守行為準則及與道德商業規範相關的國際標準。如有任何不當行為，本集團將進行調查，並對涉事人員採取紀律處分。同時，本集團透過反貪污培訓計劃和研討會，積極培養員工的合規意識。為確保採購活動管理完善及標準化，本集團已制定「採購員守則」機制。

Rules of Buyers  
採購員守則

- Procurement of items or projects should be determined from at least three companies;  
採購物品或工程需要提交至少三間公司的報價；
- All procurement payments should be handled by the Accounting Department, while other departments should be responsible for the inspection and acceptance of procurement. Buyers should only be responsible for price negotiation;  
所有貨款由會計部負責，驗貨事宜由其他部門負責，採購員只負責議價；
- Buyers are prohibited from conducting non-business transactions or gatherings with suppliers in private without the approval of managers;  
採購員不得與供應商有私下非業務的交易或聚會，除非得到主管批准；
- For major projects or procurement, it should be arranged with quotations by more than one buyer; and  
大型工程或採購事項安排多於一名的採購員同時報價；及
- Employees should counsel and meet new suppliers from time to time to assess the appropriateness of existing quotations.  
僱員需要不定期諮詢和約見新的供應商，以評估現時報價的合理性。

To effectively identify and address misconducts, the Group has established grievance mechanisms to facilitate the reporting of suspected ethical violations. The grievance mechanisms allow whistle-blowers to submit detailed allegations with supporting evidence either verbally or in written forms to their departments or the senior management of the Group. All reports undergo immediate investigations by the management team, and whistle-blowers are protected from retaliations. Once criminal conduct is substantiated, the Group will report to relevant regulators or law enforcement authorities as deemed necessary by its management.

Recognising education as fundamental to raising its staff's awareness of ethical operations, the Group allocates resources to training initiatives that clarify proper business conducts. Across the years, multiple training programmes and seminars have been arranged to emphasise the significance of anti-corruption and negative consequences of bribery, extortion, fraud, and money laundering on the Group and its employees. These programmes aim to eliminate ambiguities regarding ethical standards while reinforcing the Group's commitment to legal business practices across all levels of operations.

為有效識別及處理不當行為，本集團已設立申訴機制，以便舉報涉嫌違反道德的行為。申訴機制允許舉報者以口頭或書面形式向其部門或本集團高級管理層作出詳盡的指控及相關證據。管理層將立即對所有舉報進行調查，並保護舉報人免遭報復。一旦證實有犯罪行為，本集團會在管理層認為有必要時向相關監管機構或執法機關報告。

本集團深知教育是提高員工商業道德意識的基礎，因此投入資源舉辦培訓活動，以闡明正確的商業行為。多年來，本集團已舉辦多個培訓課程及研討會，強調反貪污的重要性，以及賄賂、勒索、欺詐和洗錢對本集團及其員工造成的負面後果。該等課程旨在消除對道德標準的誤解，同時增強本集團在各個營運層面上對合法商業慣例的承諾。

In FY2024/2025, the Group did not arrange anti-corruption trainings for its directors and employees. The Group has implemented anti-corruption policies across all business units and departments. With the Audit Committee's rigorous monitoring and management, the Group has maintained exemplary ethical standards. During the year under review, there were no concluded legal cases regarding corrupt practices brought against the Group or its employees.

In FY2024/2025, the Group complied with relevant laws and regulations relating to bribery, extortion, fraud, and money laundering that have a significant impact on the Group.

## COMMUNITY

### B.8. Community Investment

Upholding its corporate social responsibility, the Group is committed to allocating resources to communities in its operating regions. Beyond prioritising the welfare of its employees, the Group focuses on empowering disadvantaged groups through initiatives designed to improve their living quality and foster inclusive social development.

Since establishment, the Group has maintained its core value of serving the public with continuous business growth, addressing critical social issues with ongoing community engagement. In particular, the Group's efforts have benefited various groups such as youth, women, elderly, underprivileged families through charitable activities promoting social inclusivity, women empowerment, and youth development. A notable initiative includes sponsoring the establishment of the Grateful Heart Reading Centre, which provides free books, newspapers, and magazines to support psychological health across diverse demographics.

During the year under review, the Group concentrated on business adaptation to evolving market demands as societies are changing the consumption habits, and hence the Group did not participate in charity events or donate to vulnerable groups. However, the Group's commitment to social responsibility remains unchanged. In the future, the Group will resume its community investment to drive societal progress alongside business growth.

於二零二四／二零二五財政年度，本集團並無為董事及僱員舉辦反貪污培訓。本集團已在所有業務單位及部門實施反貪污政策。在審核委員會的嚴格監督和管理下，本集團一直保持堪稱典範的道德標準。於回顧年度內，並無針對本集團或其僱員的有關貪污行為的已審結訴訟案件。

於二零二四／二零二五財政年度，本集團遵守對本集團有重大影響有關賄賂、勒索、欺詐及洗黑錢的相關法律及法規。

## 社區

### B.8. 社區投資

本集團秉持企業社會責任，致力於為經營所在地區的社區投放資源。除了優先關懷員工福利外，本集團亦著重透過各種舉措，提升弱勢社群的能力，以改善他們的生活質素，並促進社會的包容發展。

自成立以來，本集團一直秉持服務大眾的核心價值，不斷推動業務增長，並透過持續的社區參與，應對重要的社會議題。具體而言，本集團透過慈善活動促進社會共融、婦女自強和青年發展，惠及青年、婦女、長者、弱勢家庭等不同群體。其中一項顯著成就包括贊助成立「身心美閱覽室」，透過免費提供書籍、報紙和雜誌，支援不同族群的心理康復。

於回顧年度內，隨著社會消費習慣不斷改變，本集團著力調整業務以適應不斷轉變的市場需求，因此本集團並無參與慈善活動或向弱勢社群捐款。然而，本集團對履行社會責任的承諾並沒有改變。未來，本集團將恢復社區投資，在業務增長的同時推動社會進步。



# VIII. APPENDIX

## 附錄

Table E1. The Group's Total Emissions by Category in FY2024/2025 and FY2023/2024<sup>9</sup>

表E1.二零二四／二零二五財政年度及二零二三／二零二四財政年度本集團按類別劃分的排放總量<sup>9</sup>

Emission Category 排放物類別	Key Performance Indicator (KPI) 關鍵績效指標	Unit 單位	FY2024/2025 二零二四／二零二五財政年度		FY2023/2024 二零二三／二零二四財政年度	
			Amount 數量	Intensity <sup>1</sup> (Unit/ employee)	Amount <sup>2</sup> 數量 <sup>2</sup>	Intensity <sup>2</sup> (Unit/ employee)
				密度 <sup>1</sup> (單位／僱員)		密度 <sup>2</sup> (單位／僱員)
Air Emissions <sup>3</sup> 廢氣排放 <sup>3</sup>	SO <sub>x</sub>	Kg 千克	0.09	1.17 x 10 <sup>-4</sup>	0.09	1.05 x 10 <sup>-4</sup>
	NO <sub>x</sub>	Kg 千克	33.90	4.29 x 10 <sup>-2</sup>	23.45	2.82 x 10 <sup>-2</sup>
	PM	Kg 千克	3.12	3.95 x 10 <sup>-3</sup>	2.17	2.61 x 10 <sup>-3</sup>
GHG Emissions 溫室氣體排放	Scope 1 (Direct Emissions) <sup>4</sup> 範圍一（直接排放） <sup>4</sup>	Tonnes of CO <sub>2</sub> e 噸二氧化碳當量	26.11	0.03	18.31	0.02
	Scope 2 (Energy Indirect Emissions) <sup>5, 10</sup> 範圍二（能源間接排放） <sup>5,10</sup>	Tonnes of CO <sub>2</sub> e 噸二氧化碳當量	1,936.72	2.45	2,079.73	2.50
	Scope 3 (Other Indirect Emissions) <sup>6</sup> 範圍三（其他間接排放） <sup>6</sup>	Tonnes of CO <sub>2</sub> e 噸二氧化碳當量	10.21	0.01	15.33	0.02
	Total (Scope 1, 2 & 3) 總計（範圍一、二及三）	Tonnes of CO <sub>2</sub> e 噸二氧化碳當量	1,973.04	2.50	2,113.37	2.54
Non-hazardous Waste 無害廢棄物	Solid wastes <sup>7</sup> 固體廢棄物 <sup>7</sup>	Tonnes 噸	17.04	0.02	16.52	0.02
	Wastewater <sup>8</sup> 廢水 <sup>8</sup>	m <sup>3</sup> 立方米	21,598.80	27.34	23,942.42	28.81

1. Intensity for FY2024/2025 was calculated by dividing the amount of air, GHG, and other emissions respectively by the Group's total number of employees of 790 in FY2024/2025;
  2. The amount and intensity in FY2023/2024 were extracted from the data in the ESG Report FY2023/2024 of the Group;
  3. The Group's air emissions only included the air pollutants arose from the stationary combustion of town gas and the mobile combustion of diesel and petrol;
  4. The Group's Scope 1 (Direct Emissions) included only the emissions arose from the combustion of town gas, petrol, and diesel in operations;
  5. The Group's Scope 2 (Energy Indirect Emissions) included only the emissions arose from electricity consumption and town gas purchase;
  6. The Group's Scope 3 (Other Indirect Emissions) included only the emissions arose from electricity used for processing fresh water and sewage by government departments;
  7. The solid wastes included the waste packaging materials which were regarded as the major solid waste of operations;
  8. The total amount of wastewater generated by the Group was primarily based on the direct measurement together with appropriate estimations assuming 100% of the fresh water consumed by the Group will enter the sewage system in areas where an accurate recording of the amount of wastewater was hard to obtain;
  9. The methodology adopted for reporting on GHG emissions set out above was based on "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, The GHG Protocol Corporate Accounting and Reporting Standard and the 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories; and
  10. The emission factor adopted for the Scope 2 GHG emissions on the calculation of electricity consumption in Singapore's operation was based on the Grid Emission Factor in 2023 from the Singapore's Energy Market Authority.
1. 二零二四／二零二五財政年度的密度乃分別按廢氣、溫室氣體及其他排放物除以本集團於二零二四／二零二五財政年度的總僱員人數即790人計算；
  2. 二零二三／二零二四財政年度的數量及密度乃取自本集團二零二三／二零二四財政年度的環境、社會及管治報告的數據；
  3. 本集團的廢氣排放僅包括來自固定燃料（煤氣）及汽車燃料（柴油和汽油）消耗的空氣污染物；
  4. 本集團的範圍一（直接排放）排放僅包括營運時的煤氣、汽油和柴油消耗所產生的排放；
  5. 本集團的範圍二（能源間接排放）排放僅包括電力消耗及購買煤氣所產生的排放；
  6. 本集團的範圍三（其他間接排放）排放僅包括政府部門處理淡水及污水所用電力；
  7. 固體廢棄物包括被視為主要營運固體廢棄物的廢棄包裝材料；
  8. 本集團產生的廢水總量主要基於直接測量並合理估計，在難以準確記錄廢水量的地區，假設100%淡水消耗將進入污水系統；及
  9. 上列溫室氣體排放報告採用的方法乃基於由聯交所發佈的《如何編備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》、《溫室氣體核算體系企業核算與報告標準》及《2006年IPCC國家溫室氣體清單指南》；及
  10. 新加坡營運中計算耗電所產生範圍二溫室氣體排放量所採用的排放系數是基於新加坡能源市場管理局提供的2023年電網排放系數。

VIII. APPENDIX  
附錄

Table E2. The Group's Total Resource Consumption in FY2024/2025 and FY2023/2024

表E2.二零二四／二零二五財政年度及二零二三／二零二四財政年度總資源消耗

Use of Resources 資源使用	Key Performance Indicator (KPI) 關鍵績效指標	Unit 單位	FY2024/2025 二零二四／二零二五財政年度		FY2023/2024 二零二三／二零二四財政年度	
			Amount 數量	Intensity <sup>1</sup> (Unit/employee) 密度 <sup>1</sup> (單位／僱員)	Amount <sup>2</sup> 數量 <sup>2</sup>	Intensity <sup>2</sup> (Unit/employee) 密度 <sup>2</sup> (單位／僱員)
Energy 能源	Electricity 電力	kWh'000 千個千瓦時	3,523.13	4.46	4,258.69	5.12
	Town gas 煤氣	m³ 立方米	4,553.00	5.76	4,521.00	5.44
	Petrol 汽油	L 升	2,809.79	3.56	2,907.26	3.50
	Diesel 柴油	L 升	2,883.57	3.65	2,677.92	3.22
	TOTAL <sup>3</sup> 總計 <sup>3</sup>	kWh'000 千個千瓦時	3,603.07	4.56	4,337.22	5.22
Water 水		m³ 立方米	21,598.80	27.34	23,942.42	28.81
Packaging materials 包裝物料		tonnes 噸	17.04	0.02	16.52	0.02

- Intensity for FY2024/2025 was calculated by dividing the amount of resources that the Group consumed in FY2024/2025 by the Group's total numbers of employees of 790 in FY2024/2025;
- The amount and intensity in FY2023/2024 were extracted from the data in the ESG Report FY2023/2024 of the Group; and
- The total energy was calculated based on the conversion factors as stated in the "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange.

- 二零二四／二零二五財政年度的密度乃分別按本集團於二零二四／二零二五財政年度的能源用量除以本集團於二零二四／二零二五財政年度的總僱員人數即790人計算；
- 二零二三／二零二四財政年度的數量及密度乃取自本集團二零二三／二零二四財政年度的環境、社會及管治報告的數據；及
- 總能源用量乃基於聯交所發佈的《如何編備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》中載列的換算系數計算。

Table S3. Number of Employees by Age Group, Gender, Position Level, Employment Type, Geographical Locations of The Group in FY2024/2025<sup>1</sup>

表S3.二零二四／二零二五財政年度本集團按年齡組別、性別、僱傭類型、職位級別及地理位置劃分的僱員人數<sup>1</sup>

Unit : Number of employees 單位：僱員人數		Age group 按年齡組別			
Gender 性別	Aged 30 or below 30 歲或以下	Aged between 31 and 40 31 至 40 歲	Aged between 41 and 50 41 至 50 歲	Aged 51 or above 51 歲或以上	Total 總計
Male 男性	13	12	23	31	79
Female 女性	64	163	259	225	711
Total 總計	77	175	282	256	790

Unit : Number of employees 單位：僱員人數		Position level 職位級別			
Gender 性別		General employee 一般員工	Middle-level manager 中層管理人員	Senior management and director 高級管理層及董事	Total 總計
Male 男性		70	3	6	79
Female 女性		593	105	13	711
Total 總計		663	108	19	790

## VIII. APPENDIX

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Employment type 僱傭類型		
Full time 全職	Part time 兼職	Total 總計
771	19	790

Geographical location 地理位置	
Locations 地點	Number of employees 僱員人數
Hong Kong 香港	712
Singapore 新加坡	78
Total: 總計：	790

- The employment data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. The data covered employees engaged in a direct employment relationship with the Group according to relevant local laws and workers whose work and/or workplace was controlled by the Group within the reporting scope. The methodology adopted for reporting on employment data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

- 僱傭數據是根據本集團與其僱員之間訂立的僱傭合約，從本集團的人力資源部獲得。此數據涵蓋根據當地有關法律與本集團有直接僱傭關係的僱員以及在報告範圍內其工作和／或工作場所受本集團控制的員工。上述報告職工數據所採用的方法乃基於聯交所發佈的《如何編備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》。



Table S4. Employee Turnover Rate by Age Group, Gender and Geographical Locations in FY2024/2025<sup>1</sup>表S4. 二零二四／二零二五財政年度按年齡組別、性別及地理位置劃分的僱員流失比率<sup>1</sup>

Unit : Number of employees 單位：僱員人數		Age group 年齡組別			
Gender 性別	Aged 30 or below 30 歲或以下	Aged between 31 and 40 31 至 40 歲	Aged between 41 and 50 41 至 50 歲	Aged 51 or above 51 歲或以上	Total 總計
Male 男	2	4	3	10	19
Employee turnover rate 僱員流失比率	15.38%	33.33%	13.04%	32.26%	24.05%
Female 女	22	27	51	80	180
Employee turnover rate 僱員流失比率	34.38%	16.56%	19.69%	35.56%	25.32%
Total 總計	24	31	54	90	199
Total employee turnover rate 總僱員流失比率	31.17%	17.71%	19.15%	35.16%	25.19%

Geographical location 地理位置		
Location 地點	Employee turnover 僱員流失數目	Employee turnover rate 僱員流失比率
Hong Kong 香港	164	23.03%
Singapore 新加坡	35	44.87%
Total 總計	199	25.19%

1. The turnover data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees within the reporting scope. Turnover rate was calculated by dividing the number of employees who resigned in FY2024/2025 by the number of employees in FY2024/2025. The methodology adopted for reporting on turnover data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1. 僱員流失數據是根據報告範圍內本集團與其僱員之間訂立的僱傭合約，從本集團的人力資源部獲得。僱員流失比率乃按於二零二四／二零二五財政年度離職的僱員人數除以於二零二四／二零二五財政年度的僱員人數。上述報告員工流失數據所採用的方法乃基於聯交所發佈的《如何編備環境、社會及管治報告—附錄三：社會關鍵績效指標匯報指引》。

Table S5. Number and Percentage of Employees Trained in the Group by Gender and Position Type in FY2024/2025<sup>1</sup>

Total number of employees trained 受訓僱員總人數	633
Total number of employees in FY2024/2025 二零二四／二零二五財政年度僱員總人數	790
% of employees trained 受訓僱員百分比	80.13%

Unit : Number of employees 單位：僱員人數		Position Type 職位級別			Total 總計
Gender 性別		General employee 一般員工	Middle-level manager 中層管理人員	Senior management and director 高級管理層及董事	
Male 男		23	0	0	23
% of employees trained 受訓僱員百分比		3.63%	0.00%	0.00%	3.63%
Female 女		502	99	9	610
% of employees trained 受訓僱員百分比		79.30%	15.64%	1.42%	96.37%
Total 總計		525	99	9	
% of employees trained 受訓僱員百分比		82.94%	15.64%	1.42%	

1. The training information was obtained from the Group's Human Resources Department. Training refers to the vocational training that the Group's employees within the reporting scope attended in FY2024/2025. The methodology adopted for reporting on the number and percentage of employees trained set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1. 培訓信息從本集團的人力資源部獲得。培訓是指報告範圍內的本集團員工在二零二四／二零二五財政年度參加的職業培訓。上述報告員工受訓人數和百分比數據所採用的方法乃基於聯交所發佈的《如何編備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》。

Table S6. Training Hours Received by the Employees of the Group by Gender and Position Level in FY2024/2025<sup>1</sup> 表 S6. 二零二四／二零二五財政年度本集團按性別及職位級別劃分的培訓時間<sup>1</sup>

Unit : Training Hours 單位：培訓時間		Position Level 職位級別			Total 總計
Gender 性別		General employee 一般員工	Middle-level manager 中層管理人員	Senior management and director 高級管理層及董事	
Male 男		4.00	0.00	0.00	4.00
Average training hours 平均培訓時間		0.06	0.00	0.00	0.05
Female 女		20,485.00	4,249.00	589.50	25,323.50
Average training hours 平均培訓時間		34.54	40.47	45.35	35.62
Total 總計		20,489.00	4,249.00	589.50	25,327.50
Average training hours 平均培訓時間		30.90	39.34	31.03	32.06

1.

The training information within the reporting scope was obtained from the Group’s Human Resources Department. The methodology adopted for reporting training hours set out above was based on “How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs” issued by the Stock Exchange.
1.

報告範圍內的培訓信息從本集團的人力資源部獲得。上述報告員工受訓時數數據所採用的方法乃基於聯交所發佈的《如何編備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》。

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### 香港聯交所《環境、社會及管治報告指引》

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香港聯交所《環境、社會及管治報告指引》

Aspects 層面	ESG Indicators 環境、社會及 管治指標	Description 描述	Page 頁次
<b>A. Environmental</b> <b>A. 環境</b>			
A1: Emissions A1：排放物	General Disclosure 一般披露	<p>Information on:</p> <p>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：</p> <p>(a) the policies; and 政策；及</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 遵守對發行人有重大影響的相關法律及規例的資料</p> <p>Note: Air emissions include NO<sub>x</sub>, SO<sub>x</sub>, and other pollutants regulated under national laws and regulations. 註：廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及規例規管的污染物。</p> <p>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. 溫室氣體包括二氧化碳、甲烷、氧化亞氮、氫氟碳化物、全氟化碳及六氟化硫。</p> <p>Hazardous wastes are those defined by national regulations. 有害廢棄物指國家規例所界定者。</p>	24
	KPI A1.1 關鍵績效指標 A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	54
	KPI A1.2 關鍵績效指標 A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接(範圍一)及能源間接(範圍二)的溫室氣體排放總量(以噸二氧化碳當量計算)及(如適用)密度(如以每產量單位、每項設施計算)。	54
	KPI A1.3 關鍵績效指標 A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	25

Aspects 層面	ESG Indicators 環境、社會及 管治指標	Description 描述	Page 頁次
	KPI A1.4 關鍵績效指標 A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	54
	KPI A1.5 關鍵績效指標 A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	31
	KPI A1.6 關鍵績效指標 A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	25
A2: Use of Resources A2：資源使用	General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。  Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc. 註：資源可用於生產、儲存、運輸、樓宇、電子設備等。	27
	KPI A2.1 關鍵績效指標 A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	56
	KPI A2.2 關鍵績效指標 A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	56
	KPI A2.3 關鍵績效指標 A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	31
	KPI A2.4 關鍵績效指標 A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	28
	KPI A2.5 關鍵績效指標 A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	28



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A3: The Environment and Natural Resources A3：環境及自然資源	General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及自然資源造成重大影響的政策。	30
	KPI A3.1 關鍵績效指標 A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及自然資源的重大影響及已採取管理有關影響的行動。	30
A4: Climate Change A4：氣候變化	General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	33
	KPI A4.1 關鍵績效指標 A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜及應對行動。	33

Aspects 層面	ESG Indicators 環境、社會及 管治指標	Description 描述	Page 頁次
<b>B. Social</b> B. 社會			
<b>Employment and Labour Practices</b> 僱傭及勞工常規			
B1: Employment B1：僱傭	General Disclosure 一般披露	Information on: 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 遵守對發行人有重大影響的相關法律及規例的資料。	35
	KPI B1.1 關鍵績效指標 B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	57
	KPI B1.2 關鍵績效指標 B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	59

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B2: Health and Safety B2：健康與安全	General Disclosure 一般披露	Information on: 有關提供安全工作環境及保障僱員避免職業性危害的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 遵守對發行人有重大影響的相關法律及規例的資料	40
	KPI B2.1 關鍵績效指標 B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year 過去三年（包括匯報年度）每年因工亡故的人數及比率。	40
	KPI B2.2 關鍵績效指標 B2.2	Lost days due to work injury. 因工傷損失工作日數。	40
	KPI B2.3 關鍵績效指標 B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	40
B3: Development and Training B3：發展及培訓	General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。  Note: Training refers to vocational training. It may include internal and external courses paid by the employer. 註：培訓指職業培訓，可包括由僱主付費的內外部課程。	41
	KPI B3.1 關鍵績效指標 B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	60
	KPI B3.2 關鍵績效指標 B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	61

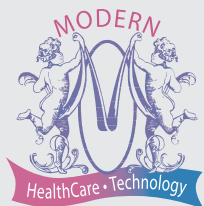
Aspects 層面	ESG Indicators 環境、社會及 管治指標	Description 描述	Page 頁次
B4: Labour Standards B4：勞工準則	General Disclosure 一般披露	Information on: 有關防止童工或強制勞工的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 遵守對發行人有重大影響的相關法律及規例的資料。	43
	KPI B4.1 關鍵績效指標 B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	44
	KPI B4.2 關鍵績效指標 B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	44
<b>Operating Practices</b> 營運慣例			
B5: Supply Chain Management B5：供應鏈管理	General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	44
	KPI B5.1 關鍵績效指標 B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	46
	KPI B5.2 關鍵績效指標 B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	44
	KPI B5.3 關鍵績效指標 B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	44
	KPI B5.4 關鍵績效指標 B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	46

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B6: Product Responsibility B6：產品責任	General Disclosure 一般披露	Information on: 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 遵守對發行人有重大影響的相關法律及規例的資料。	46
	KPI B6.1 關鍵績效指標 B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	47
	KPI B6.2 關鍵績效指標 B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	48
	KPI B6.3 關鍵績效指標 B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	49
	KPI B6.4 關鍵績效指標 B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	47
	KPI B6.5 關鍵績效指標 B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	50



Aspects 層面	ESG Indicators 環境、社會及 管治指標	Description 描述	Page 頁次
B7: Anti-corruption B7：反貪污	General Disclosure 一般披露	Information on: 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 遵守對發行人有重大影響的相關法律及規例的資料	51
	KPI B7.1 關鍵績效指標 B7	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	53
	KPI B7.2 關鍵績效指標 B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	51
	KPI B7.3 關鍵績效指標 B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	53
<b>Community</b> 社區			
B8: Community Investment B8：社區投資	General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	53
	KPI B8.1 關鍵績效指標 B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	53
	KPI B8.2 關鍵績效指標 B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	53



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