



ENVIRONMENTAL SOCIAL &
GOVERNANCE REPORT
環境、社會及管治報告

2022





CONTENTS 目錄

About this report	有關本報告	2
Approach	方針	5
Our Stakeholders	我們之持份者	8
Materiality Assessment	重要性評估	9
Environmental	環境	11
Social	社會	27
GEM Listing Rules – Appendix 20: Environmental, Social and Governance Reporting Guide	GEM上市規則 – 附錄20： 環境、社會及管治報告指引	42

ABOUT THIS REPORT 有關本報告

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Sau San Tong Holdings Limited and its subsidiaries (hereafter, called the “Group”, “we”, or “us”) is committed to promoting transparency of the Group’s operations and the impact of its operations on the environment and society in which it operates, as well as communication with its stakeholders. The results of the Environmental, Social and Governance (“ESG”) review shown in this report demonstrate the importance of environmental protection we place on top of our business development target, and explain how we seek to continually improve our ESG strategy in line with the global standards. The report also illustrates our focus of resources utilization for core operations in order for the Company to become the leading professional slimming and beauty service provider for creating a highly efficient and balanced business profile.

ABOUT THIS REPORT

Report Profile

This ESG report (“Report”) focuses on the Group’s main operations in Hong Kong and the People’s Republic of China (the “PRC”), for the financial year ended 31 March 2022 (“Reporting Period”). It describes the Group’s progress on the way towards creating sustainable value for its shareholders and other stakeholders. During the process of preparing this Report, we have conducted thorough review and evaluation of the existing ESG practices of the Group with an aim of achieving better performance results in the future.

Report Scope and Boundary

This Report contains information that is material for the stakeholders to understand the Group’s ESG practices and performance in its daily operations in Hong Kong and the PRC. Unless otherwise stated, this Report focuses on the Group’s key operating units in Hong Kong and Shanghai. There is no change in the reporting scope and boundary covered in this Report from previous year.

環境、社會及管治報告

修身堂控股有限公司及其附屬公司（以下稱為「本集團」或「我們」）致力提高本集團營運以及其對業務所在環境及社區影響之透明度，並促進與其持份者之溝通。本報告所呈報之環境、社會及管治（「環境、社會及管治」）檢討結果足證我們竭力達成業務發展目標之外，亦重視環境保護，並闡釋我們持續改善環境、社會及管治策略之方法，以符合全球標準。本報告亦說明我們於核心業務使用資源之主要範疇，以令本公司能夠成為領先專業纖體及美容服務供應商，締造高效及全面之業務組合。

有關本報告

報告概況

本環境、社會及管治報告（「報告」）專注於本集團截至二零二二年三月三十一日止財政年度（「報告期間」）於香港及中華人民共和國（「中國」）之主要業務。其闡述本集團為股東及其他持份者創造可持續價值之進展。於編製本報告之過程中，我們檢討及評估本集團現時之環境、社會及管治實務，期望日後取得更佳表現。

報告範圍及限制

本報告載有對持份者了解本集團於香港及中國日常營運中之環境、社會及管治實務及表現而言屬重要之資料。除另有所述者外，本報告著重於本集團在香港及上海之主要營運單位。本報告涵蓋的報告範圍及限制與上年度相比並無任何變動。

ABOUT THIS REPORT 有關本報告

In addition to the internal factors such as our core values, strategy and competency that contribute to our sustainable development, we have considered the ESG challenges as reported by other market players, and communicated with our stakeholders as for them to decide and prioritize the material ESG issues in this Report.

The material ESG issues are considered as they have or may have a significant impact on:

- the various branches of the Group in Hong Kong and the PRC;
- the current and future environment and/or society;
- our financial and/or operational performance; and
- our stakeholders' assessments, decisions and actions.

Report Scope and Boundary

This Report is prepared in accordance with the ESG Reporting Guide of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") as set out in Appendix 20 to the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the "GEM Listing Rules") and complies with all provisions of "Mandatory Disclosure" and "Comply or Explain", as well as the principles of materiality, quantitative, balance and consistency. In preparing the Report, the Group has adopted the international standards and emission factors specified in the ESG guidance materials issued by the Stock Exchange for computing the relevant Key Performance Indicators ("KPIs"), there is no change from previous year in the way the Report has been prepared. The application of materiality is detailed in the subsection headed "Materiality Assessment".

The relevant sections of the ESG Reporting Guide of the Stock Exchange are provided from pages 27 to 29 of this Report for cross-referencing purpose.

除我們之核心價值、策略及實力等內部因素有助我們實現可持續發展外，我們已考慮其他市場參與者報告之社會、環境及管治挑戰並與我們之持份者溝通，以令彼等決定本報告之重要社會、環境及管治事宜及其優先次序。

倘重要之相關環境、社會及管治事宜對以下各方面造成或可能造成重大影響，則予以考慮：

- 本集團於香港及中國之各辦事處；
- 現時及未來環境及／或社會；
- 我們之財務及／或營運表現；及
- 我們之持份者之評估、決策及行動。

報告範圍及限制

本報告乃根據香港聯合交易所有限公司（「聯交所」）GEM證券上市規則（「GEM上市規則」）附錄20所載之聯交所環境、社會及管治（「環境、社會及管治」）報告指引編製，並已符合所有「強制披露」及「不遵守就解釋」條文，以及重要性、量化、平衡及一致性原則。於編製本報告時，本集團已採納聯交所為計算關鍵績效指標（「關鍵績效指標」）而發佈之環境、社會及管治指引材料中規定的國際準則及排放系數，報告之編製方式與上年度相比並無變化。重要性之應用詳述於「重要性評估」分節。

聯交所環境、社會及管治報告指引之相關章節載於本報告第27至29頁，以供相互參照之用。

ABOUT THIS REPORT 有關本報告

Information and Feedback

For details in relation to our financial performance and corporate governance practice during the financial year, please visit our website: <http://www.sst-holding.com> and refer to our Annual Report. Your feedback and comments are our greatest motivation to improve our ESG performance. Please send us an email to enquiries@sausantong.net, if you have any queries on this Report or the Group's sustainability policies.

資料及反饋

有關我們於財政年度之財務表現及企業管治常規詳情，請瀏覽我們之網站 (<http://www.sst-holding.com>)及參閱我們之年報。您的反饋及意見是我們改進環境、社會及管治表現的最大動力。如您對本報告或本集團之可持續性政策有任何查詢，請電郵至 enquiries@sausantong.net。



APPROACH 方針

Our operations in Hong Kong are principally engaged in the provision of beauty and slimming services, whereas our operations in the PRC are mainly engaged in the distribution of skincare and cosmetic products.

As a responsible corporate citizen, we acknowledge that prudent environmental and societal management is of great importance to sustainable economic growth. We see the integration of sustainability into our business strategy as well as daily operations as a must to pursue our business model. To deal with the ESG issues effectively, understanding of, and interaction with, our employees, customers and other stakeholders are of the highest priority.

The Group believes that effective management of ESG issues is important to our long-term success in a rapidly changing world. We have established a governance structure to enhance its management of ESG issues. The Board has an overall responsibility of overseeing the Group's ESG-related risks and opportunities, establishing and adopting the ESG-related strategies and targets of the Group, reviewing the Group's performance annually against the targets, and revising the strategies as appropriate if significant variance from the target is identified. In order to exert governance over the ESG issues, we have set up an ESG Working Group that comprises of members from middle to senior management, and it serves as a supportive role to the Board in implementing the ESG-related strategies and targets, conducting materiality assessments of ESG issues and prioritize them, reporting regularly to the Board about the relevant tasks carried out for sustainable development, identifying the relevant issues that have a significant impact on the operation of the Group and/or the interests of other important stakeholders, and promote the implementation of respective measures. Under the authority of the Board, the ESG Working Group assists in collecting ESG data from respective functional department, monitoring the implementation of the measures, and investigating deviation from the targets and liaises with the respective functional department to take prompt rectification actions.

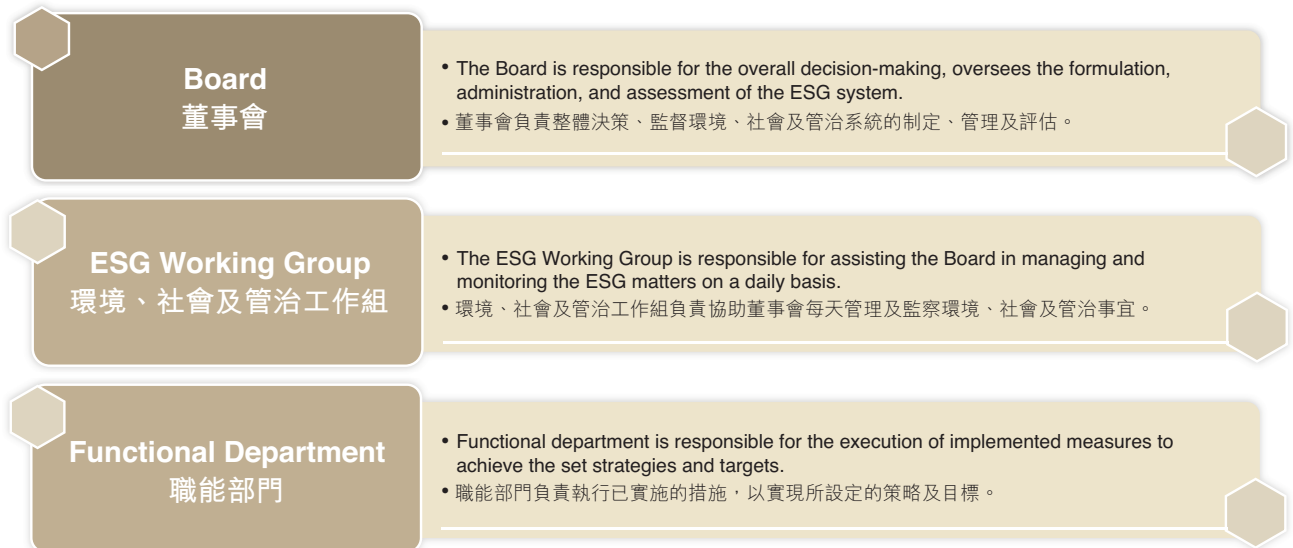
我們之香港營運主要從事提供美容及纖體服務，而我們之中國營運主要從事分銷護膚及化妝產品。

作為負責任之企業公民，我們深知審慎環境及社會管理對於可持續經濟增長具有極其重大之意義。為實現我們之業務模式，我們認為可持續性在我們之業務策略及日常營運中不可缺少。為有效處理環境、社會及管治事宜，了解我們之僱員、客戶及其他持份者及與彼等互動是首要任務。

本集團相信，有效管理環境、社會及管治事宜，對我們在瞬息萬變之世界取得長遠成功而言十分重要。我們已建立管治架構，以加強管理環境、社會及管治問題。董事會全面負責監督本集團之環境、社會及管治相關風險及機會、制定及採納本集團之環境、社會及管治相關策略及目標、每年根據目標檢討本集團之表現，以及在發現與目標有明顯差異之情況下適當地修訂策略。為管治環境、社會及管治問題，我們已成立環境、社會及管治工作組，由中至高級管理層成員組成，以支援董事會執行環境、社會及管治相關策略及目標、進行環境、社會及管治問題重要性評估並優先處理、定期向董事會報告為實現可持續發展而開展的相關工作、識別對本集團運營及／或其他重要持份者利益產生重大影響的相關事宜，以及促進實行相應措施。在董事會的授權下，環境、社會及管治工作組協助從各個職能部門收集環境、社會及管治數據、監察實行措施以及調整與目標之間的差異，並與各個職能部門聯繫以採取迅速的糾正措施。

Governance Structure

管治架構



The Board will continue to review the progress based on the set goals and targets to help building sustainable markets, with broader benefits for the society. With thorough understanding of the ESG risks and opportunities, the Group will be better positioned in allocating its resources to reduce and recycle different kinds of waste, and responding to the increasing demand for higher standards of waste treatment by regulators. In addition, we believe that our expertise, capabilities, and ownership model can form part of the solutions to some of the challenges that organizations around the world are already facing. We are confident that as part of the business decision-making process, by involving all relevant stakeholders in the ESG management process, we will be able to better monitor the ESG issues, and the long-term success of the Group will be assured.

董事會將繼續根據所設定之目標及指標檢討進度，以幫助建立可持續之市場，為社會帶來更廣泛之利益。透過全面了解環境、社會及管治風險及機會，本集團將在分配資源方面具備更佳優勢，以減少製造及回收不同類別之廢物，並可配合監管機關就廢物處理推陳出新之更高標準。此外，我們相信憑藉我們之專才、實力及擁有權模型，可為世界各地之組織現正面臨之若干挑戰提供部分解決方案。我們充滿信心，作為業務決策過程之一部分，透過於環境、社會及管治之管理過程中與所有相關持份者互動，我們將能夠加強監控環境、社會及管治事宜，並確保本集團之長遠成功。

APPROACH 方針

Our sustainability strategy in the following aspects applies to all the work streams:

1. To promote environmental sustainability;
2. To attract, retain and support employees;
3. To engage with stakeholders;
4. To sustain local communities;
5. To strengthen community relations;
6. To grow suppliers' commitment.

我們於以下各方面之可持續性策略適用於所有業務範疇：

1. 推廣環境可持續性；
2. 吸引、挽留及支持僱員；
3. 與持份者溝通；
4. 維持地方社區；
5. 鞏固社區關係；
6. 培養供應商承擔。



OUR STAKEHOLDERS 我們之持份者

The Group is actively looking for every opportunity to understand and engage our stakeholders to ensure that improvement of our products and services can be implemented. We strongly believe that our stakeholders play a crucial role in sustaining the success of our business. The following table provides an overview of the core stakeholder groups identified and our engagement methods.

本集團積極尋求每個機會，以了解及與我們之持份者溝通，確保可改善我們之產品及服務。我們深信持份者在我們之業務持續取得成功而言擔當重要角色。下表概述已識別核心持份者群體及我們的參與方法。

Stakeholders 持份者	Probable points of concern 可能關注事項	Communication and responses 溝通及回應
HKEX 香港聯交所	Compliance with GEM listing rules, timely and accurate announcements. 遵守GEM上市規則，適時及準確公告。	Meetings, training, workshops, programs, website updates and announcements. 會議、培訓、工作坊、計劃、網站更新及公告。
Government 政府	Compliance with laws and regulations, prevention of tax evasion, contribution to social welfare. 遵守法律及法規、避免出現逃稅及為社會福利作貢獻。	Interaction and visits, government inspections, tax returns and other information. 互動及探訪、政府審查、稅表及其他資料。
Suppliers 供應商	Payment schedule, stable demand. 付款時間表、穩定需求。	Site visits. 場地參觀。
Investors 投資者	Corporate governance system, business strategies and performance, investment returns. 企業管治制度、業務策略及表現、投資回報。	Seminars, interviews, shareholders' meetings, financial reports or operation reports for investors, media and analysts. 講座、面談、股東大會、向投資者、媒體及分析師提供財務報告或營運報告。
Media & Public 媒體及公眾	Corporate governance, environmental protection, human rights. 企業管治、環保、人權。	Newsletters on the Company's website. 本公司網站之新聞通訊。
Customers 客戶	Product quality, service delivery schedule, reasonable prices, service value, personal data protection. 產品質量、提供服務時間表、合理價格、服務價值、個人資料保護。	Site visits, after-sales services. 場地參觀、售後服務。
Employees 僱員	Rights and benefits, employee compensation, training and development, work hours, working environment, labor protection and work safety. 權利及福利、僱員補償、培訓及發展、工時、工作環境、勞工保障及工作安全。	Union activities, training, interviews with employees, internal memos, employees' suggestion boxes. 工會活動、培訓、與僱員面談、內部通知、僱員意見箱。
Community 社區	Community environment, employment and community development, social welfare. 社區環境、僱傭及社區發展、社會公益。	Community activities, employee voluntary activities and community welfare subsidies and donations. 社區活動、僱員義工活動以及社區公益資助及捐贈。

MATERIALITY ASSESSMENT 重要性評估

The Group has identified issues that may have impact on, or that may pose a risk, its business in short-, medium- or long- term. Issues that are important to our stakeholders, including but not limited to, our customers and employees, as well as non-governmental organizations (“NGOs”), are also crucial to us. The Group has identified ESG issues that have potential or actual impact on its sustainable development from various sources, such as issues identified in the previous ESG reports, internal policies, industry trends and the Sustainability Accounting Standards Board’s Materiality Map¹. The ESG issues have been analyzed with reference to an array of factors, including the Group’s overall strategy, development, goals and targets. We have conducted a materiality assessment to rate the identified ESG issues that are pertinent to its business and stakeholders, and their respective level of impact. The assessment results are shown below:

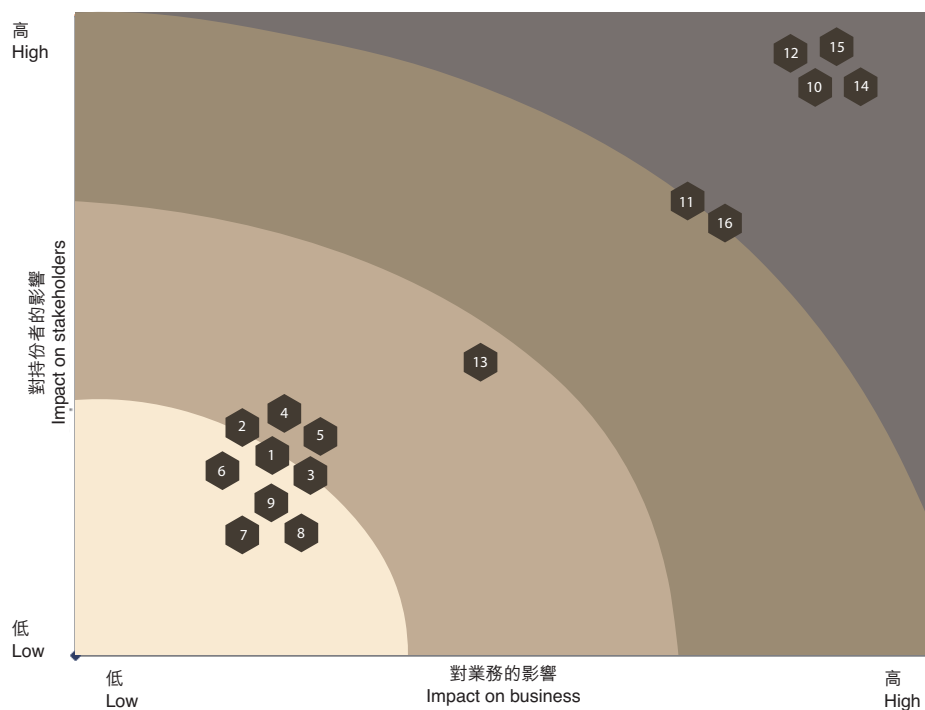
本集團已識別在中短期或長遠而言對其業務可能造成影響，或甚至令其擔風險之事宜。我們亦非常重視對我們之持份者（包括但不限於客戶及僱員）以及非政府組織而言攸關重要之事宜。本集團已從多種來源確定對其可持續發展具有潛在或實際影響之環境、社會及管治問題，例如過往環境、社會及管治報告中確定之問題、內部政策、行業趨勢及可持續發展會計準則委員會之重要性示意圖¹。我們已參考一系列因素對環境、社會及管治問題進行分析，包括本集團之整體策略、發展以及目標和指標。我們已進行重要性評估，以評估已確定與其業務及持份者直接相關之環境、社會及管治問題以及各自之影響程度。評估結果載列如下：



¹ Sustainability Accounting Standards Board’s Materiality Map, <https://materiality.sasb.org/>

¹ 可持續發展會計準則委員會之重要性示意圖，<https://materiality.sasb.org/>

MATERIALITY ASSESSMENT 重要性評估



Environmental Issues 環境問題		Social Issues 社會問題	
1. Emissions	1. 排放物	9. Employment	9. 僱傭
2. Hazardous Waste	2. 有害廢棄物	10. Health and Safety	10. 健康與安全
3. Non-hazardous Waste	3. 無害廢棄物	11. Development and Training	11. 發展及培訓
4. Energy Consumption	4. 能源消耗	12. Labour Standards	12. 勞工準則
5. Water Consumption	5. 耗水	13. Supply Chain Management	13. 供應鏈管理
6. Packaging Material	6. 包裝材料	14. Product Responsibility	14. 產品責任
7. Environment and Natural Resources	7. 環境及天然資源	15. Anti-corruption	15. 反貪污
8. Climate Change	8. 氣候變化	16. Community Investment	16. 社區投資

Overview

During the Reporting Period, the Group has complied with all relevant environmental laws and regulations in Hong Kong and the PRC that have a significant impact on us, including but not limited to, the “Environmental Protection Law of the PRC”, “Law of Atmospheric Pollution Prevention and Control Law of the PRC”, “Water Pollution Prevention and Control Law of the PRC”, “Energy Conservation Law of the PRC” and “Waste Disposal Ordinance” in Hong Kong.

Emissions

The Group understands that a healthy environment is the foundation of economic progress and well-being of the society. Thus, we prioritize environmental protection as our key target and strive to mitigate any undesirable impact on the environment.

The Group has generated air emissions and greenhouse gases through our daily business operations, including direct vehicle emissions and indirect emissions from the consumption of electricity.

During the Reporting Period, the Group owns 25 motor vehicles for delivering goods and transporting our management team members, guests and clients, one of which was purchased during the Reporting Period. To enhance fuel consumption efficiency, the Group replaces vehicles that are obsolete and optimize route plans for transportation and product delivery.



概覽

於報告期間，本集團遵守對我們有重大影響之所有香港及中國相關環保法律及法規，包括但不限於《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》、《中華人民共和國水污染防治法》、《中華人民共和國節約能源法》及香港之《廢物處置條例》。

排放物

本集團明白健康環境是經濟發展及社會福祉之基礎。因此，我們視環境保護為主要目標，並務求減低對環境造成任何負面影響。

本集團之日常業務營運產生空氣排放及溫室氣體，包括汽車直接排放及用電產生之間接排放。

於報告期間，本集團擁有25架用作付運貨品及供管理團隊成員、訪客及客戶作交通用途之汽車，其中一架乃於報告期間所購買。為提高燃油消耗效率，本集團替換陳舊汽車及完善交通及產品付運之路線規劃。

ENVIRONMENTAL 環境

During the Reporting Period, details of the emissions are shown in the following table (KPI A1.1 and KPI A1.2). 於報告期間，排放詳情載於下表(KPI A1.1及KPI A1.2)。

Emission Indicators	Source	For the Year ended 31st Mar, 2022	For the Year ended 31st Mar, 2021
排放指標	來源	截至二零二二年 三月三十一日止年度	截至二零二一年 三月三十一日止年度

KPI A1.1

Emission Data from Gaseous Fuel Consumption

氣體燃料消耗的排放數據

Unit	Units of LPG consumed	158,700.00 MJ	175,260.00 MJ
單位	石油氣消耗量	158,700.00兆焦耳	175,260.00兆焦耳
Emission type (in kg)	Nitrogen Oxides	634.80	701.04
排放類別(以千克計算)	氮氧化物	634.80	701.04
	Sulphur Oxides	3.17	3.51
	硫氧化物	3.17	3.51

Emission Data from Vehicles

汽車的排放數據

Unit	Kilometers travelled	421,391.19 km	444,417.00 km
單位	已行駛公里	421,391.19公里	444,417.00公里
Emission type (in kg)	Nitrogen Oxides	318.17	331.30
排放類別(以千克計算)	氮氧化物	318.17	331.30
	Particulate Matter	30.45	31.70
	顆粒物	30.45	31.70
	Sulphur Oxides	1.01	1.01
	硫氧化物	1.01	1.01
Units of fuel consumed	Diesel	34,800.30 L	33,756.96 L
已消耗燃料	柴油	34,800.30升	33,756.96升
	Petrol	30,438.34 L	32,040.95 L
	汽油	30,438.34升	32,040.95升

Emission Indicators	Source	For the Year ended 31st Mar, 2022	For the Year ended 31st Mar, 2021
排放指標	來源	截至二零二二年 三月三十一日止年度	截至二零二一年 三月三十一日止年度

KPI A1.2

Total Greenhouse Gas (“GHG”) Emissions

溫室氣體總排放量

Scope 1: Direct Emissions or Removals from Sources

範圍1：直接溫室氣體排放或減除

Scope 1a – GHG

emissions from stationary Units of fuel consumed
combustion sources

範圍1a—固定源的溫室氣
體排放

已消耗燃料

LPG

3,450.00 kg

3,810.00 kg

液化石油氣

3,450.00 千克

3,810.00 千克

Emission type (in kg)

Carbon Dioxide

10,408.84

11,494.93

排放類別（以公斤計算）

二氧化碳

10,408.84

11,494.93

ENVIRONMENTAL 環境

Emission Indicators	Source	For the Year ended 31st Mar, 2022	For the Year ended 31st Mar, 2021
排放指標	來源	截至二零二二年 三月三十一日止年度	截至二零二一年 三月三十一日止年度
Scope 1b – GHG emissions from mobile combustion sources			
Scope 1b – 流動燃燒源的溫室氣體排放			
	Units of fuel consumed		
	已消耗燃料		
	Diesel	34,800.30 L	33,756.96 L
	柴油	34,800.30升	33,756.96升
	Petrol	30,438.34 L	32,040.95 L
	氣油	30,438.34升	32,040.95升
Emission type (in kg)	Carbon Dioxide	175,166.10	178,493.72
排放類別 (以千克計算)	二氧化碳	175,166.10	178,493.72
Scope 2 – Energy Indirect Emissions			
範圍2：能源間接溫室氣體排放			
	Unit of Electricity Consumed	133,991 kWh	126,530 kWh
	消耗電力	133,991千瓦時	126,530千瓦時
Emission type (in kg)	Carbon Dioxide	85,972.16	80,926.54
排放類別 (以千克計算)	二氧化碳	85,972.16	80,926.54



Emission Indicators	Source	For the Year ended 31st Mar, 2022	For the Year ended 31st Mar, 2021
排放指標	來源	截至二零二二年 三月三十一日止年度	截至二零二一年 三月三十一日止年度
Scope 3 – Other Indirect Emissions			
範圍3：其他間接溫室氣體排放			
	Paper waste disposed at landfills	334 kg	394 kg
	棄置到堆填區的廢紙	334 千克	394 千克
Emission type (in kg)	Carbon Dioxide	1,604.41	1,891.20
排放類別（以千克計算）	二氧化碳	1,604.41	1,891.20
	Business air travel by employees Total aircraft fuel burn/journey	69,401.50 kg	154,294.70 kg
	僱員乘坐飛機出外公幹使用燃油	69,401.50 千克	154,294.70 千克
Emission type (in kg)	Carbon Dioxide	724.60	2,068.90
排放類別（以千克計算）	二氧化碳	724.60	2,068.90
Total Amount of Carbon Dioxide Produced during the Reporting Period (in kg):		273,876.11	274,875.29
於報告期間所產生之二氧化碳總量（千克）：		273,876.11	274,875.29
Carbon emission intensity (metric tonnes of carbon dioxide equivalent/per thousand revenue)		0.18	0.15
碳排放密度（公噸二氧化碳當量／每千收入）		0.18	0.15



ENVIRONMENTAL 環境

Despite the decrease in total amount of carbon dioxide produced by the Group, the carbon emission intensity has slightly increased due to the decrease in revenue during the Reporting Period. Nonetheless, the Group has achieved the target for the Reporting Period of maintaining the carbon emission intensity at/below 0.2 metric tonnes per thousand revenue. To uphold the principles of sustainable development, the Group is committed to reduce the impact of its operation on carbon footprints, and aims to maintain or reduce the GHG emissions intensity between 95% to 120% for the next reporting period, against the baseline year ended 31 March 2022. To reduce the emissions generated by the Group, we have adopted several measures for the management of vehicles, including but not limited to, reasonable use of vehicles, prohibition of private use and strict approval for long-distance travel arrangements to reduce unnecessary travel. Mitigating measures for reducing indirect emission from electricity consumption and paper waste are detailed in the below subsection headed “Environmental – Energy and Water Consumption” and “Hazardous and Non-hazardous Wastes” respectively.

Hazardous and Non-hazardous Wastes

Due to the nature of operation, the Group does not generate hazardous waste from its operations in the PRC. Hazardous wastes are generated during our daily operations in Hong Kong, which are mainly clinical wastes from the provision of beauty and slimming treatments, such as syringes, needles and medical dressings. Non-hazardous wastes are mainly office-use paper in the PRC and Hong Kong.

儘管本集團產生的二氧化碳總量有所減少，但由於報告期間收入減少，因此碳排放密度輕微增加。儘管如此，本集團已實現報告期間目標，將碳排放密度保持在每千收入0.2公噸或以下。為秉持可持續發展原則，本集團致力於減少其經營活動對碳足跡的影響，並力求在下一個報告期內將溫室氣體排放密度與截至二零二二年三月三十一日止基準年度相比保持在95%至120%或以下。為減少本集團產生的排放，我們採取多項車輛管理措施，包括但不限於合理使用車輛、禁止私用及嚴格審批長途出行安排，以減少不必要出行。減少電力消耗及廢紙間接排放的緩解措施分別於下文「環境－能源及水消耗」及「有害及無害廢棄物」分節詳述。

有害及無害廢棄物

由於業務性質，本集團於中國之營運並無產生有害廢棄物。有害廢棄物於香港業務之日常營運中產生，主要是提供美容及纖體療程所產生之醫療廢物，例如注射器、針頭及醫療敷料。無害廢棄物主要是中國及香港辦公室用紙。

ENVIRONMENTAL 環境

The Group has complied with all relevant laws and regulations that have a significant impact on us, including but not limited to “Waste Disposal Ordinance” in Hong Kong. The Group exercises special caution when handling clinical wastes, which are segregated from municipal solid wastes and other waste streams. Moreover, qualified third-party waste recycling companies are engaged for clinical waste disposals. Despite the fact that the generation of clinical waste is inevitable in our ordinary course of business, we strive to mitigate the generation of it, our employees are educated on proper clinical waste disposal and are constantly reminded to avoid using excessive materials during daily operations and treatments.

To minimize the adverse environmental impact caused by the disposal of paper, the Group uses environmentally friendly paper and promotes the use of double-sided printing. For any double-sided printing, the relevant paper should be reused under the circumstances that no confidential information was printed on one side of the paper. Moreover, ink cartridges are recycled upon full usage to avoid the generation of non-hazardous wastes. The Group aspires to move towards paperless operations through the implementation of electronic administrative platforms and communication channels. The wastes produced during the Reporting Period are detailed in the following table (KPI A1.3 and KPI A1.4).

本集團已遵守所有對我們有重大影響之相關法律及法規，包括但不限於香港之《廢物處置條例》。本集團於處理醫療廢物時特別小心謹慎，並將其與都市固體廢物及其他廢物分隔。此外，我們委聘合資格第三方廢棄物回收公司處置醫療廢棄物。儘管我們的日常業務過程不可避免地產生醫療廢棄物，但我們致力減少其產生量，教導僱員正確處理醫療廢棄物，並不斷提醒彼等於日常營運及療程過程中避免過度使用材料。

為將處置紙張產生之不利環境影響減至最低，本集團使用環保紙張及推廣雙面印刷。倘任何雙面印刷紙張並無載有機密資料，則應重用有關紙張。此外，已全部用完之墨盒會回收，以避免產生無害廢棄物。本集團透過實施電子行政平台及通訊渠道，矢志實現無紙營運。於報告期間產生之廢棄物於下表詳列（KPI A1.3及KPI A1.4）。

Waste Indicators	Source	For the Year ended 31st Mar, 2022	For the Year ended 31st Mar, 2021
廢棄物指標	來源	截至二零二二年 三月三十一日止年度	截至二零二一年 三月三十一日止年度

KPI A1.3

Total hazardous waste produced	(in kg)
所產生有害廢棄物總量	(以千克計算)

Syringe	0.0650	0.0420
注射器	0.0650	0.0420
Glass Tube	0.0360	0.0175
玻璃管	0.0360	0.0175
Contaminated Cotton	0.0940	0.2765
已污染棉花	0.0940	0.2765
Gloves	0.4830	0.3700
手套	0.4830	0.3700

Hazardous wastes produced per treatment provided	(in kg per treatment provided)
每次療程產生之有害廢棄物	(以每次療程千克計算)

Syringe	0.0000	0.0000
注射器	0.0000	0.0000
Glass Tube	0.0000	0.0000
玻璃管	0.0000	0.0000
Contaminated Cotton	0.0000	0.0002
已污染棉花	0.0000	0.0002
Gloves	0.0001	0.0002
手套	0.0001	0.0002

Waste Indicators	Source	For the Year ended 31st Mar, 2022	For the Year ended 31st Mar, 2021
廢棄物指標	來源	截至二零二二年 三月三十一日止年度	截至二零二一年 三月三十一日止年度
KPI A1.4			
Non-hazardous wastes produced per capita		(in kg per capita)	
人均所產生無害廢棄物		(以人均千克計算)	
	Paper	1.5403	2.6621
	紙張	1.5403	2.6621
Total non-hazardous wastes produced		(in kg)	
所產生無害廢棄物總量		(以千克計算)	
	Paper	334.00	394.00
	紙張	334.00	394.00

ENVIRONMENTAL 環境

The Group is not aware of any material cases of non-compliance with laws and regulations relating to generation of hazardous and non-hazardous wastes during the Reporting Period. The Group has achieved the target of maintaining the intensity of hazardous wastes and non-hazardous wastes produced below 0.001 kg per treatment provided and 2.8 kg per capita respectively in the Reporting Period. The Group will make continuous efforts in maintaining or reducing the intensity of total hazardous and non-hazardous wastes produced between 95% to 120% for the next reporting period, against the baseline year ended 31 March 2022.

Use of Resources

The Group believes that environmental sustainability is the key to its long-term development. Thus, we always aspire to promote sustainability and strive to cease resources wastage.

Energy and Water Consumption

During the Reporting Period, 133,991.00 kWh (2020/21: 126,530.00 kWh) of electricity, 2,511.00 (2020/21: 2,650.00) cubic metres of water and 158,700.00 MJ of LPG (2020/21: 175,260.00 MJ) were consumed. The electricity, water and LPG consumption intensities are detailed in the following table (KPI A2.1 and KPI A2.2).

本集團並不知悉於報告期間發生任何有關產生有害及無害廢棄物之法律及法規之重大不合規事宜。於報告期間，本集團已實現將所產生有害廢棄物及無害廢棄物密度分別控制在0.001千克以下及人均2.8千克以下之目標。本集團將繼續力求在下一個報告期內將所產生有害及無害廢棄物密度與截至二零二二年三月三十一日止基準年度相比保持在95%至120%或以下。

資源使用

本集團相信環境可持續性是其長期發展之關鍵。因此，我們矢志推動可持續發展，並致力不再浪費資源。

能源及水消耗

於報告期間，已消耗133,991.00千瓦時（二零二零／二一年度：126,530.00千瓦時）電力、2,511.00（二零二零／二一年度：2,650.00）立方米水量及158,700.00兆焦耳（二零二零／二一年度：175,260.00兆焦耳）石油。耗電量、耗水量及石油氣耗量密度於下表（KPI A2.1及KPI A2.2）詳列。

Energy and Water Indicators	Source	For the Year ended 31st Mar, 2022	For the Year ended 31st Mar, 2021
能源及水指標	來源	截至二零二二年三月三十一日止年度	截至二零二一年三月三十一日止年度

KPI A2.1 & 2.2

Consumption per capita

人均耗量

Electricity	396.19 kWh per capita	567.40 kWh per capita
電力	396.19人均千瓦時	567.40人均千瓦時
Water	11.57 cubic metres per capita	11.88 cubic metres per capita
水	11.57人均立方米	11.88人均立方米
LPG	731.34 MJ per capita	785.92 MJ per capita
石油氣	731.34人均兆焦耳	785.92人均兆焦耳



ENVIRONMENTAL 環境

Due to the business nature of the Group, the consumption of water, electricity and LPG is minimal. In the next reporting period, the Group will strive towards the target of maintaining or reducing the electricity and LPG consumption intensity between 95% to 120% for the next reporting period, against the baseline year ended 31 March 2022. The Group has implemented mitigating measures to reduce its usage of energy, which include, but not limited to, the following:

- Keep indoor temperature at 24 degrees Celsius or above;
- Switch off electrical appliances when they are not in use;
- Enable energy-saving mode of printers;
- Use energy-efficient light bulbs, such as LED lamps;
- Display eco-friendly reminders to raise employees' awareness of energy saving;
- 室內溫度維持於攝氏24度或以上;
- 關掉不使用之電器;
- 開啟印刷機之節能模式;
- 使用具能源效益之燈泡，例如LED燈;
- 張貼環保提示，以提高僱員省電之意識;

The Group does not have any issue in sourcing water, and the existing supply of water meets our daily operational needs. Water consumption of the Group mainly serves the purpose of cleaning and sanitation. In addition, shower rooms are available at our beauty centres for clients to take showers after body treatments. We offer showers instead of baths, which significantly reduced water consumption. Moreover, water conservation notices are displayed in prominent areas in the office and the beauty centres. The Group has achieved its target of maintaining the intensity of water consumption at/below 12 cubic metres per capita in the Reporting Period. The Group strives to reduce water usage and increase overall water usage efficiency. We will make continuous efforts in working towards the target of maintaining or reducing the intensity of total water consumption between 95% to 120% for the next reporting period, against the baseline year ended 31 March 2022.

由於本集團之業務性質使然，水、電及石油氣之耗量極少。本集團將力求在下一個報告期內將耗電量及石油氣耗量密度與截至二零二二年三月三十一日止基準年度相比保持95%至120%或以下。本集團已實施緩解措施以減少其能源使用，包括但不限於以下各項：

本集團之供水並無任何問題及現時供水能夠滿足我們之日常營運需要。本集團的耗水主要用於清潔及消毒。此外，我們之美容中心提供浴室，供顧客在進行身體療程後洗浴。我們提供淋浴設施而非浴缸，可大幅減少耗水量。此外，節水通告已於張貼於辦事處及美容中心之當眼位置。本集團已於報告期間實現將耗水密度保持在人均12立方米或以下之目標。本集團致力減少用水及增加整體用水效率。本集團將繼續力求在下一個報告期內將耗水總量密度與截至二零二二年三月三十一日止基準年度相比保持在95%至120%或以下。

Packaging Materials

Packaging materials consumed by the Group mainly included polystyrene boxes, paper boxes, filler, straps and stretch film. During the Reporting Period, 29.34 tonnes of (2020/21: 27.83 tonnes) of polystyrene boxes and paper boxes, 0.32 tonnes (2020/21: 8.82 tonnes) of filler, 1.43 tonnes (2020/21: 1.51 tonnes) of straps and 3.92 tonnes (2020/21: 3.36 tonnes) of stretch film were consumed. The intensities of the packaging materials used are as follows.

包裝材料

本集團耗用之包裝材料主要包括發泡膠盒、紙盒、填充物、索帶及纏繞膜。於報告期間，已耗用29.34噸（二零二零／二一年度：27.83噸）發泡膠盒及紙盒、0.32噸（二零二零／二一年度：8.82噸）填充物、1.43噸（二零二零／二一年度：1.51噸）索帶及3.92噸（二零二零／二一年度：3.36噸）纏繞膜。已使用包裝材料密度如下。

Packaging Material Indicators	Source	For the Year ended 31st Mar, 2022	For the Year ended 31st Mar, 2021
包裝物料指標	來源	截至二零二二年三月三十一日止年度	截至二零二一年三月三十一日止年度

KPI A2.5

Packaging material per unit produced	(in tonnes/the thousand boxes of goods sold)	
每單位產生之包裝材料	(以噸／已售千盒貨品計算)	
Polystyrene Box and Paper Box	0.136	0.140
發泡膠盒及紙盒	0.136	0.140
Filler	0.001	0.044
填充物	0.001	0.044
Strap	0.007	0.008
索帶	0.007	0.008
Stretch film	0.018	0.017
纏繞膜	0.018	0.017

Climate Change

As a part of the Group’s ESG strategies formulation, the Board has an overall responsibility for overseeing the Group’s climate-related risks and opportunities. Our ESG Working Group regularly review and identify climate-related issues that may pose risks to the Group in the short, medium and long term. The Group has considered the potential climate-related risks in respect of the recommendations of the Task Force on Climate-related Financial Disclosures. The potential physical risks and transition risks from climate change, which may pose adverse financial impacts on the Group’s businesses, and its corresponding mitigation strategies are shown as follows.

氣候變化

作為本集團環境、社會及管治策略制定的一部分，董事會全面負責監察本集團的氣候相關風險及機遇。我們的環境、社會及管治工作組定期審查及識別可能對本集團構成短期、中期及長期風險的氣候相關事宜。本集團已按照氣候相關財務披露工作小組的建議，考慮潛在氣候相關風險。氣候變化可能對本集團業務造成不利財務影響的潛在實體風險和過渡風險及其相關緩解策略如下所示。

Risk Type	Potential Financial Impact Low Medium High 	Short-term (This Reporting Period)	Medium-term (1-3 years)	Long-term (4-10 years)	Mitigation Strategy
風險類別	潛在財務影響 低 中 高 	短期 (本報告期間)	中期 (1-3年)	長期 (4-10年)	緩解策略
Transition Risks 過渡風險	<p>Policy and Legal Increased compliance costs and potential disruption to operations caused by new climate-related regulations, such as restriction on electricity consumption level.</p> <p>政策及法律 新的氣候相關法規增加合規成本和潛在業務中斷，如限制用電量水平。</p>				<p>Regularly monitor the regulatory environment and strictly adhere to the Group’s emission-reduction measures to maintain a low emission level.</p> <p>定期監測監管環境並嚴格遵守本集團的減排措施，以保持低排放水平。</p>

Risk Type	Potential Financial Impact Low Medium High 	Short-term (This Reporting Period)	Medium-term (1-3 years)	Long-term (4-10 years)	Mitigation Strategy
風險類別	潛在財務影響 低 中 高 	短期 (本報告期間)	中期 (1-3年)	長期 (4-10年)	緩解策略
	<p>Technology Transition costs to more energy-efficient treatment machines and technologies, which include costs to adopt and deploy new processes, capital investment, research and development expenditures and write-offs or early retirement of existing assets.</p> <p>科技 過渡至更節能的療程機器及技術的成本，包括採用及部署新流程、資本投資、研發開支以及現有資產的撇銷或提前報廢的成本。</p>				<p>Continue to keep abreast of the latest development in slimming and beauty technologies and energy-efficient equipment. 持續緊貼纖體及美容技術及節能設備的最新發展。</p>

Risk Type	Potential Financial Impact Low Medium High 	Short-term (This Reporting Period)	Medium-term (1-3 years)	Long-term (4-10 years)	Mitigation Strategy
風險類別	潛在財務影響 低 中 高 	短期 (本報告期間)	中期 (1-3年)	長期 (4-10年)	緩解策略
Physical Risks 實體風險	Acute Extreme weather conditions such as flooding and storms that lead to supply chain disruption, disruption to daily operation and loss of property and revenue. 急性 極端天氣狀況（如洪水及風暴）導致供應鏈中斷、日常營運中斷以及財產及收益損失。				Maintain a large supplier base and set up safety measures and contingency plans in regards to extreme climate events. 維持龐大的供應商基礎，並就極端氣候事件設立安全措施及應變計劃。
	Chronic Increased operating costs related to increased need for cooling and heating due to changing temperatures. 慢性 由於氣溫變化導致製冷及供熱需求增加，使經營成本增加。				Strengthen the environmental awareness of employees to ensure that they strictly adhere to the Group's energy conservation measures. 加強僱員的環保意識，確保彼等嚴格遵守本集團的節能措施。

It is expected that the transition and physical risks do not have any material impact on the Group's operations. Nevertheless, the Group will continue to monitor the climate-related risks and implemented relevant measures to minimise the potential transition and physical risks.

預期過渡及實體風險均不會對本集團的營運造成任何重大影響。儘管如此，本集團將繼續監察氣候相關風險，並實施相關措施以盡量降低潛在過渡及實體風險。

Overview

The Group strongly believes that the key to our success is our strong team of qualified and experienced talents. We focus on building a pleasant working environment for all employees and providing various training opportunities to our employees so as to attract, motivate and retain talents.

Compliance and Grievance

As a responsible employer, the Group has complied with all relevant employment laws and regulations that have a significant impact on us, including but not limited to “Employment Ordinance” in Hong Kong, “Mandatory Provident Fund Schemes Ordinance” in Hong Kong, “Minimum Wage Ordinance” in Hong Kong, “Sex Discrimination Ordinance” in Hong Kong, “Employees’ Compensation Ordinance” in Hong Kong, and the “Labour Law of the PRC”, the “Labour Contract Law of the PRC”, the “Law of the PRC on Work Safety”, the “Social Insurance Law of the PRC”, the “Law of the PRC on the Protection of Rights and Interests of Women” and the “Law of the PRC on the Protection of Disabled Persons”.

Employment

The Group has established internal policies in accordance with the relevant labour laws and regulations related to compensation and dismissal, recruitment and promotion, working hours, holidays, equal opportunity, diversity, anti-discrimination and other benefits and welfare. Our internal policies are to be reviewed by the Human Resources Department on a regular basis to ensure that they are kept in line with the latest applicable laws and regulations.

To ensure that our key policies are clearly and consistently communicated to our employees, the Group has established an “Employees’ Handbook”, which details the rights of our employees, such as working hours, leave entitlements and other benefits and welfare. Each employee is provided with a copy of the “Employees’ Handbook” when he/she joins the Group.

概覽

本集團堅信，我們之成功關鍵在於由合資格及經驗豐富之人才組成之強大團隊。我們專注於為全體僱員建立愉快之工作環境，並為僱員提供不同培訓機會，以吸引、激勵及挽留人才。

合規及申訴

身為負責任之僱主，本集團已遵守對我們有重大影響之所有相關僱傭法律及法規，包括不限於香港之《僱傭條例》、香港之《強制性公積金計劃條例》、香港之《最低工資條例》、香港之《性別歧視條例》、香港之《僱員補償條例》以及《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國安全生產法》、《中華人民共和國社會保險法》、《中華人民共和國婦女權益保障法》及《中華人民共和國殘疾人保障法》。

僱傭

本集團已根據有關補償及解僱、招聘及晉升、工時、假期、平等機會、多元性、反歧視及其他利益及福利之相關勞工法律及法規制定我們之內部政策。人力資源部定期審閱內部政策，以確保有關政策符合最新適用法律及法規。

為確保僱員清晰及貫徹一致地知悉我們之主要政策，本集團已制定「員工手冊」，當中詳列僱員權利，例如工時、可享有之假期及其他利益及福利。每名員工於加入本集團時均獲提供「員工手冊」。

Our Team

The Group believes that a team with diversified background and equal opportunities is indispensable to the success of our business. We strive to ensure that our recruitment process is fair and without any discrimination. As of 31 March 2022, the Group had a total of 220 (2020/21: 232) employees². The breakdowns of our workforce by gender, age group, region and employment type are as follows.

我們之團隊

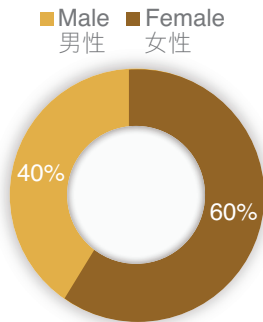
本集團相信，具備多元背景及平等機會之團隊是我們業務成功不可或缺之支柱。我們力求確保招聘過程公平及並無歧視。截至二零二二年三月三十一日，本集團有合共220(二零二零／二一年度：232)名僱員。我們按性別、年齡組別、地區及僱傭類型劃分之勞工明細載列如下。

Breakdown of Workforce 勞工明細	For the Year ended 31st Mar, 2022 截至二零二二年三月三十一日止年度
By Gender 按性別	
Male 男性	89
Female 女性	131
By Age 按年齡	
<25 25歲以下	0
25-29	23
30-39	79
40-49	80
>50 50歲以上	38
By Region 按地區	
PRC 中國	149
HK 香港	71
By Employment Type 按僱傭類型	
Full-time 全職	218
Part-time 兼職	2

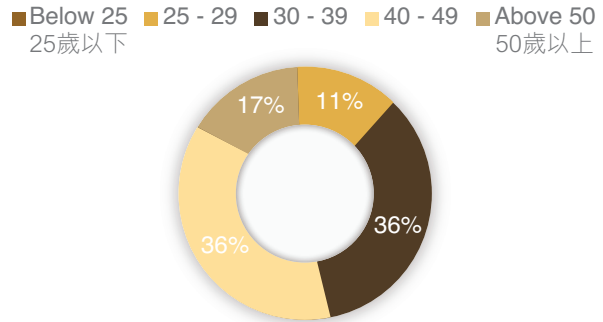
² The scope of this ESG report only covers the operations of provision of beauty and slimming services in Hong Kong and distribution of skincare and cosmetic products in the PRC.

² 本環境、社會及管治報告的範圍僅涵蓋於香港提供美容及纖體服務以及於中國分銷護膚及化妝產品業務。

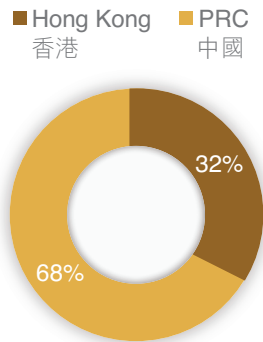
NUMBER OF EMPLOYEES BY GENDER IN 2021/22
於二零二一／二二年度按性別劃分之僱員數目



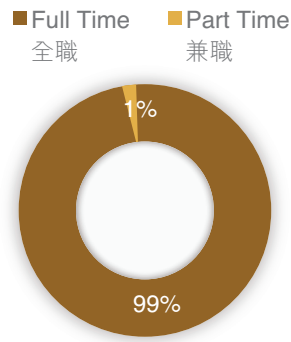
NUMBER OF EMPLOYEES BY AGE GROUP IN 2021/22
於二零二一／二二年度按年齡組別劃分之僱員數目



NUMBER OF EMPLOYEES BY REGION IN 2021/22
於二零二一／二二年度按地區劃分之僱員數目



NUMBER OF EMPLOYEES BY EMPLOYMENT TYPE IN 2021/22
於二零二一／二二年度按僱傭類型劃分之僱員數目



During the Reporting Period, 34 employees left the key operating units of the Group in Hong Kong and Shanghai, with total employee turnover rate of 15%. The breakdowns of employee turnover rate of the Group by gender, age group and region are as follows.

於報告期間，本集團位於香港及上海之主要營運單位有34名僱員離任，僱員總流失率為15%。本集團按性別、年齡組別及地區劃分之僱員流失率明細載列如下。

Percentage of Employee Turnover Rate 僱員流失率	For the Year ended 31st Mar, 2022 截至二零二二年三月三十一日止年度
By Gender 按性別	
Male 男性	13%
Female 女性	17%
By Age 按年齡	
<25 25歲以下	0%
25-29	22%
30-39	20%
40-49	11%
>50 50歲以上	11%
By Region 按地區	
PRC 中國內地	13%
HK 香港	21%

Welfare and Benefits

The Group has established a fair and reasonable remuneration policy with the principles of fairness, incentive and legality. For effective personnel management, we offer rewards (e.g. promotion) and inflict punishments (e.g. warning and dismissal) according to the employees' performance and conduct.

Employees are entitled to all statutory holidays, leave and welfare as stipulated in the national and local laws and regulations, including but not limited to, paid maternity leave, marriage leave, compassionate leave, compensation leave and annual leave. In addition, we offer staff discount and medical insurance to our employees.

Child Labour and Forced Labour

The Group does not tolerate the recruitment of child labour and the use of forced labour, and ensures that the labour contracts signed with its employees are on fair, equal, voluntary and mutually agreed basis. Our recruitment is subject to a stringent internal review process that includes verifying personal information of applicants. For instance, the staff member who is responsible for recruitment collects the identity proof from candidates to ensure that the age of candidates fulfils the requirements as stipulated by the law. Any use of false document will be deemed as fraudulent and any related signed labour contract will be deemed invalid by the Group.

During the Reporting Period, the Group has complied with relevant employment laws and regulations, including but not limited to the "Law of the Protection of Minors in the PRC", the "Provisions on the Prohibition of Using Child Labour" in the PRC. All our employees were over the age 18, and had been properly employed in accordance with the requirements of all applicable laws and regulations. The Group does not use any unlawful or unfair means to restrict the employee benefits and rights enjoyed by its employees. No non-compliance incidents or grievances were noted by the Group during the Reporting Period.

福利及利益

本集團秉誠公平、獎勵及合法之原則，制定公平合理之薪酬政策。為實現有效人事管理，我們根據僱員表現及行為給予回報（例如晉升）或施以處分（例如警告及解僱）。

僱員可享有國家及地區法律及法規規定之所有法定假期、假期及福利，包括但不限於有薪產假、婚假、恩恤假、補償假及年假。此外，我們向僱員提供員工折扣及醫療保險。

童工及強制勞工

本集團絕不容忍聘用童工及強制勞工，並確保與其僱員簽訂的勞工合約公平、平等、自願及按雙方協定基準。我們之招聘須遵守嚴格內部審閱程序，包括核實申請人之個人資料。例如，負責招聘之員工向申請人收集身份證明，確保申請人年齡符合法例訂明之規定。本集團將使用任何虛假文件視為欺詐，任何相關已簽署的勞動合同將被視為無效。

於報告期間，本集團已遵守相關僱傭法律及法規，包括但不限於《中華人民共和國未成年人保護法》及中國《禁止使用童工規定》。所有僱員均為18歲以上，並根據所有適用法律及法規之規定獲正式受僱。本集團並無使用任何不合法或不公平的方式限制僱員福利及僱員享有的權利。於報告期間，本集團並不知悉任何已確定不合規事宜或申訴。

Equal Opportunity, Diversity and Anti-discrimination

The Group always endeavors to provide a fair and impartial working environment where the employees are treated equally and paid due respect. For the recruitment and promotion process, all employees and candidates are assessed based on their competence, performance, qualification and contribution irrespective of their nationality, race, gender, age, religion, physical ability, sexual orientation, skin colour, marital status or family status. The Group has enforced policies that prohibit discrimination and harassment. The Group strives to create a workplace free of bullying, belittling or sexual harassment.

Health and Safety

The Group is dedicated to providing a safe working environment for all our employees. Occupational health and safety of our employees are always our top priority and we make every effort to minimize potential occupational hazards.

During the Reporting Period, the Group has complied with the relevant laws and regulations, including but not limited to, the “Occupational Safety and Health Ordinance” in Hong Kong and the “Law of the PRC on the Prevention and Treatment of Occupational Diseases”.

To protect our employees from all kinds of workplace hazards, a comprehensive set of policies has been established in regard to occupational health and safety management. Stringent control measures are in place during our daily operations to ensure that a high standard of hygiene is maintained throughout the treatment process. For instance, cosmetologists are required to put on personal protective equipment, such as surgical masks, protective goggles and gloves, when performing medical and beauty treatments.

平等機會、多元性及反歧視

本集團一直盡力為僱員提供公平及不偏不倚之工作環境，令彼等受到公平待遇及獲充分尊重。就招聘及晉升過程而郭，全體僱員及人選按彼等之能力、表現、資格及貢獻評估，而不論彼等之國籍、種族、性別、年齡、宗教、身體能力、性取向、膚色、婚姻狀況或家庭狀況。本集團已強制執行嚴禁歧視及騷擾之政策。本集團竭力創造一個零欺凌、否定或性騷擾之工作環境。

健康與安全

本集團致力為全體僱員提供安全之工作環境。僱員之職業健康與安全一直是我們之首要任務，而我們不遺餘力，將潛在職業危害減至最低。

於報告期間，本集團已遵守相關法律及法規，包括但不限於香港之《職業安全及健康法》及《中華人民共和國職業病防治法》。

為保護我們之僱員免受工作場所存在之所有類別危險，我們已制定一套職業健康與安全管理之完善政策，並已於日常營運實施嚴格控制措施，確保於整個療程過程維持高衛生環境水平。例如，美容師於進行醫療及美容療程時，須佩戴個人保護設備，例如手術口罩、保護鏡及手套。

In the midst of the Coronavirus Disease 2019 (“COVID-19”), the Group has implemented additional measures to safeguard to health of its employees, clients and the general public. The precautionary measures include, but not limited to, more frequent cleaning and sterilizing of the workplace, provision of hand sanitizers and surgical masks and requiring employees to record their body temperature on a daily basis. The Group will continuously assess the development of the epidemic and regularly review the relevant countermeasures in accordance with government specifications to ensure the effectiveness of such measures.

Moreover, the Group has established “Safety Management Guidelines” for the use of special equipment and tools, such as needles, laser machine, forklift and slimming machine. The Group ensures that its employees are certified before assigning them to operate special equipment. The certificates of the employees are properly retained during the service period of the respective employees. The Human Resources Department closely monitors the validity of these certificates.

In order to raise the awareness of health and safety at the workplace, the Group provides regular safety training to employees who are responsible for operating forklifts. In case of any work-related injuries, the Group will take all necessary measures to make sure that proper medical care is offered to the relevant employee. During the Reporting Period, we have organized training sessions in respect of forklift operations for all relevant employees, covering safety measures in operations and maintenance of forklifts.

Furthermore, the Group has developed an emergency plan in regard to fire accidents. We have equipped our office and stores with sufficient fire equipment, such as fire extinguishers and fire hydrants. The equipment is under regular checks to confirm they are in good condition. Fire and emergency drill are organized on a regular basis to familiarize our employees with the protocols for emergency situations.

於二零一九年新冠病毒（「2019冠狀病毒病」）中，本集團已實施額外措施以保障其僱員、客戶及大眾的健康。預防措施包括但不限於更頻繁清潔及消毒工作場所、提供酒精搓手液及外科口罩以及規定僱員每天記錄體溫。本集團將繼續評估疫情發展，並根據政府規格定時檢討相關應對措施，以確保該等措施的效果。

此外，本集團已就使用專門設備及工具（例如針頭、激光機、儀器車及纖體機等）制定「安全管理指引」。本集團於指派其僱員操作專門設備前，確保有關僱員已取得有關證書，而僱員之證書於相關僱員任職期間妥為保存。人力資源部密切監察該等證書之有效性。

為提高工作場所之健康與安全意識，本集團向負責操作儀器車之僱員提供定期安全培訓。如有任何工傷，本集團將採取所有必要措施，確保向有關僱員提供適當醫療護理。於報告期間，我們為操作儀器車之所有相關僱員舉辦培訓，當中涵蓋儀器車操作及保養之安全措施。

此外，本集團已就火災制定應急計劃。我們已為辦公室及門店配備充足消防設備，例如滅火器及消防栓。我們定期檢查設備以確認其狀況良好。我們定期組織火災及緊急演習，讓僱員熟習緊急情況下的程序。

In the past three years including this Reporting Period, there were one case of work-related injuries, resulting a total of 4 lost days as we have pledged to provide sufficient days of sick leave for our employees to compensate for their injuries. No work-related fatality was resulted. During the Reporting Period, no case of reported work injuries and no lost day due to work injuries was recorded by the Group.

Development and Training

The Group regards employees as our most valuable assets. Thus, we place great emphasis on personal development of our employees. A wide range of training programmes are provided to our employees every year to enhance their knowledge and capabilities. Orientation training sessions are provided to newly recruited employees by their department supervisors. The orientation training covers an introduction of our Group, corporate culture, code of conduct and safety regulations.

Moreover, regular training on technical skills and customer services are provided to our employees to make sure that all employees have sufficient knowledge and skills to provide quality services to our customers. Upon the completion of the aforementioned training, our staff members are equipped with professional knowledge for performing treatments and handling customers' demands.

In addition, employees are encouraged to attend external training courses and seminars that help them strengthen their knowledge and expertise at work. Fees incurred for the courses or seminars are sponsored by the Group upon management's approval.

During the Reporting Period, 69% of our total employees have completed training. The Group has conducted 897 hours of training in total, while the average training hour completed per employee was 4.08 hours. The breakdown of employees who took part in training and average number of training hours per employee by gender and employment category are as follows:

於過去三年（包括報告期間），發生過一起工傷事故，由於我們已承諾向僱員提供足夠病假日數，以補償其受傷，造成合共4個缺勤天數。概無因工作關係造成死亡事故。於報告期間，本集團並無錄得申報工傷個案，亦無因工傷錄得損失工作日數。

發展及培訓

本集團視僱員為最珍貴資產。因此，我們尤其著重僱員之個人發展。我們之僱員每年可參加多種不同類別之培訓計劃，以增加知識及提高能力。各部門主管亦向新入職僱員提供入職培訓，當中涵蓋本集團簡介、企業文化、行為守則及安全規例。

此外，我們之僱員獲定期提供技術及客戶服務之培訓，以確保全體僱員具備足夠知識及技術，為客戶提供優質服務。完成上述培訓後，我們之員工具備專業知識，可進行療程及處理客戶需求。

此外，我們鼓勵僱員參加外部培訓課程及講座，以助彼等提升工作知識及專才。獲管理層批准後，有關課程或講座產生之費用由本集團贊助。

於報告期間，我們僱員總數之69%已完成培訓。本集團已進行合共897小時之培訓，而每名僱員完成受訓之平均時數為4.08小時。已接受培訓之僱員及每名僱員之平均培訓時數按性別及僱傭類別劃分之明細如下：

Average training hours completed per employee

每名僱員完成受訓之平均時數

For the Year ended 31st Mar, 2022 截至二零二二年三月三十一日止年度	
By Gender 按性別	
Male 男性	5.00
Female 女性	3.45
By employment category 按僱傭類別	
Entry level 初級	4.39
Middle level 中級	2.58
Management level 管理級別	3.58
Percentage of total employees trained 已接受培訓僱員百分比	
By Gender 按性別	
Male 男性	34.2 %
Female 女性	65.8 %
By employment category 按僱傭類別	
Entry level 初級	82.2 %
Middle level 中級	14.5 %
Management level 管理級別	3.3 %

Supply Chain Management

The Group recognizes the importance of supply chain management on its sustainable development. We are committed to establishing long-term and harmonious relationships with all our suppliers. Hence, the Group cooperates and communicates with our suppliers closely to maintain the high quality of products and services provided to our customers.

The Group expects its suppliers to uphold the principles of integrity and pragmatism, and provide products and services in strict compliance with the applicable laws and regulations. During the selection of potential suppliers, the Group conducts background screening to understand the potential supplier's scale, professional qualification, speed of response, quality of products and services, as well as reputation in the industry. The Group also considers environmental protection, occupational health and safety, labour rights and compliance with relevant laws and regulations when selecting potential suppliers, with an aim of bringing positive impacts to the entire supply chain. Only suppliers who have passed the background screening and met our products and services quality requirements were added to our list of qualified suppliers.

Approved suppliers of the Group are evaluated at least once annually to ensure the quality of products and services acquired are up to standard. The Group also continuously monitor and evaluate suppliers for their record of handling environmental and social issues. Suppliers who fail in our supplier assessment for a prolonged period of time are to be disqualified by the Group.

During the Reporting Period, we made our purchases from 11 suppliers located in Hong Kong, 2 suppliers from the PRC and 2 suppliers from the United States. The Group will continue to work closely with our suppliers and strive to optimize our supply chain capabilities in order to fulfil our responsibilities in social and environmental protection.

供應鏈管理

本集團確認供應鏈管理對其可持續發展之重要性。我們致力與本集團所有供應商建立長遠而和諧的關係。因此，本集團與供應商緊密合作及溝通，以維持向客戶提供產品及服務之高品質。

本集團預期供應商將堅守誠信及務實之原則，並於提供產品及服務時嚴格遵守適用法律及法規。於挑選潛在供應商時，本集團進行背景篩選以理解潛在供應商之規模、專業資格、回應速度、產品及服務品質以及行業內聲譽。本集團亦於挑選潛在供應商時考慮環保、職業健康及安全、勞工權利以及相關法律及法規之合規事宜，旨在為整個供應鏈帶來正面影響。只有通過背景篩選及滿足我們產品及服務品質規定之供應商會列入我們之合資格供應商名單。

我們最少每年一次評估本集團的合格供應商，以確保所購產品及服務之質量符合標準。本集團亦持續監察及評估供應商處理環境及社會事宜之記錄。本集團會剔除長期未能符合我們供應商評估標準之供應商。

於報告期間，我們向11名香港供應商、2名中國供應商及2名美國供應商採購。本集團將繼續與供應商攜手緊密合作，務求完善我們之供應鏈實力，從而履行我們之社會及環保責任。

Product Responsibility

The Group strictly complies with the relevant laws and regulations relating to product responsibility that have a significant impact on us, including but not limited to, the “PRC Product Quality Law”, “Law of the PRC on Protection of the Rights and Interest of Consumers”, the “Tort Law of the PRC”, the “Trade Descriptions” in Hong Kong and “Sale of Goods Ordinance” in Hong Kong.

During the Reporting Period, the Group was not aware of any non-compliance with the relevant laws and regulations related to health and safety, advertising, labelling and privacy matters relating to the products and services provided by us.

Quality Assurance

The Group aspires to continuously improve our brand reputation by ensuring the quality of our products and services.

Sound customer service is essential in maintaining long-term relationship with our customers. Our management closely monitors the quality of our services through feedback of our ‘mystery customers’.

To ensure that our staff members performing treatments possess adequate knowledge and skills, they are required to hold relevant certifications and qualifications. These certifications and qualifications include, but not limited to, CICA diploma in International professional beautician, International Therapy Examination Council (“ITEC”) Level 2 Diploma for Beauty Specialists, ITEC Level 3 Diploma in Facial Electrical Treatments and ITEC Level 4 Diploma in Laser and Intense Pulsed Light Treatments.

Moreover, standard operating procedures manuals are affixed to the machines to ensure work consistency. Regular inspections and maintenance work are performed to ensure that all our machines are well-functioning. Shop managers are required to immediately report any machinery malfunctions and defects to the head office for repair and maintenance.

產品責任

本集團嚴格遵守對我們有重大影響有關產品責任之相關法律及法規，包括不限於《中華人民共和國產品質量法》、《中華人民共和國消費者權益保護法》及《中華人民共和國侵權責任法》，以及香港之《商品說明條例》及《貨品售賣條例》。

於報告期間，本集團並不知悉就我們已提供產品及服務有任何有關健康與安全、廣告、標籤及私隱事宜之相關法律及法規之不合規事宜。

質量保證

本集團透過確保產品及服務之質量，力求品牌信譽不斷提升。

穩健客戶服務是我們維持長遠客戶關係之必要元素。我們之管理層透過「神秘客戶」之反饋，嚴密監察服務質量。

為確保進行療程工序之員工具備充足知識及技術，彼等須持有相關認證及資格。該等認證及資格包括但不限於CICA國際斯佳美容協會化妝師文憑、國際療法檢查委員會（「ITEC」）2級美容護理文憑、ITEC3級面部電療護理文憑及ITEC4級激光及強烈脈衝光治療師文憑。

此外，機器貼有標準操作程序，以確保工作貫徹一致。我們亦會定期檢測及保養，以確保所有機器運作良好。店舖經理須向總部即時匯報任何機器故障及缺陷，以進行維修及保養。

The Group offers high quality products, and we strive to minimize our product liability risk. Before launching any new products, we request samples from the suppliers or factories and engage a third-party professional to perform quality control inspections on the samples. Products are only launched if they comply with Good Manufacturing Practice (“GMP”) Guidelines. During the Reporting Period, no products sold or shipped were subject to recalls for safety or health reasons.

Complaints Handling Procedures

Customers’ opinions and feedback help to drive our continuous improvement and are vital to our pursuit of excellence. The Group has established various communication channels (e.g. website, customer service hotline and Customer Service Department), aiming to better address customers’ concerns.

The Group makes every effort to promptly investigate and resolves all disputes and complaints lodged by the customers. All complaints received are referred to and handled by the Sales Team. Upon the receipt of a complaint, the responsible personnel will investigate into the matter and take appropriate action accordingly. If a reported complaint on product quality is confirmed and is found to be caused by the supplier/factory, the Group will terminate the agreement with the relevant supplier or factory and may take appropriate legal actions, if necessary.

To ensure customers’ satisfaction, we proactively seek feedback from our customers. If our customers are not satisfied with a particular package that they have purchased from us, we will reach the relevant customer to offer an exchange of another package. In the last resort, we may offer refund to our customers upon the approval of Department Head of Sales and Operations.

During the Reporting Period, the Group received no material complaint relating to product and service quality.

本集團提供優質產品，並致力將產品責任風險減至最低。在推出任何新產品前，我們要求供應商或廠商提供樣本，並委聘一名第三方專業人士對有關樣本進行質量控制檢驗。產品僅會在符合優良製造規範（「GMP」）指引之情況下方會推出市場。於報告期間，並無已售或已付運產品因安全或健康理由遭收回。

投訴處理程序

客戶意見及反饋有助推動我們不斷改進，是我們精益求精之重要一環。本集團已建立各種通訊渠道（例如網站、客戶服務熱線及客戶服務部），旨在更有效釋除客戶疑慮。

本集團將全力以赴，迅速調查及解決客戶提出之所有爭議及投訴。所有已接獲投訴轉介予銷售團隊處理。接獲投訴後，負責人員將調查有關事項及相應採納適當行動。倘確定有關產品質量之已匯報投訴及發現有關投訴由供應商／廠商造成，則本集團將終止與相關供應商或廠商之協議，並在有需要之情況下採取適當法律行動。

為確保客戶稱心滿意，我們積極尋求客戶之意見回饋。倘客戶不滿意向我們購買之某一產品或服務組合，我們將聯繫相關客戶，並容許客戶轉換為另一組合。在迫不得已之情況下，在獲得銷售及營運部總監批准後，我們可能向客戶退款。

於報告期間，本集團並無接獲有關產品及服務質量之重大投訴。

Personal Data Privacy

During the Reporting Period, the Group has complied with the “Personal Data (Privacy) Ordinance” in Hong Kong, “Personal Information Protection Law of the PRC” and the “Cybersecurity Law of the PRC” in collecting, processing and using the customers’ personal data. In order to build customer trust and loyalty, the Group has established measures to reduce the risk of employees leaking confidential information. Our customer information is properly stored in our secured information technology system with access restrictions and in a locked cabinet for those in hardcopy.

The Group strictly prohibits the use of customers’ private data for any purposes other than what has been stated in the customer contracts. Disciplinary action is to be taken against the employee who has been discovered of misappropriating customers’ private data.

In order to raise employees’ awareness of customer data protection, we conduct regular training to provide clear guidance on proper handling of customers’ personal data.

Intellectual Property Rights

During the Reporting Period, the Group has complied with laws and regulations regarding intellectual property rights in Hong Kong and the PRC that have a significant impact on us, including, but not limited to, the “Copyright Ordinance” in Hong Kong, “Trademark Law of the PRC”, “Civil Code of the PRC” and the “Copyright Law of the PRC”.

Currently, the Group has a number of trademarks registered in Hong Kong and the PRC. A Trademark Register is maintained by the Chief Operating Officer to monitor the validity of the Group’s intellectual property concerned. The Trademark Register includes information such as trademark logo, trademark number, registration date, validity period, and registration status, etc.

Moreover, the Group acts proactively to enforce intellectual property rights against third-party infringers. The Chief Operating Officer is responsible for identifying any unauthorized use of the trademarks by third-party. Legal actions are taken in due course upon identification of any trademark infringements.

個人資料私隱

於報告期間，本集團在收集、處理及使用客戶個人資料時已遵守香港之《個人資料(私隱)條例》以及中國的《中華人民共和國個人信息保護法》及《中華人民共和國網絡安全法》。為建立客戶信任及忠誠，本集團已推行措施，減低僱員洩漏機密資料之風險。客戶資料在我們之保安資訊科技系統妥為儲存，並設有存取權限，而有關資料之印刷文本將存置於上鎖儲物櫃中。

除客戶合約列明之用途外，本集團嚴禁將客戶之個人私隱用作任何用途。倘發現僱員不當使用客戶之個人私隱，我們將對該名僱員作出紀律處分。

為提高僱員對客戶資料保障之意識，我們定期進行培訓，為適當處理客戶個人資料提供清晰指引。

知識產權

於報告期間，本集團已遵守對我們有重大影響有關知識產權之香港及中國法律及法規，包括但不限於香港之《版權條例》以及中國之《中華人民共和國商標法》、《中華人民共和國民法典》及《中華人民共和國著作權法》。

本集團現時擁有多個於香港及中國登記之商標。首席營運執行官保存商標註冊紀錄冊，以監察本集團相關知識產權之有效性。該商標紀錄冊載有如商標標誌、商標號碼、登記日期、有效期及登記狀況等資料。

此外，本集團積極對第三方侵權者強制執行知識產權權利。首席營運執行官負責識別任何第三方在未經授權下使用商標。倘識別任何商標侵權，我們於適當時候採取法律行動。

Anti-Corruption

During the Reporting Period, the Group has complied with all relevant laws and regulations relating to prevention of bribery, extortion, fraud and money laundering, including but not limited to, the “Prevention of Bribery Ordinance” in Hong Kong, the “Criminal Law of the PRC”, the “Anti-Unfair Competition Law of the PRC” and the “Anti-Money Laundering Law of the PRC”.

The Group prohibits any acts of corruption and bribery committed by our employees. Our “Anti-Bribery and Corruption Policy” clearly sets out guidelines for the acceptance of gifts. Under the policy, all employees are required to exercise caution and judgment when accepting gifts. Gifts should not be accepted if they are in value higher than HK\$200.

Moreover, our whistle-blowing policy clearly sets out the procedures and channels for reporting corruption and fraud cases. As stipulated in the policy, all employees should immediately report any suspected corruptions or fraud cases to the Group. After a potential case has been reported, investigation will be conducted with due care. For any proven corruptions or fraud cases, management will take appropriate action immediately.

In case of conflicts of interest, our employees must declare their personal interests and report the matters to management of the Group. Employees are strictly prohibited to abuse their power and/or take advantage of their position for personal gain.

Since the Group’s business is not highly exposed to the risk of corruption, no training of such area was held during the Reporting Period. All directors received training on corporate governance prior to the Group’s listing or at the time of joining the Group, so that they are aware of their duties and responsibilities on integrity. The Group is planning to provide and subsidize training of anti-corruption to its employees and director in the next reporting year. During the Reporting Period, the Group was not aware of any violations related to corruption, bribery, extortion, fraud or money laundering.

反貪污

於報告期間，本集團遵守有關防止賄賂、勒索、欺詐及洗黑錢之所有相關法律及法規，包括但不限於香港之《防止賄賂條例》以及中國之《中華人民共和國刑法》、《中華人民共和國反不正當競爭法》及《中華人民共和國反洗錢法》。

本集團禁止僱員作出任何貪污及賄賂行為。我們之「反賄賂及貪污政策」明確載列接納饋贈之指引。根據該政策，全體僱員於接納饋贈時必須審慎行事及作出判斷。僱員不應接納價值超過200港元之饋贈。

此外，我們之舉報政策清晰載列舉報貪污及欺詐個案之程序及渠道。誠如該政策所訂明，所有僱員應立即向本集團舉報任何涉嫌貪污或欺詐個案。舉報可能個案後，我們將審慎進行調查。管理層將就任何已證實貪污或欺詐個案即時採取適當行動。

倘出現利益衝突，僱員必須申報其個人利益及向本集團管理層匯報有關事宜。我們嚴禁僱員濫用職權及／或利用因其職位獲得個人利益。

由於本集團業務並非高度暴露於貪污之風險，於報告期間並無舉行該範圍之培訓。所有董事於本集團上市前或於加入本集團時均接受企業管治培訓，以注意其誠信之職責及責任。本集團正計劃於下個報告年度向其僱員及董事於必要時提供及資助反貪污之培訓。於報告期間，本集團並無注意到任何有關貪污、賄賂、勒索、欺詐或洗錢之違反事宜。

Community Investment

The Group understands the importance of giving back to the society and our social responsibilities. The Group focuses its area of contribution in education and health of the community. We are committed to building a better community and encouraging our employees to take part in community services so as to contribute to a more sustainable and harmonious society.

The Group has established a Volunteer Team since 2005. Voluntary services are organized by the Team on a regular basis, with an aim of showing love and care for the community, as well as understanding the needs of the community in which the Group operates. During the Reporting Period, the Group was awarded “Caring Company” by the Hong Kong Council of Social Service for over 10 consecutive years.

During the Reporting Period, the Group did not participate in the voluntary service of the community due to the outbreak of COVID-19.

The Groups understands that financial support would greatly benefit people in need. During the Reporting Period, the Group made donations to various charitable organisations in Hong Kong and the PRC to provide financial aid to people with financial difficulties.

Resources that we have contributed to the community during the Reporting Period are detailed in the following table (KPI B8.2).

社區投資

本集團深明回饋社會及社會責任之重要性。本集團之專注貢獻範疇為社區教育及健康。我們努力建立更美好社區，並鼓勵僱員參與社區服務，以實現可持續之和諧社會。

本集團自二零零五年起成立義工團隊。該團隊定期籌辦義工服務，彰顯對社區之愛護關懷，並理解本集團經營所在社區之需要。於報告期間，本集團已超過連續十年獲香港社會服務聯會頒授「商界展關懷」。

於報告期間，受2019冠狀病毒病疫情爆發影響，本集團並無參與社區義工服務。

本集團明白到，財政支援將使有需要人士大大受惠。於報告期間，本集團捐款予香港及中國多間慈善組織，為有財政困難的人士提供財務資助。

於報告期間，我們向社區貢獻之資源於下表詳列(KPI B8.2)。

Community Indicators 社區指標	For the Year ended 31st Mar, 2022 截至二零二二年三月三十一日止年度
KPI B8.2	
Resources contributed to education, environmental concerns, labour needs, health, culture, sport (Amount in HK\$)	2,679,000
在教育、環境、勞工需求、健康、文化、運動等範疇所動用資源(以港元計算)	2,679,000

Part A: Environmental

甲部：環境

ESG Aspects	Related Section	Remarks
環境、社會及管治層面	相關章節	備註
A1. Emissions		
A1. 排放物		
Information on the policies and 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.	Environmental – Overview, Emissions, Hazardous and Non-Hazardous Wastes, Use of Resources	
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政策及遵守對發行人有重大影響的相關法律及規例的資料。	環境－概覽、排放物、有害及無害廢棄物、資源使用	
KPI A1.1 The types of emissions and respective emission data.	Emissions	
關鍵績效指標A1.1排放物種類及相關排放數據。	排放物	
KPI A1.2 Greenhouse gas emission in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions	
關鍵績效指標A1.2溫室氣體總排放量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	排放物	
KPI A1.3 Total hazardous waste produced (in tonnes) and, where appropriate, Intensity (e.g. per unit of production volume, per facility).	Hazardous and Non-Hazardous Wastes	
關鍵績效指標A1.3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）。	有害及無害廢棄物	
KPI A1.4 Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Hazardous and Non-Hazardous Wastes	
關鍵績效指標A1.4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）。	有害及無害廢棄物	

ESG Aspects 環境、社會及管治層面	Related Section 相關章節	Remarks 備註
KPI A1.5 Description of emission target(s) set and steps take to achieve them. 關鍵績效指標A1.5描述減低排放量的措施及所得成果。	Emissions 排放物	
KPI A1.6 Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 關鍵績效指標A1.6描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Hazardous and Non-Hazardous Wastes 有害及無害廢棄物	
A2. Use of Resources		
A2. 資源使用		
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。	Energy and Water Consumption 電及水消耗	
KPI A2.1 Direct and/or indirect energy consumption by type. (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 關鍵績效指標A2.1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）。	Energy and Water Consumption 電及水消耗	
KPI A2.2 Water consumption in total and intensity (e.g. per unit of production volume, per facility). 關鍵績效指標A2.2總耗水量及密度（如以每產量單位、每項設施計算）。	Energy and Water Consumption 電及水消耗	
KPI A2.3 Description of energy use efficiency target(s) set and steps taken to achieve them. 關鍵績效指標A2.3描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Energy and Water Consumption 電及水消耗	

GEM LISTING RULES – APPENDIX 20: ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE

GEM 上市規則－附錄 20：環境、社會及管治報告指引

ESG Aspects	Related Section	Remarks
環境、社會及管治層面	相關章節	備註
<p>KPI A2.4 Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.</p> <p>關鍵績效指標A2.4描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。</p>	Energy and Water Consumption	
<p>KPI A2.5 Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.</p> <p>關鍵績效指標A2.5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。</p>	Packaging Materials	
<h3>A3. The Environmental and Natural Resources</h3> <h4>A3.環境及天然資源</h4>		
<p>Policies on minimizing the issuer’s significant impact on the environment and natural resources.</p> <p>減低發行人對環境及天然資源造成重大影響的政策。</p>	Emissions, Hazardous and Non-Hazardous Wastes, Use of Resources	排放物、有害及無害廢棄物、資源使用
<p>KPI A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.</p> <p>關鍵績效指標A3.1描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。</p>	Emissions, Hazardous and Non-Hazardous Wastes, Use of Resources	排放物、有害及無害廢棄物、資源使用
<h3>A4. Climate Change</h3> <h4>A4.氣候變化</h4>		
<p>Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.</p> <p>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。</p>	Climate Change	氣候變化
<p>KPI A4.1 Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.</p> <p>關鍵績效指標A4.1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。</p>	Climate Change	氣候變化

Part B: Social

乙部：社會

ESG Aspects 環境、社會及管治層面	Related Section 相關章節	Remarks 備註
B1. Employment		
B1. 僱傭		
Information on the policies and 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.	Compliance and Grievance	
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政策及遵守對發行人有重大影響的法律及規例的資料。	合規及申訴	
KPI B1.1 Total workforce by gender, employment type, age group and geographical region.	Our Team	
關鍵績效指標B1.1按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	我們之團隊	
KPI B1.2 Employment turnover rate by gender, age group and geographical region.	Our Team	
關鍵績效指標B1.2按性別、年齡組別及地區劃分的僱員流失比率。	我們之團隊	

GEM LISTING RULES – APPENDIX 20: ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE
 GEM 上市規則－附錄 20：環境、社會及管治報告指引

ESG Aspects	Related Section	Remarks
環境、社會及管治層面	相關章節	備註
B2. Health and Safety		
B2. 健康與安全		
Information on the policies and 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.	Health and Safety	
有關提供安全工作環境及保障僱員避免職業性危害的政策及遵守對發行人有重大影響的相關法律及規例的資料。	健康與安全	
KPI B2.1 Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety	
關鍵績效指標B2.1過去三年（包括匯報年度）每年因工亡故的人數及比率。	健康與安全	
KPI B2.2 Lost days due to work injury.	Health and Safety	
關鍵績效指標B2.2因工傷損失工作日數。	健康與安全	
KPI B2.3 Description of occupational health and safety measures adopted, how they are implemented and monitored.	Health and Safety	
關鍵績效指標B2.3描述所採納的職業健康與安全措施，以及相關執行及監察方法。	健康與安全	
B3. Development and training		
B3. 發展及培訓		
Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training	
有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	發展及培訓	
KPI B3.1 The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and Training	
關鍵績效指標B3.1按性別及僱員類別（如高級管理層、中級管理層等）劃分的受訓僱員百分比。	發展及培訓	
KPI B3.2 The average training hours completed per employee by gender and employee category.	Development and Training	
關鍵績效指標B3.2按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	發展及培訓	

ESG Aspects 環境、社會及管治層面	Related Section 相關章節	Remarks 備註
B4. Labour standards		
B4. 勞工準則		
Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Child Labour and Forced Labour	
有關防止童工或強制勞工的政策及遵守對發行人有重大影響的相關法律及規例的資料。	童工及強制勞工	
KPI B4.1 Description of measures to review employment practices to avoid child and forced labour.	Child Labour and Forced Labour	
關鍵績效指標B4.1描述檢討招聘慣例的措施以避免童工及強制勞工。	童工及強制勞工	
KPI B4.2 Description of steps taken to eliminate such practices when discovered.	Child Labour and Forced Labour	
關鍵績效指標B4.2描述在發現違規情況時消除有關情況所採取的步驟。	童工及強制勞工	
B5. Supply chain management		
B5. 供應鏈管理		
Policies on managing environmental and social risks of the supply chain.	Supply Chain Management	
管理供應鏈的環境及社會風險政策。	供應鏈管理	
KPI B5.1 Number of suppliers by geographical region.	Supply Chain Management	
關鍵績效指標B5.1按地區劃分的供應商數目。	供應鏈管理	
KPI B5.2 Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Supply Chain Management	
關鍵績效指標B5.2描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及有關慣例的執行及監察方法。	供應鏈管理	
KPI B5.3 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management	
關鍵績效指標B5.3描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	供應鏈管理	

GEM LISTING RULES – APPENDIX 20: ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE

GEM 上市規則－附錄 20：環境、社會及管治報告指引

ESG Aspects	Related Section	Remarks
環境、社會及管治層面	相關章節	備註
KPI B5.4 Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management	
關鍵績效指標B5.4描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	供應鏈管理	
B6. Product responsibility		
B6. 產品責任		
Information on the policies and 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 method of redress.	Product Responsibility	
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政策及遵守對發行人有重大影響的相關法律及規例的資料。	產品責任	
KPI B6.1 Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Quality Assurance	
關鍵績效指標B6.1已售或已運送產品總數中因安全與健康理由而須回收的百分比。	質量保證	
KPI B6.2 Number of products and service-related complaints received and how they are dealt with.	Complaints Handling Procedures	
關鍵績效指標B6.2接獲關於產品及服務的投訴數目以及應對方法。	投訴處理程序	
KPI B6.3 Description of practices relating to observing and protecting intellectual property rights.	Intellectual Property Rights	
關鍵績效指標B6.3描述與維護及保障知識產權有關的慣例。	知識產權	

ESG Aspects	Related Section	Remarks
環境、社會及管治層面	相關章節	備註
KPI B6.4 Description of quality assurance process and recall procedures. 關鍵績效指標B6.4描述質量檢定過程及產品回收程序。	Quality Assurance 質量保證	
KPI B6.5 Description of consumer data protection and privacy policies, how they are implemented and monitored. 關鍵績效指標B6.5描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Personal Data Privacy 個人資料私隱	
B7. Anti-corruption		
B7.反貪污		
Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的政策及遵守對發行人有重大影響的相關法律及規例的資料。	Anti-Corruption 反貪污	
KPI B7.1 Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 關鍵績效指標B7.1於報告期間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。	Anti-Corruption 反貪污	
KPI B7.2 Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored. 關鍵績效指標B7.2描述防範措施及舉報程序，以及相關執行及監察方法。	Anti-Corruption 反貪污	
KPI B7.3 Description of anti-corruption training provided to directors and staff. 關鍵績效指標B7.3描述向董事及員工提供的反貪污培訓。	Anti-Corruption 反貪污	

ESG Aspects	Related Section	Remarks
環境、社會及管治層面	相關章節	備註
B8. Community investment		
B8. 社區投資		
Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure that its activities take into consideration the communities' interests.	Community Investment	
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。	社區投資	
KPI B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment	
關鍵績效指標B8.1專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	社區投資	
KPI B8.2 Resources contributed (e.g. money or time) to the focus area.	Community Investment	
關鍵績效指標B8.2專注貢獻範疇（如金錢或時間）。	社區投資	



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