IntelliMark AI International Limited
中微智碼（國際）集團有限公司

(formerly known as Luxey International (Holdings) Limited) (前稱薈萃國際(控股)有限公司)

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

(Stock Code 股份代號：8041)

Website 網址：http://www.intellimarkai.com.hk



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

2026

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

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ABOUT INTELLIMARK AI

IntelliMark AI International Limited (the "Company") was incorporated in the Cayman Islands with limited liability. The address of its registered office is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, Cayman Islands. The address of its principal place of business is Unit B, 5th Floor, Hang Cheong Factory Building, 1 Wing Ming Street, Cheung Sha Wan, Kowloon, Hong Kong. The Company's shares are listed on the GEM of The Stock Exchange of Hong Kong Limited.

The Company and its subsidiaries (collectively the "Group") are engaged in:

i. manufacturing and trading of high-end swimwear and garment products;

ii. E-commerce and provision of online shopping services and sales of merchandise;

iii. money lending business; and

iv. micro-dot code anti-counterfeiting and tracing services.

關於中微智碼

中微智碼(國際)集團有限公司(「本公司」)乃於開曼群島註冊成立之有限公司。註冊辦事處之地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, Cayman Islands。本公司主要營業地點之地址為香港九龍長沙灣永明街1號恆昌工廠大廈5樓B室。本公司股份於香港聯合交易所有限公司GEM上市。

本公司及其附屬公司(統稱「本集團」)從事:

i. 生產及買賣高端泳裝及服裝產品;

ii. 電子商務及提供網上購物服務及銷售商品;

iii. 借貸業務;及

iv. 微點圖碼防偽及溯源服務。

ABOUT THIS REPORT

The Group is pleased to present the tenth Environmental, Social and Governance ("ESG") Report (the "Report"), which aims to articulate the Group's sustainability development targets, strategies and overall performance.

Reporting Period and Scope

The Group principally operates in the People's Republic of China (the "PRC"), while the Hong Kong office is primarily responsible for relevant compliance matters relating to the Company's listing on the GEM of the Stock Exchange, processing orders for garment factory offices, customer service and general logistics matters.

關於本報告

本集團欣然發佈第十份環境、社會及管治(「ESG」)報告(「本報告」),旨在闡述我們在可持續發展方面的目標、策略及整體表現。

報告期間及範圍

本集團主要在中華人民共和國(「中國內地」)經營業務,而香港辦事處主要負責本公司在聯交所GEM上市的相關合規事宜、為製衣廠之辦公室處理訂單、客戶服務及一般後勤事宜。

Unless otherwise stated, the Report covers the overall ESG performance, risks, strategies, measures, and targets of the Group's three major businesses mentioned above for the period from 1 July 2025 to 30 June 2026 (the "Reporting Period"). Given that there have been no significant changes to the Group's principal businesses, the scope of the Report remains consistent with last year's. All information contained in the Report is derived from official documents or statistical reports and has been reviewed by the Board of Directors of the Group.

除另有說明者外，本報告涵蓋於二零二五年七月一日至二零二六年六月三十日期間（「報告期間」），本集團上述三大主要業務的整體ESG表現、風險、策略、措施及目標。鑒於本集團的主要業務未有重大變更，本報告的匯報範圍與去年一致。本報告中的所有資料均來自本集團的正式文件或統計報告，並由本集團董事會審閱。

Reporting Standards and Principles

報告標準及原則

The Report has been prepared in accordance with the mandatory disclosure requirements and the "comply or explain" provisions in the "Environmental, Social and Governance Reporting Guide" as set out in Appendix C2 of the GEM Listing Rules of the Stock Exchange.

本報告乃根據聯交所GEM上市規則附錄C2《環境、社會及管治報告指引》中的強制披露規定及「不遵守就解釋」條文編製。

The Report strictly adheres to the following reporting principles:

本報告嚴格遵從以下匯報原則：

Materiality **重要性**	• The Group analyzes and identifies material ESG issues through board meetings and consistent collection of stakeholders opinions, and discloses material issues in the Report. • 本集團透過董事會會議及持續收集持份者意見，分析並識別重要ESG議題，並在本報告中披露重要事宜。
Quantitative **量化**	• The Group calculates key performance indicators with reference to Appendices II and III of "How to Prepare an ESG Report" and, where appropriate, discloses quantitatively in the Report. • 本集團已參照「如何編備環境、社會及管治報告」的附錄二及三計算關鍵績效指標，並在適當情況下以量化方式於本報告中作披露。
Consistency **一致性**	• The Group adopts consistent statistical methodology to enable meaningful comparisons of data over time If there are any changes in the statistical methods used or the reporting scope, they will be specified in the Report for stakeholders' reference. • 本集團使用一致的統計方法，令數據日後可作有意義的比較。若所用的統計方法或匯報範圍有變更，我們將於本報告內具體闡述，供持份者參考。

Report Access

The Report is available in both Chinese and English versions and is uploaded to the Stock Exchange's website and the Group's official website (www.intellimarkai.com.hk). In the event of any discrepancy between the two versions, the Chinese version shall prevail.

報告發佈

本報告載有中英文版本，並上載至聯交所網頁及本集團官方網站(www.intellimarkai.com.hk)。如兩個版本有任何歧異之處，應以中文版為準。

Feedback

The Group attaches great importance to the valuable feedback of stakeholders. If you have any comments regarding our ESG report or strategy, you are welcome to share with us through:

Postal address:	Unit B, 5/F, Hang Cheong Factory Building, 1 Wing Ming Street, Cheung Sha Wan, Kowloon, Hong Kong
Tel:	(852) 2520 6020
Email:	info@intellimarkai.com.hk

意見回饋

本集團十分重視持份者的寶貴意見。如　閣下對我們的ESG報告或策略有任何意見，歡迎透過下列方式與我們分享：

郵寄地址：	香港九龍 長沙灣 永明街1號 恆昌工廠大廈 5樓B室
電話：	(852) 2520 6020
電郵：	info@intellimarkai.com.hk

SUSTAINABILITY GOVERNANCE

Sustainable corporate development relies on an effective corporate governance structure. Good corporate governance strategies can also enhance the company's ESG performance. The Board of Directors of the Company (the "Board") is responsible for the ESG matters within the Group, including but not limited to:

- Managing and overseeing the Group's ESG issues;
- Assessing ESG-related topics through irregular meetings, identifying ESG risks and opportunities that significantly impact the company's operations and long-term development, and formulating relevant policies and sustainable development strategies; and
- Continuously monitoring the Group's ESG performance, reviewing and setting relevant targets, regularly evaluating the effectiveness of measures and policies, and the progress of goals, and making adjustments accordingly.

Furthermore, the Company has engaged Riskory Consultancy Limited as an independent ESG consultant to assist in preparing this Report and provide ESG-related advisory services, continuously optimizing the Group's ESG performance and governance.

For corporate governance and other relevant information of the Group, please refer to the "Corporate Governance Report" of the Annual Report 2026.

可持續發展管治

企業的可持續發展依賴有效的企業管治架構。良好的企業管治策略亦能提升企業的環境、社會及管治表現。本公司董事會為本集團ESG事宜負責，包括但不限於：

- 管理及監管本集團的ESG事宜；
- 透過不定期召開會議來評估ESG相關議題，及識別對公司營運及長遠發展有重大影響的ESG風險及機遇，並訂定相關政策及可持續發展策略；以及
- 持續監察本集團的ESG績效表現，檢討並訂立相關目標，定期審視其措施和政策的成效及目標進度，並作出調整。

此外，本公司已委聘Riskory Consultancy Limited為獨立ESG顧問，協助編製本報告並提供ESG相關顧問服務，不斷優化本集團的ESG表現及管治。

有關本集團企業管治事宜及其他相關資料，請參閱二零二六年報中的「企業管治報告」。

STAKEHOLDER ENGAGEMENT

The Group is committed to creating sustainable growth and value for its stakeholders. As stakeholder opinions help us continuously improve our operational strategies, the Group actively maintains effective communication and fosters good relationships with key stakeholders such as employees, customers, shareholders, and suppliers through different channels. This enables us to understand their perspectives and needs, continuously improving the Group's business and strategies for sustainable development.

持份者參與

本集團致力為持份者創造可持續增長及價值，而持份者的意見有助於我們持續改進營運策略，因此本集團積極透過不同渠道與僱員、客戶、股東及供應商等主要持份者保持有效溝通及良好關係，以了解他們的意見及需要，並持續完善本集團的業務及策略以促進可持續發展。

Stakeholder Group 持份者組別	Communication Channel 溝通方式
Employees 員工	• Internal meetings 內部會議 • Performance appraisal 績效考核 • Trainings 培訓 • Employee activities 員工活動
Customers 客戶	• Company Website 公司網站 • Customer service hotline 客戶服務熱線
Shareholders and Investors 股東及投資者	• Annual General Meeting 股東周年大會 • Annual report and financial report 年報及財務報告 • Announcements and circulars 公告及通函 • Company Website 公司網站
Suppliers and Business Partners 供應商及合作夥伴	• On-site inspections 實地視察 • Business meetings 業務會議
Government and Regulatory Bodies 政府及監管機構	• Inspections and checks 視察及檢查 • Conferences 會議
Media and the Public 媒體及社會大眾	• Reports and announcements 報告及公告 • Company Website 公司網站

MATERIALITY ANALYSIS

To effectively identify the material ESG issues of the Group, the Board integrates stakeholder feedback and operational insights, and considers the classification of industry materiality issues by the Sustainable Accounting Standards Board (SASB) and MSCI, as well as the material issues disclosed by peer companies. A review of the issues identified for the year 2025 was undertaken to assess and determine the materiality issues for the Reporting Period.

重要性分析

為有效識別本集團的重大ESG議題，董事會結合持份者的意見及營運情況，同時參考可持續發展會計準則委員會(SASB)及MSCI的行業重要性議題以及同業公司所披露的重要議題，對二零二五年度所識別的議題進行了回顧，以評估及確定報告期間的重要性議題。重要性分析的結果如下：

	ESG Issues ESG議題	Importance 重要性
Environmental Aspect 環境議題		
1.	Efficient use of resources (including energy efficiency and use of resources) 有效使用資源 (包括能源效益及材料使用)	Most important 最重要
2.	Air and greenhouse gas emission management 廢氣及溫室氣體排放管理	Important 重要
3.	Addressing climate change 應對氣候變化	Most important 最重要
4.	Waste and wastewater management 廢棄物及廢水管理	Important 重要
5.	Impacts of business activities on the environment 業務活動對環境造成的影響	Relevant 相關

ESG Issues ESG議題		Importance 重要性
Social Aspect 社會議題		
6.	Employment relationship, employee welfare and benefits and protection of rights and interests 僱傭關係、員工福利、待遇及權益保障	Most important 最重要
7.	Equal opportunity, diversity and anti-discrimination 平等機會、多元化及反歧視	Important 重要
8.	Occupational health and safety 職業健康及安全	Most important 最重要
9.	Employee Training and Development 員工培訓及發展	Important 重要
10.	Prevention of Child and Forced Labour 防止出現童工及強制勞工	
11.	Supply chain management 供應鏈管理	Most important 最重要
12.	Business ethics 商業道德	
13.	Product and service quality and safety 產品及服務質素與安全	
14.	Anti-corruption and whistle-blowing mechanism 反貪污舞弊及舉報機制	
15.	Protection of customer privacy 保護客戶私隱	Important 重要
16.	Protection of intellectual property rights 保障知識產權	
17.	Advertising and promotion 廣告與宣傳	Relevant 相關
18.	Data protection 資料保障	
19.	Product design and lifecycle management 產品設計及生命週期管理	Most important 最重要
20.	Chemical Safety Management 化學品安全管理	Important 重要

ESG Issues ESG議題		Importance 重要性
21.	Community Investment and Inclusion Engagement 社區公益及共融活動參與	Important 重要
22.	Green Procurement 綠色採購	Most important 最重要
23.	Customer Rights 客戶權益	Important 重要

ENVIRONMENT

The Group fully recognizes the importance of environmental protection to the sustainable development of both businesses and communities, and has been committed to minimizing the negative impact of its operations on the environment. The Group operates factories in the Chinese Mainland producing high-end swimwear and apparel products. To conserve the environment, we have established strict production guidelines for our factories, which include energy conservation, control and treatment of pollutants and emissions. All of the Group's production processes comply with applicable environmental laws and regulations, including but not limited to the Environmental Protection Law of the People's Republic of China and the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste.

環境

本集團深明環境保護對企業及社區可持續發展的重要性，並一直致力於減少業務對環境造成的負面影響。本集團在中國內地設有工廠，生產高端泳裝和服裝產品。為保護環境，我們已為工廠制定嚴格的生產指引，涵蓋節約能源、以及污染物和廢氣的控制與處理。本集團的生產過程都遵守適用的環保法律和法規，包括但不限於《中華人民共和國環境保護法》及《中華人民共和國固體廢物污染環境防治法》。

The Group has formulated and implemented various measures to reduce the environmental impacts of its operations. The Group irregularly reviews their implementation and, when necessary, adopts improvement plans to facilitate the achievement of the goals of energy conservation, emission reduction, pollution reduction, and environmental protection, while improving energy and resource use efficiency. These measures include:

本集團制定及實施多項措施，以降低營運對環境的影響，並不定期檢視其執行情況，在必要時採取改善方案，以協助達成節能減排、減少污染和環境保護的目標，同時提高能源和資源使用效率。這些措施包括：

- Obtain international standard certification, including OEKO-TEX® STANDARD 100
  獲得Oeko-tex100標準等國際標準認證
- Arrange specialists to monitor and ensure the due implementation of such internal codes
  安排專責人員監督，確保有關內部守則妥善執行
- Inspect and continuously improve every business process to reduce direct or indirect emission
  檢視及不斷改善不同業務流程，以減少直接或間接排放
- Participate in environmental protection related exhibitions regularly to obtain the latest environmental technology information
  定期參與環保相關展覽，確保獲得最新的環保科技資訊
- Provide relevant in-house trainings or guidelines for all new employees to promote the message on environment conservation and resource consumption reduction
  向新入職的員工提供相關內部培訓或指引，宣揚環保、減少資源消耗等訊息

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations relating to air and greenhouse gas ("GHG") emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that had a significant impact on the Group.

報告期內，本集團並不知悉任何嚴重違反有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等法律和法規，且對本集團有重大影響的事件。

Emissions

Air and Greenhouse Gas Emissions

During the Reporting Period, the primary emission source of greenhouse gas within the Group originated from electricity consumption in offices and warehouses, while air emissions were mainly attributed to the fuel consumption of vehicles in daily operations.

The emission data of the Group for the Reporting Period is as follows:

排放物

廢氣及溫室氣體排放

於報告期間，本集團所產生的溫室氣體主要源自辦公室和貨倉的電力消耗，而廢氣排放則主要來自日常營運中車輛的燃油消耗。

本集團於報告期間的排放數據如下：

Emissions **排放物**	**Unit** **單位**	**FY2026** **二零二六年度**	FY2025 二零二五年度
GHG Emission **溫室氣體排放**			
Scope 1: Direct emission (Fuel consumption – automobiles) 範圍1：直接排放（燃料消耗－汽車）	CO_2e (tonnes) 二氧化碳當量（噸）	**27.40**	32.44
Scope 2: Indirect energy emission (Electricity consumption) (Location-based) 範圍2：能源間接排放（電力消耗）（地域基準）	CO_2e (tonnes) 二氧化碳當量（噸）	**104.50**	144.02
Total emission 總排放量	CO_2e (tonnes) 二氧化碳當量（噸）	**131.90**	176.46
Intensity 密度	CO_2e (tonnes)/HK$1,000,000 of revenue 二氧化碳當量（噸）／百萬港幣收益	**2.36**	3.54
Air Emission **廢氣排放**			
Nitrogen oxides (Nox) 氮氧化物	Kilogram 千克	**3.60**	6.99
Sulfur oxides (Sox) 硫氧化物	Kilogram 千克	**0.15**	0.18
Particulate matter (PM) 顆粒物	Kilogram 千克	**0.26**	0.51

Footnotes for GHG Emissions (Scope 1 & 2)

The calculation standards and methodologies for GHG emissions are based on "Appendix 2: Reporting Guidance on Environmental KPIs" of "How to Prepare an ESG Report" by HKEx and the Greenhouse Gas Protocol ("GHG Protocol").

Scope 1 emissions included direct GHG emissions from Emission: the combustion of fuels in mobile sources. The Emission Factors adopted are based on "Appendix 2: Reporting Guidance on Environmental KPIs" published by the HKEx and guidance from the U.S. Environmental Protection Agency. The Global Warming Potential ("GWP") rates from the Intergovernmental Panel on Climate Change ("IPCC") Sixth Assessment Report (AR6).

Scope 2 emissions included indirect GHG emissions from the consumption of purchased electricity. The emission factor of purchased electricity for Hong Kong-based operations referenced the latest emission intensity published by CLP Power Hong Kong Limited; the emission factor for Chinese Mainland-based operations referenced the Ministry of Ecology and Environment of the People's Republic of China; the emission factor for other operation locations referenced the latest officially published electricity grid emission factors, national greenhouse gas inventory factors, or sustainability reports issued by the relevant governmental authorities, environmental agencies, electricity regulators, or national/state-owned electricity providers of the respective jurisdictions.

溫室氣體排放備注(範圍一及範圍二)

溫室氣體排放的計算標準及方法乃根據香港聯交所發佈的《如何編備環境、社會及管治報告》之「附錄二:環境關鍵績效指標匯報指引」及《溫室氣體核算體系》計算。

範圍一排放為直接溫室氣體排放,包括來自排放源:汽車燃燒燃料的溫室氣體。所採用的排放因子根據香港聯交所發佈的「附錄二:環境關鍵績效指標匯報指引」及美國國家環境保護局的指引。全球變暖潛能值則參考聯合國政府間氣候變化專門委員會第六次評估報告。

範圍二排放包括來自消耗購入電力的間接溫室氣體排放。在香港進行業務而購入的電力排放因子參考中華電力有限公司發佈的最新排放強度;中國內地業務的排放因子參考自中華人民共和國生態環境部所發佈的文件;其他營運地點的排放因子參考相關司法管轄區政府機關、環境機構、電力監管機構或國家/國營電力供應商最新正式發佈的電網排放因子、國家溫室氣體清冊係數或可持續發展報告。

To rigorously monitor GHG and air emissions in daily operations, the Group has established clear internal guidelines and adopted various measures to achieve the goal of gradually reducing air and GHG emissions. These measures include, but are not limited to:

為嚴格監控日常營運中的溫室氣體和廢氣排放，本集團已制訂明確的內部指引及採取不同措施，以實現逐漸減少廢氣及溫室氣體排放的目標。相關措施包括但不限於：

Enhance product transportation planning: reducing the demand for fuel in transportation

完善產品運輸規劃：降低運輸中柴油和汽油的需求及整體廢氣和溫室氣體排放量

- Emphasizing local sourcing at the production plant to minimize the distance between the plant, warehouse and supply sources; and
- 著重在生產廠房所在地進行採購，以縮短廠房、倉庫和供應來源地點之間的距離；以及
- Optimizing procurement transportation planning and implementing a unified approach for outbound product delivery to minimize fuel consumption for long-distance transportation.
- 通過優化採購運輸規劃和統一產品對外運送的方式，減少長途運輸所需的燃料消耗。

Prioritize maintenance of machinery, equipment and vehicles: reducing emissions and improving energy efficiency

注重機器、設備及車輛的保養：降低排放、提高能源利用效率

- Conducting regular inspections of machinery, equipment and vehicles; and
- 定期檢查機器、設備和車輛；以及
- Extending the lifespan of equipment, enhancing operational efficiency, reducing malfunctions and downtime, thus avoiding excessive air emissions and fuel consumption through maintenance and repair.
- 透過保養和維修，延長設備的使用壽命，提高工作效率，減少故障和停工時間，避免過量廢氣排放和燃油消耗。

We regularly review relevant internal policies and continuously seek measures to reduce carbon emissions to achieve a more sustainable environmental goal. If necessary, we will adjust our transport arrangements. Meanwhile, we actively explore other innovative solutions.

我們定期審視相關內部政策，並持續尋求降低碳排放的措施，以達致更可持續的環境目標。如有需要，我們會調整運輸安排。同時，我們積極探索其他創新解決方案。

Waste Management

During the Reporting Period, the non-hazardous waste generated from our daily operations primarily consisted of office waste and other domestic waste, such as waste paper. Given the nature of the Group's business, we did not produce significant hazardous waste. To ensure proper handling and disposal of waste, we strictly implement waste segregation and adopt appropriate disposal measures to minimize our impact on the environment. The non-hazardous waste data of the Group for the Reporting Period is as follows:

廢棄物管理

於報告期間，我們日常營運所產生的無害廢棄物主要為辦公室廢物和其他生活垃圾，例如廢紙。基於本集團的業務性質，我們並無產生重大的有害廢棄物。為確保廢棄物得到妥善處理，我們嚴格執行廢物分類，並採取適當的處置措施，以最大程度地減少對環境的影響。本集團於報告期間的無害廢棄物相關數據如下：

Waste **廢棄物**	**Unit** **單位**	**FY2026** **二零二六年度**	FY2025 二零二五年度
Total amount of non-hazardous waste 無害廢棄物總量	Tonnes 噸	**2.64**	2.96
Intensity 密度	Tonnes/HK$1,000,000 of revenue 噸／百萬港幣收益	**0.05**	0.06

The Group has also set targets to reduce waste generation and has adopted a number of measures. The measures include the establishment of recycling programmes, and promotion of recycling paper products such as waste cartons and printing papers, and recycling toner and ink cartridges.

本集團亦訂立減少產生廢棄物的目標，並採取多項措施，其中包括制定回收計劃，並推行循環利用廢紙盒、影印紙等紙製品，回收碳粉盒和墨盒等措施。

We did not generate a significant amount of electronic waste during the Reporting Period. When disposal of computers or other electronic devices is necessary, we adhere to the relevant regulations, such as the Producer Responsibility Scheme on Waste Electrical and Electronic Equipment (WEEE) set by the Hong Kong Environmental Protection Department. The equipment is delivered to and properly handled by qualified recyclers.

我們於報告期內並未產生大量電子固體廢物。如需棄置電腦或其他電子設備時，我們會遵從香港環境保護署所制定的「四電一腦」生產者責任計劃等相關規定，將設備交由合格回收商進行妥善處理。

Use of Resources

The Group advocates for the conservation of resources and places importance on the sustainable use of resources. We reduce our negative environmental impact by enhancing operational efficiency and implementing environmental protection measures, including conserving energy, water, and paper, promoting waste sorting and recycling, and encouraging employees to practice environmental protection in daily operations. The Group also continuously reviews its resource usage and seeks opportunities for improvement where feasible to enhance resource efficiency and support sustainable development.

資源使用

本集團提倡珍惜資源，並重視資源的可持續使用。我們透過提升營運效率和實施各項環保措施，包括節約能源、用水、及紙張、推行廢物分類回收，以及鼓勵員工在日常營運中實踐環保，以減少對環境的負面影響。本集團亦持續檢視資源使用情況，並在可行情況下尋求改善空間，以提升資源效益，支持可持續發展。

Energy Consumption

To reduce carbon emissions and conserve energy, the Group focuses on two key areas of enhancing energy efficiency and promoting environmental awareness among employees. We have implemented several measures, including:

能源消耗

為減少碳排放和節約能源，本集團從提升能源效率和員工環保意識兩大方面著手，實施以下多項措施：

Promoting environmental awareness among employees **提升員工環保意識**	• Developing recycling programme for paper products, such as waste cartons and printing papers, as well as recycling toner and ink cartridges. 制定回收計劃，循環利用廢紙盒、影印紙等紙製品，以及回收碳粉盒及墨盒。 • Requiring employees to switch off all air conditioners and office lighting systems before leaving. 員工離開公司前，須關掉空調設備及辦公室照明系統。 • Maintaining appropriate temperature in the office. 保持辦公室室內溫度在適宜的範圍內。
Enhancing energy efficiency **提升能源效益**	• Utilizing digital printing to reduce the consumption of water, electricity, screen film and other resource. 利用數碼印刷，減少對水、電、網板菲林和其他資源的使用。 • Conducting regular maintenance of machinery and equipment, including production machinery and office appliances. 定期維修裝置及器械，包括生產設備及辦公室電器等。 • Replacing fluorescent tubes or other luminaires with LED lights. 將光管或其他燈具更換為LED燈。

In addition, the Group conducts regular reviews of its energy consumption patterns and emission records where appropriate, continuously monitors energy consumption and takes appropriate improvement measures when necessary.

另外，本集團在合適的情況下會定期審查其能源消耗模式和排放記錄，持續監測能源消耗情況，並在必要時採取相應的改善措施。

Based on the nature of our business, the primary energy consumption sources are electricity and vehicle fuel. The relevant data is as follows:

基於業務性質，我們主要使用電力和車輛燃料，相關數據如下：

Energy Consumption **能源消耗**	**Unit** **單位**	**FY2026** **二零二六年度**	FY2025 二零二五年度
Direct energy 直接能源	kWh 千瓦時	**92,441**	109,970
Indirect energy 間接能源	kWh 千瓦時	**208,972**	262,748
Total consumption 總消耗量	kWh 千瓦時	**301,413**	372,718
Intensity 密度	kWh/HK$1,000 of revenue 千瓦時／千元港幣收益	**5.40**	7.49

Water Consumption

The Group is committed to reduce water waste and value water resources in the operation, and has set target to continuously improve water efficiency. We will continue to research and implement water-saving measures to reduce sewage discharge and enhance water efficiency. Simultaneously, we remind employees to turn off water taps after use through emails and notices, and post "Save Water" posters at the office, to proactively promote the awareness of saving water, and encourage the united participation of all employees in water-saving actions.

用水

本集團重視在營運中減少浪費及珍惜水資源，並已設定了持續提升用水效益的目標。我們將持續研究及推行多項節水措施，以減少污水排放並提升用水效率。同時，我們通過電郵及通告提醒員工用水後關閉水龍頭，並於辦公室張貼「節約用水」的宣傳海報，以積極推廣節水意識，鼓勵全體員工共同參與節約用水行動。

During the Reporting Period, the Group did not encounter any issues in sourcing water that is fit for purpose. The relevant data is as follows:

報告期間，本集團於求取適用水源上並無遇到任何問題，相關數據如下：

Water Consumption **用水**	**Unit** **單位**	**FY2026** **二零二六年度**	FY2025 二零二五年度
Total water consumption 總用水量	m^3 立方米	**1,225**	1,396
Intensity 密度	m^3/HK$1,000 of revenue 立方米／千元港幣收益	**0.02**	0.03

Packaging Materials

包裝材料

The data on packaging materials used for finished products by the Group for the Reporting Period is as follows:

本集團於報告期內製成品所耗用的包裝材料數據如下：

Packaging Materials **包裝物料**	**Unit** **單位**	**FY2026** **二零二六年度**	FY2025 二零二五年度
Total consumption of packaging materials 包裝材料總用量	Tonnes 噸	**3.68**	5.51
Intensity 密度	Tonnes/HK$1,000,000 of revenue 噸／百萬港幣收益	**0.07**	0.11

The Environment and Natural Resources

環境及天然資源

Although the Group's business does not have a significant impact on the environment and natural resources, we also deeply understand that protecting the environment is an inherent social responsibility of the Group. Therefore, the Group adopts various strategies and measures, including actively developing the electronic product recycling business and enhancing employees' environmental awareness, to further reduce the potential negative impact of our operations on the environment.

本集團的業務不會對環境及天然資源造成重大影響，但我們亦深知集團對於保護環境乃企業應盡的社會責任。為此，本集團採取多項策略和措施，包括積極發展電子產品回收業務，以及提升員工的環保意識，以進一步降低營運對環境的潛在負面影響。

Development of electronics product recycling business

In recent years, the frequency of consumers replacing electronic devices has markedly increased. In response to this trend, we actively expand our e-commerce business and practice the principles of "Reduce, Reuse, and Recycle" (3R) by providing relevant online shopping services that specialise in the purchase and sale of used mobile phones. We collect and recycle electronic products that are in good condition and redistribute them to individuals in need in other regions. Through this business, we not only reduce the amount of electronic waste disposed of but also alleviate the burden on the environment and nature.

發展電子產品回收業務

近年來，隨著大眾更換電子產品的頻率逐漸加快，我們積極擴展電子商務業務，並致力於實踐「3R」環保原則，專注於二手手機的買賣服務。我們回收狀態良好的產品，再將它們重新分配給其他地區有需求的人士。透過這項業務，我們不僅有效減少了電子廢物的產生，同時也能減輕環境和大自然所承受的壓力，為可持續發展做出貢獻。

Enhancement of employees' environmental awareness

We are committed to promoting the importance of environmental protection among our employees. In addition to establishing internal environmental guidelines and sharing environmental related information such as green office practices, we actively participate in environmental seminars, various eco-friendly events and exhibitions to stay updated on the latest environmental technology information with an aim to increase employees' environmental awareness and promote the implementation of environmental conservation. In addition, we are also dedicated to researching and organizing environmental volunteering activities in the future and strengthening collaboration with non-governmental environmental organizations to enhance our employees' understanding of environmental issues.

提升員工環保意識

我們致力向僱員宣揚環境保護的重要性。除了制定內部環保指引及分享綠色辦公室等相關環保資訊外，我們還積極參與各類環保講座、活動和展覽，以掌握最新的環保科技動態，藉此進一步提高僱員的環保意識，促進環境保護的實踐。另外，我們亦專注於研究未來組織環保義工活動的可能性，加強與非政府環保組織的合作，進一步提高員工對環保議題的認識和參與度。

Climate Change

The Group closely monitors the risks and opportunities that climate change brings to corporations, including physical and transition risks, and formulates mitigation plans at an early stage to ensure the long-term goal of sustainable development. Although the Group has not yet been significantly affected by climate change related risks, related physical risks such as extreme weather events (including typhoons and floods, etc.) may lead to operational disruptions or jeopardize employees' safety. At the same time, the Group also monitors the potential impacts that transition risks (such as changes in policies and regulations, technological shifts, and changes in market preferences, etc.) may bring to its business.

Although the Group has not yet been significantly affected by climate change-related risks, the Group continues to assess relevant risks and closely monitors their changes. We are committed to protecting the safety of our employees in the face of extreme weather and actively addressing the challenges posed by climate change. Consequently, we have developed relevant contingency plans and processes to prioritize employee safety and minimize loss.

While climate change poses challenges for the Group, it also brings opportunities to the market. With the growing emphasis on sustainable consumption, the second-hand mobile phone market is rising rapidly. The reuse of used mobile phones not only extends the product's lifespan and reduces electronic waste but also decreases the energy and resources required for producing new phones, thereby further reducing carbon emissions. The Group will continue to provide high-quality and reliable second-hand mobile phone products, which not only brings steady revenue growth to the Company but also promotes the development of sustainable consumption.

We will closely monitor the opportunities brought about by climate change and continuously innovate and improve to ensure that the Company maintains a leading position in the market and creates long-term value for investors and stakeholders.

氣候變化

本集團密切關注氣候變化為企業帶來的風險和機遇，包括物理風險及轉型風險，並及早制定應對方案，確保可持續發展的長期目標。儘管本集團目前尚未受到氣候變化相關風險的重大影響，但相關的物理風險，如極端天氣（包括颱風和水災等）可能對我們的營運構成威脅，甚至危及員工的安全。同時，本集團亦關注轉型風險（如政策法規變化、技術轉變及市場偏好轉變等）對業務可能帶來的潛在影響。

本集團仍持續評估有關風險，並密切監察其變化。我們致力於在面臨極端天氣時，優先保護員工的安全，並積極採取應對措施。為此，我們已經設立了相關的應急處置方案和流程，以將潛在損失降至最低。

氣候變化雖為本集團帶來不少挑戰，但同時亦為市場創造了新的機遇。隨著人們對可持續消費的日益重視，二手手機市場迅速崛起。舊手機的再利用不僅延長了產品使用壽命，減少了電子廢物的產生，同時亦降低生產新手機所需的能源和資源消耗，進一步減少碳排放。本集團將繼續提供高品質及可靠的二手手機產品，既為公司帶來穩定的收入增長，也推動可持續消費的發展。

我們將緊密關注氣候變化所帶來的機遇，不斷創新和改進，確保本公司在市場上保持領先地位，為投資者和持份者創造長期價值。

SOCIAL

Employment and Labour Practices

Employment

Employees are the cornerstone of the Group's provision of products and services to clients, their contribution and support to the Group are crucial to our sustainable development. Therefore, we have developed a comprehensive human resources management system in accordance with applicable laws, regulations and industry standards, including but not limited to, the following:

- Employment Ordinance (Cap. 57 of the Laws of Hong Kong)
- The Labor Law of the People's Republic of China
- The Labor Contract Law of the People's Republic of China

The Group is committed to ensuring the legal compliance of employment and safeguarding the rights and interests of both employees and the Group. We have formulated a human resources management system as the guiding document for all employment related work. Additionally, we provide our employment policies, code of conduct, and occupational safety and health guidelines to all employees across our business operations to ensure that they have a clear understanding of their rights and benefits.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations related to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other welfare and benefits that had a significant impact on the Group.

社會

僱傭及勞工常規

僱傭

員工是本集團向客戶提供產品及服務的基石，其貢獻與支持對本集團的可持續發展至關重要。因此，我們根據適用的法律、法規和行業標準，已制定了一套全面的人力資源管理制度，其中包括但不限於以下方面：

- 香港法例第57章《僱傭條例》
- 《中華人民共和國勞動法》
- 《中華人民共和國勞動合同法》

本集團致力於確保僱傭的合法合規，並保障員工與本集團雙方的權益。我們已制定人力資源管理制度，作為僱傭相關工作的指引文件。此外，我們亦向各業務經營地不同級別的員工提供僱傭政策、工作職業道德，以及職業安全及健康指引等訊息，以確保他們清晰了解其權利和福利。

於報告期間，本集團並不知悉任何嚴重違反有關薪酬及解僱、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和福利的法律和法規，且對本集團產生重大影響的事件。

Total Workforce

As at 30 June 2026, the Group had a total of 80 employees (2025: 88), all of whom are full-time and permanent employees, and the relevant data is as follows:

僱員總數

於二零二六年六月三十日，本集團共有80位員工（二零二五年：88位），全部均為全職長期員工，相關數據如下：

Employee Category **僱員類別**	**Unit** **單位**	**FY2026** **二零二六年度**	FY2025 二零二五年度
Total number of employees 員工總數	headcount 人數	**80**	88
By Gender **按性別分類**			
Male 男性	headcount 人數	**25**	27
Female 女性	headcount 人數	**55**	61
By Age Group **按年齡組別分類**			
21-30 21-30歲	headcount 人數	**2**	3
31-40 31-40歲	headcount 人數	**15**	16
41-50 41-50歲	headcount 人數	**30**	42
51-60 51-60歲	headcount 人數	**29**	24
Over 60 60歲以上	headcount 人數	**4**	3
By Geographical Location **按地區分類**			
Hong Kong 香港	headcount 人數	**11**	17
Chinese Mainland 中國內地	headcount 人數	**69**	71

Compensation and Welfare

We have developed a competitive compensation and benefits system to attract and retain talent, including basic salary and overtime pay, statutory and additional annual leave, as well as provision of staff accommodation. In addition, we adjust remuneration packages based on the job nature, qualifications, work performance of the employee, market conditions and performance evaluation results. We also offer additional bonuses and other benefits based on employee performance, financial performance and market conditions, etc.

To ensure compliance and maintain competitiveness in the industry, the Group strictly complies with local laws and regulations and industry practices to contribute to mandatory provident fund and social insurance for employees, provides commercial insurance and additional medical benefits, etc.

Dismissal Policy

To ensure compliance with relevant employment regulations and guidelines, the Group has established internal procedures with reference to applicable laws and employment contract provisions. The terms of termination are specified in the employment contracts. The Group may terminate the employment of a relevant employee under justified circumstances in accordance with the Employment Ordinance, such as consistent poor performance of the employee, violation of company policies or organisational restructuring. We provide reasonable compensation to terminated employees in accordance with internal regulations and procedures. In the event of special circumstances where the employee has any doubts regarding the compensation or termination process, we may seek legal advice to ensure that all termination actions comply with relevant laws and regulations.

薪酬待遇

我們已制定具競爭力的薪酬及福利制度，以吸引及挽留人才，包括基本及加班工資、法定及額外年假、以及提供員工宿舍等。此外，我們會根據員工的工作性質、資歷、工作表現和市場情況，結合績效評估結果，適時調整薪酬待遇。我們亦會按照員工的工作表現、公司財務業績及市場情況等因素，提供額外考核獎金和其他福利。

為了確保合規並保持行業競爭力，本集團嚴格遵循當地法律法規和行業慣例，為僱員繳納強制性公積金和社會保險、並提供商業保險和額外醫療福利等保障。

解僱政策

為確保遵守相關僱傭條例及指引，本集團已參考適用法例和僱傭合約條款，制定內部流程，並已於僱傭合同中列明解僱條款。在符合《僱傭條例》的合理情況下，例如員工持續表現不佳、違反公司規定或公司進行人力資源結構調整等，本集團可能會解僱相關的員工。我們會根據內部規定和程序，為解僱的員工提供合理的賠償。如果出現特殊情況，例如該員工對賠償或解僱方式有任何異議及懷疑，我們將考慮尋求法律建議，以確保解僱行為符合相關法律法規。

During the Reporting Period, the Group confirmed that the termination of employment with relevant employees complied with all applicable employment laws and contractual provisions and resulted in no litigation or legal compensations.

於報告期內，本集團確保遵守相關適用的僱傭法規和僱傭合約條款，終止與相關員工的僱傭關係，並無引起任何訴訟或法律賠償。

The employee turnover rate is as follows:

本集團於報告期間的僱員流失率如下：

Employee Turnover Rate **僱員流失率**	**Unit** **單位**	**FY2026** **二零二六年度**	FY2025 二零二五年度
By Gender **按性別分類**			
Male 男性	% 百分比	**16**	11
Female 女性	% 百分比	**5**	11
By Age Group **按年齡組別分類**			
21-30 21-30歲	% 百分比	**50**	100
31-40 31-40歲	% 百分比	**27**	6
41-50 41-50歲	% 百分比	**3**	14
51-60 51-60歲	% 百分比	**3**	N/A
Over 60 60歲以上	% 百分比	**N/A**	N/A
By Geographical Location **按地區分類**			
Hong Kong 香港	% 百分比	**9**	N/A
Chinese Mainland 中國內地	% 百分比	**9**	14

Equal Opportunity and Diversity Policy

To attract outstanding talent and improve employee performance, it is essential to foster an equal and fair working environment. The Group has implemented a comprehensive human resources management system to ensure that employees are not subjected to discrimination or unfair treatment based on gender, age, region, nationality, race, religion, sexual orientation, disabilities, marital status or any other reason.

平等機會及多元化政策

為了吸引優秀人才及提升員工的工作表現，營造平等及公正的工作環境是至關重要的。本集團已實施全面的人力資源管理制度，以確保員工不會因性別、年齡、地域、國籍、種族、宗教信仰、性取向、身體殘疾、婚姻狀況或任何其他因素而遭受歧視或任何不公平待遇。

Recruitment **招聘**	• We adhere to fair recruitment principles. However, the proportion of female employees is relatively higher due to factors such as the nature of our business and the labour force composition in our operational areas. 我們秉持公平的招聘原則，但鑒於業務性質和營運區域的勞動人口結構等因素，女性員工比例相對較高。
Promotion **晉升**	• To cultivate future management talent, we actively support internal promotion. The Group is committed to ensuring that all our employees have access to fair promotion opportunities. The promotion mechanism is primarily based on factors such as work performance, professional qualifications, willingness of employees, and the company's business needs, and is never influenced by gender, nationality, or other such factors. 為了培育未來的管理人才，我們積極支持內部晉升。本集團致力於確保我們的員工都能享有公平的晉升機會，晉升機制主要基於員工的工作表現、專業資歷、個人意願以及公司業務狀況等因素，絕不受性別或國籍等因素的影響。

Health and Safety

We place a high emphasis on the health and safety of our employees. We take all necessary measures to ensure the safety of our workforce and strictly adhere to all relevant laws and regulations, including but not limited to:

- Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong)
- The Law of the People's Republic of China on the Prevention and Control of Occupational Diseases

健康及安全

我們高度關注僱員的健康和安全。我們採取一切必要的措施來確保員工的工作安全，並嚴格遵守相關的法律和法規，包括但不限於：

- 香港法例第509章《職業安全及健康條例》
- 《中華人民共和國職業病防護法》

- The Regulations Concerning Female Staff and Workers
- The Fire Protection Law of the People's Republic of China

During the Reporting Period, we were not aware of any material non-compliance with laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards that had a significant impact on the Group.

- 《女職工勞動保護特別規定》
- 《中華人民共和國消防法》

報告期間，我們並不知悉任何嚴重違反有關提供安全工作環境及保障僱員避免職業性危害的法律法規，且對本集團產生重大影響的事宜。

Work Safety

During the past three years (including the Reporting Period), the Group was not aware of any major safety incidents, work-related injuries and fatalities, and therefore there were no lost days due to work injury. Given the nature of the Group's business, some employees required to operate machinery extensively, which inherently poses certain safety risks. As a result, the Group is committed to providing a safe working environment for employees by implementing the following safety measures:

工作安全

本集團於過去三年(包括報告期間)並不知悉有發生任何重大安全事故、工傷及因工亡故個案，故亦無因工傷損失的工作日數。由於本集團的業務性質，部分員工涉及大量器械操作，故此存在一定的安全風險。為此，本集團採取以下多項安全措施，致力為員工提供安全的工作環境：

- A Health and Safety Committee is established to regulate and continuously revise the work processes of all levels. The committee also formulates, monitors and implements a series of occupational health and safety guidelines.
  成立健康及安全委員會，負責規範並持續修訂各級工序，並制訂、監督及執行一系列工作健康及安全指引。
- Third-party testing institutions are invited regularly to conduct workplace environment testing.
  定期邀請第三方檢測機構進行職場環境檢測。
- Adequate first aid supplies and fire prevention equipment are provided in offices and factories.
  於辦公室及廠房內配備足夠的急救用品及防火設備。

- Annual safety and health risk identification and assessment for all positions within the Company are conducted.
  為全公司各崗位進行年度安全及健康風險鑒別及評估。
- The risks of using all new materials, machinery and equipment are strictly monitored and evaluated.
  嚴格監控及評估新物料、機械設備等的使用風險。
- Relevant training and safety meetings are provided for employees. We participate in fire drills organized by relevant departments or institutions on a regular basis.
  定期為僱員提供相關培訓及安全會議，參加相關部門或機構舉辦的消防演習。

Employee Health and Well-being

We also value the physical and mental well-being of our employees, firmly believing that a sound physical and mental state is a crucial foundation for employees to perform to their full potential and achieve personal growth. Therefore, the Group promotes the holistic development of employees through various measures:

僱員健康與福祉

我們同樣重視員工身心健康，深信良好的身心狀態是員工發揮所長及實現個人成長的重要基礎。為此，本集團通過不同措施促進員工的身心發展：

Sharing Holiday Joy 分享節日喜悅	Enhancing Sense of Belonging 提高歸屬感	Maintaining Work Life Balance 保持工作及生活平衡
• Organize employee activities during holidays or special occasions such as Christmas and New Year. 於聖誕、新年等節日或特別日子組織員工活動。	• Arrange various types of cultural, sports and social activities to enhance interaction among employees. 安排各類型文化、體育及社交活動，加強員工之間的互動交流。	• Encourage employees to actively participate in various types of outdoor activities that are beneficial to physical and mental well-being. 鼓勵員工多參與各類型有益身心的戶外活動。

Furthermore, we understand that employees bear different family responsibilities outside of work. Therefore, subject to operational needs and applicable regulations, we allows certain employees (such as factory workers) to work on a shift basis. When formulating weekly working hours and shift schedules, we accommodate the special needs of employees, such as new parents, to provide more flexible and employee-centric work arrangements, thereby helping employees balance work and family responsibilities.

此外，我們明白員工在工作以外亦承擔不同的家庭責任，因此在符合業務運作需求及適用法規的前提下，允許部分員工（如廠房工人）實行輪班制工作。我們在制訂每週工時和輪班制時，會兼顧員工的特殊需求，例如新任父母的員工，以提供更靈活和人性化的工作安排，協助員工平衡工作與家庭責任。

Development and Training

We highly value employee development and training. During the Reporting Period, a total of 80 employees of the Group participated in training (2025: 88), and the training data is as follows:

發展及培訓

我們非常重視員工發展和培訓。報告期內，本集團共有80名僱員參與培訓（二零二五年：88名），培訓數據如下：

		Unit 單位	FY2026 二零二六年度	FY2025 二零二五年度
Percentage of Employees Trained **受訓僱員百分比**				
By Gender 按性別劃分	Male 男性	% 百分比	**100**	100
	Female 女性	% 百分比	**100**	100
By Employee Category 按員工類別劃分	Administrative Staff 行政人員	% 百分比	**100**	100
	Others 其他	% 百分比	**100**	100
Average Training Hours Per Employee **每名僱員平均受訓時數**				
By Gender 按性別劃分	Male 男性	Hour(s) 小時	**6.3**	6.4
	Female 女性	Hour(s) 小時	**6.5**	6.3
By Employee Category 按員工類別劃分	Administrative Staff 行政人員	Hour(s) 小時	**4.8**	4.8
	Others 其他	Hour(s) 小時	**8.0**	7.7

The Group hopes to enhance the quality of our products and services by providing training to employees and encouraging their continuous development. Therefore, we have designed a series of employee training programmes to enhance their qualifications and professional skills. Additionally, we actively encourage employees to discuss their career goals and promotion aspirations with the management team. We support internal promotions and provide necessary support and assistance to relevant individuals, enabling them to continuously develop their professional capabilities and achieve long-term career development.

本集團期望透過向員工提供培訓及鼓勵其持續進修，提升我們的產品及服務質素。因此，我們精心設計一系列的員工培訓計劃，旨在提升員工的資歷和專業技能。同時，我們積極鼓勵員工與管理團隊討論其職業目標和晉升意願。本集團支持內部晉升，並為相關人員提供必要支援和協助，以協助他們不斷提升專業能力，實現長遠的職業發展。

To continuously enhance professional competence, the Group encourages staff across different levels and departments to actively participate in on-the-job training, professional training provided by the Group, or external training.

為了不斷提升專業素養，本集團鼓勵不同職級和部門的員工積極參與由本集團提供的在職培訓、專業培訓或外部培訓，從而促進其職業成長與發展。

Company Directors and Senior Management 公司董事及高級管理層	Financial Accounting Staff and Company Secretary 財務、會計及公司秘書人員	General Staff 一般員工
Participate in training regarding the Rules Governing the Listing of Securities on the GEM of the Stock Exchange and corporate governance from time to time to learn about the latest information and enhance the internal control measures of the Company. 不定期參與有關聯交所GEM證券上市規則和企業管治的培訓，以獲悉最新資訊及提升本公司的內部監控措施。	By participating in external seminars, staff can keep abreast of the latest information, and understand changes and trends in their respective fields, and stay current with updates and latest information in the areas of legal, financial accounting and reporting knowledge. 透過參加外部研討會，員工能及時獲取最新資訊，了解相關領域的變化和趨勢，並緊貼法律、財務會計及申報知識領域的變更和最新資料。	Actively participate in various training offered by the Group in various areas such as business management, project management, communication skills and presentation skills, so as to enhance the knowledge and skills of employees. 積極參與本集團提供的各項培訓，內容包括企業管理、項目管理、溝通技巧和演講技巧等相關範疇，從而提升員工知識和技能。

Labour Standards

The Group strictly abides by labour-related laws and regulations, including but not limited to:

- Employment Ordinance (Cap. 57 of the Laws of Hong Kong)
- Labor Law of the People's Republic of China
- Regulation on Labour Security Supervision issued by the State Council of the People's Republic of China

The Group strictly prohibits the use of child labour and forced labour, and has developed internal codes, guidelines and labour systems with reference to international labour standards, and continuously improves labour mechanisms to address any instances of noncompliance. During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations relating to preventing child and forced labour that had a significant impact on the Group.

To safeguard the rights and interests of children and ensure the freedom and dignity of our employees, we uphold the attitude of zero tolerance toward the employment of child labour or any form of forced labour. During the recruitment process, human resources department rigorously implements inspection procedures and requires applicants to provide valid identification documents to ensure their legal employment qualifications. The Group also clearly specifies working hour arrangements in employment contracts, including the number of workdays, daily working hours, rest periods, etc., to ensure transparency in working hours and prevent disguised forced labour through overtime work.

We maintain a zero-tolerance approach towards any violations of labour standards. Clear guidelines regarding employee conduct and ethics are explicitly outlined in all employment contracts and employee codes of conduct. These guidelines encompass ethical standards, work attitudes, professional behavior, etc. In the event of any non-compliance identified, we initiate immediate investigation procedures and implement appropriate disciplinary measures, which may include warnings, suspensions, or termination of employment.

勞工準則

本集團嚴格遵守勞工相關的法律和法規，包括但不限於：

- 香港法例第57章《僱傭條例》
- 《中華人民共和國勞動法》
- 中國國務院的《勞動保障監察條例》

本集團嚴禁聘用童工及強制勞工，並參考國際勞工標準制定內部守則、指引及勞工制度，持續改進相關機制，以應對任何潛在的違規行為。報告期內，本集團並不知悉任何嚴重違反有關防止童工或強制勞工的法律法規，且對本集團產生重大影響的事件。

為了保護兒童的權益及確保員工的自由意願和尊嚴得到尊重，我們對聘用童工或任何形式的強制勞工持零容忍的態度。在招聘過程中，人力資源部門嚴格執行審查程序，要求求職者提供有效的身份證明文件，以確保他們具有合法的就業資格。本集團亦會在僱傭合約上清楚列明工時安排，包括工作日數、每天的工作時數及休息時間等，以確保工作時間的透明度，並防止通過超時工作進行變相強制勞動。

我們對於違反勞工標準的行為同樣保持零容忍態度，並在僱傭合約和員工守則中明確列出對僱員行為和操守的規範，當中涵蓋道德準則、工作態度及專業行為等方面。一旦發現任何違規行為，我們將立即展開調查程序，並採取適當的處罰措施，包括警告、停職、或解僱等。

Operating Practices

Supply Chain Management

To maintain high-quality products and satisfy the expectations of clients, we attach great importance to supply chain management and have been actively communicating with suppliers to ensure that they understand the Group's philosophy and values. We are committed to establishing a sustainable supply chain system and fostering long-term mutual trust relationships with key suppliers.

The Group is dedicated to managing supply chain-related risks and has developed a comprehensive internal procurement system in accordance with applicable laws and standards in the PRC and Hong Kong. We require our suppliers to continuously offer raw materials at prices that the Group deems competitive. A series of considerations and measures is taken to select suitable suppliers. We conduct due diligence on suppliers, including their corporate integrity and business records. We also conduct on-site visits to suppliers' plants when necessary. In addition to their business records, we also focus on suppliers' environmental performance and risks, such as environmental compliance. We encourage suppliers to obtain environmental certifications and awards, and prioritize selecting suppliers that use environmentally friendly materials. Furthermore, the Group's labour guidelines are also applicable to suppliers, and we have a zero-tolerance policy for any violations of child or forced labour.

To ensure suppliers meet the Group's quality standards for products and services and ethical requirements, we conduct regular assessments and monitoring of our suppliers to ensure compliance and control internal risks. In accordance with our internal guidelines, we periodically conduct contractual performance evaluations of both existing and new suppliers, covering dimensions such as product and service quality, performance, business records, environmental and social risks, and business ethics. Suppliers are graded based on the evaluation results. During the Reporting Period, there were no material non-compliance incidents or violations of business ethics. If a supplier presents significant issues or potential risks, we will initiate relevant procedures to replace them, so as to ensure the stability and compliance of the supply chain.

營運慣例

供應鏈管理

為維持高質素的產品及滿足客戶的期望，我們高度重視供應鏈管理，一直積極與供應商溝通，使其了解本集團的理念及價值觀，致力於建立可持續供應鏈體系，並與主要供應商建立長期互信關係。

本集團致力於管理供應鏈相關的風險，並根據中國內地及香港的適用法律及準則，制定一套完善的內部採購系統。我們要求供應商持續以本集團認為具有競爭力的價格提供原材料，並採取一系列的考量及措施，以選擇合適的供應商。我們對供應商進行公司誠信、營商紀錄等盡職審查，並於有需要時會到供應商的廠房進行實地考察。除了供應商的營業紀錄外，我們亦關注供應商的環境表現及風險（如環境合規等），鼓勵供應商獲得環保相關認證及獎項，並優先選擇使用環保材料的供應商。同時，本集團的勞工準則亦適用於供應商，我們絕不容忍任何童工或強制勞工等違規情況。

為確保供應商符合本集團對產品及服務質素的的標準及道德要求，我們按照內部指引，定期對新舊供應商進行履約評估，涵蓋產品及服務素質、履約表現、營商紀律、環境及社會風險及商業道德操守等維度，並根據評估結果將供應商劃分等級。報告期間，並沒有出現嚴重違規或任何違反商業道德的行為。如果供應商出現重大問題或有潛在風險，我們會採取相關程序更換供應商，以確保供應鏈的穩定性和合規性。

Supplier Performance Assessment

1. Whether they continue to meet the standards of the Group.
2. Whether they fulfil their responsibilities under the procurement contracts during the contract period.
3. Whether they promptly notify the Group of any significant changes.
4. Whether the provided raw materials meet the requirements of the Group.

During the Reporting Period, the Group had a total of 77 suppliers (2025: 65), primarily consisting of raw material suppliers and production equipment suppliers. All suppliers have been assessed. Their geographical distribution is as follows:

供應商履約評估

1. 供應商是否仍然符合本集團的標準。
2. 供應商於合約期內有否履行採購合約項下的責任。
3. 供應商如有任何重大變更，是否及時知會本集團相關訊息。
4. 供應商提供的原材料是否符合本集團要求。

報告期間，本集團一共有77家供應商（二零二五年：65家），主要包括原材料供應商及生產設備供應商，並已對所有供應商進行評估及審核，其地區分佈如下：

Geographical Location **地區**	**Unit** **單位**	**FY2026** **二零二六年度**	FY2025 二零二五年度
Hong Kong 香港	Number 家	**20**	32
Chinese Mainland 中國內地	Number 家	**57**	33
Overseas regions 海外地區	Number 家	**N/A**	N/A

Product Responsibility

The Group is primarily engaged in the production and trading of high-end swimwear and garment products, and has maintained a good business reputation. Our customers mainly consist of swimwear and garment enterprises in Europe and other regions. The aim of our operation is to provide our customers with quality products that meet their expectations and strictly adhere to relevant applicable laws and regulations, including but not limited to:

- Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong)
- The Trademark Law of the People's Republic of China
- The Advertising Law of the People's Republic of China
- The Interim Measures for the Administration of Internet Advertising issued by the State Administration for Market Regulation of the People's Republic of China

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of remedies that had a significant impact on the Group.

產品責任

本集團主要從事高端泳裝和服裝產品的生產和貿易業務，並一直維持良好的商譽。我們的客戶主要來自歐洲等地的泳裝和服裝品牌企業。我們的營運以提供優質且符合客戶期望的產品為營運目標，並嚴格遵守相關適用法律及法規，包括但不限於：

- 香港法例第486章《個人資料 (私隱) 條例》
- 《中華人民共和國商標法》
- 《中華人民共和國廣告法》
- 中國國家市場監督管理總局《互聯網廣告管理暫行辦法》

報告期間，本集團並不知悉任何嚴重違反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法律法規，且對本集團產生重大影響的事宜。

Product Quality

Product quality is crucial to the Group's sustainable operations. The Group has established an internal quality inspection mechanism and relevant work guidelines. We continuously monitor and enhance the relevant processes to ensure that our products meet the quality standards. The product quality monitoring process is as follows:

產品質量

產品質量對本集團可持續營運至關重要。我們已建立內部品質檢測機制及相關工作指引，並持續監測及完善相關流程，以確保產品符合質量標準。產品質量監測流程如下：

Conduct regular inspections of the workshop and checks on production orders and raw materials to ensure product quality meets the order requirements, and provide inspection reports.
定期巡查車間，核對及檢查製單資料、原材料，以確保質量符合製單要求，並匯報查貨報告。

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Conduct production process inspections to ensure that the process and production equipment meet standards.
進行生產工序檢查，以確保工藝以及生產設備符合標準。

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Check whether the cartons, plastic bags, price tags and other packaging meet the requirements according to the ordering specifications to ensure we provide customers with quality products that align with their expectations.
根據製單資料，檢查紙箱、膠袋、價錢牌等包裝是否符合要求，確保提供符合客戶期望的高品質產品。

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Conduct product quality inspections to ensure that the size, text, color and printing of the finished products are in full compliance with client specifications.
進行產品質量檢測，以確保成品尺寸、文字、顏色及印花等方面完全符合客戶要求。

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After completing the aforementioned inspections, the factory supervisor shall sign and stamp.
在完成上述檢測後，由廠方主管級人員進行簽名和蓋印作證明。

In addition, we also provide relevant training for our employees to enhance their professional skills. The Group has established and implemented product recall procedures to properly arrange product recalls and follow-up matters. During the Reporting Period, the Group had not received any products subject to recall for safety and health reasons.

另外，我們亦會為員工安排相關培訓，提升彼等專業技術。本集團已建立及實施產品回收程序，以妥善安排產品回收及跟進後續事宜。報告期內，本集團並無因安全與健康理由而須回收的產品。

Customer Communication

The Group values customers' opinions on its products and services. We continuously collect customer feedback to gain an in-depth understanding of their needs and concerns, and are committed to improving our products and adjusting business strategies to achieve continuous progress. During the Reporting Period, the Group did not receive any material complaints in relation to products and services.

We continuously and regularly review the various communication channels with our customers. Additionally, we have established internal guidelines and procedures for handling customer complaints. We regularly review the relevant guidelines to continuously improve our customer service system. In the event of receiving a customer complaint, we respond promptly and conduct relevant investigations.

Privacy Protection

We are committed to protecting consumers' personal data and strictly comply with privacy-related laws and regulations. The Group has established internal guidelines to ensure that employees properly handle customer business information in their daily operations. We strictly prohibit the unauthorized use or disclosure of such information.

We have established strict internal processes for e-commerce and on-line shopping related services. We select qualified service providers to ensure that they possess professional expertise and adequate security measures to safeguard customer data. After recycling used mobile phones, we take thorough measures to erase all personal data of the former users, including communication records, photos, documents, and other sensitive information, to ensure that the privacy of former users will not be leaked.

客戶溝通

本集團重視客戶對我們產品及服務的意見，我們持續收集客戶提供的反饋，深入了解他們的需求和關注，致力於改進我們的產品並調整業務策略，以實現持續進步。報告期內，本集團並未收到任何有關產品和服務的投訴。

我們持續及定期檢視與客戶溝通的各種渠道，確保其有效性和便捷性。同時，我們已制定有關處理客戶投訴的內部指引和流程，並定期檢視和更新有關指引，持續完善客戶服務制度。一旦收到客戶投訴，我們會及時作出回應，並對相關事件進行調查，確保問題得到及時有效的解決。

私隱保護

我們致力於保護消費者的個人資料，並嚴格遵守私隱相關的法律法規。本集團已制定內部守則，確保員工在日常營運中妥善處理所接觸的客戶商業資料，不得私自使用或洩漏。

針對電子商務及網上購物相關業務，我們已制定嚴格的內部流程，並選用合資格的服務供應商，確保他們具備專業技術和安全措施，以保障客戶資料的安全。在回收二手手機之後，我們會徹底清除前用戶的個人資料，包括通訊記錄、照片、文件等敏感信息，以確保前用戶的私隱不會外洩。

Intellectual Property Rights

The Group attaches great importance to the protection of intellectual property rights. We are committed to ensuring the protection and lawful use of intellectual property both within and outside the Group, and we do not tolerate any acts of infringement.

The Group has clear guidelines in place that strictly prohibit employees from unauthorized use or copying of any of the Group's assets. Any violation of these guidelines is subject to disciplinary action or legal prosecution. We continuously strengthen employees' awareness of respecting and protecting intellectual property rights and provide relevant training that covers fundamental concepts and relevant laws to ensure the safe and effective use of intellectual property rights.

知識產權

本集團高度重視知識產權的保護，並致力於確保企業內外均妥善保護及合法使用知識產權，絕不容忍任何侵權行為。

本集團明確規定，員工在未經授權的情況下，不得私自使用或複製本集團的任何資產，違規者將受到紀律處分或檢控。我們持續加強員工對知識產權的尊重和保護意識，並提供相關培訓，當中涵蓋基本概念和相關法律等內容，以確保知識產權得到安全和有效運用。

Advertising and Labelling

We strictly comply with applicable advertising and labelling laws and regulations to ensure that there are no exaggerated or inaccurate product descriptions, salesperson statements, or product labels.

The Group is currently not conducting large-scale advertising campaigns and mainly generates product sales through solid business relationships with existing customers and referrals from salespersons.

宣傳及標籤

我們嚴格遵守宣傳及標籤相關的法律和法規，確保產品描述、銷售人員的陳述和產品標籤並不存在誇大或虛假內容的情況。

本集團目前未進行大規模的宣傳活動，主要透過與現有客戶建立的穩固業務關係以及銷售人員介紹進行產品銷售。

Anti-corruption

Integrity is the basis of the Group's operation. We have insisted on operating our business with strong business ethics for years, and strictly comply with relevant laws and regulations, including but not limited to:

- Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong)
- Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615 of the Laws of Hong Kong)
- Competition Ordinance (Cap. 619 of the Laws of Hong Kong)
- The Anti-Unfair Competition Law of the People's Republic of China
- The Anti-Money Laundering Law of the People's Republic of China

To prevent any misbehaviours in operation, the Group has established the convention against corruption and a comprehensive anti-corruption and fraud mechanism that covers the entire supply chain, from upstream suppliers to downstream end customers, as well as the functioning of capital markets for investors, shareholders, and institutions. In addition, we have appointed an independent internal control and risk advisory team to assist in monitoring the Group's corporate governance. They provide objective assessments to the Board regarding the maintenance and implementation of an effective internal control system. We engage independent auditors to conduct an external audit of the Group. The Group will regularly monitor and review the implementation of the relevant mechanisms and devote additional resources as needed to improve the mechanisms.

反貪污

誠信是本集團營運的基礎。我們多年來堅持以良好的商業道德經營業務，並嚴格遵守相關法律及法規，包括但不限於：

- 香港法例第201章《防止賄賂條例》
- 香港法例第615章《打擊洗錢及恐怖分子資金籌集條例》
- 香港法例第619章《競爭條例》
- 《中華人民共和國反不正當競爭法》
- 《中華人民共和國反洗錢法》

為預防營運中的任何不當行為，本集團制訂了廉政公約及一套完善的反貪污及詐騙機制，涵蓋整個供應鏈，由上游供應商至下游最終客戶，以及涉及投資者、股東及機構的資本市場運作。此外，我們委任獨立內部監控及風險諮詢團隊，協助監察本集團的企業管治，並就管理層維持與執行良好內部監控制度的情況，向董事會提供客觀評估。我們還聘請獨立審計師對本集團進行外部審計，以確保財務透明度和合規性。本集團將定期監察及檢視相關制度的執行情況，並在有需要時投放更多資源以完善機制。

In addition, the Group regularly provides anti-corruption training and information to directors and employees. They are encouraged to participate in external anti-corruption seminars and training to enhance their anti-corruption awareness.

另外，本集團定期為董事及員工提供反貪污培訓及相關資訊，並鼓勵他們參與外部的反貪污講座及培訓，以加強他們的反貪污意識。

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations relating to bribery, extortion, fraud and money laundering that had a significant impact on the Group. Neither the Group nor its employees have been involved in any corruption litigation case.

報告期間，本集團並不知悉任何嚴重違反有關防止賄賂、勒索、欺詐和洗黑錢的法律和法規，且對本集團產生重大影響的事件。本集團或其員工亦不涉及任何貪污訴訟案件。

Whistle-blowing Policy

舉報政策

To encourage employees to report any suspected dishonest behavior anonymously, we have established a whistle-blowing system and are committed to protecting the identity of whistleblowers. Upon receiving an internal or external report, we assign a senior executive to conduct investigations with the assistance of relevant internal audit, human resources, and legal departments. The investigation findings are reported to senior management. If any employee is found to be involved in illegal activities, the Group will immediately report to the relevant law enforcement authorities and actively cooperate with their investigation.

為鼓勵員工以匿名方式舉報任何可疑的不誠實行為，本集團已建立舉報制度，並承諾確保舉報人的身份不被公開。當收到內部或外部舉報後，我們將指派資深管理人員，在內部審計、人力資源及法律部門的協助下展開深入調查，並向高級管理層匯報調查結果。若調查發現任何員工涉及違法行為，本集團將立即通報相關執法部門，並積極配合調查工作，以確保事件得到妥善處理。

Community

Community Investment

As a part of the community, the Group is deeply aware of its corporate social responsibilities and consistently adheres to the principle of "taking from society, giving back to society". We integrate this sense of responsibility into all aspects of our operations and actively contribute to society through concrete actions. The Group believes that the long-term development of an enterprise is closely linked to the overall prosperity of the community. Therefore, while pursuing business growth, the Group is also committed to making a more positive impact on the community. During the Reporting Period, the Group continues to promote the values of community care, mutual support, and inclusiveness among our employees. By organizing and participating in various community activities, we encouraged employees to engage directly and create a positive impact on society. Additionally, the Group implements various measures, including providing volunteer service leave, to support employees' active participation, and employees share their experiences after the activities to motivate and inspire more employees to participate in charitable activities.

Looking ahead, the Group will allocate more resources for community investment and plans to expand collaborations with more organizations and institutions. This will further deepen the Group's contributions to society and jointly create sustainable value.

社區

社區投資

作為社區的一份子，本集團深知肩負的企業社會責任，始終秉持「取之社會，用之社會」的原則，將責任意識融入運營的各個環節，積極以實際行動回饋社會。本集團相信，企業的長遠發展與社區的繁榮穩定息息相關，因此本集團在追求業務增長的同時，亦致力為社區帶來更多積極影響。報告期內，本集團持續向員工傳遞關懷社區、互助共融的價值理念，通過組織及參與各類社區活動，鼓勵員工親身實踐，為社會創造積極影響。同時，公司推行志願者服務假期等多項措施，支持員工積極參與義務工作，並通過活動後的分享交流，激發更多同事投身公益事業。

展望未來，本集團將繼續加大對社區的資源投入，並計劃與更多機構和組織拓展合作。這將進一步深化本集團對社會的貢獻，攜手共創可持續價值。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX

環境、社會及管治報告指引索引

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
Mandatory Disclosure Requirements 強制披露規定		
Governance Structure 管治架構	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues; and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's business. 由董事會發出的聲明，當中載有下列內容： (i) 披露董事會對環境、社會及管治事宜的監管； (ii) 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜 (包括對發行人業務的風險) 的過程；及 (iii) 董事會如何按環境、社會及管治相關目標檢討進度、並解釋它們如何與發行人業務有關連。	Sustainability Governance 可持續發展管治

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
Reporting Principles 匯報原則	A description of, or an explanation on, the application of the Reporting Principles in the preparation of the ESG report: 描述或解釋在編備環境、社會及管治報告時如何應用匯報原則（重要性、量化和一致性）。	About this Report – Reporting Standards and Principles 關於本報告－報告標準及原則
Reporting Boundary 匯報範圍	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. 解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。	About this Report – Reporting Period and Scope 關於本報告－報告期間及範圍

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
"Comply or Explain" Provisions 「不遵守就解釋」條文		
A. Environmental A. 環境		
A1: Emissions A1 排放物		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Environment – Emissions 環境－排放物
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。	Emissions – Air and Greenhouse Gas Emission 排放物－廢氣及溫室氣體排放
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1）及能源間接（範圍2）溫室氣體總排放量量（以噸計算）及（如適用）密度。	Emissions – Air and Greenhouse Gas Emission 排放物－廢氣及溫室氣體排放
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。	Emissions – Waste Management 排放物－廢棄物管理

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
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。	Emissions – Waste Management 排放物－廢棄物管理
KPI A1.5 關鍵績效指標A1.5	Description of emission target 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。	Environment – Emissions, Use of Resources 環境－排放物、資源使用
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。	
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。	Environment – Use of Resources 環境－資源使用
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總耗量 (以千個千瓦時計算) 及密度。	Use of Resources – Energy Consumption 資源使用－能源消耗
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。	Use of Resources – Water Consumption 資源使用－用水

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
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。	Environment – Use of Resources 環境－資源使用
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。	Use of Resources – Water Consumption 資源使用－用水
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。	Use of Resources – Packaging Materials 資源使用－包裝材料
A3: The Environment and Natural Resources A3 環境及天然資源		
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	The Environment and Natural Resources 環境－環境及天然資源
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天然資源的重大影響及已採取管理有關影響的行動。	

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
Aspect A4: Climate Change **A4 氣候變化**		
General Disclosure 一般披露	Repealed 1 January 2025 於2025年1月1日刪除	N/A
KPI A4.1 關鍵績效指標A4.1	Repealed 1 January 2025 於2025年1月1日刪除	N/A
B. Social **B. 社會**		
B1: Employment **B1 僱傭**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Social – Employment and Labour Practices – Employment 社會－僱傭及勞工常規－僱傭

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
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、年齡組別及地區劃分的僱員總數。	Social – Employment and Labour Practices 社會－僱傭及勞工常規
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。	
B2: Health and Safety B2 健康與安全		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Social – Employment and Labour Practices – Health and Safety 社會－僱傭及勞工常規－健康與安全
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。	
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。	
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。	

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
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。	Social – Employment and Labour Practices – Development and Training 社會－僱傭及勞工常規－發展及培訓
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). 按性別及僱員類別劃分的受訓僱員百分比。	
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。	
B4: Labour Standards **B4 勞工準則**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Social – Employment and Labour Practices – Labour Standards 社會－僱傭及勞工常規－勞工準則
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。	
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。	

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
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。	Social – Operating Practices – Supply Chain Management 社會－營運慣例－供應鏈管理
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。	
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，以及有關慣例的執行及監察方法。	
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。	
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。	

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
B6: Product Responsibility **B6 產品責任**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Social – Operating Practices – Product Responsibility 社會－營運慣例－產品責任
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。	
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。	
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。	
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。	
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, 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。	

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
B7: Anti-corruption **B7 反貪污**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Social – Operating Practices – Anticorruption 社會－營運慣例－反貪污
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於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。	
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。	
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。	

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
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。	Social – Community – Community Investment 社區－社區投資
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)。	
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)。	

CLIMATE-RELATED DISCLOSURE INDEX 氣候相關披露

Subject Area 主要範疇	Content 內容	The Relevant Section 對應報告章節
Metrics and Targets Greenhouse gas emission 28(a)-(b) and 29 指標及目標－溫室氣體排放28(a)-(b)及29	Scope 1 greenhouse gas emissions and Scope 2 greenhouse gas emissions; 範圍一溫室氣體排放及範圍二溫室氣體排放	Emissions — Greenhouse Gas Emissions 排放物－溫室氣體排放

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