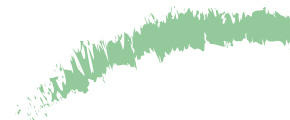




2021

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT



DAPHNE INTERNATIONAL HOLDINGS LIMITED
達芙妮國際控股有限公司
(Stock code 股票代號 : 210)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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ABOUT THIS REPORT

Daphne International Holdings Limited (hereafter referred to as the “Company” or “Daphne”) along with its subsidiaries (collectively referred to as the “Group” or “We”) is pleased to present its Environmental, Social and Governance (“ESG”) Report (the “Report”).

This Report is prepared in accordance with the “mandatory disclosure requirements” and the “comply or explain” provisions of the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) set out in Appendix 27 of the Rules Governing the Listing of Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited.

The Group principally engages in the distribution and licensing of footwear and accessories in Mainland China. Unless otherwise specified, the disclosures in this Report cover the Group’s operational headquarters in Mainland China as it represents the majority of the Group’s revenue. This Report covers our financial year from 1 January 2021 to 31 December 2021 (the “Reporting Year”).

In the preparation of this Report, we adhered to the following reporting principles and aimed to demonstrate the resilience and readiness of our business activities in relation to material environmental and social impacts.





關於本報告

達芙妮國際控股有限公司(以下稱為「本公司」或「達芙妮」)連同其附屬公司(統稱「本集團」或「我們」)欣然提呈環境、社會及管治(「ESG」)報告(「本報告」)。

本報告乃按照香港聯合交易所有限公司證券上市規則(「上市規則」)附錄二十七《環境、社會及管治報告指引》(「ESG報告指引」)所載的「強制披露要求」及「不遵守就解釋」條文而編製。

本集團主要在中國大陸從事鞋類產品及配件的分銷及授權許可業務。除另有註明外，本報告所載披露涵蓋本集團在中國大陸之營運總部，因其佔本集團大部分收益。本報告涵蓋我們自二零二一年一月一日起至二零二一年十二月三十一日止之財政年度(「報告年度」)。

在編製本報告時，我們遵循以下報告原則，旨在展示我們的業務活動對重大環境及社會影響的適應能力及就緒性。

 <p>Materiality 重要性</p>	<p>This Report is structured and compiled based on the ESG issues that are considered material to our business activities, investors, suppliers and other stakeholders. For more information, please refer to subsections “Stakeholder Engagement” and “Materiality Assessment” under the section “Sustainability at Daphne”.</p> <p>本報告結構及編撰乃基於對我們之業務活動、投資者、供應商及其他持份者具有重要意義之ESG議題。詳情請參閱「達芙妮的可持續發展」一節中的「持份者聯繫」及「重要性評估」分節。</p>
 <p>Quantitative 量化</p>	<p>This Report discloses quantitative key performance indicator(s) (“KPI” or “KPIs”) and quantitative ESG targets of the Group’s operational headquarters in Mainland China. Information on the standards, methodologies, assumptions and calculations tools used are further disclosed in the section “KPIs Summary and Calculation Methodology”.</p> <p>本報告披露本集團中國大陸之營運總部的量化關鍵績效指標(「關鍵績效指標」)及量化ESG目標。有關所使用標準、方法、假設及計算工具之資料於「關鍵績效指標總匯及計算方法」一節進一步披露。</p>
 <p>Balance 平衡</p>	<p>This Report provides an unbiased picture of the Group’s ESG performance in a transparent manner, which includes achievements and areas of improvement. All disclosures are based on the Group’s existing policies and practices relating to material ESG issues.</p> <p>本報告以透明方式不偏不倚地呈報本集團ESG之表現，其中包括成果及有待改善之範疇。所有披露均根據本集團有關重大ESG議題之現有政策及實踐作出。</p>
 <p>Consistency 一致性</p>	<p>This Report states the changes regarding our business scope. Where applicable, changes of methodology for calculation scopes, methods, references, KPIs used, or any other relevant factors or statements affecting a meaningful comparison are fully disclosed.</p> <p>本報告闡述了有關我們業務範圍之變化。在適用情況下，計算範圍、方法、參考資料、所使用之關鍵績效指標、或任何其他影響有意義比較之相關因素或陳述方法之變化已全面披露。</p>

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We highly value reader feedback on this Report and our approach to sustainability. If you have any comments or suggestions, please share with us at ir@daphneholdings.com. For further information regarding the Group's corporate governance, please refer to the "Corporate Governance Report" on pages 22 to 34 in our Annual Report 2021.

ABOUT DAPHNE

As of 31 December 2021, the Group has completed its large-scale business transformation from a retailer into an asset-light brand owner with its retailing network transformed into the franchising and licensing network. In its current role as a brand owner who operates the "Daphne" brand, the Group focuses on brand management and licensing footwear products ("Brand Licensing Business"), including women's dress shoes, casual shoes and athleisure shoes, to franchisees in Mainland China. This flexible system not only optimises the resource allocation and allows the Group to focus on product design, research and development, but also helps franchisees to adopt the most appropriate marketing strategies.

For further information regarding the Group's business performance, please refer to the "Management Discussion and Analysis" on pages 11 to 18 in our Annual Report 2021.

Risk Management

ESG risks may affect the macro environment, specifically in certain jurisdictions and countries. Formulating mitigation plans and policies that are consistent with the business model, risk assessment and materiality analysis is essential to maintain corporate sustainable development. During the Reporting Year, the Group has identified the following risks that may have potential impacts on our business activities:

我們高度重視讀者對本報告及我們之可持續發展方法的反饋。如有任何意見或建議，請電郵至 ir@daphneholdings.com 與我們分享。有關本集團企業管治之更多資料，請參閱我們二零二一年年報第22至34頁之「企業管治報告」。

關於達芙妮

截至二零二一年十二月三十一日，本集團已完成從零售商到輕資產品牌商的大規模業務轉型，其零售網絡已經轉變為加盟商及授權商網絡。作為經營「達芙妮」品牌之品牌擁有着，本集團專注於向中國大陸加盟商提供鞋類產品的品牌管理及品牌授權（「品牌授權業務」），包括時尚女鞋、休閒鞋及運動鞋。此靈活系統不僅優化資源配置，讓本集團專注於產品設計、研發，同時亦有助加盟商採取最合適之營銷策略。

有關本集團業務表現之更多詳情，請參閱我們二零二一年年報第11至18頁之「管理層討論及分析」。

風險管理

ESG風險可能影響宏觀環境，特別是於若干司法權區及國家。制定與業務模式、風險評估及重要性分析一致之舒緩計劃及政策對維持企業可持續發展至關重要。於報告年度內，本集團已識別下列可能對我們的業務活動構成潛在影響之風險：

Post-pandemic Economy

後疫情經濟

Despite vaccinations against the COVID-19 has been employed in most countries, the existing regional lockdowns and prevention regulations still retard normal business activities. On the other hand, COVID-19 has significantly changed the commercial landscape in Mainland China, even across the world. Digital transformation has accelerated under the post-pandemic landscape. During the Reporting Year, the online retail sales for physical commodities in Mainland China exceeded the 10-trillion-yuan threshold and reached approximately 10.8 trillion yuan for the first time. Such a trend requires enterprises not only to take into account their operational pattern, but also, more importantly, a flexible business strategy that is capable of mitigating negative impacts.

儘管大多數國家已經實施了針對新冠病毒的疫苗接種，但現有的區域封鎖及預防規例仍然阻礙了正常的商業活動。另一方面，新冠病毒已經大大改變了中國大陸甚至全世界之商業格局。數字化轉型在後疫情的環境下加速進行。於報告年度內，中國內地網上的實物商品零售額首次突破人民幣10萬億元門檻並首次達至人民幣約10.8萬億元。這種趨勢要求企業不僅要考慮其營運模式，更要考慮能夠舒緩負面影響之靈活業務戰略。

Leveraging online social platforms and big data, the Group actively explores new business opportunities through collaborates with various social platforms and anticipates the consumer appetite. These strategies will enhance the Group's competitive position whilst mitigating financial and operational risks in the context of the post-pandemic economy.

憑藉網上社交平台及大數據，本集團通過與不同社交平台合作及預測消費者需求以積極發掘新商機。該等策略將提升本集團之競爭地位，同時減低後疫情經濟所帶來之財務及營運風險。

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Electricity Shortage in Mainland China 中國大陸電力短缺

During the Reporting Year, Mainland China has encountered unanticipated electricity shortages. Although the Group is currently not involved in any manufacturing processes, the shortages still indirectly affect our supply chain.

於報告年度內，中國大陸遭遇意料之外之電力短缺。儘管本集團目前並無參與任何生產工序，但短缺仍間接影響我們的供應鏈。

In order to lower the risks of supply chain disruption and ensure operational efficiency, the Group widened its supply chain to cooperate with multiple manufacturers to mitigate the risk of electricity shortages. Relevant assessment has been integrated into our supplier selection process. The Group and suppliers also monitored the electricity supply and if necessary, adjusted production patterns to mitigate the impact caused by electricity shortage.

為降低供應鏈中斷風險及確保營運效率，本集團與多家製造商合作以擴大供應鏈，以減低電力短缺風險。相關評估已納入我們的供應商選擇流程。本集團及供應商亦監察電力供應，並於有需要時調整生產模式以緩解電力短缺所造成的影響。

ESG Highlights 2021

Being a responsible environmental and social citizen empowers the Group to articulate eco-friendly and ethic-driven concepts in its operations. Attributing to our dedicated efforts, the Group is pleased to present our sustainability accomplishments during the Reporting Year.

二零二一年ESG摘要

作為一個負責任的環保與社會公民促使本集團在其營運中闡明環保與道德理念。憑藉我們竭盡所能，本集團欣然呈報我們於報告年度內在可持續發展取得的成就。



Business Outlook

As a brand owner, the Group will endeavour to further develop the Brand Licensing Business. By engaging the footwear market via online and offline channels and exploring opportunities to collaborate with prestigious brands and well-known designers, the Group aims to further enhance its brand value and expand its market share.

In supply chain management, franchisees management, as well as social responsibilities, the Group will continue to maintain its most treasured intangible values – a strong brand image and its long-standing industrial experience in the women footwear industry. Refreshed by an asset-light business model, Daphne is ready to pursue a more profitable and sustainable future.

業務展望

作為一個品牌商，本集團將致力進一步發展品牌授權業務。透過線上及線下渠道參與鞋履市場，並探索機會與知名品牌及人氣設計師合作，本集團旨在進一步提升其品牌價值及擴大其市場份額。

在供應鏈管理、加盟商管理以及社會責任方面，本集團將繼續秉承其最寶貴的無形價值 – 以在女鞋行業的強大品牌形象及長期的行業經驗。達芙妮憑借輕資產業務模式而煥然一新，已準備好追求一個更多利潤、更可持續的未來。

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SUSTAINABILITY AT DAPHNE

The material aspects of sustainability are evolving across time. In the context of global ESG megatrends, enterprises need to integrate sustainability into their business and operations to be successful in the future. At Daphne, we deeply realise the importance of enhancing our resilience and momentum towards sustainability. The sustainability roadmap at Daphne is showcased through different aspects, including business and marketing strategies, corporate governance, ESG targets and strategies and stakeholder engagement.

ESG Governance

The Group's ESG practices are spearheaded by its board of directors (the "Board") and coordinated by different functional departments of the Group. An ESG Working Group, comprised of our management and designated staff from different departments, has been set up to ensure that ESG governance at Daphne goes beyond the oversight of ESG issues. Apart from managing and monitoring the effectiveness of the Group's ESG practices and adhering to applicable laws, the Board is accountable for the following responsibilities:

- Engaging with external professional ESG consultants to assist in formulating the short-, mid- and long-term ESG visions, goals, strategies and policy updates
與外部專業ESG顧問合作，協助制定短期、中期及長期ESG願景、目標、策略及政策更新
- Reviewing proposed ESG initiatives and appointing the ESG Working Group to implement approved ESG proposals, results of which are further monitored by the Board on a biannual basis
審查建議的ESG舉措，並委任ESG工作小組來實施經批准之ESG提案，由董事會每半年進一步監察其結果
- Scrutinising ESG practices and instructing the ESG Working Group to follow up and provide solutions to any flaw spots
詳細審查ESG常規，並指示ESG工作小組跟進及在發現瑕疵時提供解決方案
- Receiving ESG training including but not limited to attending online webinars and reading the latest Listing Rules and other relevant publications
接受ESG培訓，包括但不限於出席網上網路研討會及閱讀最新上市規則及其他相關刊物
- Instructing the ESG Working Group to conduct the following practices:
指示ESG工作小組進行以下操作：
 - Organise internal interviews and cross-department discussions, with an aim to assess sector-based and jurisdiction-specific ESG risks and opportunities based on business profile, financial strength and operational location
組織內部訪談及跨部門討論，旨在根據業務概況、財務實力及經營地點，評估基於分部及特定司法轄區的ESG風險及機會
 - Engage with different stakeholders via external channels, with an aim to identify and prioritise the key ESG themes and issues from social perspective
通過外部渠道與不同的持份者接觸，旨在從社會角度識別及優先處理關鍵ESG主題及議題
 - Update relevant policies and practices to align with the latest ESG requirements and improve the Group's ESG performance
更新相關政策及常規以符合最新的ESG要求並提升本集團的ESG表現

Through these responsibilities, the Group has strengthened its ESG governance approaches during the Reporting Year. As part of our ongoing efforts, more concrete commitments regarding ESG strategy and mitigation targets for environmental footprint have been confirmed. In addition, new practices such as climate-related risk analysis were conducted to enhance the Group's resilience towards climate change and better position itself in the transition to a low-carbon economy.

達芙妮的可持續發展

可持續發展的重要範疇正在隨著時間而變化。在全球ESG大趨勢的背景下，企業需要將可持續發展納入其業務及營運，以於未來取得成功。在達芙妮，我們深明提升我們的適應能力及可持續發展動力之重要性。達芙妮的可持續發展藍圖透過不同方面展示，包括業務及營銷策略、企業管治、ESG目標與策略及持份者聯繫。

ESG管治

本集團的ESG實踐由其董事會（「董事會」）牽頭，並由本集團不同職能部門協調。本集團已成立由我們的管理層及不同部門的指定員工組成的ESG工作小組，以確保達芙妮的ESG管治不限於對ESG議題的監督。除管理及監察本集團ESG實踐之成效及遵守適用法例外，董事會須負責以下責任：

透過該等責任，本集團於報告年度內加強其ESG管治方針。作為我們持續努力的一部分，關於ESG策略以及環境足跡的紓緩目標等更多具體承諾已經得到確認。此外，本集團還開展了氣候相關之風險分析等新常規，以增強本集團應對氣候變化的能力，並在向低碳經濟轉型中取得更好的定位。

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Moving forward, the Board shall receive more comprehensive ESG training, including those emerging issues such as climate change, to increase its overall competence. The Group shall also consider evaluating the effectiveness of ESG governance by referencing relevant international principles.

ESG Strategy

The ESG strategy is the highest order of guidance for achieving the Group's ESG vision, and thus is the foundation of the Group's sustainability roadmap. At Daphne, we have constructed our ESG strategy for short-, mid- and long-terms to achieve the ultimate vision in sustainability – "Perpetuating and developing brand value alongside the sustainable journey".

The ultimate vision is converged by four domains in different aspects – "Business and Product", "Supply Chain and Industrial Partnership", "Nature and Resource", as well as "People and Culture". For different domains, there are corresponding mottos that serve as specific long-term goals and are further represented by keywords – "Digitalisation", "Flexibility", "Responsibility" and "Inclusiveness". In order to provide clear instructions and measurable approaches, detailed mid- and short-term guidelines are formulated under each domain.

The Group shall review its mid- and short-term guidelines and disclose the execution progress on an annual basis. If necessary, the Group would adjust and realign these guidelines with its latest business activities and operations. With an estimated period of three to five years, major advances towards the Group's long-term goals would be expected.

展望未來，董事會將接受更全面的ESG培訓，包括氣候變化等新興議題，以提升其整體能力。本集團亦將考慮在未來參考相關國際原則以評估ESG管治之成效。

ESG策略

ESG策略乃實現本集團ESG願景之最高指引，因此為本集團可持續發展藍圖之基礎。在達芙妮，我們針對短期、中期及長期制定了ESG策略，以達致可持續發展的終極願景 – 「在可持續的旅程中延續及發展品牌價值」。

最終願景由四個不同方面的領域匯聚而成 – 「業務與產品」、「供應鏈與產業夥伴」、「自然與資源」以及「員工與文化」。對於不同的領域，有相應的座右銘作為具體的長期目標，並由關鍵詞進一步代表 – 「數字化」、「靈活性」、「責任感」及「包容性」。為了提供明確的指示及可衡量的方法，每個領域都制定了詳細的中短期指引。

本集團將每年檢討中短期指引並披露執行進度。如有需要，本集團將根據其最新業務活動及營運調整及重新校準該等指引。本集團預計將在三至五年內朝著長期目標取得重大進展。



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Business and Product 業務與產品

A long-lasting business model that embeds digitalisation
嵌入數字化的持久商業模式

Utilise online innovative sales and marketing approaches to strike a balance between e-commerce market influence and promotional cost
利用線上創新的營銷方式，在電商市場影響力與促銷成本之間取得平衡

Analyse consumer needs and appetite to yield the tailor-made products that fulfil the ever-changing market demands
分析消費者之需求及偏好，提供定制產品以滿足不斷變化的市場需求

Uphold the highest ethical business conduct to accentuate brand values
堅持最高的道德操守，以突出品牌價值

People and Culture 員工與文化

A genuine societal network that embodies openness and inclusiveness
體現真正開放及包容的社會網絡

Construct effective communication channels to forge stakeholder-centric relationships
設立有效溝通渠道，建立以持份者為中心之關係

Care for employees to build a harmonious workplace with openness and inclusiveness
關愛僱員，建立一個開放及包容的和諧工作環境

Spread intrinsic belief and brand goal to realise women empowerment
傳播內在信念及品牌目標，實現女性賦權

Supply Chain and Industrial Partnership 供應鏈與產業夥伴

A flexible supply chain that benefits each participant
惠及每位參與者的靈活供應鏈

Provide franchisees with reliable supply-chain resources to maintain the “quick response for small orders” approach
為加盟商提供可靠的供應鏈資源，以保持「小單快返」的方針

Select manufacturers in line with stringent environmental standards and social norms
根據嚴格的環境標準及社會規範挑選製造商

Collaborate with prestigious brands and well-known designers to revolutionise the footwear industry
與知名品牌及人氣設計師合作，為鞋履行業帶來革命性改變

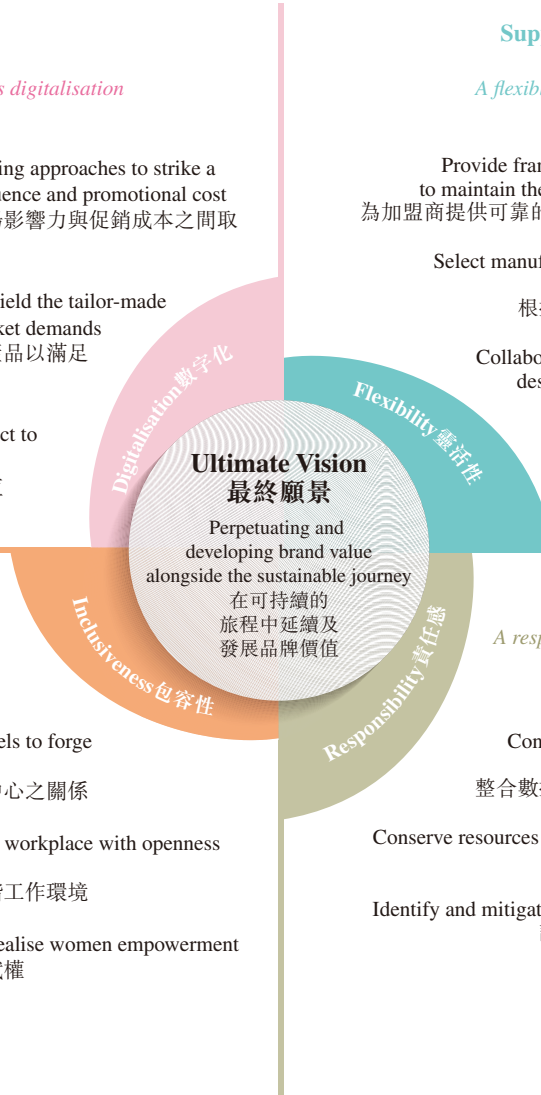
Nature and Resource 自然與資源

A responsible environmental citizen that embraces eco-friendly concepts
信奉生態友好理念的負責任環保公民

Consolidate data management system to identify environmental footprint and potential risk
整合數據管理系統，以識別環境足跡及潛在風險

Conserve resources to ensure accessibility for future generations
節約資源，以確保後代的可及性

Identify and mitigate material climate-related risks and concerns
識別及紓緩與氣候相關之重大風險及關注



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Stakeholder Engagement

Understanding stakeholder interests, expectations and requirements on transparency enables the Group to be aware of its business impact on the environment and society. It further serves as a cornerstone to identify material ESG issues and thereby mitigate material risks and maximise relevant opportunities. Due to the business transformation, stakeholder groups and their expectations might be affected. During the Reporting Year, the Group reviewed and identified the key stakeholder groups by adopting the following criteria:

持份者聯繫

理解持份者之利益、期望及對透明度的要求，讓本集團意識到其業務對環境及社會的影響。其進一步作為識別重大ESG議題的基石，從而降低重大風險並擴大相關機會。由於業務轉型，持份者組別及其期望可能受到影響。於報告年度內，本集團採納以下準則審閱及識別關鍵持份者組別：

- Stakeholders who are significantly affected by the Group’s business activities and operations
受本集團業務活動及營運重大影響之持份者
- Stakeholders whose actions are reasonably expected to affect the ability of the Group to successfully implement its strategies and achieve its objectives
持份者之行動經合理預期會影響本集團成功實施其策略及達致其目標之能力

As shown below, a total of 7 key stakeholder groups were identified. The Group also adjusted its engagement methods based on the new business model to ensure that diverse channels were in place for meaningful communication.

如下所示，本集團共確定了七個關鍵持份者組別。本集團亦根據新業務模式調整其參與方法，以確保已建立不同渠道進行有意義之溝通。

Key Stakeholder Groups 關鍵持份者組別	Major Engagement Channels 主要參與渠道
Shareholders and Investors 股東及投資者	<ul style="list-style-type: none"> • Announcements and circulars 公告及通函 • Interim and annual reports 中期及年度報告 • Shareholder meetings 股東大會 • Company website 公司網站
Consumers 顧客	<ul style="list-style-type: none"> • Social media 社交媒體 • Customer hotline 客戶熱線 • Regular phone interviews 定期電話採訪 • Regular debriefing sessions with franchisees 與加盟商定期舉行簡報會
The Board and Employees 董事會及僱員	<ul style="list-style-type: none"> • Correspondences 信函 • Suggestion boxes 意見箱 • Surveys 問卷 • Annual performance appraisals 年度表現評估



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Key Stakeholder Groups 關鍵持份者組別	Major Engagement Channels 主要參與渠道
Suppliers 供應商	<ul style="list-style-type: none"> • Business correspondences 商務信函 • Contracts 合約 • Performance appraisals 表現評估 • Business visits 業務考察
Franchisees and Licensees 加盟商和授權商	<ul style="list-style-type: none"> • Regular phone interviews 定期電話採訪 • Business visits 業務考察 • Trade fairs 交易會
Regulatory Bodies 監管機構	<ul style="list-style-type: none"> • Compliance inspections 合規檢查 • Due submissions 盡職呈報 • Conferences and seminars 會議及研討會
Community and the Public 社區及公眾	<ul style="list-style-type: none"> • Press releases and news 新聞發佈及消息 • Social media 社交媒體

Materiality Assessment

Daphne strives to identify material ESG issues that have impacts on its business development and long-term stakeholders value creation. During the Reporting Year, we adopted internal and external channels to ensure all latent ESG issues were promptly considered. A 3-step approach has been adopted to assess the materiality of ESG issues, in reference to the Global Reporting Initiatives (“GRI”) Standards.

重要性評估

達芙妮致力於識別對其業務發展及長期持份者價值創造有影響之重大ESG議題。於報告年度內，我們採納內部及外部渠道，確保所有潛在ESG議題均獲得及時考慮。參照全球報告倡議組織(「GRI」)標準，本集團已採納三步法來評估ESG議題之重要性。



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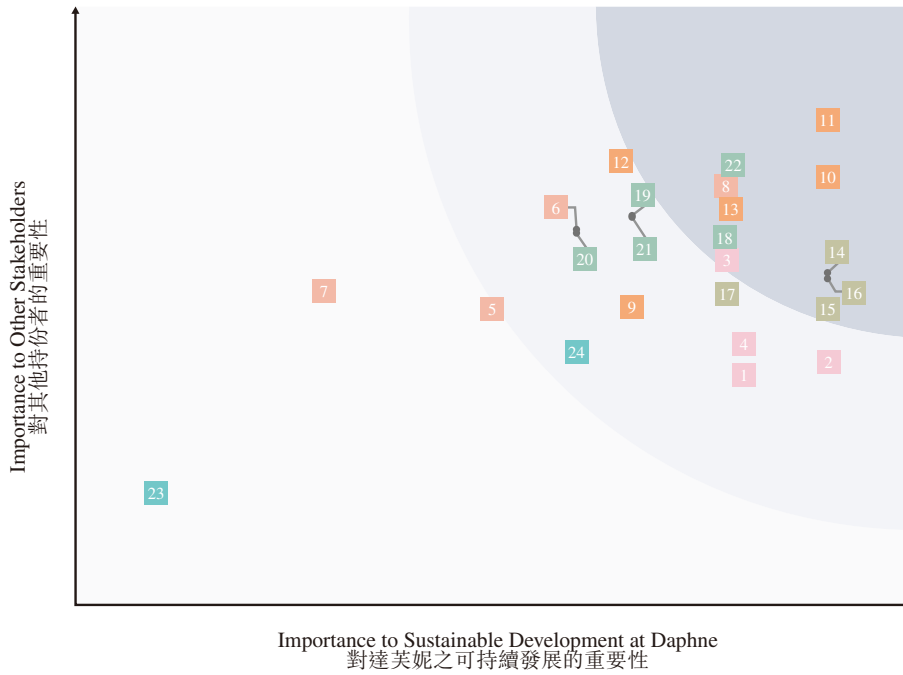
環境、社會及管治報告

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Steps 步驟	Description 內容描述
<p>Identification 識別</p>	<p>Potential material issues were identified with reference to the following sources: 本集團參考以下來源識別了潛在重大議題：</p> <ul style="list-style-type: none"> • Our previous ESG reports 我們過往的ESG報告 • Internal materiality assessment meetings 內部重要性評估會議 • External industry benchmarking 外部行業基準 • GRI Standards GRI標準 • Task Force on Climate-Related Financial Disclosures (“TCFD”) Recommendations 氣候相關財務信息披露工作組(「TCFD」)建議 <p>The criteria for the selection of material ESG issues include whether the issue has a substantial impact on the assessments and decisions of stakeholders and whether it reflects the Group’s significant environmental and social impacts. Based on this, 24 material issues were identified and defined. 重大ESG議題的選擇標準包括議題是否對持份者之評估及決策產生重大影響，以及是否反映本集團對環境和社會之重大影響。在此基礎上，本集團識別並界定了24個重大議題。</p>
<p>Prioritisation 排序</p>	<p>Online questionnaire were distributed to stakeholders to ensure a consistent and systematic evaluation of material issues. They were tasked to rate the relative importance of identified ESG issues. 我們向持份者發送了線上調查問卷，以確保對重大議題進行一致及系統性的評估。他們的任務是評估已識別的ESG議題之相對重要性。</p> <ul style="list-style-type: none"> • The Board and management ranked the importance of material issues towards the Group’s sustainable development 董事會及管理層根據本集團可持續發展之重要性對重大議題對進行排序 • 101 members of other stakeholders, including employees, shareholders/investors, consumers, franchisees and licensees, as well as suppliers and shop salespersons ranked the importance of material issues based on their own preferences and expectations 其他持份者的101名成員，包括僱員、股東／投資者、顧客、加盟商和授權商、以及供應商及商店銷售人員，根據各自之偏好及期望對重大議題的重要性進行了排序
<p>Validation and Approval 驗證及批核</p>	<p>The Board and management confirmed the list of material issues for disclosure in this Report. Survey data was plotted in the materiality matrix below to represent stakeholders’ views versus sustainable development at Daphne. 董事會及管理層確認了本報告披露之重大議題清單。調查數據在下面的重要性矩陣中繪製，以代表持份者之觀點對比達芙妮之可持續發展。</p>

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Environment 環境	People 員工
1. Climate Change and Carbon Neutrality 氣候變化及碳中和	5. Diversity and Equal Opportunity 多元化及平等機會
2. Emission Mitigation, Packaging Materials Conservation and Waste Recycling 減排、節約包裝材料與廢物回收	6. Employee Benefits and Remuneration 僱員福利及薪酬
3. Water and Energy Saving 節水及節能	7. Employee Development and Training 僱員發展及培訓
4. Environmental Protection and Emission Mitigation Target 環保及減排目標	8. Occupational Health and Safety 職業健康與安全
Business 業務	Supply Chain 供應鏈
9. Company Culture Promotion 公司文化推廣	14. Licensee Management 授權商管理
10. Brand Reputation 品牌聲譽	15. Franchisee Management 加盟商管理
11. Product Quality Supervision 產品質量監督	16. Manufacturer Selection 製造商挑選
12. Product Design, Research and Development 產品設計及研發	17. Environmental and Social Risk Identification in the Supply Chain 識別供應鏈中的環境及社會風險
13. Customer Service and Relationship 客戶服務及關係	
Ethics 道德操守	Community 社區
18. Personal Data and Privacy Protection 保護個人資料及隱私	23. Community Engagement 社區參與
19. Intellectual Property Rights Protection 保護知識產權	24. Women Empowerment 女性賦權
20. Compliance and Accuracy of Labelling 標籤的合規性及準確性	
21. Labour Standards 勞工準則	
22. Anti-Corruption 反貪污	

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The materiality matrix and the table above reflect the relative importance of each issue towards the sustainable development of Daphne against different stakeholder views. As shown in the table, the significantly important issues are highlighted in corresponding colour.

重要性矩陣及上表反映了每個議題對達芙妮之可持續發展與不同持份者觀點的相對重要性。如列表所示，顯著重要的議題以相應顏色突出顯示。

In the materiality assessment, an average score was used to assess the general importance of each aspect. Through the exercise, ESG issues are prioritised to finalise a report structure that balances Daphne's business development and the stakeholder interests and expectations. The recommended report structure for the Reporting Year is hence shown below:

在重要性評估中，我們使用平均分數來評估每個範疇的整體重要性。ESG議題已通過有關做法排列優先次序敲定報告架構，以平衡達芙妮的業務發展及持份者利益與期望。報告年度內的建議報告架構列示如下：



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OUR BUSINESS

At Daphne, its products serve as a pivot that interlaces the efforts and expectations from the Group, suppliers, franchisees, as well as consumers. Under the new business model, we grant franchisees sufficient flexibility to directly place orders in our supply chain system, whilst closely inspecting the quality of manufactured products with due care. By conducting thorough quality control and assurance, providing wholehearted customer services and investing in original product design, we strive to ensure the finest and unique products that embody Daphne culture are sincerely handed to consumers.

Brand Reputation and Product Quality

As one of the pioneers in the women's footwear industry, the Group highly values its brand reputation. We safeguard brand reputation by enforcing stringent quality control to ensure product quality, health and safety. From procurement to delivery, we implement comprehensive monitoring procedures over manufacturers and franchisees to ensure all products are delivered in the finest condition with accurate certificates and information.

The quality assurance team from our licensee is responsible for conducting quality assurance procedures, while our supply chain department designates relevant personnel to conduct product inspections on a regular basis. If there is a reported case of defective products confirmed by the team and management, a formal recall notice would be subsequently issued to notify the supplier for product returns. We comply with all relevant laws and regulations in Mainland China, including the Product Quality Law of the People's Republic of China, which is deemed to have a significant impact on the Group in relation to its product quality control and assurance procedures.

Furthermore, a screening process is in place to ensure our products are produced by qualified manufacturers. We carefully choose suppliers whose production process is in accordance with our standards. For further information about the engagement criteria, please refer to the subsection "Supply Chain Engagement" under the section "Our Supply Chain". By adhering to the above quality control and assurance measures, the Group did not record any case of product recalls and returns due to safety and health reasons during the Reporting Year.

我們的業務

在達芙妮，其產品作為一個支點，將本集團、供應商、加盟商以及顧客的努力及期望交織在一起。在新業務模式下，我們給予加盟商足夠的靈活性，以直接在我們的供應鏈系統下訂單，同時謹慎仔細檢查製成品的質量。通過進行全面的質量控制及保證，竭誠提供客戶服務及對原創產品設計的投資，我們致力確保將包含達芙妮文化之優質及獨特的產品真誠地交予顧客。

品牌聲譽及產品質量

作為女裝鞋履行業的先鋒之一，本集團高度重視品牌聲譽。我們通過執行嚴格的質量控制來維護品牌聲譽，以確保產品質量、健康及安全。從採購到交付，我們對製造商及加盟商實施全面監察程序，確保所有產品以最佳狀態交付，並提供準確的證書及資訊。

我們的授權商的質量保證團隊負責執行質量保證程序，而我們的供應鏈部門指定相關人員定期進行產品檢查。倘有團隊及管理層確認有問題產品的報告案例，正式的回收通知將會隨後發出以通知供應商進行產品退貨。我們遵守中國大陸所有相關法律及法規，包括《中華人民共和國產品質量法》，其被視為對本集團的產品質量控制及保證程序有重大影響。

此外，我們亦設有篩選程序以確保我們的產品由合格製造商生產。我們謹慎挑選生產工藝符合我們的標準的供應商。有關參與標準的詳細資訊，請參閱「我們的供應鏈」一節中的「供應鏈的聯繫」分節。通過秉承上述質量控制及保證措施，於報告年度內，本集團並無記錄任何因安全及健康原因導致的產品回收及退貨個案。



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Customer Service and Relationship

Daphne regards consumers as an important stakeholder and endeavours to forge a genuine relationship with them. We follow a well-established consumers feedback protocol that allows the customer services personnel to respond and resolve product and service quality issues in an appropriate and timely manner. We have established the following channels to understand consumer needs and facilitate feedback provision:

- Social media platforms such as Weibo, WeChat, Xiaohongshu and internet live-streaming video platforms
微博、微信、小紅書等社交媒體平台及互聯網在線直播平台
- Consumer review on e-commerce platforms
顧客在電商平台上的評價
- Customer hotline
客戶熱線
- Regular debriefing sessions with franchisees to collect consumer feedback
定期與加盟商進行匯報會，以收集顧客反饋
- Adoption of business data to analyse consumer preferences and market trends
通過商業數據分析顧客的喜好及市場趨勢

Leveraging our well-established consumer database, we are able to monitor market trends and promptly align our products with consumer needs.

Throughout the aforementioned consumers engagement process, we uphold the commitment of “three guarantees for products” that provides repair, return and exchange services to consumers upon receipt of any complaints. Such commitment enables us to comply with the Law on the Protection of Consumer Rights and Interests of the People’s Republic of China that aims to protect the lawful rights and interests of consumers, which is deemed to have a significant impact on the Group in relation to its consumer engagement practices.

Product Design

The trendy and original design is the Group’s focus as it can spotlight our products to stand out from the complicated and volatile women’s footwear markets. At the product planning stage, information including sales data and market research are utilised to ensure the planning direction is parallel with market trends. Footwear specifics such as last, material, buckle and style are subsequently designed and developed according to the confirmed planning direction. Based on the functionality of products, a specific production process will be confirmed. Our franchisees will subsequently distribute relevant orders to suitable suppliers for mass production.

客戶服務及關係

達芙妮把顧客視為重要的持份者，並努力與他們建立真摯的關係。我們遵循完善的顧客反饋處理流程，以便客戶服務人員能及時對產品及服務質量問題作出恰當且及時的回應及處理。我們已設立以下渠道了解顧客的需要及方便顧客提供反饋：

利用我們完善的顧客數據庫，我們能夠監察市場趨勢並迅速將我們的產品與顧客需求保持一致。

通過上述顧客參與過程，我們秉承「產品三包」的承諾，即在收到顧客投訴後為顧客提供維修、退貨及換貨服務。該承諾使我們能夠遵守旨在保護消費者合法權益的《中華人民共和國消費者權益保護法》，其被視為對本集團的顧客參與實踐有重大影響。

產品設計

時尚及原創設計乃本集團的焦點，因為其可在複雜及多變的女裝鞋履市場中突出我們的產品並脫穎而出。在產品規劃階段，諸如銷售數據及市場調研等資料會被使用，以確保規劃方向與市場趨勢一致。根據確定的規劃方向，鞋類的細節，如鞋楦、材料、搭扣及款式等將會隨後被設計及開發。根據產品的功能性，具體的生產流程將會被確定。我們的加盟商隨後將向合適供應商分發相關訂單，以供大規模生產。



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Case Study 案例研究

The Group is aware that the leisureisation of outfits is on-trend and hence developed designs with casual elements infused in women's dress shoes. These combinations of casual and fashion inspired a daily-life style that can complement outfits from smart business attires to casual occasions. Despite the focus on refining and consolidation of the franchising and licensing business model, the Group still launched a mini series in preppy style, which has been making a comeback to the street.

本集團深知服裝休閒化已成為趨勢，因此開發了將休閒元素融入時尚女鞋的設計。這些休閒與時尚的結合激發了一種可以搭配從時髦商務正裝到休閒場合服裝的日常生活風格。儘管專注於精細化及整合特許經營及授權業務模式，惟本集團仍推出了學院風的迷你系列，在街頭上大放異彩。

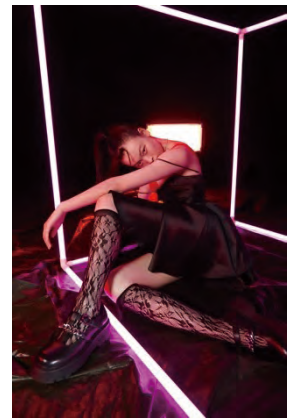
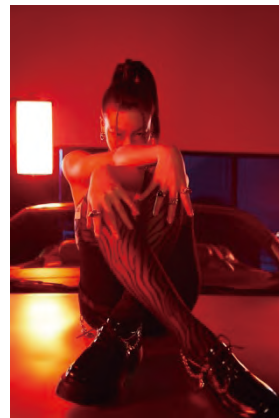
Backed by consumption upgrades and the public's pursuit of a healthy lifestyle, the athleisure trend has become a holistic lifestyle for consumers. Capitalising on consumers' pursuit of a healthy lifestyle, the Group will continue to design more diversified athleisure products and increase the proportion of athleisure footwear in the product mix to fully tap into market opportunities and attract more trendy consumers.

在消費能力提升及公眾追求健康生活方式的支持下，運動休閒潮流已成為消費者整體的生活方式。憑著消費者對健康生活方式的追求，本集團將繼續設計更多元化的運動休閒產品，並增加運動休閒鞋在產品組合中的比重，以充分挖掘市場機遇及吸引更多潮流消費者。

Daphne insists on the principle of original design. We instill our company culture into product designs to maintain the vitality of the brand. The shoes with Daphne labels deliver not only a functional and fashionable appearance, but also our brand goal – “Accompanying women to step forward with more confidence”. Throughout the design process, we also pay great attention to intellectual property protection. For further information on our intellectual property practices, please refer to the subsection “Intellectual Property Rights” under the section “Our Ethics”.

達芙妮堅持原創設計的原則。我們將公司文化注入產品設計中，以保持品牌的活力。帶有達芙妮標籤的鞋子不僅具有功能性及時尚的外觀，更能體現了我們的品牌目標 – 「陪伴女性走得更自在」。在整個設計過程中，我們也非常注重保護知識產權。有關我們的知識產權常規的更多詳情，請參閱「我們的道德操守」一節中的「知識產權」分節。

Sugar Cube Collection 方糖系列



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OUR SUPPLY CHAIN

Daphne believes that an agile supply chain with flexibility, responsiveness and competency can increase its resilience in the fast-changing and diversified footwear industry. As a brand owner with an asset-light business model, we possess a more hierarchical supply chain that includes multiple functional parties such as sourcing, manufacturing, advertising as well as distributing. By adopting customised engagement strategies and the “quick response for small orders” approach, we strive to streamline each stage along the supply chain and maintain highly efficient cooperation among different parties.

Supply Chain Engagement

Upon its business transformation, the Group has identified all relevant parties in the updated supply chain. Franchisees are considered as the most important participants in the downstream supply chain, while major suppliers at the upstream side include footwear manufacturers. For different participants, we apply customised engagement strategies as shown below:

我們的供應鏈

達芙妮認為，具有靈活性、響應性及有能力的敏捷供應鏈可以提高其在瞬息萬變及多元化的鞋業中的應變能力。作為輕資產業務模式的品牌擁有者，我們擁有更加分層的供應鏈，包括採購、製造、廣告及分銷等多個職能方。通過採用定制化的參與策略及「小單快返」的模式，我們努力簡化供應鏈上的每個階段，並保持各方之間的高效合作。

供應鏈的聯繫

於業務轉型後，本集團已識別更新供應鏈的所有相關方。加盟商被視為下游供應鏈中最重要參與者，而 upstream 的主要供應商則包括鞋類製造商。對於不同的參與者，我們應用如下所示的定制聯繫策略：

Franchisee Management

加盟商管理

In order to reach maximum flexibility, the Group authorises online and offline franchisees to operate with the “Daphne” brand and provides them with reliable supply chain resources, one of which allows franchisees to place orders directly in the supply chain system.

為達致最大靈活性，本集團授權線上及線下加盟商以「達芙妮」品牌營運，並為彼等提供可靠之供應鏈資源，其中一項是讓加盟商直接於供應鏈系統下訂單。

With an aim to preserve a consistent brand image, existing franchisees must undergo an annual evaluation with reference to the standards set by the Group. For prospective franchisees, the Group will conduct a preliminary assessment based on the following aspects to determine if relevant candidates are qualified:

為保持一貫的品牌形象，現有加盟商必須參考本集團制定的標準進行年度評估。對於潛在加盟商，本集團將根據以下幾方面進行初步評估，以確定相關候選者是否合格：

- Previous business experience
以往的業務經驗
- Compliance and non-compliance records
合規及不合規記錄
- Operational licenses and qualifications
營運執照及資格

Supplier Management

供應商管理

With the current business model, franchisees directly procure from manufacturers through our supply chain system, where a list of qualified manufacturers is provided for franchisees upon the Group’s meticulous selection and evaluation. The Group’s requirements and expectations for prospective manufacturers include but not limited to the following aspects:

在目前的業務模式下，加盟商通過我們的供應鏈系統直接向製造商採購，此系統為加盟商提供經本集團精心挑選及評估的合格廠家名單。本集團對各潛在製造商的要求及期望包括但不限於以下方面：

- Product quality
產品質量
- Operational licenses
營運牌照
- Delivery efficiency
交貨效率
- Business ethics
商業道德
- Resilience towards unexpected incidents
對意外事件的應變能力

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Supply Chain Sustainability

Daphne extends its commitment to sustainability to the entire supply chain, as the achievement of sustainability requires all relevant parties to utilise their industrial advantages and unique resources to fulfil synergistic effects. We uphold stringent ESG expectations for manufacturers. Our manufacturers are located in the eastern area of Mainland China, where the standards and regulations of corporate social and environmental responsibility are relatively comprehensive.

The Group mitigates social risk by scrutinising the ethical performance of all relevant participants. We require franchisees, as well as suppliers to comply with relevant ethical laws in Mainland China, such as the Anti-Unfair Competition Law of the People's Republic of China and the Anti-Money Laundering Law of the People's Republic of China. Any suspiciously abnormal business activity needs to be reported to us in a timely manner and we have the right to conduct further investigation and terminate the existing business relationship if necessary.

Regarding environmental risks, the major risk exists in the production process. To address this, we only engage environmentally qualified manufacturers that operate under certain standards, including but not limited to the Emission Standard of Air Pollutants for Shoe-making Industry. Furthermore, promoting the use of environmentally friendly materials has gained widespread interest in the footwear industry. By including relevant terms in supplier contracts, we encourage suppliers to purchase raw, auxiliary and packaging materials that adhere to environmentally friendly concepts, including but not limited to canvas-free inner bags and paper supports.

During the Reporting Year, 96 (2020: 44) manufacturers participated in our supply chain. For further information regarding the geographical breakdown data, please refer to the section "KPIs Summary and Calculation Methodology". The engagement and risk mitigation measures to all parties complied with the corresponding practices as shown above. Relevant practices were implemented and continuously monitored by the Group's supply chain department.

供應鏈的可持續發展

達芙妮將可持續發展的承諾延伸到整個供應鏈，因為實現可持續發展需要所有相關方利用各自的行業優勢及獨特資源來發揮協同效應。我們堅持對製造商抱有嚴格的ESG期望。我們的製造商位於中國大陸之華東地區，該地區的企業社會及環境責任標準和法規相對全面。

本集團透過審查所有相關參與者的道德表現來降低社會風險。我們要求加盟商及供應商遵守中國大陸的相關道德法例，如《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》。任何可疑的異常業務活動需要及時報告予我們，我們有權進一步調查並在必要時終止現有的業務關係。

在環境風險方面，主要風險存在於生產過程中。為此，我們只聘請符合特定標準環保的製造商，包括但不限於《製鞋業空氣污染物排放標準》。此外，推廣環保材料的使用已引起製鞋業的廣泛關注。通過在供應商合同中加入相關條款，我們鼓勵供應商採購符合環保理念的原材料、輔料及包裝材料，包括但不限於無帆布內袋及紙托。

於報告年度內，96家(二零二零年：44家)製造商參與了我們的供應鏈。有關地理細分數據的進一步資料，請參閱「關鍵績效指標總匯及計算方法」一節。對各方的參與及風險紓緩措施均符合上述的相應常規。相關常規已由本集團供應鏈部門實施及持續監察。



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OUR ETHICS

Business ethics anchor corporate sustainable development from another angle. Genuine business ethics ensure the Group align with commercial norms and receive necessary social licenses to operate and sustain our brand reputation. Daphne persists in steadfast standpoints when conducting business activities – transparency, integrity and accountability. We adhere to these most valuable business ethics by converging practices such as overseeing and managing anti-bribery and anti-corruption, safeguarding personal information and confidential data, protecting intellectual property and labour rights, as well as adhering to responsible marketing practices.

Anti-Corruption

The Group operates under high standards of ethical conduct and adopts a zero-tolerance approach against any form of corruption or bribery. We enforce anti-corruption policies as stipulated under the Group's Code of Conduct, which was updated and implemented by the human resource ("HR") department in February 2021.

As stipulated in the Code of Conduct, employees are strictly prohibited to conduct the following behaviours:

- Solicit bribes and receive benefits in any form, including but not limited to cash, stocks, securities or gifts
以任何形式索取賄賂及收受利益，包括但不限於現金、股票、證券或禮品
- Involve in business activities that may cause conflicts of interest between employees and the Group
涉及及可能導致僱員與本集團有利益衝突之業務活動
- Leveraging the job convenience to participate in insider trading
利用職務便利參與內幕交易

In the unlikely event that a suspicious case is found, employees are encouraged to report on any alleged misconduct or delinquency through the established whistleblowing channels such as emails, hotlines and letter boxes. The HR department would then conduct further confidential investigation upon receipt of any whistleblowing reports. All identities are kept confidential during the investigation process. According to the Regulations on Punishment of Staff Violations, which was updated and implemented by the HR department in February 2021, any violation will be subject to penalties such as verbal warnings, termination of employment contracts or even legal actions.

During the Reporting Year, we strictly upheld our zero-tolerance approach and were not aware of any non-compliance cases in relation to bribery, corruption, or other forms of business crimes. Such approach enables us to comply with the relevant laws including but not limited to the Anti-Money Laundering Law of the People's Republic of China and the Interim Provisions on Banning Commercial Bribery, which are deemed to have significant impacts on the Group in relation to its daily operations. We also conducted anti-corruption training to raise the anti-corruption awareness of our employees. For further information, please refer to the subsection "Staff Development and Training" under the section "Our People".

我們的道德操守

商業道德從另一個角度鎖定了企業的可持續發展。真正的商業道德確保本集團符合商業規範並獲得必要的社會牌照來經營及維持我們的品牌聲譽。達芙妮在開展業務活動時堅持堅定的立場 – 透明、誠信及問責。我們通過融合實踐，如監督及管理反賄賂和反貪污、保護個人資料及機密數據、保護知識產權及勞工權利、以及堅持負責任的營銷常規等，來遵守這些最有價值的商業道德。

反貪污

本集團根據高標準的道德操守經營業務，對任何形式的貪污或賄賂採取零容忍態度。我們按照本集團的《職業守則》之規定執行反貪污政策，該守則由人力資源（「人力資源」）部於二零二一年二月更新並實施。

根據《職業守則》之規定，僱員嚴禁作出下列行為：

當發現可疑案件，本集團鼓勵僱員透過已設立舉報渠道，如電郵、熱線電話及信箱等，舉報任何涉嫌不當或違法行為。人力資源部在收到任何舉報後進行進一步的保密調查。在調查過程中，所有身份均為保密。根據人力資源部於二零二一年二月更新並實施的《員工違紀處罰條例》，任何違規行為都將受到口頭警告、終止僱傭合約甚至法律行動等處罰。

於報告年度內，我們嚴格堅持零容忍態度，並未發現任何涉及賄賂、貪污或其他形式商業犯罪的違規案件。這種做法使我們得以遵守相關法例，包括但不限於《中華人民共和國反洗錢法》及《關於禁止商業賄賂行為的暫行規定》，這些法例對本集團之日常營運有重大影響。我們亦進行反貪污培訓，以提高僱員的反貪污意識。有關更多詳情，請參閱「我們的員工」一節中的「員工發展及培訓」分節。

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Personal Data and Privacy

The Group acknowledges the importance of confidentiality. We are committed to safeguarding company and personal privacy, including trade secrets and consumer information. We strive to handle, store and file confidential information with due care in accordance with relevant laws and regulations. To protect consumer rights, interests and privacy, information collected will only be used directly for the purposes of conducting the Group's business as stated at the time such data is collected.

We prohibit the transfer or disclosure of personal data to any third party without authorisation from the third-party owners. To prevent unauthorised use of personal data, a robust data security system is maintained to ensure all collected personal data is kept strictly confidential. During the Reporting Year, the Group did not record any non-compliance cases in relation to infringement of personal privacy.

Intellectual Property Rights

Insisting on the principle of original design, the Group pays great attention to intellectual property ("IP") management. Monitoring processes have been applied to the Group's and its suppliers' business activities, including procurement, production, sales and marketing, commercial collaborations as well as daily operations. We strictly adhere to the following guidelines to mitigate any possible violation or risk:

- Evaluate the probability of occurrence and the potential impact of the IP rights infringement
評估知識產權侵權發生概率及潛在影響
- Conduct IP research on purchased products and technologies to avoid counterfeits in the procurement process
對採購之產品及技術進行知識產權研究，以避免採購過程中出現冒牌產品
- Record the technical improvement and innovation of products and apply for patents accordingly in the production process
在生產過程中記錄產品技術之改進及創新，並相應申請專利
- Conduct comprehensive review of the IP rights and formulate protection and risk mitigation plans prior to product launch or any form of marketing events
在產品發佈或任何形式的營銷活動前，對知識產權專利進行全面審查並制定保護及風險舒緩計劃
- Verify the source of any additional trademarks and advertising slogans used by the franchisees
核實加盟商使用的任何附加商標及廣告標語之來源
- Evaluate the stability and validity of the IP rights for those co-branding products
評估聯名品牌產品的知識產權之穩定性及有效性
- Confirm the ownership of the technologies or products developed before commencement of commercial collaborations
在商業合作開始前確認所開發技術或產品的所有權
- Verify the legitimation and sources of online software and office equipment to avoid counterfeits
驗證網上軟件及辦公設備的合法性及來源，以避免出現冒牌產品

During the Reporting Year, we dedicated efforts to enforcing online anti-counterfeiting. Through complaints to IP protection platforms, the Group continued to remove infringing product links on major online sales platforms.

個人資料及隱私

本集團深知保密之重要性。我們致力於保護公司及個人隱私，包括商業秘密及顧客資料。我們努力按照有關法律法規妥善處理、儲存及歸檔機密資料。為保障消費者權利、權益及隱私，所收集資料僅會直接用作進行如收集有關資料時所述之本集團業務。

我們禁止未經第三方擁有者授權的情況下向任何第三方傳輸或披露個人資料。為防止未經授權地使用個人資料，本集團設立了嚴格的資料安全系統，以確保所有收集的個人資料都被嚴格保密。於報告年度內，本集團並無記錄任何有關侵犯個人隱私的違規案件。

知識產權

本集團秉承原創設計理念，高度重視知識產權（「知識產權」）管理。本集團及其供應商之業務活動已採用監察程序，包括採購、生產、銷售及市場推廣、商業合作以及日常營運。我們嚴格遵守以下指引以減輕任何可能的違規或風險：

於報告年度內，我們致力於線上防偽工作。通過對知識產權保護平台之投訴，本集團在各大線上銷售平台上持續刪除侵權產品鏈接。



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Major Online Sales Platforms 主要線上銷售平台	Number of Infringing Product Links Removed 已刪除的侵權產品鏈接數目	
	2021 二零二一年	2020 二零二零年
Alibaba's Taobao and Tmall 阿里巴巴的淘寶和天貓	2,070	3,061
Pinduoduo 拼多多	339	787
Douyin and Kuaishou 抖音及快手	136	N/A 不適用
JD.com 京東	84	N/A 不適用
Xiaohongshu 小紅書	10	N/A 不適用

Due to the disturbance of COVID-19 in Mainland China, the legal service of relevant authorities has been temporarily suspended and most of the Group's lawsuit cases in 2020 has been delayed to the Reporting Year for further processing. Upon business transformation, the business nature of brand licensing also encourages us to proactively file civil lawsuits against sellers who sold counterfeit products of our brands. During the Reporting Year, a total of 139 cases (2020: 4 cases) were brought against infringement sellers on platforms at Alibaba, Pinduoduo and Kuaishou, as well as other merchant websites.

During the Reporting Year, the authenticity rate of Daphne reached to 99% (2020: 95%) on Alibaba's Taobao and Tmall, and 98% (2020: 95%) on Pinduoduo. Such action also enables us to comply with relevant laws including but not limited to the Patent Law of the People's Republic of China, the Trademark Law of the People's Republic of China and the Copyright Law of the People's Republic of China, which are deemed to have significant impacts on the Group in relation to its management of the IP rights.

Labour Rights and Standards

The Group endeavours to create decent jobs for all employees by supporting labour rights and eradicating child and forced labour. The hiring of workers below 16 years old is strictly prohibited. During the recruitment process, the HR department will ensure applicants are lawfully employable by adopting a comprehensive screening and recruitment process. Applicants' identity documents will be examined and their information will be verified through interviews and, if necessary, government information channels. The recruitment process will only begin after the applicant's identity has been verified.

由於中國大陸受新冠病毒疫情的干擾，有關部門的法律服務暫時停止，本集團二零二零年的大部分訴訟案件已延遲至報告年度進一步處理。在業務轉型後，品牌授權的業務性質亦鼓勵我們積極向售賣自家品牌的冒牌產品之商戶提出民事訴訟。於報告年度內，本集團在阿里巴巴、拼多多、快手等平台及其他商戶網站上對侵權商提出訴訟共139宗(二零二零年：4宗)。

於報告年度內，達芙妮在阿里巴巴的淘寶及天貓之真品率達到99%(二零二零年：95%)，在拼多多達到98%(二零二零年：95%)。此舉令我們得以遵守相關法例，包括但不限於《中華人民共和國專利法》、《中華人民共和國商標法》及《中華人民共和國著作權法》，該等法例被視為具有對本集團的知識產權管理產生重大影響。

勞工權益及準則

本集團透過支持勞工權益、杜絕童工及強制勞工，努力為所有僱員創造體面的工作崗位。本集團嚴禁僱用16歲以下的工人。在招聘過程中，人力資源部將通過採用全面的篩選及招聘流程來確保申請人能夠合法就業。申請人的身份證件將被審查，其資料將通過面談及必要時政府資訊渠道來進行核實。招聘過程只會在申請人的身份得到驗證後才開始。



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The Group formulated the Staff Attendance and Vacation Policy, which was updated and implemented by the HR department in March 2021, to ensure employees are entitled to work-life balance and eliminate any cases of forced labour. According to this policy, the working hours of employees are fixed. Overtime work is not encouraged at Daphne and a formal application shall be submitted and approved prior to any overtime work. Compensation day-offs or overtime allowance are subsequently provided.

In the unlikely event that a child or forced labour case occurs, we would carry out further investigation and immediately terminate the employment contract if the case is justified. Employees who receive unfair treatment regarding working hours are also encouraged to report relevant cases through our whistleblowing channels.

During the Reporting Year, relevant laws including but not limited to the Provisions on the Prohibition of Using Child Labour, the Law on the Protection of Minors of the People's Republic of China and the Labour Contract Law of the People's Republic of China are deemed to have significant impacts on the Group in relation to its commitment of labour rights and standards. We have aligned the above labour practices with these laws and did not record any non-compliance cases in relation to the child and forced labour.

Responsible Marketing Approaches

As a responsible brand licensor, the Group attaches great attention to the labels used in its products and strives to conduct marketing activities ethically. We require franchisees to provide product descriptions in an accurate and transparent manner. Prior to distribution, we will conduct thorough scrutiny on the source of texts, pictures and logos used in product descriptions and advertising to align with our standpoints of IP rights protection. During the Reporting Year, the Group was not aware of any material non-compliance cases in relation to deceptive advertising, inaccurate labelling, or other forms of non-compliance marketing behaviours.

本集團制定了《員工考勤和休假制度》，該制度已於二零二一年三月由人力資源部更新及實施，以確保僱員有權享有工作與生活平衡及杜絕任何強制勞工的情況。根據該政策，僱員的工作時間為固定的。達芙妮並不鼓勵員工加班，任何加班須提前遞交正式申請並獲批准。補償休假或加班津貼將會隨後提供予員工。

在發生童工或強制勞工個案的少數情況下，我們會進行進一步調查，如果案件屬實，我們將即時終止僱傭合同。我們亦鼓勵僱員如工作時間受到不公平待遇，可透過我們的舉報渠道舉報相關個案。

於報告年度內，相關法律，包括但不限於《禁止使用童工的規定》、《中華人民共和國未成年人保護法》及《中華人民共和國勞動合同法》，均對本集團承諾的勞工權益及準則有重大影響。我們將上述勞工常規與這些法律保持一致，並且沒有記錄任何與童工及強制勞工有關的違規案例。

負責任的營銷方式

作為負責任的品牌授權商，本集團十分重視產品所使用的標籤，並致力於有道德地進行營銷活動。我們要求加盟商以準確及透明的方式提供產品描述。在分銷之前，我們會對產品描述及廣告中使用的文字、圖片及商標來源進行徹底審查，以符合我們保護知識產權的立場。於報告年度內，本集團並不知悉任何與欺騙性廣告、不準確標籤或其他形式之違規營銷行為有關的重大違規案例。



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OUR ENVIRONMENT

Environmental protection at Daphne is achieved from multiple angles. The Group acknowledges the necessity of transparent and high-quality environmental data disclosure. It ensures an unbiased overview that our environmental impact is communicated with relevant stakeholders in a timely manner, moreover, facilitates concrete data management for footprint monitoring and further improvement. We strive to construct a reliable data management system with consistency, comprehensiveness, traceability and accuracy, whilst carrying out environmental initiatives and impact mitigation approaches to alleviate the anthropogenic pressure on nature.

Resource Consumption

As the Group's direct operations are mainly office-based, resources consumed by the Group mainly include purchased electricity, petroleum, as well as water. We did not encounter any issues in sourcing these resources. In order to facilitate mitigation approaches, we actively identify our consumption patterns towards these resources, as shown below:

Resource 資源	Description 內容描述	Usage 使用量	Pattern Analysis 模式分析
Electricity 電力	Used for daily operations 用於日常營運	867,799 kWh (2020: 1,936,823 kWh) 867,799 千瓦時 (二零二零年： 1,936,823 千瓦時)	Compared with the last Reporting Year, the electricity usage has dramatically decreased due to the relocation of the headquarters office. 與上個報告年度相比，由於總部辦公室搬遷，用電量大幅下降。
Petroleum 汽油	Used to operate 3 (2020: 3) vehicles 用於操作3輛(二零二零年：3輛) 汽車	6,982 litre (2020: 3,707 litre) 6,982 公升 (二零二零年： 3,707 公升)	Compared with the last Reporting Year, the petroleum usage has increased due to the more frequent use of vehicles. 與上個報告年度相比，由於更頻繁地使用汽車，汽油使用量有所增加。
Water 水	Purchased from the local utility to support daily operations 從當地公用事業機構購買，以支援日常營運	7,442 litre (2020: 12,625 litre) 7,442 公升 (二零二零年： 12,625 公升)	Compared with the last Reporting Year, the water usage has significantly decreased due to the relocation of the headquarters office. 與上個報告年度相比，由於總部辦公室搬遷，用水量明顯減少。

Under the Brand Licensing Business, the Group does not involve in any manufacturing or retailing activities directly and therefore does not directly consume any packaging materials in daily operations. Nevertheless, we actively monitor the suppliers' performance regarding this aspect and encourage them to use packaging materials wisely. Moving forward, we plan to collect relevant data and conduct analyses as quantitative references to facilitate smart consumption initiatives towards suppliers.

Environmental Footprint

As the Group mainly conducts business activities in the office, its operations are not emission-, waste- or carbon-intensive. Our environmental footprint is relatively low, including minimal air emissions, greenhouse gas ("GHG") emissions and waste generation.

我們的環境

達芙妮的環保工作從多個角度進行。本集團深明披露具有透明度及優質的環境數據之必要性。其確保我們能以公正的概述及時就環境影響與相關持份者進行溝通，此外，有助於形成具體數據管理以達致足跡監測及進一步改進。我們努力建設一個具有一致性、全面性、可追溯性及準確性的可靠數據管理系統，同時制定環境倡議及舒緩影響方法，以減輕對大自然的人為壓力。

資源消耗

由於本集團之直接營運主要以辦公室為主，故本集團消耗之資源主要包括購買電力、汽油及水。我們在採購這些資源時沒有遇到任何問題。為了促進舒緩措施，我們積極識別我們對這些資源的消耗模式，如下所示：

於品牌授權業務中，本集團並無直接參與任何製造或零售活動，因此並無於日常營運中直接使用任何包裝材料。儘管如此，我們積極監察供應商在此方面之表現，並鼓勵彼等明智地耗用包裝材料。未來，我們計劃收集相關數據並進行分析作為定量參考，以促進對供應商的明智耗用舉措。

環境足跡

由於本集團主要於辦公室從事業務活動，其營運並不屬於排放、廢物或碳密集型。我們的環境足跡相對較低，包括極少的廢氣排放、溫室氣體（「溫室氣體」）排放及廢物產生。

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The Group's air emissions are exhaust gases including nitrogen oxides ("NO_x"), sulfur oxides ("SO_x") and particulate matter ("PM"), which mainly stem from the powering of its fossil fuel-based vehicles. During the Reporting Year, we owned 3 (2020: 3) vehicles and approximately emitted a total of 4.8 kg (2020: 3.1 kg) exhaust gases. For the detailed data of exhaust gases emissions, please refer to the section "KPIs Summary and Calculation Methodology".

The Group's GHG emissions include direct emissions from consuming non-renewable fuels and indirect emissions from purchasing electricity, which are further indicated as Scope 1 and Scope 2 emissions respectively. During the Reporting Year, we approximately emitted a total of 706.3 tCO₂e- (2020: 1,544.0 tCO₂e-) GHG. For the detailed data of GHG emissions, please refer to the section "KPIs Summary and Calculation Methodology".

Waste generated by the Group includes paper and domestic waste, which are generated by our employees during daily operations. We purchase, use and recycle paper in a responsible manner. For domestic household and office waste, a designated area for general waste is used for waste collection and disposal. During the Reporting Year, we approximately consumed a total of 1.7 tonnes (2020: 3.0 tonnes) paper. The collection of domestic waste was not measured due to its immaterial nature.

Environmental Initiative and Mitigation Target

During the Reporting Year, the Group was not aware of any non-compliance cases in relation to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Under the office-based operations, there are no laws and regulations that have a direct and significant impact on the Group. The Group's most significant impact on the environment and natural resources is the usage of resources and corresponding emissions from its headquarters. In order to mitigate our environmental footprint, we carry out comprehensive approaches.

We promote environmentally friendly working style in the headquarters. Employees are encouraged to adhere to the established initiatives, covering from energy and water use efficiency, as well as waste reduction:

- Use lamps with energy-efficient labels
使用帶有高效節能標籤的燈
- Adopt multi-function devices (i.e. printing, scanning, photocopy and fax)
採用多功能設備(即打印、掃描、複印及傳真)
- Adopt individual air-conditioners that can be adjusted manually to suitable temperatures
採用可手動調節至適宜溫度的獨立空調
- Set general air temperature to above 25 °C
將一般空氣溫度設定為25 °C以上
- Clean water dispensers on a regular basis
定期清潔飲水機
- Designate areas for collecting single-sided paper
指定用於收集單面紙的區域
- Encourage employees to reduce wastage
鼓勵僱員減少浪費

本集團的廢氣排放，包括氮氧化物(「NO_x」)、硫氧化物(「SO_x」)及懸浮微粒(「PM」)，主要來自其化石燃料車輛之能量供應。於報告年度內，我們擁有3輛(二零二零年：3輛)汽車，共排放了約4.8千克(二零二零年：3.1千克)之廢氣。有關廢氣排放之詳細資料，請參閱「關鍵績效指標總匯及計算方法」一節。

本集團的溫室氣體排放包括消耗不可再生燃料之直接排放及購買電力之間接排放，分別列為範圍1及範圍2排放。於報告年度內，我們共排放約706.3噸二氧化碳當量(二零二零年：1,544.0噸二氧化碳當量)溫室氣體。有關溫室氣體排放之詳細資料，請參閱「關鍵績效指標總匯及計算方法」一節。

本集團產生的廢物包括我們的僱員日常營運中產生的紙張及生活垃圾。我們以負責任的方式購買、使用及回收紙張。對於生活及辦公廢物，本集團設立指定區域用於一般廢物的收集及處置。於報告年度內，我們共消耗了約1.7噸(二零二零年：3.0噸)紙張。由於生活垃圾的性質較不重要，因此本集團未對生活垃圾的收集進行測量。

環境倡議及紓緩目標

於報告年度內，本集團並不知悉任何有關廢氣及溫室氣體排放、向水及土地排放以及產生有害及無害廢物之不合規案件。於辦公室營運中，並無法律及法規對本集團有直接及重大影響。本集團對環境及天然資源之最大影響為使用其總部之資源及相應排放。為減輕環境足跡，我們採取全面措施。

我們在總部提倡環保工作方式，鼓勵僱員遵守既定措施，包括能源及用水效率，以及減少廢物：

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In addition, the Group actively facilitates the use of the existing photovoltaic solar power (“PV”) system in one of our investment properties. During the Reporting Year, the PV system has approximately generated a total of 413,666 kWh (2020: 36,325 kWh) electricity, which helped its users offset GHG emissions of 327.7 tCO₂e- (2020: 28.8 tCO₂e-).

In order to further mitigate our environmental footprint, we engaged a professional sustainability consultancy to analyse the Group’s past environmental data and formulate a set of quantitative and qualitative environmental targets, as shown below:

此外，本集團於我們的其中一項投資物業中積極促進利用現有的光伏太陽能發電（「光伏」）系統。於報告年度內，光伏系統共發電約413,666千瓦時（二零二零年：36,325千瓦時），有助於其用家抵銷溫室氣體排放327.7噸二氧化碳當量（二零二零年：28.8噸二氧化碳當量）。

為進一步紓緩我們的環境足跡，我們委聘了專業可持續發展顧問分析本集團過往的環境數據，並制定了一套定量及定性之環保目標，如下所示：

GHG Emissions and Energy Usage 溫室氣體排放及能源使用

Quantitative target

定量目標

- From 2022 onwards, maintain the GHG emission intensity (by the number of full-time workforce) below the 2020 baseline value (13.0 tCO₂e-/person)
從二零二二年起，將溫室氣體排放密度（按全職員工工人數計）保持在二零二零年基線值（13.0噸二氧化碳當量／人）以下
- From 2022 onwards, maintain the energy consumption intensity (by the number of full-time workforce) below the 2020 baseline value (59,639.1 MJ/person)
從二零二二年起，將能源消耗密度（按全職員工工人數計）保持在二零二零年基線值（59,639.1兆焦耳／人）以下
- By 2024, facilitate the use of the PV system to generate electricity and achieve a total amount of approximately 1.0 million kWh over the next 3 years (2022–2024)
到二零二四年，促進利用光伏系統發電，並在未來三年（二零二二年至二零二四年）實現總發電量約1.0百萬千瓦時

Qualitative target

定性目標

- From 2022 onwards, participate in activities or organise training regarding emissions reduction and energy consumption at least once per year
從二零二二年起，每年至少參加一次有關減排及能源消耗的活動或安排培訓

Non-hazardous Waste Generation 產生無害廢物

Quantitative target

定量目標

- From 2022 onwards, maintain the paper consumption intensity (by the number of full-time workforce) below the 2020 baseline value (25.2 kg/person)
從二零二二年起，將紙張消耗密度（按全職員工工人數計）保持在二零二零年基線值（25.2千克／人）以下

Qualitative target

定性目標

- From 2022 onwards, include an initiative to use environmentally friendly packaging materials in supplier contracts
從二零二二年起，在供應商合同中加入使用環保包裝材料的倡議

The above targets were reviewed and approved by the Board and management of the Company. Serving as annual checkpoints on our environmental performance, the process of accomplishment for each target shall be disclosed at each Reporting Year and further adjusted if necessary.

上述目標已由本公司董事會及管理層審議通過。作為我們環保表現之年度檢查，每個目標的完成過程將於各個報告年度內披露，並在有需要時作進一步調整。



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Climate Change

Climate change and the risks associated with responding to this environmental challenge are urgent, extensive and uncertain. The risks caused by climate change can be manifested in the short-, mid- and long-term. With the global emphasis on climate change issues, the Group will inevitably face these risks directly or indirectly in the process of operation and development. The biggest challenge for the Group in dealing with climate-related risks is undoubtedly the uncertainty of the time and intensity of the risk. To overcome this challenge, the Group needs to clearly recognise the potential impact of climate-related risks on our business, operations, strategies and financial performance.

At Daphne, we referenced the TCFD recommendations, incorporating climate-related risk analysis into our governance practices to identify potential risks. During the Reporting Year, our management had contracted a professional consultancy to conduct a preliminary climate-related risk analysis for the Group. Analysis results were further reviewed and confirmed by the Board to evaluate the risk profile and significance to the Group's business activities and operations. Results were also well archived to serve as a cornerstone to construct a more comprehensive analysis in the near future.

By adopting a risk assessment matrix, we assessed the risks from two perspectives – severity and frequency. A list of short- and mid-term risks was identified. As shown below, physical risks including typhoons, extreme precipitation and rising mean temperatures are prone to disrupt the daily operations, as well as the stability and efficiency of our supply chain. Transition risks in technology and price adjustments and controls in fossil fuels may increase suppliers' costs in the production process and thereby indirectly increase our supply chain costs. Tightening policies and regulations and increasing stakeholders' concerns may also put additional pressure on our compliance costs and jeopardise the corporate reputation if we fail to meet stakeholders' expectations.

氣候變化

氣候變化及應對這項環境挑戰之相關風險是緊迫、廣泛和不確定的。氣候變化帶來之風險可以在短期、中期及長期顯示出來。隨著全球對氣候變化問題的重視，本集團在營運及發展過程中無可避免會直接或間接面對這些風險。本集團所面對的氣候相關風險之最大挑戰無疑是對風險時間及強度之不確定性。為了克服這個挑戰，本集團需要清楚地認識到氣候相關風險對我們業務、營運、策略及財務表現之潛在影響。

在達芙妮，我們參考了TCFD之建議，將氣候相關風險分析納入我們的管治常規，以識別潛在風險。於報告年度內，管理層已委聘了專業顧問為本集團進行初步氣候相關風險分析。分析結果獲董事會進一步審閱及確認，以評估風險狀況及對本集團業務活動及營運之重要性。結果亦妥善存檔，作為在不久將來構建更全面分析之基石。

通過採用風險評估矩陣，我們從嚴重性及頻率兩個角度評估風險，識別了一份短期及中期風險清單。如下所示，包括颱風、極端降水及平均氣溫上升等實體風險，很容易影響我們的日常營運，以及供應鏈的穩定性及效率。技術的轉型風險與化石燃料的價格調整及控制可能增加生產過程中供應商的成本，從而間接增加我們的供應鏈成本。收緊政策與監管和持份者日益關注，可能亦會對合規成本構成額外壓力，並在我們未能達到持份者期望時危及公司聲譽。

Material Physical Risk

重大實體風險

Acute

立即性

- Typhoons
颱風
- Extreme precipitation
極端降水

Chronic

長期性

- Rising mean temperatures
平均氣溫上升



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Material Transition Risk 重大轉型風險

Policy and Regulation 政策及法規

- Enhance emissions-reporting obligations
加強排放報告之義務
- Price adjustments and controls in fossil fuels
化石燃料之價格調整及控制

Technology 技術

- Substitution of existing raw materials and production processes with lower emissions options
以低碳選擇替代現有原材料及生產工序

Reputation 名譽

- Increased stakeholders' concerns or negative stakeholders' feedback
增加持份者的關注或負面反饋

The Group actively employs actions to manage the above risks and mitigate the impacts. According to the established special working arrangements under extreme weather conditions, employees are suggested to work from home under certain conditions. On the other hand, with the increasing regulations and requirements towards carbon and climate-related information disclosure, we are committed to continue the identification of relevant material climate-related risks and to improve our information disclosure. Furthermore, we include climate-related issues in our external materiality assessment to understand stakeholders' concerns in a timely manner.

Moving forward, the Group will provide relevant training to the Board and management to enhance their overall competencies regarding climate change issues. For the existing climate-related risks, the Group will conduct the risk assessment on annual basis to ensure accuracy and materiality. The ESG Working Group will carry out further analysis on climate change such as scenario analysis.

本集團積極採取措施管理上述風險並減輕影響。根據既定的極端天氣條件下之特殊工作安排，本集團建議僱員在特定條件下在家工作。另一方面，隨著有關碳及氣候相關資訊披露之法規及要求不斷提高，我們承諾將繼續識別相關重大氣候相關風險，改善資訊披露。此外，我們將氣候相關問題納入外部重要性評估，以便及時了解持份者之關切。

展望未來，本集團將向董事會及管理層提供相關培訓，以提升彼等對氣候變化議題之整體能力。就現有氣候相關風險而言，本集團將每年進行風險評估以確保準確性及重要性。ESG工作小組將對氣候變化進行如情景分析等的進一步分析。



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OUR PEOPLE

Daphne believes that effective human capital management is critical for ensuring the health and success of its business, as well as for equipping it to compete in the increasingly competitive footwear markets. We maintain a healthy and safe workplace to support more efficient work and to yield better results. We increase employees' satisfaction by providing attractive and competitive remunerable packages, forging a work environment that is free of discrimination and harassment, as well as placing strong emphasis on team building activities, as well as employee training and development.

Occupational Health and Safety

The Group re-evaluated the material aspects of occupational health and safety ("OHS") based on the new operational scenario and business model. Our current concerns for OHS primarily stem from personal hygiene, ergonomics and potential accidents or disasters in the office. We place emphasis to safeguard employee health and safety. In the Code of Conduct, internal guidelines on handling OHS emergency issues are outlined.

During the Reporting Year, our headquarters office was relocated from self-owned property to a rented commercial building. Prior to our settlement, we contracted a professional interior service agency to assess overall construction standards, detect air quality and undergo formaldehyde removal to ensure the new office is suitable for daily operations. To further raise health and safety awareness among employees, we formulate OHS practices that cover major behaviours under the office-based scenario:

- Ensure good air quality and ventilation in the office
確保辦公室的空氣質量及通風良好
- Empty trash bins and replace trash bags on a regular basis
定期清空垃圾桶並更換垃圾袋
- Disinfect public areas on a regular basis
定期為公共地方進行消毒
- Maintain enough lighting for work
保持工作環境有足夠的照明
- Ensure the proper concealment of employees' personal belongings
確保妥善收藏僱員之個人物品
- Collect emergency contacts of all employees and create a contact list
收集所有僱員的緊急聯繫人並建立聯繫人列表
- Provide employees with OHS training
為僱員提供職業健康及安全培訓
- Arrange OHS drills on a regular basis
定期安排職業健康及安全演練

我們的員工

達芙妮相信，有效的人力資源管理是確保其業務健康及成功之關鍵，使其有能力在競爭日益激烈的鞋類市場中競爭。我們維持健康及安全的工作環境，以支援更高效的工作以取得更佳業績。我們通過提供具吸引力及競爭力的薪酬待遇、營造無歧視及騷擾的工作環境，以及高度重視團隊建設活動，僱員培訓與發展，來提升僱員的滿意度。

職業健康與安全

本集團根據新的營運情況及業務模式重新評估職業健康及安全(「職業健康及安全」)的重大範疇。我們目前對職業健康及安全的關注主要源於個人衛生、人體工學及辦公室中潛在意外或災難。我們重視保障僱員的健康及安全。在《職業守則》中，我們概述了處理職業健康及安全之緊急問題的內部指引。

於報告年度內，我們的總部辦公室由自己擁有的物業搬遷至一個租賃的商業物業。在我們入駐之前，我們與一家專業室內服務機構簽約，對整體施工標準進行評估，檢測空氣質量並進行甲醛清除，以確保新辦公室適合日常營運。為了進一步提高僱員的健康及安全意識，我們制定了涵蓋辦公室場景下主要行為的職業健康及安全常規：



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We adhered to the OHS practices and assigned the HR department to monitor performance and adjust policies if necessary. Such practices enable us to comply with relevant laws including but not limited to the Provisions on the Administration of Occupational Health at Workplaces, the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases and the Fire Protection Law of the People's Republic of China, which are deemed to have significant impacts on the Group in relation to providing a safe working environment and protecting employees from occupational hazards. In each of the past three years including the Reporting Year, the Group did not record any work-related fatality or serious injury cases.

Employee Benefits and Remuneration

The Group offers competitive remuneration packages and benefits to motivate and retain its talents. Apart from fulfilling the basic statutory requirement, our incentive packages are further structured based on market conditions and individual qualifications.

According to the Staff Attendance and Vacation Policy, which was updated and implemented by the HR department in March 2021, our employees are entitled to various kinds of rest days and leaves, including but not limited to rest periods, holidays, annual leaves, marriage leaves and maternity leaves.

In addition, we formulated the Performance Management Programme, which was updated and implemented by the HR department in April 2021. Stipulated in this programme, employees are entitled to attractive discretionary bonuses, based on the performance of the Group and the individual employee. We also provide allowances for business trips and formulated the Provision on Business Travel Management, which was updated and implemented by the HR department in March 2021.

Diversity and Equal Opportunity

We recruit and promote employees based on criteria such as business needs, personal qualifications, experience and performance. We also ensure that these decisions will under no circumstances be influenced by the applicant's or employee's age, gender, marital status, pregnancy, family status, disability, race, nationality, or religion, provided that these do not impede the abilities of the prospective appointees to carry out normal job duties nor affect the health and safety of fellow employees.

我們遵守職業健康及安全常規，並指派人力資源部監察表現並在有需要時調整政策。該等常規令我們能夠遵守相關法例，包括但不限於《工作場所職業衛生管理規定》、《中華人民共和國職業病防治法》及《中華人民共和國消防法》，該等法例被視為對本集團提供安全工作環境及保護僱員免受職業危害方面有重大影響。過去三年每年（包括本報告年度），本集團並無記錄任何與工作有關的死亡或重傷個案。

僱員福利及薪酬

本集團提供具競爭力的薪酬待遇及福利以激勵及挽留人才。除了滿足基本的法定要求外，我們的激勵方案亦根據市場情況及個人條件進一步制定。

根據人力資源部於二零二一年三月更新及實施的《員工考勤及休假制度》，我們的僱員有權享有各種休假日及假期，包括但不限於休假期、假期、年假、結婚假及產假。

此外，我們制定了《績效管理方案》，並於二零二一年四月由人力資源部更新並實施。該方案規定，根據本集團及個別僱員的表現，僱員可獲發具有吸引力的酌情獎金。我們還提供出差補助及制定了《出差管理辦法》，由人力資源部於二零二一年三月更新並實施。

多元化及平等機會

我們根據業務需求、個人資歷、經驗及表現等標準進行招聘及晉升僱員。我們亦確保這些決定在任何情況下都不會受到申請人或僱員之年齡、性別、婚姻狀況、懷孕、家庭狀況、殘疾、種族、國籍或宗教信仰的影響，但前提是這些不妨礙潛在被任命者履行正常工作職責的能力，也不影響同事之健康及安全。



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As outlined in the Code of Conduct, we adopt a zero-tolerance approach against any workplace discrimination, harassment, or vilification. Chaired by the Chief Executive Officer and coordinated by the HR, legal and internal audit departments, a specialised committee is responsible for conducting further investigations against any potential wrongdoing. According to the Regulations on Punishment of Staff Violations, different levels of punishment such as verbal and letter warnings, termination of employment and prosecution would be applied if the case is justified.

Our current practices satisfy requirements of the laws such as the Special Rules on the Labour Protection of Female Employees and the Law on the Protection of Women's Rights and Interests of the People's Republic of China, which are deemed to have impacts on the Group's employment practices. During the Reporting Year, the Group commits to creating a discrimination-free workplace by providing equal opportunities to all employees, and was not aware of any material non-compliance cases in relation to workplace discrimination, harassment, or vilification.

Employee Development and Training

The Group offers customised training to employees, with an aim to sharpen their skills and competencies and thereby enhance human resource efficiency. We formulate our training plan on an annual basis, by calibrating it in line with our operational focus and business development direction.

During the Reporting Year, we arranged induction training for all new recruits, topics of which covered corporate history and culture, management structure and daily operation practices. Realising the increasing importance of business ethics, we organised anti-corruption training in the form of distributing anti-corruption materials to all employees by email. Other training such as fire safety training and work-related mobile applications training was also provided to enhance the overall knowledge of employees.

正如《職業守則》中所述，我們對任何工作場所的歧視、騷擾或誹謗採取零容忍態度。由行政總裁主持並由人力資源、法律及內部審核部協調的專門委員會負責對任何潛在的不當行為進行進一步調查。根據《員工違紀處罰條例》，若情況屬實，本集團將對員工進行不同程度的處分，如口頭警告、信函警告、終止僱用及起訴等。

我們目前的常規符合《女職工勞動保護特別規定》及《中華人民共和國婦女權益保障法》等法律的規定，這些法律被認為對本集團之僱傭常規帶來影響。在報告年度內，本集團承諾為所有僱員提供平等機會，創造一個無歧視的工作場所，且並不知悉任何與工作場所歧視、騷擾或誹謗有關的重大違規案件。

僱員發展及培訓

本集團為僱員提供量身訂造的培訓，旨在提升其技能及能力，從而提升人力資源效率。我們每年制定培訓計劃，並根據營運重點及業務發展方向調整培訓計劃。

於報告年度內，我們為所有新入職員工安排入職培訓，內容涵蓋企業歷史及文化、管理架構及日常營運常規。意識到商業道德日益重要，我們組織了反貪污培訓，通過電子郵件向所有僱員分發反貪污材料。我們還提供其他培訓，如消防安全培訓及與工作有關的移動應用程式培訓，以提升僱員的整體知識。



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OUR COMMUNITY

Since its establishment, Daphne has spared no effort to promote the sense of self-worth and women empowerment in our communities and society. We insist on our intrinsic belief – “Women’s stories and power can inspire more people”, whilst being motivated by our brand goals – “Accompanying women to step forward with more confidence”.

Apart from participation in labour union activities, we extend our effort by actively cooperating with female artists and providing them platforms to express ideas. At Daphne, we strive to safeguard female employees’ rights by promoting gender equality. We incorporated gender equality into corporate culture and adopted employment principles such as equal pay for equal work and equal opportunities regardless of gender.

In addition, we develop seasonal products and marketing themes based on our intrinsic belief and brand goal. Each season, particular characteristics representing female goodwill are integrated into our product design and marketing events. Social media such as Weibo, WeChat and Xiaohongshu are utilised as our community engagement platforms, through which we organise online events to engage with our followers and reward selected followers with free prizes.

During the Reporting Year, we organised 15 community engagement events, the theme of which included but not limited to women empowerment. All the events were conducted online and the total number of views and replies were over 460,000 and 28,000 respectively.

我們的社區

自成立以來，達芙妮不遺餘力地在我們的社區及社會推廣自我價值感及女性賦權。我們堅信我們的固有信念—「相信女性的故事和力量可以啟發更多人」，同時受品牌目標的激勵—「陪伴女性走得更自在」。

除了參加工會活動外，我們還積極與女性藝術家合作，為她們提供表達想法的平台。在達芙妮，我們致力透過促進性別平等來保障女性僱員的權利。我們將性別平等納入企業文化，並採納了諸如同工同酬及男女機會平等的就業原則。

此外，我們根據我們的固有信念及品牌目標開發了季節性產品及營銷主題。每個季節，代表女性美德的特定特徵都會融入我們的產品設計及營銷活動中。我們利用微博、微信及小紅書等社交媒體作為社區參與平台，通過這些平台我們組織線上活動與我們的追隨者互動，並向選定的追隨者給予免費獎品。

於報告年度內，我們組織了15場社區參與活動，主題包括但不限於女性賦權。所有活動均在網上進行，總瀏覽量及回覆量分別超過460,000次及28,000次。

Case Study: Removing Stereotype Impression

案例研究：刪除刻板印象

Stereotypes towards women are harmful when it limits women’s capacity to develop their personal abilities, pursue their professional careers, or make choices about their lives and life plans. It may also result in violations of human rights and fundamental freedoms.

當對女性的刻板觀念限制了女性發展其個人能力、追求其職業生涯或對其生活及人生計劃做出選擇時，這種觀念是有害的。這也可能導致侵犯人權及基本自由。

In July 2021, we organised a story-sharing event named “Removing Stereotype Impression” that encouraged our followers to share relevant experiences in their daily life. We established an online channel with a theme of girls’ talk to facilitate their interactions. Within one month, we recorded views and replies in the approximate number of 43,200 and 210 respectively. This event showcased unique opinions and great confidence of females. Moving forward, we will continue exploring more female topics and devote ourselves to promoting women empowerment.

在二零二一年七月，我們舉辦了一個名為「刪除刻板印象」的故事分享活動，鼓勵我們的追隨者分享日常生活中的相關經歷。我們建立了一個以女性傾談為主題的在線頻道，以促進她們的互動。在一個月內，我們記錄了分別約43,200及210次瀏覽及回覆。這次活動展示了女性的獨特見解及極大自信心。今後，我們將繼續探討更多女性話題，並致力推動女性賦權。



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KPIs SUMMARY AND CALCULATION METHODOLOGY

關鍵績效指標總匯及計算方法

Environmental KPIs 環境關鍵績效指標	Unit 單位	2021 二零二一年	2020 二零二零年
Air Emissions¹ 廢氣排放 ¹			
NO _x 氮氧化物	kg 千克	4.4	2.8
SO _x 硫氧化物	kg 千克	0.1	0.1
PM 懸浮微粒	kg 千克	0.3	0.2
GHG Emissions² 溫室氣體排放量 ²			
Scope 1 Emission 範圍1排放量	tCO ₂ e- 噸二氧化碳當量	18.9	9.9
Scope 2 Emission 範圍2排放量	tCO ₂ e- 噸二氧化碳當量	687.4	1,534.2
Total Emission (Scope 1 and Scope 2) 總排放量(範圍1及範圍2)	tCO ₂ e- 噸二氧化碳當量	706.3	1,544.0
Total Emission Intensity by Full-time Workforce 總排放量密度(按全職員工計)	tCO ₂ e-/Person 噸二氧化碳當量/人	10.7	13.0
Non-hazardous Waste 無害廢物			
Paper Usage 用紙量	Tonnes 噸	1.7	3.0
Usage Intensity by Full-time Workforce 用量密度(按全職員工計)	kg/Person 千克/人	26.5	25.2
Energy Consumption and Generation 能源消耗及發電			
Petroleum Usage 汽油用量	Litre 公升	6,982	3,707
Electricity Usage 用電量	kWh 千瓦時	867,799	1,936,823
Total Energy Usage 總能源消耗量	MJ 兆焦耳	3,358,542	7,097,051
Total Energy Usage Intensity by Full-time Workforce 總能源消耗密度(按全職員工計)	MJ/Person 兆焦耳/人	50,887.0	59,639.1
Electricity Generation 發電量	kWh 千瓦時	413,666	36,325
Water Consumption 用水量			
Water Usage 耗水量	m ³ 立方米	7,442	12,625
Water Usage Intensity by Full-time Workforce 耗水密度(按全職員工計)	m ³ /Person 立方米/人	112.8	106.1

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Social KPIs 社會關鍵績效指標	Unit 單位	2021 二零二一年	2020 二零二零年
Workforce 勞動力			
Total Workforce 員工總數	Person 人	72	141
<i>By Gender 按性別劃分</i>			
Male 男性	Person 人	33	65
Female 女性	Person 人	39	76
<i>By Employment Type 按僱傭類別劃分</i>			
Full-time 全職	Person 人	66	119
Part-time/Contract 兼職/合同制	Person 人	6	22
<i>By Age Group 按年齡組別劃分</i>			
≤25 25歲及以下	Person 人	3	2
26–35 26至35歲	Person 人	23	35
36–45 36至45歲	Person 人	35	67
≥46 46歲及以上	Person 人	11	37
Turnover Rate³ 流失比率³			
Total Turnover Rate 總流失比率	%	54	72
<i>By Gender 按性別劃分</i>			
Male 男性	%	52	66
Female 女性	%	56	75
<i>By Age Group 按年齡組別劃分</i>			
≤25 25歲及以下	%	25	93
26–35 26至35歲	%	57	77
36–45 36至45歲	%	53	63
≥46 46歲及以上	%	58	75

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Social KPIs 社會關鍵績效指標	Unit 單位	2021 二零二一年	2020 二零二零年
Training and Development⁴ 培訓及發展 ⁴			
Total Percentage of Trained Employees ⁵ 受培訓員工的總百分比 ⁵	%	34	39
Total Training Hours 總培訓時數	Hour(s) 小時	185	390
<i>The Percentage of Employees Trained by Gender 按性別劃分的受訓員工百分比</i>			
Male 男性	%	53	48
Female 女性	%	47	52
<i>The Percentage of Employees Trained by Employee Category 按員工類別劃分的受訓員工百分比</i>			
Director Grade or Above 總監級或以上	%	19	16
Manager Grade 經理級	%	31	25
Officer Grade 主任級	%	26	14
General Staff 一般員工	%	24	44
<i>The Average Training Hours Completed per Employee by Gender⁶ 按性別劃分的每名員工平均完成的培訓時間⁶</i>			
Male 男性	Hour(s) 小時	4.2	2.1
Female 女性	Hour(s) 小時	2.1	2.4
<i>The Average Training Hours Completed per Employee by Employee Category 按員工類別劃分的每名員工平均完成的培訓時間⁶</i>			
Director Grade or Above 總監級或以上	Hour(s) 小時	8.6	2.9
Manager Grade 經理級	Hour(s) 小時	1.8	2.2
Officer Grade 主任級	Hour(s) 小時	2.2	3.1
General Staff 一般員工	Hour(s) 小時	1.7	1.7

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Social KPIs 社會關鍵績效指標	Unit 單位	2021 二零二一年	2020 二零二零年
Occupational Health and Safety 職業健康與安全			
Fatality 死亡個案	Case 宗	0	0
Work-related Injury 工傷事故	Case 宗	0	0
Lost Day due to Work-related Injury 工傷事故引致的損失天數	Day 天	0	0
Supply Chain 供應鏈			
Total Number of Suppliers 供應商總數	Quantity 數目	96	44
<i>Number of Suppliers by Geographical Region 按地理區域劃分的供應商數量</i>			
Eastern Area of Mainland China 中國大陸華東地區	Quantity 數目	96	38
Other Areas of Mainland China 中國大陸其他地區	Quantity 數目	0	6
Product and Service 產品及服務			
Products Recall Rate for Safety and Health Reasons 出於安全及健康理由之產品回收率	%	0	0
Anti-corruption 反貪污			
Legal Cases regarding Corrupt Practices 貪污行為法律案件	Case 宗	0	0
Community Investment 社區投資			
Community Engagement Event 社區參與活動	Quantity 數目	15	N/A 不適用

¹ The emission factors used are based on the Hong Kong Environmental Protection Department's EMFAC-HK Vehicle Emission Calculation model and the United States Environmental Protection Agency's Vehicle Emission Modelling Software – MOBILE6.1.
所使用的排放因子基於香港環境保護署的EMFAC-HK車輛排放計算模型及美國國家環境保護局之車輛排放模型軟件 – MOBILE6.1。

² The quantification methodology referenced the Guidelines to Account and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purpose) in Hong Kong, published by the Electrical and Mechanical Services Department and Environmental Protection Department. The emission factors used in scope 2 calculation are based on the 2019 Baseline Emission Factors for Regional Power Grids in China published by the Department of Climate Change of National Development and Reform Commission.
量化方法參考了機電工程署及環境保護署出版的《香港建築物(商業、住宅或公共用途)溫室氣體排放及減除的核算和報告指引》。範圍2計算中使用的排放因子乃基於國家發展和改革委員會氣候變化司發布的《2019年中國區域電網基準排放因子》。

³ The calculation scope includes full-time employees only. The turnover rate is calculated based on the following formula:
計算範圍僅包括全職僱員。流失比率乃按以下公式計算：

Turnover rate (per category) 流失比率(每個類別) = $R/(E+N) \times 100$

R: Resigned employees during the Reporting Year 報告年度內的離職僱員

E: Number of employees at the beginning of the Reporting Year 報告年度初期的僱員人數

N: Number of newly recruited employees during the Reporting Year 報告期內的新入職僱員人數

⁴ The calculation scope includes employees who have received training, regardless of their resignation during the Reporting Year.
計算範圍包括已接受培訓的僱員，不論彼等是否已於報告年度內辭職。

⁵ The total percentage of trained employees is calculated based on the following formula:
受培訓僱員的總百分比乃按以下公式計算：

Percentage of employees trained 受培訓僱員百分比 = $T/(M+R) \times 100$

T: Employees who took part in training 參與培訓的僱員

M: Number of employees at the end of the Reporting Year 報告年度期末的僱員人數

R: Resigned employees during the Reporting Year 報告年度內的離職僱員

⁶ The average training hours completed per employee in relevant categories are calculated based on the following formula:
每名僱員在相關類別中完成的平均培訓時間乃按以下公式計算：

Average training hours for employees in relevant categories 相關類別僱員的平均培訓時間 = H/T

H: Total number of training hours for employees in the relevant category 相關類別僱員的培訓總時數

T: Number of trained employees in the relevant category 相關類別中受培訓的僱員人數

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ESG REPORTING GUIDE INDEX

ESG報告指引索引

Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 內容描述	Relevant Section/Subsection or Explanation 相關章節／分節或解釋
Mandatory Disclosure Requirements 強制披露規定		
Governance Structure 管治架構		
	<p>A statement from the board containing the following elements:</p> <ul style="list-style-type: none"> 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 (including risks to the issuer’s businesses); 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 businesses. <p>董事會聲明包含以下內容：</p> <ul style="list-style-type: none"> i) 披露董事會對ESG問題之監督情況； ii) 董事會對ESG管理方法及策略，包括用於評估、優先排序及管理重大ESG相關問題(包括發行人業務風險)之流程；及 iii) 董事會如何檢討與ESG相關之目標及指標所取得之進展，並解釋其與發行人業務之關係。 	<p>About Daphne</p> <ul style="list-style-type: none"> - Risk Management - Business Outlook <p>Sustainability at Daphne 關於達芙妮</p> <ul style="list-style-type: none"> - 風險管理 - 業務展望 <p>達芙妮的可持續發展</p>
Reporting Principles 報告原則		
	<p>A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG Report:</p> <p>Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer’s stakeholder engagement.</p> <p>Quantitative: Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be discussed.</p> <p>Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.</p> <p>描述或解釋在編製ESG報告時應用以下報告原則：</p> <p>重要性： ESG報告應披露：(i)識別重要ESG因素之過程及選擇準則；(ii)如發行人已進行持份者參與，已識別的重要持份者的描述及發行人持份者參與的過程及結果。</p> <p>量化：有關匯報排放量／能源耗用(如適用)所用的標準、方法、假設及／或計算工具的資料，以及所使用的轉換因素的來源應予披露。</p> <p>一致性：發行人應在ESG報告中披露統計方法或關鍵績效指標之任何變更，或任何其他影響有意義比較的相關因素。</p>	<p>About this Report 關於本報告</p>

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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. If there is a change in the scope, the issuer should explain the difference and reason for the change. 解釋ESG報告之匯報範圍，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。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。	About this Report 關於本報告
“Comply or explain” Provisions 「不遵守就解釋」條文		
A. Environmental A. 環境		
Aspect A1: Emissions 層面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。	Our Environment – Environmental Footprint – Environmental Initiative and Mitigation Target 我們的環境 – 環境足跡 – 環境倡議及紓緩目標
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。	Our Environment – Environmental Footprint KPIs Summary and Calculation Methodology 我們的環境 – 環境足跡 關鍵績效指標總匯及計算方法
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)。	Our Environment – Environmental Footprint KPIs Summary and Calculation Methodology 我們的環境 – 環境足跡 關鍵績效指標總匯及計算方法
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	The Group did not generate any hazardous waste during the Reporting Year. 於報告年度內，本集團並無產生任何有害廢物。

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KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Our Environment – Environmental Footprint KPIs Summary and Calculation Methodology 我們的環境 – 環境足跡 關鍵績效指標總匯及計算方法
KPI A1.5 關鍵績效指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Our Environment – Environmental Initiative and Mitigation Target 我們的環境 – 環境倡議及紓緩目標
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。	Our Environment – Environmental Footprint – Environmental Initiative and Mitigation Target 我們的環境 – 環境足跡 – 環境倡議及紓緩目標
Aspect A2: Use of Resources 層面A2：資源使用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Our Environment – Resource Consumption – Environmental Initiative and Mitigation Target 我們的環境 – 資源消耗 – 環境倡議及紓緩目標
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	Our Environment – Resource Consumption KPIs Summary and Calculation Methodology 我們的環境 – 資源消耗 關鍵績效指標總匯及計算方法
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	Our Environment – Resource Consumption KPIs Summary and Calculation Methodology 我們的環境 – 資源消耗 關鍵績效指標總匯及計算方法

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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。	Our Environment – Environmental Initiative and Mitigation Target 我們的環境 – 環境倡議及紓緩目標
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。	Our Environment – Resource Consumption KPIs Summary and Calculation Methodology 我們的環境 – 資源消耗 關鍵績效指標總匯及計算方法
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)每生產單位估量。	The Group did not directly consume any packaging materials in daily operations. 本集團於日常營運並無直接消耗任何包裝材料。
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源		
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Our Environment – Environmental Initiative and Mitigation Target 我們的環境 – 環境倡議及紓緩目標
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。	Our Environment – Environmental Initiative and Mitigation Target 我們的環境 – 環境倡議及紓緩目標
Aspect A4: Climate Change 層面A4：氣候變化		
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Our Environment – Climate Change 我們的環境 – 氣候變化
KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜、及應對行動。	Our Environment – Climate Change 我們的環境 – 氣候變化

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B. Social B. 社會		
Employment and Labour Practices 僱傭及勞工常規		
Aspect B1: Employment 層面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。	Our People – Employee Benefits and Remuneration – Diversity and Equal Opportunity 我們的員工 – 僱員福利及薪酬 – 多元化及平等機會
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	KPIs Summary and Calculation Methodology 關鍵績效指標總匯及計算方法
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。	KPIs Summary and Calculation Methodology 關鍵績效指標總匯及計算方法
Aspect B2: Health and Safety 層面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。	Our People – Occupational Health and Safety 我們的員工 – 職業健康與安全

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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。	Our People – Occupational Health and Safety KPIs Summary and Calculation Methodology 我們的員工 – 職業健康與安全 關鍵績效指標總匯及計算方法
KPI B2.2 釋關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	Our People – Occupational Health and Safety KPIs Summary and Calculation Methodology 我們的員工 – 職業健康與安全 關鍵績效指標總匯及計算方法
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。	Our People – Occupational Health and Safety 我們的員工 – 職業健康與安全
Aspect B3: Development and Training 層面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。	Our People – Employee Development and Training 我們的員工 – 僱員發展及培訓
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(如高級管理層、中級管理層)劃分的受訓僱員百分比。	KPIs Summary and Calculation Methodology 關鍵績效指標總匯及計算方法
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。	KPIs Summary and Calculation Methodology 關鍵績效指標總匯及計算方法
Aspect B4: Labour Standards 層面B4：勞工準則		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Our Ethics – Labour Rights and Standards 我們的道德操守 – 勞工權利及準則

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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。	Our Ethics – Labour Rights and Standards 我們的道德操守 – 勞工權利及準則
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。	Our Ethics – Labour Rights and Standards 我們的道德操守 – 勞工權利及準則
Operating Practices 營運慣例		
Aspect B5: Supply Chain Management 層面B5：供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Our Supply Chain 我們的供應鏈
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。	KPIs Summary and Calculation Methodology 關鍵績效指標總匯及計算方法
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Our Supply Chain – Supply Chain Engagement 我們的供應鏈 – 供應鏈的聯繫
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。	Our Supply Chain – Supply Chain Sustainability 我們的供應鏈 – 供應鏈的可持續發展
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。	Our Supply Chain – Supply Chain Sustainability 我們的供應鏈 – 供應鏈的可持續發展

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Aspect B6: Product Responsibility 層面B6：產品責任		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品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。	Our Business 我們的業務
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。	Our Business – Brand Reputation and Product Quality KPIs Summary and Calculation Methodology 我們的業務 – 品牌聲譽及產品質量 關鍵績效指標總匯及計算方法
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。	Due to business transformation, the Group's data record system is under development. We shall disclose this KPI in the next reporting year. 由於業務轉型，本集團的數據記錄系統正在開發中。我們將在下一個報告年度披露該關鍵績效指標。
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。	Our Business – Product Design Our Ethics – Intellectual Property Rights 我們的業務 – 產品設計 我們的道德操守 – 知識產權
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。	Our Business – Brand Reputation and Product Quality 我們的業務 – 品牌聲譽及產品質量
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Our Ethics – Personal Data and Privacy 我們的道德操守 – 個人資料及隱私

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Aspects, General Disclosures and KPIs 層面、一般披露及關鍵績效指標	Description 內容描述	Relevant Section/Subsection or Explanation 相關章節／分節或解釋
Aspect B7: Anti-corruption 層面B7：反貪污		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Our Ethics – Anti-Corruption 我們的道德操守 – 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 year 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。	KPIs Summary and Calculation Methodology 關鍵績效指標總匯及計算方法
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。	Our Ethics – Anti-Corruption 我們的道德操守 – 反貪污
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。	Our Ethics – Anti-Corruption Our People – Employee Development and Training 我們的道德操守 – 反貪污 我們的員工 – 僱員發展及培訓

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Aspects, General Disclosures and KPIs		
層面、一般披露及關鍵績效指標	Description 內容描述	Relevant Section/Subsection or Explanation 相關章節／分節或解釋
Community 社區		
Aspect B8: Community Investment 層面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。	Our Community 我們的社區
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)。	Our Community 我們的社區
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)。	Our Community KPIs Summary and Calculation Methodology 我們的社區 關鍵績效指標總匯及計算方法



