



海底捞国际控股有限公司

H Aidilao INTERNATIONAL HOLDING LTD.

(Incorporated in the Cayman Islands with limited liability) (於開曼群島註冊成立的有限公司)  
Stock Code 股份代號 : 6862

# 2022 年度報告

ANNUAL REPORT



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## Definitions

### 釋義

“AGM”	the annual general meeting of the Company to be held at DoubleTree by Hilton Hotel Beijing, 168 Guang’anmen Wai Main Street, Xicheng District, Beijing, PRC on Wednesday, June 7, 2023 at 10:00 a.m. or any adjournment thereof	「股東週年大會」	指	將於2023年6月7日(星期三)上午十時正在中國北京市西城區廣安門外大街168號北京希爾頓逸林酒店舉行的本公司股東週年大會或其任何續會
“Apple Trust”	a discretionary trust set up by Mr. Zhang Yong with UBS Trustees (B.V.I.) Limited acting as trustee	「Apple Trust」	指	由張勇先生與UBS Trustees (B.V.I.) Limited (作為受託人) 設立的全權信託
“Articles of Association”	the articles of association of the Company, as amended from time to time	「組織章程細則」	指	本公司的組織章程細則(經不時修訂)
“associate(s)”	has the meaning ascribed thereto under the Listing Rules	「聯繫人」	指	具有上市規則所賦予的涵義
“Audit Committee”	the audit committee of the Board	「審計委員會」	指	董事會轄下的審計委員會
“Board”	the board of Directors of the Company	「董事會」	指	本公司董事會
“BVI”	the British Virgin Islands	「英屬處女群島」	指	英屬處女群島
“Cheerful Trust”	a discretionary trust set up by Mr. Sean Shi (施永宏) and Ms. Hailey Lee (李海燕) with UBS Trustees (B.V.I.) Limited acting as trustee	「Cheerful Trust」	指	由施永宏先生及李海燕女士與UBS Trustees (B.V.I.) Limited (作為受託人) 成立的全權信託
“China”, “Mainland China” or “PRC”	the People’s Republic of China and, except where the context requires, references in this annual report to the PRC or Mainland China excluding Hong Kong, China; Macau, China; and Taiwan, China	「中國」或「中國大陸」	指	中華人民共和國，除非文義另有所指外，否則本年報對中國或中國大陸的提述不包括港澳台地區
“Commodity Ingredients”	food ingredients which do not require processing, primarily consist of meat, seafood, unwashed vegetables and condiments	「商品食材」	指	毋須進行加工的食材，主要包括肉類、海鮮、未清洗的蔬菜及調味品



## Definitions

### 釋義

“Companies Law” or “Cayman Companies Law”	the Companies Law, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands	「公司法」或「開曼公司法」	指	開曼群島第22章公司法（1961年第3號法例、經綜合及修訂）
“Companies Ordinance”	the Companies Ordinance, Chapter 622 of the Laws of Hong Kong, as amended, supplemented or otherwise modified from time to time	「公司條例」	指	香港法例第622章公司條例（經不時修訂、補充或以其他方式修改）
“Company” or “Haidilao”	Haidilao International Holding Ltd., a company incorporated under the laws of the Cayman Islands with limited liability on July 14, 2015 and, except where the context otherwise requires, all of its subsidiaries	「本公司」或「海底撈」	指	海底撈國際控股有限公司，一家於2015年7月14日在開曼群島註冊成立的有限責任公司及（除非文義另有所指）其所有附屬公司
“connected person”	has the meaning ascribed to it under the Listing Rules	「關連人士」	指	具有上市規則賦予該詞的涵義
“connected transaction”	has the meaning ascribed to it under the Listing Rules	「關連交易」	指	具有上市規則賦予該詞的涵義
“Contractual Arrangements”	a series of contractual agreements reached to consolidate our interest in Shanghai Kiwa entered into among, the WFOE, Shanghai Kiwa and its registered shareholder	「合約安排」	指	外商獨資企業、上海基瓦及其登記股東為鞏固我們於上海基瓦的權益而訂立的一系列合約協議
“Controlling Shareholders”	has the meaning ascribed thereto in the Listing Rules and unless the context requires otherwise, refers to Mr. Zhang Yong, Ms. Shu Ping, NP United Holding Ltd, ZY NP Ltd and SP NP Ltd	「控股股東」	指	具有上市規則賦予該詞的涵義，除文義另有所指除外，指張勇先生、舒萍女士、NP United Holding Ltd、ZY NP Ltd及SP NP Ltd
“Corporate Governance Code”	Corporate Governance Code as set out in Appendix 14 to the Listing Rules	「企業管治守則」	指	上市規則附錄十四所載《企業管治守則》

## Definitions

### 釋義

“Corporate Governance Committee”	the corporate governance committee of the Board	「企業管治委員會」	指 董事會轄下的企業管治委員會
“Deed of Non-competition”	the deed of non-competition dated September 6, 2018 and entered into by the Controlling Shareholders in favor of our Company, details of which are set out in the section headed “Relationship with our Controlling Shareholders – Deed of Non-competition” of the Prospectus	「不競爭契約」	指 由控股股東以本公司為受益人於2018年9月6日訂立的不競爭契約，詳情載於招股章程「與控股股東的關係 – 不競爭契約」一節
“Director(s)”	director(s) of the Company	「董事」	指 本公司董事
“Financial Statements”	the consolidated financial statements of the Group for the year ended December 31, 2022 as audited by Deloitte Touche Tohmatsu	「財務報表」	指 本集團截至2022年12月31日止年度的綜合財務報表（經德勤•關黃陳方會計師行審核）
“Global Offering”	has the meaning ascribed thereto in the Prospectus	「全球發售」	指 具有招股章程所賦予的涵義
“Greater China”	the mainland China, Hong Kong, Macau and Taiwan	「大中華」	指 中國大陸、香港、澳門及台灣
“Group”	the Company and its subsidiaries	「本集團」	指 本公司及其附屬公司
“Haidilao Customized Products”	the hot pot soup flavoring and Chinese-style compound condiment products supplied by Yihai Group manufactured using formulae owned by our Group for use at our hot pot restaurants	「海底撈定製產品」	指 頤海集團供應的火鍋底料及中式複合調味品，採用本集團擁有的配方生產，在我們的火鍋店使用
“Haidilao Singapore”	Hai Di Lao Holdings Pte. Ltd., a private company limited by shares incorporated in Singapore on February 28, 2013 and a wholly-owned subsidiary of our Company	「Haidilao Singapore」	指 Hai Di Lao Holdings Pte. Ltd.，一家於2013年2月28日在新加坡註冊成立的私人股份有限公司，為本公司全資附屬公司

## Definitions

### 釋義

“HK\$” or “HK dollars”	Hong Kong dollars, the lawful currency of Hong Kong	「港元」	指	香港法定貨幣港元
“Hong Kong”	the Hong Kong Special Administrative Region of the PRC	「香港」	指	中國香港特別行政區
“Honghuotai”	Honghuotai Internet Technology Co., Ltd. (紅火台網絡科技有限公司) (formerly known as Honghuotai Catering Service Co., Ltd. (紅火台餐飲雲服務有限公司)), a company deregistered on February 9, 2023. Before the deregistration, Honghuotai was held as to approximately 44.03% by Shanghai Haiyue, a wholly-owned subsidiary of Leda Haisheng, and was a connected person of our Company	「紅火台」	指	紅火台網絡科技有限公司(前稱紅火台餐飲雲服務有限公司), 於2023年2月9日註銷。註銷前, 紅火台由上海海悅(樂達海生的全資附屬公司)持有約44.03%的股權, 並為本公司關連人士
“IFRS 16”	International Financial Reporting Standards 16 Leases	「國際財務報告準則第16號」	指	國際財務報告準則第16號租賃
“Jarud Qi Haidilao”	Jarud Qi Haidilao Food Co., Ltd. (扎魯特旗海底撈食品有限公司), a limited liability company established in the PRC on January 28, 2013, which was wholly owned by Sichuan Haidilao as of the Latest Practicable Date and is a connected person of our Company	「扎魯特旗海底撈」	指	扎魯特旗海底撈食品有限公司, 一家於2013年1月28日在中國成立的有限責任公司, 於最後實際可行日期由四川海底撈全資擁有, 並為本公司關連人士
“Jinghai Investment”	Jiayang Jinghai Investment Co., Ltd. (簡陽市靜海投資有限公司), a limited liability company established in the PRC on May 11, 2011, which was a wholly-owned subsidiary of Jingyuan Investment as of the Latest Practicable Date and is a connected person of our Company	「靜海投資」	指	簡陽市靜海投資有限公司, 一家於2011年5月11日在中國成立的有限責任公司, 於最後實際可行日期為靜遠投資的全資附屬公司, 並為本公司關連人士
“Jingyuan Investment”	Jiayang Jingyuan Investment Co., Ltd. (簡陽市靜遠投資有限公司), a limited liability company established in the PRC on March 13, 2009, which was owned as to 52.00% by Mr. Zhang Yong, 16.00% by Ms. Shu Ping, 16.00% by Mr. Sean Shi and 16.00% by Ms. Hailey Lee, as of the Latest Practicable Date and is a connected person of our Company	「靜遠投資」	指	簡陽市靜遠投資有限公司, 一家於2009年3月13日在中國成立的有限責任公司, 於最後實際可行日期分別由張勇先生、舒萍女士、施永宏先生及李海燕女士擁有52.00%、16.00%、16.00%及16.00%, 並為本公司關連人士

## Definitions

### 釋義

“Kiwa Group”	Shanghai Kiwa and any subsidiary it may establish from time to time	「基瓦集團」	指	上海基瓦及其不時成立的任何附屬公司
“Latest Practicable Date”	April 20, 2023, being the latest practicable date prior to the printing of this purpose of ascertaining the information contained herein	「最後實際可行日期」	指	2023年4月20日，即本年報付印前確定其中所載若干資料的最後實際可行日期
“Leda Haisheng”	Shanghai Leda Haisheng Enterprise Management Consulting Co., Ltd. (上海樂達海生企業管理諮詢有限公司), a limited liability company established in the PRC on May 23, 2017, which was held as to 62.70% by Beijing Yihan Consulting Management Co., Ltd. (北京宜涵諮詢管理有限公司), a company controlled by Mr. Zhang Yong and Ms. Shu Ping, and as to 14.85% by Mr. Sean Shi as of the Latest Practicable Date	「樂達海生」	指	上海樂達海生企業管理諮詢有限公司，一家於2017年5月23日在中國成立的有限責任公司，於最後實際可行日期分別由北京宜涵諮詢管理有限公司（由張勇先生及舒萍女士控制的公司）及施永宏先生擁有約62.70%及14.85%
“Listing Date”	September 26, 2018, the date on which dealings in our Shares first commence on the Main Board	「上市日期」	指	2018年9月26日，股份首次在本板開始交易的日期
“Listing Rules”	the Rules Governing the Listing of Securities on the Stock Exchange	「上市規則」	指	聯交所證券上市規則
“Main Board”	the stock exchange (excluding the option market) operated by the Stock Exchange which is independent from and operated in parallel with the Growth Enterprise Market of the Stock Exchange. For the avoidance of doubt, the Main Board excludes the Growth Enterprise Market of the Stock Exchange	「主板」	指	由聯交所營運的證券交易所（不包括期權市場），獨立於聯交所創業板，但與其並行運作。為避免疑議，主板不包括聯交所創業板
“Model Code”	the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 to the Listing Rules	「標準守則」	指	上市規則附錄十所載《上市發行人董事進行證券交易的標準守則》
“Nomination Committee”	the nomination committee of the Board	「提名委員會」	指	董事會轄下的提名委員會

## Definitions

### 釋義

“Processed Ingredients”	food ingredients which require processing, which primarily consist of meats that require processing and flavoring, vegetables that require washing and cutting, seafood paste (such as shrimp paste and fish balls)	「加工食材」	指	需要加工的食材，主要包括需要加工及調味的肉類、需要洗切的蔬菜、海鮮丸滑類製品（如蝦滑及魚丸）
“Prospectus”	the prospectus issued by the Company on September 12, 2018	「招股章程」	指	本公司於2018年9月12日刊發的招股章程
“Remuneration Committee”	the remuneration committee of the Board	「薪酬委員會」	指	董事會轄下的薪酬委員會
“Renminbi” or “RMB”	Renminbi yuan, the lawful currency of the PRC	「人民幣」	指	中國法定貨幣人民幣元
“Rose Trust”	a discretionary trust set up by Ms. Shu Ping with UBS Trustees (B.V.I.) Limited acting as trustee	「Rose Trust」	指	由舒萍女士與UBS Trustees (B.V.I.) Limited (作為受託人) 成立的全權信託
“SFO”	the Securities and Futures Ordinance, Chapter 571 of the Laws of Hong Kong, as amended, supplemented or otherwise modified from time to time	「證券及期貨條例」	指	香港法例第571章《證券及期貨條例》(經不時修訂、補充或以其他方式修改)
“Shanghai Haiyue”	Shanghai Haiyue Investment Management Co., Ltd. (上海海悅投資管理有限公司), a wholly-owned subsidiary of Leda Haisheng as of the Latest Practicable Date	「上海海悅」	指	上海海悅投資管理有限公司，截至最後實際可行日期為樂達海生的全資附屬公司
“Shanghai Kiwa”	Shanghai Kiwa Internet Technology Co., Ltd. (上海基瓦網絡科技有限公司), a company established in the PRC on August 20, 2018	「上海基瓦」	指	上海基瓦網絡科技有限公司，一家於2018年8月20日在中國成立的公司
“Shanghai Shuhai”	Shanghai Shuhai Catering Management Co., Ltd. (上海澍海餐飲管理有限公司), a limited liability company established in the PRC on November 19, 2019 which acquired all the operating assets and restaurants of Shanghai Yuanshu and undertook all the catering business operated under the brand “Madam Zhu’s Kitchen (漢舍中國菜)”	「上海澍海」	指	上海澍海餐飲管理有限公司，一家於2019年11月19日在中國成立的有限責任公司，其收購上海緣澍的全部經營資產及餐廳及承接「漢舍中國菜」品牌旗下經營的所有餐飲業務



## Definitions

### 釋義

“Shanghai Xinpai”	Xinpai (Shanghai) Catering Management Co., Ltd. (新派(上海)餐飲管理有限公司), a limited liability company established in the PRC on May 12, 2013 and a wholly-owned subsidiary of our Company	「上海新派」	指	新派(上海)餐飲管理有限公司，一家於2013年5月12日在中國成立的有限責任公司，為本公司全資附屬公司
“Share(s)”	ordinary share(s) in the share capital of the Company with nominal value of US\$0.000005 each	「股份」	指	本公司股本中每股面值0.000005美元的普通股
“Shareholder(s)”	shareholder(s) of the Company	「股東」	指	本公司股東
“Shuhai”	Shuhai (Beijing) Supply Chain Management Co., Ltd. (蜀海(北京)供應鏈管理有限責任公司), a limited liability company established in the PRC on June 3, 2014, which was held as to 42.72% by Leda Haisheng and 26.17% by Jinghai Investment as of the Latest Practicable Date and is a connected person of our Company	「蜀海」	指	蜀海(北京)供應鏈管理有限責任公司，一家於2014年6月3日在中國成立的有限責任公司，於最後實際可行日期分別由樂達海生及靜海投資持有42.72%及26.17%，並為本公司關連人士
“Shuhai Group”	the group of companies comprising Shuhai and its subsidiaries	「蜀海集團」	指	包括蜀海及其附屬公司在內的公司集團
“Shuyun Dongfang”	Beijing Shuyun Dongfang Decoration Project Co., Ltd. (北京蜀韻東方裝飾工程有限公司), a limited liability company established in the PRC on May 10, 2006, which was owned as to 80.00% by Mr. Zhang Shuoyi (張碩軼) and 20.00% by his spouse, Ms. Wang Dongyu (王東煜), as of the Latest Practicable Date and is a connected person of our Company	「蜀韻東方」	指	北京蜀韻東方裝飾工程有限公司，一家於2006年5月10日在中國成立的有限責任公司，於最後實際可行日期分別由張碩軼先生及其配偶王東煜女士持有80.00%及20.00%，並為本公司關連人士

“Sichuan Haidilao”	Sichuan Haidilao Catering Co., Ltd. (四川海底撈餐飲股份有限公司) and its predecessor (as the case may be), previously known as Sichuan Jianyang Haidilao Catering Co., Ltd. (四川省簡陽市海底撈餐飲有限責任公司) a limited company incorporated in the PRC on April 16, 2001, which was owned as to 50.00% by Jingyuan Investment, 25.50% by Mr. Zhang Yong, 8.00% by Ms. Shu Ping, 8.00% by Mr. Sean Shi, 8.00% by Ms. Hailey Lee, 0.20% by Ms. June Yang Lijuan (楊利娟), 0.10% by Mr. Gou Yiqun, 0.10% by Mr. Yuan Huaqiang (袁華強), 0.06% by Mr. Chen Yong (陳勇) and 0.04% by Mr. Yang Bin (楊賓) as of the Latest Practicable Date, and is a connected person of our Company	「四川海底撈」	指 四川海底撈餐飲股份有限公司及其前身(視情況而定)(前稱為四川省簡陽市海底撈餐飲有限責任公司)，一家於2001年4月16日在中國註冊成立的有限公司，於最後實際可行日期分別由靜遠投資、張勇先生、舒萍女士、施永宏先生、李海燕女士、楊利娟女士、苟軼群先生、袁華強先生、陳勇先生及楊賓先生擁有50.00%、25.50%、8.00%、8.00%、8.00%、0.20%、0.10%、0.10%、0.06%及0.04%，並為本公司關連人士。
“Sichuan Xinpai” or “WFOE”	Sichuan Xinpai Catering Management Co., Ltd. (四川新派餐飲管理有限公司), a limited liability company established in the PRC on September 28, 2016 and a wholly-owned subsidiary of our Company	「四川新派」或「外商獨資企業」	指 四川新派餐飲管理有限公司，一家於2016年9月28日在中國成立的有限責任公司，為本公司全資附屬公司
“Stock Exchange”	The Stock Exchange of Hong Kong Limited	「聯交所」	指 香港聯合交易所有限公司
“subsidiary” or “subsidiaries”	has the meaning ascribed thereto under the Listing Rules	「附屬公司」	指 具有上市規則所賦予的涵義
“Super Hi”	SUPER HI INTERNATIONAL HOLDING LTD. (特海国际控股有限公司), a company incorporated under the laws of the Cayman Islands with limited liability on May 6, 2022, the shares of which are listed on the Main Board of the Stock Exchange (stock code: 9658) since December 30, 2022 by way of introduction; Super Hi ceased to be a subsidiary of our Company upon the completion of the spin-off on December 30, 2022	「特海」	指 特海国际控股有限公司，一家於2022年5月6日根據開曼群島法律註冊成立的有限公司，其股份自2022年12月30日起以介紹方式於聯交所主板上市(股份代號：9658)；於2022年12月30日完成分拆後，特海不再為本公司的附屬公司

## Definitions

### 釋義

“US\$” or “USD”	United States dollars, the lawful currency of the United States	「美元」	指 美元，美國法定貨幣
“Weihai Group”	Weihai Holding and all of its subsidiaries or, where the context so requires, Weihai and all of its subsidiaries before the its reorganization	「微海集團」	指 Weihai Holding及其所有附屬公司，或如文義另有所指，於微海集團重組前的微海及其所有附屬公司
“Weihai Holding”	Wei Hai International Holding Ltd., an exempted company with limited liability incorporated in the Cayman Islands on January 15, 2020, which was held as to approximately 35.10% by ZY WH LTD, approximately 12.35% by SP WH LTD and approximately 18.90% by SYH WH LTD as of the Latest Practicable Date, and is a connected person of the Company	「Weihai Holding」	指 Wei Hai International Holding Ltd.，一家於2020年1月15日在開曼群島註冊成立的獲豁免有限責任公司，截至最後實際可行日期，其分別由ZY WH LTD、SP WH LTD及SYH WH LTD持有約35.10%、12.35%及18.90%，並為本公司關連人士
“Yihai”	Yihai International Holding Ltd. (頤海國際控股有限公司), an exempted company with limited liability incorporated in the Cayman Islands on October 18, 2013 and listed on the Main Board of the Stock Exchange (stock code: 1579), and a connected person of our Company	「頤海」	指 頤海國際控股有限公司，一家於2013年10月18日在開曼群島註冊成立的獲豁免有限責任公司，於聯交所主板上市（股份代號：1579），為本公司關連人士

## Definitions

### 釋義

“Yihai Group”	the group of companies comprising Yihai and its subsidiaries	「頤海集團」	指	包括頤海及其附屬公司在內的公司集團
“Yihai Retail Products”	the hot pot soup flavoring, hot pot dipping sauce and Chinese-style compound condiment products supplied by Yihai Group using formulae owned by the Yihai Group for display and retail sale at our hot pot restaurants	「頤海零售產品」	指	頤海集團供應的火鍋底料、火鍋蘸料及中式複合調味品採用頤海集團擁有的配方，在我們的火鍋店陳列及零售
“Yihai Shanghai”	Yihai (Shanghai) Food Co., Ltd. (頤海(上海)食品有限公司), a wholly-owned subsidiary of Yihai as of the Latest Practicable Date	「頤海上海」	指	頤海(上海)食品有限公司，截至最後實際可行日期，為頤海的全資附屬公司
“%”	percentage	「%」	指	百分比



## Corporate Information

### 公司資料

#### BOARD OF DIRECTORS

##### Executive Directors

Mr. Zhang Yong (*Chairman*)  
Ms. June Yang Lijuan  
Mr. Li Peng  
Ms. Song Qing  
Ms. Gao Jie  
Mr. Zhou Zhaocheng  
(resigned on December 30, 2022)  
Ms. Yang Hua (resigned on September 21, 2022)  
Ms. Liu Linyi (resigned on September 21, 2022)  
Mr. Li Yu (resigned on September 21, 2022)  
Mr. Yang Li (resigned on September 21, 2022)

##### Non-executive Director

Mr. Zhou Zhaocheng  
(appointed on December 30, 2022)

##### Independent Non-executive Directors

Dr. Chua Sin Bin  
Mr. Hee Theng Fong  
Mr. Qi Daqing  
Dr. Ma Weihua  
Mr. Wu Xiaoguang

#### AUDIT COMMITTEE

Mr. Qi Daqing (*Chairman*)  
Mr. Hee Theng Fong  
Dr. Chua Sin Bin

#### REMUNERATION COMMITTEE

Mr. Hee Theng Fong (*Chairman*)  
Mr. Zhang Yong  
Dr. Chua Sin Bin

#### NOMINATION COMMITTEE

Mr. Zhang Yong (*Chairman*)  
Mr. Hee Theng Fong  
Mr. Qi Daqing

#### CORPORATE GOVERNANCE COMMITTEE

Dr. Ma Weihua (*Chairman*)  
Dr. Chua Sin Bin  
Mr. Wu Xiaoguang

#### COMPANY SECRETARIES

Mr. Li Peng  
Ms. So Shuk Yi Betty (ACG, ACS)

#### 董事會

##### 執行董事

張勇先生 (*主席*)  
楊利娟女士  
李朋先生  
宋青女士  
高潔女士  
周兆呈先生  
(於2022年12月30日辭任)  
楊華女士 (於2022年9月21日辭任)  
劉林毅女士 (於2022年9月21日辭任)  
李瑜先生 (於2022年9月21日辭任)  
楊立先生 (於2022年9月21日辭任)

##### 非執行董事

周兆呈先生  
(於2022年12月30日委任)

##### 獨立非執行董事

蔡新民醫生  
許廷芳先生  
齊大慶先生  
馬蔚華博士  
吳宵光先生

#### 審計委員會

齊大慶先生 (*主席*)  
許廷芳先生  
蔡新民醫生

#### 薪酬委員會

許廷芳先生 (*主席*)  
張勇先生  
蔡新民醫生

#### 提名委員會

張勇先生 (*主席*)  
許廷芳先生  
齊大慶先生

#### 企業管治委員會

馬蔚華博士 (*主席*)  
蔡新民醫生  
吳宵光先生

#### 公司秘書

李朋先生  
蘇淑儀女士 (ACG, ACS)

**AUTHORIZED REPRESENTATIVES**

Mr. Li Peng  
Ms. So Shuk Yi Betty

**AUDITOR**

Deloitte Touche Tohmatsu

**LEGAL ADVISER**

Kirkland & Ellis

**REGISTERED OFFICE**

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Hutchins Drive  
PO Box 2681  
Grand Cayman  
KY1-1111  
Cayman Islands

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Dongxiaokou Town, Changping District  
Beijing, PRC

**PRINCIPAL PLACE OF BUSINESS IN HONG KONG**

40/F, Dah Sing Financial Centre  
248 Queen's Road East  
Wanchai  
Hong Kong

**HONG KONG SHARE REGISTRAR**

Computershare Hong Kong Investor Services Limited  
Shops 1712-1716  
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183 Queen's Road East  
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**STOCK CODE**

Stock Exchange: 6862

**授權代表**

李朋先生  
蘇淑儀女士

**核數師**

德勤 • 關黃陳方會計師行

**法律顧問**

凱易律師事務所

**註冊辦事處**

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**香港主要營業地點**

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皇后大道東248號  
大新金融中心40樓

**香港證券登記處**

香港中央證券登記有限公司  
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**股份代號**

聯交所：6862

## Five-Year Performance Review

### 五年業績回顧

#### CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (RMB'000)

#### 簡明綜合損益及其他全面收益表 (人民幣千元)

		For the year ended December 31, 截至12月31日止年度				
		2022 2022年	2021 2021年	2020 2020年	2019 2019年	2018 2018年
Revenue	收入	34,740,957	41,111,624	28,614,255	26,555,792	16,969,100
Profit (loss) before tax	除稅前溢利(虧損)	1,913,801	(3,976,019)	735,142	3,247,224	2,261,830
Profit (loss) for the year	年內溢利(虧損)	1,373,216	(4,161,206)	309,546	2,346,962	1,648,846
Profit (loss) attributable to owners of the Company	本公司擁有人應佔溢利(虧損)	1,374,477	(4,163,175)	309,271	2,344,711	1,646,156

#### CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (RMB'000)

#### 簡明綜合財務狀況表 (人民幣千元)

		As of December 31, 於12月31日				
		2022 2022年	2021 2021年	2020 2020年	2019 2019年	2018 2018年
Non-current assets	非流動資產	10,932,565	16,615,985	20,933,888	13,413,641	6,208,657
Current assets	流動資產	10,506,590	11,405,502	6,593,256	7,200,291	5,735,986
Total Assets	資產總額	21,439,155	28,021,487	27,527,144	20,613,932	11,944,643
Equity attributable to owners of the Company	本公司擁有人應佔權益	7,443,187	7,914,560	10,233,951	10,623,001	8,624,972
Total Equity	權益總額	7,456,092	7,928,625	10,237,258	10,626,033	8,629,558
Non-current liabilities	非流動負債	6,750,973	10,206,993	7,421,943	4,323,828	9,097
Current liabilities	流動負債	7,232,090	9,885,869	9,867,943	5,664,071	3,305,988
Total Liabilities	負債總額	13,983,063	20,092,862	17,289,886	9,987,899	3,315,085
Total Equity and Liabilities	權益及負債總額	21,439,155	28,021,487	27,527,144	20,613,932	11,944,643

## MR. ZHANG YONG

Chairman

I hereby present our annual report for the year ended December 31, 2022 to the Shareholders.

## FINANCIAL AND BUSINESS REVIEW

The revenue of the Group from continuing and discontinued operations for the year ended December 31, 2022 was RMB34,741.0 million, representing a decrease of 15.5% as compared to the revenue of RMB41,111.6 million for the year ended December 31, 2021.

In December 2022, Super Hi was spun-off from the Company and listed separately on the Main Board of the Stock Exchange (the "Spin-off") by way of introduction through a distribution in specie to the Shareholders. Super Hi and its subsidiaries are principally engaged in the operation of restaurant business outside Greater China. Upon completion of the Spin-off, the business of Super Hi and its subsidiaries was classified as discontinued operations of the Group. For further details of the Spin-off, please refer to the announcements of the Company dated July 11, 2022, July 13, 2022, August 22, 2022, December 5, 2022 and December 15, 2022, the circular of the Company dated July 29, 2022 and the listing document relating to the Spin-off issued by Super Hi on December 19, 2022.

For the year ended December 31, 2022, we recorded revenue from continuing operations of RMB31,038.6 million, representing a decrease of 20.6% as compared to 2021, and profit for the year from continuing operations was RMB1,637.3 million, as compared to loss for the year of RMB3,247.8 million for the year ended December 31, 2021.

For 2022, the overall table turnover rate of our Haidilao restaurants in the Greater China was 3.0 times per day and the same-store turnover rate was 3.1 times per day, as compared to the overall table turnover rate and same-store turnover rate of 3.0 and 3.4 times per day for 2021, respectively. Based on the overall operation performance, we continued to slow down our pace of expansion in 2022. Meanwhile, the "Hard Bone" plan was launched in the second half of the year to reopen certain suspended restaurants. Throughout 2022, we opened 24 new Haidilao restaurants and resumed the operations of 48 suspended restaurants, and closed 50 restaurants with poor operation performance. As of December 31, 2022, we operated 1,349 Haidilao restaurants<sup>Note</sup> in mainland China and 22 Haidilao restaurants in Hong Kong, Macau and Taiwan regions.

*Note: including Haidilao restaurants that were temporarily closed or being renovated*

## 張勇先生

主席

本人欣然向各位股東提呈我們截至2022年12月31日止年度的年報。

## 財務及業務回顧

截至2022年12月31日止年度，本集團來自持續及已終止經營業務的收入為人民幣34,741.0百萬元，較截至2021年12月31日止年度的收入人民幣41,111.6百萬元減少15.5%。

於2022年12月，特海透過向股東作出實物分派以介紹方式從本公司分拆（「分拆」）並在聯交所主板獨立上市。特海及其附屬公司主要在大中華區以外從事餐廳業務經營。分拆完成後，特海及其附屬公司的業務被分類為本集團的已終止經營業務。有關分拆的進一步詳情，請參閱日期為2022年7月11日、2022年7月13日、2022年8月22日、2022年12月5日及2022年12月15日的本公司公告、日期為2022年7月29日的本公司通函以及特海於2022年12月19日刊發有關分拆的上市文件。

截至2022年12月31日止年度，我們來自持續經營業務的收入為人民幣31,038.6百萬元，同比2021年減少20.6%，來自持續經營業務的溢利為人民幣1,637.3百萬元，而截至2021年12月31日止年度則為虧損人民幣3,247.8百萬元。

2022年，大中華區海底撈餐廳的整體翻檯率為3.0次／天，同店翻檯率為3.1次／天，2021年整體及同店翻檯率分別為3.0次／天及3.4次／天。基於整體經營情況，2022年我們繼續放緩拓店速度，同時在下半年啟動「硬骨頭」計劃以重開過往關停的若干餐廳。2022年全年我們新開24家海底撈餐廳，48家關停餐廳恢復營業，並關閉了50家經營表現欠佳的餐廳。截至2022年12月31日，我們在中國大陸地區經營1,349家海底撈餐廳<sup>附註</sup>，在港澳台地區經營22家海底撈餐廳。

*附註：包括暫時關閉或正在翻新的海底撈餐廳。*



#### MANAGEMENT REFORMS

The year of 2022 was a year with both challenges and opportunities for us. In terms of the external environment, the recurring waves of COVID-19 pandemic severely affected people's livings. However, since the Chinese government adjusted its pandemic prevention policies in December 2022, the lifting measures under these policies will bring new opportunities to the reconstruction of the global economic order and bring us confidence as well.

In order to further improve the overall operation performance of the Group, the management reviewed the "Woodpecker" plan and launched the "Hard Bone" plan in September 2022 to resume the operations of certain previously closed restaurants. In 2023, we will continue to implement the "Hard Bone" plan taking into consideration both the external environment and the improvement of internal management.

Reflecting back, although our rapid expansion strategy over the previous period has made the Company scale up in a rapid manner, our internal management, personnel training, supervision and assessment and other aspects of work failed to synchronize, increasing the difficulties for our management especially under the impact of the COVID-19 pandemic, which resulted in the gradual emergence of various problems. We have reviewed and adjusted a wide range of aspects including management structure, key performance indicator (KPI) assessment, product, brand marketing, take-away food and information system, with a view to continuously improving our daily operation:

- Continuously improving the restaurant management system. During the year, we continuously optimized the hierarchy of restaurant operation and management, clearly defining the scope and goals of work, appraisal standards, and reward and punishment mechanism of each grade. As of December 31, 2022, the Company had a total of 11 senior regional managers (大區經理) responsible for the operations of restaurants in Greater China, overseeing store expansion, engineering projects, personnel and other work in the region. At the store manager level, we re-organized their responsibilities and scope of work, and optimized the appraisal requirements of the four-color card for restaurants. Meanwhile, we will also continue to strictly implement the appraisal system and implement the relevant requirements under the elimination mechanism, and the restaurant management system will continue to be adjusted according to market changes.

#### 管理變革

2022年對於我們來說是挑戰與機會並存的一年。就外部環境而言，新冠疫情反覆對民眾生活造成了較大影響。但由於2022年12月中國政府調整了防疫政策，政策的放開將為全球經濟秩序的重構帶來新機會，同時也為我們帶來了信心。

為進一步改善集團整體經營表現，管理層對「啄木鳥」計劃進行複盤，並在2022年9月啟動「硬骨頭」計劃，以恢復部分此前關停門店的營業。2023年，我們將持續關注外部環境和內部管理精進兩方面情況，繼續落實「硬骨頭」計劃。

反思過去，儘管過去一段時間快速拓店的策略使公司體量迅速擴大，但內部管理、人員培養、監督考核等方面未能同步匹配，尤其是在新冠疫情影響下，管理難度加大，導致各種問題逐漸出現。我們從管理架構、績效KPI考核、產品、品牌營銷、外賣及信息系統等方面做了梳理和調整，希望能持續改善日常經營情況：

- 持續打磨門店管理體系。年內，我們不斷優化門店運營管理層級，明確了各級別工作內容、工作目標、考核標準和獎懲機制。截至2022年12月31日，公司共有11位大區經理負責大中華區門店運營，管轄區域內門店拓展、工程、人事等工作。店經理層面，我們重新梳理了其崗位職責和工作內容，完善了門店四色卡考核指標，同時我們將嚴格執行考核制度並落實淘汰機制下的相關要求，對於門店管理體系將持續根據市場變化進行調整。

- Adjusting and enhancing the KPI assessment. Based on the Company's core management philosophy of "aligned interests and disciplined management", we amended the appraisal system of each level of the management and adjusted the incentive mechanism to a "low basic salary + high bonus" model. We wish to motivate the store managers and other management members to become our internal partners through this method, and effectively link their interests to the overall operations interests of the Group.
- Enhancing core product capabilities by product innovation and optimization. Our product department integrated resources of research, procurement and sales as a whole and coordinated with other relevant departments so as to ensure product quality and develop popular products. In 2022, we successfully made a total of three national centralized launches, covering 12 newly researched and developed products and the relaunching of 16 in-depth optimized existing products. At the same time, we launched regional products targeting different regions and tailored to the respective taste preferences and dietary habits. In 2022, a total of 127 regional products had been launched for more than three months. In addition, we optimized 60 existing products across the country and 45 existing regional products by adjusting raw materials, improving product process formulas, and integrating development suppliers to improve cost efficiency, etc.. In 2023, we will continue to make more adjustments and innovations in our products. In addition to ensuring our product safety and quality, we will improve our customers' impression on our products through in-depth exploration of product display, product presentation, product stories and product attractiveness, making our customers truly experience the high value of our products.
- KPI考核的調整和強化。我們在遵照公司核心理念「連住利益，鎖住管理」的基礎上修改了各級幹部考核體系，推廣「低底薪、高分紅」的激勵模式。我們希望通過這種激勵的方式將店長等管理層轉變為公司內部合夥人，高效綁定彼等與集團整體的經營利益。
- 通過產品創新和優化，提升核心產品力。我們產品部通過整合資源，集研、採、銷工作為一體，聯動各部門達到保障產品品質、開發爆款的目的。2022年我們共組織3次全國性產品上新，包含12款全新研發產品和16款老品深度優化後重新宣傳上架。同時我們根據各地口味和飲食習慣，進行區域性上新，2022年上架滿3個月的區域性新品共127款。另外，我們通過調整原料、改進產品工藝配方、整合開發供應商進行成本效益精進等方式對全國60款老產品、區域45款老產品進行優化。2023年，我們繼續在產品工作上做出更多調整和創新，除保障產品安全和品質外，我們將通過產品擺盤、產品呈現、產品故事、產品吸引力等方面的深度挖掘，改善顧客對我們產品的印象，讓顧客真正體驗到產品的高價值感。

- Strengthening brand building. Our brand marketing department implemented a total of 10 marketing projects in the year, receiving a total broadcasting and click-through volume of 3.77 billion times. We accomplished crossover cooperation in 2022 with brands including NAYUKI, Douyin Life Service (抖音生活服務), CHI FOREST, Hisense TV, etc., and launched a variety of products throughout the year. The first Haidilao mid-night meal session was launched during the 2022 FIFA World Cup period, achieving a total broadcasting and click-through volume of 1.65 billion times. In 2022, our official new media platforms developed a gallery of 20 branded Xiaohi IP images displayed on 40 peripheral products. We also collaborated with Miffy IP to conduct global marketing during the Chinese New Year. In 2023, we will continue to invest resources and efforts in brand strategic planning, optimizing marketing strategies and operating processes and improving marketing implementation capabilities, to further enhance the recognition and influence of the Haidilao brand.
- Enhancing informatization layout. In 2022, we have optimized data governance, utilization and operation of private domain traffic, made improvements in collaborative office efficiency, and refined operation of inventory management. Through the integration of various standalone Wechat Mini Program, we have effectively combined and re-distributed the consumer search traffic. For example, in the takeaway self-pickup scenario, the percentage of traffic diverted from the “Haidilao” App to the “Haidilao Hot Pot Delivery” Wechat Mini Program increased by more than 23.5%. Through continuous refinements of the various data indicator standards of the internal data platform and achievement of real-time updating of the restaurants data, we enabled our operation teams at various hierarchy levels to capture the operating conditions of various restaurants more quickly and accurately, so as to formulate targeted optimization policies. In 2023, we will continue to enhance the efficiency of internal operation infrastructure system and improve the operation efficiency of private domain traffic.
- 強化品牌建設。我們品牌營銷部在過去一年執行落地共10個營銷項目。獲得播放量和點擊量總計37.7億次，2022年實現跨界合作的品牌包括奈雪、抖音生活服務、元氣森林、海信電視等，並推出多款營銷產品。2022年國際足聯世界杯期間推出海底撈夜宵場景第一仗，全網獲得播放量和點擊量共計16.5億次。2022年，我們的官方新媒體平台開發了20款品牌小嗨IP形象圖庫，呈現在40款周邊產品上。我們亦與經典動畫形象「米菲兔」聯合，實現全球春節營銷。2023年，我們將在品牌戰略規劃、優化營銷策略和作業流程、提升營銷落地能力等方面繼續投入資源和精力，進一步提高海底撈品牌的認知度和影響力。
- 加強信息化佈局。2022年，我們優化數據治理以及私域流量利用及運營、提高協同辦公效率及細化庫存管理運營。通過對多個獨立微信小程序的整合，對消費者搜索流量形成了有效聚合和再分發。例如對於外賣自提場景，通過「海底撈」微信小程序跳轉訪問「海底撈火鍋外送」微信小程序的流量佔比增加超過23.5%。通過不斷精細化內部數據平台的各項數據指標口徑，並實現餐廳數據的實時更新，我們使得各層級運營團隊有能力更加快速準確地掌握各自門店運營情況，以便制定針對性優化策略。2023年我們將繼續提升內部運營基建系統的效率，並提升私域流量運營效率。

- Reshaping the food delivery system and establishing community operation. We have developed a new business strategy to cope with the resurgence of the pandemic, and established a community operation division. We have strengthened the “home delivery” service while also satisfying the “dine-in + retail + self-pickup” needs in the restaurants. We have reformed our model from a single online hot pot takeaway model to a community operation model, combining takeaway, community, live broadcast and online mall, to meet diversified consumer needs through multiple channels. The number of takeaway stores that provide community operation increased from less than 450 stores at the beginning of 2022 to more than 1,400 stores at the end of the year, covering more than 300 cities. In addition, we have gained insights into consumers’ preferences, launched several new takeaway products, and introduced and improved IT systems and delivery tools in restaurants to improve the efficiency of meals preparation and delivery in various aspects. We have also connected a variety of short-form video platforms to realize the integration of online and offline resources and make new breakthroughs in acquisition and activation.
- Emphasizing the heritage of corporate culture, strengthening employee training and establishing talent grading system. We have built up the relationship ties among employees and between employees and the Company with the assistance of our mentoring system. During the organizational restructuring in 2022, we have reviewed the duties and responsibilities as well as incentive systems of each position and provided clear guidance for the promotion of employees on one hand. On the other hand, we have specified the responsibilities and obligations of each member of the frontline service team, restaurants, family and other structures with the assistance of our mentoring structure. In 2022, we conducted review on corporate culture, strengthened the construction of corporate cohesion in terms of process system, motivated the performance and potential of personnel at all levels, implemented rewards and punishments mechanism in a timely manner, and inherited corporate culture, enabling the employees to obtain the support and help from the colleagues and the Company at work, thus uniting all Haidilao colleagues as a group to move forward.
- 重塑外賣體系，組建社區運營。我們為了應對疫情反復摸索出新的經營策略，組建了社區營運事業部，強化「到家」服務業態，同時滿足「堂食+零售+自提」的到店需求，從單一線上火鍋外賣製備到融合外賣、社群、直播及線上商城的社區營運模式，通過多渠道滿足多元化的消費需求。提供社區營運的外賣餐廳數量從2022年年初的少於450家，增長至年末的1,400家以上，覆蓋到300多個城市。此外，我們洞察消費者喜好，推出多種外賣產品以及引進完善門店IT系統和配送工具，多方面提升門店出餐和外送效率。我們亦打通多個短視頻平台，實現線上線下資源融合並推動拉新提頻破局。
- 強調企業文化傳承、加強員工培養、建設人才梯度。一直以來，我們在師徒制的協助下，建立員工與員工、員工與公司的關係。在2022年的組織架構調整中，我們一方面梳理各崗位職責和激勵制度，為員工個人晉升提供明確指引；另一方面藉助師徒制細化一線服務小組、門店、家族等架構中各成員的責任和義務。2022年我們對企業文化進行梳理，在流程制度方面加強企業凝聚力的建設，激發各層級人員的表現和潛力，建立及時的獎懲機制，及傳承企業文化，讓員工在工作中獲得來自公司、來自夥伴的支持和幫助，使全體海底撈人能夠團結在一起，共同向前。



## Chairman's Statement

### 主席報告

- Continuing to strengthen the in-depth connection with customers. Throughout 2022, our Haidilao restaurants located in Greater China have served more than 276.3 million customers, and the number of registered members of Haidilao exceeded 116.0 million. In 2022, we continued to optimize the experience of our members when they are outside the restaurants. We have launched more than 1,000 products in the Haidilao mall, including Haidilao mooncakes, fresh food and other products under the joint program with Miffy, developed dozens of new product categories, and introduced merchandises of various renowned brands. To complement the selection and promotion activities of new dishes, we have organized a number of tasting parties in more than 100 restaurants covering over 20 cities and received a total of over 40,000 valid applications with ultimately over 30,000 tables of customers participating in such events.
- 繼續加強與顧客的深度聯繫。2022年全年，我們位於大中華區的海底撈餐廳服務超過276.3百萬人次顧客，海底撈註冊會員超過116.0百萬人。2022年我們繼續優化會員在餐廳之外的體驗。我們在海底撈商城上架了逾1,000款產品，包括海底撈月餅、生鮮食品、米菲聯名下的其他產品等，並新拓展數十個產品類目以及引入多家知名品牌商品。為配合新菜品的挑選和推廣，我們在20多座城市、超過100家門店舉辦了多場品鑑會，共計收到超過40,000份有效報名，最終超過30,000桌顧客參加了品鑑會。

### CUSTOMER AND EMPLOYEE

For nearly three decades since our establishment, Haidilao has been continually pursuing “customer satisfaction” and “employee effort” as its two objectives and has been putting customer experience as first priority. In addition to focusing on improving the in-store dining experience of customers, we were also exploring to respond to customer needs beyond and accelerate brand extension outside of restaurants in 2022. During the year, we have taken a number of measures to optimize members’ experience, including but not limited to launching the membership Wechat Mini Program to provide better services to our members.

### 顧客及員工

自成立近30年來，海底撈一直將「客戶滿意度」及「員工努力度」作為兩個追求目標，並將客戶體驗擺在首位。於2022年，除了專注於提升顧客的到店用餐體驗外，我們亦在探索應對其他顧客需求，加快餐廳外的品牌延伸。年內，我們採取多項措施優化會員體驗（包括但不限於推出會員微信小程序），為會員提供更好的服務。

It is the basis of the service industry to attach to a people-orientation principle. Therefore, we consider employees as one of the most valuable assets of Haidilao. We have launched the parent-child program, the homecoming program, and Lexin program which provide long-term assistance and benefits to employees for many years. Affectionate care provision to employees has long been one of the evaluation indicators for our store management. Due to the nature of work, it is difficult for catering practitioners to take care of their children as often as other parents. In order to avoid children of Haidilao employees growing in the absence of their parents, Haidilao has set up a team responsible for the parent-child companion program to provide special subsidies and arrange special holidays and daily parenting time to eligible employees. In order to help employees to improve the quality of their parent-child time, the parent-child program team organized a parent-child supporting group via Haidilao online community to conduct different online and offline parent-child courses and activities tailored to the needs of employees and their children from different cities. Meanwhile, the program team has utilized internet to help employees recording their happy times with children on the Hi Parent-Child Wechat Mini Program as a testimony of their shared growth.

### OUTLOOK AND STRATEGY

Going forward, our development initiatives mainly include:

- continuing to enhance the Haidilao dining experience by further improving our service, enhancing our product innovation capabilities, strengthening the operating capacity of our restaurants, and offering more value-added services and community operation services to our customers;
- continuing to invest in innovation and new technology, such as further optimizing and developing our business management system and intelligent restaurant technology; and
- strategically pursuing acquisitions of high-quality assets to further diversify our restaurant business patterns and customers base.

堅持以人為本是服務業的根基。因此，我們認為員工是海底撈最寶貴的資產之一。多年來，我們推出了親子計劃、回家計劃及樂心計劃，為員工提供長期的幫助及福利。對員工的關愛一直是我們門店管理的考核指標之一。由於工作性質，餐飲從業者難以像其他父母一樣經常照顧孩子。為避免海底撈員工的子女在父母不在的情況下成長，海底撈成立了親子陪伴項目組，為符合條件的員工提供特殊補貼，並安排特殊假期及日常育兒時間。為幫助員工提升親子時光的質量，親子項目組通過海底撈線上社區組建親子支持團隊，針對員工及其來自不同城市子女的需求開展不同的線上線下親子課程及活動。同時，該項目組已利用互聯網幫助員工在Hi親子微信小程序上記錄彼等與孩子們共度的快樂時光，見證孩子們的共同成長。

### 前景展望

展望未來，我們的發展舉措主要包括：

- 持續提升海底撈就餐體驗，包括進一步提升我們的服務、增強我們的產品創新能力、鞏固我們餐廳的經營能力，並為顧客提供更多的增值服務及社區經營服務等；
- 繼續創新和新技術方面的投入，例如繼續優化、研發我們的業務管理系統、智能餐廳技術；及
- 策略性地尋求收購優質資產，以進一步豐富我們的餐廳業務形態和顧客基礎。

## Chairman's Statement

### 主席報告

#### APPRECIATION

On behalf of the Board, I would like to express my heartfelt thanks to all Haidilao employees for their hard work over the past year, and my gratitude also goes to all customers, Shareholders and business partners for their trust and support to the Group.

With the excellent management calibre of our management team and the spirit of striving actively of all of our employees, I am convinced that we can work closely together to maintain the brand advantage and market position of Haidilao and overcome various challenges in order to be well-positioned for longer-term and higher-quality development.

#### 致謝

本人謹代表董事會衷心感謝全體海底撈人一年來的辛勤付出，亦向所有顧客、股東、業務夥伴對本集團的信任與支持表示感謝。

憑藉集團管理團隊的卓越管理才能及全體員工積極奮鬥的精神，我深信我們能團結一致，繼續維護海底撈的品牌優勢和市場地位，並克服各種挑戰，為更長遠而優質的發展做好準備。

## Management Discussion and Analysis

### 管理層討論與分析

Following the spin-off and separate listing of Super Hi on the Stock Exchange on December 30, 2022, Super Hi was no longer a subsidiary of the Company and the financial results under this section does not include those of Super Hi.

#### Revenue

The revenue of the Group from continuing operations decreased by 20.6% from RMB39,096.7 million for the year ended December 31, 2021 to RMB31,038.6 million for the corresponding period in 2022.

#### Revenue by Segment

We generate substantially all of our revenue from (i) our restaurant operation, (ii) our delivery business, and (iii) sales of condiment products and food ingredients. The following table sets forth the components of our revenue for the periods indicated:

特海於2022年12月30日分拆並在聯交所獨立上市後，特海不再為本公司的附屬公司，故本節所載經營業績不包括特海的業績。

#### 收入

本集團來自持續經營業務的收入從截至2021年12月31日止年度的人民幣39,096.7百萬元減少20.6%至2022年同期的人民幣31,038.6百萬元。

根據分部劃分的收入

我們的絕大部分收入來自(i)餐廳經營、(ii)外賣業務和(iii)調味品及食材銷售。下表載列收入於所示期間的組成部分：

		For the year ended December 31, 截至12月31日止年度			
		2022 2022年 (RMB'000 except percentages) (人民幣千元， 百分比除外)		2021 2021年 (RMB'000 except percentages) (人民幣千元， 百分比除外) (restated) (經重述)	
Haidilao restaurant operation	海底撈餐廳經營	28,942,639	93.3%	37,546,992	96.0%
Other restaurant operation	其他餐廳經營	144,367	0.5%	197,709	0.5%
Delivery business	外賣業務	1,280,100	4.1%	629,763	1.6%
Sales of condiment products and food ingredients	調味品及食材銷售	662,164	2.1%	668,358	1.7%
Others	其他	9,364	0.0%	53,905	0.2%
<b>Total revenue</b>	<b>總收入</b>	<b>31,038,634</b>	<b>100.0%</b>	<b>39,096,727</b>	<b>100.0%</b>

## Management Discussion and Analysis

### 管理層討論與分析

The revenue of our Group is mainly generated from Haidilao restaurant operation, which accounted for 93.3% of our total revenue in 2022. The revenue of Haidilao restaurant operation decreased by 22.9% from RMB37,547.0 million in 2021 to RMB28,942.6 million in 2022, mainly due to (i) the suspension of business operation or dine-in services of certain restaurants and the decrease of customer flow in mainland China resulting from the impact of the COVID-19 pandemic in 2022; and (ii) the decrease in the number of restaurants from January to August 2022 as compared to the corresponding period in 2021 due to the implementation of the “Woodpecker” plan. The average table turnover rate in 2022 was 3.0 times per day. The average spending per guest increased from RMB102.3 in 2021 to RMB104.9 in 2022.

Revenue of delivery business increased by 103.3% from RMB629.8 million in 2021 to RMB1,280.1 million in 2022, mainly due to the significant increase in delivery orders as a result of the increased number of cities and restaurants covered by our takeaway service and the expansion of online sales channels.

本集團的收入主要來自經營海底撈餐廳，佔我們2022年總收入的93.3%，海底撈餐廳的經營收入從2021年的人民幣37,547.0百萬元減少了22.9%至2022年的人民幣28,942.6百萬元，主要由於(i) 2022年新冠疫情的影響導致中國大陸地區若干餐廳停止營業或暫停堂食服務及客流量減少；及(ii)「啄木鳥計劃」的實施導致2022年1月至8月期間餐廳數目較2021年同期減少。2022年的平均翻檯率為3.0次／天。顧客人均消費從2021年的人民幣102.3元增加至2022年的人民幣104.9元。

外賣業務的收入從2021年的人民幣629.8百萬元增加103.3%至2022年的人民幣1,280.1百萬元，主要由於外賣業務覆蓋的城市和門店數量增加，及線上銷售渠道擴大，導致外賣訂單大幅增加。



## Management Discussion and Analysis

### 管理層討論與分析

The following table sets forth certain key performance indicators of Haidilao restaurants for the periods indicated.

下表載列於所示期間海底撈餐廳的若干關鍵表現指標。

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年	2021 2021年
<b>Average spending per guest<sup>(1)</sup> (RMB)</b>	<b>顧客人均消費<sup>(1)</sup> (人民幣元)</b>		
Tier 1 cities <sup>(2)</sup>	一線城市 <sup>(2)</sup>	114.2	111.8
Tier 2 cities <sup>(3)</sup>	二線城市 <sup>(3)</sup>	104.3	101.7
Tier 3 cities and below <sup>(4)</sup>	三線城市及以下 <sup>(4)</sup>	97.9	95.7
<i>Mainland China restaurants</i>	<i>中國大陸餐廳</i>	103.2	101.2
Hong Kong, Macau and Taiwan regions	港澳台地區	197.4	202.6
<b>Overall</b>	<b>整體</b>	<b>104.9</b>	<b>102.3</b>
<b>Table turnover rate<sup>(5)</sup> (times/day)</b>	<b>翻檯率<sup>(5)</sup> (次/天)</b>		
Tier 1 cities	一線城市	3.0	3.1
Tier 2 cities	二線城市	3.0	3.1
Tier 3 cities and below	三線城市及以下	2.9	2.9
<i>Mainland China restaurants</i>	<i>中國大陸餐廳</i>	2.9	3.0
Hong Kong, Macau and Taiwan regions	港澳台地區	3.5	3.0
<b>Overall</b>	<b>整體</b>	<b>3.0</b>	<b>3.0</b>
<b>New and existing restaurants</b>	<b>新餐廳及現有餐廳</b>		
Newly-opened restaurants <sup>(6)</sup>	新開餐廳 <sup>(6)</sup>	2.3	2.4
Other restaurants	其他餐廳	3.0	3.2
<b>Overall</b>	<b>整體</b>	<b>3.0</b>	<b>3.0</b>

Notes:

- (1) Calculated by dividing gross revenue of restaurant operation for the period by total guests served for the period.
- (2) Beijing, Shanghai, Guangzhou and Shenzhen.
- (3) All municipalities and provincial capitals excluding tier 1 cities, plus Qingdao, Xiamen, Ningbo, Dalian, Zhuhai, Suzhou and Wuxi.
- (4) All the cities and regions excluding tier 1 cities and tier 2 cities.
- (5) Calculated by dividing the total tables served for the period by the product of total restaurant operation days for the period and average table count during the period. The average table count included the table count in the areas that were not opened due to the COVID-19 pandemic prevention and control.
- (6) We define our newly-opened restaurants as those that commenced operations during the period.

附註：

- (1) 按期內餐廳經營的總收入除以期內服務顧客總數計算。
- (2) 北京、上海、廣州及深圳。
- (3) 除一線城市外，所有直轄市和省會城市，另加青島、廈門、寧波、大連、珠海、蘇州和無錫。
- (4) 除一、二線城市以外的所有城市及地區。
- (5) 按期內服務總桌數除以期內餐廳營業總天數及平均餐桌數量計算。平均餐桌數包括因疫情防控需要而未開放區域的餐桌數量。
- (6) 我們對新開餐廳的定義為，於期內開始運營的餐廳。

## Management Discussion and Analysis

### 管理層討論與分析

The following table sets forth details of our same store sales of Haidilao restaurants for the periods indicated.

下表載列於所示期間我們的海底撈餐廳同店銷售詳情。

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年	2021 2021年
<b>Number of same stores<sup>(1)</sup></b>	<b>同店數量<sup>(1)</sup></b>		
Tier 1 cities	一線城市	<b>113</b>	
Tier 2 cities	二線城市	<b>290</b>	
Tier 3 cities and below	三線城市及以下	<b>337</b>	
Hong Kong, Macau and Taiwan regions	港澳台地區	<b>19</b>	
<b>Overall</b>	<b>整體</b>	<b>759</b>	
<b>Same store sales<sup>(2)</sup> (in thousands of RMB)</b>	<b>同店銷售額<sup>(2)</sup> (人民幣千元)</b>		
Tier 1 cities	一線城市	<b>2,905,807</b>	3,691,338
Tier 2 cities	二線城市	<b>7,190,558</b>	8,634,206
Tier 3 cities and below	三線城市及以下	<b>8,112,525</b>	9,290,880
Hong Kong, Macau and Taiwan regions	港澳台地區	<b>950,609</b>	775,161
<b>Overall</b>	<b>整體</b>	<b>19,159,499</b>	22,391,585
<b>Average same store sales per day<sup>(3)</sup> (in thousands of RMB)</b>	<b>同店平均日銷售額<sup>(3)</sup> (人民幣千元)</b>		
Tier 1 cities	一線城市	<b>79.1</b>	90.5
Tier 2 cities	二線城市	<b>72.1</b>	82.8
Tier 3 cities and below	三線城市及以下	<b>69.7</b>	76.6
Hong Kong, Macau and Taiwan regions	港澳台地區	<b>138.7</b>	112.7
<b>Overall</b>	<b>整體</b>	<b>73.8</b>	81.9
<b>Average same store table turnover rate<sup>(4)</sup> (times/day)</b>	<b>同店平均翻檯率<sup>(4)</sup> (次/天)</b>		
Tier 1 cities	一線城市	<b>3.1</b>	3.5
Tier 2 cities	二線城市	<b>3.1</b>	3.4
Tier 3 cities and below	三線城市及以下	<b>3.1</b>	3.3
Hong Kong, Macau and Taiwan regions	港澳台地區	<b>3.6</b>	3.0
<b>Overall</b>	<b>整體</b>	<b>3.1</b>	3.4

Notes:

- (1) Includes restaurants that commenced operations prior to the beginning of the periods under comparison, remained open as of December 31, 2022 and opened for more than 300 days in both 2021 and 2022.
- (2) The gross revenue of restaurant operation at our same stores for the period indicated.

附註：

- (1) 包括比較期間開始前已開始運營且於截至2022年12月31日仍開業及於2021年及2022年均開放超過300天的餐廳。
- (2) 於所示期間我們同店餐廳業務的收入總額。

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- (3) Calculated by dividing the gross revenue of restaurant operation at our same stores for the period by the total restaurant operation days at our same stores for the period.
- (3) 按期間同店餐廳業務的總收入除以期間同店總營業天數計算。
- (4) Calculated by dividing the total tables served at our same stores for the period by the product of total restaurant operation days of our same stores for the period and average table count at our same stores during the period. The average table count included the table count in the areas that were not opened due to the COVID-19 pandemic prevention and control.
- (4) 按期間同店服務總桌數除以期間同店總營業天數及同店平均餐桌數計算。平均餐桌數包括因疫情防控需要而未開放區域的餐桌數。

#### Revenue from Haidilao Restaurant Operation by Geographic Region

As of the date of this report, our business was conducted in mainland China, Hong Kong, Macau and Taiwan regions. The following table sets forth our breakdown of gross revenue of Haidilao restaurant operation in Greater China regions by location for the periods indicated:

根據地理區域劃分的海底撈餐廳經營收入

於本報告日期，我們的業務於中國大陸、港澳台地區開展。下表載列於所示期間根據地理區域劃分的大中華區的海底撈餐廳經營總收入明細：

		As of and for the year ended December 31, 於12月31日及截至12月31日止年度					
		2022 2022年			2021 2021年		
		Gross			Gross		
		Number of restaurants	Revenue/ Revenue		Number of restaurants	Revenue/ Revenue	
		餐廳數量	總收入／收入 (RMB' 000) (人民幣千元)		餐廳數量	總收入／收入 (RMB' 000) (人民幣千元)	
<b>Mainland China</b>	中國大陸						
Tier 1 cities	一線城市	234	5,153,936	17.8%	248	7,728,253	20.5%
Tier 2 cities	二線城市	538	11,338,523	39.1%	522	14,903,891	39.6%
Tier 3 cities and below	三線城市及以下	577	11,465,959	39.5%	559	14,230,285	37.8%
Subtotal	小計	1,349	27,958,418	96.4%	1,329	36,862,429	97.9%
Hong Kong, Macau and Taiwan regions	港澳台地區	22	1,032,421	3.6%	20	805,111	2.1%
<b>Total restaurants/gross revenue of restaurant operation</b>	<b>餐廳總數／ 餐廳經營總收入</b>	<b>1,371</b>	<b>28,990,839</b>	<b>100.0%</b>	<b>1,349</b>	<b>37,667,540</b>	<b>100.0%</b>
Net of: Customer loyalty program	扣除：會員積分計劃		(48,200)			(120,548)	
Total restaurants/revenue of restaurant operation	餐廳總數／ 餐廳經營收入	1,371	28,942,639		1,349	37,546,992	

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#### Raw Materials and Consumables Used

Our raw materials and consumables used decreased by 25.2% from RMB17,243.3 million in 2021 to RMB12,906.4 million in 2022, primarily due to (i) the suspension of business operation or dine-in services of certain restaurants and the decrease of customer flow in mainland China resulting from the impact of the COVID-19 pandemic in 2022; and (ii) the decrease in the number of restaurants from January to August 2022 as compared to the corresponding period in 2021 due to the implementation of the “Woodpecker” plan. As a percentage of revenue, the raw materials and consumables used decreased from 44.1% in 2021 to 41.6% in 2022, mainly due to the improvement in restaurants operation efficiency as a result of the optimization of the internal management and operation.

#### Staff Costs

Our staff costs decreased by 26.6% from RMB13,950.2 million in 2021 to RMB10,239.8 million in 2022, mainly due to the decrease in the number of staff as a result of the decrease in the number of restaurants from January to August 2022 due to the implementation of the “Woodpecker” plan. As a percentage of revenue, the staff costs decreased from 35.7% in 2021 to 33.0% in 2022, mainly due to the improvement in restaurants operation efficiency as a result of the optimization of the internal management and operation.

#### Rentals and Related Expenses

Our rentals and related expenses decreased by 7.5% from RMB296.6 million in 2021 to RMB274.3 million in 2022, primarily due to the decrease in the number of restaurants from January to August 2022 as compared to the corresponding period in 2021 due to the implementation of the “Woodpecker” plan. As a percentage of revenue, our rentals and related expenses remained relatively stable at 0.8% and 0.9% in 2021 and 2022, respectively.

#### 原材料及易耗品成本

原材料及易耗品成本從2021年的人民幣17,243.3百萬元減少25.2%至2022年的人民幣12,906.4百萬元，主要由於(i)2022年新冠疫情的影響導致中國大陸地區若干餐廳停止營業或暫停堂食服務及客流量減少；及(ii)「啄木鳥計劃」的實施導致2022年1月至8月期間餐廳數目較2021年同期減少。就所佔收入百分比，原材料及易耗品成本從2021年的44.1%減少至2022年的41.6%，主要由於本公司內部管理及營運優化令餐廳營運效率改善。

#### 員工成本

員工成本從2021年的人民幣13,950.2百萬元減少26.6%至2022年的人民幣10,239.8百萬元，主要由於「啄木鳥計劃」的實施導致2022年1月至8月期間餐廳數目減少，令僱員人數減少。就所佔收入百分比，員工成本從2021年的35.7%減少至2022年的33.0%，主要由於本公司內部管理及營運優化令餐廳營運效率改善。

#### 租金及相關支出

租金及相關支出從2021年的人民幣296.6百萬元減少7.5%至2022年的人民幣274.3百萬元，主要由於「啄木鳥計劃」的實施導致2022年1月至8月期間餐廳數目較2021年同期減少。就所佔收入百分比，租金及相關支出於2021年及2022年維持相對穩定，分別為0.8%及0.9%。

#### Utilities Expenses

Our utilities expenses decreased by 24.4% from RMB1,385.9 million in 2021 to RMB1,048.0 million in 2022, primarily because of the decrease in the number of restaurants from January to August 2022 as compared to the corresponding period in 2021 due to the implementation of the “Woodpecker” plan. As a percentage of revenue, utilities expenses remained relatively stable at 3.5% and 3.4% in 2021 and 2022, respectively.

#### Travelling and Communication Expenses

Our travelling and communication expenses decreased by 36.7% from RMB228.5 million in 2021 to RMB144.6 million in 2022, primarily due to (i) the decrease in the number of restaurants from January to August 2022 as compared to the corresponding period in 2021 due to the implementation of the “Woodpecker” plan; and (ii) the reduced travel frequency due to the impact of COVID-19 pandemic. As a percentage of revenue, our travelling and communication expenses remained relatively stable at 0.6% in 2021 and 0.5% in 2022, respectively.

#### Depreciation and Amortization

Our depreciation and amortization decreased by 18.9% from RMB4,097.1 million in 2021 to RMB3,321.2 million in 2022 primarily due to (i) the decrease in the number of restaurants from January to August 2022 as compared to the corresponding period in 2021 due to the implementation of the “Woodpecker” plan; and (ii) the provisions for impairment losses made by the management in a prudent manner during 2021. As a percentage of revenue, depreciation and amortization remained relatively stable at 10.5% and 10.7% in 2021 and 2022, respectively.

#### 水電開支

水電開支從2021年的人民幣1,385.9百萬元減少24.4%至2022年的人民幣1,048.0百萬元，主要由於「啄木鳥計劃」的實施導致2022年1月至8月期間餐廳數目較2021年同期減少。就所佔收入百分比，水電開支於2021年及2022年維持相對穩定，分別為3.5%及3.4%。

#### 差旅及通訊開支

差旅及通訊開支從2021年的人民幣228.5百萬元減少36.7%至2022年的人民幣144.6百萬元，主要由於(i)「啄木鳥計劃」的實施導致2022年1月至8月期間餐廳數目較2021年同期減少；及(ii)新冠疫情的影響導致差旅頻次減少。就所佔收入百分比，差旅及通訊開支於2021年及2022年維持穩定，分別為0.6%及0.5%。

#### 折舊及攤銷

折舊及攤銷從2021年的人民幣4,097.1百萬元減少18.9%至2022年的人民幣3,321.2百萬元，主要由於(i)「啄木鳥計劃」的實施導致2022年1月至8月期間餐廳數目較2021年同期減少；及(ii)管理層於2021年度按審慎原則計提減值虧損撥備所致。就所佔收入百分比，折舊及攤銷於2021年及2022年維持穩定，分別為10.5%及10.7%。



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#### Other Expenses

Our other expenses decreased by 14.2% from RMB1,586.7 million in 2021 to RMB1,361.2 million in 2022, primarily reflecting (i) a RMB130.7 million decrease in maintenance expenses; (ii) a RMB76.5 million decrease in human resources and other consulting service expenses; and (iii) a RMB26.8 million decrease in storage expenses. As a percentage of revenue, our other expenses remained relatively stable at 4.1% and 4.4% in 2021 and 2022, respectively.

#### Share of Results of Associates and a Joint Venture

Our share of profit in relation to (i) our associate Fuhai (Shanghai) Food Technology Co., Ltd. (馥海(上海)食品科技有限公司), in which we held a 40% equity interest; (ii) our joint venture Ying Hai Holdings Pte. Ltd., in which we held a 51% equity interest; and (iii) other associates invested by Beijing Youdingyou Catering Co., Ltd. (北京優鼎優餐飲管理有限公司), decreased from RMB81.1 million in 2021 to RMB65.4 million in 2022.

#### Other Gains and Losses

Our other gains and losses was RMB286.9 million of gains in 2022 as compared to losses of RMB3,234.8 million in 2021, primarily due to (i) a RMB3,093.0 million decrease in the one-off loss and impairment loss; and (ii) a gain of RMB328.8 million recognized on cancellation of the notes due 2026 issued by the Company in 2021 repurchased by the Group from the open market and by tender offer.

#### 其他開支

其他開支從2021年的人民幣1,586.7百萬元減少14.2%至2022年的人民幣1,361.2百萬元，主要反映(i)日常維護開支減少了人民幣130.7百萬元；(ii)人力資源及其他諮詢開支減少了人民幣76.5百萬元；及(iii)倉儲開支減少了人民幣26.8百萬元。就所佔收入百分比，其他開支於2021年及2022年維持相對穩定，分別為4.1%及4.4%。

#### 應佔聯營公司及合營企業業績

我們於(i)我們持有40%的股東權益的聯營公司馥海(上海)食品科技有限公司；(ii)我們持有51%股東權益的合營企業Ying Hai Holdings Pte. Ltd.；及(iii)北京優鼎優餐飲管理有限公司所投資的其他聯營公司的應佔溢利，從2021年的人民幣81.1百萬元減少至2022年的人民幣65.4百萬元。

#### 其他收益及虧損

其他收益及虧損於2022年的收益為人民幣286.9百萬元，而於2021年的虧損為人民幣3,234.8百萬元，主要由於(i)一次性虧損及減值虧損減少人民幣3,093.0百萬元；及(ii)就註銷本公司從公開市場及以要約收購方式回購的本公司於2021年發行的於2026年到期的票據所確認的收益人民幣328.8百萬元。

#### Finance Costs

Our finance costs decreased by 18.7% from RMB582.7 million in 2021 to RMB473.9 million in 2022, primarily due to (i) the decrease in the interest of lease liabilities as a result of the decrease in the number of restaurants from January to August 2022 as compared to the corresponding period in 2021 due to the implementation of the “Woodpecker” plan; and (ii) the decrease in interests on bank borrowings during the Reporting Period.

#### Income Tax Expense

Our income tax expense increased by 170.3% from RMB177.7 million in 2021 to RMB480.3 million in 2022, primarily due to the increase in our profit during the Reporting Period.

#### Profit (loss) for the Year

As a result of the foregoing, we recorded profit of RMB1,637.3 million in 2022, as compared to the loss of RMB3,247.8 million recorded in 2021.

#### Capital Liquidity and Financial Resources

For the year ended December 31, 2022, we primarily funded our operations, expansion and capital expenditures through cash generated from our operations, bank borrowings and other borrowing, and we also adopted flexible and diverse financing methods when needed. We monitor our cash flows and cash balance on a regular basis and strive to maintain an optimum liquidity that can meet our working capital needs for our business operation.

#### 財務成本

財務成本從2021年的人民幣582.7百萬元減少18.7%至2022年的人民幣473.9百萬元，主要由於(i)「啄木鳥計劃」的實施導致2022年1月至8月期間餐廳數目較2021年同期減少，令租賃負債利息減少；及(ii)報告期內銀行借款利息減少。

#### 所得稅開支

所得稅開支從2021年的人民幣177.7百萬元增加170.3%至2022年的人民幣480.3百萬元，主要由於報告期內溢利增加。

#### 年內溢利(虧損)

綜上所述，我們於2022年的溢利為人民幣1,637.3百萬元，而我們於2021年的虧損為人民幣3,247.8百萬元。

#### 資金流動性及財政資源

截至2022年12月31日止年度，我們主要通過經營活動產生的現金、銀行借款及其他借款為我們的運營、擴張和資本支出提供資金，且我們亦於需要時採納靈活多樣的融資方法。我們通過定期監控現金流量和現金結餘保持最適宜的流動性來滿足業務運營的營運資本需求。

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#### Cash and Cash Equivalents

Our principal uses of cash are for working capital to procure food ingredients, consumables and equipment, and to renovate and decorate our restaurants. Our cash and cash equivalents increased from RMB5,766.8 million as of December 31, 2021 to RMB6,300.8 million as of December 31, 2022, mainly due to (i) the increase in net cash from operating activities during the Reporting Period; and (ii) the decrease in the capital expenditure as a result of the slowdown in business expansion.

#### Right-of-use Assets

Under International Financial Reporting Standards 16 Leases (“IFRS 16”), we recognize right-of-use assets with respect to our property leases. Our right-of-use assets are depreciated over the lease term or the useful life of the underlying asset, whichever is shorter. As of December 31, 2022, we recognized right-of-use assets with an amount of RMB3,865.7 million.

#### Inventories

Our inventories mainly represented our food ingredients, condiment products and other materials used in our restaurant operation. Our inventories decreased from RMB1,456.2 million as of December 31, 2021 to RMB1,141.8 million as of December 31, 2022, primarily due to the decrease in purchases at the end of the year as a result of the COVID-19 impact as compared to the same time in 2021. Our inventory turnover days increased from 26.5 days for the year ended December 31, 2021 to 35.2 days<sup>1</sup> for the year ended December 31, 2022, mainly due to the deceleration in the consumption of raw materials and consumables as a result of the of COVID-19 pandemic.

<sup>1</sup> calculated based on the inventories from continuing operations as of December 31, 2021.

#### 現金及現金等價物

現金主要用於營運資本以採購食材、易耗品和設備，以及翻新、裝修門店。我們的現金及現金等價物從2021年12月31日的人民幣5,766.8百萬元增加至2022年12月31日的人民幣6,300.8百萬元，主要由於(i)報告期內來自經營活動的現金淨額增加；及(ii)由於業務擴張放緩，資本開支減少。

#### 使用權資產

根據國際財務報告準則第16號租賃（「國際財務報告準則第16號」），我們就物業租賃確認使用權資產。我們的使用權資產於相關資產的租賃期間或使用期限折舊，按較短者為準。截至2022年12月31日，我們確認的使用權資產金額為人民幣3,865.7百萬元。

#### 存貨

存貨主要是指餐廳經營所用的食材、調味品及其他材料。存貨從2021年12月31日的人民幣1,456.2百萬元減少至2022年12月31日的人民幣1,141.8百萬元，主要因為新冠疫情影響使得年末採購量較2021年同期減少。存貨的周轉天數從截至2021年12月31日止年度的26.5天增加至截至2022年12月31日止年度的35.2天<sup>1</sup>，主要由於新冠疫情導致原材料及易耗品消耗放緩。

<sup>1</sup> 根據截至2021年12月31日的來自持續經營業務的存貨計算。

#### Trade Receivables

The majority of our trade receivables were in connection with bills settled through payment platforms such as Alipay or WeChat Pay. Receivables from these payment platforms were normally settled within a short period of time. Our trade receivables decreased from RMB367.7 million as of December 31, 2021 to RMB306.9 million as of December 31, 2022. The turnover days of trade receivables increased from 2.9 days for the year ended December 31, 2021 to 3.7 days<sup>2</sup> for the year ended December 31, 2022.

#### Trade Payables

Trade payables mainly represent the balances of our independent third party suppliers of food ingredients and consumables. Our trade payables decreased from RMB1,944.2 million as of December 31, 2021 to RMB1,321.0 million as of December 31, 2022, primarily reflecting the decrease in procurement. The turnover days of trade payables increased from 35.8 days for the year ended December 31, 2021 to 43.8 days<sup>3</sup> for the year ended December 31, 2022.

#### Bank Borrowings

As of December 31, 2022, we had bank borrowings of RMB2,556.2 million. In 2022, the Group obtained new bank loans amounting to RMB1,171.9 million and repaid bank loans amounting to RMB2,414.6 million.

#### Other Borrowing

As of December 31, 2022, we had other borrowing of RMB39.7 million which was secured by fixed assets of the Group.

#### Contingent Liabilities

As of December 31, 2022, we did not have any material contingent liabilities, guarantees or any litigations or claims of material importance, pending or threatened against any member of our Group that is likely to have a material and adverse effect on our business, financial condition or results of operations.

<sup>2</sup> Calculated based on the trade receivables from continuing operations as of December 31, 2021.

<sup>3</sup> Calculated based on the trade payables from continuing operations as of December 31, 2021.

#### 貿易應收款項

大部分的貿易應收款項與通過支付平台如支付寶或微信支付結算的賬單有關。這些支付平台上的應收款項通常會在短期內結清。我們的貿易應收款項從2021年12月31日的人民幣367.7百萬元減少至2022年12月31日的人民幣306.9百萬元。貿易應收款項週轉天數從截至2021年12月31日止年度的2.9天增加至截至2022年12月31日止年度的3.7天<sup>2</sup>。

#### 貿易應付款項

貿易應付款項主要是獨立第三方供應商的食材和易耗品結餘。貿易應付款項從2021年12月31日的人民幣1,944.2百萬元減少至2022年12月31日的人民幣1,321.0百萬元，主要反映採購減少。貿易應付款項週轉天數從截至2021年12月31日止年度的35.8天增加至截至2022年12月31日止年度的43.8天<sup>3</sup>。

#### 銀行借款

截至2022年12月31日，我們有銀行借款人民幣2,556.2百萬元。於2022年，本集團新增銀行借款人民幣1,171.9百萬元及償還銀行借款人民幣2,414.6百萬元。

#### 其他借款

截至2022年12月31日，我們以本集團固定資產擔保的其他借款為人民幣39.7百萬元。

#### 或有負債

截至2022年12月31日，我們並無任何可能對我們的業務、財務狀況或經營業績造成重大不利影響的重大或有負債、擔保或任何具有重大重要性的未決或針對本集團任何成員公司的訴訟或申索。

<sup>2</sup> 根據截至2021年12月31日的來自持續經營業務的貿易應收款項計算。

<sup>3</sup> 根據截至2021年12月31日的來自持續經營業務的貿易應付款項計算。

## Management Discussion and Analysis

### 管理層討論與分析

#### Charge of Assets

As of December 31, 2022, the Group charged fixed assets with a net book value of RMB352.3 million and RMB126.7 million as securities for bank borrowings and other borrowing, respectively.

As of December 31, 2022, the Group charged bank deposits of RMB2.1 million to banks to secure the rental payments to the lessors.

#### Debt-to-equity Ratio

As of December 31, 2022, the Group's debt-to-equity ratio was 62.8%.

Note: Equals long-term bonds, bank borrowings and other borrowing divided by total equity as of the same date and multiplied by 100%.

#### Foreign Exchange Risk and Hedging

The Group mainly operates in mainland China with most of the transaction denominated and settled in RMB. However, the Group has certain business operations outside mainland China and cash denominated in other currencies, which is exposed to foreign currency exchange risks. The Group has not hedged its foreign currency exchange risks, but will closely monitor the exposure and will take measures when necessary to make sure the foreign exchange risks are manageable.

#### Employees and Remuneration Policy

As of December 31, 2022, the Group had a total of 107,592 employees. For the year ended December 31, 2022, the Group incurred a total staff costs (including salaries, wages, allowance and benefits) of RMB10,239.8 million.

#### 資產押記

截至2022年12月31日，本集團抵押賬面淨值分別為人民幣352.3百萬元及人民幣126.7百萬元的固定資產作為銀行借款及其他借款的擔保。

截至2022年12月31日，本集團向多間銀行抵押銀行存款人民幣2.1百萬元以作為向出租人支付租金款項的擔保。

#### 資本負債比率

截至2022年12月31日，本集團的資本負債比率為62.8%。

附註：等於截至同日的長期債券、銀行借款及其他借款除以權益總額再乘以100%。

#### 外匯風險及對沖

本集團主要在中國大陸運營，大多數交易以人民幣列值及結算。然而，本集團有若干在中國大陸以外的業務運營和用其他貨幣列值的現金，面臨外匯匯兌風險。本集團並沒有對沖外匯匯兌風險，但是會緊密地監控有關情況並在必要時採取措施以保證外匯風險在可控範圍內。

#### 員工及薪酬政策

截至2022年12月31日，本集團共有107,592名員工。截至2022年12月31日止年度，本集團的員工成本總額（包括薪金、工資、津貼和福利）為人民幣10,239.8百萬元。



#### Material Acquisitions and Disposals

In December 2022, Super Hi was spun-off and listed separately on the Main Board of the Stock Exchange by way of introduction through a distribution in specie to the Shareholders. Super Hi and its subsidiaries are principally engaged in the operation of restaurant business outside Greater China. Upon completion of the Spin-off, Super Hi was no longer a subsidiary of the Group. For further details of the Spin-off, please refer to the announcements of the Company dated July 11, 2022, July 13, 2022, August 22, 2022, December 5, 2022 and December 15, 2022, the circular of the Company dated July 29, 2022 and the listing document relating to the Spin-off issued by Super Hi on December 19, 2022.

Save as otherwise disclosed in this report, the Company had no material acquisitions or disposals during the year ended December 31, 2022.

#### No Material Changes

Saved as otherwise disclosed in this report, during the Reporting Period, there were no material changes affecting the Group's performance that need to be disclosed pursuant to paragraph 32 of Appendix 16 to the Listing Rules.

#### Future Plans for Material Investments

The Group will continue to extensively identify potential strategic investment opportunities and seek to acquire potential high-quality target businesses and assets that create synergies for the Group.

#### 重大收購及處置

於2022年12月，特海透過向股東作出實物分派以介紹方式分拆並在聯交所主板獨立上市。特海及其附屬公司主要在大中華區以外從事餐廳業務經營。分拆完成後，特海不再為本集團的附屬公司。有關分拆的進一步詳情，請參閱日期為2022年7月11日、2022年7月13日、2022年8月22日、2022年12月5日及2022年12月15日的本公司公告、日期為2022年7月29日的本公司通函以及特海於2022年12月19日刊發有關分拆的上市文件。

除本報告另有披露者外，本公司於截至2022年12月31日止年度並無重大收購及處置事項。

#### 無重大變化

除本報告另有披露者外，於報告期內並無任何影響本集團表現的重大變動須按照上市規則附錄十六第32段作出披露。

#### 重大投資的未來計劃

本集團將繼續廣泛尋找潛在的策略性投資機會，並尋求收購可為本集團帶來協同效應的潛在優質目標業務及資產。

## Directors and Senior Management

### 董事及高級管理層

#### EXECUTIVE DIRECTORS

**Mr. Zhang Yong (張勇)**, aged 52, is one of our founders and has over 20 years of experience in restaurant management business. He was appointed as a Director on July 14, 2015 and was subsequently re-designated as an executive Director on May 2, 2018. He was appointed as the chairman of the Board on January 17, 2018 and served as our chief executive officer from January 17, 2018 to March 1, 2022. He is mainly responsible for leading the Board and the senior management team of the Company to guide and supervise the Group's operations, and to formulate the Group's long term strategies. Mr. Zhang Yong has held various positions in our Group since its establishment. From April 1994 to March 2001, he served as the general manager of Sichuan Haidilao. From April 2001 to June 2009, Mr. Zhang Yong served as both the executive director and the general manager of Sichuan Haidilao. Since July 2009, Mr. Zhang Yong has been serving as a director and the chairman of the board of Sichuan Haidilao and was re-designated as a non-executive director in January 2018. Mr. Zhang Yong has been serving as a non-executive director of Yihai since March 2016.

Mr. Zhang Yong is also holding directorships at eight subsidiaries of our Group.

Mr. Zhang Yong completed the master of business administration program and completed the finance master of business administration program hosted by Cheung Kong Graduate School of Business (長江商學院) in October 2011 and August 2012, respectively.

**Ms. June Yang Lijuan (楊利娟)**, aged 44, was appointed as an executive Director and the chief executive officer of the Company on August 24, 2021 and March 1, 2022, respectively. She served as the chief operating officer of the Company from January 17, 2018 to March 1, 2022, and our deputy chief executive officer from August 24, 2021 to March 1, 2022. She is mainly responsible for overseeing the management and strategic development of our Group. She also served as a Director of the Company from July 2015 to January 2018. Ms. June Yang Lijuan served as a manager of Sichuan Haidilao from June 1997 to March 2001. She has been serving as a director of Sichuan Haidilao since April 2001 and was re-designated as a non-executive director of Sichuan Haidilao in January 2018.

#### 執行董事

張勇先生，52歲，為創始人之一，擁有逾20年餐廳管理經驗。彼於2015年7月14日獲委任為董事，其後於2018年5月2日調任執行董事。彼於2018年1月17日獲委任為董事會主席，並於2018年1月17日至2022年3月1日擔任本公司首席執行官。彼主要負責領導本公司董事會及高級管理層團隊，指導及監督本集團的運營及制定本集團的長期戰略。張勇先生自本集團成立以來曾任多個職務。1994年4月至2001年3月，彼為四川海底撈總經理。2001年4月至2009年6月，張勇先生任四川海底撈執行董事兼總經理。自2009年7月起，張勇先生一直任四川海底撈董事兼董事長，並於2018年1月調任非執行董事。張勇先生自2016年3月起任頤海非執行董事。

張勇先生亦於本集團八間附屬公司擔任董事。

張勇先生分別於2011年10月及2012年8月完成長江商學院舉辦的工商管理碩士課程及金融工商管理碩士課程。

楊利娟女士，44歲，於2021年8月24日及2022年3月1日分別獲委任為本公司執行董事及首席執行官。彼自2018年1月17日起至2022年3月1日擔任本公司首席運營官，並於2021年8月24日至2022年3月1日擔任本集團副首席執行官。彼主要負責統籌本集團的管理及戰略發展。彼亦曾於2015年7月至2018年1月擔任本公司董事。楊利娟女士於1997年6月至2001年3月擔任四川海底撈經理。自2001年4月起，彼擔任四川海底撈董事，並於2018年1月調任為四川海底撈的非執行董事。

## Directors and Senior Management

### 董事及高級管理層

Ms. June Yang Lijuan completed the PRC Entities CEO and Finance CEO Program (中國企業 CEO／金融 CEO 課程) hosted by Cheung Kong Graduate School of Business (長江商學院) in September 2016.

楊利娟女士於2016年9月完成長江商學院舉辦的中國企業CEO／金融CEO課程。

**Mr. Li Peng (李朋)**, aged 42, was appointed as an executive Director on August 24, 2021 and a joint company secretary and an authorized representative of the Company on December 30, 2022. He has served as the financial director of the Company since April 2020. He is mainly responsible for the finance and budgeting of the Group. He joined the Group in 2014 and successively served as a senior manager of the sharing center of our finance management department and an overseas finance senior manager. He has intensive knowledge and over 20 years of experience in finance and accounting.

李朋先生，42歲，於2021年8月24日獲委任為執行董事，並於2022年12月30日獲委任為本公司的聯席公司秘書及授權代表。彼自2020年4月起任職本公司財務總監，主要負責本集團的財政及預算。彼於2014年加入本集團，歷任本公司財務管理部共享中心高級經理及海外財務高級經理。彼於財務及會計領域具備豐富知識，擁有逾20年經驗。

Before joining the Group, Mr. Li Peng held various positions in a number of large-scale corporations in consumer sector. Mr. Li Peng successively served as an accountant, a branch finance manager and the central control manager of COFCO Coca-Cola Beverage (Shaanxi) Co., Ltd. (中糧可口可樂飲料(陝西)有限公司), previously known as Xi'an BC Coca-Cola Beverage Co., Ltd. (西安中萃可口可樂飲料有限公司) from March 2002 to March 2012. He served as the finance manager of Anheuser-Busch InBev (China) Sales Co., Ltd., Beijing Branch Co. (百威(中國)銷售有限公司北京分公司) from April 2012 to January 2014.

於加入本集團前，李朋先生在消費行業眾多大型公司擔任多個職位。於2002年3月至2012年3月，李朋先生於中糧可口可樂飲料(陝西)有限公司(前稱西安中萃可口可樂飲料有限公司)歷任會計師、分公司財務經理及中心控制經理。於2012年4月至2014年1月，彼擔任百威(中國)銷售有限公司北京分公司財務經理。

Mr. Li Peng is also holding directorships and other positions at three subsidiaries of our Group.

李朋先生亦於本集團三間附屬公司擔任董事及其他職位。

Mr. Li Peng obtained his bachelor's degree in accounting (online courses) from Xi'an Jiaotong University (西安交通大學) in China in September 2018. He is qualified as Chinese Certified Public Accountant and is currently a non-practicing member of the Chinese Institute of Certified Public Accountants.

李朋先生於2018年9月獲得中國西安交通大學會計學(在線課程)學士學位。彼擁有中國註冊會計師的資格，現為中國註冊會計師協會的非執業會員。

**Ms. Song Qing (宋青)**, aged 41, was appointed as an executive Director on August 24, 2021. She has served as the president of product committee of the Company since November 2021. She is mainly responsible for the procurement, research and sales of the Group's products.

宋青女士，41歲，於2021年8月24日獲委任為執行董事。彼於2021年11月起任職本公司產品委員會主任，主要負責本集團產品的採、研、銷。

Ms. Song Qing is also holding directorships and other positions at two subsidiaries of our Group.

宋青女士亦於本集團兩間附屬公司擔任董事及其他職位。

## Directors and Senior Management

### 董事及高級管理層

Ms. Song Qing has held various positions since she joined the Group in August 2000. She successively served as a restaurant manager in various regions from May 2002 to July 2008, a regional manager from August 2008 to May 2015 and a coach of the Company from May 2015 to May 2021.

Ms. Song Qing obtained her junior college's degree in tourism management (online courses) from Nankai University (南開大學) in January 2018.

**Ms. Gao Jie (高潔)**, aged 33, was appointed as an executive Director on August 25, 2020. Ms. Gao Jie has also been the director, manager and legal representative of Beijing Shi Ba Cuan Restaurant Management Co., Ltd. (北京十八釵餐飲管理有限公司) since September 2022 and the director of digital operating center (previously known as Super APP business department) of the Company since August 2020. She is also responsible for the innovation business of the Group. She has served as the general manager of Macau Haidilao Restaurant Limited (澳門海底撈餐飲一人有限公司) since May 2018 and its operation director since July 2019. She served as the assistant store manager of Hai Di Lao Hongkong Company Limited (香港海底撈有限公司) from September 2017 to April 2018. From August 2016 to September 2017, Ms. Gao Jie served as the assistant of the general manager office of the Company. She served as a copywriter and was responsible for e-commerce operation in Beijing Wecook Technology Co. Ltd. (北京微酷客科技有限公司) from February 2016 to August 2016. Ms. Gao Jie worked as a game designer of Beijing 4399 Information Technology Co. Ltd. (北京四三九九信息科技有限公司) from December 2014 to February 2016. Ms. Gao Jie also worked as a Chinese teacher in the Confucius Institute of the University of Granada (格拉納達大學孔子學院) in Spain from September 2013 to August 2014.

Ms. Gao Jie is also holding directorships and other positions at three subsidiaries of our Group.

Ms. Gao Jie obtained her bachelor's degree in both TCFL (Teaching Chinese as a Foreign Language) and English from Zhengzhou University (鄭州大學) in China in July 2012, and obtained her master's degree in Chinese Language and Literature from Peking University (北京大學) in China in July 2015.

宋青女士自2000年8月起加入本集團歷任多個職位。彼自2002年5月至2008年7月先後擔任多個地區的門店經理；2008年8月至2015年5月擔任區域經理；2015年5月至2021年5月擔任本公司的教練。

宋青女士於2018年1月獲得南開大學的旅遊管理專業(在線課程)的專科學歷。

高潔女士，33歲，於2020年8月25日獲委任為執行董事。高潔女士亦自2022年9月起擔任北京十八釵餐飲管理有限公司董事、經理及法定代表人，以及自2020年8月起擔任本公司數字運營中心(原名：超級APP事業部)總監。彼亦負責本集團創新業務工作。彼自2018年5月起於澳門海底撈餐飲一人有限公司擔任總經理並自2019年7月起擔任其運營總監。自2017年9月至2018年4月，彼擔任香港海底撈有限公司的店經理助理。自2016年8月至2017年9月，高潔女士擔任本公司總經理辦公室助理。自2016年2月至2016年8月，其擔任北京微酷客科技有限公司的文案策劃，負責電商運營。自2014年12月至2016年2月，高潔女士於北京四三九九信息科技有限公司擔任遊戲策劃。自2013年9月至2014年8月，其亦於西班牙格拉納達大學孔子學院擔任漢語教師。

高潔女士亦於本集團三間附屬公司擔任董事及其他職位。

高潔女士於2012年7月取得中國鄭州大學的TCFL(對外漢語)專業學士學位及英語專業學士學位，並於2015年7月取得北京大學的漢語言文字學專業碩士學位。



#### NON-EXECUTIVE DIRECTOR

**Mr. Zhou Zhaocheng (周兆呈)**, aged 49, was appointed as the non-executive Director on December 30, 2022. He served as an executive Director and an authorized representative of the Company from April 2020 to December 2022. Mr. Zhou was also a joint company secretary of the Company from May 4, 2020 to December 30, 2022 and the chief strategy officer of our Company from April 3, 2018 to December 30, 2022. He is responsible for providing strategic advice and supervising the management and strategic development of our Group. Mr. Zhou is currently the chairman of the board of directors and an executive director of Super Hi.

Mr. Zhou Zhaocheng served as a journalist of Economic and Trade Reporter (經貿導報) from September 1994 to June 1997 and a reporter of Xinhua Daily (新華日報) from June 1997 to July 1998. Mr. Zhou Zhaocheng served as a senior sub-editor, the associate chief sub-editor, the editor of Zaobao Online (早報網) successively from September 1999 to December 2016. During his position as an editor of Zaobao Online from 2011 to 2015, Mr. Zhou was not only responsible for news management, but also took charge of the strategic planning and operational management of the internet business of Zaobao Online. He also served as the editor of Crossroads (新匯點) of Lianhe Zaobao from April 2009 to October 2015. From January 2017 to March 2018, Mr. Zhou Zhaocheng served as the vice president of new markets of Singapore Press Holdings (T39.SGX), where he was directly responsible for the new markets outside Singapore and the development and management of new business such as electronic commerce. Mr. Zhou Zhaocheng also served as a director of CulCreative International Pte Ltd (創文國際有限公司) and ZBJ-SPH Pte Ltd (ZBJ-SPH 私人有限公司), a joint venture established by Singapore Press Holdings Limited and ZBJ.com (a Chinese e-commerce platform), from June 2017 to March 2018 and from July 2017 to March 2018 respectively, responsible for corporate management and strategic supervision of its operation. Mr. Zhou Zhaocheng has been serving as an adjunct assistant professor and associate professor of Nanyang Centre for Public Administration of Nanyang Technological University since September 2012 and was promoted as an adjunct associated professor in October 2016 where he lectured master's courses specialized in media, public communications and policy practices. He has been a visiting professor of School of Journalism and Communication of Guangdong University of Foreign Studies (廣東外語外貿大學) since September 2014. Mr. Zhou Zhaocheng is now also serving as the president of Jiangsu Association (Singapore) (新加坡江蘇會) and the consultant of Peking University Alumni Association (Singapore) (北京大學新加坡校友會), as well as a standing committee member of Singapore Chinese Chamber of Commerce and Industry. From January 2011 to July 2011, he was also a media fellow of the Sanford School of Public Policy at Duke University. Mr. Zhou has also published "Public Policy Communication Strategy in Singapore", a monograph focused on public communication.

#### 非執行董事

周兆呈先生，49歲，於2022年12月30日獲委任為非執行董事。彼由2020年4月至2022年12月擔任本公司執行董事及授權代表。周先生亦由2020年5月4日至2022年12月30日擔任本公司聯席公司秘書，並由2018年4月3日至2022年12月30日擔任本公司首席戰略官。彼負責為本集團提供戰略建議以及監督管理層及戰略發展。周先生現任特海的董事會主席兼執行董事。

周兆呈先生於1994年9月至1997年6月任《經貿導報》記者，並於1997年6月至1998年7月任《新華日報》記者。周兆呈先生於1999年9月至2016年12月歷任早報網高級編輯、副編輯主任、主編。周先生於2011年至2015年擔任早報網主編期間，除負責新聞管理外，亦主理早報網的互聯網業務戰略規劃及運營管理。彼亦於2009年4月至2015年10月任《聯合早報》《新匯點》主編。2017年1月至2018年3月，周兆呈先生任Singapore Press Holdings (T39.SGX)新興市場副總裁，直接負責新加坡以外的新興市場以及新業務（例如電子商務）發展與管理。周兆呈先生亦分別於2017年6月至2018年3月及2017年7月至2018年3月任創文國際有限公司及ZBJ-SPH私人有限公司（Singapore Press Holdings Limited及中國電商平台ZBJ.com成立的合資企業）董事，負責企業管理及運營戰略監督。周兆呈先生自2012年9月起任南洋理工大學南洋公共管理研究院兼職助理教授及副教授，並於2016年10月獲擢升為兼職副教授，專授媒體、公共傳播及政策實踐的碩士課程。彼自2014年9月起任廣東外語外貿大學新聞與傳播學院客座教授。周兆呈先生目前亦任新加坡江蘇會會長以及北京大學新加坡校友會顧問，並為新加坡中華總商會常務董事。由2011年1月至2011年7月，彼為杜克大學Sanford公共政策學院(Sanford School of Public Policy of Duke University)媒體研究員。周先生亦出版聚焦公共傳播的專著《Public Policy Communication Strategy in Singapore》。



## Directors and Senior Management

### 董事及高級管理層

Mr. Zhou Zhaocheng obtained his bachelor's degree in Chinese Studies from Nanjing Normal University (南京師範大學) in China in June 1994, obtained his master's degree in Chinese Studies from National University of Singapore in June 2000 and obtained his doctor's degree from Nanyang Technological University in Singapore in January 2007. In August 2020, Mr. Zhou Zhaocheng was awarded as one of the 100 Most Creative People in Business (2020 中國商業最具創意人物 100 強) by Fast Company, a business media brand with an editorial focus on innovation.

周兆呈先生於1994年6月取得南京師範大學中國古典文獻學學士學位，於2000年6月取得新加坡國立大學漢學研究碩士學位及於2007年1月取得新加坡南洋理工大學博士學位。於2020年8月，周兆呈先生榮獲Fast Company (編採內容專注創新範疇的商業媒體品牌)頒授的2020中國商業最具創意人物100強。

### INDEPENDENT NON-EXECUTIVE DIRECTORS

**Dr. Chua Sin Bin (蔡新民)**, aged 75, was appointed as an independent non-executive Director of the Company on May 2, 2018 with his appointment taking effect from the Listing Date, and is responsible for providing independent advice and judgement to our board. He has comprehensive experience in the areas of food safety, food science & technology, agriculture and zoonoses. Dr. Chua Sin Bin has been serving in a number of private companies:

### 獨立非執行董事

蔡新民醫生，75歲，於2018年5月2日獲委任為本公司獨立非執行董事，其委任自上市日期生效，負責向董事會提供獨立意見及判斷。彼於食品安全、食品科技、農業及人畜共患病等領域擁有全面的經驗。蔡新民醫生先後於多家私人公司任職：

Name 名稱	Period of service 任職期間	Positions 職位
NTUC Fairprice Co-operative Ltd. 職工總會平價合作社有限公司	2009 to 2018 2009年至2018年	Board Director 董事會董事
	2015 to 2016 2015年至2016年	Member of Board Property Review Committee 董事會財產審查委員會成員
	2014 to 2018 2014年至2018年	Member of Board Audit and Risk Committee 董事會審核及風險委員會成員
NTUC FairPrice Foundation Ltd. 職總平價合作社基金有限公司	2014 to 2018 2014年至2018年	Board Director 董事會董事
Agrifood Technologies Pte Ltd 農糧科技私人有限公司	2009 to 2019 2009年至2019年	Principal consultant 總顧問

## Directors and Senior Management

### 董事及高級管理層

Dr. Chua Sin Bin also held or has been holding positions in a series of government bodies, academic institutions and professional associations in the areas of food safety and food science & technology:

蔡新民醫生一直在多個食品安全和食品科技領域的政府機構、學術機構及專業協會擔任職務：

Name 名稱	Period of service Positions 任職期間	Positions 職位
Agri-Food & Veterinary Authority of Singapore 新加坡農糧獸醫局	2005 to 2009	Board Member, Chief Executive Officer and Director-General
	2005年至2009年	董事會成員、行政總裁及總監
	2002 to 2009 2002年至2009年	Chief Veterinary Officer 首席獸醫官
Standard, Productivity and Innovation Board of Singapore (SPRING) 新加坡標準生產力與改革委員會 (Standard, Productivity and Innovation Board of Singapore, SPRING)	2002 to 2009	Deputy Chairman, Food Standards Committee
	2002年至2009年	食品標準委員會副主席
	2009 to 2020	Advisor, Food Standards Committee
	2009年至2020年 Since 2015	食品標準委員會顧問 Chairman of National Mirror Committee for ISO TC34/SC17 (ISO 22000) Management Systems for Food Safety
	自2015年起	食品安全標準ISO TC34/SC17 (ISO 22000)管理體系 國家對應委員會(National Mirror Committee)主席
Abu Dhabi Food Control Authority of United Arab Emirates 阿拉伯聯合酋長國食品控制局 (Abu Dhabi Food Control Authority)	2015 to 2018	Chairman of Working Group on Hazard Analysis and Critical Control Point and Guidelines for its Application
	2015年至2018年	危害分析和關鍵控制點以及其應用指引工作組主席
	2009 to 2018年 Since 2009	Member of the Scientific Committee
	自2009年起	科學委員會(Scientific Committee)委員

## Directors and Senior Management

### 董事及高級管理層

Name 名稱	Period of service Positions 任職期間	Positions 職位
Health, Welfare and Food Bureau of the Government of the Hong Kong Special Administrative Region 香港特別行政區政府衛生福利及食物局	2006 to 2012	Member of Expert Committee on Food Safety
	2006年至2012年 2011 to 2014	食品安全專家委員會委員 Member, Ad Hoc Working Group on Microbiological Safety of Food
	2011年至2014年	食品微生物安全特設工作組成員
National University of Singapore 新加坡國立大學	Since 2013	Chairman of the Industrial Academic Advisory Board for the NUS Food Science and Technology Programme
	自2013年起	新加坡國立大學食品科學與技術項目(NUS Food Science and Technology Programme)工業學界諮詢委員會(Industrial Academic Advisory Board)主席
	Since 2008	Adjunct Professor, Department of Food Science and Technology
	自2008年起	食品科學與科技系兼職教授
Singapore Polytechnic 新加坡理工學院	2004 to 2012	Chairman of the School of Chemical & Life Sciences Advisory Committee
	2004年至2012年 Since 2011	化學與生命科學學院諮詢委員會主席 Chairman of Food Innovation and Resource Centre Advisory Panel
	自2011年起	食品創新及資源中心諮詢小組主席
Agency for Science, Technology and Research of Singapore 新加坡科技研究局(Agency for Science, Technology and Research of Singapore)	2005 to 2020	Member of the Genetic Modification Advisory Committee of Singapore
	2005年至2020年	新加坡基因改造諮詢委員會(Genetic Modification Advisory Committee of Singapore)成員
	2010 to 2020 2010年至2020年	Chairman of GMAC Labelling Sub-Committee 基因改造諮詢委員會標籤小組(GMAC Labelling Sub-Committee)主席
The International Union of Food Science and Technology 國際食品科學技術聯盟	Since 2022	Academician
	自2022年起	院士

Dr. Chua Sin Bin graduated from the University of Queensland in Australia with a bachelor's degree in veterinary medicine and became a member of Royal College of Veterinary Surgeons (MRCVS) in February 1973.

蔡新民醫生獲澳洲昆士蘭大學授予獸醫專業學士學位，並於1973年2月成為英國皇家獸醫學院成員。

## Directors and Senior Management

### 董事及高級管理層

**Mr. Hee Theng Fong (許廷芳)**, aged 68, was appointed as an independent non-executive Director of the Company on May 2, 2018 with his appointment taking effect from the Listing Date.

Mr. Hee Theng Fong is a lawyer in Singapore with over 30 years of experience. Mr. Hee Theng Fong is an experienced arbitrator in international arbitration with many awards written by him in both English and Chinese. He served as the chairman of the Citizenship Committee of Inquiry of Immigration and Checkpoints Authority of Singapore (ICA) from June 2012 to June 2020. He sits on the board of many international arbitration institutions. Mr. Hee Theng Fong is serving as a specialist mediator (China) for Singapore International Mediation Centre (SIMC), a full-time independent arbitrator and mediator of The Arbitration Chambers and an accredited mediator of Singapore Mediation Centre (SMC). He is currently serving as the deputy chairman of Medishield Life Council. Mr. Hee Theng Fong is currently serving as the ambassador for Singapore International Mediation Centre (SIMC) and a member of the Compliance and Discipline Committee of Accounting and Corporate Regulatory Authority in Singapore. Mr. Hee Theng Fong is currently an independent director of Straco Corporation Limited (S85.SGX), Yanlord Land Group Limited (Z25.SGX), and China Aviation Oil (Singapore) Corporation Ltd (G92.SGX). He is also an independent non-executive director of Huazhu Group Co., Ltd. (1179.HKEX) and an independent non-executive director of Green Link Digital Bank Pte. Ltd.

He also served as an independent director of Datapulse Technology Limited (BKW.SGX) from 1994 to 2017, an independent director of DeLong Holdings Limited (BQO.SGX) from 2006 to 2017, an independent director of YHI International Limited (BPF.SGX) from 2013 to 2018, an independent director of First Resources Limited (EB5.SGX) from 2007 to 2018 and an independent director of Zheneng Jinjiang Environment Holding Company Limited (BWM.SGX) from 2016 to 2022. He served as an independent director of Tye Soon Limited (BFU.SGX) from 1997 to 2020 and APAC Realty Limited (CLN.SGX) from 2017 to 2020. Mr. Hee Theng Fong has ceased to serve as a consultant of Harry Elias Partnership LLP since February 2023.

許廷芳先生，68歲，於2018年5月2日獲委任為本公司獨立非執行董事，其委任自上市日期生效。

許廷芳先生為新加坡律師，擁有逾30年經驗。許廷芳先生為於國際仲裁方面擁有豐富經驗的仲裁員，發表過許多英文及中文的裁決書。彼自2012年6月至2020年6月擔任新加坡移民與關卡局公民權委員會主席。彼在多家國際仲裁機構擔任在冊仲裁員。許廷芳先生為新加坡國際調解中心的專家調解員（中國）、The Arbitration Chambers全職獨立仲裁員及調解員，以及新加坡調解中心的認可調解員。彼現為Medishield Life Council的副主席。許廷芳先生現時擔任新加坡國際調解中心的特使及新加坡會計與企業管制局合規及紀律委員會成員。許廷芳先生現時分別任Straco Corporation Limited (S85.SGX)、仁恒置地集團有限公司(Z25.SGX)及中國航油（新加坡）股份有限公司(G92.SGX)獨立董事。彼亦為華住集團有限公司(1179.HKEX)獨立非執行董事及Green Link Digital Bank Pte. Ltd.獨立非執行董事。

彼亦於1994年至2017年、2006年至2017年、2013年至2018年、2007年至2018年及2016年至2022年分別任Datapulse Technology Limited (BKW.SGX)、德龍控股有限公司(BQO.SGX)、友發國際有限公司(BPF.SGX)、First Resources Limited (EB5.SGX)及浙能錦江環境控股有限公司(BWM.SGX)獨立董事。彼於1997年至2020年及2017年至2020年分別擔任Tye Soon Limited (BFU.SGX)及APAC Realty Limited (CLN.SGX)獨立董事。許廷芳先生自2023年2月起不再擔任Harry Elias Partnership LLP的顧問。

## Directors and Senior Management

### 董事及高級管理層

Mr. Hee Theng Fong was awarded the Public Service Medal Awards twice by the Ministry of Home Affairs of Singapore as Pingat Bakti Masyarakat in 2008 and, as Bintang Bakti Masyarakat in 2015. He was also appointed as a Justice of the Peace (JP) in April 2018.

Mr. Hee Theng Fong graduated from the law faculty in National University of Singapore (formerly known as the University of Singapore) with a bachelor's degree of law (with honours) in May 1979 and obtained a diploma in Chinese law from Suzhou University (蘇州大學) in China in October 2004.

**Mr. Qi Daqing (齊大慶)**, aged 58, was appointed as an independent non-executive Director of the Company on May 2, 2018 with his appointment taking effect from the Listing Date.

Mr. Qi Daqing is currently a professor in Accounting in Cheung Kong Graduate School of Business (長江商學院) where he has worked since July 2002 and previously served as a director and the associate dean of the executive master of business administration department. Mr. Qi Daqing's academic research primarily focuses on financial accounting, financial reporting and their impact on corporate business strategy.

Mr. Qi Daqing has served as an independent non-executive director of listed companies in Hong Kong. He has been an independent non-executive director of Bison Finance Group Limited (formerly known as RoadShow Holdings Limited (0888.HKEX)) since November 2017, an independent non-executive director of Yunfeng Financial Group Limited (0376.HKEX) since February 2016 and an independent non-executive director of SinoMedia Holding Limited (0623.HKEX) since May 2008. Mr. Qi Daqing also served as an independent non-executive director of Jutal Offshore Oil Services Limited (3303.HKEX) from July 2015 to April 2022, an independent non-executive director of Honghua Group Limited (0196.HKEX) from January 2008 to December 2017 and an independent non-executive director of Dalian Wanda Commercial Properties Co., Ltd. (3699.HKEX), a company delisted from the Stock Exchange on 20 September 2016, from January 2016 to September 2016 and an independent director of China Vanke Co., Ltd. (2202.HKEX; 000002.SZSE) from April 2008 to March 2014. Mr. Qi Daqing has served as an independent director of companies listed on NASDAQ. He has been an independent director of Sohu.com Inc. (SOHU.NASDAQ) and Momo Inc. (MOMO.NASDAQ) since June 2010 and December 2014 respectively. Mr. Qi Daqing also served as an

許廷芳先生分別於2008年及2015年兩次獲新加坡內政部授予Pingat Bakti Masyarakat及Bintang Bakti Masyarakat的公共服務獎章。彼亦於2018年4月獲委任為太平紳士。

許廷芳先生於1979年5月畢業於新加坡國立大學(前稱新加坡大學)法律系並取得榮譽級法學學士學位,以及於2004年10月取得中國蘇州大學中國法律專業文憑。

齊大慶先生,58歲,於2018年5月2日獲委任為本公司獨立非執行董事,其委任自上市日期生效。

齊大慶先生於2002年7月加入長江商學院任高級管理人員工商管理項目主任及副院長,現任會計學教授。齊大慶先生的學術研究主要專注於財務會計、財務報告及其對公司業務策略的影響。

齊大慶先生擔任多家香港上市公司的獨立非執行董事。彼自2017年11月起任貝森金融集團有限公司(前稱「路訊通控股有限公司」)(0888.HKEX)獨立非執行董事,自2016年2月起任雲鋒金融集團有限公司(0376.HKEX)獨立非執行董事,以及自2008年5月起任中視金橋國際傳媒控股有限公司(0623.HKEX)獨立非執行董事。齊大慶先生亦於2015年7月至2022年4月任巨濤海洋石油服務有限公司(3303.HKEX)獨立非執行董事,於2008年1月至2017年12月任宏華集團有限公司(0196.HKEX)獨立非執行董事,於2016年1月至2016年9月任大連萬達商業地產股份有限公司(3699.HKEX,2016年9月20日自聯交所除牌)獨立非執行董事,以及於2008年4月至2014年3月任萬科企業股份有限公司(2202.HKEX;000002.SZSE)獨立董事。齊大慶先生現任數家納斯達克上市公司的



## Directors and Senior Management

### 董事及高級管理層

independent director of Focus Media Holding Limited (FMCN.NASDAQ; 002027.SZSE) from February 2006 to June 2013 and an independent director of AutoNavi Holdings Ltd. (AMAP.NASDAQ) from June 2010 to July 2014, an independent director of Bona Film Group Limited (BONA.NASDAQ) from December 2010 to April 2016 and an independent director of iKang Healthcare Group, Inc. (KANG.NASDAQ) from July 2014 to January 2019, all of which were listed and delisted later on NASDAQ.

Mr. Qi Daqing graduated from Michigan State University in the United States with a doctor's degree in accounting in December 1996. He also obtained a master's degree in management from University of Hawaii in the United States in August 1992 and dual bachelor's degrees in biophysics and international news from Fudan University (復旦大學) in China in July 1985 and July 1987, respectively.

**Dr. Ma Weihua (馬蔚華)**, aged 74, was appointed as an independent non-executive Director on August 24, 2021, mainly responsible for supervising and providing independent judgement to our Board.

Dr. Ma Weihua currently serves as an independent non-executive director of Legend Holdings Corporation (3396.HKEX), the chairman and an non-executive director of Bison Finance Group Limited (貝森金融集團有限公司) (0888.HKEX), an independent non-executive director of China Gas Holdings Limited (0384.HKEX), a director of Shenzhen Investment Holdings Co., Ltd. (深圳市投資控股有限公司), a director of Qianhai Fangzhou Asset Management Co., Ltd. (前海方舟資產管理有限公司), a director of Shenzhen Royole Technologies Co., Ltd (深圳柔宇科技股份有限公司), a director of Shenzhen Metro Group Co. Ltd. (深圳市地鐵集團有限公司), a director of China Merchants Financial Holdings Company Limited (招商局金融控股有限公司), an independent non-executive director of Sichuan Bank Co., Ltd (四川銀行股份有限公司) and a supervisor of Fuyao Glass Industry Group Co.,Ltd. (福耀玻璃工業集團股份有限公司) (600660.SSE).

獨立董事。彼自2010年6月及2014年12月起分別任搜狐網絡有限公司(Sohu.com Inc.) (SOHU.NASDAQ)及陌陌科技公司(Momo Inc.)(MOMO.NASDAQ)獨立董事。齊大慶先生亦於2006年2月至2013年6月任分眾傳媒控股有限公司(Focus Media Holding Limited) (FMCN.NASDAQ; 002027.SZSE)獨立董事，2010年6月至2014年7月任高德軟件有限公司(AutoNavi Holdings Ltd.) (AMAP.NASDAQ)獨立董事，2010年12月至2016年4月任博納影業集團有限公司(Bona Film Group Limited) (BONA.NASDAQ)獨立董事以及於2014年7月至2019年1月任愛康國賓健康體檢管理集團有限公司(iKang Healthcare Group, Inc.)(KANG.NASDAQ)獨立董事，上述公司全部於納斯達克上市並已於其後除牌。

齊大慶先生於1996年12月畢業於美國密歇根州立大學並取得會計學博士學位。彼亦於1992年8月取得美國夏威夷大學(University of Hawaii)管理碩士學位，以及於1985年7月及1987年7月分別取得復旦大學雙學士學位(生物物理及國際新聞)。

馬蔚華博士，74歲，於2021年8月24日獲委任為獨立非執行董事，主要負責監察董事會及向其提供獨立判斷。

馬蔚華博士現時擔任聯想控股股份有限公司(3396.HKEX)的獨立非執行董事、貝森金融集團有限公司(0888.HKEX)的主席兼非執行董事、中國燃氣控股有限公司(0384.HKEX)的獨立非執行董事、深圳市投資控股有限公司的董事、前海方舟資產管理有限公司的董事、深圳柔宇科技股份有限公司的董事、深圳市地鐵集團有限公司的董事、招商局金融控股有限公司的董事、四川銀行股份有限公司的獨立非執行董事以及福耀玻璃工業集團股份有限公司(600660.SSE)的監事。

## Directors and Senior Management

### 董事及高級管理層

Dr. Ma Weihua was also an independent director of Guangdong Qunxing Toys Joint-Stock Co. Ltd. (廣東群興玩具股份有限公司) (002575.SZSE) from August 2020 to October 2022, an independent non-executive director of China World Trade Center Co. Ltd. (600007.SSE) from August 2014 to June 2020, Postal Savings Bank of China Co., Ltd. (1658.HKEX) from December 2013 to December 2019, and China Eastern Airlines Corporation Limited (0670.HKEX; 600115.SSE) from October 2013 to December 2019.

In addition, Dr. Ma Weihua is a member of the Standing Council of China Society for Finance and Banking (中國金融學會常務理事), the director-general of One Foundation (壹基金公益基金會理事長) and the director-general of Council of National Fund for Technology Transfer and Commercialization (國家科技成果轉化引導基金理事會理事長).

Dr. Ma Weihua was awarded the doctor of philosophy degree in economics from Southwest Finance and Economics University in China in 1999.

**Mr. Wu Xiaoguang (吳宵光)**, aged 47, was appointed as an independent non-executive Director on August 24, 2021, mainly responsible for supervising and providing independent judgement to our Board.

Mr. Wu Xiaoguang has extensive experience in product research and development, product planning, product operation and marketing of Internet business. Mr. Wu Xiaoguang joined Tencent Holdings Limited (0700.HKEX) in 1999 and had served as the product manager, general manager of instant messaging products, general manager of Internet business division and senior vice president of Internet services division. From 2012 to 2015, Mr. Wu Xiaoguang had served as the chief executive officer of Tencent E-Commerce Holdings Limited and was responsible for the development and management of the e-commerce business of the said company. Mr. Wu Xiaoguang has been the founding partner of Welight Capital (Hongkong) Limited (微光創投(香港)有限公司) since 2015.

馬蔚華博士亦於2020年8月至2022年10月在廣東群興玩具股份有限公司(002575.SZSE)擔任獨立董事，於2014年8月至2020年6月在中國國際貿易中心股份有限公司(600007.SSE)、於2013年12月至2019年12月在中國郵政儲蓄銀行股份有限公司(1658.HKEX)，以及於2013年10月至2019年12月在中國東方航空股份有限公司(0670.HKEX;600115.SSE)均曾擔任獨立非執行董事。

此外，馬蔚華博士為中國金融學會常務理事、壹基金公益基金會理事長以及國家科技成果轉化引導基金理事會理事長。

馬蔚華博士於1999年獲中國西南財經大學頒授經濟學博士學位。

吳宵光先生，47歲，於2021年8月24日獲委任為獨立非執行董事，主要負責監察董事會及向其提供獨立判斷。

吳宵光先生於互聯網業務的產品研發、產品規劃、產品營運及營銷方面擁有豐富經驗。吳宵光先生於1999年加入騰訊控股有限公司(0700.HKEX)，並擔任產品經理、即時通信產品部總經理、互聯網事業部總經理及互聯網業務系統高級副總裁。於2012年至2015年，吳宵光先生擔任Tencent E-Commerce Holdings Limited的行政總裁，負責開發及管理該公司的電子商務業務。吳宵光先生自2015年起為微光創投(香港)有限公司的創始合夥人。

## Directors and Senior Management

### 董事及高級管理層

Mr. Wu Xiaoguang currently serves as an independent director of China Online Education Group (COE.NYSE) and LexinFintech Holdings Ltd (LX.NASDAQ). Mr. Wu Xiaoguang also served as an independent non-executive director of 7Road Holdings Ltd. (0797.HKEX) from June 2018 to August 2019.

Mr. Wu Xiaoguang received his bachelor's degree in meteorology from Nanjing University (南京大學) in China in 1996.

#### SENIOR MANAGEMENT

**Ms. June Yang Lijuan (楊利娟)**, an executive Director, the chief executive officer of the Company. See “– Executive Directors” in this section for her biographical details.

**Mr. Li Peng (李朋)**, an executive Director, the financial director and company secretary of the Company. See “– Executive Directors” in this section for his biographical details.

**Mr. Shao Zhidong (邵志東)**, aged 48, was appointed as the chief information officer of our Company on July 9, 2014, mainly responsible for the technology innovation and development of our Group. He has nearly 20 years of experience in information technology. Mr. Shao Zhidong joined Sichuan Haidilao in April 2010 and has successively held various positions including director of human resources management department, head of information department and head of new technology innovation department. He also served as the principal of the Haidilao University from April 2010 to June 2013, and an executive director from 2018 to August 2020. Mr. Shao Zhidong served as the general manager of Beijing Nanbeixing Cultural Development Co., Ltd. (北京南北行文化發展有限公司) from October 2006 to March 2010. Mr. Shao Zhidong obtained his master's degree in computer technology from Shanxi University (山西大學) in China in July 2000 and obtained his doctor's degree in government economic management (human resource management) from Beijing Normal University (北京師範大學) in China in July 2012.

吳宵光先生目前擔任China Online Education Group (COE.NYSE)以及LexinFintech Holdings Ltd (LX.NASDAQ)的獨立董事。吳宵光先生亦曾於2018年6月至2019年8月擔任第七大道控股有限公司(0797.HKEX)的獨立非執行董事。

吳宵光先生於1996年獲得中國南京大學氣象學學士學位。

#### 高級管理層

楊利娟女士，本公司執行董事、首席執行官。有關其履歷詳情，請參閱本節「– 執行董事」。

李朋先生，本公司執行董事、財務總監兼公司秘書。有關其履歷詳情，請參閱本節「– 執行董事」。

邵志東先生，48歲，於2014年7月9日獲委任為本公司首席信息官，主要負責本集團的技術創新與開發。彼擁有近20年信息技術經驗。邵志東先生於2010年4月加入四川海底撈，歷任人力資源管理部部長、信息部部長及新技術創新部部長等多個職務。彼亦於2010年4月至2013年6月期間擔任海底撈大學校長，於2018年至2020年8月期間擔任執行董事。邵志東先生於2006年10月至2010年3月任北京南北行文化發展有限公司總經理。邵志東先生於2000年7月自山西大學取得計算機技術碩士學位，並於2012年7月自北京師範大學取得政府經濟管理(人力資源管理)博士學位。

## Corporate Governance Report

### 企業管治報告

The Board of the Company presents this corporate governance report in the Group's annual report for the year ended December 31, 2022.

#### CORPORATE GOVERNANCE PRACTICES OF THE COMPANY

The Group is committed to achieving high standards of corporate governance to safeguard the interests of the Shareholders and to enhance corporate value and accountability.

The Company has applied the principles as set out in the Corporate Governance Code in Appendix 14 to the Listing Rules.

The Corporate Governance Code sets out the principles of good corporate governance and two levels of corporate governance practices, as follows:

- (a) code provisions, which listed issuers are expected to comply with or to give considered reasons for deviation; and
- (b) recommended best practices for guidance only, which listed issuers are encouraged to comply with.

The Company's corporate governance practices are based on the principles and code provisions as set out in the Corporate Governance Code.

Pursuant to C.2.1 of the Corporate Governance Code, the roles of chairman and chief executive officer should be separated and should not be performed by the same individual. During the Reporting Period, Mr. Zhang Yong served as the chairman of the Board and the chief executive officer of the Company until March 1, 2022. Since March 1, 2022, Ms. June Yang Lijuan has been designated as the chief executive officer of the Company in replacement of Mr. Zhang and Mr. Zhang remains as the chairman of the Board. Following such change, the Company separates the roles of chairman of the board and chief executive officer and thus fully complies with C.2.1 of the Corporate Governance Code.

本公司董事會提呈本集團截至2022年12月31日止年度的年報內所載的本企業管治報告。

#### 本公司的企業管治常規

本集團致力達致高水準的企業管治，務求保障股東權益及提高企業價值及問責性。

本公司已應用上市規則附錄十四所載企業管治守則的原則。

企業管治守則訂明的良好企業管治原則及兩個層面的企業管治常規如下：

- (a) 守則條文，期望上市發行人遵守或就偏離行為提供審慎考慮的理由；及
- (b) 建議最佳常規，僅屬指引，鼓勵上市發行人遵守。

本公司的企業管治常規乃以企業管治守則所載原則及守則條文為依據。

根據企業管治守則第C.2.1條，主席與首席執行官的角色應有區分，不應由同一人擔任。於報告期內，張勇先生兼任董事會主席及本公司首席執行官直至2022年3月1日。自2022年3月1日起，楊利娟女士調任為本公司首席執行官以接替張先生，而張先生仍為董事會主席。於有關變動後，本公司將董事會主席與首席執行官的角色分開，因此完全遵守企業管治守則第C.2.1條。



The Company regularly reviews its compliance with corporate governance codes and save as disclosed above, the Company has complied with the code provisions as set out in the Corporate Governance Code for the year ended December 31, 2022.

本公司定期審閱遵守企業管治守則的情況，且除上文所披露者外，本公司於截至2022年12月31日止年度一直遵守企業管治守則的守則條文。

## A. THE BOARD

## A. 董事會

### 1. Responsibilities

The Board is responsible for the leadership and control of the Company and promoting the success of the Company by directing and supervising its affairs. The Board also reviews the policies and practices on compliance with legal and regulatory requirements. The Board has established Board committees and has delegated to these Board committees' various responsibilities as set out in their respective terms of reference which are published on the websites of the Stock Exchange and the Company.

All of the Directors have carried out their duties in good faith and in compliance with the standards of applicable laws and regulations, and have acted in the best interests of the Company and its Shareholders at all times.

### 2. Delegation of Management Function

The Board is responsible for making all major decisions of the Company including the approval and monitoring of all major policies of the Group and overall strategies, internal control and risk management systems, notifiable and connected transactions, nomination of the Directors and joint company secretaries, and other significant financial and operational matters.

All of the Directors have full and timely access to all relevant information as well as the advice and services of the joint company secretaries, with a view to ensuring that Board procedures and all applicable rules and regulations are followed. Each Director is entitled to seek independent professional advice in appropriate circumstances at the Company's expense.

### 1. 責任

董事會負責領導和控制本公司並透過指引及監督本公司事務促使本公司達致成功。董事會亦審閱遵守法律及監管規定方面的政策及常規。董事會下設董事委員會，並向該等董事委員會轉授其各自職權範圍載列的各項責任。該等董事委員會各自的職權範圍刊載於聯交所及本公司網站。

全體董事已真誠地依據適用法律法規的標準履行職責，並時刻為本公司及其股東的最佳利益行事。

### 2. 管理層職能授權

董事會負責制定本公司所有重大決策，包括：批准及監督本集團所有主要政策和整體策略、內部控制和風險管理體系、須予公佈的交易及關連交易、董事及聯席公司秘書的提名以及其他重要財務及營運事項。

全體董事均可全面及適時地獲取所有相關資料以及獲得聯席公司秘書的意見與服務，以確保遵從董事會程序以及所有適用規則及規例。各董事有權於適當情況下尋求獨立專業意見，有關開支由本公司承擔。



The day-to-day management, administration and operation of the Company are delegated to the senior management. The delegated functions are periodically reviewed. Approval has to be obtained from the Board before any significant transaction is entered into.

### 3. Board Composition

The Board of the Company currently has 11 Directors including three female Directors:

#### Executive Directors

Mr. Zhang Yong (*Chairman*)

Ms. June Yang Lijuan

Mr. Li Peng

Ms. Song Qing

Ms. Gao Jie

Mr. Zhou Zhaocheng

(resigned on December 30, 2022)

Ms. Yang Hua

(resigned on September 21, 2022)

Ms. Liu Linyi

(resigned on September 21, 2022)

Mr. Li Yu

(resigned on September 21, 2022)

Mr. Yang Li

(resigned on September 21, 2022)

#### Non-executive Director

Mr. Zhou Zhaocheng

(appointed on December 30, 2022)

#### Independent Non-executive Directors

Dr. Chua Sin Bin

Mr. Hee Theng Fong

Mr. Qi Daqing

Dr. Ma Weihua

Mr. Wu Xiaoguang

本公司的日常管理、行政及營運均已委派予高級管理層。其獲授權的職能會定期予以檢討。訂立任何重大交易前必須取得董事會批准。

### 3. 董事會組成

本公司董事會目前有11名董事，包括三名女性董事：

#### 執行董事

張勇先生(主席)

楊利娟女士

李朋先生

宋青女士

高潔女士

周兆呈先生

(於2022年12月30日辭任)

楊華女士

(於2022年9月21日辭任)

劉林毅女士

(於2022年9月21日辭任)

李瑜先生

(於2022年9月21日辭任)

楊立先生

(於2022年9月21日辭任)

#### 非執行董事

周兆呈先生

(於2022年12月30日委任)

#### 獨立非執行董事

蔡新民醫生

許廷芳先生

齊大慶先生

馬蔚華博士

吳宵光先生

The list of the Directors (by category) is also disclosed in all corporate communications issued by the Company from time to time pursuant to the Listing Rules. The independent non-executive Directors are expressly identified in all corporate communications pursuant to the Listing Rules.

Save as disclosed in this annual report, to the best knowledge of the Company, there are no financial, business, family, or other material/relevant relationships among members of the Board.

For the gender diversity, the Board currently has three female Directors and as such has achieved gender diversity in respect of the Board. We will continue to strive to enhance female representation and achieve an appropriate balance of gender diversity with reference to the shareholders' expectation and international and local recommended best practices.

In 2022, the Board at all times met the requirements of the Listing Rules relating to the appointment of at least three independent non-executive Directors representing at least one-third of the Board with at least one independent non-executive Director possessing appropriate professional qualifications, or accounting or related financial management expertise.

The Company has received written annual confirmation from each independent non-executive Director of his independence pursuant to the requirements of the Listing Rules. The Company considers all the independent non-executive Directors to be independent in accordance with the independence requirements set out in the Listing Rules.

#### 4. Appointment, Re-election and Removal of Directors

The procedures and process of appointment, re-election and removal of the Directors are laid down in the Articles of Association. The primary duties of the Nomination Committee include, but are not limited to, reviewing the structure, size and composition of the Board, assessing the independence of the independent non-executive Directors and making recommendations to the Board on matters relating to the appointment of the Directors.

董事名單（按分類）亦根據上市規則於本公司不時公佈的所有公司通訊中予以披露。獨立非執行董事亦根據上市規則於所有公司通訊內明確列出。

除本年報所披露者外，就本公司所知，董事會成員之間概無財務、業務、家庭或其他重大／相關關係。

就性別多元化而言，董事會目前擁有三名女性董事，故就董事會而言已達致性別多樣化。我們將參考利益相關者的期望以及國際及本地的最佳實踐建議，繼續致力提升女性比例並實現性別多元化的適當平衡。

於2022年，董事會一直遵守上市規則有關委任至少三名獨立非執行董事（佔董事會成員人數至少三分之一）且至少一名獨立非執行董事擁有適當專業資格或會計或相關財務管理專長的規定。

本公司已收到各獨立非執行董事根據上市規則的規定發出確認本身獨立性的年度書面確認。本公司認為，根據上市規則所載的獨立性規定，所有獨立非執行董事均屬獨立人士。

#### 4. 董事的委任、重選及罷免

董事的委任、重選及罷免程序及過程已載於組織章程細則。提名委員會的主要職責包括但不限於審閱董事會架構、規模及組成、評估獨立非執行董事的獨立性及就委任董事的相關事宜向董事會作出建議。

The executive Directors have each entered into a service contract with the Company pursuant to which each of them agrees to act as an executive Director, subject to re-election as and when required under the Articles of Association, until terminated in accordance with the terms and conditions of the service contract or by either party giving to the other not less than one month's prior notice in writing.

Each of our non-executive Directors and our independent non-executive Directors has entered into an appointment letter with our Company. The initial term for their appointment letters shall be three years and is subject always to re-election as and when required under the Articles of Association, until terminated in accordance with the terms and conditions of the appointment letter or by either party giving to the other not less than three months' prior notice in writing.

In accordance with the Articles of Association, all of the Directors are subject to retirement by rotation at least once every three years and the Board has power from time to time and at any time to appoint any new Director to fill a causal vacancy or as an addition to the Board. Any Director so appointed shall hold office until the next following annual general meeting of the Company and shall then be eligible for re-election at that meeting.

#### 5. Induction and Continuing Development for Directors

Each newly appointed Director receives formal, comprehensive and tailored induction on the first occasion of his appointment, so as to ensure that he or she understands the business and operations of the Company and that he or she is fully aware of his or her responsibilities and obligations under the Listing Rules and other relevant regulatory requirements.

The Directors are continually provided with information relating to the developments in the legal and regulatory regime and the business and market environments to facilitate the execution of their responsibilities. Continuing briefings and professional development for the Directors were arranged by the Company and its professional advisers.

各執行董事已與本公司訂立服務合約，據此，彼等各自同意擔任執行董事（視情況而定），惟須按組織章程細則的規定膺選連任，直至根據服務合約的條款及條件或由其中一方向另一方提前發出不少於一個月的書面通知予以終止為止。

各非執行董事及獨立非執行董事已與本公司訂立委任書。彼等委任書的初始期限為三年，惟須按組織章程細則的規定膺選連任，直至根據委任書的條款及條件或由其中一方向另一方提前發出不少於三個月的書面通知予以終止為止。

根據組織章程細則，全體董事須至少每三年輪值告退一次，而董事會有權不時及隨時委任任何新董事以填補臨時空缺或加入董事會。任何按上述方式獲委任的董事任期僅至本公司下屆股東週年大會，惟屆時可於大會上膺選連任。

#### 5. 董事的就任導引及持續發展

本公司於每名新委任董事首次獲委任時向其作出正式、全面及特設的就任導引，以確保其了解本公司的業務及運作，並完全知悉其於上市規則及其他有關監管規定下的職責及責任。

董事持續獲提供有關法律及監管制度以及業務及市場環境最新發展的資料，以協助彼等履行職責。本公司及其專業顧問已為董事安排持續性簡介及專業發展。

During the year ended December 31, 2022, each Director has attended training sessions arranged by the Company regarding the continuing obligations of listed companies and its directors, disclosure requirements of listed companies and update on the Listing Rules.

截至2022年12月31日止年度，各董事均已參加由本公司安排的培訓課程，該等課程內容有關上市公司及其董事的持續性義務、上市公司的披露規定及上市規則的更新。

According to records provided by the Directors, a summary of training received by the Directors for the year ended December 31, 2022 is as follows:

根據董事提供的記錄，董事於截至2022年12月31日止年度獲得的培訓概要如下：

Name of Directors	Training*	董事姓名	培訓*
Mr. Zhang Yong	√	張勇先生	√
Ms. June Yang Lijuan	√	楊利娟女士	√
Mr. Li Peng	√	李朋先生	√
Ms. Song Qing	√	宋青女士	√
Ms. Gao Jie	√	高潔女士	√
Mr. Zhou Zhaocheng	√	周兆呈先生	√
Dr. Chua Sin Bin	√	蔡新民醫生	√
Mr. Hee Theng Fong	√	許廷芳先生	√
Mr. Qi Daqing	√	齊大慶先生	√
Dr. Ma Weihua	√	馬蔚華博士	√
Mr. Wu Xiaoguang	√	吳宵光先生	√

\* Each of the Directors has attended training sessions arranged by the Company on connected transactions, corporate governance and other continuing obligations of listed companies and its directors. On top of the above-mentioned trainings, each of the Directors has also read materials prepared by external professional advisers on the same topics.

\* 各董事均已參加由本公司安排的培訓課程，該等課程內容有關關連交易、企業管治以及上市公司及其董事的其他持續性義務。除上述培訓外，各董事亦已研讀由外部專業顧問就相同主題準備的資料。

## 6. Attendance Record of Board Meetings

### a Number of Meetings and Directors' Attendance

Code provision C.5.1 of the Corporate Governance Code prescribes that at least four regular Board meetings should be held in each year at approximately quarterly intervals with active participation of majority of directors, either in person or through electronic means of communication.

The Board met seven times during the year ended December 31, 2022 for purposes including but not limited to reviewing and approving the audited annual results for the year ended December 31, 2021 and unaudited interim results for the six months ended June 30, 2022.

The chairman of the Board held meeting with the non-executive Directors (including independent non-executive Directors) once during the year ended December 31, 2022 without presence of the other executive Directors.

The Company held two general meetings on June 9, 2022 and August 22, 2022 during the year ended December 31, 2022. All proposed Shareholders' resolutions put to the above general meeting were resolved by poll vote and were duly passed. The vote tally of each such resolution was set out in the Company's announcements released on the same date of the relevant general meeting.

## 6. 董事會會議出席記錄

### a 會議次數及董事出席率

企業管治守則守則條文C.5.1條規定，每年至少召開四次定期董事會會議，至少約每季度召開一次，且大多數董事須積極參與會議（無論親身或通過電子通信方式）。

截至2022年12月31日止年度，董事會召開七次會議，包括但不限於審閱及批准截至2021年12月31日止年度的經審核年度業績及截至2022年6月30日止六個月的未經審核中期業績。

截至2022年12月31日止年度，在無其他執行董事出席的情況下，董事會主席與非執行董事（包括獨立非執行董事）舉行了一次會議。

截至2022年12月31日止年度，本公司於2022年6月9日及2022年8月22日召開了兩次股東大會。所有於上述股東大會提呈的股東決議案均以投票方式表決並獲正式通過。各項有關決議案的票數統計載於本公司於相關股東大會同日刊發的公告內。



The attendance records of each Director at the Board meetings and general meeting of the Company for the year ended December 31, 2022 are set out below:

截至2022年12月31日止年度，各董事出席本公司董事會會議及股東大會的記錄載列如下：

Name of Directors	Attendance/ Number of Board Meetings	Attendance/ Number of General Meetings	董事姓名	出席/ 董事會 會議 次數	出席/ 股東 大會 次數
Mr. Zhang Yong	7/7	2/2	張勇先生	7/7	2/2
Ms. June Yang Lijuan	5/7	2/2	楊利娟女士	5/7	2/2
Mr. Li Peng	7/7	2/2	李朋先生	7/7	2/2
Ms. Song Qing	7/7	2/2	宋青女士	7/7	2/2
Ms. Gao Jie	6/7	2/2	高潔女士	6/7	2/2
Mr. Zhou Zhaocheng	7/7	2/2	周兆呈先生	7/7	2/2
Dr. Chua Sin Bin	7/7	2/2	蔡新民醫生	7/7	2/2
Mr. Hee Theng Fong	7/7	2/2	許廷芳先生	7/7	2/2
Mr. Qi Daqing	6/7	2/2	齊大慶先生	6/7	2/2
Dr. Ma Weihua	5/7	1/2	馬蔚華博士	5/7	1/2
Mr. Wu Xiaoguang	7/7	2/2	吳宵光先生	7/7	2/2

*b Practices and Conduct of Meetings*

Notices of regular Board meetings are served to all of the Directors at least 14 days before the meetings. For other Board and committee meetings, reasonable notices were generally given.

Board papers together with all appropriate, complete and reliable information were sent to all of the Directors at least three days before each Board meeting or committee meeting to keep the Directors apprised of the latest developments and financial position of the Company and to enable them to make informed decisions.

*b 會議常規及指引*

定期董事會會議通知須於召開會議前至少14日送達所有董事。就其他董事會及委員會會議而言，通常將給予合理通知。

董事會文件連同所有適當、完整及可靠資料已於每次董事會會議或委員會會議前至少三日送達全體董事，以便董事了解本公司最新發展及財務狀況及使彼等作出知情決定。

Each Director also had separate and independent access to the senior management of the Company whenever necessary.

The senior management of the Company attend all regular Board meetings and where necessary, other Board and committee meetings, to advise on business developments, financial and accounting matters, statutory and regulatory compliance, corporate governance and other major aspects of the Company.

The joint company secretaries are responsible for taking and keeping minutes of all Board meetings and committee meetings. Draft minutes are normally circulated to the Directors for comment within a reasonable time after each meeting and the final version is open for the Directors' inspection.

#### 7. Corporate Governance Functions

The Board believes that corporate governance shall be a collective responsibility of the Directors, whose corporate governance functions includes:

- 1) to review and monitor the Company's policies and practices in complying with legal and regulatory requirements;
- 2) to review and monitor the training and continuous professional development of the Directors and senior management;

於需要時，各董事亦可單獨及獨立地聯絡本公司高級管理層。

本公司高級管理層出席所有定期董事會會議並於需要時出席其他董事會及委員會會議，以就本公司業務發展、財務及會計事項、法律及監管合規事宜、企業管治及其他重大方面提供意見。

聯席公司秘書負責記錄所有董事會會議及委員會會議，並保存有關記錄。記錄草稿一般於每次會議後的合理時間內交予董事傳閱以便其提出意見，定稿可供董事隨時查閱。

#### 7. 企業管治職能

董事會認為，企業管治應屬董事的共同責任，彼等的企業管治職能包括：

- 1) 審核及監察本公司在遵守法律及監管規定方面之政策及常規；
- 2) 審核及監察董事及高級管理層之培訓及持續專業發展；

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|--|---|
| <p>3) to develop, review and monitor the code of conduct and compliance manual applicable to employees and the Directors;</p> <p>4) to develop and review the Company's corporate governance policies and practices, and make recommendations and report on related issues to the Board; and</p> <p>5) to review the Company's compliance with the Corporate Governance Code and disclosures in the corporate governance report.</p> | <p>3) 制定、審核及監察適用於僱員及董事之行為守則及合規手冊；</p> <p>4) 制定及審核本公司之企業管治政策及常規，並向董事會建議及匯報相關事宜；及</p> <p>5) 審核本公司對企業管治守則之遵守情況及在企業管治報告之披露。</p> |
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## B. CHAIRMAN AND CHIEF EXECUTIVE OFFICER

Pursuant to C.2.1 of the Corporate Governance Code, the roles of chairman and chief executive officer should be separated and should not be performed by the same individual. During the Reporting Period, Mr. Zhang Yong served as the chairman of the Board and the chief executive officer of the Company until March 1, 2022. Since March 1, 2022, Ms. June Yang Lijuan has been designated as the chief executive officer of the Company in replacement of Mr. Zhang and Mr. Zhang remains as the chairman of the Board. Following such change, the Company separates the roles of chairman of the board and chief executive officer and thus fully complies with C.2.1 of the Corporate Governance Code.

To facilitate discussion of all key and appropriate issues by the Board in a timely manner, the chairman of the Company coordinates with the senior management of the Company to provide adequate, complete and reliable information to all of the Directors for consideration and review.

## C. BOARD COMMITTEES

The Board has established four committees, namely, the Audit Committee, the Remuneration Committee, the Nomination Committee and the Corporate Governance Committee, for overseeing particular aspects of the Company's affairs. All of these four committees are established with defined written terms of reference which are available at the websites of the Stock Exchange and the Company.

The majority of the members of the Audit Committee, the Remuneration Committee, the Nomination Committee and the Corporate Governance Committee are independent non-executive Directors.

## B. 主席及首席執行官

根據企業管治守則第C.2.1條，主席與首席執行官的角色應有區分，不應由同一人擔任。於報告期內，張勇先生兼任董事會主席及本公司首席執行官直至2022年3月1日。自2022年3月1日起，楊利娟女士調任為本公司首席執行官以接替張先生，而張先生仍為董事會主席。於有關變動後，本公司將董事會主席與首席執行官的角色分開，因此完全遵守企業管治守則第C.2.1條。

為方便董事會及時討論所有重要及合適的事項，本公司主席與本公司高級管理層合作，向全體董事提供充足、完整及可靠的資料以供考慮和審閱。

## C. 董事委員會

董事會下設四個委員會，即審計委員會、薪酬委員會、提名委員會及企業管治委員會，以監察本公司事務的特定方面。四個委員會均訂有明確的書面職權範圍，且該等職權範圍於聯交所及本公司網站上可供查閱。

審計委員會、薪酬委員會、提名委員會及企業管治委員會的成員大多數為獨立非執行董事。

The Board committees are provided with sufficient resources to discharge their duties and, upon reasonable request, are able to seek independent professional advice in appropriate circumstances, at the Company's expense.

### 1. Audit Committee

We have established the Audit Committee with terms of reference in compliance with the Listing Rules as well as the Corporate Governance Code. The Audit Committee consists of three Directors, namely, the independent non-executive Directors Mr. Qi Daqing, Mr. Hee Theng Fong and Dr. Chua Sin Bin. The chairman of the Audit Committee is Mr. Qi Daqing, who holds the appropriate professional qualifications as required under Rules 3.10(2) and 3.21 of the Listing Rules.

The Audit Committee is responsible for reviewing and monitoring the financial reporting, risk management and internal control systems of the Company, and assisting the Board to fulfill its responsibility over the audit. Its duties and powers should include:

(i) *relationship with the Company's internal and external auditors*

- to propose the appointment, re-appointment or replacement of external audit institution, to provide advice to the Board, to approve the remuneration and engagement terms of external audit institution;
- to review and monitor external audit institution to see if it is independent and objective and whether its auditing process is effective, to discuss the nature, scope and method of auditing and the relevant reporting responsibilities with the audit institution prior to the commencement of audit work, to formulate and implement policies for engaging external audit institutions to provide non-audit services;

董事委員會獲提供充足資源履行彼等職責，並可於提出合理要求時在適當情況下尋求獨立專業意見，有關開支由本公司承擔。

### 1. 審計委員會

我們已按照上市規則及企業管治守則設立具職權範圍的審計委員會。審計委員會由三名董事組成，即獨立非執行董事齊大慶先生、許廷芳先生及蔡新民醫生。審計委員會的主席為齊大慶先生，其持有上市規則第3.10(2)及3.21條項下規定的適當專業資格。

審計委員會負責審閱及監督本公司的財務報告、風險管理及內部控制系統，以及協助董事會履行其審計責任。其職責及權力包括：

(i) *與本公司內部及外部審計人員的關係*

- 建議委任、續聘或更換外部核數機構，向董事會提供意見，批准外部核數機構的薪酬及委聘條款；
- 審核及監控外部核數機構以查明其是否具有獨立性及客觀性以及其核數過程是否有效，在開始核數工作之前與核數機構討論核數及相關申報責任的性質、範圍及方法，制定並實施委聘外部核數機構提供非核數服務的政策；

- to supervise the internal audit system of the Company and its implementation, to review financial information of the Company and its disclosure;
  - to be responsible for communication between internal auditors and external auditors; and
  - to perform other responsibilities required by laws, regulations, rules, regulatory documents, and the Articles of Association and assigned by the Board.
- (ii) *review of the Group's audit plan report, annual report and half-year report; and*
- (iii) *review of the Group's financial reporting system, risk management and internal control systems and review of material connected transactions.*

- 監督本公司內部審核體系及其實施情況，審閱本公司財務資料及其披露；
  - 負責內部審計人員與外部審計人員之間的溝通；及
  - 履行法律、法規、規則、監管文件、組織章程細則規定以及董事會指派的其他責任。
- (ii) 審閱本集團之審計計劃報告、年度報告、半年度報告；及
- (iii) 審核本集團之財務報告系統、風險管理及內部控制系統並對重大關連交易進行審核。

The Audit Committee held three meetings in 2022 and its main work involved the following:

於2022年，審計委員會共召開三次會議，其主要工作涉及以下各項：

- reviewing the audited annual results and financial report for the year ended December 31, 2021;
  - reviewing the unaudited interim results and financial report for the six months ended June 30, 2022;
  - reviewing the financial reporting and the compliance procedures;
  - reviewing the policies and practices on corporate governance;
  - reviewing the compliance with the Corporate Governance Code and the disclosure requirements in the corporate governance report as contained in Appendix 14 to the Listing Rules;
- 審核截至2021年12月31日止年度的經審核年度業績及財務報告；
  - 審核截至2022年6月30日止六個月的未經審核中期業績及財務報告；
  - 審核財務報告及合規程序；
  - 審核企業管治政策及常規；
  - 審核企業管治守則及上市規則附錄14所載企業管治報告披露規定的合規情況；



- reviewing the code of conduct and the compliance manuals for employees and the Directors, the financial, operational and compliance monitoring;
  - reviewing the risk management and internal control systems;
  - reviewing the internal audit work of the risk management and internal audit department; and
  - reviewing the work of the external auditor.
- 審核僱員及董事操守守則及合規手冊、財務、營運及合規監督；
  - 審核風險管理及內部控制系統；
  - 審核風險管理及內部審計部門的內部審計工作；及
  - 審核外部審計人員的工作。

The Audit Committee had met with the auditor of the Company in the absence of management of the Company once in relation to the provision of audit service to the Company in 2022.

於2022年，在無本公司管理層出席的情況下，審計委員會與本公司核數師就向本公司提供審計服務舉行一次會議。

The attendance records of the Audit Committee meetings are set out below:

審計委員會會議的出席記錄載列如下：

Name of Committee Member	Attendance/ Number of Meetings	委員會成員姓名	出席/ 會議次數
Mr. Qi Daqing	3/3	齊大慶先生	3/3
Mr. Hee Theng Fong	3/3	許廷芳先生	3/3
Dr. Chua Sin Bin	3/3	蔡新民醫生	3/3

The Company's annual results for the year ended December 31, 2022 have been reviewed by the Audit Committee on March 30, 2023. The Audit Committee considers that the annual financial results for the year ended December 31, 2022 are in compliance with the relevant accounting standards, rules and regulations and appropriate disclosures have been duly made.

本公司截至2022年12月31日止年度的年度業績已於2023年3月30日經審計委員會審核。審計委員會認為截至2022年12月31日止年度的年度財務業績符合有關會計準則、規則及規例並已妥善作出適當披露。

## 2. Remuneration Committee

The Company has established the Remuneration Committee with terms of reference in compliance with the Corporate Governance Code. The Remuneration Committee consists of three Directors, namely, the independent non-executive Directors Mr. Hee Theng Fong and Dr. Chua Sin Bin, and the executive Director Mr. Zhang Yong. Mr. Hee Theng Fong serves as the chairman of the Remuneration Committee.

The primary duties of the Remuneration Committee are to formulate appraisal standards and conduct appraisals for Directors and managers of the Company, and to formulate and review the remuneration policies and proposals for Directors and senior management of the Company. The details are as follows:

- to make proposals and recommendations to the Board on remuneration plans or proposals and establishment of formal and transparent procedures for the formulation of the above remuneration plans or proposals according to the primary scope, responsibilities, importance of the management positions of Directors and senior management members and the remuneration standards of relevant positions in other relevant enterprises;
- to formulate the specific remuneration packages for all executive Directors and senior management members, and to make recommendation to the Board on remuneration of non-executive Directors;
- to review and/or approve matters relating to share schemes under Chapter 17 of the Listing Rules (as amended from time to time);
- to review the performance of duties of Directors (non-independent Directors) and senior management members of the Company and to conduct annual performance appraisals on them; and
- to perform other responsibilities required by laws, regulations, rules, regulatory documents and the Articles of Association and assigned by the Board.

## 2. 薪酬委員會

本公司已按照企業管治守則設立具職權範圍的薪酬委員會。薪酬委員會包括三名董事（即獨立非執行董事許廷芳先生及蔡新民醫生以及執行董事張勇先生）。許廷芳先生擔任薪酬委員會主席。

薪酬委員會的主要職責為制定考核標準並對本公司董事及管理人員進行考核，並制定及檢討本公司董事及高級管理層的薪酬政策及建議。詳情如下：

- 就薪酬計劃或建議以及就根據董事及高級管理層成員的管理崗位主要範圍、責任及重要性以及其他相關企業相關崗位的薪酬標準制定上述薪酬計劃或建議而設立正式透明的程序向董事會作出建議及推薦意見；
- 為所有執行董事及高級管理層成員確定特定薪酬待遇，並就非執行董事的薪酬向董事會提出推薦意見；
- 根據上市規則第十七章（經不時修訂）審閱及／或批准股份計劃相關事宜；
- 審核本公司董事（非獨立董事）及高級管理層成員的履職情況並對其進行年度績效考核；及
- 履行法律、法規、規則、監管文件、組織章程細則規定以及董事會指派的其他責任。

The Remuneration Committee held three meetings in 2022 to review the remuneration policy and structure of the Company, and consider and make recommendation to the Board on the remuneration packages of the Directors and the senior management of the Company.

The attendance records of the Remuneration Committee meetings are set out below:

Name of Committee Member	Attendance/ Number of Meeting
Mr. Hee Theng Fong	3/3
Mr. Zhang Yong	3/3
Dr. Chua Sin Bin	3/3

Details of the Directors' remuneration are set out in note 13 to the Financial Statements. In addition, the remuneration payable to the senior management of the Company (excluding senior management members who are also Directors) by band for the year ended December 31, 2022 are set out in the section headed "Corporate Governance Report – D. Remuneration of Senior Management" of this annual report.

### 3. Nomination Committee

The Company has established the Nomination Committee with terms of reference in compliance with paragraph B.3 of the Corporate Governance Code. The Nomination Committee consists of three Directors, namely, the chairman Mr. Zhang Yong, and the independent non-executive Directors Mr. Hee Theng Fong and Mr. Qi Daqing. Mr. Zhang Yong serves as the chairman of the Nomination Committee.

The Nomination Committee shall have the following duties and powers:

- to review the structure, size and composition (including the skills, knowledge, experience and diversity of perspectives) of the Board at least annually and make recommendations on any proposed changes to the Board to complement the Company's corporate strategy;

於2022年，薪酬委員會舉行了三次會議，以審核本公司的薪酬政策及架構，並考慮及向董事會建議董事及本公司高級管理層的薪酬待遇。

薪酬委員會會議的出席記錄載列如下：

委員會成員姓名	出席/ 會議次數
許廷芳先生	3/3
張勇先生	3/3
蔡新民醫生	3/3

董事的薪酬詳情載於財務報表附註13。此外，截至2022年12月31日止年度應付予本公司高級管理層（不包括同時擔任董事的高級管理層成員）的薪酬按等級載於本年報「企業管治報告 – D. 高級管理層的薪酬」一節。

### 3. 提名委員會

本公司已按照企業管治守則第B.3段設立具職權範圍的提名委員會。提名委員會包括三名董事（即主席張勇先生以及獨立非執行董事許廷芳先生及齊大慶先生）。張勇先生擔任提名委員會主席。

提名委員會具備下列職責及權力：

- 至少每年審核一次董事會架構、規模及組成（包括技能、知識、經驗及多元化方面），並就任何為配合公司的策略而擬對董事會作出的變動提出推薦建議；

- to identify individuals suitably qualified to become Board members and select or make recommendations to the Board on the selection of, individuals nominated for directorships based on merit and having due regard to the policy in Board diversity (the “**Board Diversity Policy**”) and other factors which are relevant to the Company;
  - to assess the independence of independent non-executive Directors;
  - to make recommendations to the Board on the appointment or re-appointment of Directors and succession planning for Directors (in particular the chairman or chairlady and the chief executive), taking into account the Company’s corporate strategy and mix of skills, knowledge, experience and diversity needed in the future;
  - to develop, review, implement and monitor, as appropriate, the policy for the nomination of Directors (the “**Nomination Policy**”) and make recommendations to the Board for consideration and approval;
  - to review the Board Diversity Policy and any measurable objectives for implementing such Board Diversity Policy as may be adopted by the Board from time to time and to review the progress on achieving the objectives; and to make disclosures of its progress its review results in the annual report of the Company annually; and
  - to do such things to enable the Nomination Committee to discharge its powers and functions conferred on it by the Board.
- 物色合資格成為董事會成員的適當人選，並考慮董事會成員多元化政策（「董事會成員多元化政策」）及其他本公司相關因素後擇優篩選提名董事的人士或就此向董事會提出推薦建議；
  - 評估獨立非執行董事的獨立性；
  - 考慮本公司企業策略以及日後所需綜合技能、知識、經驗及多元化因素就委任或重新委任董事及董事繼任計劃（尤其是主席及首席執行官）向董事會提出推薦建議；
  - 制定、審核、執行及監督（如適用）提名董事的政策（「提名政策」）及向董事會作出推薦意見以供考量及批准；
  - 審核董事會成員多元化政策及董事會不時為執行董事會成員多元化政策而採納的可計量目標，並審核達致該等目標的進度，以及每年在本公司年報內披露其審核結果進度；及
  - 作出其他有助於提名委員會履行董事會賦予其的權力及職責的事宜。

The Nomination Committee held one meeting during the year ended December 31, 2022 to review the structure, size, composition and diversity (including the skills, knowledge, experience, gender, age, cultural and educational background, ethnicity, professional experience and length of service) of the Board to ensure that the Board has a balance of expertise, skills and experience appropriate for the requirements of the business of the Company, to nominate suitable Director candidates, to review the training and continuous professional development of the Directors and senior management, and to assess the independence of the independent non-executive Directors.

截至2022年12月31日止年度，提名委員會舉行一次會議，以審核董事會的架構、規模、組成及多元化（包括技能、知識、經驗、性別、年齡、文化及教育背景、民族、專業經驗及服務年限），以確保董事會達致本公司業務所需的專業知識、技能及經驗的適當平衡，並提名合適的董事候選人，審核董事及高級管理層的培訓及持續專業發展，以及評估獨立非執行董事的獨立性。

Name of Committee Member	Attendance/ Number of Meeting
Mr. Zhang Yong	1/1
Mr. Hee Theng Fong	1/1
Mr. Qi Daqing	1/1

委員會成員姓名	出席／ 會議次數
張勇先生	1/1
許廷芳先生	1/1
齊大慶先生	1/1

Where vacancies on the Board arise, the Nomination Committee will carry out the selection process by making reference to the skills, experience, professional knowledge, personal integrity and time commitments of the proposed candidates, the Company's needs and other relevant statutory requirements and regulations.

倘董事會出現空缺，提名委員會將參照建議候選人的技能、經驗、專業知識、個人誠信及時間投入，本公司的需要及其他相關法定規定及規例，啟動甄選程序。

### *Nomination Policy*

### *提名政策*

The Nomination Policy was approved and adopted by the Board on March 26, 2019 for evaluating and selecting any candidate for directorship. The Nomination Committee would consider the following criteria, including, among other things, character and integrity, qualifications (cultural and educational background, professional qualifications, skills, knowledge and experience and diversity aspects under the Board Diversity Policy), any potential contributions the candidate can bring to the Board in terms of qualifications, skills, experience, independence and diversity, and willingness and ability to devote adequate time to discharge duties as a member of the Board and/or Board committee(s).

董事會於2019年3月26日批准並採納提名政策，旨在評估及甄選董事候選人。提名委員會將會考慮以下標準（其中包括）：品格誠信、資格（文化及教育背景、專業資格、技能、知識及經驗以及董事會成員多元化政策下的多元化方面）、候選人在資格、技能、經驗、獨立性及多元化方面可向董事會帶來的任何潛在貢獻以及貢獻足夠時間以履行作為董事會及／或董事委員會成員的職責的意願和能力。



The Nomination Committee and/or the Board should, upon receipt of the proposal on appointment of new Director and the biographical information (or relevant details) of the candidate, evaluate such candidate based on the criteria as set out above to determine whether such candidate is qualified for directorship. The Nomination Committee should then recommend to the Board to appoint the appropriate candidate for directorship with a ranking of the candidates (if applicable) by order of preference based on the needs of the Company and reference check of each candidate.

The composition and diversity of the Board were considered by adopting the Board Diversity Policy including the necessary balance of skills and experience appropriate for the requirements of the business development of the Company and for effective leadership. All the executive Directors possess extensive and diversified experience in management and broad industrial experience. The non-executive Director and the five independent non-executive Directors possess professional knowledge in management, finance, accountancy and legal, respectively with broad and extensive experience in business advisory and management, respectively. A summary of the Board Diversity Policy is set out below:

*Purpose:*

The Board Diversity Policy aims to set out the approach to achieve diversity of the Board and enable the Board to comply with the Corporate Governance Code.

*Board Diversity Policy statement:*

The Company considers increasing diversity at the Board level as an essential element in supporting the attainment of its strategic objectives and its sustainable development. In designing the Board's composition, Board diversity has been considered from a number of aspects, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service. All Board appointments will be based on meritocracy, and candidates will be considered against objective criteria, having due regard for the benefits of diversity on the Board.

提名委員會及／或董事會在收到委任新董事的建議及候選人的履歷資料(或相關詳情)後，根據上述標準評估該候選人，以釐定該候選人是否符合董事資格。提名委員會隨後將向董事會提出推薦意見以委任董事的適當候選人，並提供基於本公司需求及每名候選人背景調查按偏好順序排列的候選人排名(如適用)。

通過採納董事會成員多元化政策，我們已考慮董事會之組成及多元化，包括本公司業務發展要求及有效領導所適用技能與經驗的必要平衡。全體執行董事均擁有豐富及多元化的管理經驗以及廣泛行業經驗。非執行董事及五名獨立非執行董事分別具備管理、財務、會計及法律專業知識，並分別在商務諮詢及管理方面擁有廣泛而豐富的經驗。董事會成員多元化政策的概要載列如下：

*目的：*

董事會成員多元化政策旨在訂明實現董事會成員多元化的方法，及使董事會符合企業管治守則。

*董事會成員多元化政策聲明：*

本公司視董事會層面的日益多元化為支持其達到策略目標及可持續發展的必要元素。於設計董事會之組成時，本公司已從多方面(包括但不限於性別、年齡、文化及教育背景、種族、專業經驗、技能、知識以及服務任期)考慮董事會成員多元化。所有董事會成員之任命將按精英制度而定，而候選人將按照目標準則，並適當顧及董事會成員多元化的裨益予以考慮。

#### *Measurable Objectives:*

Selection of candidates will be based on a range of diversity perspectives, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service. The ultimate decision will be based on merit and contribution that the selected candidates will bring to the Board.

#### *Progress on achieving the objectives:*

After considering the measurable objectives, the Nomination Committee is satisfied that the Board Diversity Policy and the Nomination Policy are successfully implemented.

In reviewing the structure, size, composition and diversity of the Board, the Nomination Committee has taken into account the measurable objectives as set out in the Board Diversity Policy. The Nomination Committee is of the view that the diversity level of the Board is appropriate in terms of knowledge, experience, gender and skills of the directors. However, the Nomination Committee will continue to observe the Board Diversity Policy and consider potential candidates against the objective criteria set out in the Board Diversity Policy in order to achieve increasing diversity at the Board level.

#### **4. Corporate Governance Committee**

The Company has established the Corporate Governance Committee with terms of reference in compliance with the Corporate Governance Code. The Corporate Governance Committee consists of three Directors, namely, the independent non-executive Directors Dr. Chua Sin Bin, Mr. Wu Xiaoguang and Dr. Ma Weihua. Dr. Ma Weihua serves as the chairman of the Corporate Governance Committee.

#### *可計量目標：*

候選人的篩選將基於多個多元化角度（包括但不限於性別、年齡、文化及教育背景、種族、專業經驗、技能、知識以及服務任期）。最終決定將基於獲選的候選人可為董事會帶來的價值及貢獻而定。

#### *達成目標的進度：*

經參考可計量目標後，提名委員會信納董事會成員多元化政策及提名政策順利實行。

於檢討董事會的架構、規模、組成及多元化時，提名委員會已考慮董事會成員多元化政策所載的可計量目標。提名委員會認為，董事會成員的多元化水平就董事的知識、經驗，性別及技能而言乃屬合適。然而，提名委員會將繼續遵守董事會成員多元化政策及按董事會成員多元化政策所載的目標準則考慮潛在候選人，以令董事會成員日益多元化。

#### **4. 企業管治委員會**

本公司已按照企業管治守則設立具職權範圍的企業管治委員會。企業管治委員會包括三名董事（即獨立非執行董事蔡新民醫生、吳宵光先生及馬蔚華博士）。馬蔚華博士擔任企業管治委員會主席。

The primary duties and powers of the Corporate Governance Committee should include:

- to develop and review the Company's policies and practices on corporate governance and make recommendations to the Board;
- to review and monitor the training and continuous professional development of Directors and senior management;
- to review and monitor the Company's policies and practices on compliance with legal and regulatory requirements;
- to develop, review and monitor the code of conduct and compliance manual (if any) applicable to employees and Directors;
- to provide proposal on the major project of the Company for the Board;
- to review the Company's compliance with the code provisions contained in the Corporate Governance Code and disclosure in the corporate governance report; and
- to consider other topics as defined by the Board.

The Corporate Governance Committee has held one meeting during the Reporting Period.

企業管治委員會的主要職責及權力包括：

- 制定及檢討本公司的企業管治政策及常規，並向董事會提出建議；
- 檢討及監察董事及高級管理人員的培訓及持續職業發展；
- 檢討及監察本公司在遵守法律及監管規定方面的政策及常規；
- 制定、檢討及監察適用於僱員及董事的操守準則及合規手冊(如有)；
- 就本公司重大項目向董事會提出建議；
- 檢討本公司遵守企業管治守則所載守則條文的情況及在企業管治報告內的披露；及
- 考慮董事會界定的其他事宜。

於報告期間，企業管治委員會舉行了一次會議。

## Corporate Governance Report

### 企業管治報告

The attendance records of the Corporate Governance Committee are set out below:

Name of Committee Member	Attendance/ Number of Meeting
Dr. Ma Weihua	1/1
Dr. Chua Sin Bin	1/1
Mr. Wu Xiaoguang	1/1

企業管治委員會會議的出席記錄載列如下：

委員會成員姓名	出席/ 會議次數
馬蔚華博士	1/1
蔡新民醫生	1/1
吳宵光先生	1/1

#### D. REMUNERATION OF SENIOR MANAGEMENT

The remuneration payable to the senior management of the Company, excluding those members of senior management who are also Directors, is shown in the following table by band:

(RMB) (人民幣元)	2022 (members of senior management of the Company) 2022年 (本公司高級 管理層成員)	2021 (members of senior management of the Company) 2021年 (本公司高級 管理層成員)
1-10,000,000	1	1
>10,000,000	-	-

#### D. 高級管理層的薪酬

應付予本公司高級管理層（不包括同時擔任董事的高級管理層成員）的薪酬按等級於下表列示：

#### E. MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code. Specific enquiries have been made to all the Directors and the Directors have confirmed that they have complied with the Model Code for the year ended December 31, 2022.

The Company's employees, who are likely to be in possession of inside information of the Company, have also been subject to the Model Code for securities transactions. The Company was not aware of any incident of non-compliance of the Model Code by the Company's employees for the year ended December 31, 2022.

#### E. 證券交易的標準守則

本公司已採納標準守則。本公司已向全體董事作出詳細問詢，而董事均已確認彼等於截至2022年12月31日止年度一直遵守標準守則。

可能掌握本公司內幕消息的本公司僱員亦已遵守證券交易的標準守則。於截至2022年12月31日止年度，本公司並不知悉任何本公司僱員不遵守標準守則的事件。

## F. DIRECTORS' RESPONSIBILITIES FOR FINANCIAL REPORTING

The Directors acknowledge their responsibility for preparing the financial statements of the Company for the year ended December 31, 2022.

The Board is responsible for presenting a balanced, clear and understandable assessment of annual and interim reports, inside information announcements and other financial disclosures required by the Listing Rules and other regulatory requirements.

The senior management of the Company has provided such explanation and information to the Board as necessary to enable the Board to carry out an informed assessment of the financial information and position of the Company in order to put forward such information to the Board for approval.

## G. DIVIDEND POLICY

The Company has adopted a dividend policy in accordance with the Articles of Association. Pursuant to the dividend policy, the Company may from time to time in general meeting declare dividends in any currency to be paid to the members of the Company but no dividend shall be declared in excess of the amount recommended by the Board. Dividends may be declared and paid out of the profits of the Company, realized or unrealized, or from any reserve set aside from profits which the Directors determine is no longer needed. With the sanction of an ordinary resolution dividends may also be declared and paid out of share premium account or any other fund or account which can be authorized for this purpose in accordance with Cayman Companies Law.

Except in so far as the rights attaching to, or the terms of issue of, any share otherwise provide: (a) all dividends shall be declared and paid according to the amounts paid up on the shares in respect of which the dividend is paid, but no amount paid up on a share in advance of calls shall be treated for the purposes of the Articles of Association as paid up on the share; and (b) all dividends shall be apportioned and paid pro rata according to the amounts paid up on the shares during any portion or portions of the period in respect of which the dividend is paid.

## F. 董事進行財務申報的責任

董事確認彼等編製本公司截至2022年12月31日止年度財務報表的責任。

董事會負責對年度及中期報告、內幕消息公告及按上市規則及其他監管要求規定的其他財務披露作出平衡、清晰且可理解的評估。

本公司高級管理層已在需要時向董事會提供有關解釋及資料，以便董事會對本公司財務資料及公司狀況作出知情評估，從而提呈該等資料予董事會批准。

## G. 股息政策

本公司已根據組織章程細則採納一項股息政策。根據股息政策，本公司可於股東大會上不時以任何貨幣宣派將向本公司股東支付的股息，惟所宣派的股息額不得超過董事會所建議的數額。股息可以本公司的已變現或未變現利潤宣派及派付，或自董事決定不再需要的由利潤撥備的任何儲備中撥款派發。倘獲普通決議案批准，股息亦可自股份溢價賬或開曼群島公司法容許就此目的應用的任何其他基金或賬目撥款派發。

除非任何股份附有權利或股份的發行條款另有規定，否則：(a)所有股息須按就其派付股息的有關股份的實繳股款比例宣派及派付，惟就組織章程細則而言，凡在催繳前就股份所實繳的股款不會被視為該股份的實繳股款；及(b)所有股息均會根據股份在有關派付股息的期間的任何部分時間內的實繳股款按比例分配或派付。



The Board may from time to time pay to the Shareholders such interim dividends as appear to the Board to be justified by the profits of the Company and in particular (but without prejudice to the generality of the foregoing) if at any time the share capital of the Company is divided into different classes, the Board may pay such interim dividends in respect of those shares in the capital of the Company which confer on the holders thereof deferred or non-preferential rights as well as in respect of those shares which confer on the holders thereof preferential rights with regard to dividend and provided that the Board acts bona fide the Board shall not incur any responsibility to the holders of shares conferring any preference for any damage that they may suffer by reason of the payment of an interim dividend on any shares having deferred or non-preferential rights and may also pay any fixed dividend which is payable on any shares of the Company half-yearly or on any other dates, whenever such profits, in the opinion of the Board, justifies such payment.

The Board may deduct from any dividend or other moneys payable to a Shareholder by the Company on or in respect of any shares all sums of money (if any) presently payable by him to the Company on account of calls or otherwise. All dividends or bonuses unclaimed for one (1) year after having been declared may be invested or otherwise made use of by the Board for the benefit of the Company until claimed. Any dividend or bonuses unclaimed after a period of six (6) years from the date of declaration shall be forfeited and shall revert to the Company. The payment by the Board of any unclaimed dividend on a share into a separate account shall not constitute the Company a trustee in respect thereof.

Whenever the Board or the Company in general meeting has resolved that a dividend be paid or declared, the Board may further resolve that such dividend be satisfied wholly or in part by the distribution of specific assets of any kind and in particular of paid up shares, debentures or warrants to subscribe securities of the Company or any other company, or in any one or more of such ways, and where any difficulty arises in regard to the distribution the Board may settle the same as it thinks expedient, and in particular may issue certificates in respect of fractions of shares, disregard fractional entitlements or round the same up or down, and may fix the value for distribution of such specific assets, or any part thereof, and may determine that cash payments shall be made to any Shareholder upon the footing of the value so fixed in order to adjust the rights of all parties, and may vest any such specific assets in trustees as may seem expedient to the Board

董事會可不時向股東派付其鑒於本公司的利潤認為屬合理的中期股息，特別是（但不影響前文所述一般性）如於任何時間本公司的股本被拆細為不同類別，董事會可就本公司股本中賦予其持有人遞延或非優先權利的股份以及就賦予其持有人股息方面優先權利的股份派付中期股息，前提是在董事會真誠行事的情況下，董事會毋須因就任何附有遞延或非優先權利的股份派付中期股息令獲賦予任何優先權股份的持有人蒙受任何損害而承擔任何責任。在董事會認為就利潤派付股息屬公正時，亦可每半年或於任何其他日期就本公司任何股份派付應付的任何固定股息。

董事會可自本公司應派予股東的有關任何股份的任何股息或其他款項中，扣除該股東當時因催繳或其他原因應付予本公司的所有數額款項（如有）。在宣派後一（1）年未獲認領的所有股息或花紅，董事會可在其被認領前將之用於投資或作其他用途，收益撥歸本公司所有。自宣派日期起計六（6）年期間未獲認領的任何股息或花紅，應予沒收並撥歸本公司所有。董事會將任何有關股份的未獲認領股息存入獨立賬戶不應使本公司成為有關股息的受託人。

董事會或本公司在股東大會上議決支付或宣派股息時，董事會可進而決議以分派任何類別的特定資產的方式分派全部或部分股息，尤其是已繳足股份、債權證或可認購本公司或任何其他公司證券的認股權證或任何一種或以上方式，而如在分派上產生任何難題，董事會可藉其認為合適的方式解決，尤其是可就零碎股份發行股票、不理會零碎配額或將其調高或調低，並可就特定資產或其任何部分的分派釐定價值，亦可決定基於所釐定的價值向任何股東作出現金付款以調整所有各方的權利，及可在董事會認為合

and may appoint any person to sign any requisite instruments of transfer and other documents on behalf of the persons entitled to the dividend, and such appointment shall be effective and binding on the Shareholders. The Board may resolve that no such assets shall be made available to Shareholders with registered addresses in any particular territory or territories where, in the absence of a registration statement or other special formalities, such distribution of assets would or might, in the opinion of the Board, be unlawful or impracticable and in such event the only entitlement of the Shareholders aforesaid shall be to receive cash payments as aforesaid. Shareholders affected as a result of the foregoing sentence shall not be or be deemed to be a separate class of Shareholders for any purpose whatsoever.

#### H. EXTERNAL AUDITOR AND AUDITOR REMUNERATION

Pursuant to the resolution of the 2022 Shareholders' annual general meeting, Deloitte Touche Tohmatsu was re-appointed by the Company as the auditor of financial statements prepared under International Financial Reporting Standards.

The statement of the external auditor of the Company about their reporting responsibilities for the financial statements is set out under the section headed "Independent Auditor's Report" in this annual report.

The external auditor of the Company will be invited to attend the annual general meeting to answer questions about the conduct of the audit, the preparation and content of the auditor's report and auditor's independence.

The remuneration paid/payable to the external auditor of the Company and its foreign member firms in respect of:

- a) the year ended December 31, 2022 for the provision of annual audit services was RMB9.8 million; and
- b) the listing of Super Hi on the Stock Exchange by way of introduction for the audit of historical financial statements and other assurance services as reporting accountants was RMB4.0 million and RMB3.9 million respectively.

適時將任何該等特定資產轉歸受託人，也可委任任何人士代表享有股息的人士簽署任何所需轉讓文件及其他文件，而該委任屬有效及對股東具約束力。董事會可決議不向登記地址位於任何特定地區或多個地區的股東分派任何資產（倘在未有辦理登記聲明或其他特別手續的情況下，董事會認為於該等地區進行有關資產分派將會或可能屬違法或不可行），而在該情況下，上述股東僅可如上所述收取現金款項。因前一文句而受影響的股東不得就任何目的作為或被視為獨立類別的股東。

#### H. 外部審計人員及審計人員酬金

根據2022年的股東週年大會決議案，本公司已續聘德勤•關黃陳方會計師行作為根據國際財務報告準則編製財務報表的審計人員。

本公司外部審計人員就財務報表的申報責任作出的聲明載於本年報「獨立核數師報告」一節。

本公司將邀請外部審計人員出席股東週年大會，以回答有關審計工作、審計人員報告的編製及內容以及審計人員的獨立性等問題。

已付／應付予本公司及其境外成員公司的外部審計人員的酬金如下：

- a) 就截至2022年12月31日止年度提供年度審計服務的金額為人民幣9.8百萬元；及
- b) 特海以介紹方式在聯交所上市，作為申報會計師審計歷史財務報表和進行的其他鑑證服務，金額分別為人民幣4.0百萬元和人民幣3.9百萬元。

During the year ended December 31, 2022, the remuneration paid/payable to the external auditor of the Company in respect of non-audit services for the year ended December 31, 2022 amounted to RMB4.8 million. The nature of such non-audit services is to provide advisory services.

#### I. RISK MANAGEMENT AND INTERNAL CONTROLS

The Board is responsible for the establishment and maintenance of sound and effective risk management and internal control systems that are in line with the strategic objective of the Group. The Group established risk management and internal control systems to protect the interests of the Group and shareholders, ensure the Group is in compliance with relevant laws and regulations, effectively identify and manage significant risks in achieving its strategic objectives, protect the safety of the Group's assets, and ensure the maintenance of proper compliance accounting records and financial reports.

The Board is responsible for evaluating the nature and extent of the risks the Group is willing to take in achieving strategic objectives and ensuring that the Group establishes and maintains appropriate and effective risk management and internal control systems as well as overseeing management of the Group in the design, implementation and monitoring of the risk management and internal control systems.

The Board periodically receives (at least once a year) reports from the Group's management regarding financial, operational and compliance controls, as well as the establishment, review and assessment of the internal control and risk management functions of the Group. All significant risks are reported to the Board. The Board will also evaluate the corresponding risks and the response plan. The Group would review, among other things, adequacy of resources, staff's qualifications and experience, training programs and budget of our accounting, internal control and financial reporting functions.

截至2022年12月31日止年度，本公司就截至2022年12月31日止年度的非審計服務而已付／應付予外部審計人員的酬金為人民幣4.8百萬元。有關非審計服務的性質為提供諮詢服務。

#### I. 風險管理及內部控制

董事會負責建立和維持與本集團戰略目標相匹配的、健全有效的風險管理及內部控制系統。本集團建立風險管理及內部控制系統旨在保障本集團及股東的利益，確保本集團遵守相關法律法規，有效識別及管理於實現其戰略目標過程中存在的重大風險，保障本集團資產的安全，確保維持適當合規的會計記錄和財務報告。

董事會負責評估本集團達成戰略目標時所願意接納的風險性質及程度，並確保本集團設立及維持合適及有效的風險管理及內部控制系統，以及監督本集團管理層對風險管理及內部控制系統的設計、實施及監察。

董事會定期（至少每年一次）收到本集團管理層關於本集團的財務、營運及合規控制，以及建立、檢討及評估內部控制及風險管理職能的報告。所有重大風險均會向董事會匯報。董事會亦將對相應風險及應對計劃做出評估。本集團會審核（其中包括）其在會計、內部控制及財務匯報職能方面的資源、員工資歷及經驗、培訓課程及有關預算是否充足。

With respect to risk management, the Group has chosen and adopted the risk management framework issued by COSO in the United States of America (“**COSO**”), established a risk management system covering design, implementation, monitoring, assessment and continuous improvement based on the ISO 31000:2009 “Risk Management – Principles and Guidelines”. The Group’s management established the overall targets and policies of the risk management system which are in line with the strategic objectives, and identified, analyzed and assessed the overall risk of the Company, especially the risks in making major decisions, important events and key business processes. The Group’s management is also responsible for reviewing and approving the response plans to major risks, as well as following-up and periodically reviewing the implementation of such response plans of risks identified, in order to make sure that sufficient attention, monitor and responses will be paid to all key risks of the Company. The risk management reports are submitted to the Board periodically.

With respect to internal control, the Group has chosen and adopted the internal control framework issued by COSO, established an internal control system and mechanism over financial, operational and compliance controls and has conducted continuing review and evaluation of the internal control system of the Group to ensure the timeliness, accuracy and completeness of all information reported.

- The management has conducted an annual review on the design and operating effectiveness of its internal control regarding the financial report as of December 31, 2022, and did not identify any material weakness as a result of the evaluation, and were not aware of any areas of concern that would have a material impact on the Company’s financial position or results of operations, and considered the risk management and internal control systems to be generally adequate and effective, including with respect to the adequacy of resources, staff qualifications and experience, training programs and budget of the accounting, internal audit and financial reporting functions. On the basis of such evaluation, the Board considers that as of December 31, 2022, internal control of the Group in relation to financial reporting was effective.

在風險管理方面，本集團選用美國COSO委員會（「**COSO**」）制定的風險管理框架，並依據ISO31000:2009《風險管理－原則與指引》建立一套涵蓋設計、實施、監控、評估及持續改進的風險管理體系。本集團管理層根據戰略目標制定風險管理體系的總體目標及政策，識別、分析及評估本公司綜合風險，尤其是作出重大決策、重大事件及重要業務流程方面的風險。本集團管理層亦負責審查和批准對重大風險的應對方案，同時跟蹤與定期回顧已識別風險的應對方案實施情況，以確保本公司各類重大風險能得到足夠的關注、監控與應對。風險管理報告會定期向董事會呈交。

在內部控制方面，本集團選用COSO制定的內部控制框架，建立有關財務監控、營運監控和合規監控的內部控制系統及機制，對本集團的內部控制系統進行持續審查與評估，以確保所有已呈報資料的及時、準確和完整。

- 管理層已對本公司截至2022年12月31日財務報告內部控制的設計和運行是否有效進行了年度審閱，通過評估並無發現任何重大缺陷，亦無發現任何將對本公司的財務狀況或經營業績造成重大影響而需多加關注的事項，並認為風險管理及內部控制系統整體而言屬充足及有效，包括具備充足的資源、適當的員工資歷及經驗以及培訓課程，並在會計、內部審計及財務匯報職能方面有足夠的預算。在此評估基礎上，董事會認為截至2022年12月31日，本集團與財務報告相關的內部控制屬有效。



- At the same time, the Group has established a mechanism for remediating internal control deficiency under which the person in charge of each unit is assigned with clear responsibilities relating to remediating internal control deficiency of the unit.
- The Group has formulated an inside information policy and regularly reminds its Directors and employees to comply with all inside information policies.
- The Group established an open channel to handle and discuss internal and external whistle-blowing regarding financial, internal control and fraud, to ensure that every accusation receives sufficient attention. Significant internal control deficiencies or accusations will be reported directly to the Audit Committee.
- 同時，本集團建立了一套內部監控缺陷整改機制，各單位的負責人對本單位的內部監控缺陷負有明確的整改責任。
- 本集團已制定了內幕消息政策，並定期提醒董事及僱員遵守所有內幕消息政策。
- 本集團設立了公開的渠道以處理及討論關於財務、內部控制及欺詐等方面的內部和外部舉報，以確保各項舉報均得到充分的關注。重大內部控制缺陷或告發將直接向審計委員會匯報。

In addition, the Company has established policies and systems that promote and support anti-corruption laws and regulations. We also carry out regular on-the-job compliance training to our senior management and employees to maintain a healthy corporate culture and enhance their compliance perception and responsibility. Our staff can anonymously report any suspected corrupt incident to the Company.

The Company has also established a whistleblowing policy and system for employees and those who deal with the Company (e.g. customers and suppliers) to raise concerns, in confidence and anonymity, about possible improprieties in any matter related to the Company.

The risk management and internal control systems of the Group are designed to manage rather than eliminate risks of failure to achieve business objectives, and can only provide reasonable, but not absolute, assurance against material misstatement or loss.

For details of the nature and extent of the principal risks faced by the Group, please refer to the section headed “e. Principal Risks and Uncertainties” of directors’ report in this annual report.

另外，本公司已制定促進及支持反貪污法律法規的政策及體系。我們亦向高級管理層及僱員提供定期在職合規培訓，維持健康企業文化，並提高其合規意識及責任。員工可匿名向公司舉報任何涉嫌貪污事件。

本公司亦為僱員及與本公司進行交易者（如客戶及供應商）制定舉報政策及體系，以於與本公司有關的任何事宜中以保密及匿名的方式提出疑慮。

本集團的風險管理及內部控制系統旨在管理而非消除無法達成業務目標的風險，且僅可就不產生重大失實陳述或損失提供合理而非絕對保證。

有關本集團所面臨主要風險的性質及程度的詳情，請參閱本年報中董事會報告「e. 主要風險及不確定性」一節。



**J. COMMUNICATION WITH SHAREHOLDERS AND INVESTORS**

The Company has set up effective communication channels with investors as the Company considers that effective communication with the Shareholders is essential for enhancing investor relations and investor understanding of the Group's business performance and strategies. The Company also recognizes the importance of transparency and timely disclosure of corporate information, which will enable the Shareholders and investors to make the best investment decisions.

The general meetings of the Company are expected to provide a forum for communication between the Board and the Shareholders. The chairman of the Board as well as chairmen of the Audit Committee, the Remuneration Committee, the Nomination Committee and the Corporate Governance Committee and, in their absence, other members of the respective committees and, where applicable, the chairman of the independent Board committee, will be available to answer questions at the general meetings. The chairman of a meeting will provide the detailed procedures for conducting a poll and answer any questions from the Shareholders on voting by poll.

To promote effective communication, the Company maintains a website at [www.haidilao.com](http://www.haidilao.com), where information and updates on the Company's business developments and operations, financial information, corporate governance practices and other information are available for public access.

As part of its regular review, the Board has reviewed these communication channels for the year ended December 31, 2022 and is of the view that this is effective and adequately implemented.

**J. 與股東及投資者的溝通**

公司建立了與投資者有效溝通的渠道，因本公司認為，與股東有效溝通對於促進投資者關係及投資者了解本集團業務表現及策略至關重要。本公司亦認識到公司資料的透明度與及時披露的重要性，其將使股東及投資者能夠作出最佳投資決定。

本公司股東大會有望為董事會及股東提供溝通平台。董事會主席以及審計委員會主席、薪酬委員會主席、提名委員會及企業管治委員會主席（如彼等未能出席，則有關委員會的其他成員）及（如適用）獨立董事委員會主席將會出席股東大會，並於會上回答提問。會議主席將提供進行投票的詳細程序並就投票表決回答股東的任何提問。

為促進有效溝通，本公司設有網站 [www.haidilao.com](http://www.haidilao.com)，該網站載有本公司業務發展及營運的資料及最新情況、財務資料、企業管治常規及其他資料，以供公眾人士查閱。

作為定期檢討的一部分，董事會已檢討截至2022年12月31日止年度的股東溝通渠道，並認為該溝通渠道有效並已充分實施。

#### K. AMENDMENTS OF THE ARTICLES OF ASSOCIATION

At the annual general meeting of the Company held on June 9, 2022, a special resolution was passed by the Shareholders approving certain amendments to the Articles of Association to (i) provide flexibility to the Company in relation to the conduct of general meetings; (ii) bring the Articles of Association in line with the relevant requirements of the applicable laws of the Cayman Islands and the Listing Rules; and (iii) make other consequential and housekeeping amendments. Details of the amendments were set out in the Company's circular dated April 27, 2022. The amended Articles of Association are available on the websites of the Stock Exchange and the Company.

#### L. SHAREHOLDERS' RIGHTS

To safeguard shareholder interests and rights, separate resolution should be proposed for each substantially separate issue at general meetings, including the election of individual Director. All resolutions put forward at general meetings will be voted on by poll pursuant to the Listing Rules and poll results will be posted on the websites of the Company and of the Stock Exchange after each general meeting.

##### Convening an Extraordinary General Meeting

Pursuant to Article 58 of the Articles of Association, extraordinary general meetings may be convened on the requisition of one or more shareholders holding, at the date of deposit of the requisition, not less than one-tenth of the paid up capital of the Company having the right of voting at general meetings. Such requisition shall be made in writing to the Board or the secretary for the purpose of requiring an extraordinary general meeting to be called by the Board for the transaction of any business specified in such requisition.

#### K. 修訂組織章程細則

在本公司於2022年6月9日舉行的股東週年大會上，股東通過一項特別決議案，批准對組織章程細則作出若干修訂，以(i)在召開股東大會方面給予本公司靈活性；(ii)使組織章程細則符合開曼群島適用法律及上市規則的相關規定；及(iii)作出其他內務修訂。有關修訂的詳情載於本公司日期為2022年4月27日的通函。經修訂組織章程細則可於聯交所及本公司網站查閱。

#### L. 股東權利

為保障股東權益及權利，本公司應就各重大獨立事項（包括選舉個別董事）於股東大會上提呈獨立決議案。根據上市規則，於股東大會上提呈的所有決議案均將以投票方式表決，而投票結果將於各股東大會結束後在本公司及聯交所網站登載。

##### 召開股東特別大會

根據組織章程細則第58條，股東特別大會可由一名或多名股東要求召開，該等股東於提出要求當日須持有不少於本公司附有權利可於股東大會上投票的實繳股本十分之一。有關要求須以書面形式向董事會或秘書提出，藉以要求董事會就處理有關要求中所指明之任何事務而召開股東特別大會。

### Putting Forward Proposals at General Meetings

There are no provisions in the Articles of Association or the Cayman Islands Companies Law for shareholders to move new resolutions at general meetings. Shareholders who wish to move a resolution may request the Company to convene a general meeting in accordance with the procedures set out in the preceding paragraph. As regards proposing a person for election as a Director of the Company, please refer to the “Procedures for Shareholders to Propose a Person for Election as a Director” of the Company which is posted on the Company’s website.

### Putting Forward Enquiries to the Board

For putting forward any enquiries to the Board of the Company, Shareholders may send written enquiries to the Company. The Company will not normally deal with verbal or anonymous enquiries.

#### Contact Details:

Shareholders may send their enquiries or requests as mentioned above to the following:

Address: 40/F Dah Sing Financial Centre,  
248 Queen’s Road East,  
Wanchai, Hong Kong  
(For the attention of the Joint Company Secretaries)

Email: ir@haidilao.com

For the avoidance of doubt, Shareholder(s) must deposit and send the original duly signed written requisition, notice or statement, or enquiry (as the case may be) to the above address and provide their full name, contact details and identification in order to give effect thereto. Shareholders’ information may be disclosed as required by law.

### 在股東大會上提呈決議案

組織章程細則或開曼群島公司法並無就股東於股東大會上提呈新的決議案作出規定。股東如欲提呈決議案，可要求本公司按照前段所載程序召開股東大會。就提名本公司候選董事而言，請參閱本公司網站上所登載的本公司「股東提名候選董事的程序」。

### 向董事會作出查詢

向本公司董事會提出任何查詢時，股東可向本公司發出書面查詢。本公司通常不會處理口頭或匿名查詢。

#### 聯絡詳情：

股東可通過以下方式發送查詢或上述要求：

地址：香港灣仔  
皇后大道東248號  
大新金融中心40樓  
(收件人為聯席公司秘書)

電郵：ir@haidilao.com

為避免疑議，股東須將經正式簽署的書面要求、通知或聲明或查詢（視情況而定）的正本遞交及發送至上述地址，並提供彼等的全名、聯絡詳情及身份，以便本公司回覆。股東資料可根據法律規定予以披露。

### M. USE OF PROCEEDS FROM THE GLOBAL OFFERING AND PLACING

#### Use of Proceeds from the Global Offering

The Company's shares were listed on the Stock Exchange on September 26, 2018. The net proceeds from the Global Offering amounted to approximately HK\$7,299.3 million. For the year ended December 31, 2022, the net proceeds have been applied in the manner as set out in the section headed "Future Plans and Use of Proceeds" of the Prospectus. As of December 31, 2022, the Company cumulatively used HK\$6,557.6 million, accounting for approximately 89.8% of the proceeds from the Global Offering. The Company expects to utilize the balance of net proceeds of approximately HK\$741.7 million by the end of 2023<sup>1</sup>.

### M. 全球發售及配售所得款項用途

#### 全球發售所得款項用途

本公司股份於2018年9月26日在聯交所上市，全球發售所得款項淨額約7,299.3百萬港元。截至2022年12月31日止年度，所得款項淨額已按招股章程「未來計劃及所得款項用途」一節所載方式應用。截至2022年12月31日，本公司已累計使用6,557.6百萬港元，佔全球發售所得款項的約89.8%。本公司預期於2023年底前動用所得款項淨額結餘約741.7百萬港元<sup>1</sup>。

		As of December 31, 2022 於2022年12月31日			
		Percentage	Net	Utilized	Unutilized
		百分比	Proceeds	amount	amount
		%	HK\$ million	HK\$ million	HK\$ million
		%	百萬港元	百萬港元	百萬港元
For expansion plan	擴張計劃	60.0	4,379.5	4,379.5	-
For development and implementation of new technology	開發及使用新技術	20.0	1,459.9	718.2	741.7
For the repayment of loan facility and credit facility	償還貸款融資及信貸融資	15.0	1,094.9	1,094.9	-
For working capital and general corporate purposes	營運資金及一般企業用途	5.0	365.0	365.0	-
Total	總計	100.0	7,299.3	6,557.6	741.7

<sup>1</sup> The delay in the expected timeline for the use of balance of net proceeds is mainly due to (i) the delay and pace down of the progress of the Group's development and implementation of new technologies due to the negative impact of the COVID-19 pandemic in 2022; (ii) the priority of the Group in 2022 to focus on the improvement of the restaurant operation performance; and (iii) the fact that the Company also utilized the cash generated from business operation to partially fund such intended use. The expected timeline for utilizing the remaining proceeds is based on the current estimation of the future progress of the research and development of new technology as well as the business and financial performances of the Group as a whole and are subject to changes.

<sup>1</sup> 動用所得款項淨額結餘的預期時間表有所延遲，主要是由於(i)本集團於2022年開發及實施新技術的進度因受到新冠肺炎疫情的負面影響而有所延遲及減緩；(ii)本集團於2022年的優先工作是專注於改善餐廳營運表現；及(iii)本公司亦動用業務營運所得現金為該擬定用途提供部分資金。動用餘下所得款項的預期時間表乃基於當前對新技術未來研發進度以及本集團整體業務及財務表現的估計，可能會發生變動。

### Use of Proceeds from the Placing

The placing of existing shares and top-up subscription of new shares pursuant to the share placing and subscription agreement dated November 12, 2021 was completed on November 22, 2021 (the “**2021 Placing**”).

The net proceeds raised from the 2021 Placing were approximately HK\$2,337.01 million. As of the date of this annual report, the Company did not utilize any of the proceeds from the 2021 Placing. The Company intends to use the net proceeds for the following purposes as previously disclosed in the Company’s announcements relating to the 2021 Placing: (i) an amount of approximately HK\$701.10 million, representing approximately 30.0% of the net proceeds for enhancing supply chain management and product development; (ii) an amount of approximately HK\$701.10 million, representing approximately 30.0% of the net proceeds for the repayment of credit facilities; and an amount of approximately HK\$934.81 million, representing approximately 40.0% of the net proceeds for working capital and general corporate purpose of the Group. To the extent that the net proceeds are not immediately required for the above purposes, we may hold such funds in short-term deposits or purchase short-term wealth management products so long as it is deemed to be in the best interests of the Company.

### 配售所得款項用途

根據日期為2021年11月12日的股份配售及認購協議配售現有股份及先舊後新認購新股份已於2021年11月22日完成（「**2021年配售**」）。

2021年配售所得款項淨額約為2,337.01百萬港元。截至本年報日期，本公司並無動用任何2021年配售所得款項。本公司擬將使用所得款項淨額作以下用途（如本公司先前於有關2021年配售的公告所披露）：(i) 約701.10百萬港元（佔所得款項淨額約30.0%）用於提升供應鏈管理和產品開發能力；(ii) 約701.10百萬港元（佔所得款項淨額約30.0%）用於償還信貸融資；及約934.81百萬港元（佔所得款項淨額約40.0%）用於本集團營運資金及一般企業用途。倘所得款項淨額毋須即時用於上述用途，只要被視作符合本公司最佳利益，我們可能將該等資金持作短期存款或購買短期理財產品。



#### N. JOINT COMPANY SECRETARIES

Mr. Zhou Zhaocheng resigned from the positions of, among others, a joint company secretary and an authorized representative of the Company, with effect from December 30, 2022. On the same date, Mr. Li Peng has been appointed as a joint company secretary and an authorized representative of the Company.

Following the above change, Mr. Li Peng and Ms. So Shuk Yi Betty of SWCS Corporate Services Group (Hong Kong) Limited, external service provider, serve as the joint company secretaries and authorized representatives of the Company.

During the year ended December 31, 2022, each of Mr. Zhou Zhaocheng and Ms. So Shuk Yi Betty has undertaken over 15 hours of professional training to update her skill and knowledge. Mr. Li Peng will receive adequate professional training in 2023.

#### O. PRIMARY CORPORATE CONTACT PERSON

Mr. Li Peng, an executive Director and the financial director, is the primary corporate contact person of the joint company secretary, Ms. So Shuk Yi Betty.

#### P. GOING CONCERN

The Group manages its capital to ensure that entities in the Group will be able to continue as a going concern while maximizing the return to the Shareholders through the optimization of the debt and equity balance.

There are no material uncertainties relating to events or conditions that cast significant doubt upon the Company's liability to continue as a going concern.

The Board of the Company presents this Directors' report in the Group's annual report for the year ended December 31, 2022.

#### N. 聯席公司秘書

周兆呈先生已辭任(其中包括)本公司聯席公司秘書及授權代表職位,自2022年12月30日起生效。同日,李朋先生獲委任為本公司聯席公司秘書兼授權代表。

繼上述變更後,李朋先生及外部服務供應商方圓企業服務集團(香港)有限公司的蘇淑儀女士擔任本公司聯席公司秘書兼授權代表。

截至2022年12月31日止年度,周兆呈先生及蘇淑儀女士各自已參加15小時以上的專業培訓,以提高技能及知識。李朋先生將於2023年接受充足專業培訓。

#### O. 公司主要聯絡人

執行董事兼財務總監李朋先生為聯席公司秘書蘇淑儀女士的公司主要聯絡人。

#### P. 持續經營能力

本集團會對其資本進行管理,以確保本集團旗下實體能夠在透過優化債務與資本之間的平衡使股東回報最大化的同時亦持續經營。

概無任何事件或情況的重大不明朗因素會對本公司的持續經營能力構成重大疑問。

本公司董事會提呈本集團截至2022年12月31日止年度的年報內所載的董事會報告。

#### PRINCIPAL ACTIVITIES

Haidilao is a globally leading Chinese cuisine restaurant brand focusing on hot pot cuisine. We seek to provide a high quality, diversified, and dynamic menu, and are constantly developing new menu items, soup bases and dipping sauces, and customizing our menu to different taste preferences to enhance guest experience.

The principal activities of the Group were restaurant operation and related delivery business around the world for the substantial part of 2022. Following the spin-off and separate listing of Super Hi by way of distribution in species to the Shareholders on the Main Board of the Stock Exchange on December 30, 2022, our Group is principally engaged in the operation of restaurants and related delivery business in Greater China.

Save as disclosed above, there were no significant changes in the nature of the Group's principal activities during the year ended December 31, 2022.

#### RESULTS

The results of the Group for the year ended December 31, 2022 are set out in the section headed "Consolidated Statement of Profit or Loss and Other Comprehensive Income" of this annual report.

#### FINAL DIVIDEND

The Board has recommended the payment of a final dividend of HK\$0.116 (equivalent to RMB0.102) per share for the year ended December 31, 2022, subject to the approval of the Shareholders at the annual general meeting of this year to be held on Wednesday, June 7, 2023 (the "AGM"). The final dividend will be distributed in HK dollars and will be calculated based on the average benchmark exchange rate of RMB against HK Dollar announced by the People's Bank of China in the five working days prior to but excluding the date of the Board meeting held on Thursday, March 30, 2023. The recommended dividend will be paid to the Shareholders whose names appear on the register of members of the Company at the close of business on Friday, June 16, 2023. Subject to the Shareholders' approval at the AGM, the final dividend is expected to be paid to the Shareholders on or before Tuesday, July 4, 2023.

#### CHARITABLE DONATIONS

In 2022, charitable and other donations made by the Group amounted to RMB22,166,000.

#### 主要業務

海底撈是全球領先的中式餐飲品牌，主打火鍋品類。我們力求為顧客提供高質量、多樣化、不斷創新的菜品。我們不斷開發新的菜品、鍋底和小料，並根據不同的口味偏好使菜單個性化以提升顧客的就餐體驗。

於2022年大部分時間，本集團主要業務為在全球各地從事餐廳經營及有關外賣業務。於2022年12月30日進行分拆及特海通過向股東作出實物分派的方式於聯交所主板獨立上市後，本集團主要於大中華地區從事餐廳經營及有關外賣業務。

除上文所披露者外，截至2022年12月31日止年度，本集團主要業務性質並無重大變動。

#### 業績

本集團截至2022年12月31日止年度的業績載於本年報的「綜合損益及其他全面收益表」內。

#### 末期股息

董事會建議就截至2022年12月31日止年度派付末期股息每股0.116港元（相當於人民幣0.102元），惟須待股東於2023年6月7日（星期三）舉行的本年度股東週年大會（「股東週年大會」）上批准後方可作實。末期股息將按照中國人民銀行於2023年3月30日（星期四）召開的董事會會議日期（不包括該日）前五個工作日公佈的人民幣兌換港元平均基準匯率換算，以港元派付。建議股息將派付予於2023年6月16日（星期五）營業時間結束時名列本公司股東名冊的股東。末期股息如在股東週年大會上獲股東批准，則預期將於2023年7月4日（星期二）或之前派發予股東。

#### 慈善捐款

於2022年，本集團作出的慈善及其他捐款為人民幣22,166,000元。

## Directors' Report

### 董事會報告

#### SHARE CAPITAL

Details of the issued shares of the Group during the year ended December 31, 2022 are set out in note 37 to the Financial Statements.

#### RESERVES

Details of the movements in reserves of the Group during the year ended December 31, 2022 are set out in the consolidated statement of changes in equity of this annual report.

#### DISTRIBUTABLE RESERVES

As of December 31, 2022, the Company has distributable reserves of RMB7,347.2 million in total available for distribution.

#### FINANCIAL SUMMARY

The Group's financial summary for the last five financial years is set out in the section headed "Five-Year Performance Review" of this annual report.

#### BANK BORROWINGS AND OTHER BORROWING

Details of the bank borrowings and other borrowings of the Group as of December 31, 2022 are set out in note 32 and note 35 to the Financial Statements.

#### PROPERTY, PLANT AND EQUIPMENT

Details of movements in the property, plant and equipment of the Group during the year ended December 31, 2022 are set out in note 17 to the Financial Statements.

#### SUFFICIENCY OF PUBLIC FLOAT

Based on information that is publicly available to the Company and within the knowledge of the Directors, the Company had complied with the minimum percentage prescribed in the waiver granted by the Stock Exchange from strict compliance with Rule 8.08(1) of the Listing Rules as of the Latest Practicable Date.

#### 股本

有關本集團於截至2022年12月31日止年度的已發行股份詳情載於財務報表附註37。

#### 儲備

有關本集團於截至2022年12月31日止年度的儲備變動詳情載於本年報綜合權益變動表內。

#### 可分派儲備

於2022年12月31日，本公司合共擁有可分派儲備人民幣7,347.2百萬元可供分派。

#### 財務概要

本集團於過去五個財政年度的財務概要載於本年報「五年業績回顧」一節。

#### 銀行借款及其他借款

有關本集團截至2022年12月31日的銀行借款及其他借款詳情載於財務報表附註32及附註35。

#### 物業、廠房及設備

有關本集團於截至2022年12月31日止年度的物業、廠房及設備變動詳情載於財務報表附註17。

#### 足夠的公眾持股量

根據本公司所獲之公開資料及據董事所知，截至最後實際可行日期，本公司一直符合聯交所授出的豁免嚴格遵守上市規則第8.08(1)條中所規定的最低百分比。

## PRE-EMPTIVE RIGHTS

There is no provision for pre-emptive rights under the Articles of Association or the relevant laws of the Cayman Islands and there is no restriction against such rights which would oblige the Company to offer new shares on a pro-rata basis to the existing Shareholders.

## TAX RELIEF

The Directors are not aware of any tax relief available to the Shareholders of the Company by reason of their holding of the Company's securities.

## USE OF PROCEEDS FROM THE GLOBAL OFFERING AND PLACING

The net proceeds from the Global Offering and the 2021 Placing amounted to approximately HK\$7,299.3 million and HK\$2,377.01 million, respectively. For details, please refer to the section headed "Corporate Governance Report – M. Use of Proceeds from the Global Offering and Placing" of this annual report.

## BUSINESS REVIEW

### a. Overview and Performance of the Year

Business review and financial review are provided in the section headed "Management Discussion and Analysis" of this annual report.

### b. Environmental Policies and Performance

It is our corporate and social responsibility in promoting a sustainable and environmental-friendly environment. We strive to minimize our environmental impact and to build our corporation in a sustainable way.

The Group has undergone a series of effective energy-saving and pollutant-reducing measures such as (i) adopting electronic service and office; (ii) installing proper treatment devices to reduce greasy fume emissions (iii) saving electricity, water resource and other resources; (iv) reducing the utilization of disposable products; and (v) properly processing the cooking oil and kitchen waste.

## 優先購買權

組織章程細則或開曼群島相關法律並無載列優先購買權條文，且並無對有關權利的限制要求本公司須按比例基準向現有股東發售新股份。

## 稅務寬免

董事並不知悉本公司股東因持有本公司證券而可獲任何稅務寬免。

## 全球發售及配售所得款項用途

全球發售及2021年配售所得款項淨額分別約為7,299.3百萬港元及2,377.01百萬港元。詳情請參閱本年報「企業管治報告 – M. 全球發售及配售所得款項用途」一節。

## 業務回顧

### a. 年度回顧及表現

業務回顧及財務回顧刊載於本年報「管理層討論與分析」一節。

### b. 環境政策及表現

促進可持續發展及有利保護的環境是我們的企業及社會責任，我們致力以可持續方式推動企業事務，將對環境的影響減至最少。

本集團已進行一系列有效的節能及防污措施，例如(i)採用電子化服務及辦公；(ii)安裝專門設施控制油煙排放；(iii)節約水電等資源耗用；(iv)節儉一次性用品消耗；及(v)妥善處置廢油及廚餘垃圾。



Additionally, we have adopted a set of emergency planning, response and control procedures as countermeasures for unexpected environmental pollution accidents to minimize our impact on the environment and the adverse effect on our business. For detailed information on the environment and social practices adopted by the Company, please refer to the section headed “Environmental, Social and Governance Report” of this annual report.

#### c. Compliance with Relevant Laws and Regulations

The Group has complied with the requirements under the Companies Ordinance, the Listing Rules, the SFO and the Corporate Governance Code for, among other things, the disclosure of information and corporate governance. The Group has also complied with other relevant laws and regulations that have a significant impact on the operations of the Group. Please refer to the section headed “Regulatory Overview” in the Prospectus for details.

#### d. Key Relationships with Stakeholders

##### *Relationship with Our Customers*

Haidilao has broad appeal, with a superior dining experience and affordable prices. We have a large and diverse customer base. Our revenue derived from the five largest customers accounted for less than 5% of our total revenue for the year ended December 31, 2022.

##### *Relationship with Our Suppliers*

We primarily procure (i) soup base for our hot pot, (ii) food ingredients, including meat, seafood and vegetables, and (iii) decoration materials and renovation services, decoration project management services, equipment and consumables used in our restaurants. We generally have more than two qualified suppliers for each type of major food ingredient to reduce reliance on a single supplier. Through our years of operations, we have identified and established stable business relationships with high quality suppliers for our major food ingredients. We did not experience any incidents of interruption or delay in our supply chain or failure to secure sufficient quantities of food ingredients that had a material and adverse effect on us during the year ended December 31, 2022.

此外，我們已採納一套緊急規劃、應變及控制程序，作為發生出乎意料環境污染意外時的抵禦措施，儘量減少對環境的衝擊及我們業務的不利影響。有關本公司採納的環境及社會常規的詳細資料，請參閱本年報「環境、社會及管治報告」一節。

#### c. 遵守相關法律法規

本集團就（其中包括）資料披露及企業管治一直遵守公司條例、上市規則、證券及期貨條例及企業管治守則規定。本集團亦一直遵守對其營運有重大影響的其他有關法律法規。有關詳情請參閱招股章程「監管概覽」一節。

#### d. 與利益相關方的主要關係

##### *與客戶的關係*

海底撈憑藉極佳的就餐體驗及實惠的價格而具有廣泛吸引力。我們擁有龐大而多元化的客戶基礎。截至2022年12月31日止年度，來自前五大客戶的收益佔我們收益總額不足5%。

##### *與供應商的關係*

我們主要採購(i)火鍋底料，(ii)食材，包括肉類、海鮮及蔬菜，以及(iii)餐廳使用的裝修材料及翻新服務、裝修項目管理服務、設備及易耗品。我們通常為每類主要食材維持超過兩名合資格供應商以避免對單一供應商的依賴。經過我們多年的經營，我們已為我們的主要食材識別及確立與優質供應商的穩定業務關係。截至2022年12月31日止年度，我們並無在供應鏈方面經歷任何中斷或延誤事件，或未能獲得足夠數量食材，從而對我們產生重大不利影響。



*Relationship with Our Employees*

We believe that happy employees lay the foundation for happy guests. We endeavor to cultivate talented and loyal employees by treating our employees with dignity, respect and fairness. We motivate our employees with career development opportunities and competitive compensation. Our training and promotion program allows employees to envision their career paths and growth potential with us. All of our employees have a chance to be promoted to management regardless of the position they start in.

*Relationship with Shareholders*

We recognize the importance of protecting the interests of the Shareholders and of having effective communication with them. We believe communication with the Shareholders is a two-way process and have thrived to ensure the quality and effectiveness of information disclosure, maintain regular dialogue with the Shareholders and listen carefully to the views and feedback from the Shareholders. This has been done through convening of general meetings and publication of annual and interim reports and results announcements.

**e. Principal Risks and Uncertainties***Risk of Maintaining a Broad Restaurant Network*

In 2022, we opened 24 new Haidilao restaurants, resumed the operations of 48 suspended restaurants and closed 50 restaurants with poor operation performance. As of December 31, 2022<sup>1</sup>, we operated 1,349 Haidilao restaurants<sup>2</sup> in mainland China and 22 Haidilao restaurants in Hong Kong, Macau and Taiwan regions. How to ensure that such a large number of restaurants provide consistent and excellent service and quality is a huge challenge for us. In particular, the challenge entails the following major aspects of our operations:

<sup>1</sup> Since the spin-off and separate listing of Super Hi on the Main Board of the Stock Exchange on December 30, 2022, Super Hi was no longer a subsidiary of the Company and the number of restaurants as of December 31, 2022 of the Group does not include the restaurants of Super Hi.

<sup>2</sup> Including Haidilao restaurants that were temporarily closed or being renovated.

*與員工的關係*

我們認為快樂員工是快樂顧客的基礎。我們努力通過關懷、尊重及公平對待員工，培養有才能及忠誠的員工。我們以職業發展機會及具競爭力的薪酬激勵我們的員工。我們的培訓及晉升計劃使員工能預期在我們公司的職業道路及發展潛力。我們所有的員工都有機會晉升為管理層，不論其開始是何職位。

*與股東的關係*

我們認識到保護股東權益和與其進行有效溝通的重要性。我們相信與股東溝通是一個雙向的過程，並竭力確保信息披露的質量及有效性、保持與股東的定期對話及認真聆聽來自股東的意見與反饋。這已通過召開股東大會以及發佈年度及中期報告及業績公告實現。

**e. 主要風險及不確定性***管理龐大餐廳網絡的風險*

2022年全年我們新開24家海底撈餐廳，48家關閉餐廳恢復營業，並關閉了50家經營表現欠佳的餐廳。截至2022年12月31日<sup>1</sup>，我們在中國大陸地區經營1,349家海底撈餐廳<sup>2</sup>，在港澳台地區經營22家海底撈餐廳。如何保證如此大體量的餐廳提供一致卓越的服務和質量對我們來說是一個巨大挑戰。尤其是，該挑戰涉及在營運上的以下主要方面：

<sup>1</sup> 自2022年12月30日分拆特海並在聯交所主板獨立上市以來，特海不再為本公司的附屬公司，故本集團截至2022年12月31日的餐廳數量不再包括特海的餐廳。

<sup>2</sup> 包括暫時關閉或正在翻新的海底撈餐廳。

- Food safety and quality consistency. A large-scale chain restaurant generally has a large number of restaurant staff. Due to the labor-intensive nature of the restaurant business, it becomes more difficult to ensure that the dining experience across all of our restaurants are consistently of high quality, and that all of the staff comply with laws and regulations of multiple jurisdictions, especially the detailed and stringent regulations in relation to food safety.
- Supply chain management. The quality and the taste of hot pot depend significantly on the freshness and quality of food ingredients. It may become increasingly difficult to procure fresh and high quality food ingredients at favorable prices from reliable suppliers and manage the inventory and logistics for food ingredients across all of its restaurants.
- 食品安全及質量一致性。一家大型連鎖餐廳通常會有大量餐廳員工。由於餐廳業務的勞動密集性質，要確保我們所有餐廳的用餐體驗能保持一貫高質量以及所有員工遵守多個司法權區的法律及法規（特別是有關食品安全的詳細且嚴格的規定）將會更為困難。
- 供應鏈管理。火鍋的品質及味道很大程度上視乎食材的新鮮度及質量。向可靠供應商按優惠價格採購新鮮優質食材以及管理所有餐廳食材的存貨及物流可能越趨困難。

Our operation may place substantial demands on our management and our operational, technological, financial and other resources, as well as significant demands on us to maintain consistent service and food quality and inherit our corporate culture to ensure that our brand does not suffer as a result of any deterioration, whether actual or perceived, in the quality of our service or food.

To address these issues, we have significantly refined our management system in recent years to become more effective. Under the current system, our restaurant managers have significant autonomy in the day-to-day operations of the restaurants they manage and are subject to supervision and assessment by regional coaches and our headquarters at the same time. Besides, our headquarters is responsible for functions such as products, brand marketing, food safety and project decoration. However, we cannot assure you that our headquarters will be able to effectively manage all of our restaurants directly considering our business scale. In addition, our assessment system focused primarily on guest satisfaction and employees' efforts may not always be effective in managing the quality of our restaurants.

我們的運營可能會對我們的管理及我們的營運、技術、財務及其他資源有龐大需求，以及可能會對我們有重大要求以維持一致服務及食品質量同時傳承企業文化，確保我們的品牌不會因我們服務或食品質量方面的任何下降（不論是實際或在感知上）而受損。

為應付該等問題，我們近年一直大幅改善我們的管理體系以使其更加有效。在該現行體系下，我們的餐廳店長在其管理所屬餐廳的日常營運中擁有高度自治權，同時受到區域教練及總部的監督和評估。我們的總部負責產品、品牌營銷、食品安全、工程裝修等範疇。然而，鑒於我們的業務規模，我們無法向閣下保證，我們的總部將能夠直接有效管理我們的所有餐廳。此外，我們主要專注在顧客滿意度及員工努力程度的評估系統未必能夠始終有效地管理我們餐廳的質量。

There can be no assurance that our management system, as it evolves, will always be able to address our needs at different stages of our growth. Any significant failure or deterioration of our management system could have a material and adverse effect on our business and results of operations.

#### *Risk of the Quality of Our Dining Experience*

The success of our restaurants revolves primarily around guest satisfaction, which is dependent on the continued popularity of our Haidilao brand and lies in our ability to provide a superior dining experience. The success of our restaurants may be adversely impacted by a number of factors, including, among others:

- decline in the quality of service provided by our servers;
  - inability to pioneer and introduce new services that gain popularity amongst guests;
  - inability to meet the needs of our guests and changes in consumer tastes and preferences;
  - decline in food quality, or the perception of such decline amongst guests;
  - any significant liability claims or food contamination complaints from our guests;
  - inability to offer quality food at affordable prices;
  - declining economic conditions in the markets we operate that may adversely affect average spending per guest, which may constrain consumer budgets and affect their choice in ordering high margin items;
  - decline in employee satisfaction and increase in employee attrition;
  - increased competition in the restaurant industry;
- 我們服務員所提供的服務質量下降；
  - 無法開拓及引入受顧客歡迎的新服務；
  - 無法滿足顧客需求以及消費者口味和喜好變化；
  - 食品質量下降，或顧客感知食品質量下降；
  - 任何顧客重大責任索償或食品污染投訴；
  - 無法以大眾化價格提供優質食品；
  - 餐廳營運所處市場經濟狀況低迷或會對人均消費水準產生不利影響，這可能收緊消費者預算並影響彼等選擇高利潤菜餚；
  - 員工滿意度下降及員工流失情況增加；
  - 餐飲業競爭加劇；

概不能保證我們不斷演變的管理體系將一直能夠在我們不同的增長階段中滿足我們的需要。我們的管理體系的任何重大失誤或惡化或會對我們的業務及經營業績造成重大不利影響。

#### *我們的用餐體驗質量風險*

我們餐廳的成功主要以顧客滿意度為中心，其取決於海底撈品牌的持續受歡迎及我們提供優越用餐體驗的能力。我們餐廳的成功可能受一系列因素的不利影響，包括：

- our inability to manage costs;
- opening of new restaurants owned by us or third-party(ies) competitors in the same region; and
- decline in our reputation and consumer perception of our brand in terms of quality, price, value and service.

We cannot guarantee that our dining experience will continue to be of high quality and favored by guests, nor that our existing and new restaurants will continue to be successful.

#### *Risk of Reliance on Connected Persons for Supplies and Services*

Three of our five largest suppliers in 2022 were our connected persons. For the year ended December 31, 2022, purchases from our five largest suppliers amounted to RMB4,300.8 million, accounting for 27.7% of our total purchases.

During the year ended December 31, 2022, we did not experience any incidents of interruption or delay in our supply chain or failure to secure sufficient quantities of food ingredients from our suppliers, including those from our connected person that had a material and adverse effect on us. While we maintain good business relationships with these parties, we cannot assure you that these suppliers will not breach their contractual obligations to us, or that our agreements will not be suspended, terminated or otherwise expired without renewal. The operations of these parties may be subject to any natural disasters or other unanticipated catastrophic events, including adverse weather, natural disasters, fires, technical or mechanical difficulty, storms, explosions, earthquakes, strikes, acts of terrorism, wars and outbreaks of epidemics that could cause a delay or suspension of operations of these parties, which may affect the quality of their products and services, and cause interruptions in our operations. Moreover, we cannot guarantee that these parties will have the capacity to meet our needs as we expand rapidly, or maintain the same level of quality in their products and services. We may not be able to find

- 我們管理成本的能力不足；
- 我們或第三方競爭者於同區域新開設餐廳；及
- 我們的聲譽受損及有關我們品牌的質量、價格、價值及服務的消費者認知惡化。

我們無法保證用餐體驗將繼續保持高品質及受顧客青睞，亦無法保證我們現有和新餐廳將會繼續取得成功。

#### *依賴關連人士提供物資及服務的風險*

於2022年，我們五大供應商中有三名為我們的關連人士。截至2022年12月31日止年度，來自我們前五大供應商的採購額為人民幣4,300.8百萬元，佔我們採購總額27.7%。

截至2022年12月31日止年度，我們並無在供應鏈方面經歷任何中斷或延誤事件，或未能自供應商獲得足夠數量食材（包括採購自關連人士的），從而對我們產生重大不利影響。儘管我們與該等訂約方維持良好的業務合作關係，我們無法向閣下確保該等供應商不會違反與我們訂立的合約條款，亦無法保證我們的協議不會暫停、中止或以其他方式無法續約而屆滿。該等訂約方營運可能受任何自然災害或其他無法預期的災害事件（包括惡劣天氣、自然災害、火災、技術或機械故障、風暴、爆炸、地震、罷工、恐怖行動、戰爭及傳染病爆發）影響，其營運或會受阻或中斷，進而對彼等產品及服務質量產生影響，我們的營運亦會中止。此外，我們無法保證該等訂約方可滿足我們快

alternative providers if these parties are no longer able to meet our needs at acceptable costs and in a timely manner. Failure to take adequate steps to mitigate the likelihood or potential impact of such events, or to effectively manage such events if they occur, particularly when a product or service is provided by a single source, could materially and adversely affect our business, financial condition and results of operations.

速拓展的需求，或維持產品及服務的現有質量水準。倘該等訂約方無法滿足我們的需求，我們或會無法按合理成本及時物色其他供應商。未能採取降低該等事件發生的可能性或潛在影響，或有效應對該等事件（尤其當產品或服務僅存在唯一渠道）發生時的恰當措施，將對我們的業務、財務狀況及經營業績產生重大不利影響。

### PROSPECTS

A description of the future development in the Company's business is provided in the sections headed "Chairman's Statement" and "Management Discussion and Analysis" of this annual report.

### 展望

有關本公司未來業務發展的描述分別載於本年報的「主席報告」及「管理層討論與分析」各節。

### EVENTS AFTER THE REPORTING PERIOD

Save as disclosed in this annual report, the Directors are not aware of any significant event requiring disclosure that has taken place subsequent to December 31, 2022 and up to the date of this annual report.

### 報告期之後的事項

除於本年報披露者外，董事並不知悉於2022年12月31日之後及直至本年報日期已發生任何須予披露的重大事項。

### DIRECTORS

The Directors up to the date of this annual report are:

#### Executive Directors

Mr. Zhang Yong (*Chairman*)  
Ms. June Yang Lijuan  
Mr. Li Peng  
Ms. Song Qing  
Ms. Gao Jie

### 董事

截至本年報日期的董事為：

#### 執行董事

張勇先生（主席）  
楊利娟女士  
李朋先生  
宋青女士  
高潔女士



## Directors' Report

### 董事會報告

#### Non-executive Director

Mr. Zhou Zhaocheng

#### Independent Non-executive Directors

Dr. Chua Sin Bin

Mr. Hee Theng Fong

Mr. Qi Daqing

Dr. Ma Weihua

Mr. Wu Xiaoguang

In accordance with Article 84(1) of the Articles of Association, one-third of the Directors will retire by rotation at every annual general meeting (provided that every Director shall be subject to retirement by rotation at least once every three years) and, being eligible, offer themselves for re-election. Ms. Gao Jie, Mr. Hee Theng Fong, Dr. Chua Sin Bin and Mr. Qi Daqing will retire from the Board by rotation at the AGM and, being eligible, offer themselves for re-election.

#### DIRECTORS' AND SENIOR MANAGEMENT'S BIOGRAPHIES

Biographical details of the Directors and the senior management of the Group are set out in the section headed "Directors and Senior Management" of this annual report. Save as disclosed in the section headed "Directors and Senior Management" in this annual report, the Directors confirm that no information is required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

#### DIRECTORS' SERVICE CONTRACTS

The executive Directors have each entered into a service contract with the Company pursuant to which each of them agrees to act as an executive Director (as the case may be), subject to re-election as and when required under the Articles of Association, until terminated in accordance with the terms and conditions of the service contract or by either party giving to the other not less than one month's prior notice in writing.

#### 非執行董事

周兆呈先生

#### 獨立非執行董事

蔡新民醫生

許廷芳先生

齊大慶先生

馬蔚華博士

吳宵光先生

根據組織章程細則第84(1)條，三分之一的董事將於每屆股東週年大會上輪換退任（惟每名董事須至少每三年輪換退任一次）並合資格膺選連任。高潔女士、許廷芳先生、蔡新民醫生及齊大慶先生將於股東週年大會上自董事會輪換退任並合資格膺選連任。

#### 董事及高級管理層的履歷

董事及本集團高級管理層的履歷詳情載於本年報「董事及高級管理層」一節。除本年報「董事及高級管理層」一節所披露外，董事確認概無其他資料須根據上市規則第13.51B(1)條披露。

#### 董事服務合約

各執行董事已與本公司訂立服務合約，據此彼等各自同意擔任執行董事（視情況而定），惟須按組織章程細則的規定膺選連任，直至根據服務合約的條款及條件或由其中一方向另一方提前發出不少於一個月的書面通知予以終止為止。

Each of our non-executive Directors and independent non-executive Directors has entered into an appointment letter with our Company. The initial term for their appointment letters shall be three years and is subject always to re-election as and when required under the Articles of Association, until terminated in accordance with the terms and conditions of the appointment letter or by either party giving to the other not less than three months' prior notice in writing.

None of the Directors have an unexpired service contract which is not determinable by the Company or any of its subsidiaries within one year without payment of compensation, other than statutory compensation.

#### CONFIRMATION OF INDEPENDENCE FROM THE INDEPENDENT NON-EXECUTIVE DIRECTORS

We have received from each of the independent non-executive Directors, namely Dr. Chua Sin Bin, Mr. Hee Theng Fong, Mr. Qi Daqing, Dr. Ma Weihua and Mr. Wu Xiaoguang, the confirmation of their respective independence pursuant to Rule 3.13 of the Listing Rules. The Company has duly reviewed the confirmation of independence of each of these Directors. We consider that the independent non-executive Directors have been independent for the year ended December 31, 2022 and remain so as of the date of this annual report.

#### DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As of December 31, 2022, the interests and short positions of the Directors and chief executives of the Company in the shares, underlying shares or debentures of the Company or any of our associated corporations (within the meaning of Part XV of the SFO), which were required (a) to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they were taken or deemed to have under such provisions of the SFO); or (b) pursuant to Section 352 of the SFO, to be entered in the register referred to therein; or (c) to be notified to the Company and the Stock Exchange pursuant to the Model Code, were as follows:

各非執行董事及獨立非執行董事已與本公司訂立委任書。彼等委任書的初始期限為三年，惟須按組織章程細則的規定膺選連任，直至根據委任書的條款及條件或由其中一方向另一方提前發出不少於三個月的書面通知予以終止為止。

概無董事與本公司或其任何附屬公司訂立如無作出賠償（法定賠償除外）則不能釐定於一年內終止的未屆滿服務合約。

#### 獨立非執行董事的獨立性確認

我們已接獲各獨立非執行董事（即蔡新民醫生、許廷芳先生、齊大慶先生、馬蔚華博士及吳宵光先生）根據上市規則第3.13條就彼等各自之獨立性發出的確認書。本公司已妥為審閱該等董事各自的獨立性確認書。我們認為，獨立非執行董事於截至2022年12月31日止年度均為獨立人士，且截至本年報日期仍為獨立人士。

#### 董事及最高行政人員於股份、相關股份及債權證中的權益及淡倉

於2022年12月31日，本公司董事及最高行政人員於本公司及任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份或債權證中擁有(a)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益或淡倉（包括根據證券及期貨條例的有關條文被當作或視為擁有的權益及淡倉）；或(b)根據證券及期貨條例第352條規定須登記於該條所指登記冊的權益或淡倉；或(c)根據標準守則須知會本公司及聯交所的權益或淡倉如下：

## Directors' Report

### 董事會報告

#### (i) Interest in the Company

#### (i) 於本公司的權益

Name of Director/ Chief Executive	Capacity/Nature of Interest	Number of Ordinary Shares	Approximate percentage of shareholding in the total issued share capital (%) 已發行總股本中 的概約持股 百分比(%)
董事／最高行政人員姓名	身份／權益性質	普通股數目	百分比(%)
Mr. Zhang Yong <sup>Note 1, 2 and 4</sup> 張勇先生 <sup>附註1、2及4</sup>	Founder of a discretionary trust 全權信託創立人 Interest in a controlled corporation 受控法團權益 Interest of spouse 配偶權益 Beneficiary of a trust 信託受益人 Beneficial owner 實益擁有人	3,363,658,743 (L)	60.35 (L)
Ms. June Yang Lijuan <sup>Note 3</sup> 楊利娟女士 <sup>附註3</sup>	Beneficial owner 實益擁有人 Beneficiary of a trust 信託受益人 Beneficiary of a trust 信託受益人	179,686,726 (L)  25,500,000 (S)	3.22 (L)  0.46 (S)
Mr. Li Peng 李朋先生	Beneficial owner 實益擁有人	397,500 (L)	0.01 (L)
Ms. Song Qing 宋青女士	Beneficial owner 實益擁有人	795,000 (L)	0.01 (L)
Ms. Gao Jie 高潔女士	Beneficial owner 實益擁有人	1,987,500 (L)	0.04 (L)
Mr. Zhou Zhaocheng <sup>Note 5</sup> 周兆呈先生 <sup>附註5</sup>	Interest of spouse 配偶權益 Beneficial owner 實益擁有人	2,087,500 (L)	0.04 (L)

(L) denotes a long position

(L) 代表好倉

(S) denotes a short position

(S) 代表淡倉

## Notes:

- (1) Mr. Zhang Yong is the spouse of Ms. Shu Ping. Therefore, Mr. Zhang Yong is deemed to be interested in the Shares in which Ms. Shu Ping is interested under the SFO.
- (2) ZY NP Ltd. is an investment holding company incorporated in the BVI. The entire share capital of ZY NP Ltd. is wholly owned by UBS Trustees (B.V.I.) Limited as the trustee of the Apple Trust via UBS Nominees Limited in its capacity as nominee for the trustee of the Apple Trust. Apple Trust is a discretionary trust set up by Mr. Zhang Yong as the settlor and protector on August 22, 2018 for the benefit of himself, Ms. Shu Ping and their families. Mr. Zhang Yong (as the founder of the Apple Trust) and UBS Trustees (B.V.I.) Limited are taken to be interested in the Shares held by ZY NP Ltd. under the SFO.

SP NP Ltd. is an investment holding company incorporated in the BVI. The entire share capital of SP NP Ltd. is wholly owned by UBS Trustees (B.V.I.) Limited as the trustee of the Rose Trust via UBS Nominees Limited in its capacity as nominee for the trustee of the Rose Trust. Rose Trust is a discretionary trust set up by Ms. Shu Ping as the settlor and protector on August 22, 2018 for the benefit of herself, Mr. Zhang Yong and their families. Ms. Shu Ping (as the founder of the Rose Trust) and UBS Trustees (B.V.I.) Limited are taken to be interested in the Shares held by SP NP Ltd. under the SFO.

- (3) Ms. June Yang Lijuan (as the settlor of the Ming Trust) and Credit Suisse Trust Limited (as the trustee of the Ming Trust) are taken to be interested in the Shares held by YLJ YIHAI LTD and Elite Ming Limited under the SFO.

## 附註：

- (1) 張勇先生為舒萍女士的配偶。因此，根據證券及期貨條例，張勇先生被視為於舒萍女士擁有權益的股份中擁有權益。
- (2) ZY NP Ltd. 為一家於英屬處女群島註冊成立的投資控股公司。ZY NP Ltd. 的全部股本由UBS Trustees (B.V.I.) Limited 以 Apple Trust 的受託人身份透過 UBS Nominees Limited (以其作為 Apple Trust 信託代名人身份) 全資擁有。Apple Trust 為張勇先生以財產授予人及保護人的身份為其本身、舒萍女士及其家族的利益於2018年8月22日成立的全權信託。根據證券及期貨條例，張勇先生 (作為 Apple Trust 的創立人) 及 UBS Trustees (B.V.I.) Limited 被視為於 ZY NP Ltd. 所持的股份中擁有權益。

SP NP Ltd. 為一家於英屬處女群島註冊成立的投資控股公司。SP NP Ltd. 的全部股本由 UBS Trustees (B.V.I.) Limited 以 Rose Trust 的受託人身份透過 UBS Nominees Limited (以其作為 Rose Trust 信託代名人身份) 全資擁有。Rose Trust 為舒萍女士以財產授予人及保護人的身份為其本身、張勇先生及其家族的利益於2018年8月22日成立的全權信託。根據證券及期貨條例，舒萍女士 (作為 Rose Trust 的創立人) 及 UBS Trustees (B.V.I.) Limited 被視為於 SP NP Ltd. 所持的股份中擁有權益。

- (3) 根據證券及期貨條例，楊利娟女士 (作為 Ming Trust 的財產授予人) 及 Credit Suisse Trust Limited (作為 Ming Trust 的受託人) 被視為於 YLJ YIHAI LTD 及 Elite Ming Limited 所持的股份中擁有權益。

## Directors' Report

### 董事會報告

- (4) NP United Holding Ltd. is an investment holding company incorporated in the BVI and is owned as to approximately 51.778% by ZY NP Ltd. and 16.074% by each of SP NP Ltd., SYH NP Ltd. and LHY NP Ltd., respectively. Therefore, Mr. Zhang Yong, ZY NP Ltd. and UBS Trustees (B.V.I.) Limited are deemed to be interested in the Shares in which NP United Holding Ltd is interested under the SFO.
- (4) NP United Holding Ltd. 為一家於英屬處女群島註冊成立的投資控股公司，由ZY NP Ltd. 擁有約51.778%以及由SP NP Ltd.、SYH NP Ltd. 及LHY NP Ltd. 各自分別擁有約16.074%。因此，根據證券及期貨條例，張勇先生、ZY NP Ltd. 及UBS Trustees (B.V.I.) Limited 被視為於NP United Holding Ltd 擁有權益的股份中擁有權益。
- (5) Mr. Zhou Zhaocheng is the spouse of Ms. Chen Ying. Therefore, Mr. Zhou Zhaocheng is deemed to be interested in the Shares in which Ms. Chen Ying is interested in under the SFO.
- (5) 周兆呈先生為陳穎女士的配偶。因此，根據證券及期貨條例，周兆呈先生被視為於陳穎女士擁有權益的股份中擁有權益。

#### (ii) Interest in associated corporations

#### (ii) 於相聯法團的權益

Name of Director/ Chief Executive	Name of Associated Corporation	Capacity/Nature of Interest	Percentage of Shareholding in the Associated Corporation 於相聯法團 的持股百分比
董事／最高行政人員姓名	相聯法團名稱	身份／權益性質	
Mr. Zhang Yong <sup>Note 2</sup> 張勇先生 <sup>附註2</sup>	Fuhai <sup>Note 1</sup> 馥海 <sup>附註1</sup>	Founder of a discretionary trust 全權信託創立人 Interest in a controlled corporation 全權信託創立人	60%

Notes:

- (1) Fuhai is held as to 40% by the Shanghai Xinpai and 60% by Yihai Shanghai, a wholly-owned subsidiary of Yihai, and therefore is an associated corporation of the Company under the SFO.
- (2) Yihai is held as of approximately 31.09% by ZYSP YIHAI Ltd. and SP YH Ltd. The entire share capital of ZYSP YIHAI Ltd. and SP YH Ltd. is wholly owned by UBS Trustees (B.V.I.) Limited as the trustee of the ZYSP Trust, a discretionary trust set up by Mr. Zhang Yong and Ms. Shu Ping as the settlors and protectors on June 1, 2016 for the benefit of themselves and their family, and the SP Trust, a discretionary trust set up by Ms. Shu Ping as the settlor and protector on December 31, 2020 for the benefit of herself, Mr. Zhang Yong and their family, respectively. Mr. Zhang Yong (as a founder of the ZYSP Trust and a beneficiary of the SP Trust) is deemed to be interested in the shares of Fuhai (Shanghai) Food Technology Co., Ltd. held by Yihai Shanghai under the SFO.

附註：

- (1) 馥海由上海新派及頤海的全資附屬公司頤海上海分別持有40%及60%，因此，根據證券及期貨條例，為本公司的相聯法團。
- (2) 頤海由ZYSP YIHAI Ltd. 及SP YH Ltd. 持有約31.09%。ZYSP YIHAI Ltd. 及SP YH Ltd. 的全部股本由UBS Trustees (B.V.I.) Limited 分別以ZYSP Trust 及SP Trust 的受託人身份全資擁有，ZYSP Trust 為張勇先生及舒萍女士以財產授予人及保護人的身份為其自身及其家族利益於2016年6月1日成立的全權信託，而SP Trust 為舒萍女士以財產授予人及保護人的身份分別為其自身、張勇先生及彼等家族利益於2020年12月31日成立的全權信託。根據證券及期貨條例，張勇先生（作為ZYSP Trust 的創立人及SP Trust 的受益人）被視為於頤海上海所持的馥海（上海）食品科技有限公司股份中擁有權益。



Save as disclosed above, as of December 31, 2022, none of the Directors or chief executives of the Company and their respective associates has or is deemed to have any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which will be required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they were taken or deemed to have taken under such provisions of the SFO); or which will be required to be recorded in the register to be kept by the Company pursuant to Section 352 of the SFO, or which will be required, pursuant to the Model Code, to be notified to the Company and the Stock Exchange.

除上文所披露者外，於2022年12月31日，本公司董事或最高行政人員及彼等各自的聯繫人於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份或債權證中概無擁有或被視為擁有根據證券及期貨條例第XV部第7及8分部將須知會本公司及聯交所的任何權益或淡倉（包括彼等根據證券及期貨條例的有關條文被當作或被視為擁有的權益及淡倉），或根據證券及期貨條例第352條將須記錄於本公司所存置的登記冊內的任何權益或淡倉，或根據標準守則將須知會本公司及聯交所的任何權益或淡倉。

### SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As of December 31, 2022, the followings are the persons, other than the Directors or chief executives of the Company, who had interests or short positions in the shares and underlying shares which would be required to be notified to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO; or as recorded in the register of interests required to be kept by the Company pursuant to Section 336 of Part XV of the SFO:

### 主要股東於股份及相關股份中的權益及淡倉

於2022年12月31日，除本公司董事或最高行政人員外，下列人士為於股份及相關股份中擁有根據證券及期貨條例第XV部第2及3分部的條文須知會本公司及聯交所的權益或淡倉的人士，或根據證券及期貨條例第XV部第336條本公司須存置的登記冊所記錄的權益或淡倉的人士：

Name of Shareholder 股東姓名／名稱	Capacity/Nature of Interest 身份／權益性質	Total number of shares 股份總數	Approximate Percentage of Shareholding (%) 概約持股百分比(%)
UBS Trustees (B.V.I.) Limited <sup>Note 1, 2, 4, 5 and 6</sup>	Trustee	3,866,458,271 (L)	69.37 (L)
UBS Trustees (B.V.I.) Limited <sup>附註1、2、4、5及6</sup>	受託人		
Ms. Shu Ping <sup>Note 1, 2, 4, 5 and 6</sup>	Founder of a discretionary trust	3,363,658,743 (L)	60.35 (L)
舒萍女士 <sup>附註1、2、4、5及6</sup>	全權信託創立人		
	Interest in a controlled corporation		
	受控法團權益		
	Interest of spouse		
	配偶權益		
	Beneficiary of a trust		
	信託受益人		

## Directors' Report

### 董事會報告

Name of Shareholder 股東姓名／名稱	Capacity/Nature of Interest 身份／權益性質	Total number of shares 股份總數	Approximate Percentage of Shareholding (%) 概約持股百分比(%)
ZY NP LTD <sup>Note 1 and 6</sup> ZY NP LTD <sup>附註1及6</sup>	Beneficial owner 實益擁有人 Interest in a controlled corporation 受控法團權益	2,950,709,229 (L)	52.94 (L)
NP United Holding Ltd. NP United Holding Ltd.	Beneficial owner 實益擁有人	1,801,970,108 (L)	32.33 (L)
Ms. Hailey Lee <sup>Note 3, 4 and 5</sup> 李海燕女士 <sup>附註3、4及5</sup>	Founder of a discretionary trust 全權信託創立人 Interest in a controlled corporation 受控法團權益 Interest of spouse 配偶權益	506,774,528 (L)	9.09 (L)
Mr. Sean Shi <sup>Note 3, 4 and 5</sup> 施永宏先生 <sup>附註3、4及5</sup>	Founder of a discretionary trust 全權信託創立人 Interest in a controlled corporation 受控法團權益 Beneficial owner 實益擁有人	506,774,528 (L)	9.09 (L)
SP NP LTD <sup>Note 2</sup> SP NP LTD <sup>附註2</sup>	Beneficial owner 實益擁有人	410,962,014 (L)	7.37 (L)
LHY NP Ltd. <sup>Note 5</sup> LHY NP Ltd. <sup>附註5</sup>	Beneficial owner 實益擁有人	335,155,014 (L)	6.01 (L)

#### Notes:

- (1) ZY NP Ltd. is an investment holding company incorporated in the BVI. The entire share capital of ZY NP Ltd. is wholly owned by UBS Trustees (B.V.I.) Limited as the trustee of the Apple Trust via UBS Nominees Limited in its capacity as nominee for the trustee of the Apple Trust. Apple Trust is a discretionary trust set up by Mr. Zhang Yong as the settlor and protector on August 22, 2018 for the benefit of himself, Ms. Shu Ping and their families. Mr. Zhang Yong (as the founder of the Apple Trust) and UBS Trustees (B.V.I.) Limited are taken to be interested in the Shares held by ZY NP Ltd. under the SFO.

#### 附註：

- (1) ZY NP Ltd. 為一家於英屬處女群島註冊成立的投資控股公司。ZY NP Ltd. 的全部股本由UBS Trustees (B.V.I.) Limited 以Apple Trust的受託人身份透過UBS Nominees Limited(以其作為Apple Trust信託代名人身份)全資擁有。Apple Trust為張勇先生以財產授予人及保護人的身份為其本身、舒萍女士及其家族的利益於2018年8月22日成立的全權信託。根據證券及期貨條例，張勇先生(作為Apple Trust的創立人)及UBS Trustees (B.V.I.) Limited被視為於ZY NP Ltd.所持的股份中擁有權益。

- (2) SP NP Ltd. is an investment holding company incorporated in the BVI. The entire share capital of SP NP Ltd. is wholly owned by UBS Trustees (B.V.I.) Limited as the trustee of the Rose Trust via UBS Nominees Limited in its capacity as nominee for the trustee of the Rose Trust. Rose Trust is a discretionary trust set up by Ms. Shu Ping as the settlor and protector on August 22, 2018 for the benefit of herself, Mr. Zhang Yong and their families. Ms. Shu Ping (as the founder of the Rose Trust) and UBS Trustees (B.V.I.) Limited are taken to be interested in the Shares held by SP NP Ltd. under the SFO.
- (2) SP NP Ltd. 為一家於英屬處女群島註冊成立的投資控股公司。SP NP Ltd. 的全部股本由UBS Trustees (B.V.I.) Limited 以Rose Trust的受託人身份透過UBS Nominees Limited(以其作為Rose Trust 信託代名人身份)全資擁有。Rose Trust 為舒萍女士以財產授予人及保護人的身份為其本身、張勇先生及其家族的利益於2018年8月22日成立的全權信託。根據證券及期貨條例，舒萍女士(作為Rose Trust的創立人)及UBS Trustees (B.V.I.) Limited被視為於SP NP Ltd. 所持的股份中擁有權益。
- (3) Ms. Hailey Lee is the spouse of Mr. Sean Shi. Therefore, Ms. Hailey Lee is deemed to be interested in the Shares in which Mr. Sean Shi is interested and Mr. Sean Shi is deemed to be interested in the Shares in which Ms. Hailey Lee is interested under the SFO.
- (3) 李海燕女士為施永宏先生的配偶。因此，根據證券及期貨條例，李海燕女士被視為於施永宏先生擁有權益的股份中擁有權益，及施永宏先生被視為於李海燕女士擁有權益的股份中擁有權益。
- (4) SYH NP Ltd. is an investment holding company incorporated in the BVI. The entire share capital of SYH NP Ltd. is wholly owned by UBS Trustees (B.V.I.) Limited as the trustee of the Cheerful Trust via UBS Nominees Limited in its capacity as nominee for the trustee of the Cheerful Trust. Cheerful Trust is a discretionary trust set up by Mr. Sean Shi and Ms. Hailey Lee as the settlors and protectors on August 22, 2018 for their own benefit and the benefit of their families. Mr. Sean Shi and Ms. Hailey Lee (as the founders of the Cheerful Trust) and UBS Trustees (B.V.I.) Limited are taken to be interested in the Shares held by SYH NP Ltd. under the SFO.
- (4) SYH NP Ltd. 為一家於英屬處女群島註冊成立的投資控股公司。SYH NP Ltd. 的全部股本由UBS Trustees (B.V.I.) Limited 以Cheerful Trust的受託人身份透過UBS Nominees Limited(以其作為Cheerful Trust 信託代名人身份)全資擁有。Cheerful Trust 為施永宏先生及李海燕女士以財產授予人及保護人的身份為其本身利益及其家族利益於2018年8月22日成立的全權信託。根據證券及期貨條例，施永宏先生及李海燕女士(作為Cheerful Trust的創立人)及UBS Trustees (B.V.I.) Limited被視為於SYH NP Ltd. 所持的股份中擁有權益。
- (5) LHY NP Ltd. is an investment holding company incorporated in the BVI. The entire share capital of LHY NP Ltd. is wholly owned by UBS Trustees (B.V.I.) Limited as the trustee of the Cheerful Trust via UBS Nominees Limited in its capacity as nominee for the trustee of the Cheerful Trust. Cheerful Trust is a discretionary trust set up by Mr. Sean Shi and Ms. Hailey Lee as the settlors and protectors on August 22, 2018 for their own benefit and the benefit of their families. Mr. Sean Shi and Ms. Hailey Lee (as the founders of the Cheerful Trust) and UBS Trustees (B.V.I.) Limited are taken to be interested in the Shares held by LHY NP Ltd. under the SFO.
- (5) LHY NP Ltd. 為一家於英屬處女群島註冊成立的投資控股公司。LHY NP Ltd. 的全部股本由UBS Trustees (B.V.I.) Limited 以Cheerful Trust的受託人身份透過UBS Nominees Limited(以其作為Cheerful Trust 信託代名人身份)全資擁有。Cheerful Trust 為施永宏先生及李海燕女士以財產授予人及保護人的身份為其本身利益及其家族利益於2018年8月22日成立的全權信託。根據證券及期貨條例，施永宏先生及李海燕女士(作為Cheerful Trust的創立人)及UBS Trustees (B.V.I.) Limited被視為於LHY NP Ltd. 所持的股份中擁有權益。

## Directors' Report

### 董事會報告

(6) NP United Holding Ltd. is an investment holding company incorporated in the BVI and is owned as to approximately 51.778% by ZY NP Ltd. and 16.074% by each of SP NP Ltd., SYH NP Ltd. and LHY NP Ltd., respectively. Therefore, Mr. Zhang Yong, ZY NP Ltd. and UBS Trustees (B.V.I.) Limited are deemed to be interested in the Shares in which NP United Holding Ltd is interested under the SFO.

Save as disclosed above, as of December 31, 2022, the Directors and the chief executives of the Company are not aware of any other person (other than the Directors or chief executives of the Company) who had an interest or short position in the shares or underlying shares of the Company which would be required to be notified to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO; or as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO.

#### DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed in the section headed "Directors' and Chief Executives' Interests and Short Positions in Shares, Underlying Shares and Debentures" above, at no time during the year ended December 31, 2022 and up to the date of this annual report was the Company or any of its subsidiaries, a party to any arrangement that would enable the Directors to acquire benefits by means of acquisition of the shares in, or debentures of, the Company or any other body corporate, and none of the Directors or any of their spouses or children under the age of 18 were granted any right to subscribe for the equity or debt securities of the Company or any other body corporate or had exercised any such right.

#### DIRECTORS AND CONTROLLING SHAREHOLDERS' INTERESTS IN COMPETING BUSINESS

Save as disclosed in the Prospectus, none of the Directors and the Controlling Shareholders was interested in any business which competes or is likely to compete with the businesses of the Group for the year ended December 31, 2022.

(6) NP United Holding Ltd. 為一家於英屬處女群島註冊成立的投資控股公司，由ZY NP Ltd. 持有約51.778%權益，及分別由SP NP Ltd.、SYH NP Ltd.及LHY NP Ltd. 各持有16.074%權益。因此根據證券及期貨條例，張勇先生、ZY NP Ltd. 及UBS Trustees (B.V.I.) Limited 被視為於NP United Holding Ltd 擁有權益的股份中擁有權益。

除上文所披露者外，於2022年12月31日，本公司董事及最高行政人員並不知悉任何其他人士（本公司董事或最高行政人員除外）於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部的條文須知會本公司及聯交所的權益或淡倉，或根據證券及期貨條例第336條本公司須存置的登記冊所記錄的權益或淡倉。

#### 董事收購股份或債權證的權利

除上文「董事及最高行政人員於股份、相關股份及債權證中的權益及淡倉」一節所披露者外，於截至2022年12月31日止年度及直至本年報日期，本公司或其任何附屬公司均非任何安排的其中一方以讓董事通過收購本公司或任何其他法人團體的股份或債權證的方式收取利益，亦概無董事或任何彼等的配偶或18歲以下的子女獲授任何權利以認購本公司或任何其他法人團體的股本或債務證券或已行使任何該等權利。

#### 董事及控股股東於競爭性業務的權益

除招股章程所披露者外，截至2022年12月31日止年度，董事及控股股東概無在任何與本集團業務產生競爭或可能產生競爭之業務中擁有權益。

We have received annual written confirmations from the Controlling Shareholders, consisting of Mr. Zhang Yong, Ms. Shu Ping, ZY NP Ltd and NP United Holding Ltd of the compliance with the provisions of the Deed of Non-competition by such Controlling Shareholders and their close associates.

The independent non-executive Directors have reviewed the compliance with the Deed of Non-competition during the year ended December 31, 2022 based on the information and confirmation provided by or obtained from the Controlling Shareholders, and were satisfied that our Controlling Shareholders have duly complied with the Deed of Non-competition.

#### CONVERTIBLE BONDS

As of the date of this annual report, the Company has not issued any convertible bonds.

#### LOAN AGREEMENT WITH COVENANTS RELATING TO SPECIFIC PERFORMANCE OF THE CONTROLLING SHAREHOLDERS

As of the date of this annual report, the Company has not entered into any loan agreement which contain covenants requiring specific performance of the Controlling Shareholders.

#### CONNECTED TRANSACTIONS

Among the related party transactions disclosed in note 45 to the Financial Statements, the following transactions constitute continuing connected transactions for the Company under Rule 14A.31 of the Listing Rules and are required to be disclosed in this annual report in accordance with Rule 14A.71 of the Listing Rules. The Company confirmed that save as disclosed below, the remaining related party transactions did not fall under the definition of “connected transaction” or “continuing connected transaction” (as the case may be) under Chapter 14A of the Listing Rules and the Company had complied with the disclosure requirements about the continuing connected transactions in accordance with Chapter 14A of the Listing Rules, details of which are set forth as follows.

我們已接獲控股股東（包括張勇先生、舒萍女士、ZY NP Ltd及NP United Holding Ltd）就有關控股股東及其緊密聯繫人對不競爭契約條文之合規情況而發出的年度書面確認書。

獨立非執行董事已根據控股股東所提供或自其取得的資料及確認書，審閱截至2022年12月31日止年度不競爭契約的合規情況，並信納控股股東已妥為遵守不競爭契約。

#### 可換股債券

於本年報日期，本公司並無發行任何可換股債券。

#### 有關控股股東履行特定責任之契諾的貸款協議

於本年報日期，本公司並無訂立任何載有要求控股股東履行特定責任之契諾的貸款協議。

#### 關連交易

於財務報表附註45披露的關聯方交易中，下列交易根據上市規則第14A.31條構成本公司的持續關連交易，且根據上市規則第14A.71條須於本年報中披露。本公司確認除下文所披露者外，餘下關聯方交易不歸入上市規則第十四A章有關「關連交易」或「持續關連交易」（視情況而定）的定義及本公司符合上市規則第十四A章有關持續關連交易的披露規定，有關詳情載列如下。



## 1. Renewed Honghuotai Master Technology Development Service Agreement

Our Company and Honghuotai, each for itself and on behalf of its subsidiaries, entered into the Renewed Honghuotai Master Technology Development Service Agreement on December 7, 2020 for a term of three years commencing from January 1, 2021 to December 31, 2023, pursuant to which Honghuotai agreed to provide cloud technology development service as well as the relevant installation, testing and maintenance service for the catering information cloud technology management system in relation to the operation of our restaurants to our Group.

Prior to its deregistration on February 9, 2023, Honghuotai was a company held as to 44.03% by Shanghai Haiyue, a wholly-owned subsidiary of Leda Haisheng which was indirectly controlled by Mr. Zhang Yong and Ms. Shu Ping. As such, Honghuotai was our connected person and the transactions under the Honghuotai Master Technology Development Service Agreement constituted continuing connected transactions under Chapter 14A of the Listing Rules.

The annual caps under the Renewed Honghuotai Master Technology Development Service Agreement for the years ended or ending December 31, 2021, 2022 and 2023 are RMB69,035,000, RMB69,239,000 and RMB70,642,000, respectively. Please refer to the announcement of the Company dated December 7, 2020 for details.

The aggregate transaction amount incurred in accordance with the Renewed Honghuotai Master Technology Development Service Agreement for the year ended December 31, 2022 was RMB865,000.

The Company does not expect to further engage in any business under the Renewed Honghuotai Master Technology Development Service Agreement since Honghuotai has been deregistered in February 2023.

## 1. 重續紅火台技術開發總服務協議

於2020年12月7日，本公司與紅火台（各自為其本身及代表其附屬公司）訂立重續紅火台技術開發總服務協議，自2021年1月1日起至2023年12月31日止為期三年，據此，紅火台同意就與我們餐廳營運相關的餐飲信息雲技術管理系統向本集團提供雲技術開發服務以及相關安裝、測試及維護服務。

於2023年2月9日註銷前，紅火台為一間由上海海悅（張勇先生及舒萍女士間接控制的樂達海生的全資附屬公司）持有44.03%權益的公司。因此，紅火台為我們的關連人士，及紅火台技術開發總服務協議項下的交易構成上市規則第14A章項下的持續關連交易。

截至2021年、2022年及2023年12月31日止年度，重續紅火台技術開發總服務協議項下應付的年度上限分別為人民幣69,035,000元、人民幣69,239,000元及人民幣70,642,000元。詳情請參閱本公司日期為2020年12月7日的公告。

截至2022年12月31日止年度，根據重續紅火台技術開發總服務協議產生的交易總額為人民幣865,000元。

由於紅火台已於2023年2月註銷，本公司預期不會進一步從事重續紅火台技術開發總服務協議項下的任何業務。

## 2. Renewed Yihai Master Purchase Agreement

Our Company and Yihai, each for itself and on behalf of its subsidiaries, entered into the Renewed Yihai Master Purchase Agreement on December 7, 2020 for a term of three years commencing from January 1, 2021 to December 31, 2023, pursuant to which we agreed to purchase Haidilao Customized Products, Yihai Retail Products and instant hot pot products from Yihai Group.

Yihai is controlled by Mr. Zhang Yong and Ms. Shu Ping and thus is our connected person. Therefore, the transactions under the Renewed Yihai Master Purchase Agreements constitute continuing connected transactions under Chapter 14A of the Listing Rules.

The annual caps under the Renewed Yihai Master Purchase Agreements for the years ended December 31, 2021 and 2022 are RMB3,916,000,000 and RMB5,693,000,000, respectively. Following the spin-off and separate listing of Super Hi on the Main Board of the Stock Exchange, Super Hi ceased to be our subsidiary and our Group ceased to operate the Haidilao restaurant business outside of Greater China. As such, the annual cap under the Renewed Yihai Master Purchase Agreement for the year ending December 31, 2023 are reduced to RMB7,387,695,000 since our Group would not make any purchase under the Renewed Yihai Master Purchase Agreement for Super Hi in 2023 and beyond. Please refer to the announcement and circular of the Company dated December 7, 2020 and the announcement of Yihai dated December 19, 2022 for details.

The aggregate transaction amount incurred by our Group and Super Hi in accordance with the Renewed Yihai Master Purchase Agreement for the year ended December 31, 2022 was RMB1,475,163,000.

## 2. 重續頤海總購買協議

本公司與頤海（各自為其本身及代表其附屬公司）於2020年12月7日訂立重續頤海總購買協議，自2021年1月1日起至2023年12月31日止，為期三年，據此，我們同意向頤海集團購買海底撈定製產品、頤海零售產品及即食火鍋產品。

頤海受張勇先生及舒萍女士控制，故為我們的關連人士。因此，重續頤海總購買協議項下的交易構成上市規則第十四A章下的持續關連交易。

截至2021年及2022年12月31日止年度，重續頤海總購買協議項下的年度上限分別為人民幣3,916,000,000元及人民幣5,693,000,000元。特海分拆並於聯交所主板獨立上市後不再為我們的附屬公司，本集團亦不再於大中華以外地區經營海底撈餐廳業務。因此，截至2023年12月31日止年度重續頤海總購買協議的年度上限調減至人民幣7,387,695,000元，原因是本集團於2023年及其後不再為特海於重續頤海總購買協議項下為特海進行任何購買。有關詳情，請參閱本公司日期為2020年12月7日的公告及通函及頤海日期為2022年12月19日的公告。

截至2022年12月31日止年度，本集團與特海根據重續頤海總購買協議產生的總交易金額為人民幣1,475,163,000元。

### 3. Renewed Jarud Qi Purchase Agreement

Our Company, for itself and on behalf of its subsidiaries, and Jarud Qi Haidilao entered into the Renewed Jarud Qi Purchase Agreement on December 7, 2020 for a term of three years commencing from January 1, 2021 to December 31, 2023, pursuant to which we agreed to purchase lamb from Jarud Qi Haidilao.

Jarud Qi Haidilao is wholly-owned by Sichuan Haidilao, a company indirectly controlled by Mr. Zhang Yong and Ms. Shu Ping, and thus a connected person of our Company. Therefore the transactions under the Renewed Jarud Qi Purchase Agreement constitute continuing connected transactions under Chapter 14A of the Listing Rules.

The annual caps under the Renewed Jarud Qi Purchase Agreement for the years ended or ending December 31, 2021, 2022 and 2023 are RMB523,860,000, RMB523,860,000 and RMB523,860,000, respectively. Please refer to the announcement of the Company dated December 7, 2020 for details.

The aggregate transaction amount incurred in accordance with the Renewed Jarud Qi Purchase Agreement for the year ended December 31, 2022 was RMB123,743,000.

### 3. 重續扎魯特旗購買協議

本公司（為其本身及代表其附屬公司）與扎魯特旗海底撈於2020年12月7日訂立重續扎魯特旗購買協議，自2021年1月1日起至2023年12月31日止，為期三年，據此，我們同意向扎魯特旗海底撈購買羊肉。

扎魯特旗海底撈由四川海底撈（一間由張勇先生及舒萍女士間接控制的公司）全資擁有的公司，故為本公司關連人士。因此，重續扎魯特旗購買協議項下交易構成上市規則第十四A章下的持續關連交易。

截至2021年、2022年及2023年12月31日止年度，重續扎魯特旗購買協議項下的年度上限分別為人民幣523,860,000元、人民幣523,860,000元及人民幣523,860,000元。有關詳情，請參閱本公司日期為2020年12月7日的公告。

截至2022年12月31日止年度，根據重續扎魯特旗購買協議產生的總交易金額為人民幣123,743,000元。

#### 4. Renewed Shuhai Agreements

Our Company and Shuhai, each for itself and on behalf of its subsidiaries, entered into a new warehouse storage and logistics service agreement and a new Shuhai master purchase agreement (collectively, the “**Renewed Shuhai Agreements**”) on December 7, 2020 for a term of three years commencing from January 1, 2021 to December 31, 2023, pursuant to which Shuhai Group agreed to provide (i) warehousing facilities and storage services and logistics services in connection with the Commodity Ingredients and (ii) Processed Ingredients to our Group.

Shuhai is held as to 42.72% by Leda Haisheng and 26.17% by Jinghai Investment, both of which are indirectly controlled by Mr. Zhang Yong and Ms. Shu Ping, and thus a connected person of our Company. Therefore, the transactions under the Renewed Shuhai Agreements constitute continuing connected transactions under Chapter 14A of the Listing Rules.

The annual caps under the Renewed Shuhai Agreements for the years ended or ending December 31, 2021, 2022 and 2023 are RMB6,312,000,000, RMB9,560,000,000 and RMB14,080,000,000, respectively. Please refer to the announcement and circular of the Company dated December 7, 2020 for details.

The aggregate transaction amount incurred in accordance with the Renewed Shuhai Agreements for the year ended December 31, 2022 was RMB2,096,482,000.

#### 4. 重續蜀海協議

本公司及蜀海（各自為其本身及代表附屬公司）於2020年12月7日訂立新倉儲及物流服務協議及新蜀海總購買協議（統稱為「重續蜀海協議」），自2021年1月1日起至2023年12月31日止，為期三年，據此，蜀海集團同意(i)就商品食材向本集團提供倉儲設施以及儲存服務及物流服務，及(ii)向本集團提供加工食材。

蜀海分別由樂達海生及靜海投資（兩者均由張勇先生及舒萍女士間接控制，故為本公司的關連人士）分別持有42.72%及26.17%。因此，重續蜀海協議項下的交易構成上市規則第十四A章下的持續關連交易。

截至2021年、2022年及2023年12月31日止年度，重續蜀海協議項下的年度上限分別為人民幣6,312,000,000元、人民幣9,560,000,000元及人民幣14,080,000,000元。有關詳情，請參閱本公司日期為2020年12月7日的公告及通函。

截至2022年12月31日止年度，根據重續蜀海協議產生的總交易金額為人民幣2,096,482,000元。

## 5. Renewed Shuyun Dongfang Agreements

Our Company and Shuyun Dongfang, each for itself and on behalf of its subsidiaries, entered into a new master decoration project general contract service agreement (the “**Renewed Master Decoration Project General Contract Service Agreement**”) and a new master decoration project management service agreement (the “**Renewed Master Decoration Project Management Service Agreement**”). collectively the “**Renewed Shuyun Dongfang Agreements**”) on December 7, 2020 for a term of three years commencing from January 1, 2021 to December 31, 2023. Pursuant to the Renewed Master Decoration Project General Contract Service Agreement, Shuyun Dongfang agreed to provide general project contract services, including but not limited to, selecting and engaging subcontractors to carry out the decoration work and purchasing plants and equipment for the projects, to our Group in connection with the interior decoration and renovation of our PRC restaurants. Pursuant to the Renewed Master Decoration Project Management Service Agreement, Shuyun Dongfang agreed to provide decoration project management and related services, including but not limited to, selecting and supervising the design and construction subcontractors, to our Group.

Shuyun Dongfang is wholly owned by Mr. Zhang Shuoyi (Mr. Zhang Yong's brother) and his spouse, Ms. Wang Dongyu, and thus a connected person of our Company. Therefore the transactions under the Renewed Shuyun Dongfang Agreements constitute continuing connected transactions under Chapter 14A of the Listing Rules.

The annual caps payable under the Renewed Master Decoration Project General Contract Service Agreement for the years ended or ending December 31, 2021, 2022 and 2023 are RMB8,075,600,000, RMB11,485,200,000 and RMB16,286,600,000, respectively.

The aggregate transaction amount in accordance with the Renewed Master Decoration Project General Contract Service Agreement for the year ended December 31, 2022 was RMB247,481,000.

## 5. 重續蜀韻東方協議

本公司及蜀韻東方（各自為其本身及代表附屬公司）於2020年12月7日訂立新總裝修工程總承包服務協議（「重續總裝修工程總承包服務協議」）及新總裝修工程管理服務協議（「重續總裝修工程管理服務協議」，統稱為「重續蜀韻東方協議」），自2021年1月1日起至2023年12月31日止，為期三年。根據重續總裝修工程總承包服務協議，蜀韻東方同意向本集團就我們中國餐廳的內部裝修及翻新提供總裝修工程承包服務，包括但不限於挑選、委聘分包商開展裝修工作，以及為工程購買廠房及設備。根據重續總裝修工程管理服務協議，蜀韻東方同意向本集團提供裝修工程管理及相關服務，包括但不限於選擇、監督設計及施工分包商。

蜀韻東方由張碩軼先生（張勇先生的胞弟）及其配偶王東煜全資擁有，故為本公司的關連人士。因此，重續蜀韻東方協議項下的交易構成上市規則第十四A章下的持續關連交易。

截至2021年、2022年及2023年12月31日止年度，重續總裝修工程總承包服務協議項下應付款項的年度上限分別為人民幣8,075,600,000元、人民幣11,485,200,000元及人民幣16,286,600,000元。

截至2022年12月31日止年度，根據重續總裝修工程總承包服務協議產生的交易總額為人民幣247,481,000元。



The annual caps payable under the Renewed Master Decoration Project Management Service Agreement for the years ended December 31, 2021 and 2022 are RMB32,060,000 and RMB48,950,000, respectively. Following the spin-off and separate listing of Super Hi on the Main Board of the Stock Exchange, Super Hi ceased to be our subsidiary and our Group ceased to operate the Haidilao restaurant business outside of Greater China. As such, the annual cap under the Renewed Master Decoration Project Management Service Agreement for the year ending December 31, 2023 are reduced to RMB44,980,000 since our Group would not procure any services under the Renewed Master Decoration Project Management Service Agreement for Super Hi in 2023 and beyond.

The aggregate transaction amount incurred by our Group and Super Hi in accordance with the Renewed Master Decoration Project Management Service Agreement for the year ended December 31, 2022 was RMB21,961,000.

截至2021年及2022年12月31日止年度，重續總裝修工程管理服務協議項下應付款項的年度上限分別為人民幣32,060,000元及人民幣48,950,000元。特海分拆並於聯交所主板獨立上市後不再為我們的附屬公司，本集團亦不再於大中華以外地區經營海底撈餐廳業務。因此，截至2023年12月31日止年度重續總裝修工程管理服務協議的年度上限調減至人民幣44,980,000元，原因是本集團於2023年及其後不再為特海於重續總裝修工程管理服務協議項下為特海購買任何服務。

截至2022年12月31日止年度，本集團與特海根據重續總裝修工程管理服務協議產生的交易總額為人民幣21,961,000元。

**6. Renewed Master Human Resource Management Service Agreement**

Our Company and Weihai Holding, each for itself and on behalf of its subsidiaries, entered into the Renewed Master Human Resource Management Service Agreement on December 7, 2020 for a term of three years commencing from January 1, 2021 to December 31, 2023, pursuant to which Weihai Holding agreed to provide human resource management and consulting services, including but not limited to employee recruitment and training, to our Group.

Weihai Holding is held as to approximately 35.10% by ZY WH LTD and approximately 12.35% by SP WH LTD, which are indirectly controlled by Mr. Zhang Yong and Ms. Shu Ping, and thus a connected person of our Company. Therefore, the transactions under the Renewed Master Human Resource Management Service Agreement constitute continuing connected transactions under Chapter 14A of the Listing Rules.

The annual caps under the Renewed Master Human Resource Management Service Agreement for the years ended or ending December 31, 2021, 2022 and 2023 are RMB529,018,000, RMB815,251,000 and RMB1,148,393,000, respectively. Please refer to the announcements of the Company dated October 6, 2020 and December 7, 2020 for details.

**6. 重續總人力資源管理服務協議**

本公司及Weihai Holding (各自為其本身及代表附屬公司)於2020年12月7日訂立重續總人力資源管理服務協議，自2021年1月1日起至2023年12月31日止，為期三年，據此，Weihai Holding同意向本集團提供人力資源管理及諮詢服務(包括但不限於員工招聘及培訓)。

Weihai Holding分別由ZY WH LTD及SP WH LTD (均由張勇先生及舒萍女士間接控制)持有約35.10%及約12.35%，故為本公司的關連人士。因此，重續總人力資源管理服務協議項下的交易構成上市規則第十四A章下的持續關連交易。

截至2021年、2022年及2023年12月31日止年度，重續總人力資源管理服務協議項下的年度上限分別為人民幣529,018,000元、人民幣815,251,000元及人民幣1,148,393,000元。有關詳情，請參閱本公司日期為2020年10月6日及2020年12月7日公告。

The aggregate transaction amount incurred in accordance with the Renewed Master Human Resource Management Service Agreement for the year ended December 31, 2022 was RMB70,211,000.

The Company has followed the policies and guidelines when determining the price and terms of the above continuing connected transactions conducted for the year ended December 31, 2022.

The auditor of the Group has reviewed the continuing connected transactions referred to above and confirmed to the Board that nothing had come to their attention that caused them to believe the continuing connected transactions: (i) had not been approved by the Board; (ii) were not entered into, in all material respects, in accordance with the relevant agreement governing such transactions; and (iii) had exceeded the caps.

The independent non-executive Directors have confirmed that the above continuing connected transactions were entered into by the Group: (i) in the ordinary and usual course of its business; (ii) on normal commercial terms or better; and (iii) in accordance with the relevant agreement (including the pricing principle and guidelines set out therein) governing them and on terms that were fair and reasonable and in the interests of the Company and the Shareholders as a whole.

截至2022年12月31日止年度，根據重續總人力資源管理服務協議產生的總交易金額為人民幣70,211,000元。

本公司於釐定截至2022年12月31日止年度進行的上述持續關連交易的價格及條款時已遵守政策及指引。

本集團核數師已審閱上述持續關連交易，並向董事會確認並無發現任何事項令彼等認為該等持續關連交易：(i)未經董事會批准；(ii)在所有重大方面均未根據規管該等交易的相關協議訂立；及(iii)已超出上限。

獨立非執行董事確認，本集團乃(i)於其日常及一般業務過程中；(ii)根據正常或更佳商業條款；及(iii)根據規管交易的相關協議（包括其中規定的定價原則及指引）並按公平、合理及符合本公司及股東整體利益之條款訂立上述持續關連交易。

The Company has designated a team of senior management from business operation, legal, risk control and finance departments and Board office to monitor the continuing connected transactions and ensure that the continuing connected transactions with the abovementioned connected persons are on arm's length basis and that the annual caps are not exceeded. Such team of senior management continuously traces and regularly monitors the progress of the continuing connected transactions and reports to management of the Company. They review the continuing connected transactions with the finance department to ensure that annual caps are not exceeded. They will also communicate with the Audit Committee, management and the Board, monthly or as needed, to report the progress of the continuing connected transactions, and request for approval of new changes of existing transaction terms. The heads of different departments of the Company will be informed on a periodic basis in relation to the terms and pricing policies of the continuing connected transactions as well. The Audit Committee has also assigned the independent internal audit team the task to ensure that the Company's internal control measures in respect of the continuing connected transactions remain effective and complete. With these measures, the independent non-executive Directors could therefore assess and give the confirmations in the preceding paragraph.

Save for disclosed above, we have not entered into any connected transaction or continuing connected transaction which should be disclosed pursuant to the Rules 14A.49 and 14A.71 of the Listing Rules for the year ended December 31, 2022.

### CONTRACTUAL ARRANGEMENTS

Shanghai Kiwa has entered into the various agreements which together constitute the Contractual Arrangements on November 1, 2019, which are designed to provide the Company with the right and power to control over and the right to enjoy the economic benefits in the Prohibited Businesses (as defined below) and the Restricted Businesses (as defined below) and other ancillary businesses operated by Kiwa Group.

本公司已指定一支由業務經營、法律、風險控制及財務部門以及董事會辦公室組成的高級管理層團隊以監察持續關連交易及確保與上述關連人士進行的持續關連交易乃按公平基準釐定，且並無超出年度上限。有關高級管理層團隊持續追蹤及定期監察持續關連交易進程，並向本公司管理層報告。彼等與財務部審閱持續關連交易以確保並無超出年度上限。彼等亦將會每月或（如需要）與審計委員會、管理層及董事會進行溝通，以報告持續關連交易進程，並要求批准現有交易條款的新變動。本公司不同部門主管將會獲定期知會持續關連交易條款及定價政策。審計委員會亦向獨立內部審計團隊指派任務，確保有關持續關連交易的本公司內部控制措施保持有效及完整。通過該等措施，獨立非執行董事因而可進行評估並確認前段所述內容。

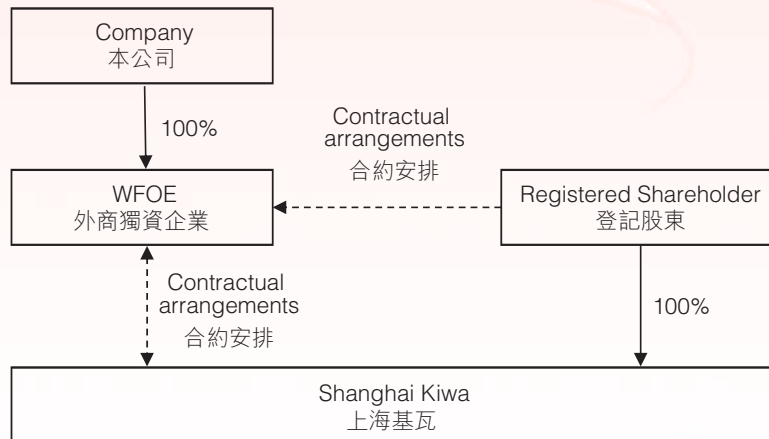
除上文所披露者外，我們於截至2022年12月31日止年度並無訂立任何根據上市規則第14A.49條及第14A.71條須予披露之關連交易或持續關連交易。

### 合約安排

上海基瓦已於2019年11月1日訂立多份協議（共同構成合約安排），旨在賦予本公司控制禁止類業務（定義見下文）及限制類業務（定義見下文）以及基瓦集團經營的其他附屬業務的權利及權力以及享有該等業務經濟利益的權利。

The following simplified diagram illustrates the flow of economic benefits from Kiwa Group to our Group stipulated under the Contractual Arrangements immediately upon Completion:

以下的簡化圖表說明緊隨收購完成後根據合約安排所訂明基瓦集團的經濟利益流向本集團的過程：



A brief description of each of the specific agreements that comprise the Contractual Arrangements entered into by the WFOE and Shanghai Kiwa is set out as follows:

包含由外商獨資企業及上海基瓦所訂立合約安排的各項具體協議的簡明概述列如下：

**(a) Exclusive Management Consulting Service Agreement**

**(a) 獨家管理諮詢服務協議**

Under the exclusive management consulting service agreement (the “**Exclusive Management Consulting Service Agreement**”) entered into between Shanghai Kiwa and the WFOE, pursuant to which, in exchange for an annually service fee, Shanghai Kiwa has agreed to engage the WFOE as its exclusive provider of management consulting services, including the following services: (i) assisting in developing management model and business plan; (ii) assisting in the standardization and establishment of information management system; (iii) assisting in developing market development plan; (iv) providing services in relation to market research, market survey, consulting and business judgment, and providing market information; (v) assisting in establishing operation process management system; (vi) providing management and consulting services in relation to, amongst others, daily operations, finance, investments, debts, human resource and internal informatization; (vii) management, development, upgrading, updating and maintenance of office application system and network system; (viii) assisting in developing maintenance plans for advertisers and media clients and assisting Shanghai Kiwa in maintaining the relationships with such clients; (ix) providing advice and suggestions on the assets and business operations of Shanghai Kiwa; (x) providing advice and suggestions on the negotiation, signing and performance of the material contracts of Shanghai Kiwa; (xi) providing advice and suggestions on mergers and acquisitions or other company expansion plans; (xii) providing information technology supports; (xiii) providing staff training services to relevant employers of Shanghai Kiwa; and (xiv) other relevant services as negotiated between the parties from time to time.

根據上海基瓦與外商獨資企業訂立的獨家管理諮詢服務協議（「獨家管理諮詢服務協議」），據此，以年度服務費作交換，上海基瓦已同意聘請外商獨資企業作為其管理諮詢服務的獨家供應商，管理諮詢服務包括以下服務：(i)協助制定管理模式及業務計劃；(ii)協助進行標準化及建立信息管理系統；(iii)協助制定市場發展計劃；(iv)提供有關市場研究、市場調查、諮詢及業務判斷的服務，並提供市場信息；(v)協助建立營運程序管理系統；(vi)提供有關（其中包括）日常營運、財務、投資、債務、人力資源及內部信息化的管理及諮詢服務；(vii)辦公應用系統及網絡系統的管理、開發、升級、更新及維護；(viii)協助制定廣告商及媒體客戶的維護計劃，並協助上海基瓦維持與該等客戶的關係；(ix)就上海基瓦的資產及業務營運提供意見及建議；(x)就上海基瓦的重大合約的談判、簽署及履行提供意見及建議；(xi)就併購或其他公司擴張計劃提供意見及建議；(xii)提供信息技術支持；(xiii)向上海基瓦的相關僱主提供員工培訓服務；及(xiv)訂約方之間不時協商的其他相關服務。



Under the Exclusive Management Consulting Service Agreement, the service fee consists of 100% of the total consolidated profit of Shanghai Kiwa, after the deduction of any accumulated deficit of any members of Kiwa Group in respect of the preceding financial year(s), tax and other statutory contributions (if applicable). Notwithstanding the foregoing, the WFOE may adjust the scope and amount of services fee and Shanghai Kiwa shall accept such adjustments. The WFOE shall calculate the service fee on an annually basis and issue a corresponding invoice to Shanghai Kiwa.

#### (b) Exclusive Option Agreement

Under the exclusive option agreement (the “**Exclusive Option Agreement**”) entered into among Shanghai Kiwa, the WFOE and Mr. Liang Yangbing (梁楊兵), the registered shareholder of Shanghai Kiwa (the “**Registered Shareholder**”), the WFOE shall have the rights to require the Registered Shareholder to transfer any or all his equity interests in Shanghai Kiwa to the WFOE and/or a third party designated by it, in whole or in part at any time and from time to time, for considerations equivalent to the lowest price as permitted by PRC laws. The Exclusive Option Agreement shall remain effective unless terminated by all parties in writing or in the event that the entire equity interests held by the Registered Shareholder in Shanghai Kiwa have been legally transferred to the WFOE or its appointee(s).

#### (c) Equity Pledge Agreement

Under the equity pledge agreement (the “**Equity Pledge Agreement**”) entered into among the WFOE, the Registered Shareholder and Shanghai Kiwa, the Registered Shareholder has agreed to pledge all his equity interests in Shanghai Kiwa to the WFOE as a security interest to guarantee the service fee and interest to be paid to WFOE under the Contractual Arrangements, the performance of contractual obligations and the payment of outstanding debts. The pledge in respect of Shanghai Kiwa shall take effect upon the completion of registration with the relevant administration for market regulation and shall remain valid until after (i) all the contractual obligations of the Registered Shareholder and Shanghai Kiwa under the relevant Contractual Arrangements have been fully performed and all the outstanding debts of the Registered Shareholder and Shanghai Kiwa under the relevant Contractual Arrangements have been fully paid; or (ii) the entire equity interests held by the Registered Shareholder in Shanghai Kiwa have been legally transferred to the WFOE or its appointee(s).

根據獨家管理諮詢服務協議，服務費包括上海基瓦綜合溢利總額的100%，經扣除先前財政年度基瓦集團任何成員公司的任何累計虧絀、稅項及其他法定供款（倘適用）。儘管有上述約定，外商獨資企業可調整服務費的範圍及金額，而上海基瓦應接受該調整。外商獨資企業應每年計算服務費，並向上海基瓦出具相應的發票。

#### (b) 獨家選擇權協議

根據上海基瓦、外商獨資企業與上海基瓦登記股東梁楊兵先生（「登記股東」）訂立的獨家選擇權協議（「獨家選擇權協議」），外商獨資企業有權於任何時間及不時要求登記股東將其於上海基瓦的任何或全部股權全部或部分轉讓予外商獨資企業及／或其指定的第三方，代價相等於中國法律所允許的最低價格。除非訂約方以書面形式終止獨家選擇權協議或倘登記股東於上海基瓦所持有的全部股權已合法轉讓予外商獨資企業或其受託人，獨家選擇權協議將一直有效。

#### (c) 股權質押協議

根據外商獨資企業、登記股東及上海基瓦訂立的股權質押協議（「股權質押協議」），登記股東已同意將其上海基瓦的全部股權質押予外商獨資企業作為抵押權益，以就根據合約安排向外商獨資企業支付服務費及利息、履行合約義務及償還未償債務提供擔保。有關上海基瓦的質押應於向有關行政部門完成市場監管登記後生效，並一直有效，直至(i)登記股東與上海基瓦於有關合約安排項下的所有合約義務已全部履行及登記股東與上海基瓦於有關合約安排項下的所有未償債務已悉數償還；或(ii)登記股東於上海基瓦的全部股權已合法轉讓予外商獨資企業或其受託人。

**(d) Power of Attorney**

The Registered Shareholder has executed a power of attorney (the “**Power of Attorney**”). Under the Power of Attorney, the Registered Shareholder shall irrevocably appoint the WFOE and its designated persons (including but not limited to the directors of the WFOE and the Company and their respective successors and liquidators, excluding the Registered Shareholder himself) as his attorneys-in-fact to exercise on his behalf, and agreed and undertook not to exercise without such attorneys-in-fact’s prior written consent, any and all right that they have in respect of his equity interests in Shanghai Kiwa. The Power of Attorney shall remain effective until being terminated in writing by the parties to it or the entire equity interests held by the Registered Shareholder in Shanghai Kiwa have been legally transferred to the WFOE or its appointee(s).

Save as disclosed above, there were no other new contractual arrangements entered into and/or reproduced between our Group and Shanghai Kiwa during the year ended December 31, 2022. There was no material change in the Contractual Arrangements and/or the circumstances under which they were adopted during the year ended December 31, 2022.

For the year ended December 31, 2022, none of the Contractual Arrangements had been unwound on the basis that none of the restrictions that led to the adoption of the Contractual Arrangements had been removed. As of December 31, 2022, we had not encountered interference or encumbrance from any PRC governing bodies in operating our businesses through Shanghai Kiwa under the Contractual Arrangements.

The revenue of Shanghai Kiwa amounted to RMB0 for the year ended December 31, 2022. For the year ended December 31, 2022, the revenue of Shanghai Kiwa accounted for approximately 0.00% of the revenue for the year of our Group.

**(d) 授權書**

登記股東已簽訂授權書（「授權書」）。根據授權書，登記股東不可撤銷地委任外商獨資企業及其指定人士（包括但不限於外商獨資企業及本公司的董事及彼等各自的繼承人及清盤人，惟不包括登記股東本人）作為其實際代理人以代其行使、且同意及承諾在並無獲得有關實際代理人事先書面同意的情況下，不會行使其就所持上海基瓦的股權所擁有的任何及全部權利。除非訂約方以書面形式終止授權書或倘登記股東於上海基瓦所持有的全部股權已合法轉讓予外商獨資企業或受託人，授權書將一直有效。

除上文所披露者外，於截至2022年12月31日止年度，本集團與上海基瓦並無訂立及／或重訂任何其他新訂合約安排。於截至2022年12月31日止年度，合約安排及／或其獲採納的情況並無重大變動。

於截至2022年12月31日止年度，由於導致採納合約安排的限制並無消除，故並無合約安排獲解除。截至2022年12月31日，我們根據合約安排透過上海基瓦經營業務並未遭受任何中國政府部門干預或阻撓。

於截至2022年12月31日止年度，上海基瓦的收入為人民幣0元。於截至2022年12月31日止年度，上海基瓦的收入約佔本集團本年度收入的0.00%。

#### Reasons for Adopting the Contractual Arrangements

Shanghai Kiwa is principally engaged in the operation of Haidilao app, which is a social media platform for the Haidilao's members. Functions of the Haidilao app mainly consist of: (1) ordering-related functions such as online ordering and queuing or delivery services; (2) online community function that allows users to post text, pictures, videos, etc. and comment on information posted by other users; (3) electronic mall for members to shop online or exchange their membership points for products; (4) providing entrance to online games operated by third parties; (5) organizing and managing member activities; (6) other functions such as advertising.

Pursuant to the Administrative Measures of Foreign Investment Admission (Negative List) 2021 Revision (外商投資准入特別管理措施(負面清單) (2021年版)) and other relevant regulations, (i) foreign investments in the businesses of online games operation are prohibited (the "Prohibited Businesses"); (ii) foreign investments in value-added telecommunication business, such as the operation of electronic mall for members to shop online or exchange their membership points for products, online community function that allows users to post text, pictures, videos, etc. and comment on information posted by other users, require that the foreign investors shall "have good performance and operational experience in operating value-added telecommunications business" (the "Restricted Businesses"); (iii) as for other ancillary businesses operated through Haidilao app, such as ordering-related functions such as online ordering and queuing or delivery services, organizing and managing member activities and advertising, foreign investments are not prohibited or restricted, that being said, according to the Company, such ancillary businesses are interconnected with each other and are altogether an integral part of Haidilao app, which share the same database and cannot be separated.

#### Risks Relating to the Contractual Arrangements

There are certain risks that are associated with the Contractual Arrangements, including:

- The Contractual Arrangements may not be as effective in providing control over and entitlement to the economic interests in Shanghai Kiwa as direct ownership.

#### 訂立合約安排的原因

上海基瓦主要從事運營海底撈應用程序(為海底撈會員的社交媒體平台)。海底撈應用程序的功能主要包括:(1)訂餐相關功能,如網上訂餐及排號或外賣服務;(2)網上社區功能,允許用戶發佈文字、圖片、視頻等信息及評論其他用戶發佈的信息;(3)電子商城,可供會員進行網上購物或將其會員積分兌換為產品;(4)提供第三方運營的線上遊戲的入口;(5)組織及管理會員活動;(6)其他功能,如廣告。

根據《外商投資准入特別管理措施(負面清單)(2021年版)》及其他相關法規,(i)禁止外商投資網絡遊戲運營業務(「禁止類業務」);(ii)外商投資增值電信業務,如經營電子商城供會員進行網上購物或將其會員積分兌換為產品、允許用戶發佈文字、圖片、視頻等信息及評論其他用戶發佈的信息的網上社區功能等,需要外商投資者「具有經營增值電信業務的良好業績和運營經驗」(「限制類業務」);(iii)對於透過海底撈應用程序經營的其他附屬業務,如網上訂餐及排號或外賣服務等訂餐相關功能、組織及管理會員活動及廣告等,外商投資不被禁止或不受限制,雖然如此,據本公司告知,該等附屬業務相互關連並共同構成海底撈應用程序的不可或缺的部分,共享數據庫且不可分離。

#### 與合約安排有關的風險

與合約安排有關的若干風險包括:

- 合約安排於控制上海基瓦及享有其經濟利益方面可能不如直接擁有權有效。

- Potential conflicts of interest among WFOE and Shanghai Kiwa may exist.
- The Contractual Arrangements may be subject to scrutiny of the PRC tax authorities and additional tax may be imposed.
- The WFOE's ability to acquire the entire equity interests in Shanghai Kiwa may be subject to various limitations and substantial costs.
- Uncertainties exist with respect to the interpretation and implementation of the Foreign Investment Law.
- 外商獨資企業與上海基瓦之間可能存在潛在利益衝突。
- 合約安排可能會受中國稅務機關審查並產生額外稅項。
- 外商獨資企業收購上海基瓦的全部股權的能力可能面臨多項限制及重大成本。
- 關於外商投資法的詮釋及執行存在不確定性。

For details of these risks, please refer to the announcement of the Company dated November 1, 2019.

有關該等風險的詳情，請參閱本公司日期為2019年11月1日的公告。

Our Group has adopted measures to ensure the effective operation of our Group's businesses with the implementation of the Contractual Arrangements and our compliance with the Contractual Arrangements, including:

本集團已採取以下措施，確保本集團業務於合約安排實施後能有效運行及遵守合約安排，其包括：

- (a) major issues arising from the implementation and compliance with the Contractual Arrangements or any regulatory enquiries from government authorities will be submitted to our Board, if necessary, for review and discussion on an occurrence basis;
- (b) our Board will review the overall performance of and compliance with the Contractual Arrangements at least once a year; and
- (c) our Company will engage external legal advisors or other professional advisors, if necessary, to assist the Board to review the implementation of the Contractual Arrangements, review the legal compliance of WFOE and Kiwa Group to deal with specific issues or matters arising from the Contractual Arrangements.
- (a) 實施及遵守合約安排過程中出現的重大問題或政府機關的任何監管查詢將於發生時提交董事會審查及討論（倘必要）；
- (b) 董事會將至少每年審閱一次合約安排的整體履行及合規情況；及
- (c) 本公司將聘請外部法律顧問或其他專業顧問（倘必要），協助董事會審查合約安排的實施、審查外商獨資企業及基瓦集團處理合約安排產生的特別問題或事宜的法律合規情況。

#### Listing Rules Implications and Waivers from the Stock Exchange

#### 上市規則涵義及聯交所豁免

Mr. Liang Yangbing, the Registered Shareholder of Shanghai Kiwa, is a director or chief executive of certain subsidiaries of the Company, and is therefore a connected person of the Company at the subsidiary level. Shanghai Kiwa, being an associate of the Registered Shareholder, is also a connected person of the Company at the subsidiary level. Therefore, the transactions under the Contractual Arrangements between the Registered Shareholder or Shanghai Kiwa and the Group will constitute connected transactions of the Company at the subsidiary level under Chapter 14A of the Listing Rules.

梁楊兵先生（上海基瓦的登記股東）為本公司若干家附屬公司的董事或首席執行官，故此為附屬公司層面本公司的關連人士。上海基瓦（登記股東的聯繫人）亦為附屬公司層面本公司的關連人士。因此，根據上市規則第十四A章，登記股東或上海基瓦與本集團之間的合約安排下的交易將構成附屬公司層面本公司的關連交易。



The Company has applied for, and the Stock Exchange has granted, a waiver from strict compliance with (i) the requirement of limiting the term of the Contractual Arrangements to three years or less or appointing an independent financial adviser to explain the reason under Rule 14A.52 of the Listing Rules, and (ii) the requirement of setting an annual cap for the transactions under the Contractual Arrangements under Rule 14A.53 of the Listing Rules, for so long as the shares of the Company are listed on the Stock Exchange.

The waiver is subject to the following conditions:

- (a) no change without independent non-executive Directors' approval;
- (b) no change without independent Shareholders' approval;
- (c) the Contractual Arrangements shall continue to enable our Group to receive the economic benefits derived by Kiwa Group;
- (d) on the basis that the Contractual Arrangements provide an acceptable framework for the relationship between our Company and its subsidiaries in which our Company has direct shareholding, on the one hand, and Kiwa Group, on the other hand, that framework may be renewed and/or reproduced upon the expiry of the existing arrangements or in relation to any existing or new wholly foreign owned enterprise or operating company (including branch company) engaging in the same business as that of our Group which our Group might wish to establish when justified by business expediency, without obtaining the approval of the Shareholders, on substantially the same terms and conditions as the existing Contractual Arrangements; and
- (e) we will disclose details relating to the Contractual Arrangements on an on-going basis.

For further details of the waiver granted by the Stock Exchange, please refer to and the announcement of the Company dated November 1, 2019.

本公司已申請及聯交所已授出豁免嚴格遵守(i)上市規則第14A.52條下將合約安排的年期限制為三年或以下或委任獨立財務顧問解釋理由的規定；及(ii)上市規則第14A.53條下就合約安排下的交易設定年度上限的規定，只要本公司股份在聯交所上市。

豁免須受以下條件規限：

- (a) 未經獨立非執行董事批准不得變更；
- (b) 未經獨立股東批准不得變更；
- (c) 合約安排須繼續讓本集團收取來自基瓦集團的經濟利益；
- (d) 基於合約安排提供本公司一方面與本公司持有直接股權的附屬公司及另一方面與基瓦集團之間關係的可接受框架，該框架可於現有安排屆滿時或就任何現有或新增從事與本集團相同業務及本集團有意於業務情況合宜時成立的外商獨資企業或經營公司(包括分支公司)續期及／或複製，而毋須獲得股東批准，且條款及條件與現有合約安排大致相同；及
- (e) 我們將按持續基準披露有關合約安排的詳情。

有關聯交所授出豁免的進一步詳情，請參閱本公司日期為2019年11月1日的公告。



**Annual Review by the Independent Non-Executive Directors and the Auditor**

Our independent non-executive Directors have reviewed the Contractual Arrangements and confirmed that:

- (a) the transactions carried out during the year ended December 31, 2022 had been entered into in accordance with the relevant provisions of the Contractual Arrangements;
- (b) no dividends or other distributions had been made by Shanghai Kiwa to the holders of its equity interests which were not otherwise subsequently assigned or transferred to our Group;
- (c) no new contracts had been entered into, renewed and/or reproduced between our Group and Shanghai Kiwa during the year ended December 31, 2022; and
- (d) the Contractual Arrangements had been entered into in the ordinary and usual course of business of our Group, are on normal commercial terms and are fair and reasonable and in the interest of our Group and our Shareholders as a whole.

Our auditor has confirmed in a letter to the Board that nothing has come to their attention that causes them to believe the transactions carried out pursuant to the Contractual Arrangements during the year ended December 31, 2022: (i) have not been approved by the Board; (ii) were not entered into, in all material respects, in accordance with the relevant agreement governing such transactions; and (iii) any dividends or other distributions have been made by Shanghai Kiwa to the holder of its equity interest which are not otherwise subsequently assigned or transferred to the Group.

**DIRECTORS' MATERIAL INTERESTS IN TRANSACTIONS, ARRANGEMENTS OR CONTRACTS OF SIGNIFICANCE**

Save as disclosed in the section headed "Connected transactions" above, there were no transactions, arrangements or contracts of significance to which the Company or any of its subsidiaries was a party and in which a Director or its connected entity (within the meaning of Section 486 of the Companies Ordinance) had a material interest, whether directly or indirectly, and subsisting during the year ended December 31, 2022.

由獨立非執行董事及核數師進行的年度審核

獨立非執行董事已審閱合約安排並確認：

- (a) 於截至2022年12月31日止年度內進行的交易乃根據合約安排的相關條文訂立；
- (b) 上海基瓦並無向其後並未轉移或轉讓其所持有股權至本集團的股權持有人分派股息或作出其他分派；
- (c) 本集團與上海基瓦於截至2022年12月31日止年度並無訂立、續期及／或複製的任何新合約；及
- (d) 合約安排乃於本集團一般及日常業務過程中按正常商業條款訂立，屬公平合理，且符合本集團及股東整體之利益。

核數師在致董事會函件中已確認彼等並無注意到任何事項令彼等相信，於截至2022年12月31日止年度的根據合約安排進行的交易：(i)未獲董事會批准；(ii)在所有重大方面未有根據規管該等交易的相關協議訂立；及(iii)上海基瓦向其股權持有人分配股息或作出其他分配，而該等分配隨後並未以其他方式轉移或轉讓給本集團。

**董事於重要交易、安排或合約中的重大權益**

除上文「關連交易」一節所披露者外，並無本公司或其任何附屬公司屬其中一名訂約方且董事或其關連實體（定義見公司條例第486條）於其中直接或間接擁有重大權益以及於截至2022年12月31日止年度仍然存續之重要交易、安排或合約。

## Directors' Report

### 董事會報告

#### CONTRACT OF SIGNIFICANCE

Save as disclosed in the section headed “Connected transactions” above, no contract of significance was entered into between the Company, or one of its subsidiary companies, and any of its Controlling Shareholders or subsidiaries from the Listing Date to December 31, 2022.

#### MANAGEMENT CONTRACTS

No contracts concerning the management and administration of the whole or any substantial part of the business of the Company were entered into or existed in 2022 and up to the date of this annual report.

#### DIRECTORS' PERMITTED INDEMNITY PROVISION

Pursuant to Article 164 of the Articles of Association and subject to Cayman Islands Companies Law, each Director shall be indemnified, out of the assets of the Company, against all losses or liabilities incurred or sustained by him/her as a Director in defending any proceedings, whether civil or criminal, in which judgment is given in his/her favor, or in which he/she is acquitted.

The Company has arranged appropriate directors' liability insurance coverage for the Directors of the Group during the year ended December 31, 2022.

#### REMUNERATION POLICY, DIRECTORS' REMUNERATION AND PENSION SCHEME

As of December 31, 2022, we had 107,592 employees<sup>1</sup>. The remuneration of our employees includes salaries and allowances. We provide training to our staff to envision their career paths and growth potential with us. We reward hard work by offering a highly mobile promotion system and a piece-rate compensation system, with wages clearly defined based on the units of specific work performed.

<sup>1</sup> Since the spin-off and separate listing of Super Hi on the Main Board of the Stock Exchange on December 30, 2022, Super Hi was no longer a subsidiary of the Company and the number of employees as of December 31, 2022 of the Group does not include the employees of Super Hi.

#### 重大合約

除上文「關連交易」一節所披露者外，自上市日期起直至2022年12月31日，本公司或其中一間附屬公司與其任何控股股東或附屬公司之間概無訂立任何重大合約。

#### 管理合約

於2022年及直至本年報日期，概無訂立或存在任何有關本公司全部或重大部分業務之管理及行政的合約。

#### 董事獲准許的彌償條文

根據組織章程細則第164條及受開曼群島公司法約束，各董事有權從本公司的資產中獲得彌償，以彌償其作為董事在勝訴或無罪的任何民事或刑事法律訴訟中進行抗辯而招致或蒙受的一切損失或責任。

截至2022年12月31日止年度，本公司已為本集團的董事安排適當的董事責任保險。

#### 薪酬政策、董事薪酬及退休金計劃

截至2022年12月31日，我們擁有107,592名僱員<sup>1</sup>。僱員的薪酬包括薪金及津貼。我們為員工提供培訓，使員工能預期在我們公司的職業道路及發展潛力。為對辛勤工作給予回報，我們制定了高度流動的晉升制度和計件薪酬制度，按所從事具體工作量明確工資。

<sup>1</sup> 自2022年12月30日分拆特海並在聯交所主板獨立上市以來，特海不再為本公司的附屬公司，故本集團截至2022年12月31日的僱員人數不再包括特海的僱員。

The Group offers competitive remuneration packages to the Directors. Other emoluments are determined by the Board with reference to the Directors' duties, responsibilities and performance and the results of the Group. Details of the Directors' remuneration during the year ended December 31, 2022 are set out in note 13 to the Financial Statements.

In accordance with the laws and regulations in the PRC, the Group has arranged for its PRC employees to join defined contribution plans organized by the PRC government. No forfeited contribution under this scheme is available to reduce the contribution payable in future years. The Group also provides social insurance, including, unemployment insurance, work-related injury insurance, medical insurance and maternity insurance for the employees of the Group.

## SHARE INCENTIVE SCHEME

A share award scheme (the “**Share Award Scheme**”) has been adopted by the Company on October 8, 2019 and amended on May 20, 2021. Pursuant to the scheme, the award shares will be satisfied by (i) existing Shares to be acquired by the trustee on the market, and/or (ii) new Shares to be allotted and issued to the trustee.

### Principal Terms of the Share Award Scheme

#### (a) Purpose

The purpose of the Share Award Scheme is to recognize the contributions by any individual, being an employee, a director, a consultant or an adviser or any member of the Group in order to incentivize them to remain with the Group or to provide consulting services to the Group, and to motivate them to strive for the future development and expansion of the Group.

#### (b) Eligible Person

Eligible persons under the Share Award Scheme include any individual, being an employee, a director, a consultant or an adviser of any member of the Group who the Board of its delegate(s) considers, in their sole discretion, to have contributed or will contribute to the Group.

本集團為董事提供具競爭力的薪酬待遇。其他酬金由董事會經參照董事職務、職責及表現以及本集團的業績而釐定。截至2022年12月31日止年度，董事薪酬的詳情載於財務報表附註13。

根據中國法律法規，本集團已安排其中國僱員加入由中國政府組織的界定供款計劃。該計劃下並無沒收款項可用於減少未來年度的應付供款。本集團亦為本集團僱員提供社會保險，包括失業保險、工傷保險、醫療保險及生育保險。

## 股份激勵計劃

本公司已於2019年10月8日採納股份獎勵計劃（「股份獎勵計劃」）並於2021年5月20日修訂該計劃。根據該計劃，獎勵股份將透過以下方式履行：(i)受託人於市場上收購現有股份，及／或(ii)向受託人配發及發行新股份。

### 股份獎勵計劃的主要條款

#### (a) 目的

股份獎勵計劃旨在認可作出貢獻之人士，可為本集團任何成員公司的員工、董事、顧問或諮詢顧問，以激勵彼等留任本集團，或向本集團提供諮詢服務，以及鼓勵彼等致力於本集團之未來發展及擴張。

#### (b) 合資格人士

股份獎勵計劃項下的合資格人士為董事會或其代表以絕對酌情權認為已經或將為本集團作出貢獻的人士，可為本公司任何成員公司的員工、董事、顧問或諮詢顧問。

#### (c) *Remaining Life*

Unless terminated earlier by the Board in accordance with the scheme rules, the Share Award Scheme is valid and effective from October 8, 2019 to the business day immediately prior to the 10th anniversary of the date of October 8, 2019, after which period no further Awards shall be granted, and thereafter for so long as there are any non-vested award shares granted hereunder prior to the expiration of the Share Award Scheme, in order to give effect to the vesting of such award shares or otherwise as may be required in accordance with the provisions of the scheme rules of the Share Award Scheme.

#### (d) *Maximum number of Shares to be Granted*

The total number of the Award Shares underlying all grants made pursuant to the Share Award Scheme shall not exceed in total five per cent. (5%) (i.e. 265,000,000 Shares representing approximately 4.75% of the total issued shares of the Company as of date of this annual report) of the Company's issued share capital as at the October 8, 2019. As at the date of this report, a total of 159,000,000 has been issued pursuant to the Share Award Scheme, representing approximately 2.85% of the total issued shares of the Company.

#### (e) *Maximum number of Shares to be Granted to Each Individual*

The Company shall not make any further grant of awards to grantees which will result in the aggregate number of Shares underlying all grants made pursuant to the Share Award Scheme and any other share schemes (excluding award Shares that have been forfeited in accordance with the Share Award Scheme) granted to such person to exceed 1% of the Company's issued share capital, unless Shareholders approve a further refreshment of the limit or Shareholder approval is obtained in compliance with the Listing Rules.

#### (f) *Purchase Price*

The purchase price (if any) shall be such price determined by the Board or its delegate(s) in their absolute discretion, based on considerations such as the prevailing closing price of the Shares, the purpose of the Share Award Scheme and the characteristics and profile of the grantee, and notified to the grantee in the award letter. Such room for discretion provides the administrator with flexibility to stipulate, if necessary, a purchase price for awards, while balancing the purpose of the Share Award Scheme and the interests of Shareholders.

#### (c) *剩餘年期*

除非董事會根據計劃規則提前終止，股份獎勵計劃將自2019年10月8日起至緊接2019年10月8日第十個週年前的營業日有效及生效，其後將不會再進一步授出獎勵，倘於獎勵期間後尚有任何於股份獎勵計劃計劃屆滿前已授出而仍未歸屬的獎勵股份，根據股份獎勵計劃規則之條款，為落實歸屬該等獎勵股份或其他所需事宜，其乃仍然有效。

#### (d) *將授出的股份數目上限*

所有根據股份獎勵計劃授出的有關獎勵股份總數不得超過本公司於2019年10月8日已發行股本的百分之五(5%) (即265,000,000股股份，佔本公司截至本年報日期已發行股份總數約4.75%)。截至本報告日期，已根據股份獎勵計劃發行合共159,000,000股股份，佔本公司已發行股份總數約2.85%。

#### (e) *向每名個人授出的股份數目上限*

本公司不得進一步向承授人授出任何獎勵使致根據股份獎勵計劃及任何其他股份計劃向該人士授出的所有獎勵的相關股份總數(不包括根據股份獎勵計劃已被沒收的獎勵股份)超過本公司已發行股本的1%，除非股東批准進一步更新限額或根據上市規則取得股東批准。

#### (f) *購買價*

購買價(如有)應由董事會或其代表根據股份的現行收市價、股份獎勵計劃的目的、股份獎勵計劃的特點及承授人的背景等因素以其絕對酌情權釐定，並於獎勵函中通知承授人。有關自由裁量權使管理人可在必要時靈活釐定獎勵的購買價，同時平衡股份獎勵計劃的目的及股東的利益。



(g) Vesting Period

The Board or the committee of the Board or person(s) to which the Board delegated its authority may from time to time while the Share Award Scheme is in force and subject to all applicable laws, determine such vesting criteria and conditions or periods for the Award to be vested thereunder.

Details of the awards granted under the Share Award Scheme as of December 31, 2022 are as follows:

(g) 歸屬期

於股份獎勵計劃有效期內及根據所有適用法律，董事會或董事委員會或獲董事會授權人士可不時釐定相關歸屬標準及條件或獎勵將獲歸屬之期間。

截至2022年12月31日，根據股份獎勵計劃授出獎勵詳情如下：

Name	Position	Number of Shares underlying the unvested awards					Number of Shares underlying the unvested awards		Date of grant
		granted as of January 1, 2022	Granted during the Reporting Period	Vested during the Reporting Period	Expired during the Reporting Period	Cancelled during the reporting Period	granted as of December 31, 2022		
姓名	職位	截至2022年1月1日已授出但未歸屬獎勵的相關股份數目	於報告期內授出	於報告期內歸屬	於報告期內到期	於報告期內註銷	截至2022年12月31日已授出但未歸屬獎勵的相關股份數目		授出日期
<b>Directors</b>									
<b>董事</b>									
Zhang Yong	Executive Director	1,987,500	-	-	-	-	1,987,500		May 20, 2021
張勇	執行董事								2021年5月20日
June Yang Lijuan	Executive Director	1,987,500	-	-	-	-	1,987,500		May 20, 2021
楊利娟	執行董事								2021年5月20日
Li Peng	Executive Director	397,500	-	-	-	-	397,500		May 20, 2021
李朋	執行董事								2021年5月20日
Song Qing	Executive Director	795,000	-	-	-	-	795,000		May 20, 2021
宋青	執行董事								2021年5月20日
Gao Jie	Executive Director	1,987,500	-	-	-	-	1,987,500		May 20, 2021
高潔	執行董事								2021年5月20日
Zhou Zhaocheng	Non-executive Director	1,987,500	-	-	-	-	1,987,500		May 20, 2021
周兆呈	非執行董事								2021年5月20日
Subtotal		9,142,500	-	-	-	-	9,142,500		
小計									
Service Providers		7,950,000	-	-	-	-	7,950,000		May 20, 2021
服務提供者									2021年5月20日
Employees		141,907,500	-	-	-	-	141,907,500		May 20, 2021
僱員									2021年5月20日
<b>Total</b>		<b>159,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>159,000,000</b>		
總計									



## Directors' Report

### 董事會報告

Note: The maximum vesting period of above unvested awards is ten years from the date of agreement of the vesting conditions by the Company and the relevant Grantees. The Board has established an incentive evaluation committee and performance targets guidelines (mainly including future performance indicators and contributions to the Group). Whether the awards are vested will be determined based on when the performance targets will be set by the Board or the incentive evaluation committee from time to time and whether the performance targets will be met by the relevant grantee according to performance targets guidelines. The closing price of the Company immediately before the date of grant was HK\$44.43.

The number of awards available for grant under the scheme mandate as at January 1, 2022 and December 31, 2022 are 106,000,000 and 106,000,000, respectively. Save as disclosed above, no award has been granted or agreed to be granted, vested, canceled or lapsed under the Share Award Scheme throughout the year ended December 31, 2022.

### EQUITY-LINKED AGREEMENT

Save as disclosed above and in this annual report, there was no equity-linked agreement entered into by the Company during the year ended December 31, 2022.

### MAJOR CUSTOMERS AND SUPPLIERS

During the year ended December 31, 2022, the respective percentage of purchases attributable to the Group's largest supplier and five largest suppliers in aggregate was 13.5% and 27.7%. Our largest supplier was Shuhai Group, second largest supplier was Yihai Group and third largest supplier was Shuyun Dongfang.

As a restaurant chain, we have a large and diverse customer base. Our revenue derived from our five largest customers accounted for less than 5% of our total revenue for the year ended December 31, 2022.

Except as disclosed above, none of the Directors or any of their close associates or any Shareholders (which to the best knowledge of the Directors owned more than 5% of the Company's issued share capital) had a material interest in our five largest suppliers or customers.

附註：上列未歸屬獎勵的最長歸屬期為本公司與有關承授人協定歸屬條件日期起十年。董事會已設立獎勵評估委員會及表現指標指引（主要包括未來表現指標及對本集團的貢獻）。是否歸屬獎勵將按董事會或獎勵評估委員會將不時設立的表現指標及相關承授人是否將根據表現指標指引達到表現指標確定。本公司緊接授出日期前的收市價為44.43港元。

於2022年1月1日及2022年12月31日，根據計劃授權可授出的獎勵數目分別為106,000,000份及106,000,000份。除上文所披露者外，截至2022年12月31日止整個年度，概無根據股份獎勵計劃授出或同意授出獎勵，亦概無獎勵獲歸屬、註銷或失效。

### 股權掛鈎協議

除上文及本年報所披露者外，本公司於截至2022年12月31日止年度並無訂立股權掛鈎協議。

### 主要客戶及供應商

截至2022年12月31日止年度，本集團最大供應商及五大供應商應佔相關採購百分比合共為13.5%及27.7%。我們最大的供應商為蜀海集團，第二大供應商為頤海集團及第三大供應商為蜀韻東方。

作為一家連鎖餐廳，我們擁有一個龐大而多元化的客戶基礎。我們來自五大客戶的收入佔我們截至2022年12月31日止年度總收入少於5%。

除上文所披露者外，董事或其緊密聯繫人或任何股東（據董事所知其擁有本公司超過5%的已發行股本）概無於五大供應商或客戶中擁有重大權益。

## PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

With respect to the US\$600 million 2.150 per cent notes due 2026 issued by the Company (the “**2026 Senior Notes**”), from September 2022 to October 2022, the Company and Haidilao Singapore, a subsidiary of the Group, made on-market repurchases of the 2026 Senior Notes in the principal amount of US\$3,000,000.00 and US\$58,708,000.00 for a consideration of US\$2,469,840.00 and US\$48,044,994.40, respectively. Please refer to the announcement of the Company dated September 28, 2022 for further details about the on-market repurchases. In addition, pursuant to a tender offer launched by the Company in October 2022, the Company repurchased a total of US\$240,312,000.00 principal amount of the 2026 Senior Notes for an aggregate consideration of US\$203,784,576.00. Please refer to the announcements of the Company dated October 10, 2022, October 19, 2022 and October 21, 2022 for further details about the tender offer. All the repurchased 2026 Senior Notes, in an aggregate principal amount of US\$302,020,000.00, were subsequently cancelled by the Company, and a total of US\$297,980,000.00 principal amount of the 2026 Senior Notes remained outstanding as of December 31, 2022.

Save as disclosed in this report, neither the Company nor any of its subsidiaries has repurchased, redeemed, or sold any of the Company's listed securities in 2022.

## MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code. Specific enquiries have been made to all the Directors and the Directors have confirmed that they have complied with the Model Code during the Reporting Period and up to the date of this annual report.

The Company's employees, who are likely to be in possession of inside information of the Company, have also been subject to the Model Code for securities transactions. The Company was not aware of any non-compliance of the Model Code by the Company's employees since January 1, 2022 and up to the date of this annual report.

## 收購、出售或贖回本公司上市證券

關於本公司發行的600百萬美元、2026年到期的2.150%票據（「**2026年優先票據**」），本公司與本集團附屬公司Haidilao Singapore於2022年9月至10月於一在市場回購本金為3,000,000.00美元和58,708,000.00美元的2026年優先票據，代價分別為2,469,840.00美元和48,044,994.40美元。有關場內回購的更多詳情，請參見本公司日期為2022年9月28日的公告。此外，根據本公司於2022年10月發起的回購要約，本公司以總代價203,784,576.00美元購回本金總額為240,312,000.00美元的2026年優先票據。有關回購要約的更多詳情，請參閱本公司日期為2022年10月10日、2022年10月19日及2022年10月21日的公告。所有回購的合計本金總額302,020,000.00美元的2026年優先票據，隨後被本公司註銷，本金總額為297,980,000.00美元的2026年優先票據截至2022年12月31日仍未償還。

除本報告所披露者外，本公司或任何其附屬公司於2022年概無購回、贖回或出售本公司任何上市證券。

## 證券交易的標準守則

本公司已採納標準守則。已向所有董事作出特別查詢，而董事已確認彼等於報告期內及直至本年報日期一直遵守標準守則。

可能擁有本公司內幕消息的本公司僱員亦須遵守證券交易的標準守則。自2022年1月1日起至本年報日期，本公司並不知悉任何本公司僱員不遵守標準守則的事件。

## Directors' Report

### 董事會報告

#### COMPLIANCE WITH THE CORPORATE GOVERNANCE CODE

Save as disclosed in this annual report, the Company had applied the principles and code provisions as set out in the Corporate Governance Code and has complied with the code provisions in the Corporate Governance Code during the Reporting Period.

#### AUDITOR

The consolidated financial statements of the Group for the year ended December 31, 2022 have been audited by Deloitte Touche Tohmatsu, certified public accountants.

Deloitte Touche Tohmatsu will retire and, being eligible, offer themselves for re-appointment. A resolution for their re-appointment as auditor of the Company will be proposed at the AGM.

#### CLOSURE OF REGISTER OF MEMBERS AND RECORD DATE

##### For AGM:

The register of members of the Company will be closed from Thursday, June 1, 2023 to Wednesday, June 7, 2023, both days inclusive, in order to determine the eligibility of the Shareholders to attend and vote at the AGM to be held on Wednesday, June 7, 2023. In order to be eligible to attend and vote at the AGM, all transfer accompanied by the relevant share certificates and transfer forms must be lodged with the Company's share registrar in Hong Kong, Computershare Hong Kong Investor Services Limited, at Shops 1712-1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong before 4:30 p.m. on Wednesday, May 31, 2023.

#### 遵守企業管治守則

除本年報所披露者外，本公司已採納企業管治守則所載的原則及守則條文並於報告期內一直遵守企業管治守則內的守則條文。

#### 核數師

本集團截至2022年12月31日止年度的綜合財務報表乃由執業會計師德勤•關黃陳方會計師行審核。

德勤•關黃陳方會計師行將會退任並合資格應聘續任。有關續聘彼等為本公司核數師的決議案將於股東週年大會上提呈。

#### 暫停辦理過戶登記手續及記錄日期

就股東週年大會而言：

本公司將於2023年6月1日(星期四)至2023年6月7日(星期三)(包括首尾兩日)暫停辦理股份過戶登記手續，以釐定合資格出席將於2023年6月7日(星期三)舉行的股東週年大會並於會上投票的股東。為符合資格出席股東週年大會並於會上投票，所有過戶文件連同有關股票及過戶表格，須於2023年5月31日(星期三)下午4時30分前送交本公司之香港證券登記處香港中央證券登記有限公司，地址為香港灣仔皇后大道東183號合和中心17樓1712-1716室。

#### For the entitlement of receiving dividend:

The register of members of the Company will also be closed from Tuesday, June 13, 2023 to Friday, June 16, 2023, both days inclusive, in order to determine the entitlement of the Shareholders to the final dividend. The Shareholders whose names appear on the register of members of the Company at the close of business on Friday, June 16, 2023 will be entitled to the final dividend. In order to be eligible to be entitled to the final dividend, all transfers accompanied by the relevant share certificates and transfer forms must be lodged with the Company's share registrar in Hong Kong, Computershare Hong Kong Investor Services Limited, at Shops 1712-1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong before 4:30 p.m. on Monday, June 12, 2023.

By order of the Board  
**Zhang Yong**  
*Chairman of the Board*  
Hong Kong, March 30, 2023

#### 有關收取股息的權利：

本公司亦將於2023年6月13日(星期二)至2023年6月16日(星期五)(包括首尾兩日)暫停辦理股份過戶登記手續，以確定股東收取末期股息的權利。於2023年6月16日(星期五)營業時間結束時名列本公司股東名冊的股東，將有權收取末期股息。為符合有權收取末期股息的資格，所有過戶文件連同有關股票及過戶表格，須於2023年6月12日(星期一)下午4時30分前送交本公司之香港證券登記處香港中央證券登記有限公司，地址為香港灣仔皇后大道東183號合和中心17樓1712-1716室。

承董事會命  
張勇  
董事會主席  
香港，2023年3月30日

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### INTRODUCTION OF THE REPORT

Haidilao has always been committed to improving the concept of sustainable development. While striving for stable operation, it also unremittingly pursues sustainable development and harmony with the environment and society.

#### Organizational Scope of the Report

This report covers Haidilao International Holding Ltd. (the “Company”). For the convenience of expression, the Company is referred to as “Haidilao”, “we/us” and “the Company” in this report.

#### Release Cycle of the Report

This report is released annually. It covers the period from 1 January 2022 to 31 December 2022. Certain content may fall outside the aforesaid period for the purpose of explanation.

#### Basis for Compilation of the Report

This report was compiled in accordance with the requirements of the Environmental, Social and Governance (ESG) Reporting Guide as set out in Appendix 27 of the Rules Governing the Listing of Securities (the “Listing Rules”) of the Stock Exchange of Hong Kong Limited.

### 報告說明

海底撈一直致力於完善可持續發展理念，在力求穩健經營的同時，不懈追求與環境與社會的可持續發展與及和諧。

#### 報告組織範圍

本報告覆蓋海底撈国际控股有限公司（「本公司」）。為便於表達，在報告中的「海底撈」、「我們」、「公司」等亦指本公司。

#### 報告發佈週期

本報告為年度報告，報告時間範圍為2022年1月1日至2022年12月31日，部分內容或因闡述需要超出上述時間範圍。

#### 報告編製依據

本報告遵循《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(ESG)報告指引》要求編寫。



### Reporting Principles

- **Materiality:** The materiality of our ESG issues is determined by the Board. Communication with stakeholders, the identification process and the matrix of substantive issues, description of important stakeholders and the process and results of stakeholder engagement are disclosed in this report.
- **Quantitative:** Statistical standards, methods, assumptions and/or calculation tools for quantitative key performance indicators herein and source of conversion factors are all explained in the definitions of the report.
- **Balance:** This report shall provide an unbiased picture of the Company's performance for the year and should avoid descriptions, omissions or presentation formats that may inappropriately influence the decision or judgment made by the report readers.
- **Consistency:** The statistical methodologies applied to the data disclosed in this report shall be consistent with those of last year. Any changes will be clearly stated in the report for reference by stakeholders.

### Description of Data

Certain financial data in the report are derived from the financial statements of FY2022. In case of discrepancy between this report and the annual report, the latter shall prevail. Other data are mainly associated with FY2022, while certain data beyond the aforesaid period are mainly from the statistics of the internal system of the Company and its subsidiaries and branches. Unless otherwise stated, the amounts in this report are denominated in Renminbi ("RMB"). The Group has spun off SUPER HI INTERNATIONAL HOLDING LTD. ("Super Hi") on December 30, 2022. Super Hi has been covered in the environmental and social aspects of this report. For detailed ESG issues of Super Hi, please refer to the ESG Report of Super Hi.

### Reporting Language

This report is published in both Traditional Chinese and English. In case of ambiguity, the traditional Chinese version shall prevail.

### 報告匯報原則

- **重要性：**我們的ESG重要性事宜由董事會釐定，利益相關方溝通、實質性議題識別的過程及實質性議題矩陣均在本報告中進行披露，以及重要利益相關方的描述及利益相關方參與的過程及結果。
- **量化：**本報告中定量關鍵績效指標的統計標準、方法、假設及／或計算工具，以及轉換因素的來源，均在報告釋義中進行說明。
- **平衡：**本報告不偏不倚地呈報本公司本年度的表現，避免可能對報告讀者的決策或判斷產生不適當影響的描述、遺漏或陳述格式。
- **一致性：**本報告披露數據所使用的統計方法均與去年保持一致。如有變更，將於報告中清楚說明，供利益相關方參考。

### 報告數據說明

報告中的部分財務數據來自2022財年財務報表，如本報告與年報不一致，請以年報為準。其他數據以2022財年為主，部分內容超出上述範圍，主要來源於本公司內部系統及各子分公司統計數據。本報告所涉及貨幣金額以人民幣作為計量幣種，特別說明除外。本集團已於2022年12月30日分拆特海國際控股有限公司（「特海」），本報告的環境及社會範疇已涵蓋特海，有關特海詳盡的ESG事宜，請參閱特海ESG報告。

### 報告語言

本報告以繁體中文和英文兩個語言版本發佈。如有歧義，請以繁體中文版本為準。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### 1. HONORS AND RECOGNITION

With extensive experience in operating chain restaurants in China, Haidilao is committed to providing quality catering service, practicing the business principle with integrity at the core, and actively doing good deeds to give back to society. We have been recognized and noted among numerous professional organizations, and will continue to create greater commercial and social value.

##### Brand and Product Awards

###### Awards Won by the Company This Year 本年度榮獲獎項

Creditable Company on Food Safety of 2021-2022

2021-2022 食品安全誠信單位

Red Eagle Award (The 1st Place of China's Top 100 Catering Brands in 2022)

紅鷹獎 (2022 年度中國餐飲品牌力百強第一)

Top 50 Influential Hot Pot Category of China's Catering Categories in 2022

2022 年中國餐飲品類影響力TOP50 火鍋品類

Top 100 Management Innovation Award of China's Catering Innovation in 2022

2022 中國餐飲創新力TOP100 管理創新獎

Night Snack Record – Consumers' Favorite Night Snack (Hot Pot) Brand in Tongling City in 2022

夜食記-2022 銅陵市消費者喜愛的夜宵(火鍋) 品牌

New Domestic CoolTop100 Brands in 2022

2022 新國貨CoolTop100 品牌

Brand Power of New Catering Value

新餐飲價值品牌力

Excellent Cases of China's Business Innovation in 2021-2022 (Catering Breakthrough Innovation-Community Operation)

2021-2022 中國商業創新優秀案例 (餐飲破局創新 - 社區營運)

###### Awarding Institution 頒獎機構

Organizing Committee of the 20th China Food Safety Conference

第二十屆中國食品安全大會組委會

Review Committee of the 4th China Catering Red Eagle Awards

第四屆中國餐飲紅鷹獎評審委員會

China Catering Innovation Conference

中國餐飲創新大會

China Catering Innovation Conference

中國餐飲創新大會

Leading Group Office of E-commerce and Distribution Industry Development in Tongling City

銅陵市電子商務和流通業發展領導小組辦公室

ZAO2022 Organizing Committee

ZAO2022 組委會

EqualOcean

億歐

China Business Herald, Business China, China Businessman, Organizing Committee of China Business Innovation Conference

中國商報社、中國商界雜誌社、中國商人雜誌社、中國商業創新大會組委會

#### 1. 榮譽與認可

憑藉在國內經營連鎖餐飲的豐富經驗，海底撈致力於提供優質的餐品服務，實踐以誠為本的營商之道，以及積極行善回饋社會，我們已榮獲眾多專業機構的認可及嘉許，將持續創造更大的商業價值和社會價值。

##### 品牌及產品獎項

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Social Praise

### 社會表揚

#### Awards Won by the Company This Year 本年度榮獲獎項

#### Awarding Institution 頒獎機構

Outstanding Social Responsibility Contribution Award  
傑出社會責任貢獻獎

Executive Committee of Times Young Creative Awards  
時報金犢獎執行委員會

Enthusiastic Dedication Enterprise  
熱心奉獻單位

Working Committee of Shangdu Road, Zhengdong New District, Zhengzhou City of CPC, Office of Shangdu Road, Zhengdong New District, Zhengzhou City  
中共鄭州市鄭東新區商都路工作委員會、鄭州市鄭東新區商都路辦事處

Advanced Collectives of Building “A New Jianyang in Five Aspects”  
建設「五個新簡陽」先進集體

Jianyang Municipal Committee of CPC, Jianyang Municipal People’s Government  
中共簡陽市委、簡陽市人民政府

Excellent Supply Guarantee Enterprise in 2022  
2022年度優秀保供企業

Leading Group Office of Jianyang Service Industry  
簡陽市服務業領導小組辦公室

“2022 Integrity Management Demonstration (Enterprise)” Medal  
「2022年誠信經營示範(企業)」獎牌

Market Supervision Administration of Dali City  
大理市市場監督管理局



## 2. THE SUSTAINABILITY POLICY

### 2.1 Statement of the Board of Directors

The Board of Directors undertakes to take ultimate responsibility for the sustainability of the Company and is committed to incorporating ESG concepts into our decision-making process. As the top management organization of the Company, the Board takes the initiative to lead the Company's ESG governance, pays close attention to the ESG development trend in the industry, objectively reviews the current situation and performance of internal management, and identifies ESG risks and opportunities. The Board is also responsible for approving the results of the substantive assessment of the ESG and taking the substantive issues into full consideration while formulating and adjusting the management policies. In addition, the Board incorporates ESG issues into routine corporate governance, reviews and approves ESG management objectives and improvement plans, and regularly reviews and follows up on the implementation progress of established ESG management objectives.

In order to provide more comprehensive guidance for the promotion and implementation of ESG management, the Company has set up an ESG working group to assist the Board in promoting the implementation of various ESG matters. Furthermore, Haidilao explores further optimization direction by learning from the world's excellent ESG related practices, taking its own operating status into account.

## 2. 可持續發展方針

### 2.1 董事會聲明

董事會承諾肩負公司可持續發展的最終責任，致力將ESG理念納入我們的決策過程。董事會作為本公司最高管理組織層，不但主動帶領公司ESG治理，也時刻關注所處行業的ESG發展趨勢，客觀審視內部管理現狀及表現，識別ESG風險與機遇。董事會亦負責審批ESG實質性評估結果，並在制定和調整管理方針時充分考慮各實質性議題。此外，董事會將ESG事宜納入日常公司治理，審閱及批准ESG管理目標和改善方案，以及定期對已設立的ESG管理目標執行進度進行檢討與跟進。

為ESG管理工作的推進和落地提供更全面的指導，本公司已成立ESG工作小組，協助董事會推動各項ESG事宜的實施。同時，海底撈借鑑全球優秀ESG相關實踐，結合自身運營現狀，探尋進一步優化方向。

This year, Haidilao has improved its ESG-related management system, which covers compliance operation, product liability, employee management, supply chain, environmental protection and charitable initiatives. The Company links the ESG objectives with the routine operation performance of the various departments and the staff code of practice, and requires relevant departments to achieve the goals in terms of food safety, occupational safety, and environmental management as part of routinized management of the ESG goals. Furthermore, we will continue to carry out ESG special programs, including equipment optimization plan of energy saving and emission reduction, affectionate care welfare plan to employees, supplier assistance plan and other plans, in order to lay out a sustainable business model. In the future, the Group will continue to fulfill its social and environmental responsibilities, and join hands with stakeholders to pursue green, high-quality and sustainable development in response to the social expectations.

This report discloses detailed information on the progress and results of the Company's ESG work in 2022, and is reviewed and approved by the Board on March 30, 2023.

本年度，海底撈完善了ESG相關的管理制度，其中覆蓋了合規運營、產品責任、員工管理、供應鏈、環境保護和公益活動等範疇。本公司將ESG目標與部門日常營運表現及員工工作守則連結，要求相關部門在食品安全、職業安全、環境管理等方面達成目標，作為ESG目標的常態化管理。同時，我們將繼續開展ESG專項計劃，包括節能減排設備優化計劃、員工親情化福利計劃、供應商幫扶計劃等，為發展可持續業務模式佈局。展望未來，本集團將繼續履行社會和環境責任，與利益相關方攜手共創綠色、高質量和可持續的發展，以廣泛響應社會期許。

本報告詳盡披露本公司2022年ESG工作的進展與成效，並於2023年3月30日由董事會審議通過。



#### 2.2 Sustainable Development Framework

Haidilao has established an ESG system covering the levels of decision-making, execution and practice, which involves collaborations at all levels within the Group. In addition, it has clearly coordinated the working mechanism of each responsible department to promote ESG operations in an efficient manner and realize the institutionalized, standardized and professional management of the Company's sustainable development work.

The Board has authorized our ESG working group to fulfill its responsibility to ensure effective ESG governance. Our ESG working group is composed of representatives from different business departments and functional departments, and is responsible for regularly reporting to the Board on ESG issues and the progress and performance of measures adopted. As the decision-making body, the Board is responsible for determining ESG material issues at the Company, regularly supervising the work and target progress of ESG issues, reviewing and ultimately approving the Company's ESG report. As the execution body, the management and the ESG working group are responsible for promoting ESG work, supervising, reviewing and evaluating the performance of sustainable development of all business departments and functional departments, and providing improvement suggestions on relevant matters to the Board. At the practice level, all operating units are responsible for cooperating with the ESG working group to carry out specific ESG operations and information reporting.

#### 2.2 可持續發展架構

海底撈建立了「決策層－執行層－實踐層」上下聯動的公司ESG體系，明確統籌各職責部門的工作機制，以高效方式推進ESG工作，實現了公司可持續發展工作的制度化、規範化、專業化管理。

董事會授權我們的ESG工作小組履行其職責，以發揮ESG治理的成效。我們的ESG工作小組由不同的業務部門及職能部門代表組成，定期向董事會報告ESG事宜以及實施措施的進展和績效。董事會作為決策層，負責釐定公司重大ESG議題；定期監督ESG事宜的工作及目標進度；審閱及最終通過公司的ESG報告。管理層及ESG工作小組作為執行層，負責推進ESG工作，以及監督、檢討及評估所有業務單位及職能部門可持續發展工作表現；並向董事會提供相關事項的改進意見。各運營單位作為實踐層，負責配合ESG工作小組，開展具體的ESG工作執行及信息報送工作。

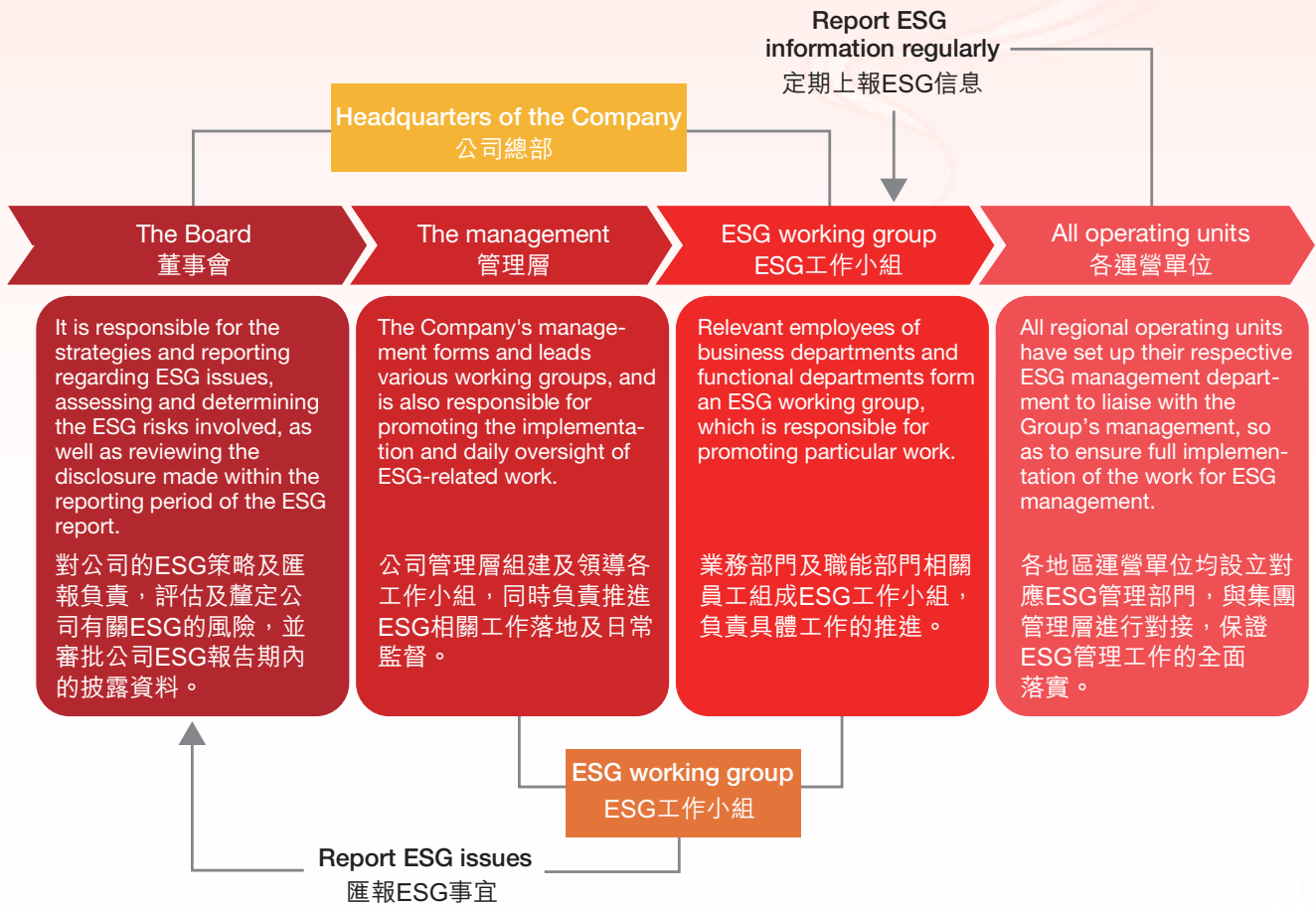


Figure: ESG Management Mechanism of Haidilao  
圖：海底撈ESG管理機制

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### 2.3 Communication with Stakeholders

The Company is well aware of the importance of communicating with stakeholders to drive the sustainable development of the Company. We actively gain an in-depth understanding of the expectations and demands of stakeholders through different communication channels, review the performance of the Company in areas of concern for stakeholders, and lay a foundation for improving sustainable development performance.

#### 2.3 利益相關方溝通

本公司深知與利益相關方溝通對推動公司可持續發展進程的重要性。我們積極通過不同的溝通渠道，深入了解各利益相關方的期望與要求，審視公司在利益相關方所關注領域的履責成效，為改善可持續發展績效奠定基礎。

Stakeholders 利益相關方	Expectations and Demands 期望與要求	Communication Channels 溝通方式	Our Responses 我們的回應
Shareholders/ investors 股東／投資者	<ul style="list-style-type: none"> <li>Stable business development 業務穩定發展</li> <li>Compliance and integrity operation 合規廉潔營運</li> <li>Accurate and transparent information disclosure 信息披露準確透明</li> <li>Zero risk of food safety 食品安全零風險</li> </ul>	<ul style="list-style-type: none"> <li>Annual General Meeting and other general meetings 股東週年大會與其他股東大會</li> <li>Interim and annual reports 中期報告與年報</li> <li>Company announcement 公司公告</li> <li>Corporate communications such as letters/circulars to shareholders and notices of meetings 企業通訊，如致股東信件／通函及會議通知</li> <li>Investor conferences, roadshows and other activities 股東／投資者會議、路演及其他活動</li> <li>Results announcement 業績公佈</li> <li>Dedicated email and hotline for investor relations 投資者關係專用郵箱及熱線電話</li> <li>Feedback on the Company's official website 公司官網反饋</li> <li>Websites of the Stock Exchange/the Company 港交所／公司網站</li> <li>Regular information disclosure 定期信息披露</li> </ul>	<ul style="list-style-type: none"> <li>Constantly enhancing corporate value 持續提升企業價值</li> <li>True, reliable and timely information reporting and disclosure 真實可靠及時的信息報送與披露</li> <li>Establishing and maintaining effective communication channels 建立維護有效溝通渠道</li> </ul>

Stakeholders 利益相關方	Expectations and Demands 期望與要求	Communication Channels 溝通方式	Our Responses 我們的回應
Government/ regulators 政府／監管機構	<ul style="list-style-type: none"> <li>Legal and compliance operation 合法合規經營</li> <li>Sound internal control and risk management 完善的內部控制和風險管理</li> <li>Accurate and transparent information disclosure 信息披露準確透明</li> <li>Responsible public company image 負責任的公眾公司形象</li> <li>Fostering economic growth 促進經濟發展</li> <li>Exemplary contribution to society 突出社會貢獻</li> <li>Safe operation 安全運營</li> </ul>	<ul style="list-style-type: none"> <li>Regular information reporting 定期信息報送</li> <li>Conferences/symposiums 會議／研討會</li> <li>Routine communication 日常溝通</li> <li>Special check/inspection 特別查詢／檢查</li> <li>File issuance and submission/on-site guidance 文件下發與遞交／現場指導</li> <li>Compliance report 合規報告</li> </ul>	<ul style="list-style-type: none"> <li>Clearly defining regimes and requirements 明確制度規定</li> <li>Enhancing internal regulation and compliance operation 加強內部監管與合規運營</li> <li>Responding to relevant enquiries in a timely manner 及時響應相關問詢</li> <li>Pre-communication of key matters 關鍵事項前置溝通</li> </ul>
Consumers 消費者	<ul style="list-style-type: none"> <li>Food safety and hygiene 食品安全及衛生</li> <li>Food quality and diversity 餐品質量及多元化</li> <li>Customer service experience 顧客服務體驗</li> <li>Nutritious and healthy food 營養健康的食品</li> <li>Customer privacy protection 顧客隱私保護</li> <li>Value-added services 增值服務</li> </ul>	<ul style="list-style-type: none"> <li>Customer satisfaction surveys and feedback forms 客戶滿意度調查和意見表</li> <li>Customer service center and hotline 客戶服務中心和熱線電話</li> <li>Service complaint and response 服務投訴與回應</li> <li>Feedback on the Company's official website 公司官網反饋</li> <li>Store service communication 門店服務溝通</li> <li>After-sales evaluation of the Haidilao membership shop 海底撈會員商城售後評價</li> </ul>	<ul style="list-style-type: none"> <li>Maintaining a system and the management for food safety 食品安全體系及管理</li> <li>Implementing strict control over food ingredients procurement 嚴控食材採購</li> <li>Providing personalized services 個性化服務</li> <li>Regularly inspecting feedbacks from members 定期調查會員反饋</li> <li>Optimizing dining environment 提升就餐環境</li> <li>Safeguarding consumers' rights and interests 保障消費者權益</li> <li>Organizing online and offline events 線上線下活動組織</li> </ul>

## Environmental, Social and Governance Report

### 環境、社會及管治報告

Stakeholders 利益相關方	Expectations and Demands 期望與要求	Communication Channels 溝通方式	Our Responses 我們的回應
Employees 員工	<ul style="list-style-type: none"> <li>Protecting the rights and interests of employees 保障員工合法權益</li> <li>Occupational health and safety 職業健康及安全</li> <li>Improving the remuneration and benefits of employees 改善員工薪酬福利</li> <li>Providing fair employment opportunities 平等就業機會</li> <li>Providing training and development 培訓與發展</li> </ul>	<ul style="list-style-type: none"> <li>Labor contracts 勞動合同</li> <li>Employee service center 員工服務中心</li> <li>Employee communication conference 員工溝通大會</li> <li>Process and regime formulation Measures 流程制度制定辦法</li> <li>Employee activities 員工活動</li> <li>“Haihaoyouni” internal online platform 「海好有你」內部線上平台</li> </ul>	<ul style="list-style-type: none"> <li>Implementing fair recruitment 堅持公平招聘</li> <li>Providing abundant training programs 豐富的員工培訓</li> <li>Optimizing occupational development channels 優化職業發展渠道</li> <li>Organizing staff activities 員工活動</li> <li>Offering support to employees in need 員工幫扶</li> <li>Listening to the feedback of employees 充分聽取員工意見</li> <li>Ensuring employee health and safety 保障員工健康與安全</li> </ul>
Suppliers/partners 供應商／合作夥伴	<ul style="list-style-type: none"> <li>Building sustainable partnerships and fair procurement policy 建立可持續合作關係公平採購</li> <li>Fulfillment of promises 誠信履約</li> <li>Collaborating to achieve a win-win situation 合作共贏</li> </ul>	<ul style="list-style-type: none"> <li>Regular conferences with suppliers 定期供應商會議</li> <li>Supplier/contractor assessment system 供應商／承辦商評估制度</li> <li>On-site inspection 實地視察</li> </ul>	<ul style="list-style-type: none"> <li>Further developing the supply chain company 完善供應鏈公司</li> <li>Exercising stringent management of supply chains 嚴格供應鏈管理</li> <li>Implementing fair and open procurement 堅持公平公開的採購</li> </ul>



## Environmental, Social and Governance Report

### 環境、社會及管治報告

Stakeholders 利益相關方	Expectations and Demands 期望與要求	Communication Channels 溝通方式	Our Responses 我們的回應
Community/public 社區／公眾	<ul style="list-style-type: none"> <li>Organizing activities for community charity 開展社會公益</li> <li>Promoting community harmony 促進和諧發展</li> </ul>	<ul style="list-style-type: none"> <li>Information disclosure 信息披露</li> <li>Community investment programs 社區投資計劃</li> <li>Participating in public welfare activities 參與公益活動</li> <li>Company website/ Company announcement/ social media platform 公司網站／公司公告／社交媒體平台</li> </ul>	<ul style="list-style-type: none"> <li>Organizing volunteering activities 開展志願者服務活動</li> <li>Fulfilling corporate social responsibility 履行企業社會責任</li> <li>Organizing public welfare activities 開展社會公益活動</li> </ul>
Environment 環保團體	<ul style="list-style-type: none"> <li>Adhering to green operation 堅持綠色運營</li> <li>Advocating the concept of environmental protection 倡導環保理念</li> </ul>	<ul style="list-style-type: none"> <li>Disclosure of environmental information 環境信息披露</li> <li>Organization of environmentally friendly activities 環保活動</li> <li>Results announcement 業績公佈</li> </ul>	<ul style="list-style-type: none"> <li>Advocating the concept of green office 堅持倡導綠色辦公</li> <li>Adhering to the strategy of sustainable development 堅持可持續發展</li> <li>Strictly managing treatment of kitchen wastes 餐廚垃圾嚴格管理</li> </ul>

### 2.4 Analysis of Material Issues

In order to truly understand and respond to the expectations and demands of stakeholders, the Company has identified ESG material issues, providing adjustment directions for various policies and measures, and clarifying the focus of ESG practices and information disclosure. The procedure for assessing the materiality of ESG issues is as follows:

#### Material topics establishment 議題庫建立

By focusing on the disclosure obligations under the Guidelines issued by the Stock Exchange and materiality database of relevant industries of Sustainability Accounting Standards Board (SASB), and Morgan Stanley Capital International (MSCI) as well as the ESG issues of concern to peer companies, we summarized a total of 29 material issues applicable to our business, and the Board made the final approval on the Company's ESG material issues.

我們重點參考聯交所的《指引》所涵蓋的披露責任，美國永續會計準則委員會(SASB)、摩根士丹利資本國際(MSCI)之相關行業的實質性議題庫，以及同行企業關注的ESG議題，最後歸納出共29個適用於本公司業務的重要大議題，並由董事會對本公司ESG重大議題做出最終審批。

#### Stakeholder engagement 利益相關方參與

We extensively solicited opinions from stakeholders and scored various issues through online questionnaires and obtained 144 valid questionnaires. Stakeholders invited include: directors, senior management, employees, consumers, suppliers and partners, shareholders and investors, governments and regulators, experts and other groups.

我們廣泛徵詢利益相關方意見，通過線上問卷的方式就各項議題評分，並得到了144份有效問卷。受邀利益相關方包括：董事、高級管理層、員工、消費者、供應商及合作夥伴、股東及投資者、政府及監管機構、專家，以及其他團體。

#### Materiality assessment 議題評估

The Company analyzed and ranked all ESG issues from two perspectives, i.e. the "importance to Haidilao" and "importance to stakeholders". We obtained 9 highly important issues, 12 moderately important issues and 8 generally important issues by ranking the 29 ESG issues based on the results of the questionnaires and the Company's operating conditions.

本公司從「對海底撈的重要性」及「對利益相關方的重要性」兩個維度對所有ESG議題進行了分析及排序。我們結合問卷結果及公司營運情況在29個ESG議題中依次排序得出9個高度重要議題，12個中度重要議題，和8個一般重要議題。

#### Issues validation 審核議題

Stakeholders participate in the plan implementation process and the evaluation of material issues, and then the results of evaluation of material issues are presented to the ESG working group and the Board. The Board makes the final approval of the materiality matrix and result analysis.

將利益相關方參與方案實施過程及重要性議題評估結果呈ESG工作小組及董事會，董事會作最終審批重要性矩陣及結果分析。

### 2.4 實質性議題分析

為了真實了解並響應利益相關方的期望與要求，本公司開展了ESG重大議題的識別工作，為各項政策及措施提供調整方向，同時明確ESG實踐及信息披露的重點。議題的重要性評估程序如下：

The assessment results of substantive issues are presented in the form of ESG materiality matrix, as shown in the figure below:

實質性議題評估結果以ESG重大議題矩陣的形式呈現，如下圖所示：

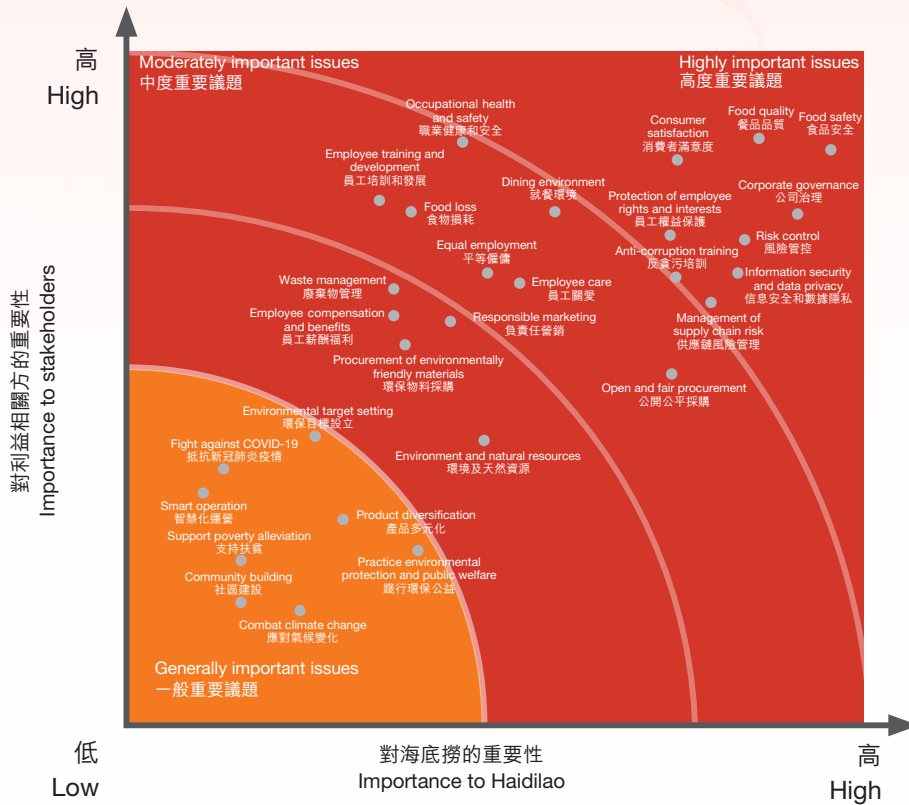


Figure: Haidilao ESG materiality matrix for 2022  
圖：海底撈2022年ESG重要性議題矩陣

Based on the results of the materiality matrix, this report will focus on and respond to highly important issues to reflect our priorities and contributions to ESG work.

根據重要性矩陣結果，本報告將重點關注及回應高度重要議題，以反映我們在ESG工作方面的重點及貢獻。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### 3. PRODUCTS FROM HAIDILAO TO GUARD FOOD SAFETY

Haidilao adheres to a zero-tolerance attitude towards food safety risks and accurately monitors food safety risks in the industry by relying on professional capabilities and advanced equipment. We have established a comprehensive quality management system by proactively accept the supervision of government functional departments, consumers and the general public. In addition, we strictly abide by relevant laws, regulations and national standards such as the Food Safety Law of the People's Republic of China and General Hygiene Standards for Catering Services (2021) to meet the national standards at all levels in terms of food safety and quality. Moreover, we have developed an internal quality management system stricter than external standards and continuously monitored quality improvement. The Company attaches great importance to the standardization of food safety management and has passed the Hazard Analysis and Critical Control Plan (HACCP) certification to ensure food safety in activities such as purchase, storage, preparation, packaging, transportation and sales.

##### 3.1 Focusing on Food Health and Safety

Haidilao has established a sound organizational structure, management system, system documents, risk assessment and cultural construction for food safety.

#### 3. 海底撈出品，守護舌尖上安全

海底撈秉承對食品安全風險零容忍的態度，憑藉專業能力與先進設備，準確監控行業的食安風險。我們通過主動接受政府職能部門、消費者及社會的監督，把握國家法規動態，建立了全方位的質量管理體系。我們嚴格遵循《中華人民共和國食品安全法》《餐飲服務通用衛生規範》(2021年版)等中國法律法規及國家標準，在食品安全與質量方面滿足國家各級標準，更於本公司內部搭建了嚴於外部標準的質量管理體系，並持續監測質量改進情況。本公司重視食品安全管理規範性，已通過危害分析和關鍵控制計劃(HACCP)認證，確保食品在選購、貯存、配制、包裝、運送或銷售等程序中的安全。

##### 3.1 聚焦食品健康與安全

海底撈已針對食品安全建立了健全的組織架構、管理體系、制度文件、風險評估，以及文化建設。

➤ Organizational Structure

We duly fulfill and undertake the main responsibility of food safety in catering services, and have formulated the Main Responsibility Management System for Food Safety of Haidilao Group. In addition, the Company has set up a Food Safety Management Committee headed by the Chief Operations Officer, who directly reports to the Board and tackles major food safety issues. In this structure, the Chief Operations Officer is responsible for overseeing food safety management, while the Quality and Safety Management Center at our headquarters is tasked with overseeing, assessing and improving the food safety management of supply chain, central kitchen and restaurants from the perspectives of risk monitoring, public opinion warning and technical service support. During routine operations, we appointed food safety officers in our restaurants to supervise and urge the implementation of various food safety system procedures and the requirements of food production and operation process control, and carry out daily inspection, weekly report and monthly scheduling.

➤ 組織架構

我們認真履行和承擔餐飲服務食品安全主體責任，制定了《海底撈集團食品安全主體責任管理制度》。同時，本公司亦設有食品安全管理委員會，以首席運營官為主任，直接向董事會報告並處理重點食品安全問題。在此架構中，首席運營官負責監督食品安全管理，總部的海底撈質量安全管理中心負責從風險監測、輿情預警、技術服務支持的角度監督、考核、提升供應鏈、中央廚房、門店的食品安全管理。在日常運營中，我們於門店設立食品安全員，負責督促落實各項食品安全制度流程及食品生產經營過程控制的要求，以及執行每日檢查、每週匯報、每月調度的工作。

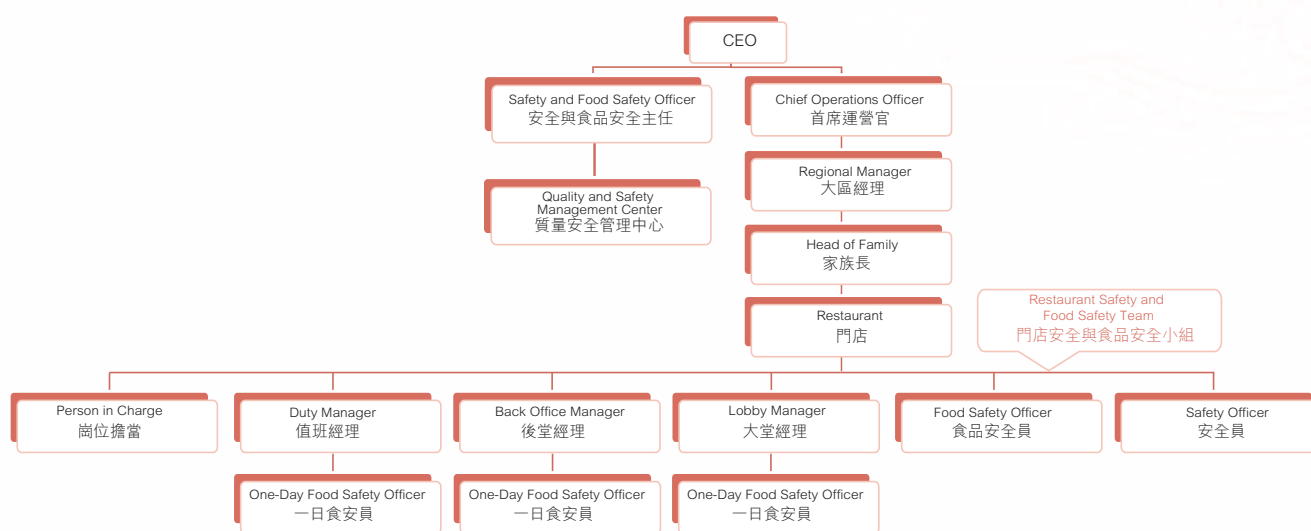


Figure: Organizational Structure of Haidilao Food  
圖：海底撈食品組織架構



#### ➤ Food Safety System

The Company continuously promotes the implementation of risk prevention and control and food quality and safety work by establishing a multi-level management system. Our food safety management plan is based on ISO 22000 food safety management system certification. We safeguarded the safety and quality of our food in stores by developing relevant food safety management systems, assigning full-time food safety and quality management staff, implementing the enterprise self-inspection system, continuously optimizing store design and introducing new technologies and other measures.

#### ➤ 食品安全體系

本公司通過建立多層次管理體系，持續推進風險防控和食品質量安全工作的落地。我們的食品安全管理計劃以ISO 22000食品安全管理體系認證為藍本，通過制定相關食品安全管理制度，設立專職的食品安全及質量管理人員，落實企業自查制度，不斷通過優化門店設計、引進新技術等措施，保障門店的食品安全與質量。

#### Self-management on food safety

##### 自主食品安全管理

The food management system of Haidilao restaurants was established for in-store self-management of food safety from 11 perspectives, including handling of food safety accidents, raw materials control, procedural control, acceptance and inspection of products, health management, staff management, prevention and treatment of hazardous biological factors, treatment of kitchen wastes, food additives, cleaning and maintenance of premises/facilities, and training and evaluation. Employees must pass the job examination certification before they can start work, regardless of the positions they hold. Self-inspection and cross-inspection on food safety apply to all positions with the “One-Day Food Safety Officer” campaign launched, with the aim of engaging all employees in food safety management.

海底撈門店食品安全管理體系從食品安全事故處理、原料控制、過程控制、進貨查驗、健康管理、人員管理、有害生物防治、餐廚廢棄物處置、食品添加劑、場所／設施的清潔和維護、培訓與考核共11個方面進行搭建，以推動門店食品安全的自主管理。各崗位員工通過崗位考試認證後方可任職，並通過食品安全自查、互查以及一日食安員等活動，推動全員參與到食品安全管理工作中來。

#### Risk testing by a third-party agency

##### 第三方檢測風險

We have formulated the sampling inspection and testing plan of a third-party agency and engaged a third-party testing agency to carry out sampling inspection of the materials in the restaurants. We objectively face the actual situation of enterprises, sort out and identify potential food safety risks in Haidilao restaurants, and cooperate with relevant departments to review the results of each spot check and set up targeted risk control measures.

我們制定第三方機構抽檢及檢測計劃，並委託第三方檢測機構對門店的物料進行抽檢。我們客觀面對企業實際狀況，梳理及識別在海底撈門店環節可能出現的食品安全風險，並聯合各關聯部門對每次抽查結果進行複盤，建立針對性的風險控制措施。

➤ *Establishment and Continuous Development of Food Safety System*

➤ 食品安全制度規範建立與完善

### Industry standard construction 行業標準建設

The Company actively participates in the formulation and revision of many standards in the fields such as food nutrition, food production and catering processing. This year, we participated in the formulation of Guidelines for the Design of Nutritional Light Meal, ATP Monitoring and Limit Requirements for the Cleaning Effect Evaluation of Food Contact Surface and Management Specifications for Takeaway Safe Restaurants issued by China Cuisine Association as well as DB11/T Central Kitchen Layout Setting and Management Specifications. In addition, we formulated 204 sets of specifications for supplier product processing, acceptance standards for 1,658 kinds of materials and products within the enterprise and 327 sets of product standards that have been revised according to the dynamic changes of national standards.

本公司積極參與食品營養、食品生產和餐飲加工領域等多項標準的制修訂工作。本年度，我們參與制定了中國烹飪協會發佈的《輕食營養配餐設計指南》《食品接觸表面清潔效果評價ATP監測及限值要求》《外賣安心餐廳管理規範》，以及《DB11/T中央廚房佈局設置與管理規範》。本年度，我們制定了204個供應商產品加工規範，為企業內部建立了1,658種物料產品驗收標準，以及制定327個根據國家標準動態變化共修訂的產品標準。

### Restaurant 門店端

The food safety management of restaurants was standardized through the formulation of 337 sets of regulations including Haidilao Restaurant Manual for Food Safety Management, Haidilao Restaurant Specification for Food Safety and Hygiene Design, Haidilao Restaurant Plan of Food Protection, Regulations on the Management of Routine Waste Disposal, Emergency Response Plan for Restaurants, Regulations on the Management of Food Safety Training for New Restaurants, Administrative Regulations on the Application for Haidilao Health Certificate, Plans and Methods for Disinfection of Different Areas, Required Technical Knowledge and Skills for Different Positions, Risk Assessment Regime for Restaurant Safety and Food Safety Innovation Projects, and Regulations on the Management of Transparent Kitchen.

門店端制定有《海底撈門店食品安全管理手冊》《海底撈門店食品安全衛生設計規範》《海底撈門店食品防護計劃》《日常廢棄物處置管理制度》《門店突發事件應急預案》《新店食品安全培訓管理制度》《海底撈健康證辦理管理制度》《各區域消毒計劃和方法》《各崗位應知應會》《門店涉及安全、食品安全創新項目風險評估制度》《門店明廚亮灶管理制度》等337個制度文件，規範門店端的食品安全管理。

### Supply chain 供應鏈端

The management of supply chain food safety was further standardized through the formulation of 40 sets of management regulations including Haidilao Process for Product Development, Basis for Judgment of Edible Food and Prohibited Ingredients of Haidilao, Haidilao Regulations on the Management of Poofs and Receipts to Food Suppliers, Haidilao Group Regime for Supplier Review Management, Measures for Handling Suppliers Unqualified in Onsite Review or Pending Improvement, Haidilao Regulations on the Management of Supplier Reviewers, Measures for the Management of Unqualified Food Materials and Supplies in Haidilao Supply Chain, Emergency Response System for Non-Conformance in Sampling Inspection of Haidilao Supply Chain, Emergency Response System for Media Incidents Relating to Food Safety in Haidilao Supply Chain, Haidilao Regime for Recalling Supply Chain Products, Regime for Standard Formulation and Control of Raw and Auxiliary Materials, and Haidilao Administrative Regulations on the Development and Suppliers of Innovative Brand Products, etc.

供應鏈制定有《海底撈產品開發流程制度》《海底撈食品可食用判斷依據及禁售食材》《海底撈食品供應商索證索票管理制度》《海底撈集團供應商審核管理制度》《供應商現場審核不合格或待改進處理辦法》《海底撈供應商審核人員管理規定》《海底撈供應鏈食材及用品不合格品管理辦法》《海底撈供應鏈抽檢不合格應急處理制度》《海底撈供應鏈食品安全突發媒體事件應急處理制》《海底撈供應鏈產品召回處理制度》《原輔料標準制定及管控制度》《海底撈創新品牌產品開發及供應商管理制度》等40個制度文件，規範供應鏈端的食品安全管理。

#### ➤ Food Safety Risk Sorting and Assessment

#### ➤ 食品安全風險梳理與評估

### Engaging external professional institutions 聘請外部專業機構

We engaged a third-party agency to implement the inspection plan and comprehensively analyzed the risks existing in Haidilao restaurants in various operations such as raw material acceptance, dish preparation and processing, serving dishes and collecting used dishes, cleaning and disinfection and garbage management, and formulated the Haidilao Restaurant Manual for Quality and Safety Risk Assessment to implement risk management for restaurants.

委託第三方機構執行檢測計劃，全面分析海底撈門店在原料驗收、備菜加工、出餐收餐、清洗消毒、垃圾管理等各個環節存在的風險，制定了《海底撈餐廳門店質量與安全風險評估手冊》，對門店實行風險管理。

### Pre-risk assessment 風險評估前置

Regarding the development and introduction of new products (new suppliers) and product launch, we adjust risk assessment operations in real time, and carry out risk assessment during the on-site product review stage, which not only avoid food safety risks, but also shorten the development and launch time.

針對新品（新供應商）的開發引入和產品上市，我們實施風險評估工作的動態調整，在產品現場審核階段開展風險評估，既規避食品安全風險，同時縮短開發及上市時限。

### Risk assessment of the whole chain of core products 核心產品全鏈條風險評估

The end-to-end chain risk identification and review of the core product “shrimp paste”, “codfish” and “beef ball” were carried out, and the specifications including the Standard Specifications for Large Granular Shrimp Paste of Frozen Specialty, Standard Specification Requirements for Codfish and Crab Flavor Stick Products, and Standard Specification Requirements for Quality Beef Ball Products were formulated in conjunction with third-party institutions.

聯同第三方機構，對核心產品「蝦滑」、「鱈魚」、「牛肉丸」進行全鏈條風險識別及評審，協同制定並出台《冷凍招牌大顆粒蝦滑產品標準規範要求》《鱈魚蟹味棒產品標準規範要求》《優品牛肉丸產品標準規範要求》等規範。

➤ Food Safety Inspection

➤ 食品安全檢查

### Restaurant 門店端

#### Food safety inspection regime and specifications:

##### 食品安全檢查制度及規範：

Haidilao has established a sound management system and formulated complete regulations and regimes such as Food Protection Plan for Haidilao Restaurants, A-level Food Safety Regime for Restaurant Managers, Haidilao Restaurant Quality and Safety Assessment Form, Haidilao Regime for Delivery A-level Food Safety, Restaurant Plan for Control of Foreign Objects, Regulations on the Management of One-day Meal Safety, and newly established the regulations and regimes including Action Plan for Tightening Requirements on Food Safety in Summer and Autumn, and Checklist for Control of High-risk and Perishable Food, which have been implemented.

海底撈設有完善的管理制度，制定《海底撈門店食品防護計劃》《店經理A級食品安全制度》《海底撈門店質量安全考核表》《海底撈外送A級食品安全制度》《門店異物管控方案》《一日食安員管理規範》等規範，新增《夏秋季食品安全加嚴要求行動方案》《高危易腐食材管控檢查表》等制度及規範並要求監督落實。

#### Routine food safety inspections:

##### 開展食品安全日常檢查：

In 2022, the food safety officers inspected 5,015 times of Haidilao restaurants in the mainland and 1,293 times of Haidilao takeaway food. Meike Catering received 425 food safety inspections. For Hong Kong, Macao and Taiwan regions, a total of 391 inspection plans were conducted, with daily, weekly and monthly inspection plans released in real time through information means, a total of 248 inspections were conducted by district food safety officers, and a total of 73 inspections were carried out by the Quality and Safety Management Center.

2022年，全年食品安全員檢查大陸門店5,015次；海底撈外送1,293次；每客美餐接受公司食品安全檢查425次。針對港澳台地區，通過信息手段實時發佈日、周、月點檢排查計劃，共計實施391次；片區食品安全員檢查共計開展248次檢查；質量安全管理中心共計開展73次檢查。

#### Sampling inspections of food safety risk:

##### 開展食品安全風險抽檢：

In 2022, sampling inspections were carried out on restaurants. 2,194 times of Haidilao restaurants and 138 times of restaurants other than Haidilao hot pot restaurant were inspected, involving a total of 47,118 items, with inspection coverage rate of 100%. Testing plans for restaurant products, tableware, water quality and other items were formulated, and testing was carried out in accordance with the plan. In 2022, 8,026 tableware samples, 830 equipment contact surfaces, and 3,835 ready-to-eat ingredients were inspected.

2022年度對門店端進行抽檢，海底撈門店抽檢總計2,194次，對海底撈火鍋店以外門店抽檢總計138次，共計47,118個項目，檢測計劃覆蓋率100%；制定門店端產品、餐具、水質等檢測計劃，並按照檢測計劃開展檢測，2022年門店餐具抽檢8,026個、設備接觸面830個、小料台即食食材3,835個。

#### Supply chain

供應鏈端

#### Risk sampling inspection verification:

風險抽檢驗證：

The Company formulated relevant product inspection plans and questions and answers every year, supervises the implementation of logistics and suppliers. The inspection plan includes items such as supplier's factory inspection, type inspection, acceptance inspection upon arrival, and risk sampling inspection. In case that there are non-conformances during inspection, Emergency Response System for Non-Conformance in Sampling Inspection of Haidilao Supply Chain is followed for implementation.

每年制訂對應的產品檢測計劃和問答，監督各物流和供應商執行。檢測計劃包含了供應商出廠檢測、型式檢測、到貨驗收檢測、風險抽檢等項目。如風險抽檢不合格，按照《海底撈供應鏈抽檢不合格應急處理制度》執行。

#### Supply chain inspection:

實施供應鏈檢測：

We select high-quality procurement sources for different food ingredients to ensure quality and freshness of ingredients. In addition, we have developed an inspection plan for raw materials and products of Haidilao, including food, agricultural products, production products, non-food and other items. The inspection plan includes supplier's factory inspection, type inspection, acceptance inspection upon arrival, and risk sampling inspection. A total of 1,421 batches were randomly inspected throughout the year, with a material category coverage rate of 100%.

我們針對不同食材選取優質的採購來源，保障食材質量與新鮮，制定了海底撈原料及產品檢測計劃，包括食品、農產品、生產產品、非食品等項目。計劃中涉及供應商的出廠檢測項目、供應商型式檢測項目、供應商配送物料到達物流後的驗收檢測項目、物料的風險抽檢項目。全年度總計抽檢1,421批次，物料類別覆蓋率100%。



### ➤ Emergency Response to Food Safety Accidents

### ➤ 食品安全事故應急處置

#### Restaurant 門店端

In case of any food safety accident, employees need to follow the Emergency Response Plan of Food Safety Accidents to take 4 major actions:

如有任何食品安全事故，員工需依循《食品安全事故應急處置方案》採取4大行動：

1. Prompt reporting: Report to the health department and food and drug regulatory department in the place where the operation is located within 2 hours from the time of the accident;  
及時報告：自事故發生之時起2小時內向運營所在地衛生部門和食品藥品監管部門報告；
2. Immediate rescue: Immediately organize a rescue team and send the affected consumers to hospital for treatment;  
立即搶救：在第一時間組織救助隊伍，立即將受影響消費者送醫院治理；
3. Scene protection: After a food safety accident occurs, relevant employees shall immediately stop production and business activities, seal up the food and its raw materials, tools and utensils, equipment and facilities and the site that cause or may cause the food safety accident. As part of the protection of the incident scene, the food, food tools, containers and tableware involved should be retained to provide sample evidence for follow-up investigation;  
保護現場：在發生食品安全事故後，有關員工需立即停止生產經營活動，封存導致或者可能導致食品安全事故的食品及其原料、工具及用具、設備設施和現場。保護現場時對涉及的食物、食品用工具容器、餐具有需要保留，為後續調查提供樣本證據；
4. Cooperate with investigations: The person in charge of the restaurant involved and the relevant employees shall cooperate with the investigation department to investigate and handle food safety accidents, and truthfully report the situation of the food safety accident to the investigation department, including information about the food eaten by the patient, the main characteristics of food poisoning, and the source, quality, storage conditions, processing and cooking methods and heating temperature and time of the suspicious food.  
配合調查：涉事門店負責人及有關員工需配合調查部門進行食品安全事故調查處理，如實向調查部門反映食品安全事故情況，例如病人所吃的食物，食物中毒的主要特點，可疑食物的來源、質量、存放條件、加工烹調的方法和加熱的溫度、時間等。

#### Supply chain 供應鏈端

We have formulated the Emergency Response System for Media Incidents Relating to Food Safety in Haidilao Supply Chain to standardize the emergency handling procedures when food safety causes media public opinion, such as the handling procedures of exposure of cooperative products released in national policies and early warning announcements. In case of abnormality in food safety and quality, we initiate deviation investigation and deal with it in accordance with the Reward and Punishment Management System for Food Quality and Safety Points of Haidilao International Supply Chain.

我們制定了《海底撈供應鏈食品安全突發媒體事件應急處理制度》，規範因食品安全原因引發媒體輿論時的突發應急處理程序，如合作產品被曝光的處理、接收到國家政策發佈及預警公告的處置流程。如食品安全及質量有異常情況，我們會發起違規調查，並據《海底撈國際供應鏈食品質量與安全積分獎懲管理制度》處理。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### ➤ Food Safety Culture Building

#### ➤ 食品安全文化建設

##### **Reward and punishment management**

##### 獎懲管理

We foster employees' awareness of the value of food safety. To this end, we have established "Reward Point Exchange for One-Day Food Safety Officer", and practiced reward and punishment management on a comprehensive scale so as to promote top-down quality culture building within the Company. We set strict and clear standards and advocate the concept of food safety into the routine work of every employee.

我們培養員工的食安價值觀，建立「一日食安員獎勵積分兌換」，全面實踐獎懲管理，從而推進公司自上而下的質量文化建設。我們制定嚴格且明確的標準，倡導食品安全的理念深入到每位員工的日常工作中。

##### **Food safety training**

##### 食品安全培訓

We established "scenario simulation" learning mode through panoV (enterprise talent training and education software) and implemented "employee job skill promotion" so as to match the food safety professional skills of employees in each post and closely link food safety performance with employee career promotion.

透過panoV(企業人才培養教育軟件)建立「場景化」的學習模式，實施「員工崗位技能晉升闖關」，匹配各崗位員工的食品安全專業技能，將食品安全工作與員工職業晉升緊扣。

##### **Food safety inspection**

##### 食品安全巡查

Inspectors dispatched from the Company's headquarters conducted food safety inspections in the restaurants through the electronic inspection system, recorded the problems found on the spot in real time, and accurately summarized and thoroughly analyzed them.

透過電子巡查系統，公司總部派出的檢查員通過電子巡檢系統對門店食品安全進行檢查，對現場發現的問題實時記錄、精確匯總、全面分析。

#### **Case: Food safety communication in restaurants**

案例：門店食品安全交流

This year, food safety pioneer activities were actively carried out in restaurants across the country, and a total of 96 Food Safety Pioneer Groups were established to hold a one-month activities of “emulating, learning from, catching up with, helping and in turn surpassing each other”. We ranked the Food Safety Pioneer Groups through such forms as special self-inspections and special reporting according to the mode of “emulating, learning from, catching up with, helping and in turn surpassing each other”. This plan not only significantly improved the self-inspection, risk recognition awareness, food safety risk management and control ability of our restaurants, but also cultivated a number of excellent food pioneer groups, summon up enthusiasm for food safety work in various regions.

本年度，全國門店積極開展食安先鋒活動，共成立96個食安先鋒小組，舉辦為期一個月的「比學趕幫超」活動。我們通過專項自查、專項匯報等形式，按照「比學趕幫超」的模式對食安先鋒小組進行排名。這次計劃成功令我們的門店自查、風險識別意識、食品安全風險管控能力大步提升，也培育了一批優秀的食品先鋒團隊，帶動了各區域食品安全工作的積極性。

#### **Case: Establishment of a risk prediction training group**

案例：成立風險預知訓練小組

In order to cultivate employees' risk awareness and improve their attention to work and problem-solving abilities, predict and prevent potential risks, Quality and Safety Management Center carried out risk prediction training activities for restaurants located in Beijing this year and established a Risk Prediction Training Group. Team members organized a risk prediction training once a week. During the training, they conducted meeting communication and on-site operation, searched for risk problems, recorded risk points, listed out corrective action plans, and finally realized the closed loop of risk warning, risk discovery and risk avoidance.

為培養員工風險意識，提高員工對作業的注意力及解決問題的能力，預測和預防可能出現的風險，質量安全管理中心於本年度針對位於北京區域的門店進行危險預知訓練活動，並成立了風險預知訓練小組。小組成員每週組織一次風險預知訓練，並在訓練中進行會議溝通、現場操作、尋找風險問題、記錄風險點、列出整改行動方案，最終實現預警風險、發現風險、規避風險的閉環。

### 3.2 Rigorous Control of Food Quality and Innovation

Processed food is one of the main types of food served by Haidilao, which mainly relies on the professional, standardized, safe and hygienic production of affiliated enterprises and third-party food factories. We are duty-bound to control the quality of the food production process. Therefore, the Company actively participates in the management procedures of food safety systems, risk sampling inspections and quality standards in food processing plants, establishes the standards in line with the quality and safety of Haidilao food so as to realize the control concept of food safety from the source to the table. This year, the Company has taken comprehensive food safety and quality control measures in the following operations:

#### ➤ Quality Supervision

##### **Standardizing product traceability procedures** 規範產品追溯程序

- We formulated the Accountability Mechanism for Food Safety Product Traceability and Imported Cold Chain Code System of Haidilao Group, achieved access qualification certificate review, on-site review, risk assessment, and arrival inspection and testing through SRM system and established a closed loop of food safety control from material development to terminal listing.

制訂了《海底撈集團食品安全產品追溯與進口冷鏈碼系統運維問責機制》，通過SRM系統實現准入資質證件審核、現場審核、風險評估、到貨檢測化驗，建立物料從開發到終端上市的食品安全管理閉環。

##### **Follow-up verification of product quality** 產品質量跟進驗證

- We formulated the Emergency Response System for Non-conformance in Sampling Inspection of Supply Chain to standardize the handling of substandard materials during acceptance inspection, risk sampling inspection and sampling inspection of functional departments, put forward rectification requirements for non-conformances, set the completion time for rectification, receive the rectification report and review the rectification situation;

制定《供應鏈抽檢不合格應急處理制度》，規範在驗收檢測、風險抽檢及職能部門抽檢時的不合格物料處理，針對不符合項提出整改要求、列定整改完成時間、接收整改回傳報告、覆核整改情況；

- We established a customer service center on the logistics side for the purpose of collecting complaint and quality statistics of materials, restaurants and suppliers. In addition, we established an emergency coordination mechanism on the restaurant side to collect opinions on products in a timely and efficient manner, and set up the targeted plan for quality improvement.

在物流端建立客服中心，服務於物料、門店及供方客訴質量統計收集；在門店端建立突發事件對接機制，及時高效地收集產品意見信息，並建立針對性質量改善方案。

### 3.2 嚴控餐品質量與創新

加工食品是海底撈的核心食品之一，主要依託關聯企業及第三方食品工廠的專業、標準化、安全及衛生的生產。我們對食品生產過程的質量管控責無旁貸，因此，本公司積極參與食品加工廠的有關食品安全制度、風險抽檢、質量標準的管理程序，訂立符合海底撈食品質量與安全的準則，實現從源頭到餐桌食品安全的管控理念。本年度，本公司已於以下環節實施全面的食品安全及質量控制措施：

#### ➤ 質量監察

### ➤ *Transportation and Warehouse Management*

Logistics distribution and storage of food and material are important steps in the operation of the Company. We have drawn up strict control standards and operating procedures at restaurants and supply chains to ensure food safety during the logistics process. The details are as follows:

#### **Restaurant** 門店端

We formulated relevant systems, norms and guidelines such as Transportation Management Service Rules for Distribution Restaurants of Haidilao, Vehicle Service Rules for Distribution Restaurants of Haidilao, Receiving Management System for Warehouse Keeper of Restaurants, Food Storage Management System, Time Management Measures for Product Serving of Restaurants, Guidelines for Pesticide Residue Testing, Standards for Receiving, Storage and Distribution of Fresh-cut Beef and Mutton, Standard Requirements for Product Loading Management, and the Guidelines for the Production, Processing, Transportation and Use of Imported Frozen Products to standardize the requirements for on-site receiving operations of various types of food, and the temperature management of products in transportation and storage so as to ensure the quality of food materials after arrival.

制定了《海底撈配送門店運輸管理服務規則》《海底撈門店配送車輛服務規則》《門店庫管收貨管理制度》《食品儲存管理制度》《門店產品出品時效管理辦法》《農藥殘留測試作業指導》《鮮切牛羊肉收貨、倉儲、配送標準》《產品裝車管理規範要求》《關於進口冷凍產品生產加工、運輸使用操作指引》等制度、規範與指引，規範了各類食品現場收貨操作的要求，及產品於運送及倉儲時的溫度管理，從而確保到貨後的食材質量。

#### **Supply chain** 供應鏈端

We inspect and accept incoming raw materials according to the acceptance criteria, including the inspection and acceptance of transportation vehicle hygiene, product packaging, and product quality conditions. If there are non-conforming raw materials, such raw materials will be disposed of according to the non-conformance requirements. Regarding the distribution of processed and non-processed products, Standard Requirements for Product Loading Management shall be followed.

到貨的原料會按照驗收標準要求進行驗收，包括對運輸車輛衛生、產品包裝、產品質量狀況等進行驗收，如不合格，按照不合格要求處置。針對加工及不加工產品在配送時，需按照產品裝車管理規範要求執行。

### ➤ 運輸及倉儲管理

物流配送與食品、物料儲存是本公司運營中的重要環節。為確保物流環節的食品安全，我們在門店及供應鏈端制定了嚴格的管控標準和操作流程，詳情如下：



## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### Optimize the logistics distribution network 優化物流配送網絡

- Centering on regional restaurants, 34 sub-warehouses for logistics and distribution were established, with a total of about 1,883 transportation vehicles jointly operated by the Company and third parties to provide dedicated and daily distribution for regionally radiated restaurants, thus ensuring timely supply of products sold in restaurants;  
以區域門店為中心，建立了34個物流配送分倉，以及和第三方合作的運輸車輛共1,883輛左右，針對區域輻射的門店進行專車、日配，確保門店售賣產品及時供應；
- In response to the needs of restaurants in remote areas, sub-warehouses were set up in surrounding areas equipped with a central kitchen for processing, for the purpose of production, processing and distribution nearby, which shortened the delivery time and ensured the freshness of the dishes while ensuring food safety;  
針對偏遠地區門店需求，增設外阜分倉和中央廚房加工，就近生產、加工和配送，在確保產品食品安全的同時，也縮短配送時間，保證菜品新鮮度；
- In the case of smart restaurants, smart production at the central kitchen end – “directly prepared dishes” was implemented: Currently, smart production workshops are being built in Beijing, Shanghai and Nanjing.  
針對智慧餐廳，開展實施中央廚房端智慧生產—「直配菜」：目前在北京、上海、南京三個城市開建智慧生產車間。

#### Establish logistics management system 建立物流管理系統

- To ensure accurate delivery and effective traceability of products, automatic systems are introduced in sub-warehouses, such as WMS system, SRM system, SAP system and TMS system;  
為確保產品有效追溯，各分倉引入了自動系統，包括倉庫管理系統(WMS系統)、供應商關係管理系統(SRM系統)、企業管理解決方案系統(SAP系統)、運輸管理系統(TMS系統)等，以確保發貨準確；
- Furthermore, according to the needs of smart restaurants, smart production was carried out – that is, the remaining number of dishes in the terminal restaurant can be automatically monitored on the production side so as to adjust the production plan to meet the sales demand of the restaurant.  
分倉使用。同時針對智慧餐廳需求，開展智慧生產，即在生產端自動監測終端餐廳的菜品剩餘量，從而調整生產計劃，滿足門店售賣需求。

#### Product loading management 產品裝車管理

- The freezer compartment and refrigerator compartment of dual-temperature transport vehicles must be equipped with a continuous temperature recorder;  
雙溫運輸車輛的冷凍區、冷藏區需各配備一個連續溫度記錄儀；
- Non-food products must be loaded separately from food;  
非食品類產品必須與食品分開裝車；
- It is strictly prohibited to distribute food together with any toxic and harmful goods or volatile chemical in the same vehicle.  
嚴禁任何有毒有害貨物、易揮發化學品與食品同車配送。

### Standardize logistics and delivery process 規範物流運送過程

- When the purchaser signs a contract with the supplier, the requirements on the transportation vehicles of the products will be specified, and the requirements will also be expressly stated in the contract. In addition, acceptance standard requirements will also be formulated, e.g. the temperature of the transport vehicle for frozen goods must be below  $-18^{\circ}\text{C}$ , and refrigerated goods must be stored and transported in refrigerated space and must not be mixed with chemicals;  
採購與供應商簽訂合同時，對產品的運輸車輛進行規範要求，也會在合同中明示。同時也會制定驗收標準要求，如：凍品要求運輸車輛溫度為 $-18^{\circ}\text{C}$ 以下，冷藏貨物要求冷藏儲運、不得與化學品混運等；
- For products processed by central kitchens and distributed to stores via sub-warehouses, the Company will sign a cooperation contract with a third-party transportation company. The products will be sterilized before loading, and the temperature at factory upon delivery must be below  $7^{\circ}\text{C}$ .  
針對有中央廚房或分倉配送門店的產品，公司與第三方運輸公司簽訂合作合同，產品在裝車前進行消毒，出廠時的配送溫度為 $7^{\circ}\text{C}$ 以下。

### Standardize the operation after arrival 規範到貨後操作

- For logistics (sub-warehouse) transportation to the restaurant, it is required that, after the transport vehicle arrives at the restaurant, the receiving staff shall first check the transportation temperature of the vehicle, and report back to the logistics if it is unqualified, and then punish the transportation company according to the contract requirements;  
針對物流(分倉)配送到門店的運輸，要求運輸車輛到達門店後，收貨人員首先檢測車輛運輸溫度，不合格時反饋給物流，並對運輸公司按照合同要求進行處罰；
- For products with high temperature fluctuations, it is required to strictly check the transport temperature and core temperature of the product upon arrival, set the temperature rejection threshold, and products failing to meet the requirements are rejected; if it involves receipt with special approval, the approval privilege will be specified;  
針對溫度易變化且波動較大的產品，在到貨時嚴格查驗產品運輸溫度和中心溫度，設定溫度拒收紅線，不符合時進行拒收處理；如果涉及到特批收貨時，進行審批權限規定；
- Incoming sub-warehouse materials will be released after passing inspection acceptance. At present, the Company has 27 sub-warehouse laboratories with testing capabilities across the country. For sub-warehouses without testing capabilities or sub-warehouses with partial testing capabilities, the Company will sign a material testing contract with a third party to perform testing on inbound goods.  
針對到貨物流分倉的物料執行檢驗合格放行。目前全國具備檢測能力的分倉實驗室有27個，針對無檢測能力的分倉或部分檢測能力的分倉，與第三方簽訂物料檢測合同，對到貨物料執行檢測。

### Standardize the acceptance after arrival 規範到貨後驗收

- Logistics employees must reject products that fail to meet the acceptance criteria in accordance with the Haidilao Unqualified Products Management Measures for Supply Chain.  
物流員工須按照公司的《海底撈供應鏈不合格品管理辦法》對達不到驗收標準的產品進行拒收處理。

#### ➤ *Product Recall*

In case of abnormality or non-conformance in quality and safety, we will follow such internal management systems as Haidilao Product Recall Handling System for Supply Chain and Haidilao Product Return and Recall Service Rules in dealing with product safety and quality issues in an orderly manner, and clarify the procedure and time limit for handling product recalls.

When receiving goods returned due to quality problems, self-inspection in each restaurant on product batch, production date, supplier and other information must be conducted in a timely manner. Meanwhile, such quality issue must be reported to the relevant quality inspection department at the Company's headquarters to trace the source. Once the source of the problem is found, we will implement a voluntary recall, record the recall process, and analyze the problem so as to make improvements. When the restaurant receives some dishes that need to be removed from the shelves, we will remove the non-conforming dishes from the shelves in the ordering system, seal up the remaining ingredients in processing and storage, attach labels for unqualified products, and store them separately from qualified ingredients.

#### ➤ 產品召回

如有質量安全異常或不合格的情況，我們將按照《海底撈供應鏈產品召回處理制度》及《海底撈產品退貨及召回服務規則》等內部管理制度執行，有序應對產品安全與質量問題，明確產品召回處理的程序與時效。

當收到因品質問題退貨的商品時，各門店及時就產品批次、生產日期和供應商等信息進行自查，同時上報至公司總部質量檢查相關部門，開展源頭追溯。一旦發現問題源頭，我們實施主動召回，並記錄召回過程，分析問題從而進行改善。當門店接到部分菜品需要下架時，我們會在點餐系統中將有問題的菜品下架，並封存在加工和庫存的食材剩餘量，張貼不合格產品標識，與合格的食材分開存放。

### 3.3 Realizing Mutual Benefit and Win-win Supply Chain

We know that creating a stable and healthy supply chain is one of the important steps to ensure product quality. Therefore, the Company has established a sound supplier management system, continuously promoted the construction of a responsible supply chain, broadened its sustainable development requirements to cover the upper and lower supply chains, and constantly improved its supplier management capabilities, hoping to work with suppliers to achieve mutual benefit and win-win results and empower both parties to become industry leaders.

#### ➤ *Supplier Management System*

We have a complete supplier management system in place, and have formulated the internal management regime and measures including Haidilao Regulations on Supplier Management, Haidilao Regulations on the Management of International Supply Chain Food Quality and Safety, Haidilao Administrative Regulations on Graded Supervision of International Supply Chain Food Quality and Safety, Supplier Inspection Regime, and Measures for Handling Suppliers Unqualified in On-site Review or Pending Improvement to clarify the responsibilities of each department. We implemented hierarchical and differentiated management of suppliers in terms of supplier access, routine management, improvement, performance and optimization, and established a complete quality management system for the whole life cycle of procurement and supply. This year, the Company had cooperation with 3,093 suppliers, all of which carried out the cooperation in accordance with relevant practices of the Company for employing suppliers. Besides, we have withdrawn from cooperation with 250 suppliers due to environmental and social risks and carried out unannounced inspections on more than 200 suppliers. The regional distribution of suppliers is as follows:

### 3.3 實現互助共贏供應鏈

我們深知打造穩定、健康的供應鏈是保證產品質量的重要環節之一，因此本公司建立了完善的供應商管理制度，持續推動負責任供應鏈的建設，將自身的可持續發展要求拓展至上下游供應鏈，不斷精進供應商管理能力，希望攜手供應商實現互利共贏，賦能雙方成為行業領頭者。

#### ➤ 供應商管理體系

我們設有完善的供應商管理體系，制定有《海底撈供應商管理制度》《海底撈國際供應鏈食品質量與安全管理製度》《海底撈國際供應鏈食品質量與安全分級監督管理制度》《供應商檢查製度》《供應商現場審核不合格或待改進處理辦法》等內部管理制度及辦法，明確各部門職責，從供應商的准入、日常管理、改善、績效與優化等環節，對供應商實行分級和差異化管理，建立完善的採供全生命週期質量管理體系。本年度，公司合作供應商總數為3,093家，3,093家供應商均按照公司執行的聘用供應商有關慣例開展合作。此外，我們因環境、社會風險原因與250家供應商終止合作，並對超過200家供應商進行了飛行審核。供應商地區分佈如下：

Geographic Distribution of Haidilao Suppliers

海底撈供應商地區分佈

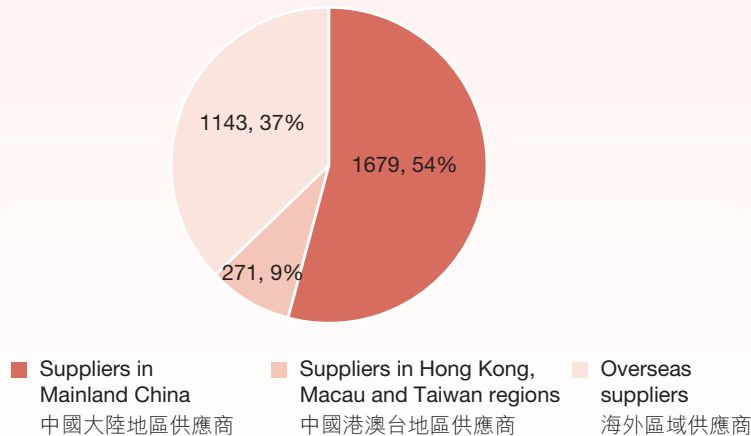


Figure: Number and percentage of suppliers by region

圖：按地區劃分的供應商數目及比例

Supplier selection and access  
供應商選擇與准入

We have formulated the Supplier Management Measures taking into account the evaluation criteria of suppliers in terms of quality, price, delivery time, after-sales service and food safety. We also focus on suppliers' performance in terms of sustainable development (including environmental protection and social factors); 我們制定了《供應商管理辦法》，考慮供應商的質量、價格、訂單交期、售後服務、食品安全等供應商的評價標準，亦關注其在可持續發展方面的表現（包括環保及社會因素）；

The Company recruits multiple high-quality suppliers focusing on major considerations such as geographical risk and product characteristics to avoid or minimize the supply risks brought by a single supplier. We give priority to international and domestic leading enterprises in livestock breeding, production and processing. For new suppliers, Haidilao will conduct onsite inspection or evaluation when conditions permit, and finally confirm whether to cooperate; 公司會依據地域風險、產品特性等因素尋求多個優質供應商，以避免或降低單一供應商帶來的供應風險。我們優先選擇國際及國內頭部畜牧養殖及生產加工龍頭企業。對於初次合作的新供應商，海底撈將在條件許可的情況下對新供應商進行實地考察或評估，決定是否展開合作；

During the supplier acceptance review, the Company requires all suppliers to provide three-in-one business license (including industrial and commercial business license, organization code certificate and tax registration certificate), and industry-specific qualification certification depending on their respective product categories. The Company implements a one-vote veto system for suppliers who fail to pass the certificate review or factory inspection.

在供應商准入階段，公司要求全部供應商提供三證合一類營業執照（包括工商營業執照、組織機構代碼證和稅務登記證），並根據相應的產品類別提供行業性的資質認證。對於證件審查或驗廠不合格的供應商，公司實行一票否決制。



### Supplier assessment system

供應商評估制度

### Supplier assessment system:

供應商考核體系：

- We have developed clear point-deduction and point-based incentive criteria, implemented grading management and control for suppliers and evaluated their performance according to their points. We score suppliers according to the corresponding standards, so as to optimize the supplier team and promote positive competition among suppliers.

我們制定明確的扣分標準及獎分激勵標準，根據積分將供應商分級管控，以積分評估供應商的表現。我們根據相應標準對供應商進行評分，從而優化供應商隊伍，促進供應商之間的良好競爭。

### On-site review

現場審核：

- We judge the risks associated with the materials supplied by each supplier as per the grades of the supplied materials and supplier ratings. The review requirements and frequency depend on the risk of the material.

我們根據供應物料等級及供應商等級，判斷各供應商所供應物料的風險，審核要求及審核頻次則按照物料風險決定。

### Supervision and monitoring of suppliers

供應商監察

### Diversified supplier communication channels:

多樣化的供應商交流渠道：

- We have established different levels of supervision mechanisms such as remote monitoring, unannounced inspection and on-site quality control in accordance with the safety level. Excellent suppliers have the opportunity to participate in the “Annual Conference of Strategic Suppliers” held by the Company, and the winning suppliers can get refund of the administrative penalties for the year, and be granted incentives such as supplier award medals and fixed-amount meal cards.

根據安全等級制定遠程監控、飛行檢查、駐場品控等不同等級的監督機制。優秀供應商有機會參與公司舉行的「戰略供應商年度大會」，其中獲獎供應商可返還當年行政性處罰的罰款，併發放供應商獲獎獎牌以及定額就餐卡等激勵。

### Setting up dynamic warning for food safety:

搭建了食品安全動態預警：

- For cooperative suppliers, we publish food safety trends on the official website and Haidilao food safety information platform every month. Meanwhile, we conduct monthly special summary and reporting on the management and control of suppliers, including but not limited to review status, summary of special problems, potential risks and corresponding solutions. Where any irregularity is detected with a supplier, we will issue an early warning to the said supplier.

針對合作的供應商，我們每月在官網信息及海底撈食品安全信息平台發佈的食品安全動態。同時，我們每月針對供應商的管控情況進行專項匯總、匯報，包含但不限於審核情況、專項問題匯總、潛在風險以及對應的解決方案等。如供應商有任何異常情況，我們會向其進行預警處置。

### Special follow-up for suppliers:

供應商專項跟進：

- In the case of high-risk material suppliers, we organize on-site quality communication, put forward quality control requirements and follow up the implementation of rectification.

針對高風險物料供方組織現場質量溝通，提出質量管控要求，並進行跟進整改落实。

### Evaluation and improvement 評價改進

During the supplier assessment, suppliers with higher ratings can be rewarded with a higher proportion of contract allocation, while the suppliers with the lowest rating will receive assistance and guidance. If the supplier's rating does not improve after the assistance, the supplier will be eliminated;

在供應商考核中，針對等級較高的供應商可獲較高合同分配比例的獎勵，而末等級別的供應商將接受幫扶指導，如幫扶後供應商的評級未有進步，該供應商進行淘汰；

During the on-site review of suppliers, we will point out the problems of the suppliers to be improved and issue rectification requirements and then follow up the suppliers to track the progress of the rectification.

在供應商現場審核中，我們會向有待改進的供應商指出有問題的地方及發出整改要求，並追蹤供應商追蹤整改進度。

#### ➤ Environmental and Social Risks of Suppliers

Haidilao is committed to improving the stability of the supply chain. For this purpose, it fully identifies and controls possible environmental and social risks in the supply chain, such as safety and health, labor rights, environmental protection and business ethics, so as to continuously improve the quality of suppliers.

The Company faithfully implements a fair and open bidding mechanism. We take the compliance of suppliers as the selection threshold, focusing on checking the compliance records of prospective suppliers concerning their labor practices, business ethics and environmental protection policies in the past (e.g. whether there are bad credit or punishment records). Our suppliers are required to comply with local and international laws relating to anti-corruption, labor rights, health and safety. Furthermore, we check the background, permits, licenses and certifications of our suppliers to ensure that they comply with food safety policies and standards.

#### ➤ 供應商環境及社會風險

海底撈致力於提升供應鏈的穩定性，針對供應鏈中可能存在的安全與健康、勞工權益、環境保護、商業道德等環境和社會風險，進行充分的風險識別和管控，不斷提高供應商質量。

本公司切實執行公平、公開的招標機制，我們以供應商的合規性作為甄選門檻，重點核查擬合作供應商在勞動常規、商業道德及環保政策等方面過往的合規記錄（如是否有不良徵信或被處罰記錄）。我們的供應商均須遵守有關反貪污、勞工權益、健康及安全相關的本地及國際性法律，同時，本公司會檢查供應商的背景、許可證、牌照及認證，以確保其遵守食品安全政策及標準。

#### Corruption risk control in supply chain

供應鏈的貪污風險控制

We have formulated Haidilao Regulations on the Management of Supplier Reviewers to guide employees responsible for reviewing suppliers to deal with bribery traps, and issued an open letter to our partner suppliers for the first time, requiring them to jointly abide by the integrity rules and uphold professional ethics in business dealings.

我們制定了《海底撈供應商審核人員管理規定》，指引負責審核供應商的員工應對賄賂陷阱。我們向首次合作的供應商發佈公開信，要求供應商在業務往來中，共同遵守有關廉潔規定並信守職業道德。

#### Environmental risk control in supply chain

供應鏈的環境風險控制

We attach great importance to soil and water management for agricultural products during planting. Before the cooperation, suppliers need to submit the soil and water to a third party for testing and then plant after passing the testing. In addition, we will ask the supplier for the product planting plan, including information on pest control plan, pesticide use record form, pesticide list and pesticide use record, etc. We know that pesticides are one of the risks posed to environmental and food safety. Therefore, we require our suppliers to record information such as pesticide usage, harvest records, sprayed crops, pesticide name, use time and safety interval in detail when pesticides are used, so as to comply with regulations, manage and control risks on a comprehensive scale.

我們高度重視農產品在種植時的土壤及用水管理。在展開合作前，供應商需將土壤、水質進行送檢第三方檢測，合格後再進行種植。另外，我們會向供應商索取產品種植方案，包括病蟲害管控方案、農藥使用記錄表、農藥清單、農藥使用記錄等。我們深明農藥是環境及食物安全的風險之一，因此我們要求供應商在使用農藥時，需詳細記錄農藥使用配置、採收記錄、使用作物、藥品品名、使用時間、安全間隔期等信息，以合規及全面的管理控制風險。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### ➤ *Green Procurement*

The Company has a long-term development plan on sustainable procurement, aiming to set a good example of green procurement for the peers and the communities. We attach great importance to the environmental protection of raw materials provided by suppliers, and also encourage them to reduce the use of packaging materials and increase the use of recyclable packaging materials. In view of delivery business, we have purchased a number of environmentally friendly packaging products, such as fully compostable sugarcane bagasse meal box, PLA straws, paper straws, compostable packaging bags, and fully compostable packaging bags. For the routine operation of central kitchen, we reduce the consumption of resources and the emission of pollutants by installing more environmentally friendly and low-consumption advanced equipment.

#### ➤ *Supporting Suppliers*

As a leader in the catering industry, Haidilao is well aware of the influence of its procurement decisions on the industry. We pay close attention to the industry development trends, vigorously assist suppliers in the industry in branding campaigns, and support and empower suppliers with heart. This year, Haidilao helped 20 suppliers.

#### ➤ *綠色採購*

本公司就可持續採購展開長期發展規劃，旨在對同業及社會在綠色採購方面揭起示範作用。我們重視供應商所提供原料的環保性，亦鼓勵供應商減少包裝材料的使用和增加回收包裝材料的使用。針對外賣業務，我們採購了多項環境包裝產品，例如甘蔗漿全降解餐盒、聚乳酸吸管、紙質吸管、可降解打包袋及全降解打包袋等。針對中央廚房的日常運營，我們通過引進更加環保、低耗的先進設備以減少資源的消耗量和污染物的排放量。

#### ➤ *扶持供應商*

海底撈作為餐飲行業的領航人，我們深知自身的採購決策對行業產生的影響，本公司高度關注行業發展動態，積極協助行業內供應商進行品牌孵化，用心對供應商實現扶持與賦能。本年度，海底撈已幫扶20家供應商。



#### Case: Assistance to crayfish suppliers

案例：小龍蝦供應商幫扶

This year, we noticed that the taste and quality of crayfish products were unreliable. Therefore, in collaboration with the customer operation department and crayfish manufacturers, our Quality and Safety Management Center developed the standard processing specifications for crayfish, and the acceptance standard of crayfish raw materials arriving at the factory, processing standard of process and inspection standard of finished products before shipment according to the production situation of the crayfish factory to effectively monitor crayfish quality control at the factory.

本年度，公司注意到小龍蝦產品的口感和質量在品鑑時不穩定，於是公司質量安全管理中心結合會員運營部和小龍蝦生產商，制定小龍蝦標準加工規範，結合小龍蝦工廠的生產情況，制定小龍蝦原料到貨工廠驗收標準、工藝加工環節加工標準、成品出廠檢測標準，有效監控小龍蝦工廠質量管控。

We developed the standard processing specifications for crayfish by investigating the breeding situation of crayfish before the season, collecting the process parameters and product parameters of different factories, taking the customer operation department's requirements into consideration. At the factory, we monitored the on-site acceptance of crayfish raw materials, washing, boiling, frying, mixing, quick-freezing and metal detection during the crayfish production season and provided training and assistance to the management and control staff. Through on-site assistance to crayfish factories, the quality of crayfish in 2022 was stable and the customer satisfaction improved significantly.

通過對小龍蝦產季前進行養殖情況調研、收集不同工廠的工藝參數和產品參數，結合會員運營部要求，制定小龍蝦產品標準加工規範。然後，在小龍蝦產季中對工廠現場的小龍蝦原料驗收，洗蝦、煮制、油炸、拌料、速凍、金檢等環節監督，對管控人員進行培訓、駐廠幫扶。通過對小龍蝦工廠的駐場幫扶，2022年度小龍蝦品質趨於穩定、顧客滿意度明顯提升。





#### 4. DINING AT HAIDILAO TO ENJOY FRIENDLY SERVICE

We are committed to providing high-quality services for consumers. We carry out responsible marketing, focus on consumer needs, and protect consumers' rights and interests.

##### 4.1 Creating a Happy Hot Pot Time

We always start from customer experience and provide personalized heartwarming service. We continue to develop products closer to the demands of consumers, constantly update equipment, and improve the process so as to respond to consumers' expectations for high quality products.

###### ➤ *Comfortable Dining Environment*

We are committed to providing consumers with a safe and comfortable dining environment. To this end, we have formulated Haidilao Restaurant Manual for Food Safety Management to strictly manage the hygiene and order of sites, facilities and equipment, including maintenance, cleaning and disinfection systems, etc. The hygienic conditions of the restaurants have been in line with the relevant provisions of Food Safety Operation Code for Catering Service and GB 31654 National Food Safety Standard – General Hygienic Practices for Catering Services.

#### 4. 食在海底撈，賓至如歸的服務

海底撈致力為消費者提供優質的服務，我們開展負責任的營銷，聚焦消費者需求，保障消費者權益。

##### 4.1 創造歡樂的火鍋時光

海底撈始終從顧客體驗出發，提供充滿溫度的個性化服務。我們持續研發更貼近消費者需求的產品，並不斷更新設備、精進工藝，回應消費者對高質量產品的期待。

###### ➤ *舒適就餐環境*

我們致力於為消費者提供一個安全舒適的用餐環境，因此制定了《海底撈門店食品安全管理手冊》，嚴格管理場所、設施設備的衛生秩序，包括維護、保養、清潔及消毒制度等。門店的衛生情況已符合《餐飲服務食品安全操作規範》、GB 31654《食品安全國家標準餐飲服務通用衛生規範》的有關規定。

#### Routine operation

##### 日常營運

The Company implements the Haidilao Restaurant Plan of Food Protection on a comprehensive scale to ensure the safety of the dining area in restaurants. The seasonings placed on the dining table and self-service seasoning tables for the guests should meet the relevant food safety requirements and the containers must be kept clean and hygienic. In addition, the seasonings placed on the dining tables and self-service seasoning tables must be replaced in a timely manner and food protection measures such as covering the food with films or covers should be implemented during the off-peak period. We do our best to protect the rights and interests of consumers. For this purpose, we installed 24-hour real-time video surveillance devices in key areas such as seasoning tables in the dining area, public dining areas, entrances and exits of the front and back halls. In case of any security dispute, we can promptly retrieve the surveillance video for the irregularity. In addition, we have formulated Emergency Response Plan for Restaurants to deal with the failure of restaurants to operate normally as a result of power, water, gas, steam and equipment failure and damage, natural disasters and network failure, as well as emergency closure of restaurants for the sake of public health and safety.

本公司全面執行《海底撈門店食品防護計劃》，保障門店就餐區域安全。我們在餐桌和自助調料台上擺放供客人自取的調味料需要符合相應食品安全要求，保持盛放容器清潔衛生，確保盛放的調味料做到適時更換，並在低峰期做好食品覆膜或加蓋等食品防護。我們全力保障消費者的權益，在門店就餐區域小料台、就餐公共區域、前後堂出入口等關鍵區域安裝24小時實時視頻監控，如有任何安全糾紛，我們可為異常情況及時調取監控錄像。此外，我們已制定《門店突發事件應急預案》來應對門店發生停電、停水、停燃氣、停蒸汽、設備故障損壞、自然災害、網絡故障導致無法正常營運，以及因公共衛生安全而緊急閉店的情況。

#### Dining under COVID-19 pandemic

##### 疫情下用餐

In response to the COVID-19 pandemic and in order to provide consumers with a hygienic and spacious dining environment, we have formulated Guidelines for Routine COVID-19 Pandemic Prevention and Control in Restaurants, which clarifies the pandemic prevention and control and disinfection requirements in the areas including reception, waiting area, dining area, restroom and back hall. For emergency closure of restaurants, we have formulated Emergency Response Plan for Emergency Closure of Restaurants to do a good job in disinfection and sterilization of the restaurant environment, equipment and facilities.

我們因應疫情需要，為消費者提供一個衛生、有空間感就餐環境。我們已制定《門店日常疫情防控指引手冊》，在門迎待客區、等座區服務、就餐區、洗手間、後堂等區域明確了防疫及消毒要求。如需緊急閉店，我們制定了《門店緊急閉店應急預案》，做好門店環境、設備及設施的消毒殺菌工作。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### Case: Insect control inspection in restaurants

案例：門店防蟲排查

With the temperature warming in March all over the country, our Quality and Safety Management Center organized a special event dubbed “Spring Insect Control Mobilization Campaign” in March to April of this year to tighten up the safety management of environment of Haidilao restaurants.

隨着3月全國各地溫度回暖，為了強化海底撈門店環境的安全管理，質量安全管理中心已於本年度3-4月份組織了《春季防蟲動員會》專項活動。

In March, we completed a special inspection of more than 600 restaurants, including but not limited to the operation of flytrap lamps, effectiveness of the paper adhesion of flytrap lamp, opening status of air curtain machine, the installation of insect-proof door curtains, setting of glue traps outside the restaurants, setting of cockroach monitoring sites outside the restaurants, insect attack risk inside large equipment, etc., We tightened the management of certain locations to eliminate insect attack, thus providing a safer dining environment for consumers. 本公司在3月共完成對超過600家營業門店的專項排查，包括但不限於捕蠅燈運行情況、捕蠅燈黏紙有效性、風幕機開啟情況、防蟲門簾安裝情況、店外圍黏鼠板的設置情況、店外圍蟑螂監測點設置、大型設備內部蟲害風險等內容，對個別點位進行強化管理，以杜絕蟲害，為廣大消費者提供更加安全的用餐環境。

#### Case: COVID-19 pandemic prevention publicity in restaurants

案例：門店防疫宣傳

We have placed notices about COVID-19 pandemic prevention publicity in restaurants to provide customers with a dining environment that meets pandemic prevention requirements.

我們已於門店放置有關防疫宣傳的告示，給顧客一個符合防疫要求的就餐環境。



### ➤ Service Improvement

On the basis of routine services such as waiting, nail art, Dancing Noodles Show, shoe shine, face-changing performance, children's amusement park and other services, we are committed to continuously improving the efficiency and quality of restaurant and delivery services, and enhancing customer experience through smart operation.

#### Experience optimization in restaurants 門店體驗優化

##### Smart soup mixing machines:

###### 智能配鍋機：

- This year, some restaurants of Haidilao added smart soup mixing machines, allowing customers to choose a variety of ingredients and DIY their own hotpot soups. Through different combinations of ingredients, customers can customize the special flavor of the hotpot soups.

本年度，海底撈於部分門店新增智能配鍋機，允許顧客選擇各種配料，DIY調制專屬於自己的鍋底。通過配料的不同組合，私人訂制專屬口味鍋底。

##### Milk tea vending machine:

###### 奶茶自動售賣機項目：

- This year, some restaurants of Haidilao were equipped with milk tea vending machines, providing consumers with milk tea making experience. With self-service feeding machines and semi-finished products of milk tea, we assisted consumers in completing milk tea making.

本年度，海底撈於部分門店新增奶茶自動售賣機。為消費者提供奶茶製作體驗，利用自助加料機器和奶茶半成品，協助消費者完成奶茶製作。

#### VIP experience optimization 會員體驗優化

##### Mini program optimization:

###### 小程序優化：

- This year, we optimized the Mini Program and integrated the functions of multiple WeChat Mini Programs into one WeChat Mini Program. Users can complete the function switching of ordering number, self-picking takeaway and member mall through the main Mini Program. We promptly inform Haidilao's users of their unclaimed rights and interests and the details of the ordering number through WeChat service notifications.

本年度，我們優化小程序，將多個微信小程序的功能集合在一個微信小程序內。用戶可通過主小程序完成訂餐排號、自提外賣及會員商城的功能跳轉；通過微信服務通知及時告知海底撈用戶未領取的權益及訂餐排號的詳細信息。

##### Optimization of nail art queuing system:

###### 美甲排號系統優化：

- This year, we optimized the nail art queuing system, with which we can communicate with users through software and telephone, and users can also directly call the service staff by pressing a button, saving the restaurant staff from physically inquiring and improving the efficiency of queuing.

本年度，我們優化美甲排號系統，可通過軟件、電話與用戶溝通，用戶亦可直接通過按鍵告知服務人員是否前來，節約門店人員主動詢問，提升排號效率。

### ➤ 服務提升

在常規提供的等位、美甲、撈面表演、擦鞋、變臉表演、兒童遊樂園等服務的基礎上，我們致力於持續提升門店與外送服務效率與質量，並通過落實智能運營賦能顧客體驗提升。

#### Delivery service optimization

##### 外送服務優化

#### Delivery packaging optimization:

##### 外送包裝優化：

- Haidilao Delivery replaced the packaging box with a black box to make the dishes more beautiful, and replaced the delivery cartons with the meal delivery bags that have thermal insulation cotton, in a bid to make the dishes more fresh.

外送餐盒更換為黑餐盒，使菜品擺盤更加美觀，並增加保溫棉送餐袋替換送餐紙箱，提升菜品的保鮮度。

#### More options for delivery products:

##### 外送產品選擇增加：

- Haidilao Delivery has added tea and other products, providing diversified products to customers.

外送產品新增茶飲等產品，提供多樣化的產品給顧客。

#### Delivery service quality assurance:

##### 外送服務質素保證：

- We arrange for observers to order food at the restaurant online or offline every month, experience the overall service of delivery, and make a genuine evaluation of the service. This evaluation will be used as an important assessment criterion.

我們每月會安排洞見者在線上或者線下進行點餐，體驗外送的整體服務，並對服務做出真實的評價，該評價將作為重要考核指標。

#### Service of order remarks:

##### 下單備註服務：

- Optional quick remarks are added to the takeaway ordering platform, the remark information is enlarged and placed on the top of the receipt so that delivery staff can easily take note of customers' needs.

外賣點餐平台中增加可選快捷備註，將備註內容放大並將備註內容放在小票最前端，方便外送人員關注到顧客需求。



#### ➤ *Focusing on Product Innovation*

Haidilao is committed to promoting China's hot pot culture, and continues to provide consumers with high-quality and diversified food products, allowing customers to enjoy hot pot time. We rationally planned products and menus and formulated Product Planning, Popular Product Definition and Reward Rules. When planning new products, we take into account the preferences and needs of customers worldwide, and conduct promotional tests and collect opinions on new products.

Haidilao launched national, regional, seasonal "limited editions" based on the market demand and new products launched include hotpot soups, fresh food, snacks and drinks, which have enriched its own product line pattern. This year, a total of 249 new products were developed and put on the shelves, including: 24 hotpot soups, 99 dishes, 80 desserts and snacks, and 46 drinks.

Haidilao is dedicated to researching and developing new popular products to meet the growing demand for diversified diets on the market. We have set up a product management department, a research institute, and a product committee, and we improved the self-propelled capability of new product research and development by increasing the performance bonus of R&D staff. We formulated Haidilao Process for Product Development and Product Process Management System of Restaurants to guarantee the smooth progress of the project and the incentive for project members. In addition, we gain insight into product trends and consumers' taste preferences through data and regularly count product click rates so as to provide consumers with a variety of product choices for different diet styles and needs while taking into account the main flavor system.

#### ➤ 聚焦產品創新

海底撈致力於弘揚中國火鍋文化，並持續為消費者提供高質量、多樣化的食品，樂享火鍋時光。我們合理規劃產品及菜單，並制定了《產品規劃、爆款界定及獎勵規則》。在規劃新品時，我們會考慮各地顧客的產品喜好及需求，並對新產品作推廣測試及收集意見。

海底撈根據市場需求推出全國性、區域性、季節性限定產品，推出的新產品涵蓋火鍋湯底、鮮食、小吃及飲料，豐富了自身產品線格局。本年度，研發上架新品共有249款，包含：24款鍋底、99款菜品、80款甜品小吃、46款酒水。

海底撈專注於研發消費者喜愛的新產品，以滿足市場日益增長的多元化飲食需求。我們設有產品管理部、研究院及產品委員會，通過提升研發人員績效獎金等方式提升新品研發自驅能力。我們制定了《海底撈產品開發流程制度》《門店產品工藝流程管理制度》，切實為項目順利推進以及項目成員激勵提供保障。另外，我們用數據洞察產品趨勢及消費者的口味偏好，定期統計產品點擊率，在兼顧主打風味體系的同時，為消費者的不同飲食方式和需求提供多樣的產品選擇。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### Case: Strong R&D team

案例：強大的研發團隊

This year, Haidilao's research and development project teams cooperated with international and domestic well-known product R&D institutions and suppliers such as Unilever, Nestle, COFCO, New Hope, and Mengniu. We also partnered up with prestigious universities and research institutions such as Jiangnan University and Beijing Institute of Nutritional Resources to jointly develop special grease for hotpot soups, carry out research on quality and process improvement of tripe, pork aorta and beef mince, and promote the research and development projects on flavor optimization of pork belly and chicken hotpot soup.

本年度，海底撈各個研發項目組與國際國內知名產品研發機構及供應商合作開發產品，如聯合利華、雀巢、中糧、新希望、蒙牛等。我們與江南大學、北京市營養源研究所等高級學府及研究機構合作，共同開發火鍋底料專用油脂，開展毛肚、黃喉、牛肉沫的品質改善與工藝提升研究，推進豬肚雞鍋底風味優化等技術研發項目。

#### Case: Award-winning products of Haidilao

案例：海底撈獲獎產品

Weiss Bier

德式小麥啤酒



2022 World Beer Awards – Gold  
Winners and Country Winner in China  
2022年世界啤酒大獎賽 – 所在競賽品  
類金獎並獲得該競賽品類中國最佳稱號

2022 Asian Beer Championship –  
Asian Gold Award  
2022年亞洲啤酒錦標賽 – 亞洲金獎

Pale Lager Beer

淡爽拉格啤酒



2022 World Beer Awards – Bronze  
Award  
2022年世界啤酒大獎賽 – 所在競賽品  
類銅獎

## Environmental, Social and Governance Report

### 環境、社會及管治報告

Honey Oolong Tea Beer

蜂蜜烏龍茶啤酒



Australian International Beer Awards (AIBA) – Silver Medal in Flavored Beer Category

澳大利亞國際啤酒大獎(AIBA) – 風味啤酒組別銀牌

Honey Passion Fruit Mango Beer

蜂蜜百香芒果啤酒



Australian International Beer Awards (AIBA) – Silver Medal in Flavored Beer Category

澳大利亞國際啤酒大獎(AIBA) – 風味啤酒組別銀牌

# Environmental, Social and Governance Report

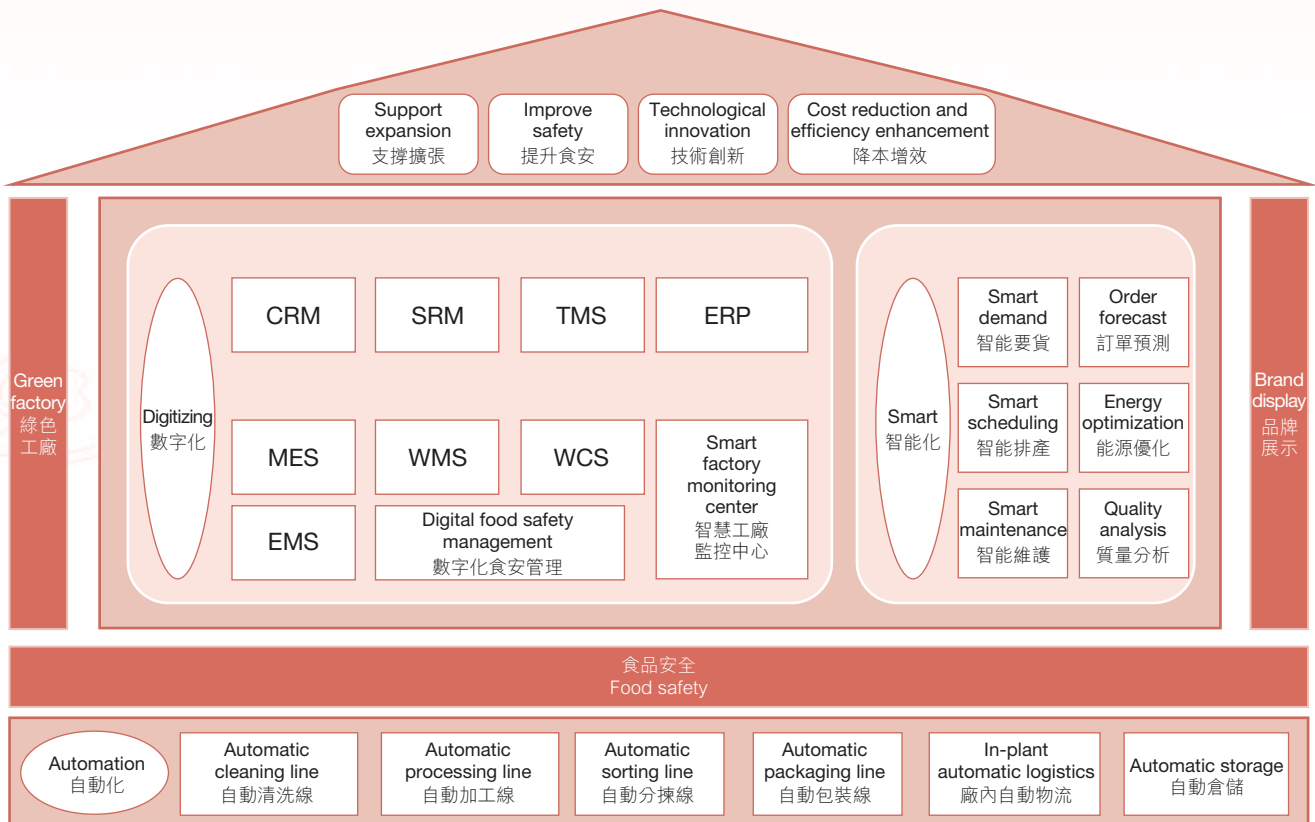
## 環境、社會及管治報告

### ➤ Smart Operation

Haidilao and its suppliers have jointly established a smart central kitchen in Shanghai. Drawing on automation, digitization and intelligent technology, it has built a new supply chain system for direct distribution of dishes for restaurants in Jiangsu, Zhejiang, Shanghai and Anhui Provinces. This year, the smart central kitchen has supported the direct distribution of dishes to more than 85 restaurants.

### ➤ 智慧化運營

海底撈聯合供應商共同建設上海智慧中央廚房，以自動化、數字化、智能化技術為基礎，打造支撐江、浙、滬、皖四省的門店菜品直配全新供應鏈體系。本年度，智慧中央廚房為85家門店以上的菜品直配。



We have established the “Smart Lobby” and “Smart Kitchen”, and used the following smart devices this year to improve operational efficiency.

我們已建立「智慧前廳」及「智慧後廚」，於本年度應用以下智能設備，提高運營效率。

### Smart lobby 智慧前廳

- Automatic milk tea machine  
自動奶茶機
- Automatic DIY tea making machine  
DIY茶飲自動
- Smart extension manicure machine  
智能延長美甲機
- Smart hospitality system  
智能待客系統
- Pass-food robot  
傳菜機器人
- Smart dining-table project pilot  
智慧餐桌項目試點
- Big data management platform for smart dishes  
智慧菜品大數據管理平台

### Smart kitchen 智慧後廚

- Smart frying machine  
智能油炸機
- Dehydrated garlic machine  
脫水蒜泥機
- Automatic dish dispenser  
自動出菜機
- Launched “3.0 tableware”  
上線「3.0餐具」
- Automatic pot-mixing machine  
自動配鍋機
- Automatic cleaning equipment in the kitchen  
後廚自動清洗設備

## 4.2 Protection of Customer Rights and Interests

Haidilao attaches great importance to protecting the legitimate rights and interests of consumers, strictly comply with the Consumer Rights Protection Law of the People’s Republic of China, treats and handles consumer complaints seriously, and strives to protect consumers’ privacy and information security.

## 4.2 維護消費者合法權益

海底撈重視保障消費者的合法權益，嚴格遵循《中華人民共和國消費者權益保護法》，認真對待和處理消費者投訴，努力保障消費者的隱私與信息安全。



#### ➤ *Protection of Customer Privacy*

Haidilao has always complied with laws and regulations related to customer privacy protection such as the Consumer Rights Protection Law of the People's Republic of China and Personal Information Protection Law of the People's Republic of China, and formulated the Specifications for the Management of Customer Personal Information and Privacy Protection, Haidilao Membership Management Regime, and other regimes and management measures so as to ensure the standardization and systematization of the data storage of Haidilao, and ensure safe storage, classification and grading and clear responsibilities of data storage.

Haidilao is committed to taking all compliant and feasible measures to minimize the collection of customers' personal information and undertakes not to share customers' personal information with companies, organizations and individuals other than Haidilao. The Company has developed a special confidentiality system and made requirements on the classification and grading of information assets, access control measures, inspection and verification mechanism, rewards and punishments. Information security staff must perform security inspection on the data center network on a daily basis, and confirm and fix network attacks, abnormal host alarms, and application vulnerability.

#### ➤ 顧客隱私保護

海底撈持續遵循《中華人民共和國消費者權益保護法》《中華人民共和國個人信息保護法》等與顧客隱私保護相關的法律法規，並制定了《顧客個人信息及隱私保護管理規範》《海底撈會員管理制度》等制度及管理辦法，確保海底撈數據存儲的規範化與系統化，實現數據儲存的安全存儲、分類分級、職責明確。

海底撈致力於採取一切合規可行的舉措以最大限度減少對客戶個人信息的收集，並承諾不會與海底撈以外的公司、組織和個人共享客戶的個人信息。公司制定了專門的保密制度，對信息資產的分類分級、訪問控制措施、檢查審核機制以及獎懲等做出了要求。信息安全人員每天需對數據中心的網絡進行安全巡檢，並對網絡攻擊、異常主機告警、應用漏洞攻擊等進行確認和修復。

### Customer information protection 顧客信息保護

- We have formulated the Specifications for the Management of Customer Personal Information and Privacy Protection to clarify and define the scope of consumer privacy data, and established principles and requirements for data collection, storage, use, processing, transmission, provision, and disclosure; at the same time, we made clear explanation on internal control requirements, reduction of display risk, prohibited illegal acquisition or provision externally, procedures of external engagement processing, customer rights, inspection and auditing mechanisms, etc;  
制定有《顧客個人信息及隱私保護管理規範》，對消費者隱私數據範疇進行了明確和定義，並制定了收集、存儲、使用、加工、傳輸、提供、公開的原則和要求；同時對內部控制要求、降低展示環節風險、不得非法獲取或對外提供、對外委託處理流程、顧客權力、檢查審計機制等進行了特別說明；
- Through the compliance assessment and testing service provided by Alibaba Cloud App, Haidilao App has gone through several rounds of privacy protection compliance tests, and made rectifications accordingly. Currently, this work is ongoing;  
通過阿里雲App合規評估檢測服務，對海底撈App進行了多次隱私保護合規的檢測和問題整改，目前此項工作在持續地進行中；
- Regular security penetration tests on Haidilao App, applets and other applications were carried out, and the discovered risks and vulnerabilities were repaired and rectified.  
對海底撈App、小程序等應用進行定期安全滲透測試，並對發現的風險和漏洞進行修復整改。

### Member information protection 會員信息保護

- We have formulated the Haidilao Membership Management Regime to standardize the management of member accounts, membership points, member information, and member personal information, etc.  
我們制定《海底撈會員管理制度》，規範會員賬號、會員積分、會員資料、會員個人信息等方面的管理。

### Delivery order information protection 外送訂單信息保護

- Haidilao Delivery also adheres to protecting customer privacy and properly handling customer information. Only virtual customer numbers are displayed in the order and the printed receipt in the third-party takeaway platform.  
海底撈外送亦堅持保護客戶隱私，妥善處理顧客信息。設置在第三方外賣平台中訂單以及打印出來的小票中的顧客號碼為虛擬號碼。

#### ➤ *Consumer Satisfaction*

We attach great importance to consumer communication channels and complaint handling mechanisms, and regard them as an important basis for understanding consumer needs, correcting mistakes, improving operations and optimizing management. The Company has formulated the Specifications for Customer Complaint Handling and Specifications for the Management of Complaint Handling Authorization and Compensation to conduct follow-up supervision on complaints. We handle customer requirements in an efficient manner and standardize the subject, principle, timeliness and process of complaint handling.

In order to solve consumers' problems in a timely manner, we set up and launched a smart customer service system, which promotes close cooperation between customer service and restaurant managers through the online system, to solve customers' problems promptly in a targeted fashion. In order to maintain the high standard of professional customer services, the quality inspection team regularly checks the service level of customer service recordings to effectively manage and improve the service quality. This year, our customer service team was consisted of 268 members, and we received 99.4% positive rating from our customers. 86,441 complaints about our projects or services were verified and 100% of the complaints were settled.

#### ➤ *消費者滿意度*

我們高度重視消費者溝通渠道及投訴處理機制，將其作為了解消費者需求、修正失誤、改善營運及優化管理的重要依據。公司制定了《顧客投訴處理規範》《投訴處理授權彌補管理規範》，針對投訴進行跟蹤式監督。我們以高效的方式處理客戶要求，規範了投訴處理的主體、原則、時效及流程。

為及時解決消費者疑難，我們成立並上線智能客服系統，通過線上系統促進了客服和門店各負責人緊密的協作，可快速準確地為顧客解決問題。為保持高質素、專業的消費者服務水平，質檢小組定期檢查客服錄音的服務水平，有效管理並提升服務質量。本年度，我們的客服規模達268人，客服好評度達99.4%，已核實有關項目或服務的投訴數目有86,441宗，投訴個案解決率已達100%。

#### ➤ Intellectual Property Protection

Haidilao strictly abides by the Trademark Law of the People's Republic of China, the Patent Law of the People's Republic of China, the Anti-unfair Competition Law of the People's Republic of China, Regulations on the Implementation of Trademark Law, Detailed Rules for the Implementation of Patent Law, other laws and regulations. Internally, the Company formulated the Brand and Trademark Management Regulations of Haidilao Group, Litigation Management Regime, and the Patent Management Measures, and established an internal intellectual property protection system and management mechanism. In addition, the Company respects the intellectual property rights of others and does not infringe upon the intellectual property rights of others.

The Company duly carries out standardized intellectual property management operations, including the application and authorization management of its own brand, patent application and review process, trademark protection and administrative procedures. We have applied for copyright registration protection and patent application protection for relevant intellectual property rights (such as Xiaohi series images, technological research and development achievements) generated during the Company's routine operations. When we obtain external trademarks and technological research and development achievements, we must apply for the rights to use them through legal channels to avoid infringing on the intellectual property of others. If a third-party infringement case is found, we will complain and report it, send a letter to communicate and ask the said party to stop the infringement act.

#### ➤ 知識產權保護

海底撈嚴格遵循《中華人民共和國商標法》《中華人民共和國專利法》《中華人民共和國反不正當競爭法》《商標法實施條例》《專利法實施細則》等法律法規，在公司內部制定了《海底撈集團品牌與商標管理規範》《訴訟管理制度》《專利管理辦法》，建立內部知識產權保護制度和管理機制，尊重他人知識產權，做到自身不侵權。

本公司認真開展規範化的知識產權管理工作，包括自有品牌的申請及授權的管理、對專利申請及審查的流程、商標維權及行政程序。我們已就日常運營過程中產生的相關知識產權（比如小嗨系列形象、技術研發成果）申請著作權登記保護和專利申請保護。我們在獲取外部商標及技術研發成果時，必須經合法途徑申請使用權，避免出現侵犯他人知識成果的情況。如發現第三方侵權個案，我們會對其投訴舉報、發函溝通，並要求停止侵權行為。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

In 2022, the Company submitted 14 patent applications, 46 patent applications were licensed.

#### ➤ Reasonable Marketing

Haidilao complies with laws and regulations such as the Advertising Law of the People's Republic of China, the Trademark Law of the People's Republic of China and the Anti-unfair Competition Law of the People's Republic of China, and has formulated Haidilao Brand Marketing Specifications and the Administrative Regulations on the Use of Social Media Platforms to ensure that all adopted marketing communication means and promotion content are in compliance with relevant policies and regulations and social moral requirements.

In order to fulfill Haidilao's commitment of responsible marketing, the Company's advertisements must pass reviews conducted by the business department, the brand management department and the legal department, and they cannot be released externally only after they are verified to be legal and compliant. At the same time, we have strengthened the management of marketing models such as spontaneous marketing, cross-industry marketing and media publicity, and standardized the code of conduct involving employees and how each department applies for official accounts of third-party software. We will carry out marketing compliance rectification in a timely manner according to the latest regulatory trends, modify or remove relevant outdated marketing content.

2022年，公司遞交專利申請14項，專利申請獲得授權46項。

#### ➤ 負責任營銷

海底撈遵循《中華人民共和國廣告法》《中國人民共和國商標法》和《中華人民共和國反不正當競爭法》等法律法規，並制定了《海底撈品牌營銷規範》《社交媒體平台使用管理規定》，確保所有採取的營銷傳播手段及宣傳內容符合相關政策規定及社會道德要求。

為踐行海底撈負責任營銷的承諾，本公司的廣告須先後經過業務部門、品牌管理部門、法務部門的三方審核，確認合法合規後，才可對外發佈。同時，我們加強管理門店的自發營銷、異業營銷、媒體宣傳等營銷模式，並對員工行為及各部門需要申請第三方軟件官方賬號時的處理方式進行規範。我們會根據最新監管動態及時開展營銷合規整頓，對相關過期營銷內容進行修改或下架處理。



We attach great importance to consumers' right to know about food safety, authorize consumers with the right of supervision, and jointly build food safety defense line. To this end, we have formulated Haidilao Management System for Handling and Publicity of Restaurant License. For a long time, the Company has been consciously displaying to the public the information such as restaurant license, food business licenses, additive announcements, genetically modified announcements and allergen announcements. In addition, we are also a champion of "transparent kitchen" to show consumers the compliance of employees, equipment and environmental hygiene in the process of food production so that consumers can eat at ease. Furthermore, we publish announcements on the handling of food safety inspections on the official website of Haidilao every month in the accurate, timely and objective principle. We enhance the confidence of the public in Haidilao's food with hard power.

我們高度重視消費者的在食品安全上的知情權，賦能消費者監督權，共築食品安全防線，並因此制定了《海底撈門店許可證件的辦理及公示管理制度》。長期以來本公司自覺向公眾展示門店的營業執照、食品經營許可證、添加劑公示、轉基因公示、過敏原公示等信息。此外，我們也實行明廚亮灶建設，向消費者展示在美食製作過程中的員工、設備及環境衛生達標情況，讓消費者吃得放心。同時，我們每月於海底撈官網以準確、及時、客觀的原則，發佈食品安全檢查的處理公告，以硬實力提升公眾對海底撈食品的信心。

This year, we have conducted the following marketing and promotional activities:

本年度，我們已舉辦的營銷推廣活動如下：



Activities Promotion on March 20

320活動推廣



Promotion of a New Generation of Tomato Pot

新一代番茄鍋推廣



Promotion of New Products in Autumn and Winter

秋冬新品推廣



69% off Promotion for College Students

大學生69折推廣

## Environmental, Social and Governance Report

### 環境、社會及管治報告



Promotion During  
FIFA World Cup

世界杯推廣



Promotion During  
the Qixi Festival

七夕推廣



Joint Promotion  
with CHI FOREST

元氣森林聯名推廣



New Dishes  
Promotion During  
the New Year  
新年新菜推廣

## 5. COMPLIANT HAIDILAO, A TRUSTWORTHY ENTERPRISE

Effective corporate governance is the cornerstone for a company to achieve sustainable development. Haidilao focuses on corporate compliance governance, attaches great importance to risk management and internal control, and takes national laws and regulations as well as domestic and overseas regulatory requirements as the criteria to step up system implementation, improve risk prevention mechanism and control measures, deepen the promotion of clean business practices, constantly develop and enhance the modern governance system and governance capabilities of the Company.

## 5. 合規海底撈，值得信任的企業

良好的企業管治是公司實現可持續發展的基石，海底撈聚焦公司合規治理，高度重視風險管理和內部控制，以國家法律法規、境內外監管要求為準繩，加強制度執行力度，完善風險預防機制和管控措施，深化廉潔建設，不斷完善和提高公司現代化治理體系和治理能力。

### 5.1 Risk Management and Internal Control Management

#### ➤ Corporate Governance

Haidilao, since its listing, has adhered to the bottom line of compliant operations and conducted corporate governance in accordance with the Company Law of the People's Republic of China<sup>2</sup>.

#### **System construction** 制度建設

The Company has formulated the Management Standard for Department Responsibilities and Post Responsibilities of Haidilao International Holdings Ltd. and publicly disclosed the list of members of each committee, their respective roles and functions and terms of reference, the procedure for shareholders to nominate candidate directors, and the revised and reorganized articles of association on the Haidilao website.

本公司已制定《海底撈國際控股有限公司部門職責及崗位職責管理規範》，並於海底撈網站上公開披露各委員會的成員名單及其角色和職能、職權範圍書、股東提名候選董事的程序，以及經修訂和重列組織的章程細則。

#### **Governance structure** 治理結構

This year, the Company has adopted "Rotating Plan of Chief Operations Officer" so that relevant employees can gain a more comprehensive and macro-level understanding of the Company's overall management policies and management processes in different business areas and regions, and apply their expertise and experience to day-to-day management of the Company.

本年度，本公司已採納「輪值首席運營官計劃」，可令相關員工對公司整體管理政策及不同業務領域和地區的管理流程擁有更全面及宏觀的理解，並將其專業及經驗應用於公司日常管理。

#### **Diversity of the Board** 董事會多元化

The Company attaches great importance to the team building of the Board and selects directors according to the actual situation and specific needs and taking into consideration gender, age, cultural and educational background, professional experience, skills and years of service so as to achieve the diversity of the Board. This year, female executive directors of Haidilao made up half of the executive directors.

本公司重視董事會成員隊伍建設，根據實際情況與具體需求，對董事人選從性別、年齡、文化及教育背景、專業經驗、技能及服務年限等多方面進行考慮，以實現董事會的多元化。本年度，海底撈的女性執行董事在執行董事佔有一半席位。

### 5.1 風險管理及內控管理

#### ➤ 公司治理

海底撈自上市以來恪守合規營運底線，按照《中華人民共和國公司法》進行公司治理<sup>2</sup>。

<sup>2</sup> For the corporate governance practices of Haidilao, please refer to the "Corporate Governance Report" section of this Annual Report to comprehensively view our corporate governance performance.  
有關海底撈企業管治實踐，可參閱本年報中的「企業管治報告」章節，以便全面了解我們的公司治理表現。

#### ➤ Risk Management and Control

Haidilao attaches great importance to risk management and control. To this end, it has established the Risk Management System and basic norms to focus on major risk management and control of the Company and continuously optimize the risk management model.

The Company has established a risk management organization system based on the “Three Lines of Defense” under the leadership of the Board. In the first line of defense, the operation and management staff members in each department bear the primary responsibility for risk management and control, and are responsible for identifying, reporting and initially managing risks involved in routine operations. In the second line of defense, the audit committee is the supervisor of risk management, responsible for assisting the Board and the management in supervising and reviewing risk management matters. In the third line of defense, the internal audit department is the planner of risk management, responsible for developing major and important risk response strategies and plans at the company level, supervising the implementation of the plans on a daily basis and preparing company-level risk management reports.

The Company updates the existing risk management system in a timely manner to ensure that the system design is more realistic and to effectively improve the standard of risk management. We have categorized business and operation processes of the Company into strategic risks, financial risks, market risks, operational risks, and legal risks, etc. For major and important risks, we have established a monitoring and early warning mechanism, and set up several risk warning lines between the minimum and maximum risk tolerance levels.

#### ➤ 風險管治

海底撈重視風險管治，已建立《風險管理制度》及基本規範，聚焦公司重大風險管控，持續優化風險管理模式。

本公司已建立董事會領導下的「三道防線」風險管理組織架構。在第一道防線下，各單位運營管理人員是風險的主體責任者，負責識別、報告及初步管理日常營運的風險；在第二道防線下，審計委員會是風險管理工作的監督者，負責協助董事會及管理層的監督及審議風險管理事項；在第三道防線下，內審部是風險管理工作的策劃者，負責制定公司層面重大、重要風險應對策略和方案，對方案的實施進行日常監督，並編製公司層面風險管理報告。

本公司適時更新現有風險管理制度，確保制度設計更貼合實際，有效提高風險管理水平。我們已將公司業務及運營過程主要歸類為戰略風險、財務風險、市場風險、運營風險、法律風險等。針對重大、重要風險，我們已建立監控預警機制，在最低風險承受度和最高風險承受度之間設置若干風險預警線。



#### ➤ *Internal Monitoring System*

The Company has established a comprehensive internal monitoring system. The Board is responsible for overseeing the maintenance, implementation and supervision of the internal control systems implemented by the management. There is an audit committee under the Board. The audit committee is a special work organization of the Board, which is mainly responsible for the communication, supervision and verification of the Company's internal and external audits; the Company headquarters have a full-time internal audit agency, which is responsible for the unified organization, management and reporting of the Company's audit work, and regularly reporting to the audit committee. The report includes information on the execution status of the audit plan, major audit findings, audit recommendations and the management's action plan.

### 5.2 Honesty, Compliance and Integrity Culture

#### ➤ *Promotion of Clean Business Practices*

Haidilao upholds the business ethics of honesty and trustworthiness, and is committed to maintaining fair and just competition order in business activities. The Company abides by the relevant policies and regulations concerning anti-corruption and business ethics in the countries where it does business, including but not limited to the national laws and regulations such as Company Law of the People's Republic of China, the Criminal Law of the People's Republic of China and Anti-unfair Competition Law of the People's Republic of China.

#### ➤ 內部監控系統

本公司建立全面的內部監控系統，由董事會負責監督管理層對內部監控系統的維護、實施與監察。本公司於董事會下設審計委員會，審計委員會為董事會的專門工作機構，主要負責公司內、外部審計的溝通、監督和核查工作。另外，本公司於總部設立了專職內部審計機構，負責統一組織、管理和報告公司的審計工作，並定期向審計委員會匯報工作，包括審計計劃的執行狀態、重大審計發現、審計建議及管理層的行動計劃。

### 5.2 誠信合規與廉潔文化

#### ➤ 廉潔建設

海底撈恪守誠實守信的商業道德，在商務活動中致力於維護公平公正的競爭秩序。本公司遵循業務所在國家反腐倡廉及商業道德的有關政策法規，包括但不限於《中華人民共和國公司法》《中華人民共和國刑法》《中華人民共和國反不正當競爭法》等國家法律法規。



## Environmental, Social and Governance Report

### 環境、社會及管治報告

The Company has a high moral standard for the behavior of employees. For this purpose, the Company has formulated a number of policies such as Haidilao Group Measures for Integrity Management, Prohibition Management Measures, Anti-fraud and Anti-corruption Management Regime, and Anti-Money Laundering Management Regime. We treat every business partner and employee with integrity, respect and responsibility, oppose any form of commercial bribery, and require our partners to observe the Company's anti-commercial bribery and anti-corruption policies and regulations, and strictly require that our directors, management and employees do not abuse their official position or powers to seek benefits, provide convenience and seek benefits for their relatives and friends. To this end, the Company has required employees in high-risk positions to sign the Integrity Practice Commitment and Integrity Commitment for First Visit to Suppliers for all suppliers with whom we cooperate for the first time. Furthermore, the Company has added integrity and anti-bribery terms in the contracts to strengthen the integrity constraints on employees and suppliers.

公司對於員工的行為有着高道德標準的規範，制定了《海底撈集團廉潔管理辦法》《禁令管理辦法》《反舞弊、反貪污管理制度》《反洗錢管理制度》等多項政策。我們以誠信、尊重和負責的態度對待每一位商業合作夥伴及員工，反對任何形式的商業賄賂，並要求合夥伴遵守公司反商業賄賂和反腐敗有關政策規定，並嚴格規定董事、管理人員和員工不得利用自身工作和職務之便謀取利益，以及不得為親友提供便利和謀取利益。因此，我們要求高風險崗位員工簽署《廉潔從業承諾書》，同時為所有初次合作的供應商簽訂《首次拜訪供應商廉潔承諾書》，並於合同中加入廉潔、反賄賂等條款，加強員工及供應商的廉潔約束。

The Company consistently ramped up governance efforts with respect to the promotion of clean business practices. We have identified high-risk areas, levels and individuals where fraud and corruption may occur, and put in place strict internal control measures. We conduct annual corruption and fraud risk identification and assessment to the Company, business departments and main accounts, as well as assessment to the Board and senior management. Furthermore, we have drawn up a business flow chart and a management system to link business and financial corruption risks to control measures so as to establish and implement control mechanisms at source. In addition, we conduct credit investigation on prospective employees and existing employees to be promoted to important positions, and consider their educational background, work history, criminal record and other background information to assess their integrity and credibility.

本公司持續加強廉潔建設的治理力度。我們已識別可能發生舞弊、貪污行為的高風險區域、層面、人士，並制定嚴謹的內部控制措施。我們每年在公司層面、業務部門層面和主要賬戶層面中進行貪污舞弊風險識別和評估，以及向董事會及高層管理人員的評估。另外，我們亦繪製了業務流程圖和制定管理制度，將業務和財務貪污舞弊風險與控制措施相聯繫，從而在源頭建立控制機制並發揮作用。我們還會對準備聘用或晉升到重要崗位的人員展開信用調查，考慮其教育背景、工作經歷、犯罪記錄等背景信息，評估員工的廉潔信用度。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

The Company will never tolerate or shield anyone tainted by corruption. We desensitized and publicized all verified cases in the OA system to maintain the fairness, equity and justice of integrity policy at Haidilao. If any regulatory violations involving fraud or corruption are detected, the Company will take relevant measures such as imposing internal economic and administrative disciplinary penalties or terminating labor relations in accordance with relevant regulations, regardless of whether such violations have reached the level of criminal offenses. In case that the person concerned has violated the criminal law, the said person will be transferred to the judicial organ for handling according to law. This year, the Company has concluded 2 corruption-related lawsuits, and the defendants have been sentenced according to law<sup>3</sup>. After any case of fraud and corruption is disclosed, we will assess remedial measures adopted, generate a written report on improving our internal controls, and report the results to internal and third parties as necessary.

本公司絕不會姑息及包庇任何廉潔污點人士。我們對所有核查屬實的案件在OA系統中進行脫敏公示，以維護海底撈廉潔政策的公平、公正、公義。如發現舞弊貪污行為違規行為，不論是否達到刑事犯罪的程度，本公司將按有關規定予以相應的內部經濟和行政紀律處罰、解除勞動關係等。如其行為已觸犯刑律，將移送司法機關依法處理。本年度，公司已結審的貪污相關訴訟案件共2起，已依法對被告人進行判決<sup>3</sup>。在任何舞弊貪污案件被揭發後，我們在補救措施中會進行評估，生成改進內部控制的書面報告，並將結果向內部及必要的外部第三方通報。

<sup>3</sup> In the two cases, one defendant was sentenced to 10 months imprisonment, with a one-year suspension of execution and a fine of RMB50,000; the other was sentenced to 8 months imprisonment, with a one-year suspension of execution and a fine of RMB50,000.

兩起案件中，一起被告人判處有期徒刑十個月，緩刑一年，並處罰人民幣五萬元；另外一被告人判處有期徒刑八個月，緩刑一年，並處罰人民幣五萬元。

#### ➤ *Anti-corruption Whistleblowing*

The Company has established an effective system to punish and prevent fraud, and formulated Haidilao Internal Complaint Management Measures, which clarifies the whistleblowing and acceptance mechanisms and management process. We encourage all business partners and employees at all levels to take the initiative to expose potential fraud, corruption, bribery and major malpractices inside and outside the Company, and provide the guidelines on whistleblowing channels and process to employees, partners and stakeholders. We publicized the whistleblowing channels in various ways, including publicizing the clear whistleblowing channels such as telephone hotlines and e-mails on the official account of Haidilao and in the public areas of each restaurant so as to provide comprehensive whistleblowing guidance for employees, partners and stakeholders and ensure the smooth whistleblowing channels and extensive coverage. In order to enhance the integrity and self-discipline among employees, we incentivized employees for whistleblowing, with economic rewards offered to staff whose cases reported are verified to be true. Furthermore, employees can also report to their superiors through self-reporting mechanism to obtain economic rewards when facing the temptation of taking bribes from outside. The statistics show that Haidilao received about 776 emails this year to report gift receipt matters, effectively achieving a clean working environment.

#### ➤ 反貪污舉報

本公司建立了有效懲治與預防舞弊的制度體系，制定了《海底撈內部投訴管理辦法》，明確了舉報受理機制及管理流程。我們歡迎各商業夥伴及各職級的員工主動揭發公司內外可能存在的欺詐、貪腐、賄賂以及重大舞弊行為，對員工、合作夥伴和利益相關者提供舉報途徑與流程指引。我們將舉報信息以多種途徑公開，包括將電話熱線、電子郵件信箱等清晰的舉報渠道公示在海底撈公眾號端、各門店公共區域內，為員工、合作夥伴以及利益相關者提供全面的舉報指引，保障舉報途徑的暢通，以及廣泛的面向性。為加強員工廉潔自律，我們增加舉報積極性，向舉報屬實的員工進行經濟獎勵；同時，員工在面對外界受賄誘惑時也可透過自我報備機制，向上級報備，獲取經濟獎勵。經統計，本年度海底撈接獲大約776條收禮報備郵件，有效實現廉潔工作環境。

We protect the legitimate rights and interests of whistleblowers by adopting classified complaint management. In the meantime, we have established a permanent organization for anti-fraud and anti-corruption work and the inspection department is responsible for verifying the authenticity of reported cases. Verifiers must protect the information of whistleblowers, and whistleblowers can report anonymously. Where necessary, the whistleblowers can be transferred with protection provided and given corresponding economic compensation. At the same time, we prohibit any department or individual from retaliating against whistleblowers under any pretext. Anyone who is discovered and verified to retaliate against a whistleblower or leak such information will receive penalties by the Company according to the seriousness of the circumstances. Thus far, no personal information has been leaked after whistleblowing.

#### ➤ *Anti-corruption Training*

The Company has conducted annual online and offline anti-corruption training for directors and employees to disseminate and reinforce the fair and integrity corporate culture. We regard anti-corruption training as a routinized education work. We train new employees on our anti-corruption policies and procedures when they join the Company, make the presentation of corruption and bribery cases to all employees at staff meetings, and actively push information on anti-corruption and bribery cases during daily operations.

我們保障舉報人的合法權益，採取舉報投訴分類處理辦法，並設置反舞弊、反貪污工作常設機構，由稽查部負責核查舉報案件的真實性。核查人必須保護舉報人信息，而舉報人士可以匿名舉報方式。在必要時，舉報人可進行保護性調離並給予相應的經濟補償。同時，我們絕不允許任何單位和個人以任何借口打擊報復舉報人。一旦發現並查實對舉報人進行打擊報復者，以及存在洩露行為，公司將按照情節嚴重程度進行相應處罰。目前未發生員工舉報後個人信息被洩露的情況。

#### ➤ *反貪污培訓*

本公司每年為董事及員工規劃線上及線下的反貪污培訓，以教育鞏固海底撈公正廉明的企業文化。我們將反貪污培訓視為常態化教育工作。在員工入職時，我們向新員工宣講公司的反貪污政策及流程；在員工會議上，我們向所有員工宣講貪污受賄類案件；在日常工作上，我們積極推送反貪污賄賂類案件資料。



Anti-corruption training is guided by real cases and we select various instances of violations of the bans for all employees. Online, we push all verified and desensitized cases through the employee app; offline, restaurant managers elaborate on the prohibited behaviors at restaurant meetings. All directors of the Company have received training on post-listing supervision and compliance matters to avoid actual and potential conflicts of interests and duties, and have understood the roles and responsibilities of directors in preventing corruption in the Company. This year, a total of 38 courses on the prohibited behaviors were conducted, and a total of 540,373 employees participated in the training.

我們的反貪污培訓內容採以真實案例為導向，為所有員工選取各類違反禁令的實例。在線上，我們經員工端app推送，所有已核查並已脫敏的案件；在線下，店經理在門店會議中進行宣講禁令內容。本公司全體董事已接受有關上市後監管及合規事宜的培訓，避免實際和潛在的利益和職務衝突；以及了解董事身份對公司防貪角色及責任。本年度已累計完成禁令課程授課38次，參加培訓的員工累計達540,373人次。

#### 6. CREATING A HAPPY WORKPLACE FOR EMPLOYEES OF HAILILAO

As a people-oriented enterprise, Haidilao cherishes employees' dedication and effectively protects employees' rights and development opportunities. We are committed to building a big and warm family that allows employees to fulfill their full potential and makes them feel respected and proud of working in Haidilao.

#### 6. 人在海底撈，締造幸福的職場

作為一家「以人為本」的企業，海底撈珍視員工的付出，切實保障員工權益和發展機會。我們致力於建設一個讓員工實現自我價值、感到尊重和溫暖的大家庭，並使員工以在海底撈工作為榮。

#### 6.1 Developing Harmonious Labor Relations

##### ➤ Compliance Recruitment

Haidilao attaches great importance to attracting highly qualified professionals and building an extensive talent pipeline. According to employment needs, the Company engages third-party agencies to recruit employees for it and its restaurants recruit employees themselves. We have formulated Internal Recruitment System of Haidilao International Holding Ltd., Recruitment and Training System for Functional Departments, and other personal management systems. With a sound recruitment mechanism, we ensure legal and regulatory compliance of various recruitment activities and guarantee basic rights and interests of employees, prohibit any discrimination by age, gender, culture, etc. and take a stand against child labor and forced labor. In case of dismissal of an employee, the Company ensures that the dismissal procedure conforms to relevant laws and regulations and internal policies to make sure that the termination of employment contract is on reasonable and lawful grounds. As of December 31, 2022, there were 117,809 employees<sup>4</sup> in the Company and no child labor, forced labor or discrimination incidents occurred.

#### 6.1 構建和諧的勞動關係

##### ➤ 合規招聘

海底撈高度重視招才引智、聚賢納才。公司根據用人需求，採用委託第三方機構代為招聘的方式，以及在門店端採用自主招聘等方式滿足人才需求。我們建立了《海底撈國際控股有限公司內部招聘制度》和《職能部門招聘培訓制度》等完善的人事管理制度，通過健全的招聘機制，確保各招聘環節合法合規，保障員工基本權益，杜絕一切因年齡、性別、文化等因素造成的歧視行為，堅決反對童工、強制勞動等行為。如遇到需要解僱員工的情況，本公司會確保遣散程序符合內部政策及相關法律法規，確保終止僱傭合約基於合理合法的理由。截至2022年12月31日，公司員工總共有117,809人<sup>4</sup>，且未發生童工、強制勞工、歧視事件。

<sup>4</sup> The data collection of social category covers Haidilao and Super Hi, fully reflecting the actual operating conditions throughout the year.

社會範疇收集範圍涵蓋海底撈及特海，全面反映整年度營運實際情況

### Anti-child labor

#### 反童工

The Company, in accordance with relevant requirements of the Provisions on Prohibition of Child Labor and Law of the People's Republic of China on the Protection of Minors, refuses to hire candidates under 16 years old, and strictly prohibits child labor or forced labor employed by our suppliers;

本公司遵循《禁止使用童工規定》《中華人民共和國未成年人保護法》要求相關規定，拒絕聘用未滿16周歲的應聘者，並嚴禁供應商聘用童工及強制勞工；

During interviews, we conduct background investigations on the candidates to check their identity documents and confirm that they have reached the working age stipulated in national laws and regulations. If a candidate to be employed is a juvenile, the physical examination must be performed in accordance with the Related Regulations on the Health Inspection of Employees between 16-18 Years Old before employment. We keep a record of employee age and protect people under the age of 16 from being hired in non-public channels. In case that any violation is committed, we will take disciplinary actions on the employees involved.

在面試時，我們會對應聘者進行背景調查，核對其身份證明文件是否符合國家規定的勞動年齡。如擬錄用員工為未成年人，需按照《16-18歲員工健康檢查相關規定》進行身體檢查方可錄用。我們對員工年齡紀錄在冊，可消除未滿16周歲人士從非公開途徑被僱用的風險。如發生違規行為，我們將對涉事員工採取紀律行動。

### Anti-forced labor

#### 強制勞工

In order to avoid any form of forced labor, the Company resolutely resists forced labor. In addition, the management will reasonably arrange employees' working hours according to the actual situation at the restaurants, and strictly uphold the principle of voluntary overtime work. Any form of overtime arrangements must be communicated with employees in person. Without consent of the employee, the working time shall not be extended. Besides, Compensation will be made according to the actual workload.

公司為避免任何形式的強制勞工，堅決抵制強制勞動。除此之外，管理層會根據門店的不同情況，合理安排員工工作時間，嚴格遵守自願加班的原則，任何形式的加班安排必須當面與員工進行溝通，與員工本人協商一致後，方可延長工作時間，並按照實際工作量進行補償。

### Anti-discrimination

#### 反歧視

The Company is committed to creating an open employment atmosphere and providing equal employment opportunities to eliminate discrimination by gender, ethnicity, disability, age, religion, gender orientation, nationality or household status over employment-related matters (such as employment, training, remuneration and promotion) or everyday activities. In addition, we provide the disabled persons with work opportunities. We adopt the method of recruitment by entrusted third-party agencies, and establish an assessment and employment process covering the initial interview by a third party, the re-examination by each company, training, and practice in restaurants to help disadvantaged groups integrate into society. In 2022, there were 137 employees with disabilities in the Company.

公司致力於營造開放的就業環境，提供平等的就業機會，禁止在僱傭、培訓、薪酬、晉升等勞動事務和日常行為中出現基於性別、種族、殘障、年齡、宗教信仰、性別取向、國籍或家庭狀況的歧視行為。除此以外，我們也向殘障人士提供就業機會，採用委託第三方機構代為招聘的方式，建立包括第三方初面、各公司複試、培訓、門店實踐等環節的考核聘用流程，協助弱勢社群融入社會。2022年，我們的殘障人士員工共有137名。

#### ➤ *Fair Promotion*

We adhere to the core values of “hardworking people” and give incentives to outperforming and high-potential employees. The Company provides employees with clear promotion paths, and employees can obtain promotion opportunities through evaluation after self-recommendation and job competition. We do not only evaluate work-related knowledge and skills, but also attach great importance to moral characters such as integrity, diligence, kindness, sense of responsibility, humility, passion, and innovation. In addition, we have formulated Measures for Selecting Cadres at All Levels of Haidilao to help employees promote from entry-level position to manager and build a sound talent structure. Employees can learn about their own promotion stage through the promotion chart.

#### ➤ *Remuneration Management*

Haidilao believes that every employee’s efforts are worthy of being taken seriously. Therefore, we have developed a complete and competitive compensation and benefits system and management specifications such as the Remuneration Management Measures of Haidilao Group to thoroughly manage basic salary, performance bonuses, dividends and other related issues, and build a benign incentive mechanism for employees and enterprises. For delivery and restaurant employees, we have formulated the Measures for the Management of Piece Wages to allow them to work more and get more.

#### ➤ 公平晉升

我們堅持以「勤奮者」為本的核心價值觀，給予工作表現優異且有潛能的員工激勵。公司為員工提供明確的晉升路徑，員工可以通過自我推薦和崗位競聘的形式，經過考評後獲得晉升機會。我們不僅考核在工作方面的技能及知識，也高度重視員工的品德方面，綜合考慮員工的誠信、勤奮、與人為善、責任感、謙虛、激情及創新。另外，我們制定了《海底撈各級幹部產生辦法》，助力員工從初級崗位升遷至經理級別，搭建人才梯隊。員工可以通過崗位晉升階級圖，了解自身所處的晉升階段。

#### ➤ 薪酬管理

海底撈堅信每一位員工的努力都值得被認真對待。因此我們制定了完善且具有競爭力的薪酬福利體系和《海底撈集團薪酬管理辦法》等管理規範，全面管理基本薪資、績效獎金、分紅等方面，打造員工與企業發展雙贏的良性激勵機制。針對外送及門店員工，我們制定了《計件工資管理辦法》，實行多勞多得的計件工資。

### ➤ *Holidays and Benefit Guarantee*

The Company has formulated the Labor Discipline and Benefit System of Haidilao International Holding Ltd. to ensure that due attention is paid to employees' physical and mental health and well-being.

### ➤ 假期及福利保障

本公司已制定《海底撈國際控股有限公司勞動紀律及福利制度》，重視員工身心健康與福祉。

### **Holidays** 假期

In addition to monthly and statutory holidays, we also grant casual leave, Spring Festival leave, sick leave, annual leave, marriage leave, funeral leave, paternity leave, work injury leave, maternity leave and lactation leave to employees. Furthermore, to show solicitude for employees, we formulated parent-child companionship holiday system of Haidilao to reflect the Company's affectionate care.

除每月休假及法定節假日外，我們也為員工提供事假、春節假、病假、年休假、婚假、喪假、陪同假、工傷假、產假及哺乳期。此外，我們體恤員工的辛勞，制定了海底撈親子假期制度，以體現公司的親情化關懷。

### **Benefits** 福利

We formulated different benefit systems according to employee levels. We provided employees with birthday allowance on their birthdays, children's education subsidies, disability subsidy, and internal consumption preference and other benefits. For employees at the lobby manager level or above, we provide them with childcare subsidies, parental subsidies, benefits of grandparents, etc. For senior employees, we provide them with seniority wages and "gold ingots". In addition, while ensuring the basic benefits of employees, the Company continued to promote initiatives aimed at assisting employees with special difficulties, provided special funds to help employees whose family struggled financially, and brought practical humanistic care for employees.

我們按員工級別制定不同的福利制度。我們在所有員工生日時發放生日款，提供子女教育補貼、殘疾人補貼、內部消費優惠規定等福利。針對大堂經理級別及以上的員工，我們向其提供育嬰補貼、父母補貼、祖父母、外祖父母福利等關懷；針對資深員工，我們向其提供工齡工資、金元寶。此外，公司在保障員工基本福利的同時，持續推進困難員工幫扶項目，提供專項資金幫扶家庭突發困難的員工，為員工帶來切實的人文關懷。



#### ➤ Employee Care

We regard each employee as a member of the Haidilao family and are committed to bringing a sense of belonging and happiness to employees. We adhere to a humanized and family-oriented management model, and actively carry out various employee care projects and measures in order to create a warm and harmonious team atmosphere on a comprehensive scale.

#### Parent-child companionship for employee

##### 員工親子陪伴

#### Parent-child companionship plan:

##### 親子陪伴計劃：

- For employees who have worked in Haidilao for five years and who are separated from their children under 13 years old, Haidilao provides convenience for them and encourages them to live with their children in the working place.  
為已在海底撈工作滿5年、子女未滿13周歲且不在身邊的員工提供便利，鼓勵員工將子女接到工作地生活。

#### Parent-child companionship benefits:

##### 親子陪伴福利：

- The Company provides parent-child companionship benefits, including parent-child housing subsidies, parent-child education subsidies, parent-child care subsidies and other economic subsidies to reduce employees' financial burden. In addition, 1 hour of parent-child pick-up/accompanying time per day is provided to help employees balance work and family life. In 2022, a total of 1,400 employees received parent-child subsidies, with total amount of RMB28 million, at an average of RMB20,000 person/year.  
提供親子住房補貼、親子教育補貼、親子保育補貼等各種經濟補貼，以減輕員工的經濟負擔；以及每天1小時的親子接送／陪伴時間，幫助員工平衡工作與家庭生活。2022年，共有1,400名員工享受到親子補貼，全年合計金額2,800萬元，平均每名員工每年可獲取2萬元。

#### Parent-child companionship empowerment services:

##### 親子陪伴賦能服務：

- In 2022, a total of 12 parent-child education courses and parent-child activities were organized in the forms of online learning, livestreaming, video, offline tea parties, workshops, etc. so as to encourage employees in different cities and different restaurants to learn scientific parenting methods.  
2022年，共組織親子教育課程和親子活動12次，採用線上學習、直播、視頻等方式，線下採用門店茶話會、工作坊等多種方式，推進不同城市、不同門店的員工參與到科學的親子育兒方法的學習中。

#### ➤ 員工關愛

我們視員工為海底撈大家庭的一份子，致力為員工帶來歸屬感與幸福感。我們實行人性化和親情化的管理模式，開展各類員工關懷項目及舉措，全面營造溫暖和諧的團隊氛圍。

**College entrance examination scholarships for employees' children**  
員工子女高考獎學金

- In 2022, Haidilao issued RMB8,800 worth of scholarship per person (RMB2.45 million in total) and congratulatory letters to 278 employees who had their children admitted to college that year and had worked for more than 3 years in the Company, encouraging their children to study hard and contribute to society. 2022年，海底撈為278名本年度考入大學且工齡在3年以上的員工子女發放了每人8,800元的高考獎學金及祝賀信，合計金額達2.45百萬元，激勵員工子女努力學習，成為對社會有貢獻的人才。

**Employee relief fund**  
員工救助基金

- Haidilao has formulated the Measures for the Management of Relief Fund. Employees who are encountering difficulties due to illness, accidents, disasters, etc. suffered by themselves or their immediate family members can apply for relief funds to meet their immediate needs. In 2022, the Company provided relief to 59 employees with difficulties in life, with total relief fund amounting to about RMB1.41 million.

海底撈制定了《救助基金管理辦法》，如員工因本人或直系親屬遭受疾病、意外、災害等情況面臨生活困難，可申領救助基金以解燃眉之急。2022年，公司共救助59個生活困難員工，合計救助金額約人民幣1.41百萬元。

**Measures for humanitarian assistance**  
人道主義救助辦法

- In the case of ordinary employees dismissed from the manager level for personal reasons and having worked for 5 or more years, if they have difficulty in raising children, they can apply for humanitarian assistance, including parental subsidies, housing subsidies, and special subsidies for children's education of RMB1,000-5,000/month. For those with serious difficulty in children's education, a special subsidy of RMB10,000-100,000/year may be applied for separately. In 2022, Haidilao provided humanitarian assistance to 78 employees, with a total amount of about RMB2.18 million.

針對撤職經理級別、工齡滿5年及以上普通員工因自身原因被降職造成的撫養子女困難情況，可申請人道主義救助，包含父母補貼、住房補貼、子女教育專項補貼1,000-5,000元/月，針對子女教育特困情況可單獨申請1-10萬元/年特批補貼。2022年，海底撈為78名員工提供了人道主義救助，合計金額約人民幣2.18百萬元。

#### 6.2 Empowering Employee Development to Create Bright Future

Haidilao attaches great importance to the common progress and value of employees and enterprises. We are committed to providing a vast development platform for employees, smoothing out their career development paths, carrying out multi-level, multi-form and extensive training, providing adequate work training opportunities, and encouraging and supporting employees to continuously improve their capabilities in order to align personal development with enterprise development.

The Company established a learning and development center responsible for coordinating training and assessment courses of employees across the departments. The Company has set up 10 training divisions in China and overseas, and offered various offline business training, skill improvement and other courses at the headquarters and branch campuses, and organized training courses on online business empowerment, corporate culture promotion, system training. For employees at different posts in restaurants, we have opened up different special skill training courses, including cultural, institutional, business skills, and knowledge courses to improve the competitiveness of employees in multiple dimensions.

Furthermore, we have developed a talent training strategy, designed and worked out differentiated learning solutions according to the needs of employees at different development stages and posts to ensure that the training items are suitable in width and depth, and match the needs of the posts. In 2022, the Company has opened a total of 323 online and offline courses such as job training, skills improvement, and management literacy, benefiting a total of 4,903 people. In particular, the headquarters offered a total of 12 courses for backup restaurant managers, with a total of 544 people benefited. In addition, we organized a total of 58 sessions of business empowerment training, corporate culture promotion training, system training, and other courses, with a total of 221 lessons, and assisted 23 headquarter functional departments to build a training system.

#### 6.2 賦能員工發展創未來

海底撈重視員工與企業的共同進步、價值互創。我們致力於為員工提供廣闊的發展平台，為公司人才暢通職業發展道路，開展多層次、多形式、多方面的培訓，提供充分的工作鍛煉機會，鼓勵和支持員工不斷提高自身能力，將員工個人發展與企業發展相結合。

本公司已設立海底撈學習發展中心，負責統籌各部門員工的培訓及考核課程。本公司在海內外成立10個培訓分部，並分別在總部及分校開設線下多種業務培訓、技能提升等多種課程，同時組織開設線上業務賦能培訓、企業文化宣傳、制度培訓等課程。針對門店不同崗位人員，我們也開設不同的專項培訓班，涉及不同的類別課程，包括文化類、制度類、業務技能類、知識素養類等，多維度提高員工競爭力。

同時我們已制定人才培養戰略，根據不同階段、不同崗位的員工發展需求，設計並開發差異化的學習方案，確保培訓內容有充足的廣度和深度，切合崗位所需。本年度，公司已線上線下開設崗位培訓、技能提升、管理素養等課程共計323節，共計為4,903人次賦能。其中，總部已開設共計12期的後備店經理班，共計為544人次賦能。另外，我們組織了共58期的業務賦能培訓、企業文化宣傳、制度培訓等班級，課程共計221節課，協助23個總部職能部門搭建培訓體系。

In 2022, the Company held various training activities with different themes, including but not limited to the following:

本年度，本公司舉行了多場不同主題的培訓活動，包括但不限於以下各項：

#### Post training

##### 崗位培訓

- Training course for backup restaurant manager  
後備店經理班
- Training course for new employees of functional departments  
職能部門新員工培訓
- Training course for warehouse keepers  
庫管培訓班
- Training course for lobby manager  
大堂經理培訓班
- Clerk training course  
文員班
- Training course for job responsibilities  
崗位擔當培訓班
- Training course for eliminated restaurants  
淘汰店培訓班
- Training course for quality inspectors  
質檢員培訓班
- Training course for restaurant empowerment  
接店賦能班
- Training course for doormen  
門迎擔當培訓班

#### Skill training

##### 技能培訓

- Course on financial statements  
財務報表班
- In-service refresher course  
在職回爐學習班
- Dancing noodles course  
撈面班
- Course on annual card of lobby and back office manager  
大堂後堂年卡班
- Manicure training course  
美甲培訓班
- Face changing course  
變臉班

#### Case: Closing ceremony of training course for backup restaurant manager

案例：後備店經理培訓班結業典禮





#### 6.3 Caring for Employees' Health and Safety

Haidilao always gives priority to the safety and health of employees and the general public as well. A safe and healthy working environment is the basic guarantee for our employees. The Company abides by the Production Safety Law of the People's Republic of China, Fire Protection Law of the People's Republic of China, Labor Law of the People's Republic of China, Administrative Measures for Emergency Plans for Production Safety Accidents, Guidelines for the Preparation of Emergency Plans for Production Safety Accidents of Production and Business Institutions, Specifications for Fire Protection Design of Buildings, Technical Standards for Building Smoke Prevention and Exhaust System, Technical Standards for Fire Emergency Lighting and Evacuation Indication System, Specifications for Fire Protection of Building Interior Decoration Design, Law of the People's Republic of China on the Prevention and Control of Occupational Diseases, Specifications for Design of Automatic Sprinkler System, Specifications for Design of Building Fire Extinguisher Configuration, Specifications for Design of Automatic Fire Alarm System, Special Equipment Safety Law of the People's Republic of China, Order No. 2 of the Ministry of Emergency Management, Provisions on Safety Training for Production and Business Institution, State Administration of Work Safety Order (No. 16) Interim Provisions on the Investigation and Management of Work Safety Accidents, and other relevant laws, regulations and operating standards prevailing in the operating places, and carries out security and compliance management operations to ensure the safety and health of employees and customers.

##### ➤ *Structure and System*

The Company is fully aware that there are potential health risks in routine operations, so it has established work safety management teams at different levels to ensure that safety work is put in place. Furthermore, we adhere to the principles of full participation, adopt the work safety responsibility system, require all employees to fulfill safety duties of their own positions, and ask departments to sign the "Safety Commitment of Person Chiefly in Charge" to ensure the realization of the goal of work safety.

#### 6.3 關注員工健康及安全

海底撈始終把保障員工和群眾生命安全與健康擺在首要位置，安全健康的工作環境是我們為員工提供的基礎保障。公司遵循《中華人民共和國安全生產法》《中華人民共和國消防法》《中華人民共和國勞動法》《生產安全事故應急預案管理辦法》《生產經營單位生產安全事故應急預案編製導則》《建築設計防火規範》《建築防煙排煙系統技術標準》《消防應急照明和疏散指示系統技術標準》《建築內部裝修設計防火規範》《中華人民共和國職業病防治法》《自動噴水滅火系統設計規範》《建築滅火器配置設計規範》《火災自動報警系統設計規範》《中華人民共和國特種設備安全法》《應急管理部2號令》《生產經營單位安全培訓規定》和《國家安全生產監督管理總局令（第16號）安全生產事故隱患排查治理暫行規定》等運營地法律法規及運營標準，開展安全合規運營，保障員工和顧客的安全與健康。

##### ➤ 架構及體系

公司深明在日常作業中可能存在潛在的健康風險，因此成立了多層級有關安全生產管理的工作隊伍，確保安全工作落實到位。同時，我們堅持人人參與的原則，採取安全生產責任制，要求所有員工做好自身崗位的安全職責，並要求部門簽署「主要負責人安全承諾書」，確保安全生產目標的實現。



- Work safety management committee**  
安全生產管理委員會
- Review long-term plans and annual plans for the Company's work safety and occupational health;  
審核公司安全生產、職業衛生的長遠規劃和年度計劃；
  - Hold relevant meetings, regularly listen to the reporting of work safety and occupational health work, analyze the Company's work safety and professional health, and study and solve major problems with work safety and professional health work.  
召開有關會議，定期聽取安全生產、職業衛生工作匯報，分析公司安全生產、職業衛生形勢，研究解決安全生產、職業衛生工作中的重大問題。
- Work safety leading group**  
安全生產領導小組
- Implement the work safety responsibility system of the work units;  
落實工作單位的安全生產責任制；
  - Organize and implement the work safety education and training plan of the Company;  
組織制定並實施本單位安全生產教育和培訓計劃；
  - Organize and hold safety work meetings to make decisions on major safety issues and make relevant arrangements.  
組織召開安全生產工作會議，對重大安全問題做出決策部署。
- Safety management staff**  
安全管理人員
- Assign full-time or part-time safety management personal based on the number of employees in the workplace;  
根據工作場所的從業人數配備專職或兼職的安全管理人員；
  - Make records on work safety education and training truthfully;  
如實記錄安全生產教育和培訓情況；
  - Be responsible for the management and inspection of fire equipment in the work unit;  
負責工作單位消防器材的管理及檢查；
  - Stop and correct practices involving direction of business operations in violation of regulations, compelling employees to work at risk, and violations of operating procedures.  
制止和糾正違章指揮、強令冒險作業、違反操作規程的行為。
- Accident identification and handling leading group**  
事故隱患排查治理領導小組
- Handle routine work of hidden dangers inspection and elimination;  
處理隱患排查治理日常工作；
  - Be responsible for the drafting of the hidden danger file, the summary registration of the hidden dangers of the accident, and the drafting of the treatment plans of major hidden danger;  
負責建立事故隱患檔案、事故隱患匯總登記、重大隱患治理方案的起草；
  - Carry out various types of work safety inspections.  
開展各種類型的安全生產大檢查。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### ➤ Safety Management System

The Company follows the work safety policy of “safety first, prevention focused, and comprehensive management”. We provide comprehensive and clear guidelines for employees in terms of safety operations, safety facilities, emergency prevention and response, routine labor protection, and safety training

The Company paid close attention to relevant laws and regulations, actively participated in the seminars on safety management in the catering industry, promotion of new safety technologies and equipment, and other activities organized by industry associations, government agencies, non-profit organizations, etc., and learnt new technologies and new trends related to safety management to update and supplement the internal safety management system in a timely manner, and realize the institutionalization, standardization and professionalism of work safety.

#### ➤ 安全管理制度

我們實行「安全第一、預防為主、綜合治理」的安全生產方針，為員工在安全運營與操作、安全設施配備、緊急事件預防與應對、日常勞動保護以及安全培訓等方面提供全面明確的指引。

公司密切關注相關法規條例，積極參與行業協會、政府機構、非盈利機構等組織的餐飲業安全管理研討會、安全新技術新設備推介等活動，從中學習掌握安全管理相關的新技術新動態，及時更新、補充內部安全管理制度，實現安全生產制度化、規範化、標準化和專業化管理。

#### **Production and equipment management**

##### 生產及設備管理

We formulated the Work Safety Management Regime Manual, Equipment Safety Operation Manual, Safety Standardization Manual, Comprehensive Emergency Plan for Safe Production, and Regulations on Labor Protective Supplies.

制定了《安全生產管理制度手冊》《設備安全操作手冊》《安全標準化手冊》《安全生產綜合應急預案》《勞動防護用品管理規定》。

#### **Employee health and safety**

##### 員工健康與安全

We formulated Road and Traffic Safety Management System of Employees Coming to and Getting off Work of Haidilao, Regulations on the Management of Reflective Strips for Employees Coming to and Getting off Work at Night, Haidilao Delivery Rider Safety Rules, Occupational Health Management System, Employee Health Management System of Haidilao, and Injury Insurance Management System.

制定了《海底撈員工上下班道路交通安全管理制度》《門店夜間(天黑)上下班員工反光條管理規定》《海底撈外送騎手安全守則》《職業健康管理制度》《海底撈員工健康管理制度》《工傷保險管理制度》。

#### **Fire safety work**

##### 消防安全工作

We formulated Fire Safety Management Manual.

制定了《消防安全管理手冊》。

#### ➤ Safety Risk Monitoring

We go all out to achieve a production environment of zero safety accidents. Therefore, we have set up a safety supervision system to take the prevention and elimination of major safety risks as the top priority. We have formulated the Occupational Health Management System to investigate and control hidden dangers and monitor major sources of danger, so that each production step meets the requirements of relevant work safety laws and regulations, standards, and specifications. For example, if any safety hazards or accidents are found during the procurement process and transportation, relevant employees need to promptly inspect the scene and deal with them in time to prevent effects of the accident from spreading further, and report to the Company's leadership in a timely manner.

#### ➤ 安全風險監察

我們全力以赴以實現零安全事故的生產環境，因此設立了安全監察體系，把防範化解重大安全風險隱患作為重中之重。我們制定了《職業健康管理制度》，排查治理隱患及監控重大危險源，使各生產環節符合有關安全生產法律法規和標準規範的要求。如在採購過程、運輸環節中出現不安全因素及事故時，有關員工需要迅速察看現場並及時處理，防止和避免事故進一步擴大，並需及時向公司領導報告。

#### **Production and equipment** Hidden danger identification:

##### **risk**

##### 生產及設備風險

##### 隱患排查：

- Comprehensive safety inspection, professional safety inspection, seasonal safety inspection, holiday safety inspection and routine safety inspection.  
綜合安全檢查、專業安全檢查、季節安全檢查、節假日安全檢查和日常安全檢查。

##### Identification of sources of danger:

##### 危險源辨識：

- Safety staff will identify the sources of danger, formulate risk control measures of sources of danger, and be responsible for supervising and inspecting various sources of danger at all levels.
- 安全員會辨識危險源，制定危險源風險控制措施，負責監督檢查各級各類危險源風險。

#### Employees' health and safety risk

##### 員工健康與安全風險

- Regularly carry out the “three-level” education of work safety, with a coverage of 100%;  
定期開展安全生產「三級」教育，教育覆蓋面必須達到100%；
- Special operators must go through professional training and hold a certificate, and 100% of the special operators have qualified certificates;  
特種作業人員必須經過專業培訓並持證上崗，持證上崗率需到達100%；
- Implement the safety assessment plan and the safety responsibility system for each position to employees;  
向員工實施安全考核方案及各崗位的安全責任制；
- New employees need to receive safety education. They cannot start working before passing the assessment.  
新入職員工需接受安全教育，經考核合格方可安排崗位工作。

#### Fire risk

##### 消防風險

#### Fire safety inspection:

##### 消防安全檢查：

- Implement a three-level fire safety inspection system, and perform three inspections for all posts each day, that is, inspections before, during, and after work.  
實行三級防火安全檢查制度，各崗位執行一日三查，即班前、班中、班後檢查。

#### Fire inspection:

##### 防火檢查：

- Check if fire and electricity are used in accordance with relevant requirements; if emergency exits and evacuation passageways are unblocked; if safety evacuation indication signs and emergency lighting are in good condition; and if fire-fighting facilities such as water pump connection, indoor and outdoor fire hydrants and fire extinguishers are in good condition.  
檢查用火、用電合規情況；安全出口、疏散通道是否暢通等，安全疏散指示標誌、應急照明是否完好；消防設施例如水泵接合器、室內外消防栓、滅火器的情況。

#### Inspection of gas and electrical equipment:

##### 燃氣和電氣設備的檢查：

- Check if gas pipelines are modified, if any wire is connected without permission, and if electric equipment has been added.  
檢查燃氣管路有否改動，電線有否亂接，用電設備有否增加。

### ➤ Routine Labor Protection

We formulated Regulations on Management of Labor Protection Equipment and Employee Health Management System of Haidilao. The Company provides employees with helmets, work clothes, knee pads, thermal clothes and other labor protection supplies. We purchase additional accident insurance for employees in addition to pension insurance, health insurance, unemployment insurance, disability insurance, maternity insurance and housing fund.

### ➤ 日常勞動保護

我們制定了《勞動防護用品管理規定》《海底撈員工健康管理制》，為員工配備頭盔、工作服、護膝、保暖衣等勞保用品，除五險一金以外還為員工購買了意外險。

#### **Distribution of labor protection supplies** 發放勞保用品

The Company equipped every delivery employee with helmets which must be worn, and distributed thermal equipment, such as leather gloves, knee pads, electric vehicle handlebar grips, thermal underwear, etc. The Company also issued self-heating vests to employees in Northeast China and other areas with strong winds and cold. 公司為每位外送員配備了頭盔並要求員工必須佩戴，同時，發放了保暖裝備，如皮手套、護膝、電動車把套、保暖內衣等。對於東北地區及其他風大寒冷地區的員工，公司同時配備智能發熱馬甲。

#### **Purchase of supplementary insurance** 購買補充保險

The Company has also cooperated with famous insurance companies in the industry, and purchased accident insurance for every employee (including part-time workers), adding a guarantee to the health of employees. 公司與行業內知名保險公司合作，為每位員工（含鐘點工）購買了意外險，為員工健康增添保障。

#### **Equipped with safety facilities** 配備安全設施

All restaurants are equipped with suitable fire-fighting products in accordance with requirements. Furthermore, each employee dormitory is equipped with fire extinguishers, gas masks and other fire safety equipment. 所有門店均按照要求配置了合格的消防安全產品，同時每間員工宿舍內均放置了滅火器、防毒面罩等消防安全設備。

#### **Improved equipment safety** 提升設備安全性

The Company strictly controls the safety standards for equipment delivery/procurement. During the reporting period, the Company optimized the heating equipment of electric frying pan, and added and adjusted the temperature control and protection device to eliminate the hidden fire danger of electric frying pans. 嚴格把控設備出廠及採購的安全標準。本年度，公司優化電炒鍋加熱設備，增加調整溫控保護裝置措施，消除電炒鍋起火安全隱患。



## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### ➤ Safety Training

During the reporting period, the Company formulated 2022 Safety Education & Training Plan, and set training goals to actively carry out various forms of safety education & training on employee posts, safety knowledge, laws and regulations, management systems and risk management in order to continuously enhance employees' safety awareness and improve the level of safety work of restaurants.

**Our targets are 100% of**  
我們目標是達到100%的

- participation rate of employee safety training and education;  
員工安全培訓教育參加率；
- valid safety certificate holding rate of the principal persons in charge and safety management staff;  
主要負責人及安全管理人員持有效期安全資格持證率；
- participation rate of risk recognition and control training for employees;  
對職工進行風險識別及控制培訓的參加人數；
- participation rate of training on new laws, regulations, and standards obtained by the Company to related staff.  
公司所獲取的新的法律、法規、標準相關條款的培訓，要求與之相關人員的培訓率。
- New employees must receive pre-service training on safety technical knowledge, equipment performance, operating procedures, safety systems, strictly prohibited matters, safety operation precautions and the accountability for work safety, and the training must not be less than 24 hours;  
新員工入職前須接受安全技術知識、設備性能、操作規程、安全制度和嚴禁事項、安全操作注意事項及崗位安全生產責任制等相關的培訓，且培訓不得少於24學時；
- Before moving into the employee dormitory, employees must first participate in the dormitory safety training to ensure they understand the locations of various safety facilities in the dormitory, are capable of operating the safety equipment, and understand the Company's regulations on the safety management of staff dormitory;  
入住員工宿舍前，需先參加宿舍安全培訓，以保證員工了解宿舍內各類安全設施所在位置，掌握安全設備的使用方法以及公司員工宿舍的安全生產管理制度等相關規定；
- If employees need to operate equipment with certain safety risks (such as electric frying pans, mutton machines, etc.), they must first pass the safety training of the relevant equipment, theoretical examinations and practical examinations;  
員工如有操作存在一定安全風險的設備（如電炒鍋、羊肉機等）的需要，須先通過相應設備的安全培訓、理論考試、實踐考試，考核合格後方可上崗；
- The e-bike maintenance and traffic rules are also included in the evaluation of delivery employees.  
外送員考核中加入了電動車維護、交通規則等內容。

**New employee safety training**  
新員工安全培訓

#### ➤ 安全意識教育

本年度，公司制定了《2022年度安全教育培訓計劃》，並制定培訓目標，積極開展員工崗位培訓以及安全知識教育培訓、法律法規培訓、管理制度及風險管理等形式多樣的安全教育，不斷增強員工的安全意識，提高門店的安全工作水平。

<b>Restaurant safety training</b> 門店安全培訓	<p>The Company standardized the monthly training plan of restaurants, and subdivides the training sessions into full-staff training, management training, special job training, and new employee training of important safety knowledge, and established the training and certification requirements for backup security staff in restaurants.</p> <p>公司規範門店月度培訓計劃，按全員培訓、管理層培訓、專項崗位培訓、新員工必學安全知識細分培訓類型，並制定門店後備安全員培訓考試認證要求。</p> <p>In 2022, a total of 481 employees passed the certification, ensuring that the security staffing of the restaurants meets the regulatory requirements and the Company's security needs. The restaurants regularly organize employees to participate in fire-fighting and safety education and training, including watching safety education videos, learning safety operation methods, using fire-fighting equipment, and learning first-aid against electric shock.</p> <p>2022年，共通過合格認證481人，確保門店在安全人員配置上滿足法規要求和公司安全需求。門店定期組織員工參加消防、安全教育培訓，內容包括觀看安全教育視頻，學習安全操作方法、消防設備使用方法、觸電急救方法等。</p>
<b>Online safety training</b> 線上安全培訓	<p>In 2022, the Company conducted online safety training on the new safety system, and provided 82 live broadcasts of safety training to all employees. The number of participants in the training and examination reached 110,621 with a pass rate of 86%.</p> <p>2022年，公司進行安全新制度下發線上安全培訓，向全員進行安全培訓直播82次，參加培訓及考試人數達110,621人次，合格率86%。</p>
<b>Fire drill training</b> 消防演習培訓	<p>In 2022, the Company conducted 13 fire drills, with total 193,637 participants.</p> <p>2022年，公司開展消防演習共13次，參加消防演習人數達193,637人次。</p>

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### ➤ *Physical and Mental Health of Employees*

##### **Employee physical examination**

##### 員工體檢

The Company arranges annual physical examinations for employees in special positions, and has a physical examination welfare policy to reimburse physical examination expenses for employees who meet certain conditions.

公司定期安排特殊崗位的員工進行年度體檢，並設有體檢福利政策，為達到一定條件的員工報銷體檢費用。

##### **Staff gym**

##### 員工健身房

The Company offers a staff gym so that employees can strengthen exercise after work and improve their physical fitness.

公司配備員工健身房，使員工在工作之餘加強鍛煉，從而提高身體素質。

#### ➤ *員工身心健康*

#### ➤ *Emergency Management*

We can efficiently and quickly handle various types accidents including natural disasters, water outage and power failure, and production and restaurant emergencies to ensure that in an emergency, such accident can be properly dealt with in time, and harms caused by such emergency are minimized. In this year, the Company formulated 2022 Emergency Plan Drill Program and conducted a total of 10 emergency drills, including the handling of gas leakages, electric shock accidents, mechanical injury incidents, and burning and fire accidents and emergency evacuation.

#### ➤ *應急管理*

我們高效快速地處理包括自然災害、停水停電、生產及門店突發事故等各種意外情況，確保在緊急情況下對事故處理地及時得當，且能最大限度的降低突發事件的危害。本年度，公司已制定《2022年應急預案演練計劃》，共進行10次應急預案演練，包括：燃氣洩漏處置、觸電事故處置、機械傷害處置、灼燙事故處置，以及火災事故和應急疏散。

##### **Restaurant**

##### 門店端

We formulated the “Emergency Response Plan for Restaurants” to standardize the emergency treatment of power failure, water outage, interruption of fuel gas or steam, staff electric frying pan failure, snack cooking failure, damage to water purification equipment, refrigeration equipment failure, air-conditioning equipment failure, failure of oil and water separators, natural disasters, lightning, rainstorms, and failure to order or check out due to network malfunction, varicella, influenza, and emergency shutdown.

制定《門店突發事件應急預案》，規範停電、停水、停燃氣、停蒸汽、員工餐電炒鍋故障、小吃烹調出現故障、淨水設備損壞、冷藏設備故障、空調設備故障、油水分離器故障、自然災害、雷電、暴雨、網絡故障導致無法點單或結賬、出現水痘、流感及緊急閉店情況時的應急處理。

### Production side

生產端

After an accident is reported, we immediately call the police and arrange rescue operations at the response level in accordance with the Comprehensive Emergency Plan for Safe Production to control the situation. We investigate into the accident to assess if the operation is prompt and conducted in an orderly fashion.

在接獲事故後，我們立即接警，並按照《安全生產綜合應急預案》指引，根據響應級別安排救援行動，控制事態發展。我們為事故展開調查，評審是次行動是否快速有序。

### Drills of Pandemic

#### Emergency Response Plan

疫情應急預案演練

Restaurants organize their respective management teams on a monthly basis to drill Emergency Response Plan of Employees or Their Family Isolation, Emergency Response Plan of Restaurant Employee Isolation, Emergency Response Plan of Restaurant Shutdown, COVID-19 Emergency Response Plan of Restaurants, and Emergency Response Plan of Abnormal Findings in Body Temperature or Health QR Code.

門店應每月組織管理層演練《員工或其家屬隔離應急預案》《門店人員隔離應急預案》《門店緊急閉店應急預案》《關於門店發生新冠肺炎病毒應急預案》《體溫、健康碼異常情況應急預案》。

#### ➤ Pandemic Prevention

During the several rounds of COVID-19 resurgence, we continued to pay attention to the pandemic situation and actively responded to the government's pandemic prevention and control arrangement. If any employee, customer or product is tested positive for COVID-19, we took actions in accordance with Emergency Response Plan of Restaurant Employees or Products with COVID-19.

#### ➤ 疫情防護

新冠疫情反覆爆發，我們持續關注疫情態勢，積極響應政府疫情防控工作安排。如有員工、顧客及產品檢測出新冠肺炎病毒，我們按照《門店人員、產品出現新冠陽性的應急預案》執行。

### Confirmed cases among restaurant employees and customers

門店人員及顧客出現確診病例

- Immediately report it to the disease control and prevention center and then to the quality and safety management center;  
我們立刻上報疾控中心，同時報備質量安全管理中心；
- Check information of all customers, service providers, suppliers and relevant close contacts on that day and in following period;  
排查當天及後續時間所有到店就餐顧客、服務商、供應商信息及對應密切接觸者；
- Isolate all restaurant employees and the isolation plan is implemented in accordance with the Emergency Response Plan of Employees or Their Family Isolation;  
門店員工全部隔離不得隨意外出，隔離方案按照《員工或其家屬隔離應急預案》執行；
- If the restaurant needs to be shut down, we would take actions in accordance with the Emergency Response Plan of Restaurant Shutdown.  
如需閉店，我們按照《門店緊急閉店應急預案》執行
- Cooperate with the disease control and prevention center to arrange nucleic acid testing for all members and the environment;  
配合疾控中心安排全員及環境做核酸檢測；

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### COVID-19 found in restaurant products

##### 門店產品檢驗新冠肺炎病毒

- Contact a third-party professional disinfection company to perform all-round disinfection;  
門店聯繫第三方專業消毒公司執行全方位消毒；
- Afterwards, obey the instructions of the local disease control and prevention center and the market supervision administration bureau to decide whether to resume business operations.  
事後聽從當地疾控中心、市場監督管理局指示決定是否開業。
- All ingredients were sealed up and labeled in the restaurant, could not be brought out from the restaurant, and were destroyed under the instructions of disease control and prevention center;  
封存店內所有食材，做好食材封存標識，所有封存食材不得帶出門店，聽從疾控中心指示對食材銷毀；
- We set up an emergency response group to inform the related departments (the person in charge of logistics, the person in charge of the product, the person in charge of the procurement, and the suppliers) to seal the products from the source, and organize the investigation of the sources of the ingredients pollution;  
成立緊急事件應急小組，通知關聯部門（物流負責人、產品負責人、採購負責人、供應商）從源頭全線封存產品，組織排查食材污染源頭；
- We would inform the restaurants nationwide to find whether there are products with the same batches and in the same logistics stations. If any, such products would be sealed up, and testing agency would be contacted to do nucleic acid testing for such products, environment and relevant personnel. All products, tools and personnel would be isolated during testing. The restaurants cannot open before they passed the testing.  
通知全國門店摸排是否有同批次、同物流站產品，同批次、同物流站產品立即做封存，聯繫檢測機構對產品、環境、人員做核酸檢測，檢測期間產品、工器具、人員全部隔離，檢測合格後方可正常營業。



With the government's well-targeted prevention and control of the pandemic, some restaurants that needed to take a temporary closure due to the prevention and control of the pandemic have also resumed work. In order to ensure the pandemic prevention and operation and the work resumption, restaurants carried out drills regarding the implementation of pandemic prevention responsibilities, preparation for pandemic prevention materials, staff health management, cleaning and disinfection in restaurants, and pandemic prevention and operation of import and export of ingredients. In the drills, we cultivated more than 200 "star investigators" for pandemic prevention and control, and investigated the quality of ingredients, expired food, and tableware hygiene, and actively discovered problems to protect the restaurants and food from the pandemic, so as to ensure food safety.

隨着政府對疫情的精準防控，部分因疫情防控需要採取臨時關閉堂食的門店也陸續復工。為了保證復工工作的防疫及經營兩不誤，各門店從防疫責任主體落實、防疫物資籌備、人員健康管理、店內清潔消毒、食材進出口防疫控制等多維度進行應急演練。我們在演練過程中共培育出200多名疫情防控「排查達人」，從食材品質、食品過期、餐具衛生等方面進行排查，積極發現問題，築建門店防疫圍牆及食品安全圍欄，為門店的食品安全保駕護航。

**7. TAKING THE RESPONSIBILITY FOR GREEN OPERATION BY HAIDILAO**

Haidilao actively promotes environmentally friendly development, adheres to the protection of the environment and ensures the sustainable development of resources during management and business operations, and reduces its negative impact on the environment. In order to establish a target-oriented management mechanism, Haidilao has set up the following environmental goals to further improve the Company's environmental performance.

**7. 綠在海底撈，盡綠色運營之責**

海底撈積極推動環境友好發展，在管理及營運過程中堅持保護環境及確保資源的可持續發展，降低自身對環境的負面影響。為了建立目標導向式的管理機制，海底撈已設立以下環境目標，進一步提升本公司在環境方面的績效表現水平。

**Display of environmental targets**

環境目標展示

**Greenhouse gas emissions target**  
溫室氣體排放目標

From 2022 to 2026, average annual greenhouse gas emissions per revenue of RMB1 million reduce by 12% compared with 2021  
以2021年為基準年，2022年至2026年，平均每年的百萬元營業收入溫室氣體排放量減少12%

**Progress in 2022**

2022年進度

The promotion and application of energy-saving equipment and waste heat energy recycling technology reduce the consumption of electricity and fuel gas  
通過節能設備、廢熱能回收技術推廣及應用，減少電力能源及燃氣能源的消耗

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### Emission reduction target

##### 減排目標

By the end of 2026, single-store cooking fume emissions further decline compared with 2018

以2018年為基準年，到2026年底，單店油煙排放量進一步下降

Through the “Intelligent Fryer Oil Filter Project”, it has saved 3.5 liters of oil every day in pilot restaurants

通過「智能油炸濾油機項目」，已於試點門店每天節油3.5升

#### Energy consumption target

##### 能耗目標

By the end of 2025, single-store average electricity consumption reduces by 10% compared with 2018

以2018年為基準年，到2025年底，單店平均用電量降低10%

65% of restaurants have installed some energy-saving equipment<sup>5</sup>

已有65%的門店安裝了部分節能相關設備<sup>5</sup>

Continue to promote energy-saving projects, and by the end of 2023, energy-saving projects cover all restaurants<sup>6</sup>

持續推廣節能項目，到2023年底，節能項目覆蓋全部門店<sup>6</sup>

#### Water consumption target

##### 水耗目標

By the end of 2025, water consumption per revenue of RMB1 million reduces by 5% compared with 2018

以2018年為基準年，到2025年底，每百萬元營業收入用水量降低5%

Through the “Innovation Project of Restaurant Cleaning Equipment and Cleaning Mode”, it has improved the recycle rate of water in pilot restaurants

通過「門店清洗設備及清洗模式革新項目」，已於試點門店提高水資源重複利用率

#### Waste reduction target

##### 減廢目標

By the end of 2025, average single-store waste reduces by 10% compared with 2018

以2018年為基準年，到2025年底，單店平均垃圾產生量減少10%

Through the “Kitchen Waste Optimization Project”, it reduced the amount of kitchen waste by 15% in pilot restaurants

通過「廚餘垃圾優化項目」，已於試點門店減少餐廚垃圾量15%

By the end of 2025, average single-store sewage discharge reduces by 5% compared with 2018

以2018年為基準年，到2025年底，單店平均污水排放量減少5%

By optimizing the dishwasher equipment and the development of ultrasonic cleaning tanks, it saved the amount of cleaning water in the pilot restaurants

通過優化洗碗機設備及開發超聲波清洗池，已於試點門店節約了清洗用水量

<sup>5</sup> Energy-saving equipment mainly includes intelligent ground exhaust, HVAC automatic control, central air conditioning waste heat recovery, cold storage heat energy recovery and four-pipe air conditioning.

主要包括：智能地排風、暖通自控、中央空調廢熱回收、冷庫熱能回收、四管制空調

<sup>6</sup> Energy-saving projects mainly refer to the installation of energy-saving equipment in restaurants, including but not limited to energy management system, intelligent ground exhaust, HVAC automatic control, central air conditioning waste heat recovery, cold storage heat energy recovery and four-pipe air conditioning.

節能項目主要是指在門店安裝節能設備，包含但不限於：能源管理系統、智能地排風、暖通自控、中央空調廢熱回收、冷庫熱能回收、四管制空調。

### 7.1 Exploring New Mode of Low-Carbon Operation

On the basis of improving its own environmental management system, Haidilao continues to explore the feasible emission reduction technology and processes during operation, and strives to reduce the impact on the environment from production and operation activities.

#### ➤ Waste Management

Haidilao disposes of waste in strict accordance with the Law of the People's Republic of China on the Prevention and Control of Environment Pollution Caused by Solid Wastes and other local laws and regulations, and performs waste classification management. We have internal systems and standards in place such as Management System of Routine Waste Disposal in Restaurants and Guidance for Waste Classification in Restaurants. Our non-hazardous waste mainly includes catering waste oil, recyclable waste, and non-recyclable kitchen waste. The hazardous waste is mainly electronic equipment, such as monitors, projectors, and laptops, which are disposed by qualified recyclers according to relevant requirements. During the reporting period, the average single-store sewage discharge generated by Haidilao was 122.42 tons of non-hazardous waste, which was reduced compared with that of the benchmark year. In particular, recycled office domestic waste totaled 14,726.20 tons, and the processing rate of catering waste oil reached 100%.

#### **Waste grease management** 廢棄油脂管理

At the renovation stage, all restaurants were equipped with standard grease traps in accordance with the relevant regulations and the requirements of the mall property management companies where they are located. The collected waste grease was handed over to a qualified third party for disposal; 各門店在裝修階段均按照法規規定及所在商場物業的要求裝有符合標準的隔油池，並將收集的廢棄油脂交由有資質的第三方進行處置；

The Company regards the disposal of waste grease as a key performance indicator in restaurant performance appraisal, and assesses the performance of restaurants in different regions; 公司將廢棄油脂的處理情況作為門店考核的關鍵績效指標，每季比評各大區門店表現；

### 7.1 探索低碳運營新模式

在完善自身環境管理制度的基礎上，海底撈不斷探索運營過程中可行的減排技術及工藝，努力降低因生產運營活動對環境造成的影響。

#### ➤ 廢棄物管理

海底撈遵循《中華人民共和國固體廢物污染環境防治法》及所在地法律法規要求處置廢棄物，對廢棄物進行分類管理。我們制定了《門店日常廢棄物處置管理制度》和《門店垃圾分類操作指導》等內部制度規範。我們的產生的無害廢棄物主要包括餐飲廢油、可回收廢棄物及不可回收餐廚垃圾，而有害廢棄物主要為電子設備，如顯示器、投影儀、筆記本等，當中已安排合資格回收商作合規處理。本年度，海底撈單店平均垃圾產生量為122.42噸無害廢棄物，比基準年減少；其中已回收的辦公生活垃圾共14,726.20噸，餐飲廢油處理率達100%。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

- The Company regularly inspects the disposal methods and destinations of waste oil in restaurants with average 4-6 inspections for each restaurant annually; 每月抽查門店廢油的處理方式及去向，平均每間門店每年被抽檢4-6次；
- In 2022, the Company conducted a total of 5,222 spot checks on restaurants for waste grease management. 2022年，公司對廢棄油脂處理合規性共執行抽查5,222次。

#### Food waste management 餐廚垃圾管理

- Food waste generated by each restaurant was handed over to a third party with relevant qualifications for disposal; 各門店產生的餐廚垃圾均交由具備相關資質的第三方進行處置；
- We have achieved waste classification management and the Company regularly checks the implementation of waste classification in restaurants; 實行垃圾分類管理，公司定期排查門店的垃圾分類執行情況；
- In 2022, the Company carried out a total of 5,222 special inspections on waste classification. 2022年，公司共執行垃圾分類專項排查5,222次。

#### Case: Kitchen waste optimization project

##### 案例：廚餘垃圾優化項目

In this year, Haidilao launched the Kitchen Waste Optimization Project to optimize the oil-water separator into a fully automatic kitchen waste disposer. With compression of restaurant kitchen waste and automatic oil and water separation, the oil yield from waste oil increased and the weight of kitchen waste was reduced.

本年度，海底撈開展「廚餘垃圾優化項目」，將「油水分離器」設備優化為「全自動廚餘垃圾處理器」，透過對門店廚餘垃圾進行壓縮減量和自動油水分離，增加廢油出油率，減少廚餘垃圾重量。

Thus far, we have trialed the waste disposer in 5 restaurants, and have successfully reduced the amount of kitchen waste by 15%, and the oil content in kitchen waste has decreased by 10%. In the future, we will continue to expand the scope of the pilot and prepare for comprehensive promotion.

目前我們已於5家門店作試點，成功將餐廚垃圾減量15%，餐廚垃圾含油率減少10%。未來我們將持續擴大試點範圍，為全面推廣做好準備。

#### Case: Intelligent fryer oil filter project

##### 案例：智能油炸濾油機項目

In this year, Haidilao launched the Intelligent Fryer Oil Filter Project to enable automatic filtration in the fryers. The large particles were filtered out from frying oil by using oil filter paper and oil filter powder, and the polar substances (suspended free fatty acids, carbide particles and other harmful substances) and water were absorbed to purify the frying oil and slow down the deterioration of physical and chemical indicators.

本年度，海底撈開展「智能油炸濾油機項目」，在油炸機設有煎炸油自動過濾功能。在煎炸油過濾時，利用濾油紙和濾油粉過濾掉大顆粒雜質，吸附住極性物質（懸浮狀游離脂肪酸、碳化物顆粒等有害物質）和水分，以達到淨化煎炸油，減緩理化指標劣變速度的作用。

At present, we have 15 pilot restaurants and successfully reduced the use of snack grease by 10%. On average, each restaurant saved 3.5 liters of oil per day.

目前我們已於15家門店作試點，成功減少小吃房油脂使用10%，平均每家門店每天可節油3.5升。



### ➤ *Reduced Water Consumption*

Haidilao disposes of the sewage in accordance with the Law on Prevention and Control of Water Pollution of the PRC and local laws and regulations. The water of the Company sourced from municipal pipe network and there is no problem with seeking applicable water source. The sewage we generated during the operation is mainly kitchen sewage and is treated in a compliance manner by property management staff. In this year, we launched the “Innovation Project of Restaurant Cleaning Equipment and Cleaning Mode” to actively promote the innovation and practice of water equipment. Through the application of water-saving equipment and water reuse technology, it improved the water reuse rate. In this year, Haidilao’s water consumption per unit of operating revenue was 525.55 m<sup>3</sup>/RMB 1 million, which increased compared with that of the benchmark year<sup>7</sup>. In the coming year, we will continue to monitor the progress of the goal.

### ➤ 減少耗水

海底撈遵循《中華人民共和國水污染防治法》及所在地法律法規要求處置污水。本公司水源來自於市政管網供水，在求取適用水源上不存在問題。我們在運營過程中產生的污水主要是廚房污水，並經由物業管理合規處理。本年度，我們展開「門店清洗設備及清洗模式革新項目」，積極推進用水設備的創新和實踐，通過應用節水設備和水資源回用技術，提高水資源重複利用率。本年度，海底撈每百萬元營業收入用水量為525.55立方米／人民幣百萬元，比基準年增加<sup>7</sup>，來年我們會繼續監測目標進展。

#### **Case: Waste water reuse**

##### 案例：廢水回收再利用

In this year, Haidilao optimized dishwasher equipment, recovered the clean and hot waste water discharged from the dishwasher, and supplied it to the residue remover. Under the same cleaning effect, we successfully saved water for cleaning and energy consumed during cleaning.

本年度，海底撈優化洗碗機設備，將洗碗機排出的潔淨廢棄熱水回收，重新供給除渣機使用。我們在同樣的清洗效果下，成功節約了清洗用水量和清洗過程中消耗的熱量。

In order to test the feasibility of comprehensive promotion, we plan to trial the new method in some restaurants in Beijing in the next stage to install dishwashers with water recovery equipment.

為測驗全面推廣的可行性，我們計劃下階段於北京部分門店作試點，安裝具有水回收設備的洗碗機。

#### **Case: Development of ultrasonic cleaning tank**

##### 案例：開發超聲波清洗池

In this year, Haidilao developed an ultrasonic cleaning tank, and washed in batch special-shaped tableware such as hard soup ladles and colanders. We successfully achieved the automatic residue removal of tableware, improved the cleaning effect and efficiency of dirty tableware and reduced cleaning water temperature, and provided the residue removal tank with minimum cleaning water temperature to reduce energy consumption.

本年度，海底撈開發超聲波清洗池，批量清洗硬質湯漏勺等異形餐具。我們成功實現餐具自動除渣，提高臟餐具清洗預處理效果和效率的同時降低清洗水溫，找出除渣池匹配最低清洗水溫，減少能耗。

<sup>7</sup> This year, the Group has implemented normalized pandemic prevention and control and strengthened cleanliness, so the water consumption has increased reasonably.

本集團於本年度已實行常態化疫情防務，加強清潔，因此用水量有合理上升。



## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### ➤ *Reduced GHG Emission*

Haidilao manages air pollutants in accordance with the Environmental Protection Law of the People's Republic of China, the Emission Standard of Air Pollutants for Catering Industry, and local laws, regulations and standards. We have comprehensively evaluated the environmental impact during operation, and the main sources of emission come from fixed equipment fuel, vehicle fuel and the total power consumption during operation. We have examined thoroughly GHG emission of restaurants, delivery and offices of entities under Haidilao International Holding Ltd. in and out of China. In this year, Haidilao's GHG emission per unit of operating revenue was 23.40 tCO<sub>2</sub>e/RMB1 million, with a decrease compared with that of the benchmark year.

#### ➤ 減少溫室氣體排放

海底撈遵循按照《中華人民共和國環境保護法》《餐飲業大氣污染物排放標準》所在地法律法規以及標準要求管理大氣排放物。我們已對其營運過程中的環境影響進行全面評估，識別主要排放源來自固定設備燃料、車輛燃料及運營過程總耗電量。我們已為海底撈在海內外實體內的門店、外賣及辦公場所進行溫室氣體盤查。本年度，海底撈百萬元營業收入溫室氣體排放量為23.40噸二氧化碳當量／人民幣百萬元，比基準年減少。

#### Waste gas management of restaurants 門店廢氣管理

- Restaurants conformed to national laws and regulations and local standards such as the "Emission Standard of Cooking Fume from Catering Industry; 門店的油煙排放遵循國家及地方政府《飲食業油煙排放標準》要求；
- Oil fume purification facilities were provided for smoke exhaust pipelines and operated normally in restaurants; 排煙管道安裝油煙淨化設施，門店運營操必需正常操作；
- The smoke exhaust system was sealed to prohibit diluting the concentration of pollutants in exhaust pipes on purpose. 排煙系統需完好密封，禁止人為稀釋排氣筒中污染物濃度。

#### Adopting technology of energy conservation and emission reduction 採用節能減排技術

- The Company launched energy-saving projects such as innovation project of restaurant cleaning equipment and cleaning mode and energy saving design and development project of ground exhaust and air source heat pump to reduce fuel demand from boilers. 開展「門店清洗設備及清洗模式革新項目」、「地排風空氣源熱泵節能設計研發項目」等節能項目，減少來自鍋爐的燃料需求。
- In the delivery business, Haidilao used electric hot pot to replace part of the fuel hot pot to reduce direct GHG emissions during the use of the products. 在外送業務中，使用電火鍋替代部分燃料火鍋，以減少產品在使用過程中產生的直接溫室氣體排放。

#### Logistics management

#### 物流管理

- The Company adopted its smart order dispatching system, and reduced GHG emissions from vehicles during the delivery process by optimizing the delivery route through the system.  
採用智能派單系統，借由優化送餐路線減少來自車輛在送餐過程中產生的溫室氣體排放。
- The Company adopted centralized logistics for unified transportation after processing in the central kitchen, so as to achieve full-load transportation of logistics vehicles, plan the best distribution route, and minimize carbon emissions and waste of energy consumption.  
採用中央廚房加工後物流統一運輸，做到物流車輛的滿載運輸和規劃最佳配送路線，最大程度降低碳排放。

#### ➤ Energy Saving Transformation Programs

Haidilao complies with the Energy Conservation Law of the People's Republic of China and local laws and regulations, and makes plans for energy saving transformation to continue improving energy use efficiency during operation. We use EMS energy management systems to conduct real-time data monitoring and statistical analysis of energy consumption of power distribution system, water, gas, etc. It is connected to the Company's ordering system to perform statistical analysis number of diners and actual energy consumption data in real time. The cloud platform can remotely monitor energy-consumption data. To establish a complete data support platform for follow-up energy conservation work, we have made statistical analysis of energy consumption data for various energy-saving transformation projects and further analyzed and compared the implementation of existing energy-saving projects. During the reporting period, the single-store average electricity consumption of Haidilao was 831,378.79 kWh, with a decrease compared with the benchmark year.

#### ➤ 節能改造專案

海底撈遵循《中華人民共和國節約能源法》等所在地法律法規，並於本年度制定節能改造專案，在營運過程中持續提升能源使用效益。我們採用EMS能源管理系統，對配電系統、用水、燃氣等能源消耗進行實時數據監測及統計分析。透過連通公司點餐系統，我們將實時就餐人數與實際能耗數據進行關聯統計分析，雲端平台可以遠程監控能耗數據信息。為後續節能工作的開展建立完備的數據支撐平台，我們已為各項節能改造專案統計耗能數據，對執行情況進一步作分析及參數對比。本年度，海底撈每單店平均用電量為831,378.79千瓦時，比基準年減少。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### Case: Energy-saving project of air source heat pumps

案例：空氣源熱泵節能項目

In this year, Haidilao promoted the energy saving design and development project of ground exhaust and air source heat pump, collected a large amount of thermal energy generated by the restaurant ground exhaust fan, the kitchen dishwasher, and the pan-washing machine and use it to heat water in restaurants. Through air source heat pump technology, we improve equipment COP to increase the hot water of restaurants and maintain the temperature of the hot water.

本年度，海底撈推廣「地排風空氣源熱泵節能設計研發項目」，收集門店地排風風機、後廚洗碗機、洗鍋機工作時產生的大量熱能，並進行回收應用在門店熱水加熱。我們通過空氣源熱泵技術，提高設備COP加熱效率，以增加門店的熱水及保持熱水溫度。

#### Case: Energy-saving intelligent control system

案例：節能智控系統

In this year, Haidilao developed the “energy-saving intelligent control system of ground exhaust fan and ventilation fan”. Through wireless transmission modules, gateway, and outdoor bypass valve, the system can realize the intelligent automatic control of ground exhaust of single tables. This system can automatically adjust indoor and outdoor pressure differences, accurately control the proportion of exhaust air and fresh air, and control the main entrance wind speed.

本年度，海底撈研發「地排風、新風節能智控系統設計研發」，通過無線傳輸模塊，網關及室外旁通閥配合系統使用方式，實現地排單桌智能化自動控制。此系統可自動調節室內外壓差，精確控制排風與新風比例，控制主入口風速。

Thus far, we have planned to trial the system in 30 restaurants. It is expected that each restaurant will save electricity consumption of RMB10,000 to 16,000 per month, and our goal is to fully promote it in the next stage.

目前，我們已計劃在30家門店進行試點，預計每家門店每月節約1萬-1.6萬元電費，目標在下階段作全面推廣。

#### Case: Using of energy-saving low-temperature cleaning agents

案例：使用節能型低溫清洗劑

In this year, Haidilao optimized cleaning agent formula, used chemical sterilization and antibacterial cleaning agents to replace the current high-temperature physical sterilization method. We added the low-temperature active ingredients, and increased the rate of low temperature decomposition to reduce the requirements for the cleaning agent temperature, thus promoting energy conservation. After testing, when the energy-saving low-temperature cleaning agent is used, the electricity consumption of the dishwasher could be reduced by 10%.

本年度，海底撈優化清洗劑配方，使用化學殺菌和抑菌的清洗劑替代目前高溫的物理殺菌方法。我們增加低溫活性成份，提升低溫分解作用速率，以降低清洗劑對溫度的要求，進而促進能源的節約。經測試，採用節能型低溫清洗劑時，洗碗機用電量可減少10%。

### ➤ *Reduced Impact on Environment and Natural Resources*

Haidilao complies with the Law of the People's Republic of China on the Prevention and Control of Environment Pollution Caused by Solid Wastes, Opinions of National Development and Reform Commission and the Ministry of Ecology and Environment on Further Strengthening the Treatment of Plastic Pollution, and other local laws and regulations. The following management measures were adopted in this year to minimize the impact of our business on the environment and natural resources.

### ➤ 減少對環境及天然資源的影響

海底撈遵循《中華人民共和國固體廢物污染防治法》《國家發展改革委、生態環境部關於進一步加強塑料污染治理的意見》等所在地法律法規，並於本年度採取以下管理措施，以減少我們業務可能對環境及天然資源造成的影響。

#### **Food loss management** 食材損耗管理

- The Company stored products with slow consumption and large quantity into small packages to reduce the expired food and waste due to the long consumption cycle of ingredients and improper storage in restaurants; 為門店日常消耗慢、大容量規格的产品進行小包裝儲存，降低門店因食材消耗週期慢，儲存不當造成過期浪費；
- The Company promoted the visualized management of the warehouses to improve the efficiency of use of the warehouses by reasonably planning the warehouse areas and materials turnover and using clear positioning and quantity labels for various types of materials, thus avoiding the loss of ingredients due to the expiry of the products; 推行庫房可視化管理，通過合理規劃庫房分區及物料周轉，各類物料有清晰定位及定量標識，進而提高庫房使用效率，避免食材損耗因產品過期變質所致；
- The Company promoted the “empty plate” campaign to require each waiter/waitress to remind customers of ordering in a demand-based manner and saving food. 向顧客倡導「光盤行動」，每桌服務員提示顧客點餐時按需點餐、節約糧食。

#### **Noise management** 噪音管理

- The Company implemented various solutions for construction environmental management such as noise control to maximize the impact on the residents of surrounding communities and the environment. 實施多種噪音控制等施工環境管理方案，最大限度減少對於周圍社區居民和環境的影響。
- The Company adopted a fully enclosed construction during the restaurant construction, set up fences at the building site, and used noise reduction tools such as silence air pumps to control noise. 在門店建設過程中採取全封閉施工，在施工現場設置封頂圍擋，同時使用靜音氣泵等降噪工具，控制噪音外溢。

#### **Packaging material management** 包裝材料管理

- In the delivery business, we actively use sustainable packaging materials, such as paper, degradable, fully degradable, PLA, sugarcane pulp, and other environmentally friendly tableware and packaging materials to reduce environmental pollution caused by plastic packaging materials as much as possible. 我們在外送業務中積極使用可持續包裝物料，如紙質、可降解、全降解、PLA、甘蔗漿全降解等環境友好的餐具及包裝材料，盡可能減少塑料包裝材料造成的環境污染。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### Case: “Empty Plate” Campaign

##### 案例：光盤行動

Haidilao complies with Anti-food Waste Law of the People’s Republic of China and has formulated Management System of Eliminating Food Waste. The Company promotes “Refusing to waste food” and promotes the awareness of anti-food waste such as “Half-standard dish, full love”, and “Order on demand, just right” to customers. We actively advocate the “empty plate” campaign. In this year, we carried out and continued the following:

海底撈遵循《中華人民共和國反食品浪費法》要求，制定《杜絕餐飲浪費管理制度》，弘揚「拒絕舌尖浪費」的社會新風尚，向客戶宣傳「半份菜、滿分愛」、「按需點、剛剛好」等反食品浪費意識。我們積極倡導「光盤行動」，於本年度開展及延續了如下行動：

- We have set up “Empty Plate Advocator” in our restaurants to remind customers of ordering on demand and saving food;  
我們在門店內設置「光盤行動倡導員」，顧客進行食材點餐時應有效提示顧客合理點餐；
- On the electronic screen of each restaurant, the theme posters calling for food saving, “Half-standard dish, full love”, and “Order on demand, just right” promote the awareness of anti-food waste to customers, and remind customers that they can avoid food waste by ordering half-standard dish, while meeting customers’ demand for diversification of dishes;  
每家門店電子屏上一直循環播放的號召節約糧食的主題海報「半份菜、滿分愛」、「按需點、剛剛好」，向客戶宣傳反食品浪費意識，提示顧客可以通過點半份菜品，在實現顧客對菜品多樣化的需求的同時避免食品浪費；
- We provide customers with free packing service for unfinished ingredients after meals;  
如有餐後未食用完畢的食材，我們亦為顧客提供免費打包服務；
- For some restaurants, we have added single and two-person packages according to the consumption needs of the business districts in which they are located. The packages include hotpot soup, drinks, small ingredients and dishes with meat and vegetables, providing a rich and cost-effective dining experience for consumer groups of 1-2 persons.  
我們針對部分門店根據所處商圈消費需求新增了單人套餐和雙人套餐，套餐包括鍋底、飲品、小料和葷素搭配好的菜品，為1-2位消費群體提供了豐富、高性價比的用餐體驗。

In 2022, we supervised the implementation of Empty Plate Campaign in October and conducted inspections for 462 restaurants, with a pass rate of 100%. With the active advocacy of Haidilao restaurants, eliminating food waste has become a consensus of consumers.

2022年，我們於10月份監督「光盤行動」的執行情況，共計檢查462家門店，合格率100%。在海底撈門店積極倡導下，杜絕餐飲浪費已成為消費共識。



7.2 Responding to Climate Change

As a professional and responsible chain catering company, Haidilao is deeply aware of the urgency and necessity of tackling climate change, protecting environmental resources and guaranteeing food safety. To achieve the goal of peaking carbon emissions before 2030 and attain carbon neutrality before 2060 in China, we are willing to start from ourselves and exert influence to drive the full value chain to tackle climate change together.

In this year, the Company identified the potential climate risk in Haidilao’s business. We referred to the Guidance on Climate Disclosures issued by the Stock Exchange to evaluate the risk of potential climate change as much as possible. In addition to evaluating physical climate risks, we have also added evaluation items of “transition climate risk” to make comprehensive and long-term considerations for the formulation of response measures against climate change risks in the future.

7.2 共同應對氣候變化

海底撈作為一家專業化的、負責任的連鎖餐飲企業，深刻意識到應對氣候變化、保護環境資源，以保障食品安全的緊迫性和必要性，貫徹落實中國2030年前碳達峰、2060年前碳中和的戰略目標要求，願從自身做起，並發揮影響力帶動全價值鏈共同應對氣候變化。

本年度，本公司已對潛在的氣候風險對海底撈業務進行風險識別。我們參考了聯交所編製的《氣候信息披露指引》，盡可能評估潛在的氣候變化風險。除了評估氣候實體風險外，我們亦新增「轉型氣候風險」方面的評估項目，為未來制定氣候變化風險相關應對行動作出全面及長遠的考慮。

Identified climate risk 已識別的氣候風險	Potential impact 潛在影響	Mitigation measures 緩解風險的當前應對措施
<b>Physical climate risk</b> 實體氣候風險	<ul style="list-style-type: none"> <li>In severe weather, employees’ commuting and supply chain may be affected by hurricanes or other extreme weather 在惡劣天氣下，員工通勤、供應鏈可能受到颶風或其他極端天氣影響</li> <li>Continuous high temperature will affect the indoor environment and workplace conditions (such as the kitchen), thereby affecting the health of employees in the workplace 持續的高溫會影響室內環境和工作場所條件（如廚房），從而影響工作場所內員工的健康</li> </ul>	<ul style="list-style-type: none"> <li>Regular emergency response drills 定期舉辦應急演習訓練</li> <li>Do a good job of on-site safety management, pay attention to the weather changes in time, and transfer the relevant employees and equipment to the safe area in time 做好現場安全管理，及時關注天氣變化，及時停止相應員工、設備轉移到安全地帶</li> </ul>

## Environmental, Social and Governance Report

### 環境、社會及管治報告

Identified climate risk 已識別的氣候風險	Potential impact 潛在影響	Mitigation measures 緩解風險的當前應對措施
<b>Transition climate risk</b> 轉型氣候風險	<ul style="list-style-type: none"><li>The supply chain is blocked, and the cost of raw materials rises 供應鏈受阻，原材料成本上漲</li><li>Operating cost may be affected by the adjustment of the national policies on energy structure and power supply 運營成本可能受國家能源結構及電力供應的政策調整影響</li></ul>	<ul style="list-style-type: none"><li>Maintain the stability of the supply chain (such as application and development of alternative materials, regular communication with suppliers to know the status of supply) 保持供應鏈穩定性(如替代物料應變與開發、定期與供應商了解貨源狀態)</li><li>Use emission reduction measures with lower cost to reduce the risk of possible rise in energy prices in future 通過使用更多低成本的減排措施，降低未來可能的能源價格上漲的風險</li></ul>

#### 8. CONTRIBUTING HAIDILAO'S SHARE AND MAKING PROGRESS WITH THE SOCIETY

Haidilao enthusiastically develops social undertakings, makes optimal efforts to give back to society, and effectively fulfills its social responsibility. In 2022, the total value of donations in Haidilao was RMB22.17 million, 48 people participated in volunteer service activities, with a total of 1,456 service hours.

#### 8. 海底撈力量，與社會共同進步

海底撈熱心社會公共事業，盡自己所能回饋社會，切實履行企業社會責任。2022年海底撈捐款捐物價值總額22.17百萬人民幣，參與志願服務活動人員共有48人，當中共投入1,456小時。

#### 8.1 Working Together to Fight against the Pandemic

In 2022, the domestic pandemic was still fluid, and Haidilao worked together to help each other with the people of the communities and to fight against COVID-19.

##### Case: Actively participating in pandemic prevention and control

案例：積極參與社區疫情防控工作

In April 2022, the Haikou Party Branch of Haidilao took the initiative to lead the Party members and employees of many restaurants such as Haikou Restaurants No. 1 and No. 4 and Sanya Restaurant No. 2 to participate in prevention and control of pandemics in Jinmao Sub-district, Longhua District. We participated in the volunteer service of the nucleic acid sampling, and were responsible for the maintenance of the order on the site of nucleic acid testing, diverted the masses, performed organization and coordination, and provided the logistics support. It was our honor to be commended by the Working Committee of the Communist Party of China in Jinmao Sub-district and the Office of Jinmao Sub-district.

2022年4月，海底撈海口黨支部主動帶領海口一店、海口四店、三亞二店等多家門店的黨員同志和員工，參與龍華區金貿街道的社區疫情防控工作。我們參與了街道核酸採樣點志願服務工作，負責為核酸檢測現場秩序維護、疏導群眾、組織協調、後勤保障工作。我們深感榮耀受到中共龍華區金貿街道工委、龍華區金貿街道辦事處表彰。

In May 2022, the situation of the pandemic was severe in Beijing. Employees and Party members of Haidilao Beijing Restaurant No. 14 actively joined community volunteer service teams such as Huixin Jiayuan, Fengniao Community, and Wanquan Xinxin Jiayuan to assist all districts in Beijing to quickly conduct nucleic acid testing.

2022年5月，北京市面臨疫情嚴峻的形勢，海底撈北京第十四店員工及支部黨員主動加入匯新家園、蜂鳥社區、萬泉新新家園等社區志願服務隊，協助北京市各區迅速開展社區核酸檢測工作。

#### 8.1 與社會並肩同心抗疫

2022年，國內疫情反覆，海底撈上下齊心，與社區人民同舟共濟，共同抗擊新冠疫情。

## Environmental, Social and Governance Report

### 環境、社會及管治報告

In July 2022, the Party Branch of Haidilao Xi'an No. 8 Branch allocated supplies such as mineral water and bread to provide material support to front-line staff of the Xisanlu Community and Minle Community and took the initiative to provide volunteers for assistance.

2022年7月，海底撈西安第八分公司黨支部調撥了礦泉水和麵包等物資，為西三路社區、民樂社區抗疫一線人員提供物資支持，並主動提出為社區提供志願者協助開展工作。

In November 2022, the situation of the pandemic was complex in Ningxia. During the suspension of business in the restaurant, Haidilao Yinchuan Restaurant No. 3 actively proposed the intention to Dayuecheng Party Mass Activity Service Center to act as volunteers for pandemic prevention and control, provided volunteer services for community residents and protected the safety of the people's homeland.

2022年11月，寧夏地區面臨疫情防控複雜形勢。在門店暫停營業期間，海底撈銀川三店主動向大悅城黨群活動服務中心提出擔任疫情防控志願者的意向，為社區居民提供志願服務，守護人民群眾家園的安全。

During the prevention and control of the pandemic in Shanghai, more than 350 employees of six Haidilao restaurants in Shanghai assisted district government organization departments in the front-line support during the complete closed-off management period of nearby communities. Before participating in volunteer services, we accepted the relevant training and guidance of government departments, learned protection knowledge, got familiar with service work, and took actions to take the responsibility of "Haidilao colleague"!

在上海疫情防控期間，海底撈上海市6家門店共組織350餘員工，協助區政府組織部做好附近社區封閉管理時期的一線支援工作。參與志願服務前，我們接受了政府部門的相關培訓指導，學習防護知識，熟悉服務工作內容，用行動體現出了「海底撈人」的責任與擔當！





### 8.2 Promoting Public Welfare and Social Construction

We are actively looking for opportunities to develop a sustainable society through capacity building and giving full play to corporate influence.

#### Case: Participating in environmental protection activities

案例：參與環保活動

In September 2022, the Beijing Party Branch of Haidilao led its Party members to Bohai Town, Huairou District, Beijing to carry out the volunteer service activities of “green environmental protection and garbage clearing”. Party members picked up garbage at the roadside and under trees and put it in their garbage bags, and visited Mingqing Chestnut Garden in Bohai Town and learned about its scientific green planting technology which achieved agricultural pest control through scientific means and reduced pesticide pollution.

2022年9月，海底撈北京黨支部帶領北京地區黨員前往北京市懷柔區渤海鎮開展「綠色環保，垃圾清掃」志願服務活動，各位黨員手持垃圾袋，彎腰撿拾路邊、樹下的垃圾，並參觀了解渤海鎮明清板栗園板栗的科學綠色種植技術，通過科學手段實現農業害蟲防治，減少農藥污染。

#### Case: Community assistance

案例：社區幫扶

Haidilao learned that Siduhe Village, Huairou District, Beijing, which relied on chestnut sales and development of the homestay tourism industry, faced the challenging problems with industrial upgrading. Thus, we took the initiative to establish an assistance mechanism with the Party Branch of Siduhe Village. taking into account the demand for the development of homestay tourism industry in Siduhe Village, we held the activities of “Welcome the 20th National Congress of CPC – Siduhe Homestay Service Improvement” to give play to the role of non-public enterprise Party organization and the rural grass-roots Party organization, promote the improvement of the homestay tourism service, and create a village brand in Siduhe Village.

海底撈得知北京市懷柔區四渡河村依靠板栗銷售和民宿旅遊產業發展面臨產業升級的難題，主動與四渡河村黨支部共建幫扶機制，結合四渡河村民宿旅遊業發展需求，舉辦「喜迎二十大－四渡河民宿服務水平提升」系列活動，發揮非公企業黨組織和農村基層黨組織聯動作用，促助民宿旅遊服務水平提升，打造四渡河村特色村落品牌。

#### Case: Community assistance

案例：社區幫扶

Siduhe Village, Bohai Town, Huairou District, Beijing was a village with weak collective economy in Beijing. The chestnut income is one of the main economic sources of the villagers. The Party Committee and Beijing Party Branch of the Company worked together with Haidilao business departments to initiate industrial assistance programs for chestnut products of the village. In accordance with the assessment standards and perspectives of Haidilao’s suppliers, we comprehensively evaluated the Beijing Juyuande Chestnut Planting Cooperative, assisted the enterprise to improve its production conditions, and implemented “one-on-one” on-site accurate assistance to meet requirements for Haidilao’s suppliers. In October 2022, Haihongda (Beijing) Catering Management Co., Ltd. of Haidilao Group signed a contract with Beijing Juyuande Chestnut Planting Cooperative to incorporate free small snacks made of chestnut products into Haidilao supply chain. Thus far, we have rolled out pilot programs in Beijing.

北京市懷柔區渤海鎮四渡河村屬於北京市集體經濟薄弱村，板栗產業收入是村民的主要經濟來源之一，公司黨委、北京支部聯動海底撈業務部門，對該村板栗產品發起產業幫扶計劃。按照海底撈供應商的考核標準及維度對北京老栗樹聚源德種植專業合作社進行綜合評估，協助企業全面改善和提升生產條件，實行「一對一」現場精準幫扶，使其達到了海底撈的供應商標準。2022年10月，海底撈集團海鴻達（北京）餐飲管理有限公司與北京老栗樹聚源德種植專業合作社簽訂合同，將板栗產品製作成免費小零食加入海底撈供應鏈，目前已在北京區域試點上市。

### 8.2 推動公益及社會建設

我們積極尋找機會，通過能力建設及發揮企業影響力，培育可持續發展的社會。



## Environmental, Social and Governance Report

### 環境、社會及管治報告

#### Case: Establishing a brand of Party building

##### 案例：樹立黨建品牌

In order to strengthen the construction of Party conduct and thoroughly demonstrate the image of Party organizations, and establish the brand of Party building of Haidilao, the Company's Party Committee has always regarded strengthening the design of Party building positions as a key part of Party building. By focusing on Party building, it has created a Party building position in the office area of Beijing headquarters and further enhanced the sense of identity of the majority of Party members.

為加強黨風建設，全面展示黨組織形象，樹立海底撈黨建品牌，公司黨委始終把加強黨建陣地設計作為黨建工作的關鍵一環，通過聚焦黨建陣地建設，在北京總部辦公區打造了黨建陣地，進一步增強廣大黨員的認同感。

In October 2022, the Company's Party Committee and Haihongda (Beijing) Party branch organized the activities dubbed "Follow the Revolutionary Footprint, and Look for Red Memory", organized Communist Party members and applicants for Party membership to visit Xiangshan Museum of Founding of New China (the first station for the journey of "going to Beijing to take the examination", leading the majority of Party members to inherit and carry forward the Party's fine traditions and promoting the revolutionary spirit of the indomitable struggle and hard work of the revolutionary ancestors.

2022年10月，公司黨委、海鴻達（北京）黨支部組織開展了「追隨革命足跡，尋找紅色記憶」主題活動，組織共產黨員、入黨積極分子共同前往被稱為「中國共產黨進京趕考第一考場」的香山革命紀念館進行參觀學習，帶領廣大黨員同志繼承和發揚黨的優良傳統，弘揚革命先輩頑強拼搏、艱苦奮鬥的革命精神。

#### Case: Assistance program of IPR protection for enterprises in catering industry

##### 案例：餐飲企業知識產權保護十百千幫扶計劃

In order to help catering companies improve their awareness of brand trademark protection and reduce the risk of intellectual property rights, Haidilao worked with Chaocheng Law Firm to launch the "Assistance Program of Catering Enterprise IPR Protection". We aimed to provide the catering companies meeting the requirements for application with assistance in trademark registration and IPR consultation and provided catering companies with a series of public lectures on IPR protection to enhance their focus on IPR protection.

為幫助廣大餐飲企業提升品牌商標保護意識、以及降低知識產權風險，海底撈聯合超成律所共同發起了「餐飲企業知識產權幫扶計劃」。我們旨在為符合申請條件的餐飲企業提供商標註冊、知識產權諮詢等幫扶，同時為餐飲企業提供一系列知識產權公益講座活動，加強廣大餐飲企業對知識產權的關注。

**APPENDIX I: DATA SUMMARY OF SUSTAINABLE DEVELOPMENT**
**附錄一：可持續發展數據摘要**

<b>Environmental<sup>8</sup></b> 環境範疇 <sup>8</sup>	<b>Unit</b> 單位	<b>FY 2022</b> 2022財年
<b>Type of emission</b> 排放種類		
Nitrogen oxides(NOx) 氮氧化物(NOx)	kg 千克	2,308.45
Sulfur oxides(SOx) 硫氧化物(SOx)	kg 千克	3.83
Particulate matter(PM) 顆粒物(PM)	kg 千克	216.39
<b>GHG emission<sup>9</sup></b> 溫室氣體排放量 <sup>9</sup>		
Direct GHG emission (Scope 1) 溫室氣體直接排放量 (範疇1)	tCO <sub>2</sub> e 噸二氧化碳當量	94,616.61
Indirect GHG emission (Scope 2) 溫室氣體間接排放量 (範疇2)	tCO <sub>2</sub> e 噸二氧化碳當量	718,166.59
Total GHG emission (Scope 1 and 2) 溫室氣體排放總量 (範疇1及2)	tCO <sub>2</sub> e 噸二氧化碳當量	812,783.20
GHG emission per unit of operating revenue 單位營業收入溫室氣體排放量	tCO <sub>2</sub> e/RMB1 million 噸二氧化碳當量／人民幣百萬元	23.40

<sup>8</sup> The above environmental data covers restaurants, delivery and offices of entities under Haidilao International Holding Ltd. in and out of China.  
環境數據涵蓋海底撈国际控股有限公司海內外實體內的門店、外賣及辦公場所。

<sup>9</sup> The calculation of GHG emission refers to the Corporate Accounting and Reporting Standard under Greenhouse Gas Protocol issued by World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD) and the Fifth Assessment Report issued by the Intergovernmental Panel on Climate Change (IPCC). The grid emission factors used in the calculation of Scope 2 refer to the average national grid factor set out in the Guidelines on Corporate Greenhouse Gas Emissions Accounting and Reporting (2022 Revision) release by the Ministry of Ecology and Environment, List of Grid Emission Factors issued by Institute for Global Environmental Strategies (IGES), and 2020 Electricity Carbon Emission Factor issued by Bureau of Energy, Ministry of Economic Affairs of Taiwan, and 2022 Country Specific Electricity Grid Greenhouse Gas Emission Factors issued by Carbon Footprint.  
溫室氣體排放量計算方法參考世界資源研究所(WRI)和世界可持續發展工商理事會(WBCSD)發佈的《溫室氣體核算體系企業核算與報告標準》、政府間氣候變化專門委員會(IPCC)發佈的《第五次評估報告》；用於範圍二計算的電網排放因子參照生態環境部發佈的《企業溫室氣體排放核算方法與報告指南(2022年修訂版)》中的全國平均電網因子、全球環境戰略研究所(IGES)發佈的《電網排放因素清單》、台灣經濟部能源局發佈的《109年度電力排碳系數》、Carbon footprint發佈的《2022國家特定電網溫室氣體排放因子》。

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### 環境、社會及管治報告

Environmental <sup>8</sup> 環境範疇 <sup>8</sup>	Unit 單位	FY 2022 2022財年
<b>Energy consumption</b>		
能源消耗		
Total electricity consumption 耗電總量	kWh 千瓦時	1,233,766,119.87
Electricity consumption per unit of operating revenue 單位營業收入耗電量	kWh/RMB1 million 千瓦時／人民幣百萬元	35,513.26
Average electricity consumption per restaurant 單店平均用電量	kWh/number of restaurants 千瓦時／門店數量	831,378.79
Natural gas consumption 天然氣消耗量	m <sup>3</sup> 立方米	43,148,413.68
Natural gas consumption per unit of operating revenue 單位營業收入天然氣消耗量	m <sup>3</sup> /RMB1 million 立方米／人民幣百萬元	1,242.00
Total Comprehensive energy consumption 綜合能源消耗總量	kWh <sup>10</sup> 千瓦時 <sup>10</sup>	1,701,210,432.32
Comprehensive energy consumption per unit of operating revenue 單位營業收入綜合能源消耗量	kWh <sup>10</sup> /RMB1 million 千瓦時 <sup>10</sup> ／人民幣百萬元	48,968.38
<b>Water consumption</b>		
水源消耗		
Total water consumption 耗水總量	m <sup>3</sup> 立方米	18,258,129.45
Water consumption per unit of operating revenue 單位營業收入耗水量	m <sup>3</sup> /RMB1 million 立方米／人民幣百萬元	525.55
<b>Non-hazardous waste generated</b>		
無害廢棄物產生量		
Waste cooking oil generated 餐飲廢油產生量	Ton 噸	34,202.04
Recyclable waste generated 可回收廢棄物產生量	Ton 噸	15,724.35
Unrecyclable kitchen waste generated 不可回收餐廚垃圾產生量	Ton 噸	131,742.57
Total non-hazardous waste generated 無害廢棄物產生總量	Ton 噸	181,668.96
Non-hazardous waste generated per unit of operating revenue 單位營業收入無害廢棄物產生量	Ton/RMB1 million 噸／人民幣百萬元	5.23
Average waste generated per restaurant 單店平均垃圾產生量	Ton/number of restaurants 噸／門店數量	122.42

<sup>8</sup> The above environmental data covers restaurants, delivery and offices of entities under Haidilao International Holding Ltd. in and out of China.

環境數據涵蓋海底撈國際控股有限公司海內外實體內的門店、外賣及辦公場所。

<sup>10</sup> The unit of measurement has been adjusted to kilowatt hour for the year according to the Guide of the Stock Exchange 根據聯交所指引，本年度的單位已調整為千瓦時

Environmental <sup>8</sup> 環境範疇 <sup>8</sup>	Unit 單位	FY 2022 2022財年
<b>Hazardous waste generated</b>		
有害廢棄物產生量		
Host 主機	Set 台	98
Monitor 顯示器	Set 台	24
Laptop 筆記本	Set 台	198
Abandoned server 廢棄服務器	Set 台	31
Surveillance camera equipment 監控攝像設備	Set 台	16
Cash register 收款機	Set 台	17
Projector 投影儀	Set 件	24
<b>Total package material usage</b>		
包裝材料使用總量		
Meal box 餐盒	Ton 噸	2,710.05
Drinking straw 吸管	Ton 噸	67.54
Drinking cup 飲料杯	Ton 噸	794.39
Packing bag 打包袋	Ton 噸	2,766.41
Disposable tableware 一次性餐具	Ton 噸	620.68
Carton 紙箱	Ton 噸	4.80
Total package material usage 包裝材料使用總量	Ton 噸	6,963.87
Package material usage per unit of operating revenue 單位營業收入包裝材料使用量	Ton/RMB1 million 噸／人民幣百萬元	0.20

<sup>8</sup> The above environmental data covers restaurants, delivery and offices of entities under Haidilao International Holding Ltd. in and out of China.

環境數據涵蓋海底撈國際控股有限公司海內外實體內的門店、外賣及辦公場所。

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Social <sup>4</sup> 社會範疇 <sup>4</sup>	Unit 單位	FY 2022 2022財年
<b>Number of employees</b> 員工人數情況		
Total number of employees <sup>11</sup> 員工總數 <sup>11</sup>	Person 人	117,809
<b>Number of employees (By gender)</b> 員工人數(按性別劃分)		
Male 男性	Person 人	56,766
Female 女性	Person 人	61,043
<b>Number of employees (By employment type)</b> 員工人數(按員工類型劃分)		
Full-time 全職	Person 人	73,987
Part-time 兼職	Person 人	43,822
<b>Number of employees (By employee category)</b> 員工人數(按員工職能劃分)		
Restaurant employees 門店員工	Person 人	113,478
Restaurant managers 店長	Person 人	1,414
HQ functional staff 總部職能員工	Person 人	2,917
<b>Number of employees (By age group)</b> 員工人數(按年齡組別劃分)		
30 years old (including 30 years old) and below 30歲(含30歲)及以下	Person 人	70,163
31 years old – 44 years old 31歲-44歲	Person 人	33,818
45 years old (including 45 years old) and above 45歲(含45歲)及以上	Person 人	13,828

<sup>4</sup> The data collection of social category covers Haidilao and Super Hi, fully reflecting the actual operating conditions throughout the year.

社會範疇收集範圍涵蓋海底撈及特海，全面反映整年度營運實際情況

<sup>11</sup> In particular, the number of employees with disabilities is 137.  
其中殘障人士員工共137人



Social <sup>4</sup> 社會範疇 <sup>4</sup>	Unit 單位	FY 2022 2022財年
<b>Number of employees (by geographical region)</b> 員工人數(按地區劃分)		
Mainland China 中國大陸地區	Person 人	105,353
Hong Kong, Macau and Taiwan regions 中國港澳台地區	Person 人	2,239
Overseas 海外	Person 人	10,217
<b>Employee turnover<sup>12</sup></b> 員工流失情況 <sup>12</sup>		
Turnover rate <sup>13</sup> 員工流失率 <sup>13</sup>	% %	66%
<b>Turnover rate (by gender)</b> 員工流失率(按性別劃分)		
Male 男性	% %	69%
Female 女性	% %	64%
<b>Turnover rate (by age group)</b> 員工流失率(按年齡組別劃分)		
30 years old (including 30 years old) and below 30歲(含30歲)及以下	% %	73%
31 years old – 44 years old 31歲-44歲	% %	49%
45 years old (including 45 years old) and above 45歲(含45歲)及以上	% %	45%
<b>Turnover rate (by geographical region)</b> 員工流失率(按地區劃分)		
Mainland China 中國大陸地區	% %	68%
Hong Kong, Macau and Taiwan regions 中國港澳台地區	% %	49%
Overseas 海外	% %	46%

<sup>4</sup> The data collection of social category covers Haidilao and Super Hi, fully reflecting the actual operating conditions throughout the year.  
社會範疇收集範圍涵蓋海底撈及特海，全面反映整年度營運實際情況

<sup>12</sup> The calculation is based on the regular employees.  
基於正式員工計算

<sup>13</sup> In particular, the turnover rate of employees with disabilities is 42%.  
其中殘障人士員工流失率共42%

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Social <sup>4</sup> 社會範疇 <sup>4</sup>	Unit 單位	FY 2022 2022財年
<b>Employee training<sup>14</sup></b> 員工培訓情況 <sup>14</sup>		
<b>Percentage of employees trained<sup>14</sup> (By gender)</b> 受訓員工百分比 <sup>14</sup> (以性別劃分)		
Male 男性	% %	100%
Female 女性	% %	100%
<b>Percentage of employees trained (by employee category)</b> 受訓員工百分比 (按員工類型劃分)		
Restaurant employees 門店員工	% %	100%
Restaurant managers 店長	% %	100%
HQ functional staff 總部職能員工	% %	100%
<b>Average training hours (by gender)</b> 平均受訓時數 (以性別劃分)		
Male 男性	Hour 小時	207.63
Female 女性	Hour 小時	143.69
<b>Average training hours (by employee category)</b> 平均受訓時數 (按員工類型劃分)		
Restaurant employees 門店員工	Hour 小時	147.33
Restaurant managers 店長	Hour 小時	45.83
HQ functional staff 總部職能員工	Hour 小時	14.76

<sup>4</sup> The data collection of social category covers Haidilao and Super Hi, fully reflecting the actual operating conditions throughout the year.

社會範疇收集範圍涵蓋海底撈及特海，全面反映整年度營運實際情況

<sup>14</sup> The data in the above table are based on the aggregation of online PS system, cloud class and offline training classes of the Company

表中數據基於公司線上PS系統、雲學堂及線下開班數據匯總統計得出

Social <sup>4</sup> 社會範疇 <sup>4</sup>	Unit 單位	FY 2022 2022財年
<b>Occupational health and safety</b> 職業健康和安全		
Work-related fatalities in FY 2020 2020財年因工死亡人數	Person 人	0
Percentage of work-related fatalities in FY 2020 2020財年因工死亡比例	% %	0%
Work-related fatalities in FY 2021 2021財年因工死亡人數	Person 人	2
Percentage of work-related fatalities in FY 2021 2021財年因工死亡比例	% %	0.0014% <sup>15</sup>
Work-related fatalities in FY 2022 <sup>16</sup> 2022財年因工死亡人數 <sup>16</sup>	Person 人	4
Percentage of work-related fatalities in FY 2022 2022財年因工死亡比例	% %	0.0034%
Days lost due to work-related injuries in FY 2022 2022財年因工傷損失工作日數	Day 天	67.12

<sup>4</sup> The data collection of social category covers Haidilao and Super Hi, fully reflecting the actual operating conditions throughout the year.

社會範疇收集範圍涵蓋海底撈及特海，全面反映整年度營運實際情況

<sup>15</sup> The percentage of work-related fatalities in FY 2021 is adjusted to be 0.0014%  
2021財年因工死亡比例已調整為0.0014%

<sup>16</sup> The causes of work-related fatalities this year are mainly traffic accidents on the way to and from work or sudden illnesses. The Group attaches great importance to the health and safety of employees. After the accidents, we actively summed up the experience of the accidents, strengthened the physical examination of employees, increased safety training, and strengthened daily safety publicity in order to prevent similar incidents from happening again.  
本年度因工亡故的原因主要為上下班途中交通事故或突發疾病。本集團重視員工的健康與安全，事故發生後，我們積極總結事故經驗，加強員工體檢工作，同時加大安全培訓，強化日常安全宣傳，防止同類事件再次發生。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### APPENDIX II: INDEX OF ESG REPORTING GUIDE OF THE STOCK EXCHANGE

### 附錄二：聯交所《環境、社會及管治報告指引》索引

Indicators 指標內容		Relevant chapters 相關章節	
<b>A. Environmental</b> <b>A. 環境範疇</b>			
A1: Emissions A1：排放物	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	7.1 Exploring New Mode of Low-Carbon Operation 7.1探索低碳運營新模式
	A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要
	A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tons) 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)。	Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要
	A1.3	Total hazardous waste produced (in tons) 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)。	Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要
	A1.4	Total non-hazardous waste produced (in tons) 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)。	Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要

	A1.5	Description of emission 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。	7 Taking the Responsibility for Green Operation by Haidilao 7綠在海底撈，盡綠色運營之責 7.1 Exploring New Mode of Low-Carbon Operation 7.1 探索低碳運營新模式
	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。	7 Taking the Responsibility for Green Operation by Haidilao 7綠在海底撈，盡綠色運營之責 7.1 Exploring New Mode of Low-Carbon Operation 7.1 探索低碳運營新模式
A2: Use of Resources A2：資源使用	General disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	7.1 Exploring New Mode of Low-Carbon Operation 7.1 探索低碳運營新模式
	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）。	Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要
	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）。	Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要
	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。	7 Taking the Responsibility for Green Operation by Haidilao 7綠在海底撈，盡綠色運營之責 7.1 Exploring New Mode of Low-Carbon Operation 7.1 探索低碳運營新模式
	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。	7 Taking the Responsibility for Green Operation by Haidilao 7綠在海底撈，盡綠色運營之責 7.1 Exploring New Mode of Low-carbon Operation 7.1 探索低碳運營新模式
	A2.5	Total packaging material used for finished products (in tons) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。	Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要



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### 環境、社會及管治報告

A3: The Environment and Natural Resources A3：環境及天然資源	General disclosure 一般披露	Policies on minimising the issuer's significant 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。	7.1 Exploring New Mode of Low-Carbon Operation 7.1 探索低碳運營新模式
	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。	7.1 Exploring New Mode of Low-Carbon Operation 7.1 探索低碳運營新模式
A4: Climate Change A4：氣候變化	General disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	7.2 Responding to Climate Change 7.2 共同應對氣候變化
	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。	7.2 Responding to Climate Change 7.2 共同應對氣候變化
<b>B. Social</b> <b>B. 社會範疇</b>			
B1: Employment B1：僱傭	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例	6.1 Developing Harmonious Labor Relations 6.1 構建和諧的勞動關係
	B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的員工總數。	Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要
	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員工流失比率。	Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要

<p>B2: Health and Safety B2：健康與安全</p>	<p>General disclosure 一般披露</p>	<p>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員工避免職業性危害的：(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。</p>	<p>6.3 Caring for Employees' Health and Safety 6.3關注員工健康及安全</p>
	B2.1	<p>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。</p>	<p>Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要</p>
	B2.2	<p>Lost days due to work injury. 因工傷損失工作日數。</p>	<p>Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要</p>
	B2.3	<p>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。</p>	<p>6.3 Caring for Employees' Health and Safety 6.3關注員工健康及安全</p>
<p>B3: Development and Training B3：發展及培訓</p>	<p>General disclosure 一般披露</p>	<p>Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升員工履行工作職責的知識及技能的政策。描述培訓活動。</p>	<p>6.2 Empowering Employee Development to Create Bright Future 6.2賦能員工發展創未來</p>
	B3.1	<p>The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及員工類別(如高級管理層、中級管理層等)劃分的受訓員工百分比。</p>	<p>Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要</p>
	B3.2	<p>The average training hours completed per employee by gender and employee category. 按性別及員工類別劃分，每名員工完成受訓的平均時數。</p>	<p>Appendix I: Data Summary of Sustainable Development 附錄一：可持續發展數據摘要</p>

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B4: Labour Standards B4：勞工準則	B4	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。	6.1 Developing Harmonious Labor Relations 6.1 構建和諧的勞動關係
	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。	6.1 Developing Harmonious Labor Relations 6.1 構建和諧的勞動關係
	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。	6.1 Developing Harmonious Labor Relations 6.1 構建和諧的勞動關係
B5: Supply Chain Management B5：供應鏈管理	General disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	3.3 Realizing Mutual Benefit and Win-win Supply Chain 3.3 實現互助共贏供應鏈
	B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	3.3 Realizing Mutual Benefit and Win-win Supply Chain 3.3 實現互助共贏供應鏈
	B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法。	3.3 Realizing Mutual Benefit and Win-win Supply Chain 3.3 實現互助共贏供應鏈
	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。	3.3 Realizing Mutual Benefit and Win-win Supply Chain 3.3 實現互助共贏供應鏈
	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。	3.3 Realizing Mutual Benefit and Win-win Supply Chain 3.3 實現互助共贏供應鏈

<p>B6: Product Responsibility B6：產品責任</p>	<p>General disclosure 一般披露</p>	<p>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 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。</p>	<p>3.1 Focusing on Food Health and Safety 3.1 聚焦食品健康與安全 3.2 Rigorous Control of Food Quality and Innovation 3.2 嚴控餐品質量與創新 4.2 Protection of Customer Rights and Interests 4.2 維護消費者合法權益</p>
	B6.1	<p>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。</p>	<p>3.2 Rigorous Control of Food Quality and Innovation 3.2 嚴控餐品質量與創新</p>
	B6.2	<p>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。</p>	<p>4.2 Protection of Customer Rights and Interests 4.2 維護消費者合法權益</p>
	B6.3	<p>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。</p>	<p>4.2 Protection of Customer Rights and Interests 4.2 維護消費者合法權益</p>
	B6.4	<p>Description of quality assurance process and recall procedures. 描述品質檢定過程及產品回收程序。</p>	<p>3.1 Focusing on Food Health and Safety 3.1 聚焦食品健康與安全 3.2 Rigorous Control of Food Quality and Innovation 3.2 嚴控餐品質量與創新</p>
	B6.5	<p>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。</p>	<p>4.2 Protection of Customer Rights and Interests 4.2 維護消費者合法權益</p>

## Environmental, Social and Governance Report

### 環境、社會及管治報告

B7: Anti-corruption B7：反貪污	General disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	5.2 Honesty, Compliance and Integrity Culture 5.2誠信合規與廉潔文化
	B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其員工提出並已審結的貪污訴訟案件的數目及訴訟結果。	5.2 Honesty, Compliance and Integrity Culture 5.2誠信合規與廉潔文化
	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。	5.2 Honesty, Compliance and Integrity Culture 5.2誠信合規與廉潔文化
	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。	5.2 Honesty, Compliance and Integrity Culture 5.2誠信合規與廉潔文化
B8: Community Investment B8：社區投資	General disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	8.2 Promoting Public Welfare and Social Construction 8.2推動公益及社會建設
	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)。	8.2 Promoting Public Welfare and Social Construction 8.2推動公益及社會建設
	B8.2	Resources contributed to the focus area. 在專注範疇所動用資源。	8.2 Promoting Public Welfare and Social Construction 8.2推動公益及社會建設



**Deloitte.**

**德勤**

**TO THE SHAREHOLDERS OF HAIDILAO INTERNATIONAL HOLDING LTD.**

(Incorporated in the Cayman Islands with limited liability)

致海底撈國際控股有限公司列位股東

(於開曼群島註冊成立的有限公司)

### OPINION

We have audited the consolidated financial statements of Haidilao International Holding Ltd. (the “Company”) and its subsidiaries (collectively referred to as the “Group”) set out on pages 242 to 400, which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at December 31, 2022, and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with International Financial Reporting Standards (“IFRSs”) issued by the International Accounting Standards Board (“IASB”) and have been properly prepared in compliance with the disclosure requirements of the Hong Kong Companies Ordinance.

### BASIS FOR OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing (“HKSA”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the HKICPA’s Code of Ethics for Professional Accountants (the “Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### 意見

吾等已審核列載於第242至400頁海底撈國際控股有限公司(「貴公司」)及其附屬公司(統稱為「貴集團」)的綜合財務報表，當中包括於2022年12月31日的綜合財務狀況表以及截至該日止年度的綜合損益及其他全面收益表、綜合權益變動表及綜合現金流量表以及綜合財務報表附註(包括主要會計政策概要)。

吾等認為，綜合財務報表已根據國際會計準則委員會(「國際會計準則委員會」)頒佈的國際財務報告準則(「國際財務報告準則」)真實而公平地反映了貴集團於2022年12月31日的綜合財務狀況及截至該日止年度的綜合財務表現及綜合現金流量，並已遵照《香港公司條例》的披露要求妥為編製。

### 意見的基礎

吾等已根據香港會計師公會(「香港會計師公會」)頒佈的香港核數準則(「香港核數準則」)進行審核。吾等在該等準則下承擔的責任已在吾等的報告「核數師就審核綜合財務報表承擔的責任」一節作出進一步闡述。根據香港會計師公會頒佈的專業會計師道德守則(「守則」)，吾等獨立於貴集團，並已履行守則中的其他專業道德責任。吾等相信，吾等所獲得的審核憑證能充足及適當地為吾等的審核意見提供基礎。

## Independent Auditor's Report

### 獨立核數師報告

#### KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

#### Key audit matter

##### 關鍵審計事項

##### *Impairment of property, plant and equipment and right-of-use assets in restaurants*

餐廳的物業、廠房及設備以及使用權資產減值

As disclosed in Notes 4 and 17 to the consolidated financial statements of the Group, the management of the Group has conducted impairment assessment by estimating the recoverable amounts of property, plant and equipment and right of-use assets for restaurants (each restaurant of the Group is identified as a cash generating unit) with impairment indications as at December 31, 2022. As at December 31, 2022, the carrying amounts of property, plant and equipment and right-of-use assets were RMB5,644,772,000 and RMB3,865,678,000, respectively, and the impairment losses of property, plant and equipment and right-of-use assets recognized during the year were RMB156,343,000 and RMB91,835,000 respectively.

如 貴集團綜合財務報表附註4及17所披露，於2022年12月31日，貴集團管理層已通過估計有減值跡象的餐廳（貴集團各餐廳被視為現金產生單位）的物業、廠房及設備以及使用權資產之可收回金額進行減值評估。於2022年12月31日，持續經營業務的物業、廠房及設備以及使用權資產的賬面值分別為人民幣5,644,772,000元及人民幣3,865,678,000元，及本年度已確認的物業、廠房及設備以及使用權資產的減值虧損分別為人民幣156,343,000元及人民幣91,835,000元。

#### 關鍵審計事項

關鍵審計事項是吾等根據專業判斷，認為對本期綜合財務報表的審核至關重要的事項。吾等在審核整體綜合財務報表及就此出具意見時進行處理該等事項。吾等不會對此等事項提供單獨的意見。

#### How our audit addressed the key audit matter

##### 吾等的審核如何處理關鍵審計事項

Our audit procedures in relation to impairment of property, plant and equipment and right-of-use assets included the following:

吾等就物業、廠房及設備以及使用權資產減值進行的審計程序包括下列各項：

- Obtaining the list of restaurant identified by the management with indications of impairment and testing the completeness of the list based on the management's basis of identification;
- 獲得管理層所識別的存在減值跡象的餐廳名單，檢測基於管理層識別基準的名單是否完整；
- Comparing on a sample basis, the carrying amounts with the recoverable amounts of the restaurants not identified by the management with indications of impairment to identify any further restaurants with indications of impairment other than those identified by the management;
- 按抽樣基準將管理層未識別的存在減值跡象的餐廳的賬面值與可收回金額相比較，以進一步識別出管理層所識別的餐廳以外的存在減值跡象的任何餐廳；

### Key audit matter

#### 關鍵審計事項

The recoverable amount of each restaurant is mainly determined by the management based on the value-in-use calculation of each restaurant with indications of impairment identified. The value-in-use model involves significant management estimation and judgement, in particular in determining certain key assumptions adopted in the cash flow forecasts.

各餐廳的可收回金額主要由管理層根據已識別存在減值跡象的各餐廳的使用價值計算予以釐定。使用價值模型涉及重大管理層估計及判斷，特別是在釐定現金流量預測所採納的若干主要假設時。

We identified the impairment recognized during the year for property, plant and equipment and right-of-use assets in restaurants from continuing operations as a key audit matter because of the significance of the balances on the consolidated statement of financial position at December 31, 2022 and the significant degree of estimates made by the management in determining the recoverable amounts of property, plant and equipment and right-of-use assets.

由於結餘對於2022年12月31日之綜合財務狀況表有重要性及管理層所作估計於釐定物業、廠房及設備以及使用權資產可收回金額具重要程度，我們將持續經營業務的餐廳物業、廠房及設備以及使用權資產年內的已確認減值識別為關鍵審計事項。

### How our audit addressed the key audit matter

#### 吾等的審核如何處理關鍵審計事項

- Understanding controls relevant to our audit in relation to verification and authorization of inputs to the value-in-use calculation of property, plant and equipment and right-of-use assets of restaurants with indications of impairment;
- 了解與吾等的審計有關的控制措施，包括對有減值跡象的餐廳的物業、廠房及設備以及使用權資產的使用價值計算的輸入數據進行驗證及審批；
- Comparing on a sample basis, the key assumptions used in the value-in-use calculation to historical performance, the performance of the Group's other restaurants in the same region and relevant improvement plans, if applicable;
- 按抽樣基準將計算使用價值所用的主要假設與過往表現、同一地區 貴集團其他餐廳表現及相關改進計劃(如適用)相比較；
- Selecting sample to compare the discount rates applied in value-in-use calculation for restaurants with the acceptable ranges calculated by our internal valuation professionals; and
- 選擇抽樣以將計算餐廳使用價值時所應用之貼現率與我們內部估值專業人士所計算之可接納範圍相比較；及
- Checking on a sample basis, the arithmetic accuracy of value-in-use calculation of property, plant and equipment and right-of-use assets of restaurants with indications of impairment.
- 按抽樣基準檢查有減值跡象的餐廳的物業、廠房及設備以及使用權資產的使用價值計算的算術準確性。

## Independent Auditor's Report

### 獨立核數師報告

#### OTHER INFORMATION

The directors of the Company are responsible for the other information. The other information comprises the information included in the annual report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### RESPONSIBILITIES OF DIRECTORS AND THOSE CHARGED WITH GOVERNANCE FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The directors of the Company are responsible for the preparation of the consolidated financial statements that give a true and fair view in accordance with IFRSs issued by the IASB and the disclosure requirements of the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

#### 其他資料

貴公司董事須對其他資料負責。其他資料包括刊載於年報內的資料，但不包括綜合財務報表及吾等的核數師報告。

吾等對綜合財務報表的意見並無涵蓋其他資料，且吾等亦不會就此發表任何形式的鑒證結論。

就吾等審核綜合財務報表而言，吾等的責任是閱讀其他資料，並於閱讀過程中考慮其他資料是否與綜合財務報表或吾等在審核過程中獲悉的資料存在重大抵觸或在其他方面似乎存在重大錯誤陳述。基於吾等已進行的工作，如果吾等的結論是其他資料存在重大錯誤陳述，吾等須報告該事實。就此而言，並無任何事項須吾等作出報告。

#### 董事及治理層就綜合財務報表須承擔的責任

貴公司董事負責根據國際會計準則委員會頒佈的國際財務報告準則及《香港公司條例》的披露要求編製真實公平的綜合財務報表，並對其認為為使綜合財務報表的編製不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在編製綜合財務報表時，董事負責評估貴集團持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非董事有意將貴集團清盤或停止經營，或別無其他實際的替代方案。

治理層負責監督貴集團的財務報告過程。



#### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

#### 核數師就審核綜合財務報表須承擔的責任

吾等的目標是就綜合財務報表整體而言是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理憑證，並按照吾等協定的委聘條款僅向閣下（作為整體）出具載有吾等意見的核數師報告，且報告不可用作其他用途。吾等並不就本報告之內容對任何其他人士負責或承擔任何責任。合理憑證是高層次的保證，但不能保證按照香港核數準則進行的審核總能發現存在的重大錯誤陳述。錯誤陳述可以由欺詐或錯誤產生，且倘合理預期彼等可能個別或共同影響使用者將該等綜合財務報表作為基準而作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據香港核數準則進行審核的過程中，吾等運用了專業判斷，並保持專業懷疑態度。吾等亦：

- 識別及評估由於欺詐或錯誤而導致綜合財務報表存在重大錯誤陳述的風險，設計及執行審核程序以應對該等風險，以及獲取充足和適當的審核憑證，以為吾等的意見提供基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕內部控制的情況，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審核相關的內部控制，以設計適當的審核程序，但並非旨在對貴集團內部控制的有效性發表意見。
- 評估董事所採用會計政策的恰當性及作出會計估計和相關披露的合理性。



## Independent Auditor's Report

### 獨立核數師報告

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- 對董事採用持續經營會計基礎的恰當性作出結論，並根據所獲取的審核憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對 貴集團的持續經營能力產生重大疑慮。如果吾等認為存在重大不確定性，則有必要在核數師報告中提請使用者注意綜合財務報表中的相關披露。假若有關的披露不足，則吾等應當修訂吾等的意見。吾等的結論乃基於直至核數師報告日期所取得的審核憑證得出。然而，未來事項或情況可能導致 貴集團不能持續經營。
- 評估綜合財務報表的整體呈報方式、結構和內容，包括披露資料，以及綜合財務報表是否公平反映相關交易和事項。
- 就 貴集團內實體或業務活動的財務資料獲取充足及適當的審核憑證，以便對綜合財務報表發表意見。吾等負責集團審核的方向、監督和執行。吾等為審核意見承擔全部責任。

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

吾等與治理層就（其中包括）計劃的審核範圍、時間安排、重大審核發現等進行溝通，該等發現包括吾等在審核中識別出內部控制的任何重大缺失。

吾等亦向治理層作出聲明，指出吾等已符合有關獨立性的相關專業道德要求，並與彼等溝通可能合理地被認為會影響吾等獨立性的所有關係和其他事項，以及（如適用）為消除威脅採取的行動或採用的防範措施。

## Independent Auditor's Report

### 獨立核數師報告

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner on the audit resulting in the independent auditor's report is Lung Kwok Hung.

**Deloitte Touche Tohmatsu**  
*Certified Public Accountants*  
Hong Kong  
March 30, 2023

從與治理層溝通的事項中，吾等確定對本期間綜合財務報表的審核至關重要的事項，因而構成關鍵審計事項。吾等在核數師報告中描述此等事項，除非法律或法規不允許公開披露事項，或在極端罕見的情況下，如果合理預期在吾等報告中溝通某事項造成的負面後果超過產生的公眾利益，則吾等決定不應在報告中溝通該事項。

出具本獨立核數師報告的審核項目合夥人是Lung Kwok Hung。

德勤 • 關黃陳方會計師行  
執業會計師  
香港  
2023年3月30日

## Consolidated Statement of Profit or Loss and Other Comprehensive Income

### 綜合損益及其他全面收益表

For the year ended December 31, 2022

截至2022年12月31日止年度

For the year  
ended December 31,  
截至12月31日止年度

		Notes 附註	2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)
<b>Continuing operations</b>	持續經營業務			
Revenue	收入	5	31,038,634	39,096,727
Other income	其他收入	6	496,040	357,794
Raw materials and consumables used	原材料及易耗品成本		(12,906,421)	(17,243,286)
Staff costs	員工成本		(10,239,759)	(13,950,233)
Rentals and related expenses	租金及相關開支		(274,329)	(296,613)
Utilities expenses	水電開支		(1,048,000)	(1,385,921)
Depreciation and amortization	折舊及攤銷		(3,321,162)	(4,097,070)
Travelling and communication expenses	差旅及通訊開支		(144,622)	(228,487)
Other expenses	其他開支	7	(1,361,228)	(1,586,670)
Share of results of associates	應佔聯營公司業績		73,808	91,731
Share of results of a joint venture	應佔合營企業業績		(8,384)	(10,621)
Other gains and losses	其他收益及虧損	8	286,943	(3,234,753)
Finance costs	財務成本	9	(473,879)	(582,742)
<b>Profit (loss) before tax</b>	除稅前溢利(虧損)		2,117,641	(3,070,144)
Income tax expense	所得稅開支	10	(480,335)	(177,702)
<b>Profit (loss) for the year from continuing operations</b>	來自持續經營業務的 年內溢利(虧損)	11	1,637,306	(3,247,846)
<b>Discontinued operations:</b>	已終止經營業務:			
Loss for the year from discontinued operations	來自已終止經營業務的 年內虧損	12	(264,090)	(913,360)
<b>Profit (loss) for the year</b>	年內溢利(虧損)		1,373,216	(4,161,206)
<b>Other comprehensive (expense) income</b>	其他全面(開支)收益			
<b>Item that may be reclassified subsequently to profit or loss:</b>	其後可能重新分類至 損益的項目:			
Exchange differences arising on translation of foreign operations	換算海外業務產生的 匯兌差額		(231,070)	17,877
Reclassification of cumulative translation reserve upon disposal of foreign operations	出售海外業務時重新 分類累計換算儲備		41,449	-
Other comprehensive (expense) income for the year	年內其他全面(開支)收益		(189,621)	17,877
<b>Total comprehensive income (expense) for the year</b>	年內全面收益(開支)總額		1,183,595	(4,143,329)

## Consolidated Statement of Profit or Loss and Other Comprehensive Income

### 綜合損益及其他全面收益表

For the year ended December 31, 2022

截至2022年12月31日止年度

**For the year  
ended December 31,  
截至12月31日止年度**

	Notes 附註	<b>2022</b> <b>2022年</b> <b>RMB'000</b> 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)
Profit (loss) for the year attributable to owners of the Company:	本公司擁有人應佔年內溢利(虧損):		
– from continuing operations	– 來自持續經營業務	<b>1,638,466</b>	(3,249,815)
– from discontinued operations	– 來自已終止經營業務	<b>(263,989)</b>	(913,360)
Profit (loss) for the year attributable to owners of the Company	本公司擁有人應佔年內溢利(虧損)	<b>1,374,477</b>	(4,163,175)
(Loss) profit for the year attributable to non-controlling interests:	非控股權益應佔年內(虧損)溢利:		
– from continuing operations	– 來自持續經營業務	<b>(1,160)</b>	1,969
– from discontinued operations	– 來自已終止經營業務	<b>(101)</b>	–
(Loss) profit for the year attributable to non-controlling interests	非控股權益應佔年內(虧損)溢利	<b>(1,261)</b>	1,969
		<b>1,373,216</b>	(4,161,206)
Total comprehensive income (expense) attributable to:	以下人士應佔全面收益(開支)總額:		
Owners of the Company	本公司擁有人	<b>1,184,856</b>	(4,145,298)
Non-controlling interests	非控股權益	<b>(1,261)</b>	1,969
		<b>1,183,595</b>	(4,143,329)
Total comprehensive income (expense) attributable to:	以下人士應佔全面收益(開支)總額:		
Owners of the Company	本公司擁有人		
– from continuing operations	– 來自持續經營業務	<b>1,517,650</b>	(3,238,120)
– from discontinued operations	– 來自已終止經營業務	<b>(332,794)</b>	(907,178)
		<b>1,184,856</b>	(4,145,298)
<b>EARNINGS (LOSS) PER SHARE</b>	每股盈利(虧損)		
From continuing and discontinued operations	來自持續及已終止經營業務		
Basic (RMB)	基本(人民幣元)	16	<b>0.25</b> (0.78)
Diluted (RMB)	攤薄(人民幣元)	16	<b>0.25</b> (0.78)
From continuing operations	來自持續經營業務		
Basic (RMB)	基本(人民幣元)	16	<b>0.30</b> (0.61)
Diluted (RMB)	攤薄(人民幣元)	16	<b>0.30</b> (0.61)

## Consolidated Statement of Financial Position

### 綜合財務狀況表

As at December 31, 2022

於2022年12月31日

		As at December 31, 於12月31日		
		Notes 附註	2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
<b>Non-current Assets</b>				
	非流動資產			
Property, plant and equipment	物業、廠房及設備	17	5,644,772	9,315,090
Right-of-use assets	使用權資產	18	3,865,678	5,819,320
Goodwill	商譽	19	84,845	84,845
Other intangible assets	其他無形資產	20	104,624	132,433
Interests in associates	於聯營公司的權益	21	241,737	327,929
Interest in a joint venture	於一間合營企業的權益	22	15,519	22,937
Financial assets at fair value through profit or loss	按公允值計入損益的 金融資產	26	13,209	12,092
Deferred tax assets	遞延稅項資產	23	601,355	526,296
Other financial assets	其他金融資產		147,147	3,188
Rental deposits	租賃按金		208,619	366,795
Security deposits for other borrowing	其他借款的保證金		5,060	5,060
			<b>10,932,565</b>	<b>16,615,985</b>
<b>Current Assets</b>				
	流動資產			
Inventories	存貨	24	1,141,813	1,456,237
Trade and other receivables and prepayments	貿易及其他應收款項及 預付款項	25	1,956,632	3,135,462
Amounts due from related parties	應收關聯方款項	45	341,395	287,100
Financial assets at fair value through profit or loss	按公允值計入損益的 金融資產	26	408,458	672,895
Rental deposits	租賃按金		24,698	–
Other financial assets	其他金融資產		10,310	27,056
Pledged bank deposits	已抵押銀行存款	27	2,081	21,717
Bank balances and cash	銀行結餘及現金	27	6,621,203	5,805,035
			<b>10,506,590</b>	<b>11,405,502</b>



# Consolidated Statement of Financial Position

## 綜合財務狀況表

As at December 31, 2022

於2022年12月31日

As at December 31,

於12月31日

		Notes 附註	2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
<b>Current Liabilities</b>	<b>流動負債</b>			
Long term bonds	長期債券	30	42,365	47,533
Trade payables	貿易應付款項	28	1,321,000	1,944,156
Other payables	其他應付款項	29	1,476,535	1,752,832
Amounts due to related parties	應付關聯方款項	45	230,940	385,564
Dividend payable	應付股息		3,805	3,805
Tax payable	應付稅項		58,353	103,308
Lease liabilities	租賃負債	31	897,917	1,202,499
Bank borrowings	銀行借款	32	2,340,746	3,560,283
Other borrowing	其他借款	35	22,758	22,847
Contract liabilities	合約負債	34	793,541	744,647
Provisions	撥備	33	44,130	118,395
			<b>7,232,090</b>	<b>9,885,869</b>
<b>Net Current Assets</b>	<b>流動資產淨值</b>		<b>3,274,500</b>	<b>1,519,633</b>
<b>Total Assets less Current Liabilities</b>	<b>總資產減流動負債</b>		<b>14,207,065</b>	<b>18,135,618</b>
<b>Non-current Liabilities</b>	<b>非流動負債</b>			
Long term bonds	長期債券	30	2,045,942	3,796,228
Deferred tax liabilities	遞延稅項負債	23	157,929	31,349
Lease liabilities	租賃負債	31	4,295,684	6,044,559
Bank borrowings	銀行借款	32	215,496	221,158
Other borrowing	其他借款	35	16,952	39,554
Provisions	撥備	33	18,970	74,145
			<b>6,750,973</b>	<b>10,206,993</b>
<b>Net Assets</b>	<b>資產淨值</b>		<b>7,456,092</b>	<b>7,928,625</b>

## Consolidated Statement of Financial Position

### 綜合財務狀況表

As at December 31, 2022

於2022年12月31日

		As at December 31, 於12月31日		
		Notes 附註	2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
<b>Capital and Reserves</b>	<b>資本及儲備</b>			
Share capital	股本	37	183	183
Reserves	儲備		7,443,004	7,914,377
Equity attributable to owners of the Company	本公司擁有人應佔權益		7,443,187	7,914,560
Non-controlling interests	非控股權益		12,905	14,065
<b>Total Equity</b>	<b>權益總額</b>		<b>7,456,092</b>	<b>7,928,625</b>

The consolidated financial statements on pages 242 to 400 were approved and authorized for issue by the Board of Directors on March 30, 2023 and are signed on its behalf by:

董事會已於2023年3月30日批准及授權刊發載於第242至400頁之綜合財務報表，並由下列人士代為簽署：

\_\_\_\_\_  
**June Yang Lijuan**  
楊利娟  
DIRECTOR  
董事

\_\_\_\_\_  
**Li Peng**  
李朋  
DIRECTOR  
董事

## Consolidated Statement of Changes in Equity

### 綜合權益變動表

For the year ended December 31, 2022

截至2022年12月31日止年度

Attributable to owners of the Company  
本公司擁有人應佔

		Shares held under share		Share premium	Merger reserve	Translation reserve	Statutory reserve	Retained profits	Subtotal	Non-controlling interests	Total
		Share capital	award scheme								
		股本	所持股份	股份溢價	合併儲備	換算儲備	法定儲備	保留溢利	小計	非控股權益	總計
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
(Note i) (附註i)											
<b>As at January 1, 2021</b>	於2021年1月1日	175	-	5,443,753	(6,645)	(43,982)	538,070	4,302,580	10,233,951	3,307	10,237,258
(Loss) profit for the year	年內(虧損)溢利	-	-	-	-	-	-	(4,163,175)	(4,163,175)	1,969	(4,161,206)
Other comprehensive income	其他全面收益	-	-	-	-	17,877	-	-	17,877	-	17,877
Total comprehensive income (expense) for the year	年內全面收益(開支)總額	-	-	-	-	17,877	-	(4,163,175)	(4,145,298)	1,969	(4,143,329)
Appropriation of statutory reserve	轉撥法定儲備	-	-	-	-	-	6,278	(6,278)	-	-	-
Issue of ordinary shares to share award scheme trust (Note 37)	向股份獎勵計劃信託發行普通股(附註37)	5	(5)	-	-	-	-	-	-	-	-
Issue of ordinary shares (Note 37)	發行普通股(附註37)	3	-	1,918,685	-	-	-	-	1,918,688	-	1,918,688
Acquisition of a subsidiary	收購附屬公司	-	-	-	-	-	-	-	-	8,789	8,789
Dividends recognized as distribution (Note 15)	已確認為分派的股息(附註15)	-	-	(92,781)	-	-	-	-	(92,781)	-	(92,781)
<b>As at December 31, 2021</b>	於2021年12月31日	183	(5)	7,269,657	(6,645)	(26,105)	544,348	133,127	7,914,560	14,065	7,928,625
Profit (loss) for the year	年內溢利(虧損)	-	-	-	-	-	-	1,374,477	1,374,477	(1,261)	1,373,216
Other comprehensive expense	其他全面開支	-	-	-	-	(189,621)	-	-	(189,621)	-	(189,621)
Total comprehensive (expense) income for the year	年內全面(開支)收益總額	-	-	-	-	(189,621)	-	1,374,477	1,184,856	(1,261)	1,183,595
Appropriation of statutory reserve	轉撥法定儲備	-	-	-	-	-	7,695	(7,695)	-	-	-
Capital injection from non-controlling shareholders	非控股股東注資	-	-	-	-	-	-	-	-	12,304	12,304
Acquisition of a subsidiary (Note ii)	收購附屬公司(附註ii)	-	-	-	-	-	-	-	-	3,335	3,335
Distribution in specie (Note 12)	實物分派(附註12)	-	-	(1,656,229)	-	-	-	-	(1,656,229)	-	(1,656,229)
Derecognition upon distribution in specie (Note 12)	於實物分派後解除確認(附註12)	-	-	-	-	-	-	-	-	(15,538)	(15,538)
<b>As at December 31, 2022</b>	於2022年12月31日	183	(5)	5,613,428	(6,645)	(215,726)	552,043	1,499,909	7,443,187	12,905	7,456,092

## Consolidated Statement of Changes in Equity

### 綜合權益變動表

For the year ended December 31, 2022

截至2022年12月31日止年度

#### Notes:

- i. According to the People's Republic of China ("PRC") Company Law and the Articles of Association of the PRC subsidiaries of the Group, these companies are required to transfer 10% of their respective after-tax profits, calculated in accordance with the relevant accounting principles and financial regulations applicable to entities established in the PRC, to the statutory surplus reserve until the reserve balance reaches 50% of the registered capital. The statutory surplus reserve can be utilized, upon approval of the relevant authorities, to offset accumulated losses or to increase registered capital of these companies, provided that such fund is maintained at a minimum of 25% of the registered capital.
- ii. During the year, the Group acquired a 80% equity interest in HN&T Holdings with a cash consideration of USD3,040,000 (equivalent to RMB21,172,000). The goodwill arising on the acquisition amounted to RMB7,815,000. HN&T Holdings is principally engaged in the operations of catering business under the brands of "Hao Noodle" and "Hao Noodle and Tea by Madam Zhu's Kitchen" located in New York.

The non-controlling interest (20%) in HN&T Holdings recognized at the acquisition date was measured by reference to the proportionate share of recognized amounts of net assets of HN&T Holdings and amounted to RMB3,335,000.

#### 附註：

- i. 根據中華人民共和國（「中國」）公司法及本集團中國附屬公司的組織章程細則，該等公司須將其各自根據適用於中國成立實體的相關會計原則及財務法規計算的除稅後溢利的10%撥至法定盈餘儲備，直至儲備結餘達到註冊資本的50%。經相關機關批准後，法定盈餘儲備可用於抵銷累計虧損或增加該等公司的註冊資本，惟該等資金至少應維持在註冊資本25%的水平。
- ii. 年內，本集團以現金代價3,040,000美元（相等於人民幣21,172,000元）收購HN&T Holdings的80%股權。該收購產生的商譽為人民幣7,815,000元。HN&T Holdings主要在紐約以「Hao Noodle」及「Hao Noodle and Tea by Madam Zhu's Kitchen」品牌經營餐飲業務。

於收購日期確認的HN&T Holdings的非控股權益(20%)乃參考應佔HN&T Holdings經確認資產淨值的比例計算及其金額為人民幣3,335,000元。

## Consolidated Statement of Cash Flows

### 綜合現金流量表

For the year ended December 31, 2022

截至2022年12月31日止年度

**For the year  
ended December 31,  
截至12月31日止年度**

		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
<b>Operating activities</b>	<b>經營活動</b>		
Profit (loss) before tax	除稅前溢利(虧損)	1,913,801	(3,976,019)
Adjustments for:	就以下各項作出調整：		
Finance costs	財務成本	531,334	644,513
Interest income	利息收入	(121,240)	(32,980)
Share of results of associates	應佔聯營公司業績	(73,808)	(91,731)
Share of results of a joint venture	應佔一間合營企業業績	8,384	10,621
Depreciation of property, plant and equipment	物業、廠房及設備折舊	2,763,626	3,383,086
Depreciation of right-of-use assets	使用權資產折舊	998,671	1,127,414
Amortization of other intangible assets	其他無形資產攤銷	44,677	37,551
Impairment loss, net of reversal	減值虧損，扣除撥回		
– goodwill	– 商譽	–	62,383
– property, plant and equipment	– 物業、廠房及設備	160,944	1,028,791
– right-of-use assets	– 使用權資產	64,871	600,178
– investment in associates	– 於聯營公司的投資	–	32,327
– other intangible asset	– 其他無形資產	–	8,120
Expected credit loss on rental deposits	租賃按金的預期信貸虧損	18,939	18,955
Gain on modification of leases	租賃修改收益	–	(98,536)
(Gain) loss on disposal of property, plant and equipment, other intangible assets and termination of leases, net	出售物業、廠房及設備、其他無形資產以及終止租賃(收益)虧損淨額	(35,204)	2,001,443
Net loss (gain) arising on financial assets at fair value through profit or loss	按公允值計入損益的金融資產產生的虧損(收益)淨額	27,295	(9,838)
Gain arising from redemption of long term bonds	贖回長期債券產生的收益	(328,776)	–
Covid-19-related rent concessions	新冠肺炎疫情相關租金減免	(16,636)	(27,999)
Net foreign exchange loss	匯兌虧損淨額	33,099	118,058
Operating cash flows before movements in working capital	營運資金變動前經營現金流量	5,989,977	4,836,337
Decrease (increase) in inventories	存貨減少(增加)	127,401	(301,720)
Decrease (increase) in trade and other receivables and prepayments	貿易及其他應收款項及預付款項減少(增加)	878,852	(677,914)
(Increase) decrease in rental deposits	租賃按金(增加)減少	(5,352)	24,287
Increase in amounts due from related parties	應收關聯方款項增加	(54,295)	(19,392)
(Decrease) increase in trade payables	貿易應付款項(減少)增加	(400,787)	361,585
Decrease in notes payable	應付票據減少	–	(23,982)
Increase in other payables	其他應付款項增加	80,633	226,423
Increase in contract liabilities	合約負債增加	78,262	102,087
Decrease in provision	撥備減少	(40,479)	–
Decrease in amounts due to related parties	應付關聯方款項減少	(149,219)	(19,353)
Cash generated from operations	經營所得現金	6,504,993	4,508,358
Income taxes paid	已付所得稅	(352,698)	(702,233)
Net cash from operating activities	經營活動所得現金淨額	6,152,295	3,806,125



## Consolidated Statement of Cash Flows

### 綜合現金流量表

For the year ended December 31, 2022

截至2022年12月31日止年度

For the year  
ended December 31,  
截至12月31日止年度

		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
<b>Investing activities</b>	<b>投資活動</b>		
Interest received from bank deposits	自銀行存款收取的利息	105,275	9,402
Proceeds on redemption of financial assets at fair value through profit or loss	贖回按公允值計入損益的金融資產的所得款項	861,721	80,198
Purchase of financial assets at fair value through profit or loss	購買按公允值計入損益的金融資產	(604,255)	(671,817)
Purchase of other financial assets	購買其他金融資產	(474,553)	(3,188)
Proceeds on disposals of other financial assets	出售其他金融資產的所得款項	355,179	44,630
Interest received from other financial assets	自其他金融資產收取的利息	562	5,185
Withdrawal of bank deposits with original maturity over three months	提取原到期日三個月以上之銀行存款	-	280,571
Placement of bank deposits with original maturity over three months	存放原到期日三個月以上之銀行存款	(278,584)	(81,561)
Purchase of property, plant and equipment	購買物業、廠房及設備	(825,055)	(4,429,589)
Proceeds on disposals of property, plant and equipment	出售物業、廠房及設備所得款項	6,075	10,882
Dividends received from an associate	已收一間聯營公司股息	160,000	-
Payments for rental deposits	租賃按金付款	(29,364)	(46,492)
Refund of rental deposits	退還租賃按金	14,502	7,464
Purchase of other intangible assets	購買其他無形資產	(22,406)	(39,718)
Withdrawal of pledged bank deposits	撤回已質押銀行存款	-	5,315
Placement of pledged bank deposits	存放已質押銀行存款	(5,771)	(6,986)
Net cash outflow on acquisition of a subsidiary	收購一間附屬公司的現金流出淨額	(20,214)	(116,810)
<b>Net cash used in investing activities</b>	<b>投資活動所用現金淨額</b>	<b>(756,888)</b>	<b>(4,952,514)</b>

## Consolidated Statement of Cash Flows

### 綜合現金流量表

For the year ended December 31, 2022

截至2022年12月31日止年度

For the year  
ended December 31,  
截至12月31日止年度

		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
<b>Financing activities</b>	<b>融資活動</b>		
Dividends paid	已付股息	-	(92,781)
Repayments of bank borrowings	償還銀行借款	<b>(2,414,618)</b>	(2,487,195)
New bank borrowings raised	新籌集銀行借款	<b>1,171,911</b>	2,304,020
Repayments of other borrowing	償還其他借款	<b>(22,847)</b>	(22,602)
Repayments of lease liabilities	償還租賃負債	<b>(1,067,553)</b>	(969,890)
Proceeds from long term bonds	長期債券所得款項	-	3,870,776
Redemption of long term bonds	贖回長期債券	<b>(1,799,023)</b>	-
Proceeds from issue of ordinary shares	發行普通股所得款項	-	1,918,688
Interest paid	已付利息	<b>(205,391)</b>	(210,191)
Cash outflow from distribution in specie	實物分派的現金流出	12	-
Net cash (used in) from financing activities	融資活動(所用)所得現金淨額	<b>(4,987,546)</b>	4,310,825
Net increase in cash and cash equivalents	現金及現金等價物增加淨額	<b>407,861</b>	3,164,436
Cash and cash equivalents at beginning of the year	年初現金及現金等價物	<b>5,766,781</b>	2,682,709
Effect of foreign exchange rate changes	匯率變動的影響	<b>126,184</b>	(80,364)
Cash and cash equivalents at end of the year	年末現金及現金等價物	<b>6,300,826</b>	5,766,781
Represented by:	指:		
Bank balances and cash	銀行結餘及現金	<b>6,621,203</b>	5,805,035
Less: Bank deposits with original maturity over three months	減: 原到期日三個月以上之銀行存款	<b>320,377</b>	38,254
		<b>6,300,826</b>	5,766,781

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands as an exempted company with limited liability on July 14, 2015 under the Companies Law, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands. The address of the Company's registered office is Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111 in Cayman Islands, and the address of the principal place of business is 7th Floor, No. 1 Building, No. 398 Yard, Zhongdong Road, Dongxiaokou Town, Changping District in Beijing, the PRC. The ultimate controlling parties are Mr. Zhang Yong and his spouse namely Ms. Shu Ping (collectively the "Controlling Shareholders").

The shares of the Company have been listed on The Stock Exchange of Hong Kong Limited with effect from September 26, 2018.

The Company is an investment holding company. Its subsidiaries are engaged in restaurants operation, delivery business, sales of condiment products and food ingredients and others located in mainland China and Hong Kong, Macau and Taiwan regions.

Items included in the financial statements of each of the Group's entities are recorded using the currency of the primary economic environment in which the entity operates (the "functional currency"). The consolidated financial statements is presented in Renminbi ("RMB"), which is also the functional currency of the Company and its subsidiaries in mainland China.

#### 1. 一般資料

本公司於2015年7月14日在開曼群島根據開曼群島1961年第3部法例(經綜合及修訂)第22章公司法註冊成立為獲豁免有限公司。本公司的開曼群島註冊辦事處地址為Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111及主要營業地點地址為中國北京市昌平區東小口鎮中東路398號院1號樓7樓。最終控制方為張勇先生及其配偶舒萍女士(統稱「控股股東」)。

本公司股份已自2018年9月26日起於香港聯合交易所有限公司上市。

本公司為投資控股公司。其附屬公司於中國大陸及港澳台地區從事餐廳經營、外賣業務、銷售調味品及食材以及其他業務。

計入本集團各實體財務報表的項目乃按相關實體經營所處的大體經濟環境的貨幣(「功能貨幣」)列賬。綜合財務報表以本公司及其中國大陸附屬公司的功能貨幣人民幣(「人民幣」)呈列。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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#### 1. GENERAL INFORMATION (Cont'd)

On December 15, 2022, in respect of the spin-off and separate listing of Super Hi International Holding Ltd. (the “Super Hi”), a subsidiary of the Company before the completion of the distribution, on the Main Board of the Stock Exchange by way of introduction, the Board approved and declared a conditional distribution in specie of all the Super Hi’s shares to the Company’s shareholders out of the share premium account of the Company. The distribution in specie by the Company was recognized at the carrying amount of the net assets of Super Hi and its subsidiaries (collectively referred to as “Super Hi Group”) attributable to the owners of the Company as the directors of the Company considered that Super Hi was ultimately under the control of the same parties before and after the distribution. Following the distribution, the Group held no interest in Super Hi Group and Super Hi Group ceased to be subsidiaries of the Company. Super Hi Group is engaged in restaurants operation, delivery business and sales of hot pot condiment products and food ingredients in overseas market outside Mainland China, Hong Kong, Macau and Taiwan regions. On December 30, 2022 (the “Distribution Date”), all the Company’s equity interests of Super Hi Group were distributed to the owners of the Company. Super Hi Group’s loss for the period from January 1, 2022 to December 30, 2022 was presented as discontinued operations in the consolidated statement of profit or loss and other comprehensive income, and the comparative figures have been restated to conform with the current year’s presentation. Details of the discontinued operations are set out in Note 12.

#### 1. 一般資料(續)

於2022年12月15日，有關特海國際控股有限公司（「特海」，於分派完成前為本公司附屬公司）以介紹方式分拆並在聯交所主板獨立上市，董事會批准並宣佈自本公司股份溢價賬向本公司股東有條件實物分派所有特海的股份。本公司的實物分派乃按本公司擁有人應佔特海及其附屬公司（統稱「特海集團」）的資產淨值的賬面值確認，因為本公司董事認為特海於分派前後最終受同一方控制。於分派後，本集團並無持有特海集團的權益，而特海集團不再為本公司的附屬公司。特海集團於中國大陸及港澳台地區以外的海外市場從事餐廳經營、外賣業務及火鍋調味品及食材的銷售。於2022年12月30日（「分派日」），本公司於特海集團的所有股權均已分派予本公司擁有人。特海集團於2022年1月1日至2022年12月30日期間的虧損於綜合損益及其他全面收益表呈列為已終止經營業務，而比較數字已重述以與本年度的呈列一致。已終止經營業務的詳情載於附註12。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 2. APPLICATION OF AMENDMENTS TO IFRSs

##### Amendments to IFRSs that are mandatorily effective for the current year

In the current year, the Group has applied the following amendments to IFRSs issued by the IASB for the first time, which are mandatorily effective for the Group's annual period beginning on or after January 1, 2022 for the preparation of the consolidated financial statements:

Amendments to IFRS 3  
國際財務報告準則第3號的修訂  
Amendments to IAS 16

國際會計準則第16號的修訂  
Amendments to IAS 37  
國際會計準則第37號的修訂  
Amendment to IFRSs  
國際財務報告準則的修訂

The application of the amendments to IFRSs in the current year had no material impact on the Group's financial positions and performance for the current and prior years and/or on the disclosures set out in these consolidated financial statements.

#### 2. 應用國際財務報告準則修訂本

於本年度強制生效的國際財務報告準則修訂本

於本年度，本集團已首次應用由國際會計準則理事會頒佈且已於2022年1月1日或之後開始之本集團年度期間強制生效的下列國際財務報告準則的修訂，以編製綜合財務報表：

Reference to the Conceptual Framework  
概念框架指引  
Property, Plant and Equipment – Proceeds before Intended Use  
物業、廠房及設備 – 未作擬定用途前之所得款項  
Onerous Contracts – Cost of Fulfilling a Contract  
虧損合同 – 履約成本  
Annual Improvements to IFRSs 2018-2020  
國際財務報告準則2018年至2020年週期年度改進

本年度應用國際財務報告準則的修訂對本集團於當期及過往期間之財務狀況及表現及／或該等綜合財務報表所載之披露並無重大影響。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

## 2. APPLICATION OF AMENDMENTS TO IFRSs (Cont'd)

## 2. 應用國際財務報告準則修訂本(續)

### New and amendments to IFRSs in issue but not yet effective

已頒佈但尚未生效的新訂國際財務報告準則及修訂

The Group has not early applied the following new and amendments to IFRSs that have been issued but are not yet effective:

本集團並無提早應用下列已頒佈但尚未生效的新訂國際財務報告準則及修訂：

IFRS 17 (including the June 2020 and December 2021 Amendments to IFRS 17) 國際財務報告準則第17號(包括2020年6月及2021年12月對國際財務報告準則第17號的修訂)	Insurance Contracts <sup>1</sup> 保險合約 <sup>1</sup>
Amendments to IFRS 10 and IAS 28 國際財務報告準則第10號及國際會計準則第28號的修訂	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture <sup>2</sup> 投資者與其聯營公司或合營企業間的資產出售或投入 <sup>2</sup>
Amendments to IFRS 16 國際財務報告準則第16號的修訂	Lease Liability in a Sale and Leaseback <sup>3</sup> 售後租回中的租賃責任 <sup>3</sup>
Amendments to IAS 1 國際會計準則第1號的修訂	Classification of Liabilities as Current or Non-current <sup>3</sup> 負債分類為流動或非流動 <sup>3</sup>
Amendments to IAS 1 國際會計準則第1號的修訂	Non-current Liabilities with Covenants <sup>3</sup> 附有契約條件的非流動負債 <sup>3</sup>
Amendments to IAS 1 and IFRS Practice Statement 2 國際會計準則第1號及國際財務報告準則實務報告第2號的修訂	Disclosure of Accounting Policies <sup>1</sup> 會計政策披露 <sup>1</sup>
Amendments to IAS 8 國際會計準則第8號的修訂	Definition of Accounting Estimates <sup>1</sup> 會計估計的定義 <sup>1</sup>
Amendments to IAS 12 國際會計準則第12號的修訂	Deferred Tax related to Assets and Liabilities arising from a Single Transaction <sup>1</sup> 與單一交易產生之資產及負債相關之遞延稅項 <sup>1</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2023.

<sup>1</sup> 於2023年1月1日或之後開始的年度期間生效。

<sup>2</sup> Effective for annual periods beginning on or after a date to be determined.

<sup>2</sup> 於待釐定日期或之後開始的年度期間生效。

<sup>3</sup> Effective for annual periods beginning on or after 1 January 2024.

<sup>3</sup> 於2024年1月1日或之後開始的年度期間生效。

The directors of the Company (the "Directors") anticipate that the application of the above new and amendments to IFRSs will have no material impact on the consolidated financial statements in the foreseeable future.

本公司董事(「董事」)預期，應用上述新訂國際財務報告準則及修訂於可見未來不會對綜合財務報表產生重大影響。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

#### 3.1 Basis of preparation of consolidated financial statements

The consolidated financial statements have been prepared in accordance with IFRSs issued by the IASB. For the purpose of preparation of the consolidated financial statements, information is considered material if such information is reasonably expected to influence decisions made by primary users. In addition, the consolidated financial statements include applicable disclosures required by the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”) and by the Hong Kong Companies Ordinance.

The consolidated financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies set out below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these consolidated financial statements is determined on such a basis, except for share-based payment transactions that are within the scope of IFRS 2 *Share-based Payment*, leasing transactions that are accounted for in accordance with IFRS 16 *Leases* (“IFRS 16”), and measurements that have some similarities to fair value but are not fair value, such as net realizable value in IAS 2 *Inventories* or value in use in IAS 36 *Impairment of Assets* (“IAS 36”).

### 3. 綜合財務報表之編製基準及重大會計政策

#### 3.1 綜合財務報表之編製基準

綜合財務報表根據國際會計準則理事會頒佈的國際財務報告準則編製。就編製綜合財務報表而言，倘有關資料合理預期會影響主要使用者作出之決定，則有關資料被視為重大。此外，綜合財務報表包括香港聯合交易所有限公司證券上市規則（「上市規則」）及《香港公司條例》所規定的適用披露。

綜合財務報表按歷史成本基準編製，惟若干金融工具按各報告期末的公允值計量，如下文所載的會計政策所解釋。

歷史成本一般按為換取商品及服務所支付代價的公允值確定。

公允值是於計量日市場參與者間於有秩序交易中出售資產所收取或轉讓負債須支付的價格，而不論該價格是否可直接觀察取得或可使用其他估值方法估計。於估計資產或負債的公允值時，本集團會考慮該等市場參與者於計量日對資產或負債定價時所考慮的資產或負債的特點。於該等綜合財務報表中作計量及／或披露用途的公允值乃按此基準釐定，惟國際財務報告準則第2號*股份基礎付款*範圍內之以股份為基礎的付款交易、根據國際財務報告準則第16號*租賃*（「國際財務報告準則第16號」）入賬及與公允值相若但並非公允值的計量（如國際會計準則第2號*存貨*中的可變現淨值或國際會計準則第36號*資產減值*（「國際會計準則第36號」）中的使用價值）除外。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.1 Basis of preparation of consolidated financial statements (Cont'd)

In addition, for financial reporting purposes, fair value measurements are categorized into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

#### 3.2 Significant accounting policies

##### *Basis of consolidation*

The consolidated financial statements incorporate the financial statements of the Company and entities (including structured entities) controlled by the Company and its subsidiaries. Control is achieved when the Company:

- has power over the investee;
- is exposed, or has rights, to variable returns from its involvement with the investee; and
- has the ability to use its power to affect its returns.

The Group reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.1 綜合財務報表之編製基準 (續)

此外，就財務申報而言，公允值計量根據公允值計量的輸入數據可觀察程度及公允值計量的輸入數據對其整體的重要性分類為第一、第二或第三級，詳情如下：

- 第一級輸入數據為本集團於計量日可獲取的完全相同資產或負債於活躍市場的報價（未經調整）；
- 第二級輸入數據為資產或負債的可直接或間接觀察的輸入數據，惟第一級所包括的報價除外；及
- 第三級輸入數據為資產或負債的不可觀察輸入數據。

#### 3.2 重大會計政策

##### *綜合基準*

綜合財務報表包括本公司及由本公司及其附屬公司所控制的實體（包括結構性實體）的財務報表。本公司在下列情況下取得控制權：

- 具有對投資對象的權力；
- 因參與投資對象業務而承擔可變回報的風險或享有可變回報的權利；及
- 能夠使用其權力以影響其回報。

倘事實及情況顯示上文所列控制權的三項元素的一項或多項有變，則本集團重新評估其是否控制投資對象。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### *Basis of consolidation (Cont'd)*

When the Group has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Group considers all relevant facts and circumstances in assessing whether or not the Group's voting rights in an investee are sufficient to give it power, including rights arising from other contractual arrangements.

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit or loss and other comprehensive income from the date the Group gains control until the date when the Group ceases to control the subsidiary.

Profit or loss and each item of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the Group's accounting policies.

All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

Non-controlling interests in subsidiaries are presented separately from the Group's equity therein, which represent present ownership interests entitling their holders to a proportionate share of net assets of the relevant subsidiaries upon liquidation.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

##### *綜合基準(續)*

倘本集團於投資對象之投票權未能佔大多數，則當投票權足以賦予本公司實際能力以單方面指揮投資對象的相關活動時即對投資對象擁有權力。本集團於評估本集團於投資對象的投票權是否足以賦予其權力(包括其他合約安排產生的權利)時考慮所有相關事實及情況。

附屬公司於本集團取得該附屬公司的控制權時綜合入賬，並於本集團喪失該附屬公司的控制權時終止綜合入賬。具體而言，自本集團取得控制權當日起直至本集團不再控制附屬公司當日止，於年內收購或出售的附屬公司收支均計入綜合損益及其他全面收益表。

損益及其他全面收益的各項為本公司擁有人及非控股權益應佔。即使非控股權益業績存在赤字差額，附屬公司全面收益總額為本公司擁有人及非控股權益應佔。

如有需要，附屬公司的財務報表將予調整，使其會計政策與本集團的會計政策一致。

所有集團內公司間的資產、負債、權益、收入、開支以及本集團各成員公司間交易的現金流量於綜合入賬時悉數對銷。

附屬公司的非控股權益與本集團於其中的權益分開呈列，為賦予其持有人於清盤時按比例分佔相關附屬公司資產淨值的現時所有權權益。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Basis of consolidation (Cont'd)*

##### Distribution of non-cash assets to owners

Upon loss of control of a subsidiary through distribution of shares in the subsidiary to the shareholders of the Company where the subsidiary is ultimately controlled by the same parties both before and after the distribution, the Group (a) derecognizes the assets and liabilities of the subsidiary at their carrying amounts at the date when control is lost; and (b) measures the distribution and the liability to distribute non-cash assets as a dividend to its owners at the carrying amount of the net assets to be distributed.

##### Business combinations

A business is an integrated set of activities and assets which includes an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired processes are considered substantive if they are critical to the ability to continue producing outputs, including an organized workforce with the necessary skills, knowledge, or experience to perform the related processes or they significantly contribute to the ability to continue producing outputs and are considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

Acquisitions of businesses, other than business combination under common control, are accounted for using the acquisition method. The consideration transferred in a business combination is measured at fair value, which is calculated as the sum of the acquisition-date fair values of the assets transferred by the Group, liabilities incurred by the Group to the former owners of the acquiree and the equity interests issued by the Group in exchange for control of the acquiree. Acquisition-related costs are generally recognized in profit or loss as incurred.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

*綜合基準(續)*

##### 向擁有人分派非現金資產

因向本公司股東分派附屬公司的股份而對該附屬公司失去控制權，而附屬公司於分派前後最終受同一方控制時，本集團(a)於失去控制權當日按附屬公司資產及負債的賬面值終止確認該等資產及負債；及(b)按將予分派的資產淨值的賬面值計量分派及向其擁有人分派非現金資產作為股息的負債。

##### 業務合併

業務指一整套活動及資產，同時具有一項投入及一項實質性過程，且二者相結合對產出能力有顯著貢獻。倘獲得的過程對持續投入轉化為產出至關重要，包括具備執行該過程所需技能、知識或經驗的有組織的員工，或該過程對持續投入轉化為產出能力有顯著貢獻，且被視為獨有、稀缺或難以取代的，且持續產出能力並無重大成本、努力或拖延，則該等過程被視為實質性過程。

除共同控制下的業務合併外，收購業務以收購法入賬。於業務合併中之代價轉讓以公允值計量，即計算於收購日期本集團轉讓資產之公允值、本集團承擔收購對象前擁有人之負債以及本集團為換取收購對象之控制而發行之股本權益之總和。收購產生之相關成本一般於損益確認。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Basis of consolidation (Cont'd)*

##### Business combinations (Cont'd)

For business combinations in which the acquisition date is on or after January 1, 2022, the identifiable assets acquired and liabilities assumed must meet the definitions of an asset and a liability in the Conceptual Framework for Financial Reporting issued by the IASB in March 2018 (the "Conceptual Framework") except for transactions and events within the scope of IAS 37 or IFRIC 21, in which the Group applies IAS 37 or IFRIC 21 instead of the Conceptual Framework to identify the liabilities it has assumed in a business combination. Contingent assets are not recognized.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognized at their fair value, except that:

- deferred tax assets or liabilities, and assets or liabilities related to employee benefit arrangements are recognized and measured in accordance with IAS 12 *Income Taxes* and IAS 19 *Employee Benefits* respectively; and
- lease liabilities are recognized and measured at the present value of the remaining lease payments (as defined in IFRS 16) as if the acquired leases were new leases at the acquisition date, except for leases for which the lease term ends within 12 months of the acquisition date. Right-of-use assets are recognized and measured at the same amount as the relevant lease liabilities, adjusted to reflect favourable or unfavourable terms of the lease when compared with market terms.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

*綜合基準 (續)*

*業務合併 (續)*

就收購日期為2022年1月1日或之後的業務合併而言，所收購的可識別資產及所承擔的負債必須符合國際會計準則理事會於2018年3月頒佈的《財務報告概念框架》(「概念框架」)中對資產及負債的定義，惟國際會計準則第37號或國際財務報告詮釋委員會詮釋第21號範圍內的交易及事項除外，本集團應用國際會計準則第37號或國際財務報告詮釋委員會詮釋第21號而非概念框架識別其於業務合併中承擔的負債。或有資產不予確認。

於收購日期，已收購可識別之資產及承擔之負債以其公允值確認，惟下列情況除外：

- 遞延稅項資產或負債，及僱員福利安排相關的資產或負債分別按國際會計準則第12號*所得稅*及國際會計準則第19號*僱員福利*確認及計量；及
- 租賃負債乃按餘下租賃付款(定義見國際財務報告準則第16號)的現值確認及計量，猶如被收購租賃於收購日期為新租賃，惟租期於自收購日期起計12個月內結束的租賃除外。使用權資產按與相關租賃負債相同的金額確認及計量，並作出調整以反映與市場條款相比的有利或不利租賃條款。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Basis of consolidation (Cont'd)*

##### **Business combinations (Cont'd)**

Goodwill is measured as the excess of the sum of the consideration transferred and the amount of any non-controlling interests in the acquiree over the net amount of the identifiable assets acquired and the liabilities assumed as at acquisition date.

Non-controlling interests that are present ownership interests and entitle their holders to a proportionate share of the relevant subsidiary's net assets in the event of liquidation are initially measured at the non-controlling interests' proportionate share of the recognized amounts of the acquiree's identifiable net assets.

##### *Goodwill*

Goodwill arising on an acquisition of a business is carried at cost as established at the date of acquisition of the business (see the accounting policy above) less accumulated impairment losses, if any.

For the purposes of impairment testing, goodwill is allocated to each of the Group's cash-generating units (or group of cash-generating units) that is expected to benefit from the synergies of the combination, which represent the lowest level at which the goodwill is monitored for internal management purposes and not larger than an operating segment.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

*綜合基準 (續)*

##### **業務合併 (續)**

商譽以轉讓代價總額及於被收購方之任何非控股權益金額超過於收購日期可識別之所收購資產及承擔負債之淨額之差額計量。

屬現時擁有權權益並賦予其持有人於清盤時按比例取得相關附屬公司資產淨值的權利的非控股權益初始按非控股權益應佔被收購方可識別資產淨值的確認金額比例計量。

##### *商譽*

收購業務而產生的商譽乃按成本(於收購業務當日確定)(參閱上文會計政策)減任何累計減值虧損(如有)入賬。

就減值測試而言，商譽會被分配至預期因合併的協同效應而獲益的本集團各現金產生單位(或現金產生單位組別)，即指就內部管理而言監控商譽的最低層級且不大於經營分部的單位。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Goodwill (Cont'd)

A cash-generating unit (or group of cash-generating units) to which goodwill has been allocated is tested for impairment annually or more frequently when there is indication that the unit may be impaired. For goodwill arising on an acquisition in a reporting period, the cash-generating unit (or group of cash-generating units) to which goodwill has been allocated is tested for impairment before the end of that reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill and then to the other assets on a pro-rata basis based on the carrying amount of each asset in the unit (or group of cash-generating units).

On disposal of the relevant cash-generating unit or any of the cash-generating unit within the group of cash-generating units, the attributable amount of goodwill is included in the determination of the amount of profit or loss on disposal. When the Group disposes of an operation within the cash-generating unit (or a cash-generating unit within a group of cash-generating units), the amount of goodwill disposed of is measured on the basis of the relative values of the operation (or the cash-generating unit) disposed of and the portion of the cash-generating unit (or the group of cash-generating units) retained.

The Group's policy for goodwill arising on the acquisition of an associate and a joint venture is described below.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

##### 商譽 (續)

獲分配商譽的現金產生單位 (或現金產生單位組別) 會每年進行減值測試, 或於有跡象顯示有關單位可能出現減值時更頻密地進行減值測試。就於報告期內因收購而產生的商譽而言, 獲分配商譽的現金產生單位 (或現金產生單位組別) 於該報告期末前進行減值測試。若現金產生單位的可收回金額少於其賬面值, 則減值虧損會先分配以扣減任何商譽的賬面值, 其後按該單位 (或現金產生單位組別) 內各項資產賬面值的比例分配至其他資產。

當出售相關現金產生單位或相關現金產生單位組別內的任何相關現金產生單位時, 商譽的應佔金額將於釐定出售損益金額時計算在內。當本集團出售位於現金產生單位或現金產生單位組別內的現金產生單位的業務時, 所出售商譽金額按所出售業務 (或現金產生單位) 及所保留現金產生單位 (或現金產生單位組別) 的相對價值計量。

本集團就收購一間聯營公司及一間合營企業所產生的商譽的政策載列如下。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### *Investment in associates and joint ventures*

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

A joint venture is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint arrangement. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The results and assets and liabilities of associates and joint ventures are incorporated in these consolidated financial statements using the equity method of accounting. The financial statements of associates and joint ventures used for equity accounting purposes are prepared using uniform accounting policies as those of the Group for like transactions and events in similar circumstances. Under the equity method, an investment in an associate or a joint venture is initially recognized in the consolidated statement of financial position at cost and adjusted thereafter to recognize the Group's share of the profit or loss and other comprehensive income of the associate or joint venture. Changes in net assets of the associate/joint venture other than profit or loss and other comprehensive income are not accounted for unless such changes resulted in changes in ownership interest held by the Group. When the Group's share of losses of an associate or joint venture exceeds the Group's interest in that associate or joint venture (which includes any long-term interests that, in substance, form part of the Group's net investment in the associate or joint venture), the Group discontinues recognizing its share of further losses. Additional losses are recognized only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

##### *於聯營公司及合營企業的投資*

聯營公司乃本集團對其擁有重大影響力之實體。重大影響力指參與投資對象財務及營運決策之權力，而非控制或聯合控制有關政策之權力。

合營企業為一項共同安排，據此，對該安排有共同控制權的各方均有權獲得該共同安排的資產淨值。共同控制權是指按照合約規定對某項安排所共同享有的控制權，僅在相關活動的決定需要共同享有控制權的各方一致同意時方會存在。

聯營公司及合營企業的業績以及資產及負債應用權益會計法載入該等綜合財務報表。按權益會計法入賬的聯營公司及合營企業的財務報表乃使用本集團有關類似情況下類似交易及事件的統一會計政策編製。按照權益法，於聯營公司或合營企業的投資初步於綜合財務狀況表按成本確認，並於其後就確認本集團應佔該聯營公司或合營企業之損益及其他全面收入作出調整。於該聯營公司／合營企業的資產淨值(損益及其他全面收入除外)變動不入賬，除非該等變動導致本集團持有的擁有權發生變動。當本集團應佔聯營公司或合營企業之虧損超出其於該聯營公司或合營企業之權益時(包括實質上構成本集團於該聯營公司或合營企業投資淨額一部分之任何長期權益)，本集團則終止確認其應佔之進一步虧損。額外虧損僅於本集團已產生法定或推定責任或代該聯營公司或合營企業付款時，方予確認。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### *Investment in associates and joint ventures (Cont'd)*

An investment in associates or a joint venture is accounted for using the equity method from the date on which the investee becomes an associate or a joint venture.

The Group assesses whether there is an objective evidence that the interest in an associate or a joint venture may be impaired. When any objective evidence exists, the entire carrying amount of the investment is tested for impairment in accordance with IAS 36 as a single asset by comparing its recoverable amount (higher of value in use and fair value less costs of disposal) with its carrying amount. Any impairment loss recognized is not allocated to any asset, including goodwill, that forms part of the carrying amount of the investment. Any reversal of that impairment loss is recognized in accordance with IAS 36 to the extent that the recoverable amount of the investment subsequently increases.

When a group entity transacts with an associate or a joint venture of the Group, profits and losses resulting from the transactions with the associate or joint venture are recognized in the Group's consolidated financial statements only to the extent of interests in the associate or joint venture that are not related to the Group.

##### *Revenue from contracts with customers*

The Group recognizes revenue when (or as) a performance obligation is satisfied, i.e. when "control" of the goods or services underlying the particular performance obligation is transferred to the customer.

A performance obligation represents a good and service (or a bundle of goods or services) that is distinct or a series of distinct goods or services that are substantially the same.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

##### *於聯營公司及合營企業的投資 (續)*

於聯營公司或合營企業的投資由被投資方成為聯營公司或合營企業之日起使用權益法入賬。

本集團會評估是否有客觀證據顯示於聯營公司或合營企業之權益可能出現減值。倘存在任何客觀證據，該投資的全部賬面值按照國際會計準則第36號作為單一資產測試減值，方法是比較其可收回金額（即使用價值與公允值減出售成本之較高者）與賬面值。所確認的任何減值虧損並不分配至構成該投資賬面值一部分的任何資產（包括商譽）。如隨後該投資的可收回金額增加，則按照國際會計準則第36號確認撥回該減值虧損。

當一間集團實體與本集團的聯營公司或合營企業交易時，因與該聯營公司或合營企業的交易產生的損益僅就與本集團無關的於該聯營公司或合營企業之權益在本集團綜合財務報表確認。

##### *自客戶合約產生的收入*

本集團於（或隨著）完成履約責任，即與特定履約責任相關的商品或服務的「控制權」轉移予顧客時確認收入。

履約責任指可明確區分的一個商品及服務（或一組商品或服務）或一系列可明確區分的大致相同的商品或服務。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Revenue from contracts with customers (Cont'd)

Control is transferred over time and revenue is recognized over time by reference to the progress towards complete satisfaction of the relevant performance obligation if one of the following criteria is met:

- the customer simultaneously receives and consumes the benefits provided by the Group's performance as the Group performs;
- the Group's performance creates or enhances an asset that the customer controls as the Group performs; or
- the Group's performance does not create an asset with an alternative use to the Group and the Group has an enforceable right to payment for performance completed to date.

Otherwise, revenue is recognized at a point in time when the customer obtains control of the distinct good or service.

A contract asset represents the Group's right to consideration in exchange for goods or services that the Group has transferred to a customer that is not yet unconditional. It is assessed for impairment in accordance with IFRS 9 *Financial Instruments* ("IFRS 9"). In contrast, a receivable represents the Group's unconditional right to consideration, i.e. only the passage of time is required before payment of that consideration is due.

A contract liability represents the Group's obligation to transfer goods or services to a customer for which the Group has received consideration (or an amount of consideration is due) from the customer.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

##### 自客戶合約產生的收入 (續)

倘滿足下列條件，控制權及收入參考完成履行相關履約責任的進度隨時間轉讓及確認：

- 於本集團履約時，客戶同時取得並耗用本集團履約所提供的利益；
- 本集團的履約創造或增強一項資產，而該項資產於本集團履約過程中由客戶控制；或
- 本集團的履約並未創造讓本集團有替代用途的資產，且本集團對迄今已完成的履約部分具有可強制執行的收取代價的權利。

否則，收入於客戶獲得明確商品或服務的控制權的時點確認。

合約資產指本集團就其已向客戶轉讓的商品或服務收取代價的權利（尚未成為無條件）。其根據國際財務報告準則第9號**金融工具**（「國際財務報告準則第9號」）進行減值評估。相反，應收款項指本集團收取代價的無條件權利，即只需待時間過去，即會到期支付代價。

合約負債指本集團向已自其收取代價（或到期收取的代價）的客戶轉讓商品或服務的責任。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Revenue from contracts with customers (Cont'd)*

##### **Contracts with multiple performance obligations (including allocation of transaction price)**

For contracts that contain more than one performance obligations, the Group allocates the transaction price to each performance obligation on a relative stand-alone selling price basis.

The stand-alone selling price of the distinct good or service underlying each performance obligation is determined at contract inception. It represents the price at which the Group would sell a promised good or service separately to a customer. If a stand-alone selling price is not directly observable, the Group estimates it using appropriate techniques such that the transaction price ultimately allocated to any performance obligation reflects the amount of consideration to which the Group expects to be entitled in exchange for transferring the promised goods or services to the customer.

The Group operates a customer loyalty scheme through which award credits are granted to the customers on consuming in the restaurants that entitle them to consume by offsetting the award credits on future purchases and consumptions in the restaurants. These award credits provide a right to consume by offsetting the award credits to customers that they would not receive without future purchases and consumptions in the restaurants. The award credits have a valid period between 24 months to 25 months after the grant of award credits. The promise to provide the right to the customer is therefore a separate performance obligation.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

*自客戶合約產生的收入 (續)*

包含多項履約責任 (包括分配交易價格) 的合約

對於包含一條以上履約責任的合約，本集團按照相對獨立的售價基準，將交易價格分配至各履約責任。

與各履約責任相關的明確商品或服務之單獨售價於合約訂立之時釐定，指本集團單獨向客戶出售允諾商品或服務的價格。倘單獨售價並不直接觀察可得，則本集團會使用合適的技巧估計價格，以最終將交易價分配至任何履約責任，以反映本集團預期就轉移允諾商品或服務至該客戶而有權換取的代價金額。

本集團設立會員積分計劃，藉以向於餐廳消費的顧客授予積分獎勵，而顧客日後於餐廳購買及消費時可動用獎勵積分進行抵銷。該等積分獎勵授予顧客權利，可透過抵銷獲授積分進行消費，惟須於日後在餐廳購買及消費時方可行使有關權利。該等積分獎勵於授出後24個月至25個月期間有效。因此，對顧客的權利承諾構成獨立履約責任。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Revenue from contracts with customers (Cont'd)*

##### **Contracts with multiple performance obligations (including allocation of transaction price) (Cont'd)**

The transaction price is allocated between the restaurant operation service provided and the award credits on a relative stand-alone selling price basis. The stand-alone selling price of each award credit is estimated based on the right to be given when the award credits are redeemed by the customer and the likelihood of redemption, as evidenced by the Group's historical experience.

A contract liability is recognized for revenue relating to the loyalty scheme at the time of the initial sales transaction. Revenue from the loyalty scheme is recognized when the award credits are redeemed by the customer. Revenue for award credits that are not expected to be redeemed is recognized in proportion to the pattern of rights exercised by customers.

Prepaid cards and vouchers issued by the Group, which can be utilized in the future consumption in restaurants by the customers, are recognized as contract liabilities.

Advance from customers for which the services have not been rendered are recognized as liabilities until the relevant services are performed and was classified as contract liabilities.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

*自客戶合約產生的收入 (續)*

包含多項履約責任 (包括分配交易價格) 的合約 (續)

交易價格按相對獨立的售價基準於所提供餐廳經營服務與獎勵積分之間作出分配。各項獎勵積分的獨立售價乃根據顧客兌換獎勵積分時所給予的權利及本集團過往經驗顯示的積分兌換可能性進行估計。

於初始銷售交易時就與積分計劃相關的收入確認合約負債。積分計劃所得收入於顧客兌換獎勵積分時予以確認。預期不會進行兌換的獎勵積分之收入乃根據顧客行使權利的模式按比例確認。

本集團發行預付卡及禮券，顧客可於日後在餐廳消費時使用，乃確認為合約負債。

客戶就尚未提供服務的預付款，於履行相關服務前確認為負債，並分類為合約負債。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Leases

##### Definition of a lease

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

For contracts entered into or modified on or after the date of initial application or arising from business combinations, the Group assesses whether a contract is or contains a lease based on the definition under IFRS 16 at inception, modification date or acquisition date, as appropriate. Such contract will not be reassessed unless the terms and conditions of the contract are subsequently changed.

##### The Group as lessee

##### Allocation of consideration to components of a contract

For a contract that contains a lease component and one or more additional lease or non-lease components, the Group allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

Non-lease components are separated from lease component and are accounted for by applying other applicable standards.

##### Short-term leases

The Group applies the short-term lease recognition exemption to leases of certain office premises and equipment that have a lease term of 12 months or less from the commencement date and do not contain a purchase option. Lease payments on short-term leases are recognized as expense on a straight-line basis over the lease term.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

##### 租賃

##### 租賃定義

倘合約賦予權利在一段時間內控制使用已識別資產以換取代價，則合約為或包含租賃。

就於初始應用之日或之後簽訂或修訂或產生自業務合併的合約而言，本集團於開始、修訂或收購日期(如適用)根據國際財務報告準則第16號項下的定義評估合約是否為或包含租賃。該合約將不會重新進行評估，除非該合約中的條款及條件隨後被改動。

##### 本集團作為承租人

##### 將合約代價分配至各組成部分

就包含一項租賃組成部分及一項或多項額外租賃或非租賃組成部分的合約而言，本集團根據租賃組成部分的相對獨立價格及非租賃組成部分的獨立價格總和，將合約代價分配至各租賃組成部分。

非租賃組成部分與租賃組成部分分開，並應用其他適用準則入賬。

##### 短期租賃

本集團將短期租賃確認豁免應用於若干辦公室物業及設備的租賃，即自生效日期起計之租期為12個月或以下並且不包括購買選擇權的租賃。短期租賃的租賃付款於租期內按直線法確認為開支。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Leases (Cont'd)

##### The Group as lessee (Cont'd)

##### Right-of-use assets

The cost of right-of-use assets includes:

- the amount of the initial measurement of the lease liability;
- any lease payments made at or before the commencement date, less any lease incentives received; and
- an estimate of costs to be incurred by the Group in dismantling and removing the underlying assets, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities other than adjustments to lease liabilities resulting from Covid-19-related rent concessions in which the Group applied the practical expedient.

Right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term.

The Group presents right-of-use assets as a separate line item on the consolidated statement of financial position.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

##### 租賃 (續)

##### 本集團作為承租人 (續)

##### 使用權資產

使用權資產成本包括：

- 租賃負債初始計量金額；
- 於開始日期或之前作出的任何租賃付款（減任何應收租賃獎勵）；及
- 本集團於拆解及搬遷相關資產、復原相關資產所在場地或復原相關資產至租賃條款及條件所規定的狀況而產生的估計成本。

使用權資產按成本減任何累計折舊及減值虧損計量，並就租賃負債的任何重新計量作出調整，惟因本集團採用可行權宜方法而產生的新冠肺炎疫情相關租金減免導致的租賃負債調整除外。

使用權資產於其估計可使用年期及租期（以較短者為準）內按直線法計提折舊。

本集團於綜合財務狀況表內將使用權資產呈列為單獨項目。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

Leases (Cont'd)

##### The Group as lessee (Cont'd)

###### Refundable rental deposits

Refundable rental deposits paid are accounted under IFRS 9 and initially measured at fair value. Adjustments to fair value at initial recognition are considered as additional lease payments and included in the cost of right-of-use assets.

###### Lease liabilities

At the commencement date of a lease, the Group recognizes and measures the lease liability at the present value of lease payments that are unpaid at that date. In calculating the present value of lease payments, the Group uses the incremental borrowing rate at the lease commencement date if the interest rate implicit in the lease is not readily determinable.

The lease payments include:

- fixed payments (including in-substance fixed payments) less any lease incentives receivable;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the Group under residual value guarantees;
- the exercise price of a purchase option if the Group is reasonably certain to exercise the option; and
- payments of penalties for terminating a lease, if the lease term reflects the Group exercising an option to terminate the lease.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

租賃 (續)

##### 本集團作為承租人 (續)

###### 可退還租賃按金

已付可退還租賃按金根據國際財務報告準則第9號列賬並初始按公允值計量。初始確認的公允值調整視為額外租賃付款並計入使用權資產成本。

###### 租賃負債

於租賃開始日期，本集團按該日並未支付的租賃付款現值確認並計量租賃負債。於計算租賃付款的現值時，倘租賃內含利率無法確定，則本集團使用租賃開始之日的增量借款利率計算。

租賃付款包括：

- 固定付款（包括實質固定付款）減任何應收租賃獎勵；
- 依賴於指數或利率的可變租賃付款，最初於開始日期使用指數或利率計量；
- 本集團根據剩餘價值擔保預期應付的金額；
- 倘本集團合理確定行使選擇權，則為購買選擇權的行使價；及
- 倘租期反映本集團會行使選擇權終止租賃，則計入終止租賃的罰款。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

Leases (Cont'd)

The Group as lessee (Cont'd)

Lease liabilities (Cont'd)

After the commencement date, lease liabilities are adjusted by interest accretion and lease payments.

The Group remeasures lease liabilities (and makes a corresponding adjustment to the related right-of-use assets) whenever:

- the lease term has changed or there is a change in the assessment of exercise of a purchase option, in which case the related lease liability is remeasured by discounting the revised lease payments using a revised discount rate at the date of reassessment.
- the lease payments change due to changes in market rental rates following a market rent review, in which cases the related lease liability is remeasured by discounting the revised lease payments using the initial discount rate.

The Group presents lease liabilities as a separate line item on the consolidated statement of financial position.

Lease modifications

Except for Covid-19-related rent concessions in which the Group applied the practical expedient, the Group accounts for a lease modification as a separate lease if:

- the modification increases the scope of the lease by adding the right to use one or more underlying assets; and

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

租賃 (續)

本集團作為承租人 (續)

租賃負債 (續)

於開始日期之後，租賃負債根據利息增長及租賃付款進行調整。

倘出現以下情況，本集團重新計量租賃負債（並就相關使用權資產作出相應調整）：

- 租期有所變動或行使購買選擇權的評估發生變化，在此情況下，相關租賃負債透過使用重新評估日期的經修訂貼現率貼現經修訂租賃付款而重新計量。
- 租賃付款因進行市場租金調查後市場租金變動而出現變動，在此情況下，相關租賃負債使用初始貼現率貼現經修訂租賃付款而重新計量。

本集團於綜合財務狀況表內單獨呈列租賃負債。

租賃修改

除本集團採用可行權宜方法的新冠肺炎疫情相關租金減免外，倘出現以下情況，本集團將租賃修改作為一項單獨的租賃進行入賬：

- 該項修改通過增加使用一項或多項相關資產的權利擴大了租賃範圍；及

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

Leases (Cont'd)

The Group as lessee (Cont'd)

Lease modifications (Cont'd)

- the consideration for the leases increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract.

For a lease modification that is not accounted for as a separate lease, the Group remeasures the lease liability, less any lease incentives receivable, based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

The Group accounts for the remeasurement of lease liabilities by making corresponding adjustments to the relevant right-of-use assets.

Covid-19-related rent concessions

In relation to rent concessions that occurred as a direct consequence of the Covid-19 pandemic, the Group has elected to apply the practical expedient not to assess whether the change is a lease modification if all of the following conditions are met:

- the change in lease payments results in revised consideration for the lease that is substantially the same as, or less than, the consideration for the lease immediately preceding the change;
- any reduction in lease payments affects only payments originally due on or before June 30, 2022; and
- there is no substantive change to other terms and conditions of the lease.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

租賃(續)

本集團作為承租人(續)

租賃修改(續)

- 增加租賃的代價，增加的金額相當於範圍擴大對應的單獨價格，加上按照特定合約的實際情況對單獨價格進行的任何適當調整。

就未作為一項單獨租賃入賬的租賃修改而言，本集團基於透過使用修改生效日期的經修訂貼現率貼現經修訂租賃付款的經修訂租賃的租期重新計量租賃負債，減任何已收租賃獎勵。

本集團通過對有關使用權資產作出相應調整對重新計量租賃負債入賬。

新冠肺炎疫情相關租金減免

就因新冠肺炎疫情直接產生的租金減免而言，倘符合以下全部條件，本集團已選擇應用可行權宜方法不評估該變動是否屬租賃修改：

- 租賃付款的變動使租賃代價有所修改，而經修改的代價與緊接變動前租賃代價大致相同，或少於緊接變動前租賃代價；
- 租賃付款的任何減幅僅影響原到期日為2022年6月30日或之前的付款；及
- 租賃的其他條款及條件並無實質變動。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Leases (Cont'd)*

**The Group as lessee (Cont'd)**

*Covid-19-related rent concessions (Cont'd)*

A lessee applying the practical expedient accounts for changes in lease payments resulting from rent concessions the same way it would account for the changes applying IFRS 16 if the changes are not a lease modification. Forgiveness or waiver of lease payments are accounted for as variable lease payments. The related lease liabilities are adjusted to reflect the amounts forgiven or waived with a corresponding adjustment recognized in the profit or loss in the period in which the event occurs.

*Foreign currencies*

In preparing the financial statements of each individual group entity, transactions in currencies other than the functional currency of that entity (foreign currencies) are recognized at the rates of exchanges prevailing on the dates of the transactions. At the end of the reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences arising on the settlement of monetary items, and on the retranslation of monetary items, are recognized in profit or loss in the period in which they arise, except for exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognized initially in other comprehensive income and reclassified from equity to profit or loss on disposal or partial disposal of the Group's interests in subsidiaries.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

*租賃 (續)*

**本集團作為承租人 (續)**

*新冠肺炎疫情相關租金減免 (續)*

應用可行權宜方法將租賃減免導致的租賃付款變動列賬的承租人將以同一方式將應用國際財務報告準則第16號的變動入賬(倘變動並非租賃修訂)。租賃付款的寬減或豁免按可變租賃付款列賬。相關租賃負債作出調整以反映寬減或豁免的金額，並於該事件發生的期內在損益中確認相應調整。

*外幣*

於編製各個別集團實體之財務報表時，以該實體功能貨幣以外之貨幣(外幣)進行之交易按交易日期之現行匯率確認。於報告期末，以外幣計值之貨幣項目乃按當日之現行匯率重新換算。以外幣計值按公允值列賬之非貨幣項目按釐定公允值當日之現行匯率重新換算。以外幣按過往成本計量之非貨幣項目則毋須重新換算。

結算貨幣項目及重新換算貨幣項目產生之匯兌差額於其產生期間在損益中確認，除未計劃或不大可能進行結算的應收或應付予海外業務的貨幣項目的匯兌差額外(因此成為海外業務投資淨額的一部分)，其初始於其他全面收益中確認且於出售或部分出售本集團於附屬公司的權益時自權益重新分類至損益。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Foreign currencies (Cont'd)

For the purpose of presenting the consolidated financial statements, the assets and liabilities of the Group's operations are translated into the presentation currency of the Group (RMB) using exchange rates prevailing at the end of the reporting period. Income and expenses items are translated at the average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the exchange rates at the date of transactions are used. Exchange differences arising, if any, are recognized in other comprehensive income and accumulated in equity under the heading of translation reserve (attributed to non-controlling interests as appropriate).

On the disposal of a foreign operation (that is, a disposal of the Group's entire interest in a foreign operation, or a disposal involving loss of control over a subsidiary that includes a foreign operation, or a partial disposal of an interest in a joint arrangement or an associate that includes a foreign operation of which the retained interest becomes a financial asset), all of the exchange differences accumulated in equity in respect of that operation attributable to the owners of the Company are reclassified to profit or loss.

##### Borrowing costs

All the Group's borrowing costs not directly attributable to the acquisition, construction or production of qualifying assets are recognized in profit or loss in the period in which they are incurred.

##### Government grants

Government grants are not recognized until there is reasonable assurance that the Group will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognized in profit or loss on a systematic basis over the periods in which the Group recognizes as expenses the related costs for which the grants are intended to compensate.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

##### 外幣(續)

就呈列綜合財務報表而言，本集團業務的資產及負債乃使用於報告期末當前的匯率換算為本集團的呈列貨幣(即人民幣)。收入及開支項目按期間平均匯率換算，除非期間匯率劇烈波動，則使用交易日期的匯率換算。所產生的匯兌差額(如有)乃於其他全面收益內確認，並於權益內的外匯儲備項下累計(屬於非控股權益(倘適用))。

於出售海外業務(即本集團於海外業務的全部權益，或涉及失去對包括海外業務的附屬公司控制權的出售，或出售包括海外業務(當中的保留權益成為財務資產)的合營安排或聯營公司部分權益)時，就本公司擁有人應佔該業務而於權益內累計的所有匯兌差額乃重新分類至損益。

##### 借貸成本

本集團並非因收購、興建或生產合資格資產而產生的所有借貸成本於彼等產生期間的損益中確認。

##### 政府補助

除非能合理確定本集團將遵守政府補助所附帶的條件及將獲發有關補助，否則不會確認政府補助。

政府補助乃於本集團將補助金擬補償的有關成本確認為開支的期間按系統化之基準於損益中確認。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### *Government grants (Cont'd)*

Government grants related to income that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Group with no future related costs are recognized in profit or loss in the period in which they become receivable. Government grants relating to compensation of expenses are deducted from the related expenses, other government grants are presented under "other income".

The benefit of a government loan at a below-market rate of interest is treated as a government grant, measured as the difference between proceeds received and the fair value of the loan based on prevailing market interest rates.

##### *Employee benefits*

#### **Retirement benefit costs**

Payments to defined contribution retirement benefit schemes, state-managed retirement benefit schemes and the mandatory provident fund scheme are recognized as an expense when employees have rendered service entitling them to the contributions.

#### **Short-term employee benefits**

Short-term employee benefits are recognized at the undiscounted amount of the benefits expected to be paid as and when employees rendered the services. All short-term employee benefits are recognized as an expense unless another IFRS requires or permits the inclusion of the benefit in the cost of an asset.

A liability is recognized for benefits accruing to employees (such as wages and salaries, annual leave and sick leave) after deducting any amount already paid.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

##### *政府補助 (續)*

為補償已產生的開支或虧損或就給予本集團即時財務資助且並無未來相關成本而可收取與收入相關的政府補助，乃於其成為可收取的期間於損益內確認。與開支補償有關的政府補助乃自相關開支中扣除，其他政府補助則於「其他收入」項下呈列。

低於市場利率的政府貸款產生的利益應作為政府補助，並按已收所得款項與基於現行市場利率的貸款公允值之間的差額進行計量。

##### *員工福利*

#### 退休福利成本

就界定供款退休福利計劃、國家管理退休福利計劃及強制性公積金計劃所支付之款項於員工提供令其可享受該等供款的服務時確認為開支。

#### 短期員工福利

短期員工福利乃按員工提供服務時預期將予支付之未貼現福利金額確認。所有短期員工福利均確認為開支，除非另一國際財務報告準則要求或允許加入資產成本福利。

員工之應計福利（例如工資及薪金、年假及病假）乃於扣減任何已付金額後確認負債。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Share-based payments

##### Equity-settled share-based payment transactions

##### Shares granted to employees

Equity-settled share-based payments to employees and others providing similar services are measured at the fair value of the equity instruments at the grant date.

The fair value of the equity-settled share-based payments determined at the grant date without taking into consideration all non-market vesting conditions is expensed on a straight-line basis over the vesting period, based on the Group's estimate of equity instruments that will eventually vest, with a corresponding increase in equity (share-based payments reserve). At the end of each reporting period, the Group revises its estimate of the number of equity instruments expected to vest based on assessment of all relevant non-market vesting conditions. The impact of the revision of the original estimates, if any, is recognized in profit or loss such that the cumulative expense reflects the revised estimate, with a corresponding adjustment to the share-based payments reserve. For shares that vest immediately at the date of grant, the fair value of the shares granted is expensed immediately to profit or loss.

When shares granted are vested, the amount previously recognized in share-based payment reserve will be transferred to share premium.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

##### 股份基礎付款

##### 以股權結算之股份基礎付款交易

##### 向僱員授出的股份

向僱員作出之以股權結算之股份基礎付款及提供其他類似服務以於授出日期該股權工具之公允值計量。

以股權結算之股份基礎付款於授出日期釐定的公允值(並無考慮所有非市場性質的歸屬條件)基於本集團對最終歸屬之股權工具的估計按直線法於歸屬期支銷,而相應增加計入權益中(股份基礎付款儲備)內。於各報告期末,本集團會根據所有相關非市場性質的歸屬條件的評估,修正其預計歸屬股權工具數量之估算。修改原有估算產生之影響(如有)於損益內確認,其累計費用反映已修正之估算,而相應調整計入股份基礎付款儲備。就於授出日期即時歸屬的股份而言,已授出之股份之公允值即時於損益支銷。

於歸屬所授出股份時,先前於股份基礎付款儲備確認的金額會轉撥至股份溢價。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Share-based payments (Cont'd)*

##### Equity-settled share-based payment transactions (Cont'd)

Shares granted to non-employees

Equity-settled share-based payment transactions with parties other than employees are measured at the fair value of the goods or services received, except where that fair value cannot be estimated reliably, in which case they are measured at the fair value of the equity instruments granted, measured at the date the entity obtains the goods or the counterparty renders the service. The fair value of the goods or services received are recognized as expenses (unless the goods or services qualify for recognition as assets).

##### *Taxation*

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit (loss) before tax because of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Group's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

*股份基礎付款 (續)*

以股權結算之股份基礎付款交易 (續)

向非僱員授出的股份

向僱員以外的人士作出以股權結算之股份基礎付款交易按所獲取貨品或服務的公允值計量，惟在其公允值未能可靠估計情況下，則按照所授出股權工具於實體獲取貨品或對方提供服務當日的公允值計量。所獲取貨品或服務的公允值確認為開支（除非有關貨品或服務符合資格確認為資產）。

##### *稅項*

所得稅開支指現時應繳稅項及遞延稅項的總和。

現時應繳稅項乃按年度應課稅利潤計算。應課稅利潤因其他年度的應課稅或可扣稅的收益或費用及毋須課稅或不可扣稅的項目而有別於除稅前利潤（虧損）。本集團的即期稅項負債乃按報告期末已頒佈或實質上已頒佈的稅率計算。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Taxation (Cont'd)

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such deferred tax assets and liabilities are not recognized if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognized if the temporary difference arises from the initial recognition of goodwill.

Deferred tax liabilities are recognized for taxable temporary differences associated with investments in subsidiaries and interests in associates, and interests in joint ventures, except where the Group is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments and interests are only recognized to the extent that it is probable that there will be sufficient taxable profits against which to utilize the benefits of the temporary differences and they are expected to reverse in the foreseeable future.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

##### 稅項(續)

遞延稅項就綜合財務報表內資產及負債賬面值與計算應課稅利潤所採用相應稅基的暫時差額而確認。遞延稅項負債一般就所有應課稅暫時差額確認。遞延稅項資產則一般在有可能出現應課稅利潤以用作抵銷可扣減暫時差額的情況下就所有可扣減暫時差額作確認。倘一項交易的資產及負債的初步確認(業務合併除外)所產生的暫時差額不會影響應課稅利潤或會計利潤,則該等遞延稅項資產及負債將不予確認。此外,倘暫時差額產生自商譽的初始確認,則遞延稅項負債將不予確認。

遞延稅項負債就於附屬公司的投資及於聯營公司的權益以及於合營企業的權益有關的應課稅暫時差額確認,除非本集團能夠控制暫時差額的撥回及暫時差異有可能於可預見將來不會撥回。有關該等投資及權益的可扣稅暫時差額產生的遞延稅項資產僅於可能有足夠應課稅利潤以動用暫時差額的利益時並預期於可預見將來撥回才予以確認。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Taxation (Cont'd)

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset is realized, based on tax rate (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Group expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

For the purposes of measuring deferred tax for leasing transactions in which the Group recognizes the right-of-use assets and the related lease liabilities, the Group first determines whether the tax deductions are attributable to the right-of-use assets or the lease liabilities.

For leasing transactions in which the tax deductions are attributable to the lease liabilities and provision for decommissioning and restoration in which the tax deductions are attributable to ultimate costs incurred, the Group applies IAS 12 requirements to the leasing transaction as a whole. Temporary differences relating to the relevant assets and related liabilities are assessed on a net basis. Excess of depreciation on the relevant assets over the lease payments for the principal portion of lease liabilities and the estimated cost for decommissioning and restoration results in net deductible temporary differences.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied to the same taxable entity by the same taxation authority.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

##### 稅項(續)

遞延稅項資產的賬面值於各報告期末審閱。倘不再可能有足夠應課稅利潤以收回全部或部分資產，則削減遞延稅項資產的賬面值。

遞延稅項資產及負債乃按預期於清償負債或變現資產期間應用的稅率(按報告期末已頒佈或已大致頒佈的稅率(及稅法))計算。

遞延稅項負債及資產計量反映本集團於報告期末所預期對收回或清償其資產及負債的賬面值方式所產生的稅務結果。

為計量租賃交易的遞延稅項，本集團首次確定使用權資產或租賃負債是否會造成減免稅款，而本集團在該等交易中確認使用權資產及相關租賃負債。

就稅項扣減歸屬於租賃負債之租賃交易以及稅項扣減歸屬於所產生最終成本之拆遷及修復撥備而言，本集團將國際會計準則第12號之規定應用於整項租賃交易。相關資產與相關負債之暫時性差額以淨額基準評估。相關資產折舊超過租賃負債本金部分之租賃付款以及拆遷及修復估計成本之超額部分，產生可扣稅暫時性淨差額。

倘有可依法執行權利動用即期稅項資產以抵銷即期稅項負債，且遞延稅項與由同一稅務機構就同一稅務實體徵收之所得稅相關，則遞延稅項資產及負債可以互相抵銷。



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### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Taxation (Cont'd)

Current and deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

##### Property, plant and equipment

Property, plant and equipment are tangible assets that are held for use in the production or supply of goods or services, or for administrative purposes. Property, plant and equipment other than freehold lands and renovation in progress as described below are stated in the consolidated statement of financial position at cost less subsequent accumulated depreciation and subsequent accumulated impairment losses, if any.

Freehold lands are not depreciated and are measured at cost less subsequent accumulated impairment losses, if any.

Renovation in progress are carried at cost, less any recognized impairment loss. Costs include any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the management. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

##### 稅項 (續)

即期及遞延稅項於損益賬確認，除非其與於其他全面收益確認或直接於權益確認的項目有關（在該情況下，即期及遞延稅項亦分別於其他全面收益確認或直接於權益確認）。倘即期稅項或遞延稅項產生自業務合併的初始會計處理，稅務影響計入業務合併的會計處理。

##### 物業、廠房及設備

物業、廠房及設備指持有用作生產或提供貨物或服務或作行政用途的有形資產。物業、廠房及設備（下文所述永久業權土地及進行中的裝修除外）乃按成本減其後累計折舊及其後累計減值虧損（如有）於綜合財務狀況表列賬。

永久業權土地不計折舊，並按成本減其後累計減值虧損（如有）計量。

進行中的裝修按成本減任何已確認減值虧損列賬。成本包括將資產運至所需地點及達到所需條件而能按管理層擬定的方式運作所直接產生的任何成本。當資產可作擬定用途時，該等資產開始按與其他物業資產相同之基準計算折舊。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### *Property, plant and equipment (Cont'd)*

When the Group makes payments for ownership interests of properties which includes both leasehold land and building elements, the entire consideration is allocated between the leasehold land and the building elements in proportion to the relative fair values at initial recognition. To the extent the allocation of the relevant payments can be made reliably, interest in leasehold land is presented as “right-of-use assets” in the consolidated statement of financial position. When the consideration cannot be allocated reliably between non-lease building element and undivided interest in the underlying leasehold land, the entire properties are classified as property, plant and equipment.

Depreciation is recognized so as to write off the cost of assets other than freehold lands and renovation in progress less their residual values over their estimated useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of the reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in profit or loss.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

##### *物業、廠房及設備 (續)*

當本集團就於物業的擁有權權益租賃土地及樓宇成分付款時，全部代價於租賃土地及樓宇成分之間按初始確認時的相對公允值的比例分配。當有關付款能夠可靠分配時，於租賃土地的權益於綜合財務狀況表呈列為「使用權資產」。當代價無法於非租賃樓宇成分與相關租賃土地未分配股息之間可靠分配時，全部物業分類為物業、廠房及設備。

確認折舊旨在按其估計可使用年期内以直線法撇銷資產（租賃土地及進行中的裝修除外）成本減剩餘價值。估計可使用年期、剩餘價值及折舊方法於報告期末審閱，而任何估計變動之影響按前瞻基準列賬。

物業、廠房及設備項目於出售或預期不會因持續使用該資產產生未來經濟利益時終止確認。因出售或報廢物業、廠房及設備項目所產生之任何收益或虧損按資產之出售所得款項與賬面值之差額釐定並於損益中確認。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### *Intangible assets*

##### **Intangible assets acquired separately**

Intangible assets with finite useful lives that are acquired separately are carried at costs less accumulated amortization and any accumulated impairment losses. Amortization for intangible assets with finite useful lives is recognized on a straight-line basis over their estimated useful lives. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

##### **Intangible assets acquired in a business combination**

Intangible assets acquired in a business combination are recognized separately from goodwill and are initially recognized at their fair value at the acquisition date (which is regarded as their cost).

Subsequent to initial recognition, intangible assets acquired in a business combination with finite useful lives are reported at costs less accumulated amortization and any accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognized in profit or loss when the asset is derecognized.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

##### *無形資產*

##### **獨立收購的無形資產**

獨立收購有限可使用年期的無形資產按成本減累計攤銷及任何累計減值虧損入賬。具備有限可使用年期的無形資產攤銷於其估計可使用年期以直線法確認。估計可使用年期及攤銷方法於各報告期末予以審閱，並計及日後任何估計變動的影響。

##### **業務合併中收購的無形資產**

於業務合併中收購及與商譽分開確認之無形資產乃按其於收購日期之公允值(視為其成本)初始確認。

於初始確認後，於業務合併中收購之具有有限可用年期之無形資產，按成本減累計攤銷及任何累計減值虧損列賬，與獨立收購之無形資產基準相同。

無形資產於出售時或於預計使用或出售並無未來經濟利益時終止確認。不再確認無形資產所產生的任何收益或虧損乃按出售所得款項淨額與該資產賬面值兩者之差額計算，並於不再確認該資產時計入損益內。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Impairment on property, plant and equipment, right-of-use assets and intangible assets other than goodwill*

At the end of the reporting period, the Group reviews the carrying amounts of its property, plant and equipment, right-of-use assets, intangible assets with finite useful lives to determine whether there is any indication that these assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the relevant asset is estimated in order to determine the extent of the impairment loss (if any).

The recoverable amount of property, plant and equipment and right-of-use assets, and intangible assets are estimated individually. When it is not possible to estimate the recoverable amount individually, the Group estimates the recoverable amount of the cash-generating unit to which the asset belongs.

In testing a cash-generating unit for impairment, corporate assets are allocated to the relevant cash-generating unit when a reasonable and consistent basis of allocation can be established, or otherwise they are allocated to the smallest group of cash generating units for which a reasonable and consistent allocation basis can be established. The recoverable amount is determined for the cash-generating unit or group of cash-generating units to which the corporate asset belongs, and is compared with the carrying amount of the relevant cash-generating unit or group of cash-generating units.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset (or a cash-generating unit) for which the estimates of future cash flows have not been adjusted.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

*物業、廠房及設備、使用權資產及無形資產(商譽除外)的減值*

於報告期末，本集團審閱其有限可使用年期的物業、廠房及設備、使用權資產及有限可使用年期的無形資產的賬面值，以確定是否有任何跡象顯示該等資產已承受減值虧損。倘存在任何該等跡象，則估計有關資產的可收回金額以釐定減值虧損的程度(如有)。

單獨估計物業、廠房及設備、使用權資產及無形資產的可收回金額。如不可能單獨估計可收回金額，本集團估計該類資產所屬的現金產生單位的可收回金額。

於對現金產生單位進行減值測試時，倘能建立合理一致的分配基準，公司資產獲分配至相關現金產生單位，否則會按能建立的合理一致的分配基準分配至最小的現金產生單位組別。可收回金額按公司資產所屬的現金產生單位或現金產生單位組別釐定，並與相關現金產生單位或現金產生單位組別的賬面值進行比較。

可收回金額為以公允值減銷售成本及使用價值之較高者。於評估使用價值時，估計未來現金流以能反映現時市場評估金錢時間值及該資產(或現金產生單位)特有風險的稅前貼現率貼現至其現值，而未來現金流的估計則並尚未被調整。



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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Impairment on property, plant and equipment, right-of-use assets and intangible assets other than goodwill (Cont'd)*

If the recoverable amount of an asset (or a cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or a cash-generating unit) is reduced to its recoverable amount. For corporate assets or portion of corporate assets which cannot be allocated on a reasonable and consistent basis to a cash-generating unit, the Group compares the carrying amount of a group of cash-generating units, including the carrying amounts of the corporate assets or portion of corporate assets allocated to that group of cash-generating units, with the recoverable amount of the group of cash-generating units. In allocating the impairment loss, the impairment loss is allocated first to reduce the carrying amount of any goodwill (if applicable) and then to the other assets on a pro-rata basis based on the carrying amount of each asset in the unit or the group of cash-generating units. The carrying amount of an asset is not reduced below the highest of its fair value less costs of disposal (if measurable), its value in use (if determinable) and zero. The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit or the group of cash-generating units. An impairment loss is recognized immediately in profit or loss.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit or a group of cash-generating units) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or a cash-generating unit or a group of cash-generating units) in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

*物業、廠房及設備、使用權資產及無形資產(商譽除外)的減值(續)*

倘估計資產(或現金產生單位)之可收回金額少於其賬面值,資產(或現金產生單位)之賬面值下調至其可收回金額。就未能按合理一致的基準分配至現金產生單位的企業資產或部分企業資產,本集團會比較現金產生單位組別賬面值(包括已分配至該現金產生單位組別的企業資產或部分企業資產的賬面值)與該現金產生單位組別的可收回金額。於分配減值虧損時,減值虧損首先分配至下調任何商譽(如適用)的賬面值,其後按該單位或現金產生單位組別各項資產的賬面值所佔比例分配至其他資產。資產的賬面值不會扣減至低於其公允值減出售成本(倘可計量)、其使用價值(倘可釐定)及零中的最高者。將另行分配至資產的減值虧損金額按比例分配至該單位或現金產生單位組別的其他資產。減值虧損即時於損益確認。

倘減值虧損於其後撥回,則該項資產(或現金產生單位或現金產生單位組別)之賬面值會增加至其經修訂之估計可收回金額,惟增加後之賬面值不得超出假設過往年度並無就該項資產(或現金產生單位或現金產生單位組別)確認減值虧損時原應釐定之賬面值。減值虧損撥回即時於損益確認。



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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Cash and cash equivalents

For the purposes of the consolidated statement of cash flows, cash and cash equivalents consist of:

- (a) cash, which comprises of cash on hand, excluding bank balances that are subject to regulatory restrictions that result in such balances no longer meeting the definition of cash; and
- (b) cash equivalents, which comprises of short-term (generally with original maturity of three months or less), highly liquid investments that are readily convertible to a known amount of cash and which are subject to an insignificant risk of changes in value. Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

##### Inventories

Inventories, representing condiment products, food ingredients, beverages and other materials, are stated at the lower of cost and net realizable value. Cost of inventories are determined on a weighted average method. Net realizable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale. Costs necessary to make the sale include incremental costs directly attributable to the sale and non-incremental costs which the Group must incur to make the sale.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

##### 現金及現金等價物

就綜合現金流量表而言，現金及現金等價物包括：

- (a) 現金，包括手頭現金，不包括受監管限制而導致有關結餘不再符合現金定義的銀行結餘；
- (b) 現金等價物，其包括短期（通常原到期日為三個月或更短），可隨時轉換為已知數額現金且價值變動風險不大的高流動性資產。現金等價物用作滿足短期現金承擔，而非用於投資或其他目的。

##### 存貨

存貨，指調味品、食材、飲料及其他原材料，乃按成本與可變現淨值兩者中的較低者入賬。存貨成本乃採用加權平均法釐定。可變現淨值為存貨的估計售價減所有估計完工成本及作出銷售所需成本。作出銷售所需成本包括銷售直接應佔的增量成本及本集團作出銷售須產生的非增量成本。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Provisions

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that the Group will be required to settle that obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (where the effect of the time value of money is material).

##### Restoration provisions

Provisions for the costs to restore leased assets to their original condition, as required by the terms and conditions of the lease, are recognized at the date of inception of the lease at the Directors' best estimate of the expenditure that would be required to restore the assets. Estimates are regularly reviewed and adjusted as appropriate for new circumstances.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

##### 撥備

倘本集團因過往事件而承擔現有責任(法定或推定)，而本集團可能須履行該項責任，且有關責任涉及的金額能可靠估計時則會確認撥備。

撥備按於報告期末時履行現時責任所需代價的最佳估計計量(當中已考慮與責任有關的風險及不確定因素)時確認金額。倘撥備以估計履行現時責任的現金流量計量時，其賬面值為該等現金流量的現值(倘金錢時間價值的影響屬重大時)。

##### 修復撥備

有關將租賃資產恢復至其原況的成本的撥備，乃按租賃條款及條件的規定根據董事對恢復資產所需開支的最佳估計於租賃開始日期確認。估計定期進行檢討，並結合新情況作出適當調整。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Financial instruments

Financial assets and financial liabilities are recognized when a group entity becomes a party to the contractual provisions of the instrument. All regular way purchases or sales of financial assets are recognized and derecognized on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the market place.

Financial assets and financial liabilities are initially measured at fair value except for trade receivables arising from contracts with customers which are initially measured in accordance with IFRS 15. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets or financial liabilities at fair value through profit or loss ("FVTPL")) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at FVTPL are recognized immediately in profit or loss.

The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability and of allocating interest income and interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts and payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial asset or financial liability, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

##### 金融工具

當集團實體成為有關工具合約條款之一方時，會確認金融資產及金融負債。所有以常規方式買賣金融資產按照交易日期基準確認及終止確認。以常規方式買賣金融資產指須按照市場規定或慣例所設定的時限交付資產的買賣。

除客戶合約產生的貿易應收款項初始按國際財務報告準則第15號計量外，金融資產及金融負債初始按公允值計量。直接歸屬於購置或發行金融資產及金融負債（按公允值計入損益（「按公允值計入損益」）的金融資產或金融負債除外）之交易成本，在初始確認時按適用情況計入或扣自金融資產或金融負債之公允值。直接歸屬於購置按公允值計入損益的金融資產或金融負債之交易成本即時於損益中確認。

實際利率法指於有關期間計算金融資產或金融負債的攤餘成本及分配利息收入及利息開支的方法。實際利率指在金融資產或金融負債的預期年期內或（如適用）更短期間內，將估計未來現金收款及付款（包括所支付或收取屬實際利率組成部分的所有費用及費率、交易成本及其他溢價或折讓）準確貼現至初始確認時賬面淨值的利率。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

Financial instruments (Cont'd)

##### Financial assets

Classification and subsequent measurement of financial assets

Financial assets that meet the following conditions are subsequently measured at amortized cost:

- the financial asset is held within a business model whose objective is to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets that meet the following conditions are subsequently measured at fair value through other comprehensive income ("FVTOCI"):

- the financial asset is held within a business model whose objective is achieved by both selling and collecting contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All other financial assets are subsequently measured at FVTPL, except that at the date of initial recognition of a financial asset the Group may irrevocably elect to present subsequent changes in fair value of an equity investment in other comprehensive income if that equity investment is neither held for trading nor contingent consideration recognized by an acquirer in a business combination to which IFRS 3 *Business Combinations* applies.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

金融工具 (續)

##### 金融資產

金融資產的分類及其後計量

滿足下列條件的金融資產其後按攤餘成本計量：

- 金融資產以目標為收取合約現金流量的業務模式持有；及
- 合約條款規定，於指定日期產生的現金流量僅為支付本金及未償還本金的利息。

符合下列條件的金融資產其後按公允值計入其他全面收益（「按公允值計入其他全面收益」）計量：

- 於同時出售及收取合約現金流量而達成為目的而持有業務模式持有之金融資產；及
- 合約條款規定，於指定日期產生的現金流量僅為支付本金及未償還本金的利息。

所有其他金融資產其後按公允值計入損益計量，惟於金融資產的初始確認日期，如該項股本投資既非持作買賣，亦非收購方於業務合併（適用於國際財務報告準則第3號業務合併）中確認的或然代價，則本集團或會不可撤銷地選擇於其他全面收益呈列股本投資公允值的其後變動。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Financial instruments (Cont'd)*

##### Financial assets (Cont'd)

Classification and subsequent measurement of financial assets (Cont'd)

A financial asset is held for trading if:

- it has been acquired principally for the purpose of selling in the near term; or
- on initial recognition it is a part of a portfolio of identified financial instruments that the Group manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument.

(i) Amortized cost and interest income

Interest income is recognized using the effective interest method for financial assets measured subsequently at amortized cost. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset, except for financial assets that have subsequently become credit-impaired (see below). For financial assets that have subsequently become credit-impaired, interest income is recognized by applying the effective interest rate to the amortized cost of the financial asset from the next reporting period. If the credit risk on the credit-impaired financial instrument improves so that the financial asset is no longer credit-impaired, interest income is recognized by applying the effective interest rate to the gross carrying amount of the financial asset from the beginning of the reporting period following the determination that the asset is no longer credit-impaired.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

*金融工具 (續)*

*金融資產 (續)*

*金融資產的分類及其後計量 (續)*

金融資產如屬以下各項，則為持作買賣：

- 收購目的主要為於短期內出售；或
- 於初步確認時，其屬於本集團集中管理的已識別金融工具組合的一部分且近期確實出現短期獲利模式；或
- 為未被指定及可有效作為對沖工具的衍生工具。

(i) 攤餘成本及利息收入

其後按攤餘成本計量的金融資產的利息收入使用實際利率法確認。利息收入按將實際利率應用到金融資產（其後成為信貸減值的金融資產（見下文）除外）的賬面總值計算。就其後出現信貸減值的金融資產而言，利息收入乃透過對金融資產於下個報告期之攤餘成本應用實際利率而確認。倘信貸減值金融工具的信貸風險有所改善，以致金融資產不再出現信貸減值，則利息收入在釐定資產不再出現信貸減值後，將實際利率應用於自報告期初起計的金融資產賬面總值確認。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

Financial instruments (Cont'd)

##### Financial assets (Cont'd)

Classification and subsequent measurement of financial assets (Cont'd)

##### (ii) Financial assets at FVTPL

Financial assets that do not meet the criteria for being measured at amortized cost or designated as FVTOCI are measured at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any fair value gains or losses recognized in profit or loss. The net gain or loss recognized in profit or loss excludes any dividend or interest earned on the financial asset and is included in the “other gains and losses” line item.

##### Impairment of financial assets

The Group performs impairment assessment under expected credit loss (“ECL”) model on financial assets (including rental deposits, security deposits for other borrowing, trade and other receivables, other financial assets, amounts due from related parties, pledged bank deposits and bank balances) which are subject to impairment assessment under IFRS 9. The amount of ECL is updated at each reporting date to reflect changes in credit risk since initial recognition.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

金融工具 (續)

金融資產 (續)

金融資產的分類及其後計量 (續)

##### (ii) 按公允值計入損益的金融資產

不符合按攤餘成本或指定為按公允值計入其他全面收益計量標準的金融資產按公允值計入損益計量。

按公允值計入損益的金融資產於各報告期末按公允值計量，而任何公允值收益或虧損於損益確認。於損益確認的收益或虧損淨額不包括就金融資產所賺取的任何股利或利息，且計入「其他收益及虧損」項目。

##### 金融資產減值

本集團就須根據國際財務報告準則第9號計提減值評估的金融資產(包括租賃按金、其他借款保證金、貿易及其他應收款項、其他金融資產、應收關聯方款項、抵押銀行存款以及銀行結餘)按預期信貸虧損(「預期信貸虧損」)模式進行減值評估。預期信貸虧損金額於各報告日期更新，以反映自初始確認以來信貸風險的變動。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Financial instruments (Cont'd)*

##### Financial assets (Cont'd)

*Impairment of financial assets (Cont'd)*

Lifetime ECL represents the ECL that will result from all possible default events over the expected life of the relevant financial instrument. In contrast, 12-months ECL ("12m ECL") represents the portion of lifetime ECL that is expected to result from default events that are possible within 12 months after the reporting date. Assessments are done based on the Group's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current conditions at the reporting date as well as the forecast of future conditions.

The Group always recognizes lifetime ECL for trade receivables. The ECL on these assets are assessed on a collective basis for portfolios of financial instruments that share similar economic risk characteristics.

For all other instruments, the Group measures the loss allowance equal to 12m ECL, unless when there has been a significant increase in credit risk since initial recognition, in which case the Group recognizes lifetime ECL. The assessment of whether lifetime ECL should be recognized is based on significant increases in the likelihood or risk of a default occurring since initial recognition.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

*金融工具 (續)*

*金融資產 (續)*

*金融資產減值 (續)*

整個生命期的預期信貸虧損指於有關金融工具預期年期內所有可能發生的違約事件產生的預期信貸虧損。相反，12個月的預期信貸虧損（「12個月的預期信貸虧損」）指於報告日期後12個月內可能發生的違約事件預期將產生的信貸虧損，是整個生命期的預期信貸虧損的一部分。評估乃根據本集團的歷史信貸虧損經驗進行，並根據債務人特定因素、一般經濟狀況以及報告日期當前狀況及對未來狀況預測的評估作出調整。

本集團通常就貿易應收款項確認整個生命期的期間預期信貸虧損。對該等資產的預期信貸虧損就經濟風險特點相似的金融工具組合按綜合基準進行評估。

就所有其他工具而言，本集團會計量相等於12個月的預期信貸虧損的虧損撥備，除非自初始確認以來信貸風險顯著增加，則在此情況下本集團會確認整個生命期的預期信貸虧損。評估是否應確認整個生命期的預期信貸虧損乃基於自初始確認以來是否可能發生違約事件或風險是否顯著增加。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

Financial instruments (Cont'd)

Financial assets (Cont'd)

Impairment of financial assets (Cont'd)

(i) Significant increase in credit risk

In assessing whether the credit risk has increased significantly since initial recognition, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition. In making this assessment, the Group considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

In particular, the following information is taken into account when assessing whether credit risk has increased significantly:

- an actual or expected significant deterioration in the financial instrument's external (if available) or internal credit rating;
- significant deterioration in external market indicators of credit risk, e.g. a significant increase in the credit spread, the credit default swap prices for the debtor;
- existing or forecast adverse changes in business, financial or economic conditions that are expected to cause a significant decrease in the debtor's ability to meet its debt obligations.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(i) 信貸風險顯著增加

評估信貸風險自初始確認以來是否顯著增加時，本集團會比較於報告日期金融工具發生違約事件的風險與在初始確認日期金融工具發生違約事件的風險。於作出有關評估時，本集團會考慮合理及可靠的定量及定性資料，包括過往經驗及毋須付出過多成本或努力可取得的前瞻性資料。

尤其是，在評估信貸風險是否顯著增加時，會考慮以下資料：

- 金融工具的外部(倘可獲得)或內部信用評級實際或預期明顯轉差；
- 信貸風險的外部市場指標明顯轉差，如信貸息差、債務人的信貸違約掉期價格顯著增加；
- 預期將導致債務人履行其債務責任的能力明顯下降的業務、財務或經濟狀況的現有或預測不利變動。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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截至2022年12月31日止年度

### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

Financial instruments (Cont'd)

Financial assets (Cont'd)

Impairment of financial assets (Cont'd)

(i) Significant increase in credit risk (Cont'd)

- an actual or expected significant deterioration in the operating results of the debtor;
- an actual or expected significant adverse change in the regulatory, economic, or technological environment of the debtor that results in a significant decrease in the debtor's ability to meet its debt obligations.

Irrespective of the outcome of the above assessment, the Group presumes that the credit risk has increased significantly since initial recognition when contractual payments are more than 30 days past due, unless the Group has reasonable and supportable information that demonstrates otherwise.

Despite the foregoing, the Group assumes that the credit risk on a debt instrument has not increased significantly since initial recognition if the debt instrument is determined to have low credit risk at the reporting date. A debt instrument is determined to have low credit risk if (i) it has a low risk of default, (ii) the borrower has a strong capacity to meet its contractual cash flow obligations in the near term and (iii) adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations. The Group considers a debt instrument to have low credit risk when it has an internal or external credit rating of "investment grade" as per globally understood definition.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

金融工具 (續)

金融資產 (續)

金融資產減值 (續)

(i) 信貸風險顯著增加 (續)

- 債務人的經營業績實際或預期明顯轉差；
- 導致債務人履行其債務責任的能力明顯下降的債務人監管、經濟或技術環境的實際或預期重大不利變動。

無論上述評估的結果如何，本集團假設倘合約付款逾期超過30天，則信貸風險自初始確認以來顯著增加，除非本集團有能說明信貸風險並無顯著增加的合理可靠資料，則作別論。

儘管如上文所述，本集團假設倘債務工具於報告日期被釐定為信貸風險較低，則債務工具的信貸風險自初始確認以來並無顯著增加。倘(i)違約風險低；(ii)借款人有強大能力於近期內履行其合約現金流量責任；及(iii)經濟及業務狀況的長期不利變動可能但未必會削弱借款人履行其合約現金流量責任的能力，則債務工具被釐定為信貸風險較低。倘按國際通用定義債務工具的內部或外部信用評級為「投資級別」，本集團認為其信貸風險為低。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

Financial instruments (Cont'd)

Financial assets (Cont'd)

Impairment of financial assets (Cont'd)

(i) Significant increase in credit risk (Cont'd)

The Group regularly monitors the effectiveness of the criteria used to identify whether there has been a significant increase in credit risk and revises them as appropriate to ensure that the criteria are capable of identifying significant increase in credit risk before the amount becomes past due.

(ii) Definition of default

For internal credit risk management, the Group considers an event of default occurs when information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the Group, in full (without taking into account any collaterals held by the Group).

Irrespective of the above, the Group considers that default has occurred when a financial asset is more than 90 days past due unless the Group has reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

金融工具 (續)

金融資產 (續)

金融資產減值 (續)

(i) 信貸風險顯著增加 (續)

本集團定期監控識別信貸風險是否出現顯著增加所用標準的有效性，並對其作出適當修訂以確保在款項逾期前有關標準能識別信貸風險的顯著增加。

(ii) 違約的定義

就內部信貸風險管理而言，本集團認為，倘內部生成或外部來源獲得的資料顯示債務人不太可能向其債權人（包括本集團）悉數付款（不考慮本集團持有的任何抵押品），則發生違約事件。

無論上述情形如何，本集團認為，倘金融資產逾期超過90天，則發生違約事件，惟本集團擁有合理有據資料證明更寬鬆的違約標準更為合適除外。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

Financial instruments (Cont'd)

Financial assets (Cont'd)

Impairment of financial assets (Cont'd)

(iii) Credit-impaired financial assets

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired includes observable data about the following events:

- (a) significant financial difficulty of the issuer or the borrower;
- (b) a breach of contract, such as a default or past due event;
- (c) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;
- (d) it is becoming probable that the borrower will enter bankruptcy or other financial reorganization; or
- (e) the disappearance of an active market for that financial asset because of financial difficulties.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(iii) 信貸減值的金融資產

當發生一項或多項對金融資產預計未來現金流量有不利影響的事件時，金融資產則出現信貸減值。金融資產出現信貸減值的證據包括以下事件的可觀察數據：

- (a) 發行人或借款人有重大財務困難；
- (b) 違約，例如違約或逾期事件；
- (c) 借款人的貸款人因借款人財務困難相關之經濟或合約理由而向借款人提供優惠(在其他情況下不予考慮)；
- (d) 借款人將可能陷入破產或其他財務重組；或
- (e) 由於財務困難該金融資產的活躍市場消失。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Financial instruments (Cont'd)*

**Financial assets (Cont'd)**

Impairment of financial assets (Cont'd)

(iv) Write-off policy

The Group writes off a financial asset when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, for example, when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings, or in the case of trade receivables, when the amounts are over two years past due, whichever occurs sooner. Financial assets written off may still be subject to enforcement activities under the Group's recovery procedures, taking into account legal advice where appropriate. A write-off constitutes a derecognition event. Any subsequent recoveries are recognized in profit or loss.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

*金融工具 (續)*

**金融資產 (續)**

金融資產減值 (續)

(iv) 撇銷政策

倘有資料顯示對手方陷入嚴重財務困難且無實際收回可能（例如對手方已清算或已進入破產程序），或就貿易應收款項而言，有關金額已逾期超過兩年（以較早發生者為準），本集團會撇銷金融資產。在考慮法律意見（如適當）後，已撇銷金融資產仍可根據本集團之收回程序實施強制執行。撇銷構成終止確認事件。任何其後收回款項將於損益中確認。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

Financial instruments (Cont'd)

Financial assets (Cont'd)

Impairment of financial assets (Cont'd)

##### (v) Measurement and recognition of ECL

The measurement of ECL is a function of the probability of default, loss given default (i.e. the magnitude of the loss if there is a default) and the exposure at default. The assessment of the probability of default and loss given default is based on historical data and forward-looking information. Estimation of ECL reflects an unbiased and probability-weighted amount that is determined with the respective risks of default occurring as the weights. The Group uses a practical expedient in estimating ECL on trade receivables using a provision matrix taking into consideration historical credit loss experience, adjusted for forward looking information that is available without undue cost or effort.

Generally, the ECL is the difference between all contractual cash flows that are due to the Group in accordance with the contract and the cash flows that the Group expects to receive, discounted at the effective interest rate determined at initial recognition.

The Group measures ECL on an individual basis for certain rental deposits, or on a collective basis for portfolios of financial instruments that share similar economic risk characteristics. Lifetime ECL for certain trade receivables are considered on a collective basis taking into consideration past due information and relevant credit information such as forward looking macroeconomic information. For collective assessment, the Group takes into consideration past-due status when formulating the grouping.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

##### (v) 預期信貸虧損的計量及確認

計量預期信貸虧損起到計算違約概率、違約損失率(即違約的虧損大小)及違約風險暴露的作用。評估違約概率及違約損失率乃基於歷史數據及前瞻性資料。估計預期信貸虧損反映公正的概率加權金額,並以各自出現違約的風險為權重而釐定。本集團經考慮歷史信貸虧損經驗後使用撥備矩陣並採用可行權益方法估計貿易應收款項的預期信貸虧損,並按毋需花費不必要成本或精力可取得的前瞻性資料調整。

一般而言,預期信貸虧損為根據合約應付本集團的所有合約現金流量與本集團預期將收取的現金流量(按初始確認時釐定的實際利率貼現)之間的差額。

本集團按個別基準計量若干租賃按金的預期信貸虧損,對於經濟風險特點相似的金融工具組合,則按綜合基準計量。若干貿易應收款項的整個生命期的預期信貸虧損乃經考慮了逾期資料及相關信貸資料(如前瞻性宏觀經濟資料)的基礎上綜合考慮。就集體評估而言,本集團在制定分組時會考慮逾期情況。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Financial instruments (Cont'd)*

**Financial assets (Cont'd)**

Impairment of financial assets (Cont'd)

(v) Measurement and recognition of ECL (Cont'd)

The grouping is regularly reviewed by the management to ensure the constituents of each group continue to share similar credit risk characteristics.

Interest income is calculated based on the gross carrying amount of the financial asset unless the financial asset is credit-impaired, in which case interest income is calculated based on amortized cost of the financial asset.

The Group recognizes an impairment gain or loss in profit or loss for all financial instruments by adjusting their carrying amount, with the exception of trade and other receivables and amount due from related parties where the corresponding adjustment is recognized through a loss allowance account.

Derecognition of financial assets

The Group derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

On derecognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in profit or loss. On derecognition of an investment in a debt instrument classified as at FVTOCI, the cumulative gain or loss previously accumulated in the FVTOCI reserve is reclassified to profit or loss.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

*金融工具 (續)*

**金融資產 (續)**

金融資產減值 (續)

(v) 預期信貸虧損的計量及確認 (續)

管理層定期檢討分組方法，確保各組別的組成持續具有相似的信貸風險特徵。

利息收入乃根據金融資產的賬面總值計算，除非金融資產發生信貸減值，在此情況下，利息收入根據財務資產的攤銷成本計算。

本集團於損益內確認所有金融工具的減值收益或虧損，並調整其賬面值，惟貿易及其他應收款項及應收關聯方款項的相應調整透過虧損撥備賬確認。

終止確認金融資產

僅當從資產中收取現金流量的合約權利到期，或金融資產轉讓且資產所有權的絕大部分風險及回報轉予另一實體時，本集團終止確認金融資產。

終止確認按攤餘成本計量的金融資產時，資產賬面值與已收及應收代價總和之間的差額於損益確認。終止確認分類為按公允值計入其他全面收入的債務工具投資時，先前於按公允值計入其他全面收入儲備累計的累計收益或虧損重新分類至損益。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

##### Financial instruments (Cont'd)

##### Financial liabilities and equity

##### Classification as debt or equity

Debt and equity instruments are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

##### Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all of its liabilities. Equity instruments issued by the Group are recognized at the proceeds received, net of direct issue costs.

##### Financial liabilities

All financial liabilities are subsequently measured at amortized cost using the effective interest method.

Financial liabilities including bank borrowings, other borrowing, long term bonds, amounts due to related parties, trade payables, dividend payable and other payables are subsequently measured at amortized cost, using the effective interest method.

##### Derecognition of financial liabilities

The Group derecognizes financial liabilities when, and only when, the Group's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognized in profit or loss.

### 3. 綜合財務報表之編製基準及重大會計政策(續)

#### 3.2 重大會計政策(續)

##### 金融工具(續)

##### 金融負債及股本

##### 分類為債務或股權

債務及股本工具按照合約安排內容及金融負債與股本工具的定義分類為金融負債或股本工具。

##### 股本工具

股本工具為證明本集團在扣減所有負債後的資產中擁有剩餘權益的任何合約。本集團發行的股本工具按收取的所得款項扣除直接發行成本予以確認。

##### 金融負債

所有金融負債其後採用實際利率法按攤餘成本計量。

金融負債(包括銀行借款、其他借款、長期債券、應付關聯方款項、貿易應付款項、應付股息及其他應付款項)其後按攤餘成本使用實際利率法計量。

##### 終止確認金融負債

當且僅當本集團的責任獲履行、解除或到期時，本集團終止確認金融負債。終止確認的金融負債賬面值與已付及應付代價之間的差額於損益確認。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

### 3. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

(Cont'd)

#### 3.2 Significant accounting policies (Cont'd)

*Financial instruments (Cont'd)*

##### Financial liabilities and equity (Cont'd)

Treasury shares

Own equity instruments which are reacquired and held by the Company or the Group (treasury shares) are recognized directly in equity at cost. No gain or loss is recognized in the statement of profit or loss on the purchase, sale, issue or cancellation of the Group's own equity instruments.

### 4. KEY SOURCES OF ESTIMATION UNCERTAINTY

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### Contract liability related to the customer loyalty scheme

The contract liability related to the customer loyalty scheme substantially reflects the amount of revenue attributable to the award credits earned by the members of the Group under the customer loyalty scheme. The transaction price is allocated between the restaurant operation service provided and the award credits on a relative stand-alone selling price basis. The contract liability of the customer loyalty scheme is calculated based on the stand-alone selling price of unredeemed award credits and expected redemption rate which are estimated with reference to the historical experience and data. Any changes in estimate expected redemption rate would affect profit or loss in future years. As at December 31, 2022, contract liabilities related to the customer loyalty scheme of RMB655,834,000 (2021: RMB607,634,000) was recognized.

### 3. 綜合財務報表之編製基準及重大會計政策 (續)

#### 3.2 重大會計政策 (續)

*金融工具 (續)*

金融負債及股本 (續)

庫存股份

由本公司或本集團購回及持有本身的股本工具(庫存股份)按成本直接於權益中確認。因購回、出售、發行或註銷本集團本身的股本工具產生的收益或虧損不會在損益表確認。

### 4. 估計不明朗因素的主要來源

以下為於報告期末就未來和其他估計不明朗因素的主要來源所作出的主要假設，此等假設可致使對下一個財政年度的資產及負債賬面值作出重大調整的重大風險。

#### 與會員積分計劃相關的合約負債

與會員積分計劃相關的合約負債實質上反映本集團會員積分計劃的會員所獲得的獎勵積分的收入金額。交易價格在相對獨立的售價基礎上在所提供的餐廳經營服務及獎勵積分之間分配。會員積分計劃的合約負債乃根據未兌換獎勵積分的獨立售價及參考過往經驗及數據進行估計的預期兌換率計算。估計預期兌付率的任何變化將影響未來年度的損益。於2022年12月31日，本公司確認與會員積分計劃相關的合約負債人民幣655,834,000元(2021年：人民幣607,634,000元)。

#### 4. KEY SOURCES OF ESTIMATION UNCERTAINTY (Cont'd)

##### Estimated impairment of property, plant and equipment and right-of-use assets

Property, plant and equipment and right-of-use assets are stated at costs less accumulated depreciation and impairment, if any. In determining whether an asset is impaired, the Group has to exercise judgment and make estimation, particularly in assessing: (1) whether an event has occurred or any indicators that may affect the asset value; (2) whether the carrying value of an asset can be supported by the recoverable amount, in the case of value in use, the net present value of future cash flows which are estimated based upon the continued use of the asset; and (3) the appropriate key assumptions to be applied in estimating the recoverable amounts including cash flow projections and an appropriate discount rate. When it is not possible to estimate the recoverable amount of an individual asset (including right-of-use assets), the Group estimates the recoverable amount of the cash generating unit to which the assets belong, including allocation of corporate assets when a reasonable and consistent basis of allocation can be established, otherwise recoverable amount is determined at the smallest group of cash generating units, for which the relevant corporate assets have been allocated. Changing the assumptions and estimates, including the discount rates or the growth rates in the cash flow projections, could materially affect the recoverable amounts.

As at December 31, 2022, the carrying amounts of property, plant and equipment and right-of-use assets subject to impairment assessment were RMB1,476,623,000 (2021: RMB2,402,359,000) and RMB921,388,000 (2021: RMB1,515,536,000), respectively, before taking into account the accumulated impairment losses of RMB891,683,000 (2021: RMB1,049,328,000) and RMB382,401,000 (2021: RMB621,508,000) in respect of property, plant and equipment and right-of-use assets, respectively. Details of the impairment of right-of-use assets and property, plant and equipment are disclosed in Note 17.

#### 4. 估計不明朗因素的主要來源(續)

##### 物業、廠房及設備以及使用權資產的估計減值

物業、廠房及設備以及使用權資產按成本減累計折舊及減值(如有)列賬。於釐定資產有否減值時,本集團須行使判斷及作出估計,尤其是評估:(1)是否發生或出現可能影響資產價值的事件或跡象;(2)資產賬面值能否以可收回金額或(如為使用價值)根據持續使用資產確認估計之未來現金流量現值淨額支持;及(3)估計可收回金額所採用的適當主要假設,包括現金流量預測及適用貼現率。倘不可能估計一項獨立資產(包括使用權資產)的可收回金額時,本集團估計資產所屬現金產生單位的可收回金額,包括在能夠建立合理一致的分配基礎時對公司資產的分配,否則,可收回金額按已分配相關公司資產的最小現金產生單位組別釐定。變更假設及估計(包括現金流量預測貼現率或增長率)可能對可收回金額產生重大影響。

於2022年12月31日,於考慮物業、廠房及設備以及使用權資產的累計減值虧損分別為人民幣891,683,000元(2021年:人民幣1,049,328,000元)及人民幣382,401,000元(2021年:人民幣621,508,000元)前,涉及減值評估的物業、廠房及設備以及使用權資產的賬面值分別為人民幣1,476,623,000元(2021年:人民幣2,402,359,000元)及人民幣921,388,000元(2021年:人民幣1,515,536,000元)。有關使用權資產以及物業、廠房及設備減值的詳情於附註17披露。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 4. KEY SOURCES OF ESTIMATION UNCERTAINTY (Cont'd)

##### Determination on discount rates of lease contracts

The Group applies incremental borrowing rates as the discount rates of lease liabilities, which require financing spread adjustments and lease specific adjustments based on the relevant market rates. The assessments of the adjustments in determining the discount rates involved management judgment, which may significantly affect the amount of lease liabilities and right-of-use assets. As at December 31, 2022, the carrying amounts of right-of-use assets and lease liabilities are RMB3,865,678,000 and RMB5,193,601,000 (2021: RMB5,819,320,000 and RMB7,247,058,000) respectively.

##### Deferred tax asset

As at December 31, 2022, deferred tax assets of RMB71,443,000 (2021: RMB107,283,000) in relation to unused tax losses has been recognized in the consolidated statement of financial position. No deferred tax asset has been recognized on the tax losses of RMB2,441,822,000 (2021: RMB3,734,363,000), due to the unpredictability of future profit streams. The realizability of the deferred tax asset mainly depends on whether sufficient future taxable profits or taxable temporary differences will be available in the future, which is a key source of estimation uncertainty. In cases where the actual future taxable profits generated are less or more than expected, or change in facts and circumstances which result in revision of future taxable profits estimation, a material reversal or further recognition of deferred tax assets may arise, which would be recognized in profit or loss for the period in which such a reversal or further recognition takes place.

##### Useful lives of property, plant and equipment

The Group determines the estimated useful lives of its property, plant and equipment in determine the related depreciation charge. This estimate is based on the historical experience of the actual useful lives of property, plant and equipment of similar nature and functions.

#### 4. 估計不明朗因素的主要來源(續)

##### 租賃合約貼現率的釐定

本集團將增量借款利率作為租賃負債的貼現率，則要求基於相關市場利率進行融資價差調整及租賃特別調整。於釐定貼現率時對調整的評估涉及管理層判斷，從而對租賃負債及使用權資產的金額造成重大影響。於2022年12月31日，使用權資產及租賃負債的賬面值分別為人民幣3,865,678,000元及人民幣5,193,601,000元(2021年：人民幣5,819,320,000元及人民幣7,247,058,000元)。

##### 遞延稅項資產

於2022年12月31日，於綜合財務狀況表確認有關未動用稅項虧損的遞延稅項資產人民幣71,443,000元(2021年：人民幣107,283,000元)。由於不可預測之日後溢利趨勢，我們未就稅項虧損人民幣2,441,822,000元(2021年：人民幣3,734,363,000元)確認遞延稅項資產。遞延稅項資產能否實現主要視乎是否有足夠未來可供動用的未來應課稅溢利或應課稅臨時差額，此乃估計不明朗因素的主要來源。倘所產生的實際未來應課稅溢利低於或高於預期，或發生可導致修訂未來應課稅溢利估計的事實或情況變動，則可能須就遞延稅項資產作出重大撥回或進一步確認，並於此撥回或進一步確認發生期間於損益內確認。

##### 物業、廠房及設備的可使用年期

本集團在釐定有關折舊費用時，釐定其物業、廠房及設備的估計可使用年期。該估計乃根據對類似性質及功能之物業、廠房及設備實際可使用年期的過往經驗作出。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 4. KEY SOURCES OF ESTIMATION UNCERTAINTY (Cont'd)

##### Useful lives of property, plant and equipment (Cont'd)

The Group will increase the depreciation charge where useful lives are shorter than previously estimated lives, or will write-off or write-down obsolete assets that have been abandoned or sold. As at December 31, 2022, the carrying amount of property, plant and equipment is RMB5,644,772,000 (2021: RMB9,315,090,000). Details of the useful lives of property, plant and equipment are disclosed in Note 17.

#### 5. REVENUE AND SEGMENT INFORMATION

During the year, the Group's revenue which represents the amount received and receivable, net of discounts and sales related taxes, from the restaurant operation, delivery business, sales of condiment products and food ingredients and others, are as follows:

##### Continuing operations

##### Types of services or goods:

	服務或商品種類：		
Restaurant operation	餐廳業務	29,087,006	37,744,701
Delivery business	外賣業務	1,280,100	629,763
Sales of condiment products and food ingredients	調味品及食材銷售	662,164	668,358
Others	其他	9,364	53,905
		<b>31,038,634</b>	<b>39,096,727</b>

##### Timing of revenue recognition:

At a point in time	收入確認時間： 於某一時間點	<b>31,038,634</b>	<b>39,096,727</b>
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#### 4. 估計不明朗因素的主要來源(續)

##### 物業、廠房及設備的可使用年期(續)

當可使用年期短於先前估計年期時，本集團會增加折舊費用，或會減記或減值已廢棄或出售的陳舊資產。於2022年12月31日，物業、廠房及設備的賬面值為人民幣5,644,772,000元(2021年：人民幣9,315,090,000元)。物業、廠房及設備可使用年期的詳情披露於附註17。

#### 5. 收入及分部資料

年內，本集團的收入(指餐廳業務、外賣業務、調味品及食材銷售以及其他業務的已收及應收款項，已扣除折扣及銷售相關稅項)如下：

##### 持續經營業務

##### For the year ended December 31, 截至12月31日止年度

2022	2021
2022年	2021年
RMB'000	RMB'000
人民幣千元	人民幣千元
	(Restated)
	(經重述)



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 5. REVENUE AND SEGMENT INFORMATION (Cont'd)

##### Continuing operations (Cont'd)

Information reported to Ms. June Yang Lijuan, the chief executive officer of the Company, who is identified as the chief operating decision maker of the Company, in order to allocate resources and to assess performance, focuses on the operating results of the Group as a whole as the Group's resources are integrated and no discrete operating segment financial information is reviewed. Accordingly, no operating segment information is presented.

No revenue from individual customer contributing over 10% of total revenue of the Group during the year ended December 31, 2022 (2021: Nil).

The following table set forth the breakdown of the Group's revenue during the years ended December 31, 2022 and 2021, and the breakdown of the Group's non-current assets as at December 31, 2022 and 2021 based on location of operation:

		Revenue 收入		Non-current assets (Note) 非流動資產 (附註)	
		For the year ended December 31, 截至12月31日止年度		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)	2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)
Mainland China	中國大陸	29,867,674	38,160,899	9,240,470	12,276,902
Outside mainland China	中國大陸以外	1,170,960	935,828	716,705	892,124
		<b>31,038,634</b>	39,096,727	<b>9,957,175</b>	13,169,026

Note:

Non-current assets presented above excluded financial assets at FVTPL, other financial assets, rental deposits, security deposits for other borrowing and deferred tax assets. To conform with current year's presentation, the non-current assets as at December 31, 2021 was restated to represent the assets from continuing operations only.

#### 5. 收入及分部資料 (續)

##### 持續經營業務 (續)

本公司就資源分配及績效評估而向本公司首席執行官楊利娟女士(被視為本公司主要營運決策者)報告的資料主要為本集團的整體經營業績，因為本集團的資源已整合且並無獨立的經營分部財務資料可供審閱。因此，並無呈列經營分部資料。

截至2022年12月31日止年度，無個別客戶對本集團的總收入貢獻超過10% (2021年：零)。

下表載列基於經營地點本集團截至2022年及2021年12月31日止年度的收入明細及於2022年及2021年12月31日本集團非流動資產明細情況：

附註：

以上呈列的非流動資產不包括按公允值計入損益的金融資產、其他金融資產、租賃按金、其他借款的保證金及遞延稅項資產。為與本年度的呈列一致，於2021年12月31日的非流動資產已重述以僅代表來自持續經營業務的資產。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 6. OTHER INCOME

#### 6. 其他收入

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)
<b>Continuing operations</b>	<b>持續經營業務</b>		
Interest income on:	利息收入：		
– bank deposits	– 銀行存款	99,873	12,630
– rental deposits	– 租賃按金	15,146	13,047
– financial assets at FVTOCI	– 按公允值計入其他全面收益 的金融資產	42	2,106
– other financial assets	– 其他金融資產	620	–
		<b>115,681</b>	<b>27,783</b>
Government grants (Note i)	政府補助(附註i)	87,860	60,922
Additional tax deduction (Note ii)	稅項加計扣除(附註ii)	209,572	149,458
Others	其他	82,927	119,631
		<b>496,040</b>	<b>357,794</b>

Notes:

- i. The amounts represent the subsidies received from the local governments for the Group's business development. During the current year, the Group recognized government grants of RMB36,150,000 (2021: RMB17,170,000(Restated)) in respect of Covid-19-related subsidies, of which RMB28,205,000 (2021: RMB7,328,000(Restated)) relates to employment support scheme provided by the local governments. There were no unfulfilled conditions in the years in which they were recognized.
- ii. The amounts represent the additional input value added tax deduction, pursuant to the announcement of the Ministry of Finance, the State Administration of Taxation and the General Administration of Customs of the PRC, which become effective from April 1, 2019 onwards.

附註：

- i. 該款項指就本集團業務發展自各地政府收取的補助。於本年度，本集團就新冠肺炎疫情相關補助確認政府補助人民幣36,150,000元(2021年：人民幣17,170,000元(經重述))，其中人民幣28,205,000元(2021年：人民幣7,328,000元(經重述))與各地政府提供的保就業計劃有關。於確認年度概無條件未獲達成。
- ii. 根據中國財政部、國家稅務總局及海關總署自2019年4月1日起生效的公告，該款項指增值稅加計扣除。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 7. OTHER EXPENSES

#### 7. 其他開支

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)
<b>Continuing operations</b>	<b>持續經營業務</b>		
Human resource and other consulting service expenses	人力資源及其他諮詢開支	<b>364,470</b>	440,921
Storage expenses	倉儲開支	<b>310,209</b>	336,961
Daily maintenance expenses	日常維護開支	<b>209,592</b>	340,341
Business development expenses	業務發展開支	<b>140,994</b>	125,268
Bank charges	銀行服務費	<b>78,484</b>	92,180
Other administrative expenses (Note)	其他行政開支(附註)	<b>257,479</b>	250,999
		<b>1,361,228</b>	1,586,670

Note:

Other administrative expenses mainly include expenses incurred on employee activities, commercial insurance, conference and other miscellaneous expenses, which individually are not material to the Group.

附註：

其他行政開支主要包括組織員工活動、商業保險、會議以及其他雜項所產生的開支，單獨而言對本集團並不重大。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 8. OTHER GAINS AND LOSSES

#### 8. 其他收益及虧損

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)
<b>Continuing operations</b>	<b>持續經營業務</b>		
Net impairment loss recognized in respect of	確認的減值虧損淨額		
– goodwill (Note 19)	– 商譽 (附註19)	–	(62,383)
– Investment in associates	– 於聯營公司的投資	–	(32,327)
– other intangible assets	– 其他無形資產	–	(8,120)
– property, plant and equipment (Note 17)	– 物業、廠房及設備 (附註17)	<b>(109,441)</b>	(823,339)
– right-of-use assets (Note 17)	– 使用權資產 (附註17)	<b>(64,166)</b>	(398,912)
		<b>(173,607)</b>	(1,325,081)
Expected credit loss on rental deposits	租賃按金的預期信貸虧損	<b>(18,939)</b>	(18,955)
Gain (loss) on disposal of property, plant and equipment, other intangible assets and termination of leases, net	出售物業、廠房及設備、 其他無形資產以及 終止租賃收益 (虧損) 淨額	<b>46,839</b>	(1,994,754)
Gain on lease modification	租賃修改收益	–	100,058
Net foreign exchange gain (loss)	匯兌收益 (虧損) 淨額	<b>112,901</b>	(33,077)
Net (loss) gain arising on financial assets at FVTPL	按公允值計入損益的金融資產 產生的 (虧損) 收益淨額	<b>(28,594)</b>	7,114
Gain arising from redemption of long term bonds (Note 30)	贖回長期債券產生的收益 (附註30)	<b>328,776</b>	–
Others	其他	<b>19,567</b>	29,942
		<b>286,943</b>	(3,234,753)

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 9. FINANCE COSTS

#### 9. 財務成本

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)
<b>Continuing operations</b>	<b>持續經營業務</b>		
Interests on lease liabilities	租賃負債利息	273,047	340,749
Interests on bank borrowings	銀行借款利息	115,507	154,155
Interests on long term bonds	長期債券利息	82,270	83,743
Interests on other borrowing	其他借款利息	2,374	3,486
Interests charge on unwinding of discounts	解除貼現的利息開支	681	609
		<b>473,879</b>	<b>582,742</b>

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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#### 10. INCOME TAX EXPENSE

#### 10. 所得稅開支

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)
<b>Continuing operations</b>	<b>持續經營業務</b>		
Current tax:	即期稅項：		
- current year	- 本年度		
- PRC Enterprise Income Tax ("EIT")	- 中國企業所得稅 (「企業所得稅」)	362,113	325,912
- other jurisdictions	- 其他司法權區	53,239	23,056
		<b>415,352</b>	<b>348,968</b>
- under provision in prior years	- 過往年度撥備不足		
- PRC EIT	- 中國企業所得稅	8,464	540
- other jurisdictions	- 其他司法權區	2	-
		<b>8,466</b>	<b>540</b>
		<b>423,818</b>	<b>349,508</b>
Deferred tax (Note 23)	遞延稅項(附註23)	56,517	(171,806)
		<b>480,335</b>	<b>177,702</b>

Under the Law of the PRC on Enterprise Income Tax ("EIT Law") and Implementation Regulation of the EIT Law, the tax rate of the PRC subsidiaries is 25% for both years.

根據中國企業所得稅法(「企業所得稅法」)及企業所得稅法實施條例，中國附屬公司兩個年度內的稅率為25%。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 10. INCOME TAX EXPENSE (Cont'd)

Under the EIT Law, withholding tax is also imposed on dividends declared and paid to non-PRC resident in respect of profits earned by the PRC subsidiaries from January 1, 2008 onwards. As at December 31, 2022, deferred tax liability RMB96,000,000 (2021: Nil) was recognized in respect of the undistributed earnings expected to be distributed in the foreseeable future with the tax rate of 5%. Deferred tax liabilities have not been provided for the remaining undistributed earnings amounting to RMB1,193,889,000 as at December 31, 2022 (2021: RMB1,668,985,000), as the Group is able to control the timing of the reversal of the temporary differences and it is probable that the temporary differences will not be reversed in the foreseeable future.

Taxation arising in other jurisdictions from the continuing operations is calculated at the rates prevailing in the relevant jurisdictions at 8.25% to 30% (2021: 8.25% to 29.84%(Restated)) on the estimated assessable profits for the year.

On March 21, 2018, the Hong Kong Legislative Council passed The Inland Revenue (Amendment) (No. 7) Bill 2017 (the "Bill") which introduces the two-tiered profits tax rates regime. The Bill was signed into law on March 28, 2018 and was gazetted on the following day. Under the two-tiered profits tax rates regime, the first Hong Kong Dollar ("HKD") 2 million of profits of the qualifying group entity will be taxed at 8.25%, and profits above HKD2 million will be taxed at 16.5%.

No provision for taxation in Hong Kong has been made as no taxable profit derived from Hong Kong in 2022 and 2021.

#### 10. 所得稅開支(續)

根據企業所得稅法，自2008年1月1日起亦就中國附屬公司所賺取的溢利向非中國居民所宣派及派付的股息徵收預扣稅。於2022年12月31日，本公司預期於可預見未來分派的未分派盈利按5%的稅率確認遞延稅項負債人民幣96,000,000元(2021年：無)。於2022年12月31日，並無就餘下未分派盈利人民幣1,193,889,000元(2021年：人民幣1,668,985,000元)計提遞延稅項負債，乃由於本集團能夠控制撥回暫時差額的時間，且暫時差額在可預見未來很可能不會撥回。

其他司法權區的持續經營業務產生之稅項乃根據相關司法權區本年度估計應課稅溢利稅率8.25%至30%(2021年：8.25%至29.84%(經重述))之現行稅率計算。

於2018年3月21日，香港立法會通過《2017年稅務(修訂)(第7號)條例草案》(「條例草案」)，引入利得稅兩級制。條例草案於2018年3月28日經簽署成為法例，並於翌日在憲報刊登。根據利得稅兩級制，合資格集團實體首2百萬港元(「港元」)溢利的稅率將為8.25%，而超過2百萬港元的溢利的稅率將為16.5%。

由於2022年及2021年於香港並無產生應課稅溢利，因此並無於香港就稅項計提撥備。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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#### 10. INCOME TAX EXPENSE (Cont'd)

The income tax expense for the years ended December 31, 2022 and 2021 can be reconciled to the profit before tax per the consolidated statement of profit or loss and other comprehensive income as follows:

#### 10. 所得稅開支(續)

截至2022年及2021年12月31日止年度的所得稅開支可與綜合損益及其他全面收益表內的除稅前溢利對賬如下：

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)
<b>Continuing operations</b>	<b>持續經營業務</b>		
Profit (loss) before tax	除稅前溢利(虧損)	2,117,641	(3,070,144)
Tax at 25%	按25%計算的稅項	529,410	(767,536)
Tax effect of expenses not deductible for tax purposes	不可扣稅開支的稅務影響	123,282	56,146
Tax effect of income not taxable for tax purposes	毋須課稅收入的稅務影響	(18,641)	(25,377)
Tax effect of tax losses not recognized	未確認稅項虧損的稅務影響	141,161	559,170
Tax effect of deductible temporary differences not recognized	未確認可扣減暫時差額的稅務影響	77,955	300,662
Utilization of tax losses previously not recognized	動用未曾確認的稅項虧損	(190,109)	(2,586)
Utilization of deductible temporary differences previously not recognized	動用未曾確認的可扣減暫時差額	(126,047)	-
Withholding tax	預扣稅	96,000	-
Under provision of current tax in respect of prior years	過往年度即期稅項撥備不足	8,466	540
Effect of different tax rates of subsidiaries operating in other jurisdictions	於其他司法權區經營的附屬公司稅率不同的影響	(155,036)	63,655
Others	其他	(6,106)	(6,972)
Income tax expense for the year on continuing operations	本年度持續經營業務的所得稅開支	480,335	177,702

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### 綜合財務報表附註

For the year ended December 31, 2022

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#### 11. PROFIT (LOSS) FOR THE YEAR

The Group's profit (loss) for the year has been arrived at after charging (crediting):

#### 11. 年內溢利(虧損)

本集團年內溢利(虧損)經扣除(計入)以下計算：

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)
<b>Continuing operations</b>	<b>持續經營業務</b>		
Depreciation of property, plant and equipment	物業、廠房及設備折舊	2,515,308	3,156,255
Depreciation of right-of-use assets	使用權資產折舊	761,481	903,585
Amortization of other intangible assets	其他無形資產攤銷	44,373	37,230
<b>Total depreciation and amortization</b>	<b>折舊及攤銷總額</b>	<b>3,321,162</b>	<b>4,097,070</b>
Property and equipment rentals	物業及設備租金		
– office premises and equipment (short-term leases)	– 辦公室物業及設備(短期租賃)	5,366	660
– restaurants	– 餐廳		
– Covid-19-related rent concessions (Note 18)	– 新冠肺炎疫情相關租金減免(附註18)	(10,518)	(11,385)
– variable lease payments	– 可變租賃付款	60,792	66,503
		<b>50,274</b>	<b>55,118</b>
Other rental related expenses	其他租金相關開支	218,689	240,835
<b>Total rentals and related expenses</b>	<b>租金總額及相關開支</b>	<b>274,329</b>	<b>296,613</b>
Directors' emoluments (Note 13)	董事薪酬(附註13)	42,979	59,661
Other staff cost:	其他員工成本：		
Salaries and other allowance	薪金及其他津貼	7,910,450	10,999,159
Employee welfare	員工福利	1,027,471	1,550,359
Retirement benefit contribution	退休福利供款	1,258,859	1,341,054
<b>Total staff costs</b>	<b>員工成本總額</b>	<b>10,239,759</b>	<b>13,950,233</b>
Auditor's remuneration	核數師薪酬	7,380	6,350

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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#### 12. DISTRIBUTION IN SPECIE

On the Distribution Date, in connection with the listing of Super Hi, the Company's then wholly-owned subsidiary, on the Main Board of The Stock Exchange of Hong Kong Limited, all the Super Hi shares to which the Company entitled immediately before the completion of the distribution was distributed to the then existing shareholders of the Company. Since then, Super Hi has become a fellow subsidiary of the Company and both the Company and Super Hi are ultimately controlled by the Controlling Shareholders before and after the distribution.

The consolidated results of Super Hi Group for the period from January 1, 2022 to the Distribution Date were presented in the consolidated statements as discontinued operations. The consolidated statements of profit or loss and other comprehensive income distinguished the discontinued operations from the continuing operations, and the comparative figures have been restated to conform with the current year's presentation.

The summarized financial information of Super Hi Group presented below represents the amounts after the intra-group elimination.

The results of the operations of Super Hi Group for the period from January 1, 2022 to the Distribution Date, which have been included in the consolidated statement of profit or loss and other comprehensive income, were as follows:

#### 12. 實物分派

於分派日，就本公司當時的全資附屬公司特海於香港聯合交易所有限公司主板上市，本公司於緊接分派完成前享有的所有特海股份已分派予本公司當時的現有股東。自此，特海成為本公司的同系附屬公司，而本公司及特海於分派前後均由控股股東最終控制。

特海集團於2022年1月1日至分派日期間的綜合業績於綜合報表中呈列為已終止經營業務。綜合損益及其他全面收益表將已終止經營業務與持續經營業務區分開來，而比較數字已重述以與本年度的呈列一致。

下文呈列的特海集團財務資料概要指集團內部抵銷後的金額。

已計入綜合損益及其他全面收益表的2022年1月1日至分派日期期間的特海集團經營業績如下：

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### 綜合財務報表附註

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截至2022年12月31日止年度

#### 12. DISTRIBUTION IN SPECIE (Cont'd)

#### 12. 實物分派 (續)

		For the period from January 1, 2022 to December 30, 2022 2022年1月1日 至2022年12月 30日期間 RMB'000 人民幣千元	For the year ended December 31, 2021 截至2021年 12月31日 止年度 RMB'000 人民幣千元
Revenue (Note i)	收入 (附註i)	3,702,323	2,014,897
Other income	其他收入	43,203	121,064
Raw materials and consumables used	原材料及易耗品成本	(1,305,260)	(733,785)
Staff costs	員工成本	(1,260,168)	(924,604)
Rentals and related expenses	租金及相關開支	(99,906)	(42,289)
Utilities expenses	水電開支	(131,686)	(71,063)
Depreciation and amortization	折舊及攤銷	(485,812)	(450,981)
Listing expenses	上市開支	(42,089)	-
Travelling and communication expenses	差旅及通訊開支	(31,857)	(17,247)
Other expenses (Note ii)	其他開支 (附註ii)	(356,419)	(267,484)
Other gains and losses (Note iii)	其他收益及虧損 (附註iii)	(178,714)	(472,612)
Finance costs	財務成本	(57,455)	(61,771)
Loss before tax	除稅前虧損	(203,840)	(905,875)
Income tax expense	所得稅開支	(60,250)	(7,485)
Loss for the period/year (Note iv)	期 / 年內虧損 (附註iv)	(264,090)	(913,360)

Notes:

i. Revenue from discontinued operations includes the following:

附註：

i. 來自已終止經營業務的收入包括以下各項：

		For the period from January 1, 2022 to December 30, 2022 2022年1月1日 至2022年12月 30日期間 RMB'000 人民幣千元	For the year ended December 31, 2021 截至2021年 12月31日 止年度 RMB'000 人民幣千元
<b>Types of services or goods:</b>	<b>服務或商品種類：</b>		
Restaurant operation	餐廳業務	3,618,870	1,916,740
Delivery business	外賣業務	43,409	75,896
Others	其他	40,044	22,261
		3,702,323	2,014,897
<b>Timing of revenue recognition:</b>	<b>收入確認時間：</b>		
At a point in time	於某一時間點	3,702,323	2,014,897



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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#### 12. DISTRIBUTION IN SPECIE (Cont'd)

Notes: (Cont'd)

- ii. Other expenses from discontinued operations includes the following:

#### 12. 實物分派 (續)

附註：(續)

- ii. 來自已終止經營業務的其他開支包括以下各項：

		For the period from January 1, 2022 to December 30, 2022 2022年1月1日 至2022年12月 30日期間 RMB'000 人民幣千元	For the year ended December 31, 2021 截至2021年 12月31日 止年度 RMB'000 人民幣千元
Bank charges	銀行服務費	58,060	37,134
Consulting service expenses	諮詢服務開支	51,724	48,981
Outsourcing service fee	外包服務費	39,558	15,598
Daily maintenance expenses	日常維護開支	33,079	17,716
Storage expenses	倉儲開支	18,269	13,678
Business development expenses	業務發展開支	10,010	9,112
Other administrative expenses (Note)	其他行政開支 (附註)	145,719	125,265
		<b>356,419</b>	<b>267,484</b>

Note: Other administrative expenses mainly include expenses incurred on employee activities, commercial insurance, conference and other miscellaneous expenses, which individually are not material to the Group.

附註：其他行政開支主要包括組織員工活動、商業保險、會議以及其他雜項所產生的開支，單獨而言對本集團並不重大。

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### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 12. DISTRIBUTION IN SPECIE (Cont'd)

Notes: (Cont'd)

- iii. Other gains and losses from discontinued operations includes the following:

#### 12. 實物分派 (續)

附註：(續)

- iii. 來自已終止經營業務的其他收益及虧損包括以下各項：

		For the period from January 1, 2022 to December 30, 2022 2022年1月1日 至2022年12月 30日期間 RMB'000 人民幣千元	For the year ended December 31, 2021 截至2021年 12月31日 止年度 RMB'000 人民幣千元
Net impairment loss recognized in respect of	確認的減值虧損淨額		
– property, plant and equipment	– 物業、廠房及設備	(51,503)	(205,452)
– right-of-use assets	– 使用權資產	(705)	(201,266)
		<b>(52,208)</b>	<b>(406,718)</b>
Loss on disposal of property, plant and equipment and termination of leases, net	出售物業、廠房及設備以及終止租賃虧損淨額	(11,635)	(6,689)
Loss on lease modification	租賃修改虧損	–	(1,522)
Net foreign exchange loss	匯兌虧損淨額	(146,000)	(84,981)
Net gain arising on financial assets at FVTPL	按公允值計入損益的金融資產產生的收益淨額	1,299	2,724
Others	其他	29,830	24,574
		<b>(178,714)</b>	<b>(472,612)</b>

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### 綜合財務報表附註

For the year ended December 31, 2022

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#### 12. DISTRIBUTION IN SPECIE (Cont'd)

Notes: (Cont'd)

- iv. Loss for the period/year from discontinued operations includes the following:

#### 12. 實物分派 (續)

附註：(續)

- iv. 來自已終止經營業務的期／年內虧損包括以下各項：

		For the period from January 1, 2022 to December 30, 2022 2022年1月1日 至2022年12月 30日期間 RMB'000 人民幣千元	For the year ended December 31, 2021 截至2021年 12月31日 止年度 RMB'000 人民幣千元
Depreciation of property, plant and equipment	物業、廠房及設備折舊	248,318	226,831
Depreciation of right-of-use assets	使用權資產折舊	237,190	223,829
Amortization of other intangible assets	其他無形資產攤銷	304	321
<b>Total depreciation and amortization</b>	<b>折舊及攤銷總額</b>	<b>485,812</b>	<b>450,981</b>
Property and equipment rentals	物業及設備租金		
– office premises and equipment (short-term leases)	– 辦公室物業及設備 (短期租賃)	1,920	150
– restaurants	– 餐廳		
– Covid-19-related rent concessions	– 新冠肺炎疫情相關租金減免	(6,118)	(16,614)
– variable lease payments	– 可變租賃付款	11,027	8,478
		<b>4,909</b>	<b>(8,136)</b>
Other rental related expenses	其他租金相關開支	93,077	50,275
<b>Total rentals and related expenses</b>	<b>租金總額及相關開支</b>	<b>99,906</b>	<b>42,289</b>
Staff cost:	員工成本：		
Salaries and other allowance	薪金及其他津貼	1,164,623	846,913
Employee welfare	員工福利	22,955	23,484
Retirement benefit contribution	退休福利供款	72,590	54,207
<b>Total staff costs</b>	<b>員工成本總額</b>	<b>1,260,168</b>	<b>924,604</b>
Auditor's remuneration	核數師薪酬	4,009	3,819

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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#### 12. DISTRIBUTION IN SPECIE (Cont'd)

During the year ended December 31, 2022, Super Hi Group contributed approximately RMB456,396,000 (2021: RMB29,947,000) to the Group's net operating cash flows, paid approximately RMB189,714,000 (2021: RMB633,529,000) in respect of investing activities and paid approximately RMB352,492,000 (2021: RMB104,777,000) in respect of financing activities.

The net assets of Super Hi Group at the Distribution Date were as below:

#### 12. 實物分派(續)

於截至2022年12月31日止年度，特海集團為本集團的經營現金流量淨額貢獻約人民幣456,396,000元(2021年：人民幣29,947,000元)，就投資活動支付約人民幣189,714,000元(2021年：人民幣633,529,000元)及就融資活動支付約人民幣352,492,000元(2021年：人民幣104,777,000元)。

特海集團於分派日期的資產淨值如下：

		RMB'000 人民幣千元
Property, plant and equipment	物業、廠房及設備	1,375,907
Right-of-use assets	使用權資產	1,401,858
Goodwill	商譽	7,815
Other intangible assets	其他無形資產	13,492
Deferred tax assets	遞延稅項資產	7,099
Rental deposits	租賃按金	143,512
Inventories	存貨	187,370
Trade and other receivables and prepayments	貿易及其他應收款項及預付款項	185,713
Financial assets at FVTPL	按公允值計入損益的金融資產	96
Pledged bank deposits	已抵押銀行存款	25,581
Bank balances and cash	銀行結餘及現金	650,025
Trade payables	貿易應付款項	(225,045)
Other payables	其他應付款項	(220,523)
Amount due to related parties	應付關聯方款項	(5,405)
Tax payable	應付稅項	(54,858)
Lease liabilities	租賃負債	(1,683,363)
Bank borrowings	銀行借款	(4,155)
Contract liabilities	合約負債	(29,368)
Provision	撥備	(78,832)
Deferred tax liabilities	遞延稅項負債	(25,152)
Net assets	資產淨值	1,671,767
Less: non-controlling interests	減：非控股權益	15,538
Net assets attributable to the owners of the Company	本公司擁有人應佔資產淨值	1,656,229

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### 綜合財務報表附註

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#### 12. DISTRIBUTION IN SPECIE (Cont'd)

Analysis of net outflow of cash and cash equivalents in respect of the distribution:

		RMB'000 人民幣千元
Cash proceeds on distribution	分派的現金所得款項	-
Cash and cash equivalents of Super Hi Group as at the Distribution Date	特海集團於分派日期的現金及現金等價物	650,025
Net cash distributed in respect of distribution in specie	有關實物分派的現金分派淨額	650,025

#### 12. 實物分派 (續)

有關分派的現金及現金等價物流出淨額分析如下：

#### 13. EMOLUMENTS OF DIRECTORS AND CHIEF EXECUTIVE

Ms. June Yang Lijuan is the chief executive of the Company and her emolument disclosed below included those for services rendered by her as the chief executive of the Company and other group entities.

#### 13. 董事及最高行政人員薪酬

楊利娟女士為本公司最高行政人員，下文所披露其薪酬包括就其擔任本公司及其他集團實體最高行政人員提供服務所獲支付的薪酬。



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#### 13. EMOLUMENTS OF DIRECTORS AND CHIEF EXECUTIVE

(Cont'd)

The emoluments paid or payable to the directors and chief executive of the Company (including, if applicable, emoluments for services as employee/directors of the group entities prior to becoming the directors of the Company) by entities comprising the Group for the year, disclosed pursuant to the applicable Listing Rules and the Hong Kong Companies Ordinance, are as follows:

#### 13. 董事及最高行政人員薪酬(續)

根據適用上市規則及《香港公司條例》披露之本集團旗下實體於年內已付或應付本公司董事及最高行政人員之薪酬(包括(如適用)成為本公司董事前作為集團實體員工/董事提供服務的薪酬)如下:

		For the year ended December 31, 2022 截至2022年12月31日止年度				
		Directors' fee	Salaries and allowances	Performance-based bonuses	Retirement benefit scheme contributions	Total
		RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元 (Note iv) (附註iv)	RMB'000 人民幣千元	RMB'000 人民幣千元
<b>Executive directors (Note i):</b>	<b>執行董事(附註i):</b>					
Mr. Zhang Yong (張勇)	張勇先生	-	7,821	-	-	7,821
Ms. June Yang Lijuan (楊利娟) (Note vii)	楊利娟女士(附註vii)	-	6,681	808	46	7,535
Mr. Li Peng (李朋) (Note vii)	李朋先生(附註vii)	-	2,730	-	38	2,768
Ms. Song Qing (宋青) (Note vii)	宋青女士(附註vii)	-	7,424	-	45	7,469
Ms. Gao Jie (高潔)	高潔女士	-	1,205	-	57	1,262
Mr. Li Yu (李瑜) (Note vii)	李瑜先生(附註vii)	-	2,850	-	-	2,850
Ms. Liu Linyi (劉林毅) (Note vii)	劉林毅女士(附註vii)	-	1,239	245	57	1,541
Ms. Yang Hua (楊華) (Note vii)	楊華女士(附註vii)	-	1,449	-	24	1,473
Mr. Yang Li (楊立) (Note vii)	楊立先生(附註vii)	-	1,574	830	40	2,444
Mr. Zhou Zhaocheng (周兆呈) (Note ii)	周兆呈先生(附註ii)	-	3,253	13	-	3,266
Subtotal	小計	-	36,226	1,896	307	38,429
<b>Non-executive director (Note ii):</b>	<b>非執行董事(附註ii):</b>					
Mr. Zhou Zhaocheng (周兆呈) (Note ii)	周兆呈先生(附註ii)	-	-	-	-	-
<b>Independent non-executive directors (Note iii):</b>	<b>獨立非執行董事(附註iii):</b>					
Mr. Chua Sin Bin (蔡新民)	蔡新民先生	910	-	-	-	910
Mr. Hee Theng Fong (許廷芳)	許廷芳先生	910	-	-	-	910
Mr. Qi Daqing (齊大慶)	齊大慶先生	910	-	-	-	910
Mr. Ma Weihua (馬蔚華) (Note iii)	馬蔚華先生(附註iii)	910	-	-	-	910
Mr. Wu Xiaoguang (吳宵光) (Note iii)	吳宵光先生(附註iii)	910	-	-	-	910
Subtotal	小計	4,550	-	-	-	4,550
Total	總計	4,550	36,226	1,896	307	42,979

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### 13. EMOLUMENTS OF DIRECTORS AND CHIEF EXECUTIVE (Cont'd)

### 13. 董事及最高行政人員薪酬(續)

		For the year ended December 31, 2021 截至2021年12月31日止年度				
		Directors' fee	Salaries and allowances	Performance-based bonuses	Retirement benefit scheme contributions	Total
		RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元 (Note iv) (附註iv)	RMB'000 人民幣千元	RMB'000 人民幣千元
<b>Executive directors (Note i):</b>	<b>執行董事 (附註i):</b>					
Mr. Zhang Yong (張勇)	張勇先生	-	6,687	-	-	6,687
Mr. Zhou Zhaocheng (周兆呈) (Note ii)	周兆呈先生 (附註ii)	-	6,653	98	-	6,751
Ms. Gao Jie (高潔)	高潔女士	-	2,117	-	52	2,169
Ms. June Yang Lijuan (楊利娟) (Note vii)	楊利娟女士 (附註vii)	-	6,501	-	74	6,575
Mr. Li Peng (李朋) (Note vii)	李朋先生 (附註vii)	-	2,343	-	54	2,397
Ms. Yang Hua (楊華) (Note vii)	楊華女士 (附註vii)	-	7,762	465	33	8,260
Ms. Liu Linyi (劉林毅) (Note vii)	劉林毅女士 (附註vii)	-	6,319	1,831	52	8,202
Mr. Li Yu (李瑜) (Note vii)	李瑜先生 (附註vii)	-	2,448	623	-	3,071
Ms. Song Qing (宋青) (Note vii)	宋青女士 (附註vii)	-	5,362	2	30	5,394
Mr. Yang Li (楊立) (Note vii)	楊立先生 (附註vii)	-	6,956	-	53	7,009
Mr. Sean Shi (施永宏) (Note vi)	施永宏先生 (附註vi)	-	18	-	20	38
Subtotal	小計	-	53,166	3,019	368	56,553
<b>Non-executive director (Note ii):</b>	<b>非執行董事 (附註ii):</b>					
Ms. Shu Ping (舒萍) (Note vi)	舒萍女士 (附註vi)	-	-	-	-	-
<b>Independent non-executive directors (Note iii):</b>	<b>獨立非執行董事 (附註iii):</b>					
Mr. Chua Sin Bin (蔡新民)	蔡新民先生	825	-	-	-	825
Mr. Hee Theng Fong (許廷芳)	許廷芳先生	903	-	-	-	903
Mr. Qi Daqing (齊大慶)	齊大慶先生	900	-	-	-	900
Mr. Ma Weihua (馬蔚華) (Note iii)	馬蔚華先生 (附註iii)	240	-	-	-	240
Mr. Wu Xiaoguang (吳宵光) (Note iii)	吳宵光先生 (附註iii)	240	-	-	-	240
Subtotal	小計	3,108	-	-	-	3,108
<b>Total</b>	<b>總計</b>	<b>3,108</b>	<b>53,166</b>	<b>3,019</b>	<b>368</b>	<b>59,661</b>

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### 綜合財務報表附註

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#### 13. EMOLUMENTS OF DIRECTORS AND CHIEF EXECUTIVE

(Cont'd)

Notes:

- i. The executive directors' emoluments shown above were paid for their services in connection with the management of the affairs of the Company and the Group.
- ii. The non-executive directors have not received any remuneration from the Group. Mr. Zhou Zhaocheng changed from an executive director to a non-executive director on December 30, 2022, and the emoluments of Mr. Zhou Zhaocheng shown above were paid for his service as an executive director and management of the Company.
- iii. The independent non-executive directors' emoluments shown above were paid for their services as independent non-executive directors of the Company. Mr. Ma Weihua (馬蔚華) and Mr. Wu Xiaoguang (吳宵光) were both appointed as independent non-executive directors of the Company on August 24, 2021.
- iv. Performance-based bonuses were determined based on the individual's performance.
- v. There was no arrangement under which a director waived or agreed to waive any remuneration during the year.
- vi. Both Ms. Shu Ping and Mr. Sean Shi resigned as directors of the Company on August 24, 2021.
- vii. Ms. Yang Hua, Ms. Liu Linyi, Mr. Yang Li, Ms. June Yang Lijuan, Ms. Song Qing, Mr. Li Yu and Mr. Li Peng were all appointed as directors of the Company on August 24, 2021. Ms. Yang Hua, Ms. Liu Linyi, Mr. Yang Li and Mr. Li Yu resigned as directors of the Company on September 21, 2022.

Save for the disclosure in the "Connected transactions" section of this annual report, no other significant transactions, arrangements and contracts in relation to the Group's business to which the Company was a party and in which a director of the Company had a material interest, whether directly or indirectly, subsisted at the end of or at any time during the year ended December 31, 2022.

#### 13. 董事及最高行政人員薪酬(續)

附註：

- i. 以上所示執行董事的薪酬乃就彼等與管理本公司及本集團事務有關的服務而支付。
- ii. 非執行董事並無從本集團收取任何薪酬。周兆呈先生於2022年12月30日由執行董事變更為非執行董事，以上所示周兆呈先生的薪酬乃就其擔任本公司執行董事及管理層而支付。
- iii. 以上所示獨立非執行董事的薪酬乃就彼等擔任本公司獨立非執行董事而支付。馬蔚華先生及吳宵光先生均於2021年8月24日獲委任為本公司獨立非執行董事。
- iv. 績效相關花紅乃根據個人表現釐定。
- v. 於年內，董事概無根據任何安排放棄或同意放棄領取酬金。
- vi. 舒萍女士及施永宏先生均於2021年8月24日辭任本公司董事。
- vii. 楊華女士、劉林毅女士、楊立先生、楊利娟女士、宋青女士、李瑜先生及李朋先生均於2021年8月24日獲委任為本公司董事。楊華女士、劉林毅女士、楊立先生及李瑜先生於2022年9月21日辭任本公司董事。

除本年報「關連交易」一節所披露者外，概無其他有關本集團業務而本公司為其中訂約方，且本公司董事直接或間接擁有重大權益的重要交易、安排及合約，於截至2022年12月31日止年度末時或年內任何時間仍然存續。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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#### 14. FIVE HIGHEST PAID EMPLOYEES

The five highest paid employees of the Group for the year ended December 31, 2022 included 4 (2021: 4) directors, details of whose remuneration are set out in Note 13 above. Details of the remuneration for the remaining individual who is neither a director nor chief executive for the years ended December 31, 2022 and 2021 were as follows:

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Salaries and allowance	薪金及津貼	2,614	6,961
Performance-based bonuses	績效相關花紅	763	759
Contributions to retirement benefits schemes	退休福利計劃供款	57	52
		<b>3,434</b>	<b>7,772</b>

The emoluments of the remaining individual are within the following bands:

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年	2021 2021年
HKD4,000,001 to HKD4,500,000	4,000,001港元至4,500,000港元	1	–
HKD9,500,001 to HKD10,000,000	9,500,001港元至10,000,000港元	–	1
Total	總計	<b>1</b>	<b>1</b>

For the year ended December 31, 2022, no emoluments were paid by the Group to any of the directors or the five highest paid individuals as an inducement to join or upon joining the Group or as compensation for loss of office (2021: Nil). None of the directors has waived any emoluments for the year ended December 31, 2022 (2021: Nil).

#### 14. 五名最高薪員工

於截至2022年12月31日止年度，本集團五名最高薪員工包括4名(2021年：4名)董事，有關薪酬詳情載於上文附註13。餘下既非董事亦非最高行政人員之人士於截至2022年及2021年12月31日止年度的薪酬詳情如下：

餘下人士的薪酬介乎以下範圍：

於截至2022年12月31日止年度，本集團概無向董事或五名最高薪人士支付任何酬金作為加入或加入本集團時的獎勵或離職補償(2021年：無)。亦無董事於截至2022年12月31日止年度放棄任何酬金(2021年：無)。

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### 綜合財務報表附註

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#### 15. DIVIDENDS

#### 15. 股息

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Distribution in specie (Note 12)	實物分派(附註12)	1,656,229	–
Dividends for ordinary shareholders of the Company recognized as distribution during the year (Note)	年內確認為分派的本公司普通股股東股息(附註)	–	92,781
<b>Total</b>	<b>總計</b>	<b>1,656,229</b>	<b>92,781</b>

#### Note:

On March 23, 2021, a final dividend of HKD0.021 (equivalent to RMB0.018) per share with a total amount of HKD110,788,933 (equivalent to RMB92,781,300) was declared to shareholders for the year ended December 31, 2020 by the Company out of share premium. The dividend was paid in July 2021.

Subsequent to the end of the reporting period, final dividend in respect of the year ended December 31, 2022 of HKD0.116 (equivalent to RMB0.102) per share, amounting to approximately HKD628,488,926 (equivalent to RMB549,790,800) has been proposed by the Directors and is subject to approval by the shareholders at the forthcoming annual general meeting, which will be held on June 7, 2023.

#### 附註：

於2021年3月23日，本公司自股份溢價向股東宣派截至2020年12月31日止年度的末期股息每股0.021港元（相當於人民幣0.018元），總額達110,788,933港元（相當於人民幣92,781,300元）。該股息已於2021年7月派付。

於報告期末後，董事就截至2022年12月31日止年度建議宣派末期股息每股0.116港元（相當於人民幣0.102元），總計約628,488,926港元（相當於人民幣549,790,800元），惟須待股東於將於2023年6月7日舉行的應屆股東週年大會批准後方可作實。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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#### 16. EARNINGS (LOSS) PER SHARE

##### From continuing and discontinued operations

The calculation of the basic and diluted earnings (loss) per share from continuing and discontinued operations attributable to the owners of the Company is based on the following data:

Earnings (loss) figures are calculated as follows:

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Earnings (loss) for the purpose of basic earnings (loss) per share	用於計算每股基本盈利(虧損)的 盈利(虧損)	1,374,477	(4,163,175)

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 '000 千股	2021 2021年 '000 千股
Weighted average number of ordinary shares for the purpose of calculating earnings (loss) per share	用於計算每股盈利(虧損)的普通 股加權平均數	5,415,000	5,312,000

No diluted earnings (loss) per share for the year ended December 31, 2022 and 2021 were calculated as there were no potential ordinary shares in issue for the year ended December 31, 2022 and 2021.

#### 16. 每股盈利(虧損)

##### 來自持續經營及已終止經營業務

本公司擁有人應佔來自持續經營及已終止經營業務的每股基本及攤薄盈利(虧損)乃根據以下數據計算:

盈利(虧損)數字計算如下:

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Earnings (loss) for the purpose of basic earnings (loss) per share	用於計算每股基本盈利(虧損)的 盈利(虧損)	1,374,477	(4,163,175)

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 '000 千股	2021 2021年 '000 千股
Weighted average number of ordinary shares for the purpose of calculating earnings (loss) per share	用於計算每股盈利(虧損)的普通 股加權平均數	5,415,000	5,312,000

由於截至2022年及2021年12月31日止年度並無已發行潛在普通股，故並無計算截至2022年及2021年12月31日止年度的每股攤薄盈利(虧損)。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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#### 16. EARNINGS (LOSS) PER SHARE (Cont'd)

##### For continuing operations

The calculation of the basic and diluted earnings (loss) per share from continuing operations attributable to the owners of the Company is based on the following data:

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)
Profit (loss) for the year attributable to the owners of the Company	本公司擁有人應佔年內溢利(虧損)	1,374,477	(4,163,175)
Less:	減：		
Loss for the year from discontinued operations	來自已終止經營業務的年內虧損	(263,989)	(913,360)
Earnings (loss) for the purpose of basic earnings (loss) per share from continuing operations	用於計算來自持續經營業務的每股基本盈利(虧損)的盈利(虧損)	1,638,466	(3,249,815)

The denominators used are the same as those detailed above for both basic and diluted earnings (loss) per share.

##### From discontinued operations

Both basic and diluted loss per share for the discontinued operations is RMB0.05 per share (2021: RMB0.17 per share), based on the loss for the year from the discontinued operations of approximately RMB263,989,000 (2021: RMB913,360,000) and the denominators detailed above for both basic and diluted earnings (loss) per share.

#### 16. 每股盈利(虧損)(續)

##### 對於持續經營業務

本公司擁有人應佔來自持續經營業務的每股基本及攤薄盈利(虧損)乃根據以下數據計算：

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元 (Restated) (經重述)
Profit (loss) for the year attributable to the owners of the Company	本公司擁有人應佔年內溢利(虧損)	1,374,477	(4,163,175)
Less:	減：		
Loss for the year from discontinued operations	來自已終止經營業務的年內虧損	(263,989)	(913,360)
Earnings (loss) for the purpose of basic earnings (loss) per share from continuing operations	用於計算來自持續經營業務的每股基本盈利(虧損)的盈利(虧損)	1,638,466	(3,249,815)

每股基本及攤薄盈利(虧損)所用分母與上文詳述者相同。

##### 來自已終止經營業務

按已終止經營業務的年內虧損約人民幣263,989,000元(2021年：人民幣913,360,000元)及上文所詳述的每股基本及攤薄盈利(虧損)的分母計算，已終止經營業務的每股基本及攤薄虧損均為每股人民幣0.05元(2021年：每股人民幣0.17元)。

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## 綜合財務報表附註

For the year ended December 31, 2022

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## 17. PROPERTY, PLANT AND EQUIPMENT

## 17. 物業、廠房及設備

		Leasehold land and building 租賃土地 及樓宇 RMB'000 人民幣千元 (Note) (附註)	Freehold land 永久業權土地 RMB'000 人民幣千元	Leasehold improvement 租賃物業裝修 RMB'000 人民幣千元	Machinery 機器 RMB'000 人民幣千元	Transportation equipment 運輸設備 RMB'000 人民幣千元	Furniture and fixture 傢俱及裝置 RMB'000 人民幣千元	Renovation in progress 未完工 裝修工程 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
<b>COST</b>	<b>成本</b>								
At January 1, 2021	於2021年1月1日	16,880	87,563	11,473,012	613,703	604,996	2,035,539	2,189,171	17,020,864
Exchange adjustments	匯兌調整	(1,444)	(11,237)	(94,691)	(4,257)	(10,133)	(6,293)	(5,658)	(133,713)
Additions	添置	11,183	6,163	18,634	356,792	8,990	261,563	3,066,162	3,729,487
Acquired on acquisition of a subsidiary	收購一間附屬公司時 所購入	-	-	1,552	-	-	461	20	2,033
Transfer from renovation in progress	轉自未完工 裝修工程	-	-	4,596,679	-	-	-	(4,596,679)	-
Disposals	出售	-	-	(2,591,527)	(36,857)	(1,597)	(107,412)	(98,870)	(2,836,263)
At December 31, 2021	於2021年12月31日	26,619	82,489	13,403,659	929,381	602,256	2,183,858	554,146	17,782,408
Exchange adjustments	匯兌調整	(8)	(4,358)	30,984	6,766	1,713	69,375	1,058	105,530
Additions	添置	16	40	202,778	141,899	4,046	137,308	200,809	686,896
Acquired on acquisition of a subsidiary	收購一間附屬公司時 所購入	-	-	9,189	1,467	-	1,193	-	11,849
Transfer from renovation in progress	轉自未完工 裝修工程	-	-	352,763	-	-	-	(352,763)	-
Distribution in specie (Note 12)	實物分派(附註12)	(14,526)	(78,171)	(1,923,485)	(104,251)	(13,032)	(200,647)	(151,029)	(2,485,141)
Disposals	出售	-	-	(788,010)	(106,505)	(8,613)	(159,533)	(3,273)	(1,065,934)
At December 31, 2022	於2022年12月31日	12,101	-	11,287,878	868,757	586,370	2,031,554	248,948	15,035,608
<b>DEPRECIATION</b>	<b>折舊</b>								
At January 1, 2021	於2021年1月1日	4,514	-	3,685,837	156,671	68,565	1,020,945	-	4,936,532
Exchange adjustments	匯兌調整	(274)	-	(22,459)	(133)	(1,283)	(5,830)	-	(29,979)
Charge for the year	年內扣除	1,959	-	2,684,090	187,131	40,402	469,504	-	3,383,086
Eliminated on disposals	出售時撤銷	-	-	(767,854)	(14,956)	(1,302)	(87,537)	-	(871,649)
At December 31, 2021	於2021年12月31日	6,199	-	5,579,614	328,713	106,382	1,397,082	-	7,417,990
Exchange adjustments	匯兌調整	62	-	3,978	234	122	15,202	-	19,598
Charge for the year from continuing operations	年內自持續經營業務 扣除	577	-	2,026,924	122,568	36,441	328,798	-	2,515,308
Charge for the year from discontinued operations (Note 12)	年內自己終止經營 業務扣除(附註12)	1,498	-	214,277	13,124	1,206	18,213	-	248,318
Distribution in specie (Note 12)	實物分派(附註12)	(4,009)	-	(705,571)	(32,351)	(8,011)	(85,379)	-	(835,321)
Eliminated on disposals	出售時撤銷	-	-	(689,048)	(44,667)	(6,832)	(126,193)	-	(866,740)
At December 31, 2022	於2022年12月31日	4,327	-	6,430,174	387,621	129,308	1,547,723	-	8,499,153

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#### 17. PROPERTY, PLANT AND EQUIPMENT (Cont'd)

#### 17. 物業、廠房及設備(續)

		Leasehold land and building 租賃土地 及樓宇 RMB'000 人民幣千元 (Note) (附註)	Freehold land 永久業權土地 RMB'000 人民幣千元	Leasehold improvement 租賃物業裝修 RMB'000 人民幣千元	Machinery 機器 RMB'000 人民幣千元	Transportation equipment 運輸設備 RMB'000 人民幣千元	Furniture and fixture 傢俱及裝置 RMB'000 人民幣千元	Renovation in progress 未完工 裝修工程 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
<b>IMPAIRMENT</b>	<b>減值</b>								
At December 31, 2020	於2020年12月31日	-	-	19,493	-	-	1,044	-	20,537
Additions	添置	-	-	735,394	102,330	341	190,726	-	1,028,791
At December 31, 2021	於2021年12月31日	-	-	754,887	102,330	341	191,770	-	1,049,328
Net additions from continuing operations	自持續經營業務 添置淨額	-	-	97,643	-	-	11,798	-	109,441
Net additions from discontinued operations (Note 12)	自己終止經營業務 添置淨額(附註12)	-	-	51,503	-	-	-	-	51,503
Distribution in specie (Note 12)	實物分派(附註12)	-	-	(256,415)	-	-	(17,498)	-	(273,913)
Eliminated on disposals	出售時撤銷	-	-	(41,180)	-	-	(3,496)	-	(44,676)
At December 31, 2022	於2022年12月31日	-	-	606,438	102,330	341	182,574	-	891,683
<b>CARRYING AMOUNT</b>	<b>賬面值</b>								
At December 31, 2022	於2022年12月31日	7,774	-	4,251,266	378,806	456,721	301,257	248,948	5,644,772
At December 31, 2021	於2021年12月31日	20,420	82,489	7,069,158	498,338	495,533	595,006	554,146	9,315,090

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### 綜合財務報表附註

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#### 17. PROPERTY, PLANT AND EQUIPMENT (Cont'd)

Note:

In the opinion of the Directors, allocations of the carrying amounts between the leasehold land and buildings elements cannot be made reliably and therefore the entire carrying amounts of the leasehold land and buildings is presented as property, plant and equipment.

The above items of property, plant and equipment, except for renovation in progress, after taking into account the residual value, are depreciated on a straight-line basis at the following rates per annum:

Leasehold land and building	4.75%
Leasehold improvement	6.67% – 20.00% or lease term, whichever is shorter
Machinery	19.00% – 33.00%
Transportation equipment	4.95% – 24.75%
Furniture and fixture	19.00% – 31.67%

As at December 31, 2022, transportation equipment with net book values of approximately RMB352,312,000 (2021: RMB341,493,000) and RMB126,678,000 (2021: RMB134,114,000), respectively, have been pledged as collaterals for bank borrowings and other borrowings detailed in Notes 32 and 35, respectively.

#### Impairment assessment

As at December 31, 2022 and 2021, in view of the unsatisfied performance for the periods and unfavorable future prospects of some restaurants, the management of the Group concluded there were impairment indications for these restaurants. As at December 31, 2022, the management of the Group also noticed that some restaurants achieved significant improvement in their operations as a result of the optimization of the internal management and the Chinese government adjusted its pandemic prevention policies in December 2022, and concluded that there were indications that the impairment losses recognized in prior years for the relevant restaurants may no longer exist or may have decreased. The Group estimated the recoverable amounts of above restaurants (cash generating units (“CGUs”) to which the asset belongs when it is not possible to estimate the recoverable amounts individually, including allocation of corporate assets when reasonable and consistent basis can be established.

#### 17. 物業、廠房及設備 (續)

附註：

董事認為，租賃土地及樓宇部分的賬面值無法可靠地分配，因此租賃土地及樓宇的整體賬面值以物業、廠房及設備呈列。

上述物業、廠房及設備項目（未完工裝修工程除外）經計及剩餘價值後按直線基準以下列年率折舊：

租賃土地及樓宇	4.75%
租賃物業裝修	6.67% – 20.00% 或租期（以較短者為準）
機器	19.00% – 33.00%
運輸設備	4.95% – 24.75%
傢俱及裝置	19.00% – 31.67%

於2022年12月31日，賬面淨值分別約為人民幣352,312,000元（2021年：人民幣341,493,000元）及人民幣126,678,000元（2021年：人民幣134,114,000元）的運輸設備已抵押作為銀行借款及其他借款的擔保，分別詳見附註32及35。

#### 減值評估

於2022年及2021年12月31日，鑒於部分餐廳於期內表現欠佳及未來前景不佳，本集團管理層認為該等餐廳存在減值跡象。於2022年12月31日，本集團管理層亦注意到，由於內部管理優化及中國政府於2022年12月調整其疫情防控政策，部分餐廳的經營取得顯著改善，從而認為有跡象表明相關餐廳於過往年度確認的減值虧損可能不再存在或可能已減少。倘無法個別估計可收回金額，本集團估計該類資產所屬的上述餐廳（現金產生單位（「現金產生單位」））的可收回金額，包括於能夠建立合理一致基礎時對公司資產進行分配。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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#### 17. PROPERTY, PLANT AND EQUIPMENT (Cont'd)

##### Impairment assessment (Cont'd)

The recoverable amounts of CGUs from continuing operations have been determined based on value in use calculation. That calculation used discounted cash flow projections based on financial budgets approved by the management of the Group covering the remaining lease periods which are between 1 to 5 years with pre-tax discount rates ranging from 8% to 29% as at December 31, 2022 (2021: 7.4% to 25%(Restated)), which varies in restaurants operated in different countries/regions. Cash flows beyond the 5-year period (2021: 5-year) for those CGUs with remaining lease terms more than 5 years are extrapolated using a steady 0%-3% growth rate (2021: 0%-3%). Other key assumptions for the value in use calculations related to the estimation of cash inflows/outflows included revenue growth rate and average percentage of costs and operating expenses of revenue for the forecast periods, which are based on the CGUs' past performance and the management's expectations for the market development.

Based on the results of the assessments, the management of the Group determined that: (1) the recoverable amounts of certain CGUs are lower than the carrying amounts. The impairment loss has been allocated to each category of property, plant and equipment and right-of-use assets such that the carrying amount of each category of asset is not reduced below the highest of its fair value less cost of disposal, its value in use and zero; and (2) the recoverable amounts of certain CGUs are higher than their carrying amounts. The reversal of impairment loss for the CGUs has been allocated to each category of property, plant and equipment and right-of-use assets such that the carrying amount of each category of asset is not increased above its recoverable amount (if determinable) and the carrying amount that would have been determined had no impairment loss been recognized for the asset in prior years. As at December 31, 2022, the carrying amounts of property, plant and equipment and right-of-use assets subject to impairment assessment were RMB1,476,623,000 (2021: RMB2,402,359,000) and RMB921,388,000 (2021: RMB1,515,536,000), respectively, before taking into account the accumulated impairment losses. Based on the value in use calculation and the allocation, impairment loss of RMB156,343,000 (2021: RMB823,339,000 (Restated)) and RMB91,835,000 (2021: RMB398,912,000 (Restated)) before netting the reversal of impairment loss of RMB46,902,000 (2021: Nil (Restated)) and RMB27,669,000 (2021: Nil (Restated)), has been recognized against the carrying amount of property, plant and equipment and right-of-use assets from continuing operations respectively.

#### 17. 物業、廠房及設備(續)

##### 減值評估(續)

來自持續經營業務的現金產生單位的可收回金額乃根據使用價值計算釐定。該項計算使用貼現現金流量預測，乃基於本集團管理層批准的涵蓋剩餘租期(介乎1至5年)的財務預算，稅前貼現率於2022年12月31日介乎8%至29%(2021年：7.4%至25%(經重述))，貼現率在不同國家／地區經營餐廳有所不同。就剩餘租期超過5年的該等現金產生單位而言，超出5年期(2021年：5年)的現金流量乃採用穩定增長率0%至3%(2021年：0%至3%)推算。其他使用價值計算的主要假設與現金流入／流出的估計有關，當中包括收益增長率及於預測期內成本及收入經營開支的平均百分比，有關估計乃基於現金產生單位的過往表現及管理層對市場發展的預期。

根據評估的結果，本集團管理層認為：(1)若干現金產生單位的可收回金額低於其賬面值。減值虧損已分配至各類物業、廠房及設備以及使用權資產，以致各類資產的賬面值不會減至低於其公允價值減去處置成本、使用價值及零的最高者；及(2)若干現金產生單位的可收回金額高於其賬面值。現金產生單位的減值虧損撥回已分配至各類物業、廠房及設備以及使用權資產，以致各類資產的賬面值不會增至高於其可收回金額(尚可釐定)及假設過往年度並無就該項資產確認減值虧損時原應釐定的賬面值。於2022年12月31日，於考慮累計減值虧損前，涉及減值評估的物業、廠房及設備以及使用權資產的賬面值分別為人民幣1,476,623,000元(2021年：人民幣2,402,359,000元)及人民幣921,388,000元(2021年：人民幣1,515,536,000元)。根據使用價值計算及分配，已就來自持續經營業務的物業、廠房及設備以及使用權資產的賬面值分別確認經扣除減值虧損撥回人民幣46,902,000元(2021年：無(經重述))及人民幣27,669,000元(2021年：無(經重述))前的減值虧損人民幣156,343,000元(2021年：人民幣823,339,000元(經重述))及人民幣91,835,000元(2021年：人民幣398,912,000元(經重述))。

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### 綜合財務報表附註

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#### 18. RIGHT-OF-USE ASSETS

#### 18. 使用權資產

		Leased properties 租賃物業 RMB'000 人民幣千元	
<b>At December 31, 2022</b>	<b>於2022年12月31日</b>		
Carrying amount	賬面值		3,865,678
<b>At December 31, 2021</b>	<b>於2021年12月31日</b>		
Carrying amount	賬面值		5,819,320
<b>For the year ended December 31, 2022</b>	<b>截至2022年12月31日止年度</b>		
Depreciation charge from continuing operations	來自持續經營業務的折舊費用		761,481
Depreciation charge from discontinued operations (Note 12)	來自已終止經營業務的折舊費用 (附註12)		237,190
Net impairment loss recognized in profit or loss from continuing operations (Note 17)	於損益中確認來自持續經營業務的減值虧損淨額 (附註17)		64,166
Net impairment loss recognized in profit or loss from discontinued operations (Note 12)	於損益中確認來自已終止經營業務的減值虧損淨額 (附註12)		705
<b>For the year ended December 31, 2021</b>	<b>截至2021年12月31日止年度</b>		
Depreciation charge	折舊費用		1,127,414
Impairment loss recognized in profit or loss	於損益中確認的減值虧損		600,178
		<b>For the year ended December 31, 截至12月31日止年度</b>	
		<b>2022</b>	2021
		<b>2022年</b>	2021年
		<b>RMB'000</b>	RMB'000
		人民幣千元	人民幣千元
Expense relating to short-term leases	與短期租賃有關的開支	<b>7,286</b>	810
Variable lease payments not included in the measurement of lease liabilities	未計入租賃負債計量的可變租賃付款	<b>71,819</b>	74,981
Total cash outflow for leases (Note)	租賃現金流出總額 (附註)	<b>1,146,658</b>	1,045,681
Additions to right-of-use assets	添置使用權資產	<b>742,882</b>	1,031,987
Acquired on acquisition of a subsidiary	收購一間附屬公司時獲得	<b>35,269</b>	44,054
Decrease due to lease modification	租賃修改引致減少	<b>82,221</b>	460,431
Decrease due to lease termination	終止租賃引致減少	<b>228,325</b>	600,577
Distribution in specie (Note 12)	實物分派 (附註12)	<b>1,401,858</b>	-

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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#### 18. RIGHT-OF-USE ASSETS (Cont'd)

Note:

The amount includes payments of principal and interest portion of lease liabilities, variable lease payments and short-term leases, which could be presented in financing or operating cash flows, respectively.

For the year ended December 31, 2022 and 2021, the Group leases various buildings for its operations. The year ended December 31, 2022 lease contracts are entered into for fixed terms of 12 months to 15 years (2021: 12 months to 20 years), but may have termination options as described below. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. In determining the lease term and assessing the length of the non-cancellable period, the Group applies the definition of a contract and determines the period for which the contract is enforceable.

#### Variable lease payments

Leases of restaurants are either with only fixed lease payments or contain variable lease payment that are based on 2% to 5% of sales with minimum annual lease payments that are fixed over the lease term for the year ended December 31, 2022 (2021: 1% to 11%). The payment terms are common in restaurants in the countries and areas where the Group operates. The amounts of fixed and variable lease payments paid to relevant lessors for the years are as follows:

#### For the year ended December 31, 2022

		Number of leases 租約數目	Fixed payments 固定付款 RMB'000 人民幣千元	Variable payments 可變付款 RMB'000 人民幣千元	Total payments 付款總額 RMB'000 人民幣千元
Office premises and equipment without variable lease payments	不具有可變租賃付款的辦公室物業及設備	26	33,006	-	33,006
Restaurants without variable lease payments	不具有可變租賃付款的餐廳	1,355	587,360	-	587,360
Restaurants with variable lease payments	具有可變租賃付款的餐廳	602	454,473	71,819	526,292
Total	總計	1,983	1,074,839	71,819	1,146,658

#### 18. 使用權資產 (續)

附註：

該金額包括租賃負債的本金及利息部分付款、可變租賃付款及短期租賃，可分別於融資或經營現金流量中呈列。

截至2022年及2021年12月31日止年度，本集團租賃各種樓宇用於其營運。截至2022年12月31日止年度租賃合約的固定期限為12個月至15年（2021年：12個月至20年），但可能具有如下所述的終止選擇權。租賃條款乃根據個別基準協商，包含各種不同的條款及條件。於釐定租期及評估不可撤銷期間的長度時，本集團應用合約的定義並釐定合約可強制執行的期間。

#### 可變租賃付款

截至2022年12月31日止年度，餐廳的租賃為僅具有固定租賃付款或包含基於銷售額2%至5%（2021年：1%至11%）的可變租賃付款，而最低年度租賃付款於租賃期間固定。付款條款於本集團經營所在國家及地區普遍適用。年內已付予有關出租人的固定及可變租賃付款如下：

#### 截至2022年12月31日止年度

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 18. RIGHT-OF-USE ASSETS (Cont'd)

##### Variable lease payments (Cont'd)

For the year ended December 31, 2021

		Number of leases 租約數目	Fixed payments 固定付款 RMB'000 人民幣千元	Variable payments 可變付款 RMB'000 人民幣千元	Total payments 付款總額 RMB'000 人民幣千元
Office premises without variable lease payments	不具有可變租賃付款的辦公室物業	40	18,727	–	18,727
Restaurants without variable lease payments	不具有可變租賃付款的餐廳	1,196	573,180	–	573,180
Restaurants with variable lease payments	具有可變租賃付款的餐廳	793	378,793	74,981	453,774
<b>Total</b>	<b>總計</b>	<b>2,029</b>	<b>970,700</b>	<b>74,981</b>	<b>1,045,681</b>

The overall financial effect of using variable payment terms is that higher rental costs are incurred by stores with higher sales. Variable rental expenses are expected to continue to represent a similar proportion of store sales in future years.

##### Termination options

The Group has termination options in a number of leases for restaurants. These are used to maximize operational flexibility in terms of managing the assets used in the Group's operations. The majority of termination options held are exercisable only by the Group and not by the respective lessors.

The Group assessed at lease commencement date and concluded it is reasonably certain not to exercise the termination options. In addition, the Group reassesses whether it is reasonably certain not to exercise a termination option, upon the occurrence of either a significant event or a significant change in circumstances that is within the control of the lessee.

#### 18. 使用權資產 (續)

##### 可變租賃付款 (續)

截至2021年12月31日止年度

使用可變付款條款的整體財務影響為銷售額較高的門店將產生更高的租金成本。於未來年度，預期可變租金開支佔門店銷售額的比例將繼續類似。

##### 終止選擇權

本集團的多項餐廳租賃具有終止選擇權。就管理本集團運營中使用的資產而言，該等選擇權可最大程度地提高運營靈活性。持有的大多數終止選擇權只能由本集團行使，而非由相關出租人行使。

本集團於租賃開始日期進行評估，並合理確定不會行使終止選擇權。此外，在發生重大事件或承租人控制範圍內的情況發生重大變化時，本集團會重新評估是否可合理確定不會行使終止選擇權。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 18. RIGHT-OF-USE ASSETS (Cont'd)

##### Termination options (Cont'd)

For the year ended December 31, 2022 and 2021, the Group decided to discontinue the operations of certain restaurants before the expiry of original lease terms of those restaurants. As a result, the Group is reasonably certain to exercise the termination option stipulated in the lease agreements for the relevant restaurants, and lease liabilities and right-of-use assets have been adjusted accordingly.

##### Restrictions or covenants on leases

Lease liabilities of RMB5,193,601,000 are recognized with related right-of-use assets of RMB3,865,678,000 as at December 31, 2022 (2021: lease liabilities of RMB7,247,058,000 are recognized with related right-of-use assets of RMB5,819,320,000). The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by the lessor. Leased assets may not be used as security for borrowing purposes.

##### Leases committed

As at December 31, 2022, the Group has not entered into new leases that have yet to commence. As at December 31, 2021, the Group has entered into new leases that have yet to commence, with average non-cancellable period ranging from 5 to 9 years, the total future undiscounted cash flows over the non-cancellable period amounted to RMB13,256,000.

#### 18. 使用權資產 (續)

##### 終止選擇權 (續)

截至2022年及2021年12月31日止年度，本集團決定於該等餐廳原租期到期前終止經營該等餐廳。因此，本集團合理確認行使有關餐廳租賃協議規定的終止選擇權，並已相應調整租賃負債及使用權資產。

##### 租賃限制或契諾

於2022年12月31日，確認租賃負債人民幣5,193,601,000元及相關使用權資產為人民幣3,865,678,000元（2021年：確認租賃負債人民幣7,247,058,000元及相關使用權資產為人民幣5,819,320,000元）。除出租人持有的於租賃資產的抵押權益外，租賃協議不施加任何契諾。租賃資產不得用作借款抵押。

##### 租賃承擔

於2022年12月31日，本集團並無訂立尚未開始的新租賃。於2021年12月31日，本集團訂立尚未開始的新租賃，平均不可撤銷期限介乎5至9年，不可撤銷期間的未來未貼現現金流量總額為人民幣13,256,000元。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 18. RIGHT-OF-USE ASSETS (Cont'd)

##### Rent concessions

During the year ended December 31, 2022, lessors of restaurants provided rent concessions to the Group through rent reductions ranging from 10% to 100% of monthly rents over 0.5 to 6 months (2021: ranging from 10% to 100% of monthly rents over 0.5 to 12 months).

These rent concessions occurred as a direct consequence of Covid-19 pandemic and met all of the conditions in IFRS 16.46B, and the Group applied the practical expedient not to assess whether the changes constitute lease modifications. The effects on changes in lease payments due to forgiveness or waiver by the lessors for the relevant leases of RMB10,518,000 (2021: RMB11,385,000(Restated)) from continuing operations and RMB6,118,000 (2021: RMB16,614,000) from discontinued operations were recognized as negative variable lease payments.

Details of impairment of right-of-use assets are set out in Note 17.

#### 18. 使用權資產(續)

##### 租金減免

截至2022年12月31日止年度，餐廳的出租人透過在0.5至6個月內減少10%至100%（2021年：在0.5至12個月內減少10%至100%）的月租為本集團提供租金減免。

因新冠疫情的直接後果產生的該等租金減免符合國際財務報告準則第16.46B號的所有條件，故本集團應用可行權宜方法不評估有關變動是否構成租賃修改。由於出租人分別就來自持續經營業務及來自已終止經營業務的相關租賃寬減或豁免人民幣10,518,000元（2021年：人民幣11,385,000元（經重述））及人民幣6,118,000元（2021年：人民幣16,614,000元），故租賃付款變動的影響確認為負可變租賃付款。

有關使用權資產減值的詳情載於附註17。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 19. GOODWILL

#### 19. 商譽

		Acquisition of Hao Noodle and Tea 收購 Hao Noodle and Tea RMB'000 人民幣千元	Acquisition of Beijing Youdingyou 收購 北京優鼎優 RMB'000 人民幣千元	Acquisition of Shanghai Shuhai 收購上海澍海 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
<b>COST</b>	<b>成本</b>				
At January 1, 2021	於2021年1月1日	-	92,602	-	92,602
Arising on acquisition of a subsidiary	產生自收購一間附屬公司	-	-	84,845	84,845
At December 31, 2021	於2021年12月31日	-	92,602	84,845	177,447
Arising on acquisition of a subsidiary	產生自收購一間附屬公司	7,815	-	-	7,815
Distribution in specie (Note 12)	實物分派(附註12)	(7,815)	-	-	(7,815)
At December 31, 2022	於2022年12月31日	-	92,602	84,845	177,447
<b>IMPAIRMENT</b>	<b>減值</b>				
At January 1, 2021	於2021年1月1日	-	30,219	-	30,219
Impairment loss recognized in the year	於年內確認的減值虧損	-	62,383	-	62,383
At December 31, 2021 and 2022	於2021年及2022年12月31日	-	92,602	-	92,602
<b>CARRYING VALUES</b>	<b>賬面值</b>				
At December 31, 2022	於2022年12月31日	-	-	84,845	84,845
At December 31, 2021	於2021年12月31日	-	-	84,845	84,845

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 19. GOODWILL (Cont'd)

For the purpose of impairment testing, the carrying amounts of goodwill has been allocated to Beijing Youdingyou Catering Co., Ltd. (“Beijing Youdingyou”) and Shanghai Shuhai Catering Management Co., Ltd. (“Shanghai Shuhai”), which are respectively identified to be a CGU.

In addition to goodwill above, property, plant and equipment, intangible assets and right-of-use assets (including allocation of corporate assets) that generate cash flows together with the related goodwill are also included in the CGUs for the purpose of impairment assessment.

The recoverable amount of Shanghai Shuhai has been determined based on value in use calculation. That calculation uses cash flow projections based on financial budgets approved by the management covering a 5-year period. Cash flows beyond the 5-year period are extrapolated using a steady 3% (2021: 3%) growth rate. This growth rate is based on the relevant industry growth forecasts and does not exceed the average long-term growth rate for the relevant industry. The cash flows are discounted using a pre-tax discount rate of 15.9% (2021: 15.0%). The discount rate reflects specific risks relating to the business. Other key assumptions for the fair value calculations relating to the estimation of cash inflows/outflows included revenue growth rates and the percentage of costs and operating expenses of revenue, which are based on the CGU’s past performance and the management’s expectations for the market development.

During the year ended December 31, 2022 and 2021, management of the Group determines that there is no impairment of goodwill related to Shanghai Shuhai. The recoverable amount is significantly above the carrying amount of Shanghai Shuhai. Management believes that any reasonably possible change in any of these assumptions would not result in impairment.

The goodwill arose from the acquisition of Beijing Youdingyou has been fully impaired in the year of 2021 as most of its restaurants were closed.

#### 19. 商譽(續)

為進行減值測試，商譽的賬面值已分配至北京優鼎優餐飲管理有限公司（「北京優鼎優」）及上海澍海餐飲管理有限公司（「上海澍海」），分別獲識別為現金產生單位。

除上述商譽外，產生現金流量的物業、廠房及設備、無形資產及使用權資產（包括公司資產的分配）與相關商譽亦計入現金產生單位以進行減值評估。

上海澍海的可收回金額乃根據使用價值計算釐定。有關計算採用基於管理層批准的涵蓋5年期財務預算的現金流量預測。超出5年期的現金流量乃採用穩定增長率3%（2021年：3%）推算。有關增長率以相關行業增長預測為基礎且並不超過相關行業的平均長期增長率。現金流量以15.9%（2021年：15.0%）的稅前貼現率進行貼現。該貼現率反映與該業務有關的特定風險。其他公允值計算的主要假設與現金流入／流出的估計有關，當中包括收益增長率以及成本及收入經營開支的百分比，有關估計乃基於現金產生單位的過往表現及管理層對市場發展的預期。

截至2022年及2021年12月31日止年度，本集團管理層釐定並無與上海澍海相關的商譽減值。可收回金額遠高於上海澍海的賬面值。管理層認為，任何該等假設的任何合理可能變動均不會導致減值。

收購北京優鼎優產生的商譽已於2021年悉數減值，乃因其大部分餐廳閉店。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 20. OTHER INTANGIBLE ASSETS

#### 20. 其他無形資產

		Trademark 商標 RMB'000 人民幣千元	Software 軟件 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
<b>COST</b>	<b>成本</b>			
At January 1, 2021	於2021年1月1日	16,800	145,194	161,994
Exchange adjustments	匯兌調整	–	(161)	(161)
Additions	添置	139	42,859	42,998
Acquired on acquisition of a subsidiary	收購一間附屬公司時 所購入	48,000	–	48,000
Disposals	出售	–	(4,848)	(4,848)
At December 31, 2021	於2021年12月31日	64,939	183,044	247,983
Exchange adjustments	匯兌調整	–	(920)	(920)
Additions	添置	–	22,406	22,406
Acquired on acquisition of a subsidiary	收購一間附屬公司時 所購入	11,143	–	11,143
Distribution in specie (Note 12)	實物分派(附註12)	(11,143)	(3,824)	(14,967)
Disposals	出售	–	(51,210)	(51,210)
At December 31, 2022	於2022年12月31日	64,939	149,496	214,435
<b>AMORTIZATION AND IMPAIRMENT</b>	<b>攤銷及減值</b>			
At January 1, 2021	於2021年1月1日	5,320	65,111	70,431
Exchange adjustments	匯兌調整	–	(59)	(59)
Charge for the year	年內扣除	8,663	28,888	37,551
Impairment loss recognized	已確認減值虧損	8,120	–	8,120
Eliminated on disposals	出售時撤銷	–	(493)	(493)
At December 31, 2021	於2021年12月31日	22,103	93,447	115,550
Exchange adjustments	匯兌調整	–	302	302
Charge for the year from continuing operations	來自持續經營業務的 年內扣除	5,634	38,739	44,373
Charge for the year from discontinued operations (Note 12)	來自已終止經營業務的 年內扣除(附註12)	–	304	304
Distribution in specie (Note 12)	實物分派(附註12)	–	(1,475)	(1,475)
Eliminated on disposals	出售時撤銷	–	(49,243)	(49,243)
At December 31, 2022	於2022年12月31日	27,737	82,074	109,811
<b>CARRYING AMOUNT</b>	<b>賬面值</b>			
At December 31, 2022	於2022年12月31日	37,202	67,422	104,624
At December 31, 2021	於2021年12月31日	42,836	89,597	132,433

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 20. OTHER INTANGIBLE ASSETS (Cont'd)

The above intangible assets have finite useful lives. Such intangible assets are amortized on a straight-line basis over the following periods:

Trademark	5 years
Software	3 years

An impairment loss of RMB8,120,000 was recognized for the trademark which has been allocated to Beijing Youdingyou and its subsidiaries during the year ended December 31, 2021.

#### 21. INTERESTS IN ASSOCIATES

Cost of investments in associates	於聯營公司的投資成本
Share of post-acquisition profits and other comprehensive income, net of dividends received	應佔收購後溢利及其他全面收益，扣除已收股息

#### 20. 其他無形資產(續)

上述無形資產具有有限的可使用年期。有關無形資產按直線基準於下列期間攤銷：

商標	5年
軟件	3年

截至2021年12月31日止年度，已就分配予北京優鼎優及其附屬公司的商標確認減值虧損人民幣8,120,000元。

#### 21. 於聯營公司的權益

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Cost of investments in associates	於聯營公司的投資成本	63,624	63,624
Share of post-acquisition profits and other comprehensive income, net of dividends received	應佔收購後溢利及其他全面收益，扣除已收股息	178,113	264,305
		<b>241,737</b>	<b>327,929</b>



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 21. INTERESTS IN ASSOCIATES (Cont'd)

Details of each of the Group's associates as at December 31, 2022 and 2021 are as follows:

Name of entities	Country of incorporation/ /registration	Proportion of ownership interest and voting rights held by the Group as at		Principal activities
		December 31, 2022 2022年 12月31日 %	December 31, 2021 2021年 12月31日 %	
馥海(上海)食品科技有限公司 ("Fuhai") (「馥海」)	The PRC 中國	40.00	40.00	Manufacturing of instant hot pot products 即食火鍋產品的製造
北京海盜蝦餐飲管理有限公司	The PRC 中國	25.00	25.00	Restaurants operation 餐廳經營
上海淵古餐飲管理有限公司	The PRC 中國	25.00	25.00	Restaurants operation 餐廳經營
天津許小樹餐飲管理有限公司 (Note) (附註)	The PRC 中國	15.00	15.00	Restaurants operation 餐廳經營
北京甲乙餅餐飲管理有限公司 (Note) (附註)	The PRC 中國	17.65	17.65	Restaurants operation 餐廳經營

Note:

The Group is able to exercise significant influence over 天津許小樹餐飲管理有限公司 and 北京甲乙餅餐飲管理有限公司 because it has the power to appoint one out of the three directors of those companies under the investment agreements with other investors.

#### 21. 於聯營公司的投資(續)

於2022年及2021年12月31日，本集團各聯營公司的詳情如下：

附註：

根據與其他投資者訂立的投資協議，本集團有權委任天津許小樹餐飲管理有限公司及北京甲乙餅餐飲管理有限公司三名董事中的其中一名，故本集團能夠對該等公司施加重大影響。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 21. INTERESTS IN ASSOCIATES (Cont'd)

##### Summarized financial information of material associate

Summarized financial information in respect of the Group's material associate is set out below. The summarized financial information below represents amounts shown in the associate's financial statements prepared in accordance with IFRSs.

The associate is accounted for using the equity method in these consolidated financial statements.

##### Fuhai

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Current assets	流動資產	558,193	852,370
Non-current assets	非流動資產	216,496	123,541
Current liabilities	流動負債	(200,593)	(180,520)
Non-current liabilities	非流動負債	(30,796)	(37,526)
		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Revenue	收入	1,805,812	1,589,406
Profit and other comprehensive income for the year	年內溢利及其他全面收益	185,462	228,919
Dividends received from the associate during the year	年內自聯營公司收取的股息	160,000	—

#### 21. 於聯營公司的投資 (續)

##### 重要聯營公司的財務資料概要

有關本集團重要聯營公司的財務資料概要載於下文。以下財務資料概要為根據國際財務報告準則編製的聯營公司財務報表中的所示金額。

聯營公司於該等綜合財務報表中使用權益法入賬。

##### 馥海

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 21. INTERESTS IN ASSOCIATES (Cont'd)

##### Summarized financial information of material associate (Cont'd)

##### Fuhai (Cont'd)

Reconciliation of the above summarized financial information to the carrying amount of the interest in the associate recognized in the consolidated financial statements:

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Net assets of Fuhai	馥海資產淨值	543,327	757,865
Proportion of the Group's ownership interest in Fuhai	本集團於馥海所有權權益的比例	40%	40%
The Group's share of net assets of Fuhai	本集團應佔馥海資產淨值	217,331	303,146
Carrying amount of the Group's interest in Fuhai	本集團於馥海權益的賬面值	217,331	303,146

##### Aggregate information of associates that are not individually material

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
The Group's share of results and total comprehensive (expense) income	本集團分佔業績及全面(開支)收益總額	(377)	163
Aggregate carrying amount of the Group's interests in these associates	本集團於該等聯營公司權益的總賬面值	24,406	24,783

#### 21. 於聯營公司的投資(續)

##### 重要聯營公司的財務資料概要(續)

##### 馥海(續)

上述財務資料概要與綜合財務報表中確認的聯營公司權益賬面值的對賬：

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Net assets of Fuhai	馥海資產淨值	543,327	757,865
Proportion of the Group's ownership interest in Fuhai	本集團於馥海所有權權益的比例	40%	40%
The Group's share of net assets of Fuhai	本集團應佔馥海資產淨值	217,331	303,146
Carrying amount of the Group's interest in Fuhai	本集團於馥海權益的賬面值	217,331	303,146

##### 個別非重大聯營公司的匯總資料

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
The Group's share of results and total comprehensive (expense) income	本集團分佔業績及全面(開支)收益總額	(377)	163
Aggregate carrying amount of the Group's interests in these associates	本集團於該等聯營公司權益的總賬面值	24,406	24,783

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 22. INTEREST IN A JOINT VENTURE

#### 22. 於一間合營企業的權益

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Cost of investment in a joint venture	於一間合營企業的投資成本	67,694	67,694
Share of post-acquisition loss and other comprehensive expense	應佔收購後虧損及其他全面開支	(52,175)	(44,757)
		<b>15,519</b>	<b>22,937</b>

Details of the Group's joint venture as at December 31, 2022 and 2021 are as follows:

於2022年及2021年12月31日，本集團合營企業的詳情如下：

Name of entity 實體名稱	Country of incorporation/ /registration 註冊成立／註冊國家	Proportion of ownership interest and voting rights held by the Group as at 本集團所持擁有權權益及投票權比例		Principal activity 主要業務
		December 31, 2022 2022年 12月31日 %	December 31, 2021 2021年 12月31日 %	
Ying Hai Holdings Pte. Ltd. ("Yinghai")	Singapore 新加坡	51 (Note) (附註)	51 (Note) (附註)	Research and development, sales of equipment and technical service 研發、銷售設備及技術服務

Note:

The Group holds 51% of the issued share capital of Yinghai and has the power to nominate 3 directors in the board of directors of Yinghai (the "YH Board of Directors") while Panasonic Asia Pacific Pte. Ltd. holds 49% of the issued share capital of Yinghai and has the power to nominate 2 directors in the YH Board of Directors. However, under the shareholders' agreement of Yinghai, any resolution made on the general shareholders' meeting shall only be passed by a consent of more than four-fifth of the voting rights (which shall be calculated in accordance with the shareholding ratio); and any resolution made on the meeting of YH Board of Directors shall only be passed with the consent of more than four-fifth of the directors presenting the meeting. The Directors consider that the Group controls Yinghai jointly with Panasonic Asia Pacific Pte. Ltd. and it is accordingly classified as a joint venture of the Group.

附註：

本集團持有Yinghai已發行股本的51%，並有權於Yinghai董事會（「YH董事會」）中提名三名董事，而Panasonic Asia Pacific Pte. Ltd.持有Yinghai已發行股本的49%，並有權於YH董事會中提名兩名董事。然而，根據Yinghai的股東協議，任何於股東大會上作出的決議案須經五分之四以上的表決權同意（應按照持股比例計算）後方可通過；及任何於YH董事會會議上作出的決議案須經出席會議的五分之四以上董事同意後方可通過。董事認為，本集團與Panasonic Asia Pacific Pte. Ltd.共同控制Yinghai，因此Yinghai被分類為本集團的合營企業。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 22. INTEREST IN A JOINT VENTURE (Cont'd)

##### Summarized financial information of material joint venture

Summarized financial information in respect of the Group's joint venture is set out below. The summarized financial information below represents amounts shown in the joint venture's financial statements prepared in accordance with IFRSs.

The joint venture is accounted for using the equity method in these consolidated financial statements.

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Current assets	流動資產	51,193	57,900
Non-current assets	非流動資產	31	45
Current liabilities	流動負債	(20,795)	(12,970)

The above amounts of assets and liabilities mainly include the following:

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Cash and cash equivalents	現金及現金等價物	34,869	55,455

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Revenue	收入	7,066	42,156
Loss and other comprehensive expense for the year	年內虧損及其他全面開支	(14,546)	(19,350)

#### 22. 於一間合營企業的投資 (續)

##### 重要合營企業的財務資料概要

有關本集團合營企業的財務資料概要載於下文。以下財務資料概要為根據國際財務報告準則編製的合營企業財務報表中的所示金額。

合營企業於該等綜合財務報表中使用權益法入賬。

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
上述資產及負債金額主要包括下列各項：			

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Cash and cash equivalents	現金及現金等價物	34,869	55,455

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Revenue	收入	7,066	42,156
Loss and other comprehensive expense for the year	年內虧損及其他全面開支	(14,546)	(19,350)



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 22. INTEREST IN A JOINT VENTURE (Cont'd)

##### Summarized financial information of material joint venture (Cont'd)

The above loss for the year includes the following:

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Depreciation and amortization	折舊及攤銷	(24)	(110)
Interest income	利息收入	49	33

Reconciliation of the above summarized financial information to the carrying amount of the interest in the joint venture recognized in the consolidated financial statements:

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Net assets of Yinghai	Yinghai的資產淨值	30,429	44,975
Proportion of the Group's ownership interest in Yinghai	本集團於Yinghai所有權權益的比例	51%	51%
The Group's share of net assets of Yinghai	本集團應佔Yinghai資產淨值	15,519	22,937
Carrying amount of the Group's interest in Yinghai	本集團於Yinghai權益的賬面值	15,519	22,937

#### 22. 於一間合營企業的投資 (續)

##### 重要合營企業的財務資料概要 (續)

上述年內虧損包括下列各項：

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Depreciation and amortization	折舊及攤銷	(24)	(110)
Interest income	利息收入	49	33

上述財務資料概要與綜合財務報表中確認的合營企業權益賬面值的對賬：

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Net assets of Yinghai	Yinghai的資產淨值	30,429	44,975
Proportion of the Group's ownership interest in Yinghai	本集團於Yinghai所有權權益的比例	51%	51%
The Group's share of net assets of Yinghai	本集團應佔Yinghai資產淨值	15,519	22,937
Carrying amount of the Group's interest in Yinghai	本集團於Yinghai權益的賬面值	15,519	22,937

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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#### 23. DEFERRED TAX ASSETS/LIABILITIES

For the purpose of presentation in the consolidated statement of financial position, certain deferred tax assets and liabilities have been offset. The following is the analysis of the deferred tax balances for the financial reporting purpose:

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Deferred tax assets	遞延稅項資產	601,355	526,296
Deferred tax liabilities	遞延稅項負債	(157,929)	(31,349)
		<b>443,426</b>	<b>494,947</b>

The followings are the major deferred tax assets and liabilities recognized and movements thereon during the years 2022 and 2021:

#### 23. 遞延稅項資產／負債

為呈列於綜合財務狀況表，若干遞延稅項資產及負債已予抵銷。遞延稅項結餘分析如下，供財務申報之用：

As at December 31,  
於12月31日

2022  
2022年  
RMB'000  
人民幣千元

2021  
2021年  
RMB'000  
人民幣千元

		Customer loyalty scheme 會員積分計劃 RMB'000 人民幣千元	Undistributable profits of subsidiaries 附屬公司的未分派溢利 RMB'000 人民幣千元	Tax losses 稅項虧損 RMB'000 人民幣千元	Right-of-use assets/lease liabilities 使用權資產／租賃負債 RMB'000 人民幣千元	Others 其他 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
At January 1, 2021	於2021年1月1日	121,771	(11,850)	82,305	142,784	(2,965)	332,045
Credit to profit or loss (Note 10)	於損益計入(附註10)	30,137	11,850	25,109	82,570	21,224	170,890
Acquisition of a subsidiary	收購一間附屬公司	-	-	-	8	(7,865)	(7,857)
Exchange adjustments	匯兌調整	-	-	(131)	-	-	(131)
At December 31, 2021	於2021年12月31日	151,908	-	107,283	225,362	10,394	494,947
Credit/(charge) to profit or loss from continuing operations (Note 10)	自持續經營業務於損益計入／(扣除)(附註10)	12,050	(96,000)	(35,707)	9,911	53,229	(56,517)
Credit/(charge) to profit or loss from discontinued operations	自己終止經營業務於損益計入／(扣除)	-	-	6,894	(3,838)	(10,795)	(7,739)
Acquisition of a subsidiary	收購一間附屬公司	-	-	-	-	(3,064)	(3,064)
Distribution in specie (Note 12)	實物分派(附註12)	-	-	(7,401)	10,948	14,506	18,053
Exchange adjustments	匯兌調整	-	-	374	(1,422)	(1,206)	(2,254)
At December 31, 2022	於2022年12月31日	163,958	(96,000)	71,443	240,961	63,064	443,426

下表為於2022年及2021年確認的主要遞延稅項資產及負債及其變動：

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 23. DEFERRED TAX ASSETS/LIABILITIES (Cont'd)

Deferred tax assets have not been recognized in respect of the following items:

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Tax losses	稅項虧損	2,441,822	3,734,363

The unrecognized tax losses will expire in the following years:

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
2022	2022年	-	4,702
2023	2023年	37,093	40,567
2024	2024年	73,600	100,843
2025	2025年	246,590	128,636
2026	2026年	1,141,390	2,291,705
2027	2027年	328,804	3,881
2028	2028年	31	54,189
2029	2029年	424	70,945
2030	2030年	4,053	208,707
2031	2031年	3,641	50,177
2032	2032年	154	645
2033	2033年	-	3,136
2034	2034年	-	43,844
2035	2035年	-	92,466
2036	2036年	-	51,583
2037	2037年	26,123	-
Indefinite	無限	579,919	588,337
		2,441,822	3,734,363

Tax losses arising in jurisdictions other than mainland China have various expiration time from 3 years to indefinite.

#### 23. 遞延稅項資產／負債(續)

並無就下列項目確認遞延稅項資產：

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Tax losses	稅項虧損	2,441,822	3,734,363

未確認稅項虧損將於以下年份到期：

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
2022	2022年	-	4,702
2023	2023年	37,093	40,567
2024	2024年	73,600	100,843
2025	2025年	246,590	128,636
2026	2026年	1,141,390	2,291,705
2027	2027年	328,804	3,881
2028	2028年	31	54,189
2029	2029年	424	70,945
2030	2030年	4,053	208,707
2031	2031年	3,641	50,177
2032	2032年	154	645
2033	2033年	-	3,136
2034	2034年	-	43,844
2035	2035年	-	92,466
2036	2036年	-	51,583
2037	2037年	26,123	-
Indefinite	無限	579,919	588,337
		2,441,822	3,734,363

中國大陸以外司法權區產生的稅項虧損的到期時間介乎三年至無限期不等。

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#### 23. DEFERRED TAX ASSETS/LIABILITIES (Cont'd)

No deferred tax asset has been recognized in relation to the above tax losses due to the unpredictability of future profit streams of those loss-making subsidiaries and it is not probable that taxable profit will be available against which the tax losses can be utilized.

At the end of the reporting period, the Group has deductible temporary differences of RMB921,367,000 (2021: RMB1,731,232,000). No deferred tax asset has been recognized in relation to such deductible temporary difference as it is not probable that taxable profit will be available against which the deductible temporary differences can be utilized.

#### 24. INVENTORIES

Condiment products	調味品
Food ingredients	食材
Beverage	飲料
Other materials	其他材料

#### 23. 遞延稅項資產／負債(續)

由於無法預測該等虧損附屬公司的未來溢利流且不大可能有應課稅溢利可抵銷可動用稅項虧損，故並無就上述稅項虧損確認遞延稅項資產。

於報告期末，本集團可抵扣暫時差額為人民幣921,367,000元(2021年：人民幣1,731,232,000元)。由於不太可能獲得用於抵扣可抵扣暫時差額的應課稅溢利，因此未確認與該可抵扣暫時差額相關的遞延稅項資產。

#### 24. 存貨

		As at December 31, 於12月31日	
		2022	2021
		2022年	2021年
		RMB'000	RMB'000
		人民幣千元	人民幣千元
Condiment products	調味品	157,122	187,597
Food ingredients	食材	699,439	877,601
Beverage	飲料	58,924	67,757
Other materials	其他材料	226,328	323,282
		<b>1,141,813</b>	<b>1,456,237</b>

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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#### 25. TRADE AND OTHER RECEIVABLES AND PREPAYMENTS

#### 25. 貿易及其他應收款項及預付款項

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Trade receivables	貿易應收款項	306,856	367,668
Other receivables and prepayments:	其他應收款項及預付款項：		
Loans to employees (Note)	給予員工的貸款(附註)	22,483	16,879
Prepayment to suppliers	向供應商預付款項	530,874	887,339
Prepaid operating expenses	預付經營開支	318,164	740,303
Input value-added tax recoverable	可收回進項增值稅	595,003	868,192
Interest receivable	應收利息	1,906	4,897
Others	其他	181,346	250,184
Subtotal	小計	1,649,776	2,767,794
Total trade and other receivables and prepayments	貿易及其他應收款項及預付款項總額	1,956,632	3,135,462

Note:

Loans to employees are non-interest bearing and principally repayable within 12 months. The amounts were secured by certain assets pledged by the employees or guaranteed by other employees.

Majority of trade receivables were from payment platforms which are normally settled within 30 days. Trade receivables are aged within 30 days based on the date of rendering of services. There were no past due trade receivables.

附註：

給予員工的貸款為不計利息且主要於12個月內償還。該等款項由員工抵押的若干資產或其他員工所擔保。

大多數貿易應收款項來自支付平台，通常須於30天內結付。根據提供服務的日期，貿易應收款項的賬齡為30天內。並無已逾期貿易應收款項。



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#### 26. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

#### 26. 按公允值計入損益的金融資產

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Financial products issued by banks	由銀行發行的金融產品	10,000	–
Unquoted equity shares (Note i)	無報價權益股份(附註i)	13,209	12,092
Private fund investment (Note ii)	私募基金投資(附註ii)	398,458	658,190
Other investment (Note iii)	其他投資(附註iii)	–	14,705
<b>Total</b>	<b>總計</b>	<b>421,667</b>	<b>684,987</b>
Analyzed as:	分析為：		
Non-current	非即期	13,209	12,092
Current	即期	408,458	672,895
		<b>421,667</b>	<b>684,987</b>

#### Notes:

- i. As at December 31, 2022 and 2021, the investments in unquoted equity shares represented the unquoted equity interests in a company incorporated in Australia, in which the equity interest held by the Group is less than 1%.
- ii. As at December 31, 2022 and 2021, the private fund investment represented investment in private equity investment funds initiated by certain asset management corporations in the PRC and overseas.
- iii. As at December 31, 2021, the other investment represented the limited partnership interests in a partnership, which only invested in a listed technology company.

#### 附註：

- i. 於2022年及2021年12月31日，於無報價權益股份的投資即一家在澳大利亞註冊成立的公司的無報價股權，本集團於該公司持有的股權不到1%。
- ii. 於2022年及2021年12月31日，私募基金投資即投資於中國及海外的若干資產管理公司發起的私募股權投資基金。
- iii. 於2021年12月31日，其他投資即於合夥企業的有限合夥權益，該合夥企業僅投資於一間上市科技公司。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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#### 27. PLEDGED BANK DEPOSITS/BANK BALANCES AND CASH

#### 27. 已抵押銀行存款／銀行結餘及現金

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Bank balances and cash	銀行結餘及現金		
– Cash on hand	– 手頭現金	3,245	4,268
– Bank balances (Note i)	– 銀行結餘 (附註i)	6,617,958	5,800,767
		<b>6,621,203</b>	<b>5,805,035</b>
Pledged bank deposits (Note ii)	已抵押銀行存款 (附註ii)	2,081	21,717
		<b>6,623,284</b>	<b>5,826,752</b>

Notes:

- i. Bank balances carry interest at market rates which ranging from nil to 5.1% per annum as at December 31, 2022 (2021: nil to 3.8%).

As at December 31, 2022, bank balances of RMB1,921,542,000 (2021: RMB867,095,200) represented time deposits, with original maturity of one month to six months (2021: one month to nine months) and carrying fixed interest rate at 0.55% to 5.1% (2021: 0.39% to 0.58%) per annum, while the remaining bank balances carry variable interest rates.

The bank balances denominated in RMB were placed with licensed banks in the PRC and the conversion of such balances into foreign currencies is subject to the rules and regulations of foreign exchange control promulgated by the PRC government.

附註：

- i. 銀行結餘按於2022年12月31日介乎零至5.1% (2021年：零至3.8%) 的市場年利率計息。

於2022年12月31日，銀行結餘人民幣1,921,542,000元 (2021年：人民幣867,095,200元) 指定期存款，原到期日為一個月至六個月 (2021年：一個月至九個月) 並按0.55%至5.1% (2021年：0.39%至0.58%) 的固定年利率計息，而餘下銀行結餘則按浮動利率計息。

以人民幣計值的銀行結餘存放於中國的持牌銀行，而將此等結餘兌換為外幣時須遵守中國政府頒佈的外匯管制規例與規章。

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### 綜合財務報表附註

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#### 27. PLEDGED BANK DEPOSITS/BANK BALANCES AND CASH

(Cont'd)

Notes: (Cont'd)

- ii. As at December 31, 2022, bank deposits of RMB2,081,000 (2021: RMB21,717,000) that are carrying interest rate at nil to 0.34 % (2021: nil to 1.378%) per annum are pledged to banks to secure the rental payments to the lessors.

#### 27. 已抵押銀行存款／銀行結餘及現金 (續)

附註：(續)

- ii. 於2022年12月31日，按年利率零至0.34%（2021年：零至1.378%）計息的銀行存款人民幣2,081,000元（2021年：人民幣21,717,000元）已抵押予銀行，作為出租方租金付款的擔保。

As at December 31,  
於12月31日

		2022	2021
		2022年	2021年
		RMB'000	RMB'000
		人民幣千元	人民幣千元
Pledged bank deposits, bank balance and cash denominated in various currencies are as follows:	已抵押銀行存款、銀行結餘及現金以下列多個貨幣單位計值：		
- RMB	- 人民幣	3,377,189	1,525,661
- United States Dollar ("USD")	- 美元 (「美元」)	2,895,590	1,916,283
- New Taiwan Dollar ("TWD")	- 新台幣 (「新台幣」)	214,204	108,257
- South Korean Won ("KRW")	- 韓圓 (「韓圓」)	5,296	15,970
- Japanese Yen ("JPY")	- 日圓 (「日圓」)	724	28,162
- HKD	- 港元	48,693	1,969,551
- Singapore Dollar ("SGD")	- 新加坡元 (「新加坡元」)	54,451	103,540
- Australian Dollar ("AUD")	- 澳元 (「澳元」)	2,296	23,171
- Great Britain Pound ("GBP")	- 英鎊 (「英鎊」)	-	12,894
- Canadian Dollar ("CAD")	- 加元 (「加元」)	-	13,488
- Vietnamese Dong	- 越南盾	-	20,444
- Malaysian Ringgit ("MYR")	- 馬來西亞令吉 (「馬來西亞令吉」)	9,420	49,947
- Thailand Baht	- 泰銖	-	12,762
- Indonesian Rupiah ("IDR")	- 印尼盾 (「印尼盾」)	-	17,213
- European Monetary Unit	- 歐洲貨幣單位	818	4,117
- Macau Pataca ("MOP")	- 澳門元 (「澳門元」)	14,603	5,292
		<b>6,623,284</b>	<b>5,826,752</b>

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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#### 28. TRADE PAYABLES

Trade payables are non-interest bearing and the majority are with a credit term of 30-60 days. An aged analysis of the Group's trade payables, as at the end of the reporting period, based on the invoice date, is as follows:

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Within 60 days	60日內	1,204,254	1,871,703
61 to 180 days	61日至180日	74,499	46,803
More than 181 days	181日以上	42,247	25,650
		<b>1,321,000</b>	<b>1,944,156</b>

#### 29. OTHER PAYABLES

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Staff cost payable	員工成本應付款項	1,154,981	1,249,141
Other taxes payables	其他應付稅項	177,325	175,857
Deposits from suppliers	供應商按金	12,846	11,792
Renovation fee payables	應付裝修費	86,447	223,645
Interest payable	應付利息	-	1,279
Others	其他	44,936	91,118
		<b>1,476,535</b>	<b>1,752,832</b>

#### 28. 貿易應付款項

貿易應付款項不計息，大多數的信貸期在30至60日內。於報告期末，基於發票日期的本集團貿易應付款項的賬齡分析如下：

#### 29. 其他應付款項

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

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#### 30. LONG TERM BONDS

The carrying amounts of long term bonds are repayable:

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Within one year	一年內	42,365	47,533
Within a period of more than one year but not exceeding two years	為期超過一年但不超過兩年	43,377	79,958
Within a period of more than two years but not exceeding five years	為期超過兩年但不超過五年	2,002,565	3,716,270
		<b>2,088,307</b>	<b>3,843,761</b>
Less: Amounts due within one year shown under current liabilities	減：列作流動負債於一年內到期的金額	42,365	47,533
Amounts shown under non-current liabilities	列作非流動負債的金額	<b>2,045,942</b>	<b>3,796,228</b>

Note:

On January 14, 2021, the Company issued long term bonds ("Bonds") in an aggregate principal amount of USD600 million which will mature on January 14, 2026 with an interest rate of 2.15% per annum (effective interest rate: 2.29% per annum). The issue price of the Bonds was 99.854% of the principal amount and the gross proceeds, before deducting underwriting discounts and commissions and other offering expenses, amounted to approximately USD599.1 million. The Company intended to use the net proceeds for general corporate operating purposes of the Group.

During the year ended December 31, 2022, bonds in an aggregate carrying amount of USD301,050,000 (equivalent to approximately RMB2,127,799,000) have been repurchased and cancelled by the Company with a gain of RMB328,776,000 recognized in the profit and loss.

#### 30. 長期債券

長期債券須於以下期限償還的賬面值：

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Within one year	一年內	42,365	47,533
Within a period of more than one year but not exceeding two years	為期超過一年但不超過兩年	43,377	79,958
Within a period of more than two years but not exceeding five years	為期超過兩年但不超過五年	2,002,565	3,716,270
		<b>2,088,307</b>	<b>3,843,761</b>
Less: Amounts due within one year shown under current liabilities	減：列作流動負債於一年內到期的金額	42,365	47,533
Amounts shown under non-current liabilities	列作非流動負債的金額	<b>2,045,942</b>	<b>3,796,228</b>

附註：

於2021年1月14日，本公司發行本金總額為600百萬美元的長期債券（「債券」）（將於2026年1月14日到期），按年利率2.15%（實際年利率：2.29%）計息。債券之發行價為其本金金額的99.854%，而扣除包銷折扣、佣金及其他發售開支前的所得款項總額約為599.1百萬美元。本公司擬將所得款項淨額用於本集團一般企業經營用途。

截至2022年12月31日止年度，本公司購回並註銷賬面總值為301,050,000美元（相當於約人民幣2,127,799,000元）的債券，收益人民幣328,776,000元於損益確認。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 31. LEASE LIABILITIES

#### 31. 租賃負債

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
<b>Lease liabilities payable:</b>	<b>應付租賃負債：</b>		
Within one year	一年內	<b>897,917</b>	1,202,499
Within a period of more than one year but not exceeding two years	為期超過一年但不超過兩年	<b>863,795</b>	1,062,841
Within a period of more than two years but not exceeding five years	為期超過兩年但不超過五年	<b>2,097,683</b>	2,718,944
Within a period of more than five years	為期超過五年	<b>1,334,206</b>	2,262,774
		<b>5,193,601</b>	7,247,058
Less: Amounts due for settlement within one year shown under current liabilities	減：列作流動負債之於一年內到期結算的金額	<b>897,917</b>	1,202,499
Amounts due for settlement after one year shown under non-current liabilities	列作非流動負債之於一年後到期結算的金額	<b>4,295,684</b>	6,044,559

As at December 31, 2022, the incremental borrowing rates applied to lease liabilities range from 2.44% to 6.25% (2021: from 1.12% to 6.25%).

於2022年12月31日，租賃負債的增量借款利率介乎2.44%至6.25% (2021年：1.12%至6.25%)。

#### 32. BANK BORROWINGS

#### 32. 銀行借款

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Secured and guaranteed (Note i)	有抵押及有擔保 (附註i)	<b>244,331</b>	242,641
Unsecured and guaranteed (Note ii)	無抵押及有擔保 (附註ii)	–	296,304
Unsecured and unguaranteed	無抵押及無擔保	<b>2,311,911</b>	3,242,496
		<b>2,556,242</b>	3,781,441

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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#### 32. BANK BORROWINGS (Cont'd)

The carrying amounts of the above bank borrowings are repayable:

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Within one year	一年內	2,340,746	3,560,283
Within a period of more than one year but not exceeding two years	為期超過一年但不超過兩年	29,424	26,952
Within a period of more than two years but not exceeding five years	為期超過兩年但不超過五年	186,072	194,206
		<b>2,556,242</b>	<b>3,781,441</b>
Less: Amounts due within one year shown under current liabilities	減：列作流動負債於一年內到期的金額	2,340,746	3,560,283
Amounts shown under non-current liabilities	列作非流動負債的金額	<b>215,496</b>	<b>221,158</b>

Notes:

- i. As at December 31, 2022, bank borrowings of USD35,082,000 (equivalent to approximately RMB244,331,000) are secured by certain transportation equipment of the Group and also guaranteed by the Company.

As at December 31, 2021, bank borrowings of USD38,057,000 (equivalent to approximately RMB242,641,000) are secured by certain transportation equipment of the Group and also guaranteed by the Company.

- ii. As at December 31, 2021, bank borrowings of USD45,000,000 (equivalent to approximately RMB286,906,000), and HKD5,451,000 (equivalent to approximately RMB4,457,000) are guaranteed by the Company.

As at December 31, 2021, bank borrowings of JPY89,158,000 (equivalent to approximately RMB4,941,000) are guaranteed by 張航, the then legal representative of Haidilao Japan Co., Ltd., which is a subsidiary of the Company.

#### 32. 銀行借款(續)

上述銀行借款須於以下期限償還的賬面值：

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Within one year	一年內	2,340,746	3,560,283
Within a period of more than one year but not exceeding two years	為期超過一年但不超過兩年	29,424	26,952
Within a period of more than two years but not exceeding five years	為期超過兩年但不超過五年	186,072	194,206
		<b>2,556,242</b>	<b>3,781,441</b>
Less: Amounts due within one year shown under current liabilities	減：列作流動負債於一年內到期的金額	2,340,746	3,560,283
Amounts shown under non-current liabilities	列作非流動負債的金額	<b>215,496</b>	<b>221,158</b>

附註：

- i. 於2022年12月31日，為數35,082,000美元（相當於約人民幣244,331,000元）的銀行借款由本集團若干運輸設備作抵押，亦由本公司作擔保。

於2021年12月31日，為數38,057,000美元（相當於約人民幣242,641,000元）的銀行借款由本集團若干運輸設備作抵押，亦由本公司作擔保。

- ii. 於2021年12月31日，為數45,000,000美元（相當於約人民幣286,906,000元）及5,451,000港元（相當於約人民幣4,457,000元）的銀行借款均由本公司作擔保。

於2021年12月31日，為數89,158,000日圓（相當於約人民幣4,941,000元）的銀行借款由本公司附屬公司Haidilao Japan Co., Ltd.的時任法定代表人張航作擔保。

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### 綜合財務報表附註

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#### 32. BANK BORROWINGS (Cont'd)

The exposure of the Group's bank borrowings are as follows:

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Fixed-rate borrowings (Note i)	定息借款(附註i)	2,311,911	2,928,141
Variable-rate borrowings (Note ii)	浮息借款(附註ii)	244,331	853,300
		<b>2,556,242</b>	<b>3,781,441</b>

Notes:

- i. As at December 31, 2022, fixed-rate borrowings of RMB2,311,911,000 carry interest at 1.97%-3.5% per annum.

As at December 31, 2021, fixed-rate borrowings of RMB2,923,200,000 carry interest at 3.46%-3.85% per annum.

As at December 31, 2021, fixed-rate borrowings of JPY89,158,000 (equivalent to approximately RMB4,941,000) carry interest at 2.00% per annum with interest free in the first three years, as the support was provided by the local government for the relief of Covid-19 pandemic.

- ii. As at December 31, 2022, variable-rate borrowings of USD35,082,000 (equivalent to approximately RMB244,331,000) carry interest at 3-Month Secured Overnight Financing Rate plus 1.8% per annum, while the interest rates are reset quarterly.

As at December 31, 2021, variable-rate borrowings of RMB300,000,000 carry interest at Loan Prime Rate minus 3.8% per annum, while the interest rates are reset quarterly.

As at December 31, 2021, variable-rate borrowings of KRW3,600,000,000 (equivalent to approximately RMB19,296,000) carry interest at the final return rate of Korea 91 days certificate of deposit plus 1% per annum.

#### 32. 銀行借款(續)

本集團銀行借款承擔的風險如下：

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Fixed-rate borrowings (Note i)	定息借款(附註i)	2,311,911	2,928,141
Variable-rate borrowings (Note ii)	浮息借款(附註ii)	244,331	853,300
		<b>2,556,242</b>	<b>3,781,441</b>

附註：

- i. 於2022年12月31日，定息借款人民幣2,311,911,000元按1.97%-3.5%的年利率計息。

於2021年12月31日，定息借款人民幣2,923,200,000元按3.46%-3.85%的年利率計息。

於2021年12月31日，定息借款89,158,000日圓(相當於約人民幣4,941,000元)按2.00%的年利率計息，首三年內不計利息，其為當地政府為減輕新冠肺炎疫情影響所提供的支持。

- ii. 於2022年12月31日，浮息借款35,082,000美元(相當於約人民幣244,331,000元)按3個月有擔保隔夜融資利率加年息1.8%計息，而利率每季度重置。

於2021年12月31日，浮息借款人民幣300,000,000元按貸款基礎利率減年息3.8%計息，而利率每季度重置。

於2021年12月31日，浮息借款3,600,000,000韓圓(相當於約人民幣19,296,000元)按韓國91天存款證的最終回報率加年息1%計息。

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### 綜合財務報表附註

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#### 32. BANK BORROWINGS (Cont'd)

Notes: (Cont'd)

ii. (Cont'd)

As at December 31, 2021, variable-rate borrowings of USD45,000,000 (equivalent to approximately RMB286,906,000) carry interest at 3-Month London Interbank Offered Rate plus 0.8%-1.8% per annum, while the interest rates are reset quarterly.

As at December 31, 2021, variable-rate borrowings of HKD5,450,000 (equivalent to approximately RMB4,457,000) carry interest at Hong Kong Interbank Offered Rate plus 2.0% per annum, while the interest rates are reset monthly.

As at December 31, 2021, variable-rate borrowings of USD38,057,000 (equivalent to approximately RMB242,641,000) carry interest at 3-Month London Interbank Offered Rate plus 1.8% per annum, while the interest rates are reset quarterly.

#### 33. PROVISIONS

Provision for restoration (Note i)	復墾撥備(附註i)	18,970	74,145
Provision for early termination of leases (Note ii)	提前終止租賃的撥備(附註ii)	44,130	118,395
		<b>63,100</b>	192,540
Less: Amounts expected to be paid within one year	減：預期於一年內支付的金額	44,130	118,395
Amounts shown under non-current liabilities	列作非流動負債的金額	<b>18,970</b>	74,145

Notes:

- The provision is related to costs expected to be incurred to restore the leasehold properties according to lease agreements.
- The provision is related to the compensation and restoration costs for closure of certain restaurants that were expected to be paid to lessors based on the negotiations between the parties.

#### 32. 銀行借款(續)

附註：(續)

ii. (續)

於2021年12月31日，浮息借款45,000,000美元(相當於約人民幣286,906,000元)按三個月倫敦銀行同業拆息加年息0.8%-1.8%計息，而利率按季度重置。

於2021年12月31日，浮息借款5,450,000港元(相當於約人民幣4,457,000元)按香港銀行同業拆息加年息2.0%計息，而利率每月重置。

於2021年12月31日，浮息借款38,057,000美元(相當於約人民幣242,641,000元)按三個月倫敦銀行同業拆息加年息1.8%計息，而利率按季度重置。

#### 33. 撥備

As at December 31, 於12月31日		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
		18,970	74,145
		44,130	118,395
		<b>63,100</b>	192,540
Less: Amounts expected to be paid within one year	減：預期於一年內支付的金額	44,130	118,395
Amounts shown under non-current liabilities	列作非流動負債的金額	<b>18,970</b>	74,145

附註：

- 撥備根據租賃協議按復墾租賃物業預計產生的成本計提。
- 撥備按關閉部分餐廳租賃的賠償及復墾成本計提，預期基於各方協商支付予出租人。

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### 33. PROVISIONS (Cont'd)

### 33. 撥備 (續)

The movements in provision for the years are as follows:

年內撥備變動如下：

		Provision for restoration	Provision for early termination of leases	Total
		復墾撥備	提前終止 租賃的撥備	總計
		RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元
At January 1, 2021	於2021年1月1日	65,808	–	65,808
Additional provision in the year	年內增提撥備	8,491	118,395	126,886
Unwinding of discounts	解除貼現	2,628	–	2,628
Exchange adjustments	匯兌調整	(2,782)	–	(2,782)
At December 31, 2021	於2021年12月31日	74,145	118,395	192,540
Additional provision in the year from continuing operations	來自持續經營業務的 年內增提撥備	3,373	4,656	8,029
Additional provision in the year from discontinued operations	來自已終止經營業務的 年內增提撥備	10,063	10,834	20,897
Unwinding of discounts from continuing operations	來自持續經營業務的 解除貼現	681	–	681
Unwinding of discounts from discontinued operations	來自已終止經營業務的 解除貼現	1,904	–	1,904
Remeasured in the year from continuing operations	來自持續經營業務的 年內重新計量	–	(41,398)	(41,398)
Remeasured in the year from discontinued operations	來自已終止經營業務的 年內重新計量	(7,279)	–	(7,279)
Paid in the year	年內已付	(2,804)	(37,675)	(40,479)
Distribution in specie (Note 12)	實物分派 (附註12)	(67,520)	(11,312)	(78,832)
Exchange adjustments	匯兌調整	6,407	630	7,037
At December 31, 2022	於2022年12月31日	18,970	44,130	63,100



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#### 34. CONTRACT LIABILITIES

#### 34. 合約負債

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Customer loyalty scheme (Note)	會員積分計劃(附註)	655,834	607,634
Prepaid cards and issued vouchers	預付卡及已發行代金券	135,126	133,609
Advance from customers	客戶墊款	2,581	3,404
		<b>793,541</b>	<b>744,647</b>

#### Note:

The estimated award credits which can be used in future purchases and consumptions in the restaurants arising from the customer loyalty scheme at the end of the reporting period represents the transaction price allocated to unsatisfied performance obligation.

The following table shows how much of the revenue recognized in the current year are related to brought forward contract liabilities.

#### 附註：

於報告期末會員積分計劃產生的估計獎勵積分(日後可用於餐廳購物及消費)指分配至未清償履約責任的交易價。

下表列示本年度內確認的收入金額與未結清合約負債的關係。

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Customer loyalty scheme	會員積分計劃	404,656	416,113
Prepaid cards and issued vouchers	預付卡及已發行代金券	38,677	53,557
Advance from customers	客戶墊款	3,404	26,215
		<b>446,737</b>	<b>495,885</b>

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### 綜合財務報表附註

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#### 34. CONTRACT LIABILITIES (Cont'd)

The transaction price allocated to the remaining performance obligation (unsatisfied or partially unsatisfied) as at December 31, 2022 and 2021 and the expected timing of recognizing revenue are as follows:

		As at December 31, 2022 於2022年12月31日			As at December 31, 2021 於2021年12月31日		
		Customer loyalty scheme 會員積分計劃 RMB'000 人民幣千元 (Note i) (附註i)	Prepaid cards and issued vouchers 預付卡及已發行代金券 RMB'000 人民幣千元 (Note ii) (附註ii)	Advance from customers 客戶墊款 RMB'000 人民幣千元 (Note i) (附註i)	Customer loyalty scheme 會員積分計劃 RMB'000 人民幣千元 (Note i) (附註i)	Prepaid cards and issued vouchers 預付卡及已發行代金券 RMB'000 人民幣千元 (Note ii) (附註ii)	Advance from customers 客戶墊款 RMB'000 人民幣千元 (Note i) (附註i)
Within one year	一年內	485,110	38,476	2,581	494,296	36,594	3,404
More than one year but within two years	超過一年但於兩年內	170,724	7,748	-	113,338	8,843	-
More than two years	超過兩年	-	88,902	-	-	88,172	-
		655,834	135,126	2,581	607,634	133,609	3,404

Notes:

- i. The customer loyalty points have a valid period between 24 months to 25 months since the award credits were granted to customers and can be redeemed anytime within the valid period at customers' discretion. The amounts disclosed above represented the Group's expectation on the timing of redemption made by customers.
- ii. The Group issued prepaid cards and vouchers which have no expiration and can be utilized in the future consumption in restaurants at customers' direction. The amounts disclosed above represented the Group's expectation on the timing of utilization made by customers.

#### 34. 合約負債(續)

於2022年及2021年12月31日，分配予剩餘履約義務的交易價(未獲達成或部分未獲達成)及預期確認收入時間如下：

附註：

- i. 會員積分有24個月到25個月有效期，因獎勵積分已授予客戶且可於有效期內由客戶決定隨時兌換。上述所披露的金額指本集團對客戶作出兌換的時間預期。
- ii. 本集團發行無屆滿期限的預付卡及憑證，可按客戶需求用於餐廳未來消費。上述所披露的金額指本集團對客戶作出動用的時間預期。

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#### 35. OTHER BORROWING

#### 35. 其他借款

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Other borrowing	其他借款	39,710	62,401
Analyzed as:	分析為：		
Within 1 year	1年內	22,758	22,847
Over 1 year but within 2 years	1年以上2年以內	16,952	22,602
Over 2 years but within 5 years	2年以上5年以內	-	16,952
		<b>39,710</b>	<b>62,401</b>
Less: Amounts due within one year shown under current liabilities	減：列作流動負債於一年內到期 的金額	22,758	22,847
Amounts shown under non-current liabilities	列作非流動負債的金額	16,952	39,554

Other borrowing represents a loan for the purchase of transportation equipment (the "Asset"), carrying interest rate at the benchmark interest rate for 5 years loan of the People's Bank of China plus 10% per annum. This loan is secured by the Asset of the Group with a net book value of RMB126,678,000 (2021: RMB134,114,000). The loan will mature in June 2024 and is repaid quarterly.

其他借款即購買運輸設備（「資產」）的貸款，按中國人民銀行五年期貸款的基準利率上浮10%的年利率計息。該筆貸款由本集團賬面淨值為人民幣126,678,000元（2021年：人民幣134,114,000元）之資產作擔保。該貸款將於2024年6月到期，按季償還。

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### 綜合財務報表附註

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#### 36. SHARE-BASED PAYMENTS

Pursuant to the Board Announcements dated on October 8, 2019 and May 20, 2021, the Board of the Company had approved, subject to acceptance by the Grantees, the grant of an aggregate of 159,000,000 Shares to over 1,500 Grantees, including employees, several consultants of the Company and several directors and chief executives of the Company and its subsidiaries, mainly to recognize their contributions in order to incentivize them to remain with the Group, and to motivate them to strive for the future development of the Group (the “Share Award Scheme”).

As at December 31, 2022, the vesting conditions (including both of service conditions and performance conditions) of the Share Award Scheme have not yet been agreed and no shared understanding of the terms and conditions of the share-based payment arrangement between the Company and the Grantees have been reached, accordingly, no share-based payment transaction shall be accounted for during the year.

#### 37. SHARE CAPITAL

		Par value	Number of shares	Nominal amount	Shown in the consolidated financial statements
		面值 USD 美元	股份數目	面值 USD'000 千美元	於綜合財務報表表示為 RMB'000 人民幣千元
<b>Authorized:</b>	法定：				
At beginning and end of 2021 and 2022	於2021年及2022年年初及年末	0.000005	10,000,000,000	50	
<b>Issued:</b>	已發行：				
At beginning of 2021	於2021年年初	0.000005	5,300,000,000	27	175
Issue of new ordinary shares upon subscription (note i)	於認購後發行新普通股 (附註i)	0.000005	115,000,000	1	3
Issue of ordinary shares to share award scheme trust (note ii)	向股份獎勵計劃信託發行普通股 (附註ii)	0.000005	159,000,000	1	5
At end of 2021 and 2022	於2021年及2022年年末	0.000005	5,574,000,000	29	183

#### 36. 以股份為基礎的付款

根據日期為2019年10月8日及2021年5月20日的董事會公告，本公司董事會已批准向超過1,500名承授人（包括本公司以及其附屬公司的員工、多名顧問、多名董事、最高行政人員）授出合共159,000,000股股份（惟須獲承授人接納），主要為認可他們的貢獻以激勵彼等留任本集團，以及鼓勵彼等致力於本集團之未來發展（「股份獎勵計劃」）。

於2022年12月31日，股份獎勵計劃的歸屬條件（包括服務條件及表現條件）尚未獲得批准，而本公司與承授人之間並無就以股份為基礎的付款安排的條款及條件達成共識，因此，年內並無需要確認的股份支付交易。

#### 37. 股本

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### 綜合財務報表附註

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#### 37. SHARE CAPITAL (Cont'd)

Notes:

- i. On November 12, 2021, the Group entered into a placing and top-up subscription agreement with a placing agent (the "Placing Agent") and SP NP Ltd. ("SP NP"), a shareholder of the Group, whereby SP NP agreed to appoint the Placing Agent to procure not less than 6 placees for an aggregate of 115,000,000 shares of the Company held by NP SP at a consideration of HKD20.43 per placing share representing a discount of approximately 7.97% to the closing market price of the Company's ordinary shares on November 11, 2021 and SP NP has agreed to subscribe for an aggregate of 115,000,000 shares of the Company. On November 22, 2021, an aggregate of 115,000,000 ordinary shares of the Company with par value of USD0.000005 each were successfully placed to SP NP.

The net proceeds of HKD2,337.01 million (equivalent to approximately RMB1,918.69 million) from the placing will be used to enhance supply chain management and product development, and to provide additional working capital for the Company. The new shares rank pari passu with the existing shares in all respects.

- ii. In July 2021, the Company issued 159,000,000 ordinary shares with par value of USD0.000005 each to the Share Award Scheme Trust with no consideration which was established by the Company to hold the shares for the benefit of the participants of the Share Award Scheme. As the Share Scheme Trust acts solely a warehouse for the Company's shares, the shares held by the Share Award Scheme Trust were presented as treasury shares in the consolidated financial statements of the Group.

#### 37. 股本 (續)

附註：

- i. 於2021年11月12日，本集團與配售代理（「配售代理」）及SP NP Ltd.（「SP NP」）（本集團股東）訂立一份配售及先舊後新認購協議，據此，SP NP同意委任配售代理促使不少於6名承配人按每股配售股份20.43港元的代價（相當於本公司普通股於2021年11月11日的收市價折讓約7.97%）認購NP SP持有的合共115,000,000股本公司股份，而SP NP同意認購合共115,000,000股本公司股份。於2021年11月22日，合共115,000,000股每股面值0.000005美元的本公司普通股已成功配售予SP NP。

配售的所得款項淨額2,337.01百萬港元（相當於約人民幣1,918.69百萬元）將用於提升供應鏈管理和產品開發能力，並為本公司提供額外營運資金。該等新股份於所有方面與現有股份享有同等地位。

- ii. 於2021年7月，本公司以零代價發行159,000,000股每股面值0.000005美元的普通股予股份獎勵計劃信託，其乃由本公司以股份獎勵計劃參與者的利益持有股份而設立。由於股份獎勵計劃信託僅作為本公司股份的倉庫，股份獎勵計劃信託持有之股份於本集團綜合財務報表中以庫存股呈列。



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### 綜合財務報表附註

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#### 38. RETIREMENT BENEFIT SCHEMES

The Group participates in defined contribution retirement schemes organized by the relevant local government authorities in the PRC and other jurisdictions where the Group operates. Certain employees of the Group eligible for participating in the retirement schemes are entitled to retirement benefits from the schemes. The Group is required to make contributions to the retirement schemes up to the time of retirement of the eligible employees, excluding those employees who resign before their retirement, at a percentage that is specified by the local government authorities.

The Group also participates in a Mandatory Provident Fund Scheme (“MPF Scheme”) for all qualifying employees in Hong Kong. The assets of the MPF Scheme are held separately from those of the Group, in funds under the control of trustees. For members of the MPF Scheme, the Group contributes 5% of relevant payroll costs to the scheme, which contribution is matched by the employee.

The total expense recognized in profit or loss of approximately RMB1,259,166,000 from the continuing operations for the year ended December 31, 2022 (2021: RMB1,341,422,000(Restated)), represents contributions paid/payable to these plans by the Group at rates specified in the rules of the plans. During the years ended December 31, 2022 and 2021, the Group had no forfeited contributions (by employers on behalf of employees who leave the scheme prior to vesting fully in such contributions) in the defined social security contribution schemes which may be used by the Group to reduce the existing level of contributions. There were also no forfeited contributions available as at December 31, 2022 and 2021 to be utilized for such use.

#### 38. 退休福利計劃

本集團參與本集團經營業務的中國及其他司法權區的相關地方政府部門組織的界定供款退休計劃。本集團符合資格參加退休計劃的若干員工有權享有該等計劃的退休福利。本集團須按當地政府部門規定的百分比向該等退休計劃作出供款，直至合資格員工退休為止，不包括於退休前辭任的有關員工。

本集團亦為全體合資格香港僱員參與一項強制性公積金計劃（「強積金計劃」）。強積金計劃的資產與本集團資產分開持有，並由受託人控制的基金持有。就強積金計劃的成員而言，本集團按相關薪金成本的5%向該計劃供款，而所供款項與僱員所供款項相符。

截至2022年12月31日止年度，於損益內確認來自持續經營業務的開支總額約為人民幣1,259,166,000元（2021年：人民幣1,341,422,000元（經重述）），為本集團按計劃規則規定的比率已向／應向該等計劃作出的供款。截至2022年及2021年12月31日止年度，本集團於定額社會保障供款計劃下並無已被沒收的供款（即僱員在有關供款悉數歸其所有前退出該計劃，由僱主代僱員處理的供款）可被其動用以減低現有的供款水平。於2022年及2021年12月31日亦無可用作該用途的已被沒收供款。

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#### 39. RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

The table below details changes in the Group's liabilities arising from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are those for which cash flows were, or future cash flows will be, classified in the Group's consolidated statement of cash flows from financing activities:

#### 39. 融資活動產生的負債對賬

下表載列本集團融資活動產生的負債變動詳情，包括現金及非現金變動。融資活動產生的負債為將於本集團綜合現金流量表中分類為融資活動現金流量的現金流量或未來現金流量：

		Non-cash changes 非現金變動							
	At January 1, 2022	Financing cash flows	Interest accruals	Gain on redemption of bonds	Other changes of lease liabilities	Lease liabilities derecognized on termination of leases 終止租賃時	Distribution in specie (Note 12)	Exchange difference	At December 31 2022
	於2022年 1月1日	融資 現金流量	應計利息	贖回 債券的收益	租賃負債的 其他變動	終止確認 租賃負債	實物分派 (附註12)	匯兌差額	於2022年 12月31日
	RMB'000 人民幣千元	RMB'000 人民幣千元 (Note i) (附註i)	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元 (Note ii) (附註ii)	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元
Bank borrowings (Note 32)	銀行借款 (附註32)	3,781,441	(1,242,707)	-	-	-	(4,155)	21,663	2,556,242
Long term bonds (Note 30)	長期債券 (附註30)	3,843,761	(1,799,023)	(3,775)	(328,776)	-	-	376,120	2,088,307
Lease liabilities (Note 31)	租賃負債 (附註31)	7,247,058	(1,067,553)	328,256	-	669,991	(380,081)	(1,683,363)	5,193,601
Interest payable (Note 29)	應付利息 (附註29)	1,279	(205,391)	204,112	-	-	-	-	-
Dividend payable	應付股息	3,805	-	-	-	-	-	-	3,805
Other borrowing (Note 35)	其他借款 (附註35)	62,401	(22,847)	156	-	-	-	-	39,710
		14,939,745	(4,337,521)	528,749	(328,776)	669,991	(380,081)	(1,687,518)	9,881,665

		Non-cash changes 非現金變動							
	At January 1, 2021	Financing cash flows	Interest accruals	Dividend recognized as distribution	Other changes of lease liabilities	Lease liabilities decrease due to leases modification 租賃修改 引致租賃 負債減少	Lease liabilities derecognized on termination of leases 終止租賃時	Exchange difference	At December 31, 2021
	於2021年 1月1日	融資 現金流量	應計利息	確認為 分派的股息	租賃負債的 其他變動	終止確認 租賃負債	匯兌差額	於2021年 12月31日	
	RMB'000 人民幣千元	RMB'000 人民幣千元 (Note i) (附註i)	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元 (Note ii) (附註ii)	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元
Bank borrowings (Note 32)	銀行借款 (附註32)	3,989,368	(183,175)	5,887	-	-	(30,639)	3,781,441	
Long term bonds (Note 30)	長期債券 (附註30)	-	3,870,776	25,099	-	-	(52,114)	3,843,761	
Lease liabilities (Note 31)	租賃負債 (附註31)	8,062,034	(969,890)	399,518	-	1,031,974	(561,734)	(679,102)	7,247,058
Interest payable (Note 29)	應付利息 (附註29)	-	(210,191)	211,470	-	-	-	-	1,279
Dividend payable	應付股息	3,805	(92,781)	-	92,781	-	-	-	3,805
Other borrowing (Note 35)	其他借款 (附註35)	85,092	(22,602)	(89)	-	-	-	-	62,401
		12,140,299	2,392,137	641,885	92,781	1,031,974	(561,734)	(679,102)	14,939,745

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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#### 39. RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES (Cont'd)

Notes:

- i. The cash flows represent new bank borrowings raised, repayments of bank borrowings, repayments of lease liabilities, repayments of other borrowing, proceeds from long term bonds, redemption of long term bonds and interest paid.
- ii. Other changes of lease liabilities were mainly due to the leases contracts newly entered, acquisition of a subsidiary and Covid-19-related rent concessions.

#### 40. MAJOR NON-CASH TRANSACTIONS

As disclosed in Note 12, a distribution in specie to shareholders of the Company of RMB1,656,229,000 was recognized, which represented the carrying value of net assets of Super Hi Group attributable to the owners of the Company as at the Distribution Date.

#### 41. CAPITAL COMMITMENTS

As at December 31, 2022 and 2021, the Group had the following capital commitments:

#### 39. 融資活動產生的負債對賬 (續)

附註：

- i. 現金流量指新籌集的銀行借款、償還銀行借款、償還租賃負債、償還其他借款、長期債券所得款項、贖回長期債券及已付利息。
- ii. 租賃負債的其他變動主要來自新訂立的租賃合約、收購附屬公司及新冠肺炎疫情相關租金減免。

#### 40. 主要非現金交易

於附註12所披露，給予本公司股東為數人民幣1,656,229,000元的實物分派已予確認，該金額為本公司擁有人於分派日期應佔特海集團資產淨值的賬面值。

#### 41. 資本承諾

於2022年及2021年12月31日，本集團有以下資本承諾：

		As at December 31, 於12月31日	
		2022	2021
		2022年	2021年
		RMB'000	RMB'000
		人民幣千元	人民幣千元
Capital expenditure in respect of acquisition of property, plant and equipment contracted for but not provided in the consolidated financial statements	就收購物業、廠房及設備已訂約但未於綜合財務報表撥備的資本開支	30,775	242,056

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 42. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT

#### 42. 金融工具及金融風險管理

##### Categories of the financial instruments

##### 金融工具類別

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
<b>Financial assets:</b>	<b>金融資產：</b>		
Financial assets at amortized cost	按攤餘成本計量的金融資產	7,533,164	6,868,495
Financial assets at FVTPL	按公允值計入損益的金融資產	421,667	684,987
<b>Financial liabilities:</b>	<b>金融負債：</b>		
Financial liabilities at amortized cost	按攤餘成本計量的金融負債	6,384,233	10,348,962

##### Financial risk management objectives and policies

##### 金融風險管理目標及政策

The Group's major financial instruments include rental deposits, trade and other receivables, amount due from related parties, financial assets at FVTPL, other financial assets, pledged bank deposits, bank balances and cash, trade payables, amounts due to related parties, other payables, bank borrowings, other borrowing, long term bonds and dividend payable. Details of these financial instruments are disclosed in respective notes. The risks associated with these financial instruments include market risk (currency risk, interest risk and other price risk), credit risk and liquidity risk. The policies on how to mitigate these risks are set out below. The management of the Group manages and monitors these exposures to ensure appropriate measures are implemented on a timely and effective manner.

本集團的主要金融工具包括租賃按金、貿易及其他應收款項、應收關聯方款項、按公允值計入損益的金融資產、其他金融資產、已抵押銀行存款、銀行結餘及現金、貿易應付款項、應付關聯方款項、其他應付款項、銀行借款、其他借款、長期債券及應付股息。該等金融工具的詳情於有關附註披露。與該等金融工具相關的風險包括市場風險（貨幣風險、利率風險及其他價格風險）、信貸風險及流動性風險。如何降低該等風險的政策載於下文。本集團管理層管理及監察該等風險，以確保及時採取有效措施。

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 42. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (Cont'd)

##### Financial risk management objectives and policies (Cont'd)

###### Market risk

###### Foreign currency risk

The Group undertakes certain transactions in foreign currencies, which expose the Group to foreign currency risk. The Group does not use any derivative contracts to hedge against its exposure to currency risk. The management manages its currency risk by closely monitoring the movement of the foreign currency rates and considers hedging significant foreign currency exposure should such need arise.

The loans to foreign operations within the Group that form part of the Group's net investment in the foreign operations are denominated in USD, other than the functional currency of the lender.

#### 42. 金融工具及金融風險管理 (續)

##### 金融風險管理目標及政策 (續)

###### 市場風險

###### 外幣風險

本集團以外幣訂立若干交易，本集團因此面臨外幣風險。本集團未使用任何衍生合約對沖貨幣風險。管理層透過密切監控外幣匯率變動來管理貨幣風險，若出現相關需求，管理層亦考慮對重大外幣風險進行對沖。

本集團內構成本集團於海外業務的淨投資一部分的海外業務貸款乃以美元計值，而非以放款人的功能貨幣計值。



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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#### 42. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (Cont'd)

##### Financial risk management objectives and policies (Cont'd)

##### Market risk (Cont'd)

##### Foreign currency risk (Cont'd)

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities, including intra-group balances with several subsidiaries denominated in foreign currencies, as at the end of the reporting period are as follows:

		<b>Assets</b>	
		資產	
		<b>As at December 31,</b>	
		於12月31日	
		<b>2022</b>	2021
		<b>2022年</b>	2021年
		<b>RMB'000</b>	RMB'000
		人民幣千元	人民幣千元
SGD	新加坡元	36,865	55,366
USD	美元	8,362,297	6,167,049
RMB	人民幣	2,063,665	3,626,993
AUD	澳元	2,296	2,294
HKD	港元	6,360	1,942,924
New Zealand Dollar ("NZD")	新西蘭元 (「新西蘭元」)	-	457

		<b>Liabilities</b>	
		負債	
		<b>As at December 31,</b>	
		於12月31日	
		<b>2022</b>	2021
		<b>2022年</b>	2021年
		<b>RMB'000</b>	RMB'000
		人民幣千元	人民幣千元
USD	美元	3,117,026	5,732,149
SGD	新加坡元	12,237	34,823
RMB	人民幣	1,407,341	2,694,417
HKD	港元	389	521

#### 42. 金融工具及金融風險管理 (續)

##### 金融風險管理目標及政策 (續)

##### 市場風險 (續)

##### 外幣風險 (續)

本集團於報告期末的外幣計值貨幣資產及貨幣負債 (包括以外幣計值的與若干附屬公司的集團內公司間結餘) 的賬面值如下:

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 42. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (Cont'd)

##### Financial risk management objectives and policies (Cont'd)

##### Market risk (Cont'd)

##### Foreign currency risk (Cont'd)

The Group currently does not have a foreign exposure hedging policy. However, the management of the Group monitors foreign exchange exposure closely and will consider hedging significant foreign exchange exposure should the need arise.

##### Sensitivity analysis

The following table details the Group's sensitivity to a 10% (2021: 10%) decrease in the functional currency of the relevant group entities against the relevant foreign currencies. 10% is the sensitivity rate used in the management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis includes only outstanding foreign currency denominated monetary items, and adjusts their translation at the end of the reporting period for a 10% (2021: 10%) change in foreign currency rates. A positive number below indicates an increase in post-tax profit for the year ended December 31, 2022 and a decrease in post-tax loss for the year ended December 31, 2021 where the functional currency of relevant group entities weakening against the relevant foreign currencies. For a 10% (2021: 10%) strengthen of the functional currency of relevant group entities, there would be an equal and opposite impact on the profit (loss) after tax.

#### 42. 金融工具及金融風險管理(續)

##### 金融風險管理目標及政策(續)

##### 市場風險(續)

##### 外幣風險(續)

本集團現時並無外匯對沖政策。然而，本集團管理層會密切監控外匯風險，並於需要時考慮對沖重大外匯風險。

##### 敏感度分析

下表詳述相關集團實體功能貨幣兌相關外幣貶值10% (2021年：10%)時，本集團的敏感度。10%為管理層評估外幣匯率合理可能變動所用的敏感度比率。敏感度分析僅包括尚未償還的外幣計值貨幣項目，並就10% (2021年：10%)的外幣匯率變動調整報告期末的換算。下表正數表示相關集團實體功能貨幣兌相關外幣貶值時，截至2022年12月31日止年度的除稅後溢利增加及截至2021年12月31日止年度的除稅後虧損減少。若相關集團實體的功能貨幣升值10% (2021年：10%)，會對除稅後溢利(虧損)構成同等程度的相反影響。

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
SGD	新加坡元	2,146	1,793
USD	美元	524,484	43,490
RMB	人民幣	61,798	77,521
AUD	澳元	230	190
HKD	港元	544	194,223
NZD	新西蘭元	-	32

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 42. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (Cont'd)

##### Financial risk management objectives and policies (Cont'd)

##### Market risk (Cont'd)

##### Foreign currency risk (Cont'd)

##### Sensitivity analysis (Cont'd)

For loans to foreign operations that form part of a net investment, a 10% (2021: 10%) weakening in the functional currency of relevant group entities against USD, there would be a decrease in other comprehensive income with the amount of RMB290,186,000 (2021: an increase in other comprehensive income with the amount of RMB34,939,000). For a 10% strengthen of the functional currency of relevant group entities, there would be an equal and opposite impact on the other comprehensive income.

The above sensitivity analysis is prepared assuming the financial instruments outstanding at the end of the reporting period were outstanding for the whole year.

##### Interest rate risk

The Group is exposed to fair value interest rate risk in relation to pledged bank deposits (Note 27), fixed-rate bank balances (Note 27), other financial assets, fixed-rate bank borrowings (Note 32), long term bonds (Note 30) and lease liabilities (Note 31). The Group is also exposed to cash flow interest risk in relation to variable-rate bank balances (Note 27), other borrowing (Note 35) and variable-rate bank borrowings (Note 32) which carry prevailing market interests. The management of the Group manages the interest rate risk by maintaining a balanced portfolio of fixed rate and floating rate bank borrowings, other borrowing, long term bonds, bank balances. The Group manages its interest rate exposures by assessing the potential impact arising from any interest rate movements based on interest rate level and outlook. The management will review the proportion of borrowings in fixed and floating rates and ensure they are within reasonable range.

#### 42. 金融工具及金融風險管理 (續)

##### 金融風險管理目標及政策 (續)

##### 市場風險 (續)

##### 外幣風險 (續)

##### 敏感度分析 (續)

就構成淨投資一部分的海外業務貸款而言，若相關集團實體的功能貨幣兌美元貶值10%（2021年：10%），則其他全面收益將減少人民幣290,186,000元（2021年：其他全面收益增加人民幣34,939,000元）。若相關集團實體的功能貨幣增值10%，則會對其他全面收益產生等同及相反影響。

編製上述敏感度分析乃假設於報告期末未償還的金融工具於整個年度均為未償還。

##### 利率風險

就已抵押銀行存款（附註27）、固定利率銀行結餘（附註27）、其他金融資產、固定利率銀行借款（附註32）、長期債券（附註30）及租賃負債（附註31）而言，本集團面臨公允價值利率風險。就按現行市場利率計息的浮動利率銀行結餘（附註27）、其他借款（附註35）及浮動利率銀行借款（附註32）而言，本集團亦面臨現金流量利率風險。本集團管理層透過維持固定利率及浮動利率銀行借款、其他借款、長期債券及銀行結餘組合的平衡管理利率風險。本集團通過評估基於利率水平及前景的任何利率變動所產生的潛在影響來管理其利率風險。管理層將審閱固定及浮動利率的借款比例，並確保其在合理範圍內。

### 42. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (Cont'd)

#### Financial risk management objectives and policies (Cont'd)

##### Market risk (Cont'd)

##### Interest rate risk (Cont'd)

A fundamental reform of major interest rate benchmarks is being undertaken globally, including the replacement of some interbank offered rates with alternative nearly risk-free rates. The Group is closely monitoring the transition to new benchmark interest rates.

No sensitivity analysis on interest rate risk is presented as the management consider the sensitivity on interest rate risk on variable-rate bank balances, bank borrowings and other borrowing is insignificant.

##### Credit risk

The Group's maximum exposure to credit risk which will cause a financial loss to the Group due to failure to discharge an obligation by the counterparties is arising from the carrying amount of the respective recognized financial assets as stated in the consolidated statement of financial position (including rental deposits, security deposits for other borrowing, trade receivables, other receivables, other financial assets, amounts due from related parties, pledged bank deposits and bank balances).

The management of the Group considers pledged bank deposits and bank balances that are deposited with state-owned banks or financial institutions with high credit rating to be low credit risk financial assets. In addition, trade receivables in connection with bills settled through payment platforms such as UnionPay, Alipay or WeChat Pay are also with high credit rating. The management of the Group considers the pledged bank deposits and bank balances and trade receivables are short-term in nature and the probability of default is negligible on the basis of high-credit-rating issuers as at December 31, 2022 and 2021, and accordingly, no expected credit loss was recognized as at December 31, 2022 and 2021.

### 42. 金融工具及金融風險管理 (續)

#### 金融風險管理目標及政策 (續)

##### 市場風險 (續)

##### 利率風險 (續)

全球正在進行主要利率基準的基本改革，包括用其他近似無風險利率取代部分銀行同業拆息。本集團一直密切監控向新利率基準之過渡。

管理層認為浮動利率銀行結餘、銀行借款及其他借款的利率風險敏感度並不重大，因此並無呈列利率風險的敏感度分析。

##### 信貸風險

本集團因對手方未能履行責任而將會導致本集團蒙受財務虧損的最高信貸風險乃自綜合財務狀況表所載各已確認金融資產（包括租賃按金、其他借款的保證金、貿易應收款項、其他應收款項、其他金融資產、應收關聯方款項、已抵押銀行存款及銀行結餘）的賬面值產生。

本集團的管理層將存放入國有銀行或獲給予高信用評級的金融機構的已抵押銀行存款及銀行結餘視為低信貸風險金融資產。此外，與通過銀聯、支付寶或微信支付等支付平台結算的賬單有關的貿易應收款項亦擁有高信用評級。本集團管理層認為已抵押銀行存款及銀行結餘以及貿易應收款項屬短期資產，且於2022年及2021年12月31日高信用評級發行人的違約可能性可忽略不計，因此於2022年及2021年12月31日並無確認預期信貸虧損。



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#### 42. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (Cont'd)

##### Financial risk management objectives and policies (Cont'd)

###### Market risk (Cont'd)

###### Credit risk (Cont'd)

In determining the ECL for other financial assets, the management of the Group considers the issuers of other financial assets are with high credit rating and no past due history, therefore the loss rates of other financial assets are estimated to be low, and accordingly, no expected credit loss was recognized in respect of other financial assets as at December 31, 2022 and 2021.

In determining the ECL for amounts due from related parties, the management of the Group has made periodic assessments as well as individual assessment on recoverability based on historical settlement records and adjusts for forward-looking information. In view of the strong financial capability of these related parties and considered the future prospects of the industry in which these related parties operate, the management of the Group does not consider there is a risk of default and does not expect any losses from non-performance by these related parties, therefore the loss rates of amounts due from related parties are estimated to be low, and accordingly, no expected credit loss was recognized in respect of the amounts due from related parties as at December 31, 2022 and 2021.

In determining the ECL for other receivables and security deposits for other borrowing, the management of the Group has taken into account the historical default experience and forward-looking information, as appropriate, for example the Group has considered the consistently low historical default rate and the strong financial capability of the debtor of other receivables and security deposits for other borrowing, and concluded that credit risk inherent in the Group's outstanding other receivables and security deposits for other borrowing is insignificant. The management of the Group has assessed that other receivables and security deposits for other borrowing have not had a significant increase in credit risk since initial recognition and risk of default is insignificant, and therefore, no expected credit loss has been recognized in respect of the other receivables and security deposits for other borrowing as at December 31, 2022 and 2021.

#### 42. 金融工具及金融風險管理 (續)

##### 金融風險管理目標及政策 (續)

###### 市場風險 (續)

###### 信貸風險 (續)

本集團的管理層在釐定其他金融資產的預期信貸虧損時認為其他金融資產的發行人擁有高信用評級及並無逾期記錄，因此估計其他金融資產的虧損率較低，且於2022年及2021年12月31日並無就其他金融資產確認預期信貸虧損。

本集團的管理層在釐定應收關聯方款項的預期信貸虧損時按過往結算記錄及對前瞻性資料的調整就可回性進行定期評估以及獨立評估。鑒於該等關聯方財政實力雄厚，並經考慮該等關聯方經營業務所在行業的未來前景，本集團的管理層認為不存在違約風險且預期不會因該等關聯方不履約而招致任何損失，因此估計應收關聯方款項的虧損率較低，且於2022年及2021年12月31日並無就應收關聯方款項確認預期信貸虧損。

本集團的管理層在釐定其他應收款項及其他借款的保證金的預期信貸虧損時已計及過往違約經驗及前瞻性資料(如適用)，例如本集團曾考慮其他應收款項及其他借款的保證金債務人過往違約率一直不高及財政實力雄厚，本集團所得出的結論是本集團未收回的其他應收款項及其他借款的保證金固有信貸風險不大。本集團的管理層已評定其他應收款項及其他借款的保證金自初始確認以來信貸風險並無顯著增加及違約風險不大，因此截至2022年及2021年12月31日止年度並無就其他應收款項及其他借款的保證金確認預期信貸虧損。



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### 綜合財務報表附註

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#### 42. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (Cont'd)

##### Financial risk management objectives and policies (Cont'd)

##### Market risk (Cont'd)

##### Credit risk (Cont'd)

As the management of the Group decided to close certain restaurants permanently during the year ended December 31, 2022 and 2021, the directors of the Group assessed the relevant rental deposits of these restaurant to be irrecoverable after considering relevant factors such as the corresponding contractual terms or mutually agreed arrangements. Expected credit risk loss on rental deposits has been recognized as disclosed in Note 8.

Except as described above, there has been no material change in the estimation techniques or significant assumptions made throughout the years ended December 31, 2022 and 2021.

##### Liquidity risk

In the management of the liquidity risk, the management of the Group monitors and maintains a reasonable level of cash and cash equivalents which is deemed adequate by the management to finance the Group's operations and mitigate the effects of fluctuations in cash flows. The Group relies on the cash generated from operating activities as the main source of liquidity. For the year ended December 31, 2022, the Group had net cash generated from operating activities of RMB6,152,295,000 (2021: RMB3,806,125,000). As at December 31, 2022, the Group also had unused banking facilities of RMB1,397 million (2021: RMB1,095 million).

The following table details the Group's remaining contractual maturity for its financial liabilities. The table has been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Group can be required to pay.

#### 42. 金融工具及金融風險管理 (續)

##### 金融風險管理目標及政策 (續)

##### 市場風險 (續)

##### 信貸風險 (續)

由於截至2022年及2021年12月31日止年度期間本集團管理層決定永久關閉若干餐廳，本集團董事於考慮相應合約條款或互相協定的安排後，評估該等餐廳的有關租賃按金將無法收回。租賃按金的預期信貸風險虧損已確認（於附註8披露）。

除上文所述外，截至2022年及2021年12月31日止年度估計技巧或重大假設並無重大改變。

##### 流動資金風險

於管理流動資金風險時，本集團的管理層監督並維持管理層視為充足的合理現金及現金等價物水平，為本集團的營運提供資金及減輕現金流量波動的影響。本集團依靠經營活動產生的現金為主要流動資金來源。截至2022年12月31日止年度，本集團經營活動產生的現金淨額為人民幣6,152,295,000元（2021年：人民幣3,806,125,000元）。於2022年12月31日，本集團亦有未動用銀行授信人民幣1,397百萬元（2021年：人民幣1,095百萬元）。

下表為本集團金融負債的餘下合約到期情況詳情。下表根據本集團可能被要求付款的最早日期按金融負債的未貼現現金流量編製。

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#### 42. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (Cont'd)

##### Financial risk management objectives and policies (Cont'd)

##### Liquidity risk (Cont'd)

The table includes both interests and principal cash flows. To the extent that interest flows are floating rate, the undiscounted amount is derived from interest rate at the end of the reporting period.

#### 42. 金融工具及金融風險管理(續)

##### 金融風險管理目標及政策(續)

##### 流動資金風險(續)

下表載有利息及現金流量本金。倘利息流為浮動利率，未貼現金額乃根據報告期末的利率計算。

		Weighted average interest rate	On demand or within 2 months	Over 2 months but within 1 year	Over 1 year but within 2 years	Over 2 years	Total undiscounted cash flows	Carrying amount
		加權平均利率	按要求或兩個月內	超過兩個月但少於一年	超過一年但少於兩年	超過兩年	未貼現金流量總額	賬面值
			RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
			人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
<b>As at December 31, 2022</b>	<b>於2022年12月31日</b>							
<b>Financial liabilities</b>	<b>金融負債</b>							
Trade payables	貿易應付款項	-	1,321,000	-	-	-	1,321,000	1,321,000
Other payables	其他應付款項	-	12,846	131,383	-	-	144,229	144,229
Bank borrowings	銀行借款	2.84%	1,531,724	849,110	33,386	187,829	2,602,049	2,556,242
Other borrowing	其他借款	4.88%	6,143	17,994	17,324	-	41,461	39,710
Long term bonds	長期債券	2.29%	22,310	22,310	44,619	2,142,240	2,231,479	2,088,307
Amounts due to related parties	應付關聯方款項	-	230,940	-	-	-	230,940	230,940
Dividend payable	應付股息	-	3,805	-	-	-	3,805	3,805
Subtotal	小計		3,128,768	1,020,797	95,329	2,330,069	6,574,963	6,384,233
Lease liabilities	租賃負債	3.59%	156,845	785,165	961,971	4,176,606	6,080,587	5,193,601
Total	總計		3,285,613	1,805,962	1,057,300	6,506,675	12,655,550	11,577,834

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#### 42. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (Cont'd)

#### 42. 金融工具及金融風險管理 (續)

##### Financial risk management objectives and policies (Cont'd)

##### 金融風險管理目標及政策 (續)

##### Liquidity risk (Cont'd)

##### 流動資金風險 (續)

	Weighted average interest rate	On demand or within 2 months	Over 2	Over 1	Total		Carrying amount
			months but within 1 year	year but within 2 years	Over 2 years	undiscounted cash flows	
	加權平均利率	按要求或兩個月內	超過兩個月但少於一年	超過一年但少於兩年	超過兩年	未貼現現金流量總額	賬面值
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
<b>As at December 31, 2021</b>							
<b>Financial liabilities</b>							
Trade payables	-	1,944,156	-	-	-	1,944,156	1,944,156
Other payables	-	13,071	314,763	-	-	327,834	327,834
Bank borrowings	3.33%	1,076,425	2,516,667	32,900	204,886	3,830,878	3,781,441
Other borrowing	5.23%	6,480	18,964	24,247	17,351	67,042	62,401
Long term bonds	2.29%	-	47,533	-	3,796,228	3,843,761	3,843,761
Amounts due to related parties	-	385,564	-	-	-	385,564	385,564
Dividend payable	-	-	3,805	-	-	3,805	3,805
<b>Subtotal</b>		<b>3,425,696</b>	<b>2,901,732</b>	<b>57,147</b>	<b>4,018,465</b>	<b>10,403,040</b>	<b>10,348,962</b>
<b>Lease liabilities</b>	<b>4.57%</b>	<b>210,330</b>	<b>1,063,722</b>	<b>1,178,229</b>	<b>6,551,041</b>	<b>9,003,322</b>	<b>7,247,058</b>
<b>Total</b>		<b>3,636,026</b>	<b>3,965,454</b>	<b>1,235,376</b>	<b>10,569,506</b>	<b>19,406,362</b>	<b>17,596,020</b>

#### 43. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

#### 43. 金融工具的公允值計量

Some of the Group's financial assets are measured at fair value at the end of each reporting period. The following table gives information about how the fair values of these financial assets are determined (in particular, the valuation technique(s) and inputs used), as well as the level of the fair value hierarchy into which the fair value measurements are categorized (levels 1 to 3) based on the degree to which the inputs to the fair value measurements is observable.

本集團的部分金融資產按各報告期末的公允值計量。下表列示如何釐定金融資產公允值（尤其是所使用的估值方法及輸入數據）的資料，以及公允值計量根據其輸入數據的可觀察程度而分類歸入的公允值等級（第一至第三級）。

- Level 1 fair value measurements are based on quoted prices (unadjusted) in active market for identical assets or liabilities;

- 第一級公允值計量乃基於相同資產或負債於活躍市場的報價（未經調整）所進行之計量；

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#### 43. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Cont'd)

- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

#### 43. 金融工具的公允值計量(續)

- 第二級公允值計量乃基於資產或負債的可直接(即價格)或間接(即按價格推算)觀察的輸入數據所進行之計量,惟第一級所包括的報價除外;及
- 第三級公允值計量乃基於並非基於可觀察市場數據的資產或負債輸入數據(不可觀察輸入數據)的估值方法所進行的計量。

##### Fair value hierarchy as at December 31, 2022

##### 於2022年12月31日公允值等級

		Level 1 第一級 RMB'000 人民幣千元	Level 2 第二級 RMB'000 人民幣千元	Level 3 第三級 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
<b>Financial assets at FVTPL</b>	按公允值計入損益的 金融資產				
Financial products issued by banks	由銀行發行的金融產品	-	-	10,000	10,000
Unquoted equity shares	無報價權益股份	-	-	13,209	13,209
Private fund investment	私募基金投資	-	-	398,458	398,458
<b>Total</b>	<b>總計</b>	<b>-</b>	<b>-</b>	<b>421,667</b>	<b>421,667</b>

##### Fair value hierarchy as at December 31, 2021

##### 於2021年12月31日公允值等級

		Level 1 第一級 RMB'000 人民幣千元	Level 2 第二級 RMB'000 人民幣千元	Level 3 第三級 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
<b>Financial assets at FVTPL</b>	按公允值計入損益的 金融資產				
Unquoted equity shares	無報價權益股份	-	-	12,092	12,092
Other investment	其他投資	14,705	-	-	14,705
Private fund investment	私募基金投資	-	-	658,190	658,190
<b>Total</b>	<b>總計</b>	<b>14,705</b>	<b>-</b>	<b>670,282</b>	<b>684,987</b>

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#### 43. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Cont'd)

#### 43. 金融工具的公允值計量 (續)

Fair value of the Group's financial assets that are measured at fair value on a recurring basis

根據經常性基準按公允值計量的本集團金融資產的公允值

Financial assets 金融資產	Fair value as at December 31, 於12月31日的公允值		Fair value hierarchy 公允值等級	Valuation technique(s) and key input(s) 估值方法及關鍵輸入數據	Significant unobservable input(s) 重大不可觀察輸入數據
	2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元			
Unquoted equity Shares 無報價權益股份	13,209	12,092	Level 3 第三級	Market approach 市場法	Comparable companies and liquidity risk discount 可資比較公司及流動資金風險貼現
Other investment 其他投資	-	14,705	Level 1 第一級	Quoted bid prices in an active market for the underlying investments 相關投資於活躍市場所報之買 入價	-
Private fund investment 私募基金投資	398,458	658,190	Level 3 第三級	Asset based approach 資產基準法	Net value of the underlying investments, adjusted by related fees. 相關投資淨值，經相關費用調整。
Financial products issued by banks 由銀行發行的金融產品	10,000	-	Level 3 第三級	Discounted cash flow. Future cash flows are estimated based on estimated return 貼現現金流量。未來現金流量 根據估計回報進行估計	Estimated return 估計回報



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#### 43. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Cont'd)

##### Reconciliation of Level 3 Measurements

The following table represents the reconciliation of Level 3 fair value measurements throughout the years ended December 31, 2022 and 2021:

		Unquoted equity shares 無報價 權益股份 RMB'000 人民幣千元	Financial products issued by banks 由銀行發行 的金融產品 RMB'000 人民幣千元	Private fund investment 私募基金投資 RMB'000 人民幣千元	Other investment 其他投資 RMB'000 人民幣千元
At January 1, 2021	於2021年1月1日	12,375	4,000	-	74,624
Purchase	購買	-	-	671,817	-
Redemption	贖回	-	(34,348)	-	(45,849)
Net gain (loss)	淨收益 (虧損)	-	30,348	(8,172)	(12,339)
Exchange adjustments	匯兌調整	(283)	-	(5,455)	(1,731)
Transfer to Level 1	轉撥至第1級	-	-	-	(14,705)
At December 31, 2021	於2021年12月31日	12,092	-	658,190	-
Purchase	購買	-	294,240	310,015	-
Redemption	贖回	-	(301,357)	(542,711)	-
Net gain (loss)	淨收益 (虧損)	-	17,117	(46,452)	-
Exchange adjustments	匯兌調整	1,117	-	19,512	-
Distribution in specie (Note 12)	實物分派 (附註12)	-	-	(96)	-
At December 31, 2022	於2022年12月31日	13,209	10,000	398,458	-

The total gains or losses for the period included RMB46,452,000 unrealized loss relating to financial assets that are at level 3 fair value measurement as at December 31, 2022 (December 31, 2021: RMB12,339,000 unrealized loss). Such fair value gains or losses are included in "other gains and losses".

##### 第三級計量對賬

下表列報截至2022年及2021年12月31日止年度第三級公允價值計量的對賬：

期內損益總額包括有關於2022年12月31日按第三級公允價值計量的金融資產未變現虧損人民幣46,452,000元(2021年12月31日：未變現虧損人民幣12,339,000元)。該等公允價值損益載於「其他收益及虧損」。

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#### 43. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Cont'd)

**Fair value of the Group's financial assets and financial liabilities that are not measured at fair value on a recurring basis (but fair value disclosures are required)**

The fair value of the long term bonds was USD257,479,000 (equivalent to RMB1,793,235,000) (December 31, 2021: USD564,234,000 (equivalent to RMB3,597,387,000)) which was classified as Level 1 of the fair value hierarchy based on quoted prices in active markets and its carrying amount amounted to USD299,846,000 (equivalent to RMB2,088,307,000) as at December 31, 2022 (December 31, 2021: USD602,877,000 (equivalent to RMB3,843,761,000)).

The management considers that the carrying amounts of other financial assets and financial liabilities recognized in the consolidated financial statements approximate their fair values.

#### 44. CAPITAL RISK MANAGEMENT

The Group manages its capital to ensure that entities in the Group will be able to continue as a going concern while maximizing the return to shareholders through the optimization of debt and equity balances. The Group's overall strategy remains unchanged from prior year.

The capital structure of the Group consists of net debt, which includes the bank borrowings disclosed in Note 32, other borrowing disclosed in Note 35, lease liabilities disclosed in Note 31, long term bonds disclosed in Note 30, net of cash and cash equivalents and equity attributable to owners of the Company, comprising issued share capital, retained profits and other reserves.

The management of the Group reviews the capital structure regularly. As part of this review, the management of the Group considers the cost of capital and the risks associated with each class of capital. Based on recommendations of the management, the Group will balance its overall capital structure through the payment of dividends, new shares issues as well as raising, extension and early repayment of borrowings.

#### 43. 金融工具的公允值計量(續)

並非根據經常性基準按公允值計量的本集團金融資產及金融負債的公允值(惟須作出公允值披露)

長期債券的公允值為257,479,000美元(相當於人民幣1,793,235,000元)(2021年12月31日: 564,234,000美元(相當於人民幣3,597,387,000元)), 根據活躍市場上的報價被歸類為第一級公允值等級且其於2022年12月31日的賬面價值為299,846,000美元(相當於人民幣2,088,307,000元)(2021年12月31日: 602,877,000美元(相當於人民幣3,843,761,000元))。

管理層認為於綜合財務報表確認的其他金融資產及金融負債的賬面價值與其公允值相若。

#### 44. 資本風險管理

本集團管理其資本旨在確保本集團內實體可持續經營, 同時透過優化債務及權益平衡, 盡量為股東帶來最大回報。本集團的整體策略自前年度起保持不變。

本集團的資本架構由負債淨額(包括附註32所披露的銀行借款、附註35所披露的其他借款、附註31所披露的租賃負債、附註30所披露的長期債券、扣除現金及現金等價物)及本公司擁有人應佔權益(包括已發行股本、保留盈利及其他儲備)組成。

本集團管理層定期覆核資本架構。作為覆核的一部分, 本集團管理層考慮各類資本的成本及相關風險。根據管理層的建議, 本集團將透過支付股息、發行新股份及籌集、延期及提前償還借款以平衡其整體資本結構。

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#### 45. RELATED PARTY DISCLOSURES

##### (A) Related party transactions

During the year, the Group has entered into the following transactions with related parties:

##### *Purchase of goods/services from related parties*

Relationship 關係	Nature of transaction 交易性質	For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Related companies controlled by the Controlling Shareholders 控股股東控制的關聯公司	Purchase of food ingredients 購買食材	1,742,649	3,104,242
Related companies controlled by the Controlling Shareholders 控股股東控制的關聯公司	Purchase of condiment products and instant hot pot products 購買調味品及即食火鍋產品	1,401,439	1,824,674
Related companies controlled by the Controlling Shareholders 控股股東控制的關聯公司	Storage service 倉儲服務	300,658	335,379
Related companies controlled by the Controlling Shareholders 控股股東控制的關聯公司	Transportation service 運輸服務	176,919	240,723
An associate invested by the Group 一間本集團投資的聯營公司	Purchase of instant hot pot products 購買即食火鍋產品	74,748	104,280
Related companies controlled by the Controlling Shareholders 控股股東控制的關聯公司	Human resource consulting service 人力資源諮詢服務	70,211	260,138
A joint venture invested by the Group 一間本集團投資的合營企業	Purchase of property, plant and equipment 購買物業、廠房及設備	13,767	36,788
Associates invested by the Controlling Shareholders 控股股東投資的聯營公司	Software maintenance service 軟件維護服務	10,069	8,581
Related companies controlled by the Controlling Shareholders 控股股東控制的關聯公司	Management service 管理服務	2,727	736

#### 45. 關聯方披露

##### (A) 關聯方交易

本集團於年內已與關聯方達成下列交易：

##### *購買關聯方商品／服務*

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### 綜合財務報表附註

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#### 45. RELATED PARTY DISCLOSURES (Cont'd)

##### (A) Related party transactions (Cont'd)

###### Purchase of goods/services from related parties (Cont'd)

Relationship 關係	Nature of transaction 交易性質	For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Associates invested by the Controlling Shareholders 控股股東投資的聯營公司	Purchase of software 購買軟件	1,217	8,933
A related company controlled by the Controlling Shareholders 一間控股股東控制的關聯公司	Property management service 物業管理服務	784	404
An associate invested by the Controlling Shareholders 控股股東投資的聯營公司	Purchase of property, plant and equipment 購買物業、廠房及設備	104	1,696
A joint venture invested by the Group 一間本集團投資的合營企業	Equipment maintenance service 設備維護服務	63	1,124

###### Income from related parties

Relationship 關係	Nature of transaction 交易性質	For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Related companies controlled by the Controlling Shareholders 控股股東控制的關聯公司	Sales of devices 銷售設備	1,150	591
Related companies controlled by the Controlling Shareholders 控股股東控制的關聯公司	Network services 網絡服務	510	348
A related company controlled by the Controlling Shareholders 一間控股股東控制的關聯公司	Logistics services 後勤服務	177	19

#### 45. 關聯方披露 (續)

##### (A) 關聯方交易 (續)

###### 購買關聯方商品／服務 (續)

Relationship 關係	Nature of transaction 交易性質	For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Associates invested by the Controlling Shareholders 控股股東投資的聯營公司	Purchase of software 購買軟件	1,217	8,933
A related company controlled by the Controlling Shareholders 一間控股股東控制的關聯公司	Property management service 物業管理服務	784	404
An associate invested by the Controlling Shareholders 控股股東投資的聯營公司	Purchase of property, plant and equipment 購買物業、廠房及設備	104	1,696
A joint venture invested by the Group 一間本集團投資的合營企業	Equipment maintenance service 設備維護服務	63	1,124

###### 來自關聯方收入

Relationship 關係	Nature of transaction 交易性質	For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Related companies controlled by the Controlling Shareholders 控股股東控制的關聯公司	Sales of devices 銷售設備	1,150	591
Related companies controlled by the Controlling Shareholders 控股股東控制的關聯公司	Network services 網絡服務	510	348
A related company controlled by the Controlling Shareholders 一間控股股東控制的關聯公司	Logistics services 後勤服務	177	19

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#### 45. RELATED PARTY DISCLOSURES (Cont'd)

##### (A) Related party transactions (Cont'd)

###### Income from related parties (Cont'd)

The Group is licensed by Sichuan Haidilao Catering Co., Ltd., a company controlled by the Controlling Shareholders, to use the trademark of “Haidilao (海底撈)” and the WeChat public account named “海底撈火鍋” on an exclusive and royalty-free basis for a perpetual term.

The Group owns the proprietary rights to the formulas of Haidilao Customized Products (the “Condiments Formulae”) and licenses the Condiments Formulae to Yihai International Holding Ltd. and its subsidiaries (companies controlled by the Controlling Shareholders) and its contracted manufacturers to use for production on a royalty-free basis.

##### (B) Related party balances

###### Amounts due from related parties:

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Trade nature	交易性質		
Prepayments of goods made to related companies controlled by the Controlling Shareholders	向控股股東控制的關聯公司作出的貨物預付款項	339,940	286,437
Other receivables of rental deposit from a related company controlled by the Controlling Shareholders	應收一間控股股東控制的關聯公司的其他租賃按金	16	16
Receivables of goods from related companies controlled by the Controlling Shareholders	應收控股股東控制的關聯公司的貨物款項	1,439	647
Total	總計	341,395	287,100

#### 45. 關聯方披露 (續)

##### (A) 關聯方交易 (續)

###### 來自關聯方收入 (續)

本集團獲四川海底撈餐飲股份有限公司(控股股東控制的公司)授權永久免費獨家使用「海底撈」商標及微信公眾號「海底撈火鍋」。

本集團擁有海底撈定制產品配方(「調味品配方」)的所有權，並按免特許權使用費為基準許可頤海國際控股有限公司、其附屬公司(控股股東控制的公司)及其合約生產商使用調味品配方進行生產。

##### (B) 關聯方結餘

###### 應收關聯方款項：

	As at December 31, 於12月31日	
	2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元



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#### 45. RELATED PARTY DISCLOSURES (Cont'd)

##### (B) Related party balances (Cont'd)

Amounts due to related parties:

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Trade nature (Note)	交易性質(附註)		
Related companies controlled by the Controlling Shareholders	控股股東控制的關聯公司	219,508	377,683
An associate invested by the Group	一間本集團投資的聯營公司	11,428	7,848
Associates invested by the Controlling Shareholders	控股股東投資的聯營公司	4	33
<b>Total</b>	<b>總計</b>	<b>230,940</b>	<b>385,564</b>

Note:

Amounts due to related parties arising from the purchase of food ingredients, condiment products, software maintenance service, human resource consulting service and service were with a credit term of 30-60 days. As at December 31, 2022 and 2021, the amounts were aged within 30-60 days from the invoice date.

附註：

採購食材、調味品、軟件維護服務、人力資源諮詢服務及租賃服務產生的應付關聯方款項的信用期為30至60天。於2022年及2021年12月31日，該等款項的賬齡為發票日期起計30至60天內。

##### (C) Remuneration of key management personnel of the Group

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Short term employee benefits	短期員工福利	38,840	60,126
Performance related bonuses	表現花紅	2,659	3,778
Retirement benefit contribution	退休福利供款	364	420
		<b>41,863</b>	<b>64,324</b>

##### (C) 本集團主要管理層人員薪酬

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#### 45. RELATED PARTY DISCLOSURES (Cont'd)

##### (D) Lease

Recognition of right-of-use assets:

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Related companies controlled by the Controlling Shareholders	控股股東控制的關聯公司	4,617	4,617
Key management personnel of the Group	本集團主要管理層人員	3,556	-
		<b>8,173</b>	4,617

Lease liabilities:

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Related companies controlled by the Controlling Shareholders	控股股東控制的關聯公司	-	115
Key management personnel of the Group	本集團主要管理層人員	2,418	-
		<b>2,418</b>	115

#### 45. 關聯方披露(續)

##### (D) 租賃

確認使用權資產：

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Related companies controlled by the Controlling Shareholders	控股股東控制的關聯公司	4,617	4,617
Key management personnel of the Group	本集團主要管理層人員	3,556	-
		<b>8,173</b>	4,617

租賃負債：

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Related companies controlled by the Controlling Shareholders	控股股東控制的關聯公司	-	115
Key management personnel of the Group	本集團主要管理層人員	2,418	-
		<b>2,418</b>	115

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#### 45. RELATED PARTY DISCLOSURES (Cont'd)

##### (D) Lease (Cont'd)

Depreciation on right-of-use assets:

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Related companies controlled by the Controlling Shareholders	控股股東控制的關聯公司	4,818	4,818
Key management personnel of the Group	本集團主要管理層人員	1,182	1,164
<b>Total</b>	<b>總計</b>	<b>6,000</b>	<b>5,982</b>

Interest expenses of lease liabilities:

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Related companies controlled by the Controlling Shareholders	控股股東控制的關聯公司	193	209
Key management personnel of the Group	本集團主要管理層人員	148	-
<b>Total</b>	<b>總計</b>	<b>341</b>	<b>209</b>

#### 45. 關聯方披露 (續)

##### (D) 租賃 (續)

使用權資產的折舊：

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Related companies controlled by the Controlling Shareholders	控股股東控制的關聯公司	4,818	4,818
Key management personnel of the Group	本集團主要管理層人員	1,182	1,164
<b>Total</b>	<b>總計</b>	<b>6,000</b>	<b>5,982</b>

租賃負債的利息開支：

		For the year ended December 31, 截至12月31日止年度	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
Related companies controlled by the Controlling Shareholders	控股股東控制的關聯公司	193	209
Key management personnel of the Group	本集團主要管理層人員	148	-
<b>Total</b>	<b>總計</b>	<b>341</b>	<b>209</b>

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#### 46. PARTICULARS OF SUBSIDIARIES OF THE COMPANY

Details of the subsidiaries directly and indirectly held by the Company are set out below:

#### 46. 本公司附屬公司的詳情

本公司直接或間接持有的附屬公司：

Name of subsidiaries 附屬公司名稱	Place of incorporation/ establishment and principal place of business 註冊成立地點/ 成立地點及 主要營業地點	Issued and fully paid ordinary share capital/ registered capital 已發行及繳足 普通股 股本/註冊資本	Proportion ownership interest and voting power held by the Company as at		Principal activities 主要業務
			December 31, 2022 2022年 12月31日 %	December 31, 2021 2021年 12月31日 %	
New Pai Ltd. (Note i) (附註i)	The BVI 英屬處女群島	Ordinary share capital USD1 普通股股本1美元	100	100	Investment holding 投資控股
Hai Di Lao Holdings Pte. Ltd.	Singapore 新加坡	Ordinary share capital SGD3,000,000 普通股股本 3,000,000新加坡元	100	100	Investment holding 投資控股
新派(上海)餐飲管理有限公司	The PRC 中國	Paid registered capital RMB86,113,598 已繳註冊資本 人民幣86,113,598元	100	100	Restaurant operation 餐廳經營
四川新派餐飲管理有限公司 (Note ii) (附註ii)	The PRC 中國	Paid registered capital SGD621,205,683 已繳註冊資本 621,205,683新加坡元	100	100	Restaurant operation 餐廳經營
海底撈火鍋股份有限公司	Taiwan 台灣	Ordinary share capital TWD115,000,000 普通股股本 115,000,000新台幣	100	100	Restaurant operation 餐廳經營
SINGAPORE HAI DI LAO CATERING PTE. LTD.	Singapore 新加坡	Ordinary share capital SGD3,000,000 普通股股本 3,000,000新加坡元	100	100	Restaurant operation 餐廳經營

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#### 46. PARTICULARS OF SUBSIDIARIES OF THE COMPANY

(Cont'd)

#### 46. 本公司附屬公司的詳情(續)

Name of subsidiaries 附屬公司名稱	Place of incorporation/ establishment and principal place of business 註冊成立地點/ 成立地點及 主要營業地點	Issued and fully paid ordinary share capital/ registered capital 已發行及繳足 普通股 股本/註冊資本	Proportion ownership interest and voting power held by the Company as at 本公司所持擁有權權益及 投票權比例		Principal activities 主要業務
			December 31, 2022 2022年 12月31日 %	December 31, 2021 2021年 12月31日 %	
HAI DI LAO HONGKONG COMPANY LIMITED 香港海底撈有限公司	Hong Kong 香港	Ordinary share capital HKD1,000,000 普通股股本 1,000,000港元	100	100	Restaurant operation 餐廳經營
上海海雁貿易有限公司 (Note ii) (附註ii)	The PRC 中國	Paid registered capital SGD2,000,000 已繳註冊資本 2,000,000新加坡元	100	100	Trading 貿易
廈門海底撈餐飲管理 有限公司	The PRC 中國	Paid registered capital RMB10,000,000 已繳註冊資本 人民幣10,000,000元	100	100	Restaurant operation 餐廳經營
上海撈派餐飲管理有限公司	The PRC 中國	Paid registered capital RMB18,000,000 已繳註冊資本 人民幣18,000,000元	100	100	Restaurant operation 餐廳經營
江蘇海底撈餐飲管理 有限責任公司	The PRC 中國	Paid registered capital RMB16,000,000 已繳註冊資本 人民幣16,000,000元	100	100	Restaurant operation 餐廳經營
杭州撈派餐飲有限公司	The PRC 中國	Paid registered capital RMB5,100,000 已繳註冊資本 人民幣5,100,000元	100	100	Restaurant operation 餐廳經營



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#### 46. PARTICULARS OF SUBSIDIARIES OF THE COMPANY

(Cont'd)

#### 46. 本公司附屬公司的詳情(續)

Name of subsidiaries 附屬公司名稱	Place of incorporation/ establishment and principal place of business 註冊成立地點/ 成立地點及 主要營業地點	Issued and fully paid ordinary share capital/ registered capital 已發行及繳足 普通股 股本/註冊資本	Proportion ownership interest and voting power held by the Company as at		Principal activities 主要業務
			December 31, 2022 2022年 12月31日 %	December 31, 2021 2021年 12月31日 %	
武漢撈派餐飲管理有限公司	The PRC 中國	Paid registered capital RMB11,200,000 已繳註冊資本 人民幣11,200,000元	100	100	Restaurant operation 餐廳經營
深圳市海底撈餐飲 有限責任公司	The PRC 中國	Paid registered capital RMB3,800,000 已繳註冊資本 人民幣3,800,000元	100	100	Restaurant operation 餐廳經營
海鴻達(北京)餐飲管理 有限公司	The PRC 中國	Paid registered capital RMB325,000,000 已繳註冊資本 人民幣325,000,000元	100	100	Restaurant operation 餐廳經營
簡陽市海撈餐飲管理 有限公司	The PRC 中國	Paid registered capital RMB10,000,000 已繳註冊資本 人民幣10,000,000元	100	100	Restaurant operation 餐廳經營
天津海底撈餐飲管理 有限公司	The PRC 中國	Paid registered capital RMB100,000,000 已繳註冊資本 人民幣100,000,000元	100	100	Restaurant operation 餐廳經營
每客美餐餐飲管理(上海) 有限公司	The PRC 中國	Paid registered capital RMB1,000,000 已繳註冊資本 人民幣1,000,000元	100	100	Delivery business 外賣業務

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### 綜合財務報表附註

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#### 46. PARTICULARS OF SUBSIDIARIES OF THE COMPANY

(Cont'd)

#### 46. 本公司附屬公司的詳情 (續)

Name of subsidiaries 附屬公司名稱	Place of incorporation/ establishment and principal place of business 註冊成立地點/ 成立地點及 主要營業地點	Issued and fully paid ordinary share capital/ registered capital 已發行及繳足 普通股 股本/註冊資本	Proportion ownership interest and voting power held by the Company as at 本公司所持擁有權權益及 投票權比例		Principal activities 主要業務
			December 31, 2022 2022年 12月31日 %	December 31, 2021 2021年 12月31日 %	
四川萌海企業管理諮詢 有限公司 (Note ii) (附註ii)	The PRC 中國	Paid registered capital RMB100,000,000 已繳註冊資本 人民幣100,000,000元	100	100	Consulting service 諮詢服務
鄭州佰瑟餐飲管理有限公司 (Note v) (附註v)	The PRC 中國	Paid registered capital RMB1,000,000 已繳註冊資本 人民幣1,000,000元	NA 不適用	100	Restaurant operation 餐廳經營
西安秦禾惠海餐飲有限公司 (Note v) (附註v)	The PRC 中國	Paid registered capital RMB1,000,000 已繳註冊資本 人民幣1,000,000元	NA 不適用	100	Restaurant operation 餐廳經營
北京十八余餐飲管理 有限公司	The PRC 中國	Paid registered capital RMB1,000,000 已繳註冊資本 人民幣1,000,000元	100	100	Restaurant operation 餐廳經營
成都撈派有面兒餐飲管理 有限公司	The PRC 中國	Paid registered capital RMB1,000,000 已繳註冊資本 人民幣1,000,000元	100	100	Restaurant operation 餐廳經營
四川海之雁貿易有限公司	The PRC 中國	Registered capital RMB10,000,000 註冊資本 人民幣10,000,000元	100	100	Trading 貿易

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### 綜合財務報表附註

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#### 46. PARTICULARS OF SUBSIDIARIES OF THE COMPANY

(Cont'd)

#### 46. 本公司附屬公司的詳情(續)

Name of subsidiaries 附屬公司名稱	Place of incorporation/ establishment and principal place of business 註冊成立地點/ 成立地點及 主要營業地點	Issued and fully paid ordinary share capital/ registered capital 已發行及繳足 普通股 股本/註冊資本	Proportion ownership interest and voting power held by the Company as at		Principal activities 主要業務
			December 31, 2022 2022年 12月31日 %	December 31, 2021 2021年 12月31日 %	
上海基瓦網絡科技有限公司 (Note vi) (附註vi)	The PRC 中國	Registered capital RMB10,000,000 註冊資本 人民幣10,000,000元	NA 不適用	NA 不適用	Technology service 科技服務
沁海(上海)食品有限公司	The PRC 中國	Registered capital RMB30,000,000 註冊資本 人民幣30,000,000元	100	100	Trading 貿易
四川悅食悅嗨餐飲管理 有限公司	The PRC 中國	Registered capital RMB1,000,000 註冊資本 人民幣1,000,000元	100	100	Restaurant operation 餐廳經營
鄭州孟龍餐飲管理有限公司	The PRC 中國	Registered capital RMB1,000,000 註冊資本 人民幣1,000,000元	100	100	Restaurant operation 餐廳經營
北京優海網絡科技有限公司	The PRC 中國	Registered capital RMB5,000,000 註冊資本 人民幣5,000,000元	100	100	Technology service 科技服務
四川錦海企業管理諮詢 有限公司	The PRC 中國	Registered capital RMB1,000,000 註冊資本 人民幣1,000,000元	100	100	Consulting service 諮詢服務

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#### 46. PARTICULARS OF SUBSIDIARIES OF THE COMPANY

(Cont'd)

#### 46. 本公司附屬公司的詳情(續)

Name of subsidiaries 附屬公司名稱	Place of incorporation/ establishment and principal place of business 註冊成立地點/ 成立地點及 主要營業地點	Issued and fully paid ordinary share capital/ registered capital 已發行及繳足 普通股 股本/註冊資本	Proportion ownership interest and voting power held by the Company as at 本公司所持擁有權權益及 投票權比例		Principal activities 主要業務
			December 31, 2022 2022年 12月31日 %	December 31, 2021 2021年 12月31日 %	
北京優鼎優餐飲 管理有限公司 (Note ii) (附註ii)	The PRC 中國	Paid registered capital RMB44,501,990 已繳註冊資本 人民幣44,501,990元	100	100	Restaurant operation 餐廳經營
上海漢海餐飲管理有限公司	The PRC 中國	Registered capital RMB1,000,000 註冊資本 人民幣1,000,000元	100	100	Restaurant operation 餐廳經營
上海澍海餐飲管理有限公司	The PRC 中國	Registered capital RMB20,000,000 註冊資本 人民幣20,000,000元	100	100	Restaurant operation 餐廳經營
Macau Haidilao Restaurant Limited 澳門海底撈餐飲一人有限公司	Macau 澳門	Ordinary share capital MOP100,000 普通股股本 100,000澳門元	100	100	Restaurant operation 餐廳經營
Haidilao International Food Services Pte. Ltd.	Singapore 新加坡	Ordinary share capital SGD3,000,000 普通股股本 3,000,000新加坡元	100	100	Logistics and wholesale trade 物流及批發貿易
HDL Smart Technology Ltd	The BVI 英屬處女群島	Ordinary share capital USD1 普通股股本1美元	100	100	Investment holding 投資控股

## Notes to the Consolidated Financial Statements

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#### 46. PARTICULARS OF SUBSIDIARIES OF THE COMPANY

(Cont'd)

#### 46. 本公司附屬公司的詳情(續)

Name of subsidiaries 附屬公司名稱	Place of incorporation/ establishment and principal place of business 註冊成立地點/ 成立地點及 主要營業地點	Issued and fully paid ordinary share capital/ registered capital 已發行及繳足 普通股 股本/註冊資本	Proportion ownership interest and voting power held by the Company as at 本公司所持擁有權權益及 投票權比例		Principal activities 主要業務
			December 31, 2022 2022年 12月31日 %	December 31, 2021 2021年 12月31日 %	
Bella Noodle Pte. Ltd.	Singapore 新加坡	Ordinary share capital SGD2,000,000 普通股股本 2,000,000新加坡元	100	100	Restaurant operation 餐廳經營
Singapore Shubuqing Corporation Pte. Ltd.	Singapore 新加坡	Ordinary share capital SGD1 普通股股本1新加坡元	100	100	Restaurant operation 餐廳經營
Hai Di Lao Malaysia Sdn. Bhd. (Note vii) (附註vii)	Malaysia 馬來西亞	Ordinary share capital MYR6,000,000 普通股股本 6,000,000馬來西亞令吉	NA 不適用	100	Restaurant operation 餐廳經營
Hai Di Lao Viet Nam Co., Ltd. (Note vii) (附註vii)	Vietnam 越南	Ordinary share capital USD1,000,000 普通股股本 1,000,000美元	NA 不適用	100	Restaurant operation 餐廳經營
HDL Management USA Corporation (Note vii) (附註vii)	USA 美國	Ordinary share capital USD5,970,005 普通股股本 5,970,005美元	NA 不適用	100	Management consultation 管理諮詢
PT HAILILAO INDONESIA RESTAURANTS (Note vii) (附註vii)	Indonesia 印尼	Ordinary share capital IDR10,000,000,000 普通股股本 10,000,000,000印尼盾	NA 不適用	100	Restaurant operation 餐廳經營



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#### 46. PARTICULARS OF SUBSIDIARIES OF THE COMPANY

(Cont'd)

#### 46. 本公司附屬公司的詳情 (續)

Name of subsidiaries 附屬公司名稱	Place of incorporation/ establishment and principal place of business 註冊成立地點/ 成立地點及 主要營業地點	Issued and fully paid ordinary share capital/ registered capital 已發行及繳足 普通股 股本/註冊資本	Proportion ownership interest and voting power held by the Company as at 本公司所持擁有權權益及 投票權比例		Principal activities 主要業務
			December 31, 2022 2022年 12月31日 %	December 31, 2021 2021年 12月31日 %	
Haidilao International Treasury Pte. Ltd. (Note vii) (附註vii)	Singapore 新加坡	Ordinary share capital SGD1,000,000 普通股股本 1,000,000新加坡元	NA 不適用	100	Financial management 財務管理
Jomamigo Dining Malaysia Sdn. Bhd. (Note vii) (附註vii)	Malaysia 馬來西亞	Ordinary share capital MYR6,000,000 普通股股本 6,000,000馬來西亞令吉	NA 不適用	100	Restaurant operation 餐廳經營
Hiseries Dining Malaysia Sdn. Bhd.	Malaysia 馬來西亞	Ordinary share capital MYR1 普通股股本 1馬來西亞令吉	100	100	Restaurant operation 餐廳經營
Singapore Hiseries Pte. Ltd. (Note vii) (附註vii)	Singapore 新加坡	Ordinary share capital SGD1 普通股股本1新加坡元	NA 不適用	100	Restaurant operation 餐廳經營
Singapore Super Hi Dining Pte Ltd.. (Note vii) (附註vii)	Singapore 新加坡	Ordinary share capital SGD1 普通股股本1新加坡元	NA 不適用	100	Restaurant operation 餐廳經營
Hai Di Lao Spain Sociedad Limitada (Note vii) (附註vii)	Spain 西班牙	Ordinary share capital EUR3,000 普通股股本3,000歐元	NA 不適用	100	Restaurant operation 餐廳經營

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#### 46. PARTICULARS OF SUBSIDIARIES OF THE COMPANY

(Cont'd)

#### 46. 本公司附屬公司的詳情(續)

Name of subsidiaries 附屬公司名稱	Place of incorporation/ establishment and principal place of business 註冊成立地點/ 成立地點及 主要營業地點	Issued and fully paid ordinary share capital/ registered capital 已發行及繳足 普通股 股本/註冊資本	Proportion ownership interest and voting power held by the Company as at 本公司所持擁有權權益及 投票權比例		Principal activities 主要業務
			December 31, 2022 2022年 12月31日 %	December 31, 2021 2021年 12月31日 %	
Haidilao New Zealand Limited (Note vii) (附註vii)	New Zealand 新西蘭	Ordinary share capital New Zealand Dollar 3,720,000 普通股股本 3,720,000新西蘭元	NA 不適用	100	Restaurant operation 餐廳經營
Australia Hiseries Proprietary Limited	Australia 澳大利亞	Ordinary share capital AUD1,000,000 普通股股本 1,000,000澳元	100	100	Restaurant operation 餐廳經營
HISERIES GERMANY GMBH	Germany 德國	Ordinary share capital EUR250,000 普通股股本 250,000歐元	100	100	Restaurant operation 餐廳經營
Hai Di Lao Switzerland SA (Note vii) (附註vii)	Switzerland 瑞士	Ordinary share capital CHF100,000 普通股股本 100,000瑞士法郎	NA 不適用	100	Restaurant operation 餐廳經營
HAILILAO INTERNATIONAL FOOD SERVICES MALAYSIA SDN. BHD. (Note vii) (附註vii)	Malaysia 馬來西亞	Ordinary share capital MYR6,000,000 普通股股本 6,000,000馬來西亞令吉	NA 不適用	100	Restaurant operation 餐廳經營

## Notes to the Consolidated Financial Statements

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#### 46. PARTICULARS OF SUBSIDIARIES OF THE COMPANY

(Cont'd)

#### 46. 本公司附屬公司的詳情 (續)

Name of subsidiaries 附屬公司名稱	Place of incorporation/ establishment and principal place of business 註冊成立地點/ 成立地點及 主要營業地點	Issued and fully paid ordinary share capital/ registered capital 已發行及繳足 普通股 股本/註冊資本	Proportion ownership interest and voting power held by the Company as at 本公司所持擁有權權益及 投票權比例		Principal activities 主要業務
			December 31, 2022 2022年 12月31日 %	December 31, 2021 2021年 12月31日 %	
Singapore Hai Di Lao Dining Pte. Ltd. (Note vii) (附註vii)	Singapore 新加坡	Ordinary share capital SGD 3,000,000 普通股股本 3,000,000新加坡元	NA 不適用	100	Restaurant operation 餐廳經營
Haidilao Catering (U.S.A.) Inc. (Note vii) (附註vii)	USA 美國	Ordinary share capital USD100 普通股股本100美元	NA 不適用	100	Restaurant operation 餐廳經營
Haidilao Japan Co., Ltd. (Note vii) (附註vii)	Japan 日本	Ordinary share capital JPY 50,000,000 普通股股本 50,000,000日圓	NA 不適用	100	Restaurant operation 餐廳經營
Haidilao Korea Co., Ltd. (Note vii) (附註vii)	South Korea 韓國	Ordinary share capital KRW 6,285,740,000 普通股股本 6,285,740,000韓圓	NA 不適用	100	Restaurant operation 餐廳經營
UK HAIDILAO PTE. LTD. (Note vii) (附註vii)	UK 英國	Ordinary share capital GBP500,000 普通股股本 500,000英鎊	NA 不適用	100	Restaurant operation 餐廳經營
HAI DI LAO RESTAURANTS GROUP (Note vii) (附註vii)	Canada 加拿大	Ordinary share capital CAD100 普通股股本100加元	NA 不適用	100	Restaurant operation 餐廳經營

## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 46. PARTICULARS OF SUBSIDIARIES OF THE COMPANY

(Cont'd)

The above table lists the subsidiaries of the Company which, in the opinion of the directors of the Company, principally affected the results or assets of the Group. To give details of other subsidiaries would, in the opinion of the directors of the Company, result in particulars of excessive length.

Notes:

- (i) This subsidiary is directly held by the Company. All other subsidiaries are indirectly held by the Company.
- (ii) These companies are wholly foreign owned enterprises with limited liability established in the PRC. Other subsidiaries established in the PRC are wholly domestic owned companies.
- (iii) The place of operation of all these subsidiaries are the same as their established place except for SINGAPORE HAI DI LAO CATERING PTE. LTD. which was established in Singapore but operated in Taiwan.
- (iv) None of the subsidiaries had issued any debt securities at the end of the year.
- (v) These subsidiaries had been deregistered before December 31, 2022.
- (vi) On November 1, 2019, the Company acquired 100% equity interest of 上海基瓦網絡科技有限公司 at nil consideration through a series of contractual arrangements which are designed to provide the Company with the right and power to control over and the right to enjoy the economic benefits generated by 上海基瓦網絡科技有限公司. The assets and liabilities of 上海基瓦網絡科技有限公司 at acquisition date is insignificant.
- (vii) Super Hi and its subsidiaries ceased to be the subsidiaries of the Company following the distribution of Super Hi's shares to the Company's shareholders on December 30, 2022 by way of distribution in specie.

#### 46. 本公司附屬公司的詳情(續)

上表載述本公司之附屬公司。本公司董事認為該等公司對本集團業績或資產有重大影響。本公司董事認為，若詳述其他附屬公司將導致提供之資料過於冗長。

附註：

- (i) 該附屬公司由本公司直接持有。所有其他附屬公司由本公司間接持有。
- (ii) 該等公司為於中國成立的外商獨資企業的有限責任公司。其他於中國成立的附屬公司為國內獨資公司。
- (iii) 除SINGAPORE HAI DI LAO CATERING PTE. LTD.於新加坡成立，但於台灣經營外，所有附屬公司的經營地點與其成立地點一致。
- (iv) 概無附屬公司於年末發行任何債務證券。
- (v) 該等附屬公司已於2022年12月31日前撤銷註冊。
- (vi) 於2019年11月1日，本公司透過一系列合約安排收購上海基瓦網絡科技有限公司的100%股權，代價為零，合約安排旨在賦予本公司權利及權力控制及享有上海基瓦網絡科技有限公司產生的經濟利益的權利。於收購日期，上海基瓦網絡科技有限公司的資產及負債並不重大。
- (vii) 於2022年12月30日以實物分派方式向本公司股東分派特海股份後，特海及其附屬公司不再為本公司的附屬公司。

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### 綜合財務報表附註

For the year ended December 31, 2022

截至2022年12月31日止年度

#### 47. STATEMENT OF FINANCIAL POSITION OF THE COMPANY

#### 47. 本公司財務狀況表

		As at December 31, 於12月31日	
		2022 2022年 RMB'000 人民幣千元	2021 2021年 RMB'000 人民幣千元
<b>Non-current Assets</b>	<b>非流動資產</b>		
Investments in subsidiaries	於附屬公司的投資	1,711,831	1,465,708
Amounts due from subsidiaries	應收附屬公司款項	5,784,085	4,754,292
		<b>7,495,916</b>	<b>6,220,000</b>
<b>Current Assets</b>	<b>流動資產</b>		
Trade and other receivables and prepayments	貿易及其他應收款項及預付款項	3,090	506
Amounts due from subsidiaries	應收附屬公司款項	478,661	1,354,589
Dividend receivable	應收股息	139,697	127,884
Financial assets at fair value through profit or loss	按公允值計入損益的金融資產	–	86,883
Bank balances and cash	銀行結餘及現金	1,318,557	2,939,163
		<b>1,940,005</b>	<b>4,509,025</b>
<b>Total Assets</b>	<b>資產總額</b>	<b>9,435,921</b>	<b>10,729,025</b>
<b>Current Liabilities</b>	<b>流動負債</b>		
Long term bonds	長期債券	42,365	47,533
Trade payables	貿易應付款項	261	–
		<b>42,626</b>	<b>47,533</b>
<b>Net Current Assets</b>	<b>流動資產淨值</b>	<b>1,897,379</b>	<b>4,461,492</b>
<b>Total Assets Less Current Liabilities</b>	<b>總資產減流動負債</b>	<b>9,393,295</b>	<b>10,681,492</b>
<b>Non-current liability</b>	<b>非流動負債</b>		
Long term bonds	長期債券	2,045,942	3,796,228
		<b>2,045,942</b>	<b>3,796,228</b>
<b>Net Assets</b>	<b>資產淨值</b>	<b>7,347,353</b>	<b>6,885,264</b>
<b>Capital and Reserves</b>	<b>資本及儲備</b>		
Share capital	股本	183	183
Reserves (Note)	儲備(附註)	7,347,170	6,885,081
<b>Total Equity</b>	<b>權益總額</b>	<b>7,347,353</b>	<b>6,885,264</b>



## Notes to the Consolidated Financial Statements

### 綜合財務報表附註

For the year ended December 31, 2022

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#### 47. STATEMENT OF FINANCIAL POSITION OF THE COMPANY

(Cont'd)

Note:

		Share premium	(Accumulated losses)/ retained profits	Total
		股份溢價	(累計虧損)/ 保留溢利	總計
		RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元
<b>As at January 1, 2021</b>	<b>於2021年1月1日</b>	5,443,753	(245,753)	5,198,000
Loss and total comprehensive expense for the year	年內虧損及全面開支總額	-	(138,823)	(138,823)
Dividends recognized as distribution	已確認為分派的股息	(92,781)	-	(92,781)
Issue of ordinary shares	發行普通股	1,918,685	-	1,918,685
<b>As at December 31, 2021</b>	<b>於2021年12月31日</b>	7,269,657	(384,576)	6,885,081
Profit and total comprehensive income for the year (Note)	年內溢利及全面收益總額 (附註)	-	2,118,318	2,118,318
Distribution in specie (Note 12)	實物分派(附註12)	(1,656,229)	-	(1,656,229)
<b>As at December 31, 2022</b>	<b>於2022年12月31日</b>	5,613,428	1,733,742	7,347,170

Note:

Profit and total comprehensive expense of the Company for the year ended December 31, 2022 was mainly comprised of the distribution of RMB1,656,229,000 from its subsidiary, New Pai Ltd., which represents all the Super Hi's shares it held. The distribution is recognized at the carrying amount of the net assets of Super Hi Group on Distribution Date. The Company then distributed in specie of all the Super Hi's shares to its shareholders on the same day, as detailed in Note 1 and Note 12.

附註：

附註：

本公司截至2022年12月31日止年度的溢利及全面開支總額主要包括來自其附屬公司New Pai Ltd.的分派人民幣1,656,229,000元，即其持有的所有特海股份。分派於分派日期按特海集團資產淨值的賬面值確認。誠如附註1及附註12所詳述，本公司其後於同日以實物分派特海的所有股份。



 海底捞

