



NB

自然美

NATURAL BEAUTY

Natural Beauty Bio-Technology Limited  
自然美生物科技有限公司

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

Stock Code 股份代號 : 00157

2023

Environmental, Social and  
Governance Report

環境、社會及管治報告

# Mission Statement

## 我們的使命

Natural Beauty is dedicated to cultivate our staff, customers, students and franchisees to appreciate our education, products and services, which are the mission and belief of the brand and to make modern ladies beautiful, confident and wealthy.

我們致力於使員工、顧客、學員及加盟老師們存著一份感恩的心來到自然美，學習自然美容術及使用自然美產品及服務，這都是東森自然美這個品牌一直以來的使命與信念，幫助無數女性建立美麗、自信及財富。



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# About the Report

## 關於本報告

This is the eighth Environmental, Social and Governance Report issued by Natural Beauty Bio-Technology Limited (hereinafter referred to as “Natural Beauty”, the “Company”, the “Group” or “we”). This Report presents our strategic approaches to sustainability, ethics and good governance, highlighting our unwavering commitment to transparent and honest communication with our stakeholders. Moreover, it outlines our environmental and social visions, as well as showcases our contributions in these areas.

As a brand ranked the 7th in the global beauty treatment industry, the Group takes into consideration of the material environmental, social and governance (collectively referred to as “ESG”) matters in its daily operations. It inherently links its long-term success to the effectiveness of its corporate ESG management and sustainable development, ensuring a viable business model that creates socioeconomic values to all stakeholders.

### REPORTING PERIOD

The Group is pleased to present the ESG Report (the “Report”), demonstrating the Group’s approaches and performances in terms of its ESG management and corporate sustainable development from 1 January 2023 to 31 December 2023 (the “Reporting Period” or “FY2023”).

### REPORTING BOUNDARY

The scope of text disclosed in this Report is mainly the same as FY2022 except with Shanghai Yongli Cosmetics Co., Ltd. (Mainland China) excluded this year due to its annual operational suspension and deregistration event in November 2023, therefore this company is not included in the reporting scope of this Report. Moreover, the scope of social data disclosure is expanded this year, covering the whole Group, including Mainland China: Shanghai Natural Beauty Bio-Technology Co., Ltd., Shanghai Natural Beauty Fuli Cosmetics Co., Ltd., Shanghai Natural Beauty Sanlian Cosmetics Co., Ltd. and Shanghai Natural Beauty Haili Cosmetics Co., Ltd.; Taiwan: Natural Beauty Bio-Technology Co., Ltd., Huiyue Investment Co., LTD, Ray-Sen Medical Cosmetics Co., Ltd. and KeMeiYan Bio-Technology Co., Ltd.; Malaysia: Billion Synergy Sdn. Bhd. and Belem Holdings Sdn. Bhd. The scope of environmental data covers Mainland China: Shanghai Natural Beauty Bio-Technology Co., Ltd., Shanghai Natural Beauty Fuli Cosmetics Co., Ltd. and Shanghai Natural Beauty Haili Cosmetics Co., Ltd.; Taiwan: Natural Beauty Bio-Technology Co., Ltd.; Malaysia: Billion Synergy Sdn. Bhd.

本報告為自然美生物科技有限公司下稱(「自然美」、「公司」、「集團」或「我們」)所發佈的第八份《環境、社會及管治報告》，概述我們在可持續發展、道德操守及良好管治方面的策略方針，闡述致力與利益相關方開誠佈公溝通的承諾，以及我們在環境及社會方面的願景和已作出的貢獻。

作為排名全球第七的美容護理品牌，本集團在日常營運中考慮重大環境、社會和管治(統稱為「ESG」)事項，並從本質上將其長期成功與企業ESG管理和可持續發展的有效性聯繫在一起，確保其商業模式切實可行，並為所有持份者創造社會經濟價值。

### 報告期

本集團欣然提呈環境、社會及管治報告(「本報告」)，以闡述我們於2023年1月1日至2023年12月31日(「報告期」或「2023財政年度」)期間的ESG管理及企業可持續發展的方式及表現。

### 報告邊界

本報告所披露文字內容的涵蓋範圍與公司2022年大致相約，其中在2022年報告中的上海咏麗化妝品有限公司(為大陸地區)因在2023年未經營業及在2023年11月註銷，因此此公司不會涵蓋在本報告的報告範圍內。另外，本年擴大了社會數據範圍的披露，數據涵蓋了整個集團。社會數據涵蓋範圍包括大陸地區：上海自然美生物科技有限公司、上海自然美富麗化妝品有限公司、上海自然美三聯化妝品有限公司及上海自然美海麗化妝品有限公司；台灣地區：自然美生物科技股份有限公司、輝躍投資股份有限公司、瑞昇醫學美容科技企業股份有限公司及科美研生技股份有限公司；馬來西亞地區：Billion Synergy Sdn. Bhd.及Belem Holdings Sdn. Bhd.。環境數據範圍涵蓋了大陸地區：上海自然美生物科技有限公司、上海自然美富麗化妝品有限公司、上海自然美海麗化妝品有限公司；台灣地區：自然美生物科技股份有限公司；馬來西亞地區：Billion Synergy Sdn. Bhd.。

In case where the aspects and the scope covered in specific content differ, specific notations have been included in relevant sections of the Report. For more information, please refer to the “Corporate Governance Report” section in the Group’s Annual Report for the year ended 31 December 2023.

## REPORTING PRINCIPLES

This Report is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Guide”) in Appendix C2 enclosed in the Rules Governing the Listing of Securities on the Main Board (the “Main Board Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The Group has complied with all the “comply or explain” requirements set out in the ESG Guide. We also prepare the Report in strict accordance with the following four reporting principles illustrated in this ESG Guide:

**Materiality:** We continuously collect opinions from stakeholders and determine the ESG issues to be covered and key points to be reported in the Report based on the results of the materiality assessment, so as to provide important and meaningful information for stakeholders.

**Quantitative:** We measured the key performance indicators with reference to the principles listed in the Environmental, Social and Governance Reporting Guide in Appendix C2 enclosed in the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, including collecting environmental and social data from various departments, verifying documents, calculating and disclosing data, and finally submitting the Report to the Board for review after being verified by the Management. Please refer to the relevant sections in the Report for the standards, methods and assumptions (if applicable) used for all performance data calculations.

**Balance:** The Report truthfully discloses the ESG information of the Group to provide an unbiased picture of our ESG performance during the Year.

**Consistency:** We followed the same data statistics and conversion methodologies as adopted in 2022. Relevant data of FY2022 have been disclosed in the Report, which enables stakeholders to have a clearer understanding and meaningful comparison of the Group’s ESG performance.

The final chapter of this Report contains a complete index of contents for quick reference. This Report is prepared in both Chinese and English. Shareholders and other relevant stakeholders can access this Report by visiting the website of the Stock Exchange ([www.hkexnews.hk](http://www.hkexnews.hk)). If there is any contradiction or inconsistency between the Chinese and the English versions, the Chinese version shall prevail.

若特定內容涵蓋的範疇及範圍不同，已在本報告的相關部分特別註明。有關更多資料，請參閱本集團截至2023年12月31日止年度報告中的「企業管治報告」部分。

## 報告準則

本報告依循香港聯合交易所有限公司（「聯交所」）的主板證券上市規則（「主板上市規則」）附錄C2所載《環境、社會及管治報告指引》（「環境、社會及管治指引」）編製。本集團已遵守環境、社會及管治指引所載的所有「不遵守就解釋」規定。我們亦嚴格按照「環境、社會及管治指引」中列明的四大報告準則編製本報告，包括：

**重要性：**我們持續收集持份者意見，並結合重要性評估結果以決定本報告內所涵蓋的環境、社會及管治議題及匯報重點，目的為持份者提供關鍵而有意義的資訊。

**量化：**我們參考香港交易所證券上市規則附錄C2《環境、社會及管治報告指引》的準則進行關鍵績效指標的計量，包括從各部門收集有關環境及社會之數據、進行文件核對及數據運算及披露，最終本報告經管理層核實後並提交予董事會審閱。有關所有績效數據計算之標準、方法及假設（如適用），請參閱報告內的相關章節。

**平衡：**本報告如實披露集團的環境、社會及管治信息，確保公正而不偏不倚地呈現我們年內的環境、社會及管治表現。

**一致性：**我們沿用了與2022年一致的數據統計及換算方式。報告內已披露2022年的相關數據，使持份者更清楚了解及有意義地比較集團的環境、社會及管治表現。

本報告的最後一章有完整的內容索引，以便讀者快速查詢。報告以中、英文兩種語言編製，股東及各利益相關方可登陸香港聯交所網站（[www.hkexnews.hk](http://www.hkexnews.hk)）查閱本報告。如中、英文兩個版本有任何抵觸或不相符之處，應以中文版本為準。

## About the Report 關於本報告

### REVIEW AND APPROVAL

The Board (the “Board”) of Directors (the “Directors”) of the Company acknowledges its responsibility for ensuring the integrity of the ESG Report. To the best of their knowledge, this Report addresses all relevant material issues and fairly presents the ESG performances of the Company. The Report was reviewed and approved by the Board on 22 February 2024.

### INFORMATION AND FEEDBACK

The Group strives for excellence and actively welcomes feedback from its stakeholders. Readers are welcome to share their views on ESG matters with the Group via:

Email: [ir@nblife.com](mailto:ir@nblife.com)

### 審閱及批准

本公司董事(「董事」)會(「董事會」)確認其有責任確保本報告的完整性，且就其所深知，本報告闡述了所有相關重要議題，並公平呈列本公司的環境、社會及管治表現。本報告經董事會於2024年2月22日審議通過。

### 信息及反饋

本集團追求卓越，積極歡迎其持份者提供反饋意見。歡迎讀者透過以下方式與本集團分享其有關ESG事宜的看法：

電子郵件：[ir@nblife.com](mailto:ir@nblife.com)

# Message from the Chairman

## 主席致辭

2023 marks the 51st anniversary of the founding of Natural Beauty. Since its establishment, the Company has constantly upheld its business philosophy of “Nature is Beauty” and dedicated to providing women a comprehensive range of skincare and beauty products and services. We remain steadfast in our commitment to delivering products of exceptional quality and substantial benefits, and continuing to improve our service system. These endeavours not only enable us to garner the trust and support of our valued customers but also bestow upon us a distinctive edge in brand recognition, technology, production and research and development (R&D).

Over the past 51 years, Natural Beauty has relentlessly cultivated its brand image and reputation. Many of our products have emerged as leaders within their respective categories. We firmly acknowledge that the corporate sustainability hinges on its unwavering focus and commitment to corporate governance, social responsibility and environmental protection. In 2023, Natural Beauty received the Best Product Category Award for its brand’s classic product, “NB-1 Ultime Restoration NB-1 Plus Firm Lift Extract – Anti-Wrinkle” and honoured with the national recognition award, “The National Brand Yushan Award” for 4 consecutive years. Together with the award winnings of “2023 Happiest Employees – Gold Award”, “2023 Phoenix Tree Award” and “2023 Gold Quality Award”, these accolades not only solidify our leading position in the beauty industry but also recognize our efforts in sustainable brand building and corporate development, further acknowledging the market recognition and reputation of our products.

As influenced by the COVID-19 pandemic, the progress of our business growth was slackened due to the sluggish economic recovery and evident conservative consumption was observed in the first half of 2023. With the subsidence of the impact of COVID-19 pandemic, the society has started to return to normality. We will continue to leverage on the Company’s resources to expand new channels, for instance business-to-business (“B2B”) channel, duty-free channel and agency channel, enabling multi-brands supply to multi-channels.

2023年，自然美成立五十一週年。自創立以來，我們始終秉持着「自然就是美」的經營理念，致力於為女性提供全方位的美容美體產品和服務。我們一直堅持不懈地推出高品質、高效益的產品，並不斷完善我們的服務體系。這些努力不僅為我們贏得了客戶的信賴和支持，也讓我們在品牌、技術、生產、及研發等方面擁有了獨特的優勢。

過去五十一年來，自然美持續打造品牌的知名度和美譽度，旗下的多個產品成為了同類產品中的佼佼者。我們深知企業的可持續發展離不開在企業管治、社會責任、保護環境方面的關注和投入。2023年，自然美本年再度以品牌經典產品「NB-1 PLUS駐顏奇肌白金精華素」拿下最佳產品類獎項，連續四年榮獲國家級榮譽肯定的「國家品牌玉山獎」。同時，自然美本年榮獲「2023幸福企業金獎」、「2023金梧獎」及2023金萃獎「品質金牌獎」殊榮，不但確立了美容產業的龍頭地位，亦是對我們可持續品牌建設和企業發展的認可，並再次證明我們的產品在市場上的認可和口碑。

2023年上半年受新冠疫情影響，經濟復甦較為遲緩，消費保守現象明顯，業務推進速度較緩慢。隨著新冠疫情的影響減退，社會及經濟開始恢復正常，我們將繼續運用集團的資源，全力擴展新渠道，如企業對企業（「B2B」）渠道、免稅渠道、代理商渠道，多品牌供貨給多渠道。

## Message from the Chairman 主席致辭

We attach great importance to green and low-carbon development strategies, striving to achieve equivalent production value with lower energy consumption. We are devoted to minimizing our environmental impact through various approaches, including reducing the packaging material usage, adopting environmentally friendly materials, and managing waste gas, wastewater and waste discharge from our factories. Moreover, we launched a co-brand B.U.T.E SSE in 2022, dedicated to promoting a forward-thinking skincare philosophy to the younger generation. From the product's concept, ingredients, packaging and design, we aim to convey the brand's message of social responsibility and other beliefs to consumers.

We sincerely appreciate the enduring attention and support from all stakeholders. Moving forward, we remain committed to upholding "Health and Nature" as our guiding principle for the Company's development. We will continue to strengthen our capabilities in product quality, service system, social responsibility, corporate governance and low-carbon development, aiming to offer customers with better products and services and making substantial contributions to the society.

**Dr. Lei Chien**

*Chairman*

**Natural Beauty Bio-Technology Limited**

我們注重綠色低碳發展戰略，致力於以較低的能源消耗換取同樣的生產價值，通過減少包裝材料使用、採用環保材料、管理工廠的廢氣、廢水及廢棄物排放等一系列措施，減少對環境的影響。另外，2022年推出倡導年輕新銳護膚主義的合作品牌B.U.T.E SSE，從產品的理念、成分、包裝、設計等環節，向消費者呈現年輕品牌的社會責任感和信念感。

我們非常感謝各利益相關方長期以來對自然美的關心和支持。未來，我們將繼續「健康與自然」作為公司發展的指導原則，在產品質量、服務體系、社會責任、企業管治、低碳發展等方面不斷加強自身能力，為客戶提供更好的產品和服務，為社會作出更多的貢獻。

**雷倩博士**

*主席*

**自然美生物科技有限公司**



# Company Overview

## 公司概覽

Natural Beauty Bio-Technology Limited (Stock code: 00157) is a Company based in Shanghai, the PRC. As at 31 December 2023, we employed around 479 employees. Natural Beauty primarily engages in the productions and sales of skincare products, beauty products, aroma-therapeutic products, health supplements and cosmetics. Natural Beauty Holdings Limited was registered and established as an exempted Company with limited liability in the Cayman Islands on 29 June 2001. The Company's shares have been listed on The Stock Exchange of Hong Kong since 28 March 2002. With over several decades of development, Natural Beauty has acquired the following unique advantages:

### BRAND ADVANTAGE

The Natural Beauty brand was founded in 1972 by Dr. Yanping Cai. With its natural cosmetology and unwavering commitment to its business philosophy, "Nature is Beauty", the Company has firmly established itself a solid foundation in Taiwan. Natural Beauty is a biotechnology natural skincare and beauty brand created by the Chinese and marketed internationally. Its products include salon-level and counter beauty care products, health supplements and essential oils. Natural Beauty SPA living halls are mainly located in Taiwan, Mainland China, Hong Kong, Macau and Southeast Asia etc. It has also established itself as a leading multinational beauty business company.

### TECHNICAL ADVANTAGE

Natural Beauty remains its dedication in developing new products. By taking in prominent biotechnological R&D teams and cooperating with other technology companies, Natural Beauty has successfully formulated over 700 pure natural skincare products which are free from potent medicine and toxic chemicals, for instance mercury, lead and zinc.

### PRODUCTION ADVANTAGE

The production bases of Natural Beauty are currently situated in Shanghai and Taipei. In 1997, Natural Beauty established its first PRC factory in Shanghai and obtained ISO9000 quality standard certification in the same year. To cope with its vigorous momentum of development, the Company constructed a new factory in Shanghai in 2010. This new production base was built in conformance with a stringent standard, the *Good Manufacturing Practice* ("GMP") of Drugs, strengthening its position as a leading GMP cosmetic production enterprise in the PRC.

### R&D ADVANTAGE

Since the brand establishment, Natural Beauty has collaborated with many leading international biomedical R&D teams in the United States and Europe. By combining natural botanical extracts with cutting-edge biotechnology, Natural Beauty has successfully developed professional skincare products tailored to the needs of oriental women. Among the established products, the NB-1 product series obtained US patent – Harvard NB Biotechnology SCT in 2008, rewarding its contributions towards the secret of eternal youth to women. The stem-cell-activating factor related technology has obtained 8 patents and 2 certifications in China, South Korea, United States, Spain and other European countries.

自然美生物科技有限公司(股份代號：00157)是一家以中國上海為基地的公司。於2023年12月31日，已聘僱約479名員工。自然美主要從事生產及銷售護膚產品、美容產品、精油產品、健康食品及化妝品。Natural Beauty Holdings Limited於2001年6月29日在開曼群島註冊成立為獲豁免有限公司。公司股份自2002年3月28日起在香港聯合交易所有限公司上市。經過數十年發展，自然美擁有以下獨特優勢：

### 品牌優勢

自然美品牌由蔡燕萍博士創辦於1972年，以自然美容術，以及秉持「自然就是美」的經營理念在台灣扎下深厚根基。自然美是國人自行創立、並營銷國際的生物科技天然護膚美容品牌。旗下產品包括沙龍級和專櫃美容保養品、健康食品以及精油等。自然美SPA生活館據點主要分佈於台灣、中國大陸、港澳以及東南亞等地，亦是目前領先的跨國性美容事業公司。

### 技術優勢

自然美致力於發展新產品，透過卓越的生物科技研發團隊以及與其他科技公司合作，自然美已成功發展了超過七百件不含強烈藥物及有毒化學物質如汞、鉛、鋅的純天然護膚產品。

### 生產優勢

自然美的生產基地位於上海及台北。自然美於1997年在上海設立第一間中國工廠，於同年取得ISO9000質量認證，隨後自然美的發展如火如荼，因此於2010年在上海成立了一間新工廠。新的生產基地遵循《藥品優良製造作業規範》(以下簡稱「GMP」)的高標準建立，使自然美成為中國頂尖的化妝品製造企業。

### 研發優勢

品牌成立至今，自然美通過與美國及歐洲等多個國際領生物醫學研發團隊進行技術合作、研發產品，採用天然植物精萃，配合當代先進的生物科技技術，研發出適合東方女性膚質的專業美容產品，其中NB-1系列產品在2008年更獲得美國專利 – 哈佛NB生技SCT技術為女性帶來永葆青春的秘訣，幹細胞激活因子相關技術更先後在中韓美歐西五國獲得8項專利和2項認證。

## Mission, Values and Vision 我們的使命、價值觀與願景

As a brand ranked the 7th in the global beauty treatment industry, Natural Beauty integrates the concept of “Skin Analysis, Beauty Treatment and Skincare Product Provision” into an one-stop solution, establishing itself as a comprehensive professional provider of beauty products and services. Natural Beauty is dedicated to cultivating its staffs, customers, students and franchisees to acquire the techniques and enjoy its products and services with appreciations. This has been the enduring mission and belief of Natural Beauty, aiming to support countless women to develop beauty, confidence and prosperity.

作為排名全球第七的美容護理品牌，東森自然美結合「肌膚檢測+保養服務+產品提供」的一站式理念，構建「全方位美容美體專家」之專業服務。我們致力於使員工、顧客、學員及加盟老師們存着一份感恩的心來到自然美，學習自然美容術及使用自然美產品及服務。這就是東森自然美這個品牌一直以來的使命與信念：幫助無數女性建立美麗、自信及財富。

# Corporate Governance

## 公司治理

Natural Beauty complies with the laws and regulations in the places where we operate, the Hong Kong Stock Exchange's *Listing Rules*, the *Company Ordinance*, other laws and regulations and the requirements stated in the regulatory documents. The Company has established a scientific and effective governance structure based on the *Corporate Governance Practices Code Appendix 14 of the Rules Governing the Listing of Securities*. General meeting of shareholders is the Company's highest decision-making body. The Board of Directors (the "Board") is entrusted with the responsibility of executing the decisions made in the shareholders' meeting, serving as the core of the corporate governance structure. The Board is supported by four committees, namely the Executive Committee, Nomination Committee, Remuneration Committee and Audit Committee. These committees are responsible for regulating the Company's operation, proposing major decisions for consideration and evaluation, and providing advisory on the decisions. This management structure exemplifies our commitment to maintaining a high standard of corporate governance, a resilient internal control system and effective risk management practices. The Board is dedicated to enhancing the Company's transparency, accountability, integrity and honesty. We are fully committed to instilling confidence in our shareholders and stakeholders, and diligently safeguarding the interests of our valued shareholders. Moreover, the Company abides by relevant policies, laws and regulations, develops internal system related documents and obtains relevant international standard certifications. Regularly reviews on sustainable development policies and strategies have been conducted to ensure the suitability and applicability to the respective businesses.

In terms of information disclosure, the Company complies with the *Company Law of the People's Republic of China*, the *Securities Law of the People's Republic of China*, the *Code of Corporate Governance for Listed Companies*, the Hong Kong Stock Exchange's *Listing Rules* and other relevant laws and regulations. Adhering to the principles of authenticity, accuracy, integrity, timeliness and compliance, we rigorously fulfil our obligations as a listed company to disclose company announcements and circulars through designated media channels. To ensure timely information disclosure, the Company has designated personnel responsible for delivering and reporting critical information to its headquarters, ensuring smooth communication channels for the disclosure process. Furthermore, regularly trainings are organized for our Securities Affairs Department staffs, personnel responsible for information disclosure in our subsidiaries and individuals with information disclosure obligations. These trainings aim to enhance our information disclosure management practices and ensure the accuracy, timeliness and compliance of our disclosures, thereby safeguarding the legitimate rights and interests of investors.

Regarding the Group's governance structure on sustainable development (environmental, social and governance), please refer to the "Environmental, Social and Governance Structure" section of this Report.

自然美遵守經營所在的法律法規、香港聯交所《上市規則》以及《公司條例》等法律法規和規範性文件的要求，以《上市規則》附錄十四所載《企業管治守則》為基準，建立了科學有效的治理架構。公司股東大會是最高的決策機構，董事會負責執行股東大會的意向，是公司管治架構的核心。其下設四個委員會，分別為執行委員會、提名委員會、薪酬委員會及審核委員會，負責規範公司運作，對公司的重大決策提出審議、評價和諮詢意見，竭力維持高水平的企業管治、穩健的內部監控系統以及有效的風險管理，致力提高透明度、問責性、公信力及坦誠度，努力贏取股東及其他持份者的信心及保障股東利益。另外，公司遵守各地的政策及法律法規，在公司內部制定體系文件，並獲取相關的國際標準認證，定期檢討可持續發展的政策及策略，確保其中的內容切合及適用於對應的業務。

在信息披露的層面上，本公司遵守《中華人民共和國公司法》、《中華人民共和國證券法》、《上市公司治理準則》及香港聯交所《上市規則》等有關法律法規，秉持着真實、準確、完整、及時、合規的理念，嚴格履行上市公司信息披露義務，在指定媒體披露公司公告和信報文件。為滿足信息披露的及時性，本公司在業務區域均設有專人負責向公司總部傳遞和報送重大信息，以保障公司信息披露交流渠道的暢通。此外，我們也定期為證券事務部人員、各子公司負責信息披露事宜的人員以及信息披露義務人開展相關培訓，提高公司信息披露管理水平和信息披露質量，更好地保證信息披露的準確性、及時性及合規性，保護投資者的合法權益。

有關本集團在可持續發展(環境、社會以及管治)的管治架構，請參閱本報告「環境、社會及管治架構」部分。

# Internal Control Management

## 內控管理

Natural Beauty strives to raise the standard of corporate governance and establish a robust and well-organized internal control and risk management system within the Group. The Company adheres to relevant laws and regulations regarding the compliance management, environmental protection, occupational health and production safety in our business operating regions. In 2023, we continued to deepen our internal control work and enhance its effectiveness. The business processes of our subsidiaries are regularly audited through the Audit Department. Monthly internal audit reports are submitted to the Board subsequently, comprising the findings and rectification feedback during the Audit Period, alerting the Management to the risk of fraud. The Audit Department and the Management consistently follow up on the completion status of the rectification items. In 2023, we conducted 30 special audits in total, including engineering management and information management as the new focuses of internal control. We have maintained our keen focus on logistics operations, e-commerce operations procurement process, human resource management, sales process, production process and inventory management.

In terms of process management, we persistently optimize and enhance relevant systems to avoid potential compliance risks. We updated the "License and Certification Management System" in 2022 to strengthen the management of the Company's licenses and certificates, ensuring safe, effective and legal usage of certificates throughout the Company's operation. We have standardized the working requirements regarding the application, maintenance, usage and whole lost management procedures of the Company's licenses and certificates. Moreover, we clarify the responsibilities and the limits of authority of relevant departments and posts, safeguarding the proper usage of licenses and certificates. Furthermore, we regulate the conduct of staffs from the outsourced service companies in accordance with the updated "Supervisory System for Outsourced Companies" implemented in 2022. This approach aims to strengthen the outsourced service management, particularly at the personnel level, and standardize property workflow, resulting in work efficiency and quality enhancement.

自然美致力於實施高標準的企業管治，並於本集團內建立有力有序的內部控制和風險控制體系。確保公司在開展各類業務時，恪守所在地區有關合規經營、環境保護、職業健康、安全生產等相關法律法規的規定。我們於2023年繼續深化內控工作，提高內控工作有效性，通過稽核部門，定期審核各子公司的商業流程，並由稽核部門每月向董事會發送內部稽核報告，反饋稽核期間的所有調查結果及整改反饋，並提醒管理層是否存在欺詐風險，其後由稽核部門和公司管理層持續跟蹤整改事項的完成情況。2023年，我們共開展專項稽核項目30項，並新增了工程管理及資訊管理作為內控工作重點，持續對物流作業、電商作業、採購作業、人力資源管理、銷售作業、生產作業和存貨管理進行關注。

流程管理上，我們持續優化並完善相關制度，以防止潛在的合規風險。我們亦在2022年更新了《證照管理制度》，以加強公司證照的管理，確保證照在公司經營管理活動中安全、有效及合法地使用，並規範公司證照辦理、證照保管與使用及證照遺失管理全過程的工作要求。此外，我們亦明確相關部門和崗位的職責權限，確保其證照使用的規範及安全。另外，我們根據2022年已更新的《外包公司監管制度》，以規範外包服務公司的員工行為，加強對外包服務人員的管理，規範物業工作流程，提高工作效率和質量。

# Environment, Social and Governance Structure

## 環境、社會及管治架構

The Group is committed to integrating Environment, Social and Governance factors into its operations, creating sustainable value for stakeholders and fulfilling its responsibilities as a corporate citizen.

To continuously improve the Group's sustainability framework, the Group has established a three-tier ESG governance system comprising the Board, the Audit Committee and functional departments. Under a systematic ESG management approach, the Board acts as the highest level of responsibility and decision-making body for ESG issues. It leads on and oversees the execution of ESG policies within the Group and take full responsibility for ESG strategy. The Board is entrusted with responsibility for regularly supervising and reviewing the implementation of sustainable development strategies, monitoring ESG-related matters which may potentially affect the businesses or operations of the Company, our shareholders and other stakeholders, and undertaking the ultimate responsibility of the ESG Report.

The Audit Committee of the Board serves as the primary committee responsible for researching on the sustainability development strategy, and monitoring the formulation and implementation of the annual ESG policies. It also responsible for identifying, assessing and managing the key ESG issues, defining and identifying ESG management objectives, managing ESG-related issues and risk, and approving the issuance of reports. This management system aims to support the Board in delivering its function under the ESG governance system.

The Management of the Group is responsible for effectively conveying clear messages and guiding the establishment of sustainable development goals and metrics. It also responsible for overseeing and supervising the policy implementation, and regularly reporting to the Board on the progress of targets and the effectiveness of policy execution. Based on the feedback and market dynamics, the Board discerns and evaluates the business risks and opportunities to make informed decisions accordingly.

本集團致力將環境、社會與管治因素融入營運之中，為持份者締造可持續價值，實現作為企業公民的責任。

為不斷完善本集團的可持續發展架構，本集團已建立了包含董事會、審核委員會、公司職能部門在內的三級ESG管治體系。在系統的ESG管理方法下，董事會作為ESG事宜的最高負責及決策機構，負責領導和監督本集團內ESG政策的執行及對其戰略負責，定期監督審視可持續發展戰略的落實情況，監察可能影響公司業務或運作、股東與其他利益相關方的ESG相關事宜，並承擔本報告的最終責任。

董事會審計委員會為主責委員會，研究可持續發展戰略、監察年度ESG政策的制定和執行、識別評估及管理重要的ESG議題、明確ESG管理目標識別和管理ESG相關議題與風險、批准發佈報告等，以支持董事會履行這一職能。

本集團管理層則負責傳遞明確的訊息，指引企業可持續發展目標和指標的建立，監督和指導相關政策的實施，並定期向董事會報告目標的進展和政策執行的有效性。董事會根據反饋並結合市場變化，識別並評估業務風險和機遇，並據此作出知情決策。

## Environment, Social and Governance Structure 環境、社會及管治架構

The Group's ESG management strategy centres on innovative, inclusive and results-oriented approaches to achieve sustainable development goals. This is accomplished through policy implementation, ongoing monitoring and continuous improvement. To identify, assess, prioritise and monitor the ESG policy implementation throughout the organisation, the Group performs materiality assessment with respect to relevant ESG topics regularly and develops a series of metrics for performance tracking. The Management reviews the risks and effectiveness of the internal control system in this regard. Internal system documents are established, and regular reviews of sustainable development policies and strategies are conducted. Confirmation is provided to the Board subsequently. This approach ensures the relevant policies and strategies are suitable and applicable to the corresponding business operations of the Group. For the details of the Group's management approaches in both the environmental and social aspects, please refer to different sections of this Report.

Moving forward, the Board will continue to strengthen ESG risk management and undertake the internal monitoring responsibility to safeguard the long-term benefits of Natural Beauty and our stakeholders. Each functional department of the Company serves as the executing bodies of explicit tasks. Through putting specific plans into practices, diligently documenting and reporting ESG-related data, the Company is able to achieve full integration of ESG practices across the organization.

本集團ESG管理策略的核心是通過政策實施、持續監控和不斷改進，以創新、包容和以結果為導向的方式實現可持續發展目標。為了識別、評估、優先處理並監督整個組織內的ESG政策實施，本集團定期針對相關ESG主題開展重要性評估，並建立了一系列指標追蹤其表現。管理層就這幾方面的風險和內部監控系統的成效作檢討，在公司內部制定體系文件，定期檢討可持續發展的政策及策略，並向董事會作出確認，確保其中的內容切合及適用於對應的業務。有關本集團在環境和社會方面管理方法的詳情，可參照本報告的不同章節。

未來，董事會將繼續加強ESG風險管理工作，承擔ESG風險的內部監控責任，保障自然美及利益相關方的長遠效益。公司各職能部門為具體工作執行機構，實施具體的ESG計劃，切實記錄、匯報ESG相關數據，全面落實ESG相關工作。

# Board Statement 董事會聲明

Dear valued stakeholders,

On behalf of the Board, I hereby present to you the Report, detailing the Group's approaches, performances and commitments regarding the corporate sustainability for the year ended 31 December 2023. Natural Beauty has established an ESG management system, with the Board taking on the ultimate responsibility and decision-making authority for ESG matters. This system enables the Company to regulate the ESG management mechanism, enhance the ESG management quality, safeguard the stakeholders' interests and address climate change. The Board leads and participates in the deliberation and decision-making of material ESG-related issues, including ESG risk identifications, management plan and policy developments, ESG strategy and policy formulations and annual ESG report review.

The Board is responsible for overseeing the establishment and attainment of material ESG topics' objectives, ensuring seamless integration of ESG principles, corporate strategies and operational practices. Based on the external environment and corporate development strategies, the Company has launched research on internal and external stakeholders. Under the Board leadership, the Company conducts materiality assessment to identify material ESG topics as our future work focuses. In response to climate change, the Group has set clear short-term and long-term sustainable development visions and goals. Relevant emission reduction targets and the corresponding strategies have been established. Sustainable development factors have been incorporated into the Group's strategic planning, business model and other decision-making processes.

Aligned with our belief in creating enduring value through sustainable business development, we consistently adhere to the requirements outlined in the "Environmental, Social and Governance Reporting Guide" published by the Hong Kong Stock Exchange. This Guide serves as our guiding framework in setting out our sustainability development works, encompassing various aspects including environmental protection, employees and safety production. This Report discloses Natural Beauty's ESG work progress and performances in 2023, which was approved by the Board on 22 February 2024. The Board of Natural Beauty undertakes that the information in this Report contains no false information, misleading statement or material omission, and takes full responsibility for the authenticity, accuracy and completeness of its content.

Looking forward, the Board will continue to review and monitor the Group's ESG performances and provide reliable, material, comparable and consistent environmental, social and governance information to its stakeholders. With our collaborative efforts, we strive to create a better environment and achieve sustainable development goals.

**Dr. Lei Chien**  
Chairman  
Natural Beauty Bio-Technology Limited

尊敬的持份者：

我謹代表董事會，向閣下提呈本報告，介紹本集團於截至2023年12月31日止年度中企業可持續性的方法、表現與承諾。為規範公司ESG管理機制，提高ESG管理質量，保障各利益相關方權益及應對氣候變化，自然美建立以董事會為ESG事宜的最高負責及決策者的ESG管理體系，董事會領導並參與ESG重大事宜的審議與決策，包括識別ESG風險、設定管理計劃和管理政策、制定ESG戰略與方針、對每年度ESG報告等內容進行審閱。

公司董事會負責監管ESG關鍵議題的目標制定及達成情況，確保ESG理念、公司策略與公司實踐行動的有機融合。基於外部環境和公司發展戰略，公司開展面向內部和外部利益相關方的調研。在董事會領導下，公司對這些議題進行重要性評估，進而識別出ESG關鍵議題，以此明確未來工作重點。為應對氣候變化，本集團訂立清晰明確的短期及長期可持續發展願景目標，設立相關減排目標及相應的策略，並將可持續發展因素納入本集團的策略規劃、業務模式及其他決策過程。

我們始終認為通過建立可持續發展的業務，能夠創造更長遠的價值，因此公司一直遵循香港聯交所《環境、社會及管治報告指引》中的要求，並且將其作為履行可持續發展工作的指引，應用在環保、員工、安全生產等方面。本報告詳盡披露自然美2023年ESG工作的進展與成效，並於2024年2月22日經由董事會審議通過。自然美董事會確保本報告內容不存在任何虛假記載、誤導性陳述或重大遺漏，對其內容的真實性、準確性和完整性承擔全部責任。

展望將來，董事會將持續檢討及監察本集團的ESG表現，並提供可靠、重要、可作比較及一致的環境、社會及管治資料予持份者，共同為創造更美好的環境及可持續發展目標努力。

**雷倩博士**  
主席  
自然美生物科技有限公司

# Stakeholder Engagement

## 持份者參與

Stakeholders' feedback and expectations form a solid foundation for the Group's formulation of the sustainable development strategies and contribute to the Group's overall success. The Group maintains a sound relationship with its stakeholders and striving to identify how the risks and opportunities would affect its business development from the stakeholders' opinions. The Company's main stakeholders include government and regulatory agencies, investors, employees, customers, suppliers, non-governmental organizations and general public. During the Reporting Period, we conducted multi-frequency communications with various stakeholders through different channels. We have attentively listened to their opinions and suggestions, gaining insights into their concerns and expectations. Relevant measures have been adjusted and implemented accordingly based on their feedback.

The Group is committed to addressing the opinions and suggestions that stakeholders raised via various channels, which are listed as below:

持份者的反饋及期望是本集團制定可持續發展戰略的重要因素和成功的根基。本集團與其持份者保持著良好的關係，並努力從持份者的關注中，加深對風險和機遇將如何影響本集團業務發展的認識。公司的主要持份者方包括政府及監管機構、投資者、僱員、客戶、供貨商、非政府組織及公眾。我們在報告期間與各利益相關方進行了多渠道的定期和不定期溝通，積極聆聽其意見和建議，了解利益相關方的關注與訴求，並對此調整及落實相關舉措。

本集團致力回應持份者通過不同渠道提出的問題，如下：

Stakeholders 持份者	Expectations and Aspirations 主要期望及要求	Means of Communication/Response 溝通／響應方式
<b>Government and Regulatory Authorities</b> 政府及監管機構	<ul style="list-style-type: none"> <li>- Compliance with laws and regulations</li> <li>- 遵守法例及規例</li> <li>- Anti-corruption policies</li> <li>- 反貪污政策</li> <li>- Contribution to the local economy</li> <li>- 支持當地經濟發展</li> <li>- Workplace health and safety</li> <li>- 工作場合的安全健康</li> <li>- Energy resources conservation</li> <li>- 節約能源使用</li> </ul>	<ul style="list-style-type: none"> <li>- Supervision on the compliance with local laws and regulations</li> <li>- 監督遵守當地法規的情況</li> <li>- Annual reports, interim reports, ESG reports and other public information</li> <li>- 年度報告、中期報告、ESG報告及其他公眾資訊</li> <li>- Routine reports and tax payments</li> <li>- 常規報告及納稅</li> <li>- Compliance reporting</li> <li>- 合規報告</li> <li>- Robust system, supervision and inspection</li> <li>- 制度完善與監督檢查</li> <li>- Use of clean energy</li> <li>- 使用更清潔的能源</li> </ul>
<b>Investors</b> 投資者	<ul style="list-style-type: none"> <li>- Safeguarding shareholder rights and interests</li> <li>- 保障股東權利及權益</li> <li>- Timely disclosure of relevant information</li> <li>- 及時準確披露相關信息</li> <li>- Corporate governance improvements</li> <li>- 完善公司治理</li> </ul>	<ul style="list-style-type: none"> <li>- General meeting of shareholders</li> <li>- 股東大會</li> <li>- Press releases and announcements</li> <li>- 新聞稿及公告</li> <li>- Disclosure reports</li> <li>- 對外報告</li> </ul>



Stakeholders 持份者	Expectations and Aspirations 主要期望及要求	Means of Communication/Response 溝通／響應方式
<b>Employees</b> 僱員	<ul style="list-style-type: none"> <li>- Competitive remuneration and welfare</li> <li>- 有競爭力的僱員薪酬和福利</li> <li>- Internal trainings and development opportunities</li> <li>- 內部培訓和發展機遇</li> <li>- Workplace health and safety</li> <li>- 工作場所的健康和安全</li> </ul>	<ul style="list-style-type: none"> <li>- Labour union/staff assembly</li> <li>- 工會／職工代表大會</li> <li>- Employee safety trainings</li> <li>- 員工安全培訓</li> <li>- Provide employees with safety equipment</li> <li>- 為員工提供安全設備</li> <li>- Training and career development</li> <li>- 培訓和職業發展</li> </ul>
<b>Customers</b> 客戶	<ul style="list-style-type: none"> <li>- Product and service quality assurance</li> <li>- 產品及客戶服務質素</li> <li>- Protection of customers' privacy and rights</li> <li>- 保障客戶的私隱和權利</li> <li>- Continuous promotion of reliable and high-quality products/services to customers</li> <li>- 持續向客戶推出可靠及有質量的產品／服務</li> </ul>	<ul style="list-style-type: none"> <li>- Customer service hotline and emails</li> <li>- 服務熱線與郵件</li> <li>- After-sale service</li> <li>- 售後服務</li> <li>- Full-cycle quality testing of products</li> <li>- 全程質量測試</li> <li>- Signing of confidentiality agreements with employees</li> <li>- 與員工簽訂保密協議</li> </ul>
<b>Suppliers</b> 供應商	<ul style="list-style-type: none"> <li>- Fair and open procurement</li> <li>- 公平公開的採購</li> <li>- Win-win cooperation</li> <li>- 與合作夥伴的雙贏合作</li> <li>- Supplier admittance management</li> <li>- 供貨商准入管理</li> <li>- Supplier evaluation</li> <li>- 供貨商評估</li> <li>- Supplier cooperation</li> <li>- 供貨商合作</li> <li>- Sustainable packaging co-development</li> <li>- 共同研發可持續包裝</li> </ul>	<ul style="list-style-type: none"> <li>- Open tender</li> <li>- 公開招標</li> <li>- Contracts and agreements</li> <li>- 合同與協議</li> <li>- Invitation for bids and seminars</li> <li>- 招標、研討會</li> <li>- Supplier evaluation group</li> <li>- 供貨商評估小組</li> <li>- Executive meetings</li> <li>- 高層會晤</li> </ul>

## Stakeholder Engagement 持份者參與

Stakeholders 持份者	Expectations and Aspirations 主要期望及要求	Means of Communication/Response 溝通／響應方式
<b>Non-governmental organization (NGOs)</b> 非政府組織	<ul style="list-style-type: none"> <li>- Involvement in local community programs</li> <li>- 參與當地社區項目</li> <li>- Upholding environmental responsibility</li> <li>- 承擔環境責任</li> <li>- Respecting human rights</li> <li>- 尊重人權</li> </ul>	<ul style="list-style-type: none"> <li>- Direct communication</li> <li>- 直接溝通</li> <li>- Strict emissions management</li> <li>- 嚴格管理排放物</li> <li>- Avoiding child labour and prohibit forced labour</li> <li>- 拒絕使用童工及禁止強制勞動</li> </ul>
<b>General public</b> 公眾	<ul style="list-style-type: none"> <li>- Community involvement</li> <li>- 社區參與</li> <li>- Code of Conduct</li> <li>- 行為準則</li> <li>- Environmental protection awareness</li> <li>- 環境保護意識</li> <li>- Local development</li> <li>- 當地發展</li> <li>- Upholding environmental responsibility</li> <li>- 承擔環境責任</li> </ul>	<ul style="list-style-type: none"> <li>- Media conferences and responses to enquiries</li> <li>- 媒體會議及回應查詢</li> <li>- Public welfare activities</li> <li>- 公益活動</li> <li>- Corporate website</li> <li>- 公司網站</li> <li>- Enquiry mailbox</li> <li>- 查詢郵件</li> <li>- Free skincare trainings for communities</li> <li>- 免費社區皮膚養護培訓</li> <li>- Strict emission management</li> <li>- 嚴格管理排放物</li> </ul>

## MATERIALITY ASSESSMENT

When preparing the ESG Report, the Group directly engaged with various stakeholders as part of the materiality assessment process to identify and prioritise the issues to be included in the ESG Report which the Board believes would have significant impact on the Group's businesses and its stakeholders.

## PROCESS

## 重要性評估

於編製本ESG報告時，作為重要性評估流程的一環，本集團直接與內部和外部持份者群體溝通，以識別本報告中涉及對本集團之業務及其持份者有重大影響的議題並加以排序。

## 流程

01

### Stage 1 - Identification 階段 1 - 識別

A selection of ESG issues that may reasonably be considered important for the Group and its stakeholders from various sources, including the Listing Rules requirement, industry trends and internal policies. 35 ESG issues were identified.

從各種來源（包括上市規則規定、行業趨勢及內部政策）選出本集團及其持份者可能合理認為屬重要的環境、社會及管治議題。我們已識別出35個議題。

02

### Stage 2 - Prioritisation 階段 2 - 排序

Conducted online surveys to rate the importance of each issue from the perspective of a stakeholder and the Group using a scale of 1 to 5.

Developed the materiality matrix based on the scores of the surveys, set the threshold for materiality (i.e. at a score of average) and prioritised a list of sustainability issues.

進行線上意見調查，從持份者及本集團的角度對每個議題的重要性進行評分，評分範圍為1至5分。

根據意見調查的分數建立重要性矩陣，設定重要性的閾值（即平均值），並對可持續議題排序。

03

### Stage 3 - Validation 階段 3 - 審驗

Management reviewed the materiality matrix and the threshold for materiality. ESG issues, with a score of average or above from the perspective of a stakeholder and the Group, were prioritised as the most important sustainability issues for the Group to address and report on.

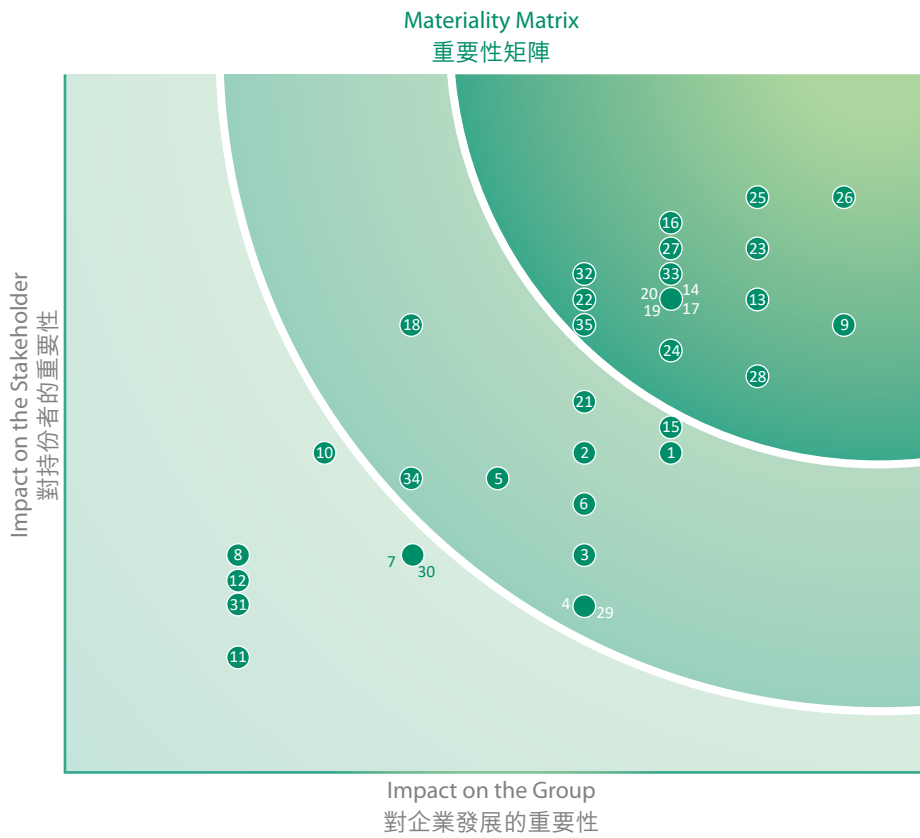
管理層審閱重要性矩陣及重要性閾值。從持份者及本集團的角度出發，分數為平均分或以上的環境、社會及管治議題被列為本集團需處理及就此作出匯報的最重要可持續議題。

**MATERIALITY MATRIX**

Based on the materiality assessment, the Board believes that the most pertinent sustainability issues which are materials to both the Group and its stakeholders include the following:

**重要性矩陣**

基於重要性評估，董事會認為對本集團和其持份者最為相關且重要的可持續議題包括以下各項：



In 2023, the identified material topics are as follows:

2023年，我們識別出的重要性議題如下：

**Topics of high importance**  
高度重要議題

- 9 Use of raw materials and green packaging  
原材料使用及綠色包裝
- 13 Employment management and protection of employee rights  
僱傭管理與員工權益保障
- 14 Employee diversity and equal opportunities  
員工多元化及平等機會
- 16 Occupational health and safety  
職業健康與安全
- 17 Employee training and development  
員工培訓及發展
- 19 Supplier management  
供應商管理
- 20 Green products and environmental friendliness of service purchased  
綠色產品及服務的環境友善性
- 22 Information security and privacy protection  
信息安全及私隱保護
- 23 Customer satisfaction  
顧客滿意程度
- 24 Technological innovation and intellectual property (IP) protection  
科技創新與知識產權保護
- 25 Safety of projects/services/products  
項目／服務／產品安全
- 26 Quality of projects/services/products  
項目／服務／產品質量
- 27 Business ethics  
商業道德
- 28 Anti-corruption  
反腐敗
- 32 Compliance with regulations on marketing, product and service labelling  
遵守市場推廣及產品和服務標籤的法規
- 33 Customer services  
客戶服務
- 35 Chemicals management and ingredient transparency  
化學品管理及成分透明

## Stakeholder Engagement 持份者參與

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### Topics of medium importance

#### 中度重要議題

- 1 Corporate governance  
企業治理
- 2 ESG governance  
ESG管治
- 3 Air Emissions  
大氣污染物排放
- 4 Greenhouse gas ("GHG") Emissions  
溫室氣體排放
- 5 Effluents management  
廢水管理
- 6 Waste management  
廢棄物管理
- 15 Anti-discrimination  
反歧視
- 18 Prohibition of child labour and forced labour  
防止僱用童工及強制勞動
- 21 Responsible marketing and advocating sustainable consumption  
負責任營銷與倡導可持續消費
- 29 Community relations and community contribution  
社區關係及社區貢獻
- 34 Facilitating industry development  
助力行業發展

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### Topics of lower importance

#### 較低重要議題

- 7 Energy management  
能源管理
  - 8 Water resources management  
水資源管理
  - 10 Environmental policy and management system  
環境政策與管理體系
  - 11 Land use, pollution and restoration  
土地的使用、污染與恢復
  - 12 Climate change  
氣候變化
  - 30 Communication and connection with local community  
與當地社區的交流和聯繫
  - 31 Biodiversity conservation  
生物多樣性保護
-

## Environmental Aspects 環境層面

In pursuit of sustainability in both the environment and community where we operate, the Group endeavours to explore more innovative areas and actively embraces green office practices. We accelerate the implementation of energy-saving measures throughout our business operations. Moreover, we enforce rigorous control over the waste gas, wastewater and waste discharge from our factories, diligently working towards emission reduction by addressing at the source. The Company strictly abides by the environmental related laws and regulations, including but not limited to the *Environmental Protection Law of the People's Republic of China*, the *Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution*, the *Regulations of Shanghai on Environmental Protection* and the *Basic Environment Act* in Taiwan. Appropriate treatments of waste gas, wastewater and solid waste have been implemented to ensure the compliance with relevant emission regulations and minimize environmental pollution. These approaches enable us to achieve the objective of sustainable development in harmony with the environment.

The Group embraces the principles of environmental sustainability to align its corporate development with environmental protection. As corporate citizen, Natural Beauty recognizes the imperative of environmental stewardship. Throughout our daily operations and development, we consistently emphasize the importance of environmental protection within the Company and among our partners. We actively implement green and low-carbon development strategies and commit to achieving sustainable development in harmony with the environment by exchanging lower energy consumption for the equivalent production value. To this end, we have set clear emission reduction targets, aiming to reduce greenhouse gas emissions, waste and wastewater, energy consumption and resources consumption by 2% annually. This target will be reviewed by the Group regularly. Our long-term goal aligns with the sustainability goals of the Chinese Government, actively responding to the national "3060" Carbon Peak and Carbon Neutrality Target by transitioning our business models in the main operation locations, so as to promote the transformation to a lower-carbon economy. Moreover, the Group intensifies its resource allocation towards recycling, fostering the development of a circular economy.

Moving forward, Natural Beauty will intensify its endeavours in energy reduction and innovation to unlock untapped potential, thereby generating greater benefits for the Company while mitigating resource wastage and minimizing environmental impacts. With regards to green office practices and resource conservation, we will persist in educating and raising awareness among our employees regarding energy-saving measures. From a green production standpoint, the Group will continue to improve scientific production scheduling and undergo equipment upgrade to prevent excessive and unscientific resource utilization. Additionally, the Group remains dedicated to adopting effective emission reduction measures, striving to minimize negative environmental impacts to the utmost extent.

為尋求環境和經營所在社區的可持續性，本集團努力發掘更多創新領域，積極踐行綠色辦公理念，並在其業務營運中加快實施節能措施。另外，我們亦嚴格管理其工廠的廢氣、廢水及廢棄物排放，從源頭實現減排目的。自然美遵守環境保護相關的法律法規，包括但不限於《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》、《上海市環境保護條例》和台灣地區的《環境基本法》等法律法規的要求，對廢氣、污水及固體廢物進行處理，以確保達標排放及降低環境污染，實現與生態共同發展的目的。

本集團貫徹落實綠色、環保的理念，讓企業發展與環境保護相協調。作為企業公民，自然美深知需承擔的環保責任，在日常營運和發展過程中，在企業內和合作伙伴間不斷強調環境保護的重要性，積極踐行綠色低碳發展戰略，致力於以較低的能源消耗換取同樣的生產價值，不斷實現與環境和諧共處的可持續發展方針。為此，我們已訂立明確的減排目標，致力每年把溫室氣體排放、廢棄物及污水的排放、能源使用及資源使用減少2%。本集團將定期為目標作出檢討。我們的長期目標與國家的可持續發展目標一致，努力並積極配合國家「3060」雙碳目標的實現，在主要經營地進行經營模式的轉型，推動低碳經濟發展模式變革。本集團亦會於資源回收方面投入更多資源，促進循環經濟的發展。

未來，自然美將加大節能降耗、革新挖潛的力度，為公司帶來更高效益的同時，避免浪費資源，降低對環境的影響。在綠色辦公和節約資源方面，我們將繼續對員工教育和宣導節能意識。在綠色生產方面，本集團不斷通過持續完善科學排產及升級設備，以避免資源的過度及不科學使用。同時，本集團亦致力於採用有效的減排措施，旨在最大程度地減少對環境造成的負面影響。

## Environmental Aspects 環境層面

The below sections primarily disclose the Group's policies, practices and quantitative data on emissions, use of resources and environment and natural resources during the Reporting Period.

### EMISSIONS

During the Reporting Period, the Group complied with applicable laws and regulations, and there was no significant non-compliance issue concerning air emissions, GHG emissions, sewage discharge, land pollution and generation of hazardous and non-hazardous waste. For the year ended 31 December 2023, the Group confirmed no fine, complaint or warning concerning GHG emissions, gas emissions or air pollution, water pollution, waste disposal or noise nuisance was received during the Reporting Period. There was no instance of non-compliance with legal regulations.

#### Types of Air Emissions and Emissions Data

In view of the fact that the Group's business nature is light chemical industry, the main sources of air emission generation, including nitrogen oxides ("NO<sub>x</sub>"), sulphur oxides ("SO<sub>x</sub>") and particulate matter ("PM") are from production and manufacturing processes. The typical treatment method involves neutralizing the flue gas produced by boiler through desalting devices, producing nitrogen and water, effectively reducing the NO<sub>x</sub> emission. Following the boiler improvement underwent by the Company in 2020 in accordance with the *Law of the People's Republic of China on Prevention and Control of Atmospheric Pollution*, a significant reduction of waste gas emission was observed as compared to the situation of before improvement. Liquefied petroleum gas has been utilized in some of the boilers in the factories, minimizing the air emissions. However, with the subsidence of the impact of the COVID-19 pandemic, factories resumed in full-scale production, resulting in a slight increase in boiler exhaust emissions compared to 2022. Moreover, the Group adheres to the laws and regulations related to exhaust gas emissions, for instance the *Emission Standard of Air Pollutants for Boiler*. Independent testing was also conducted to ensure that exhaust gas emissions comply with the environmental protection requirements. To address the potential gas leakage from the air conditioning system, the Company has adopted a closed loop condenser system for central air conditioning refrigeration chillers used in our plants, replaced air conditioners on a regular basis and performed real-time daily monitoring of differential pressure gauge to prevent harmful environmental gases from escaping. These approaches aim to minimize carbon emissions during the operation processes to the greatest extent.

下面章節主要披露有關本集團於報告期內的排放物、資源使用、環境及天然資源的政策、慣例及量化數據。

### 排放物

報告期內，本集團已遵守適用法例及規例，並無嚴重違反與大氣污染物排放、溫室氣體排放、污水排放及土地排污以及產生有害及無害廢棄物有關的法規及規例。截至2023年12月31日止年度，本集團確認報告期內並無收到任何有關溫室氣體排放、大氣污染物排放或空氣污染、水污染、廢棄物或噪音滋擾的罰款、投訴或警告，亦不存在違反法律法規的情形。

#### 空氣排放物種類及排放數據

鑑於本集團的業務性質為輕化工產業，自然美產生的廢氣污染物主要來自生產製造過程，包括氮氧化物（「NO<sub>x</sub>」）、硫氧化物（「SO<sub>x</sub>」）及顆粒物（「PM」）等。一般為達到降低氮氧化物排放，會將鍋爐產生的煙氣通過脫銷裝置進行中和處理，以產生氮氣及水，達到降低排放的效果。本集團自2020年按照《中華人民共和國大氣污染防治法》調控規定進行鍋爐改造後，廢氣排放比改造前有效降低。工廠的部分鍋爐亦運用液化石油氣，減少廢氣排放。但隨著新冠疫情的影響減退，工廠全面投產，導致本年度的鍋爐廢氣排放比2022年輕微上升。另外，本集團遵守與廢氣排放相關的法律及法規，例如《鍋爐大氣污染物排放標準》，進行自主檢測，確保廢氣排放符合環保要求。針對潛在的空調系統氣體洩漏，本集團在其工廠內使用的中央空調製冷機組均採用密閉的冷凝器系統，定期更換空調，亦通過日常高低壓差表進行實時監測，以確保無有害環境的氣體發生洩漏，最大程度地降低營運過程中所造成的碳排放。



During the Reporting Period, the types of emissions and emissions data<sup>1</sup> of the Group are listed as below:

報告期內，本集團排放物種類及排放數據<sup>1</sup>如下表所示：

Air Emissions <sup>2</sup>	空氣排放物 <sup>2</sup>	Unit 單位	2023	2022 <sup>3</sup>
<b>Waste Gas Generated by Boilers</b>	<b>鍋爐產生的廢氣</b>			
Nitrogen oxides (NO <sub>x</sub> )	氮氧化物(NO <sub>x</sub> )	kilograms 千克	<b>56.16</b>	53.76 <sup>4</sup>
Particulate matter (PM)	顆粒物(PM)	kilograms 千克	<b>4.33</b>	3.53 <sup>5</sup>
Sulphur oxides (SO <sub>x</sub> )	硫氧化物(SO <sub>x</sub> )	kilograms 千克	<b>11.67</b>	9.50 <sup>6</sup>

<sup>1</sup> Totals may not be the exact sum of numbers shown here due to rounding.  
數據基於四捨五入原則披露，總計未必為所示數字的準確總和。

<sup>2</sup> The data covers the Group's emissions generated in Mainland China, Taiwan and Malaysia. The calculation method of the corresponding air emission assessment figures and the emission factors used in the calculation are based on "How to Prepare an ESG Report" and its attachment "Appendix II: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange of Hong Kong, "Technical Guide for Air Pollutant Emission Inventory for On-road Vehicles (Trial Implementation)", "Manual for Emissions Calculation Coefficient for Boiler" and "Technical Guide for Air Pollutant Emission Inventory for Non-Road Mobile Sources (Trial Implementation)" issued by the Ministry of Ecology and Environment of the People's Republic of China, "National Standard of the People's Republic of China for Liquefied Petroleum Gas", "International Energy Agency - Energy Statistics Manual" and "Air Emission Standards of Mobile Source" issued by Taiwan Climate Change Administration Ministry of Environment.

數據涵蓋本集團於中國內地、台灣及馬來西亞所產生的排放。相應的空氣排放物評估數字的計算方法及用於計算的排放因子根據香港聯合交易所發佈之《如何編備社會、環境及管治報告及其附件《附錄二：環境關鍵績效指標匯報指引》、中華人民共和國生態環境部發佈之《道路機動車大氣污染物排放清單編制技術指南(試行)》、《鍋爐產排污量核算係數手冊》及《非道路移動源大氣污染物排放清單編制技術指南(試行)》、《中華人民共和國國家標準-液化石油氣》、《國際能源總署能源統計手冊》及台灣環境部氣候變遷署發佈之《移動污染源空氣污染物排放標準》估算得出。

<sup>3</sup> Due to the update of the data collected, the air emissions in FY2022 have been restated. The restated figures are calculated based on the methodologies stated in footnote number 2.

由於對收集的數據進行更新，2022財政年度的空氣排放物排放量已經重列，重列數字以註腳2的方法作計算。

<sup>4</sup> Due to the update of the data collected, the amount of NO<sub>x</sub> emissions generated by boiler in FY2022 has been restated. The restated figure is 51.36 kg more than the previous reported figure.

由於對收集的數據進行更新，2022財政年度鍋爐產生的廢氣氮氧化物排放量已經重列。經重列數字較先前報告數字增加51.36千克。

<sup>5</sup> Due to the update of the data collected, the amount of PM emissions generated by boiler in FY2022 has been restated. The restated figure is 1.31 kg more than the previous reported figure.

由於對收集的數據進行更新，2022財政年度鍋爐產生的廢氣顆粒物排放量已經重列。經重列數字較先前報告數字增加1.31千克。

<sup>6</sup> Due to the update of the data collected, the amount of SO<sub>x</sub> emissions generated by boiler in FY2022 has been restated. The restated figure is 9.50 kg more than the previous reported figure.

由於對收集的數據進行更新，2022財政年度鍋爐產生的廢氣硫氧化物排放量已經重列。經重列數字較先前報告數字增加9.50千克。

## Environmental Aspects 環境層面

<b>Air Emissions<sup>2</sup></b>	<b>空氣排放物<sup>2</sup></b>	<b>Unit 單位</b>	<b>2023</b>	<b>2022<sup>3</sup></b>
<b>Vehicle Exhaust</b>	<b>汽車廢氣</b>			
Nitrogen oxides (NO <sub>x</sub> )	氮氧化物(NO <sub>x</sub> )	kilograms 千克	<b>163.05</b>	249.52 <sup>7</sup>
Particulate matter (PM)	顆粒物(PM)	kilograms 千克	<b>2.66</b>	8.24 <sup>8</sup>
Sulphur oxides (SO <sub>x</sub> )	硫氧化物(SO <sub>x</sub> )	kilograms 千克	<b>6.00</b>	8.22 <sup>9</sup>

7 Due to the update of the data collected, the amount of NO<sub>x</sub> emissions generated by vehicles in FY2022 has been restated. The restated figure is 129.73 kg less than the previous reported figure.

由於對收集的數據進行更新，2022財政年度汽車產生的氮氧化物排放量已經重列。經重列數字較先前報告數字減少129.73千克。

8 Due to the update of the data collected, the amount of PM emissions generated by vehicles in FY2022 has been restated. The restated figure is 28.28 kg less than the previous reported figure.

由於對收集的數據進行更新，2022財政年度汽車產生的顆粒物排放量已經重列。經重列數字較先前報告數字減少28.28千克。

9 Due to the update of the data collected, the amount of SO<sub>x</sub> emissions generated by vehicles in FY2022 has been restated. The restated figure is 7.62 kg more than the previous reported figure.

由於對收集的數據進行更新，2022財政年度汽車產生的硫氧化物排放量已經重列。經重列數字較先前報告數字增加7.62千克。

Air Emissions <sup>2</sup>	空氣排放物 <sup>2</sup>	Unit 單位	2023	2022 <sup>3</sup>
<b>Total Exhaust Emission</b>	<b>廢氣排放總量</b>			
Nitrogen oxides (NO <sub>x</sub> )	氮氧化物(NO <sub>x</sub> )	kilograms 千克	<b>219.20</b>	303.28 <sup>10</sup>
Particulate matter (PM)	顆粒物(PM)	kilograms 千克	<b>6.99</b>	11.77 <sup>11</sup>
Sulphur oxides (SO <sub>x</sub> )	硫氧化物(SO <sub>x</sub> )	kilograms 千克	<b>17.67</b>	17.73 <sup>12</sup>
<b>Total exhaust emission</b>	<b>廢氣排放總量</b>	kilograms 千克	<b>243.87</b>	332.77 <sup>13</sup>
<b>The intensity of exhaust emission</b>	<b>廢氣排放密度</b>	kilograms/10k HKD <sup>14</sup> 千克／萬港元收入 <sup>14</sup>	<b>0.01</b>	0.01

### Greenhouse Gas Emissions Data

The Group earnestly implements low-carbon development goals, promote corporate's green transformation and is committed to achieving carbon neutrality. The Group's direct GHG emissions (Scope 1) were mainly from the manufacturing process and fossil fuel consumption in transportation. Indirect greenhouse gas emissions (Scope 2) were mainly from electricity consumption in our offices, factories and other working premises of the Group. During the Reporting Period, the Group generated a total of 1,883.03 tonnes CO<sub>2</sub>-equivalent of GHG (GHG Emission Intensity: 0.06 tonnes CO<sub>2</sub>-equivalent/10k HKD revenue), in which the emissions from Scope 1 and Scope 2 accounted for around 136.31 and 1,746.72 tonnes CO<sub>2</sub>-equivalent respectively.

### 溫室氣體排放數據

本集團認真貫徹跟隨低碳發展目標，推動企業綠色轉型，致力實現企業碳中和。本集團的直接溫室氣體排放(範圍一)主要產生來自生產製造過程及交通運輸過程中化石燃料的消耗，而間接溫室氣體排放(範圍二)則主要來自辦公室、工廠及其他工作場所。本集團於報告期內共產生約1,883.03公噸二氧化碳當量溫室氣體(溫室氣體排放密度為0.06噸二氧化碳當量／萬元港幣)，其中範圍一的排放量約佔136.31公噸二氧化碳當量，而範圍二的排放量則佔約1,746.72公噸二氧化碳當量。

<sup>10</sup> Due to the update of the data collected, the total amount of NO<sub>x</sub> emissions in FY2022 has been restated. The restated figure is 78.75 kg less than the previous reported figure.

由於對收集的數據進行更新，2022財政年度氮氧化物廢氣排放總量已經重列。經重列數字較先前報告數字減少78.75千克。

<sup>11</sup> Due to the update of the data collected, the total amount of PM emissions in FY2022 has been restated. The restated figure is 27.00 kg less than the previous reported figure.

由於對收集的數據進行更新，2022財政年度的顆粒物廢氣排放總量已經重列。經重列數字較先前報告數字減少27.00千克。

<sup>12</sup> Due to the update of the data collected, the total amount of SO<sub>x</sub> emissions in FY2022 has been restated. The restated figure is 17.13 kg more than the previous reported figure.

由於對收集的數據進行更新，2022財政年度的硫氧化物廢氣排放總量已經重列。經重列數字較先前報告數字增加17.13千克。

<sup>13</sup> Due to the update of the data collected, the total emissions in FY2022 has been restated. The restated figure is 88.63 kg less than the previous reported figure.

由於對收集的數據進行更新，2022財政年度的廢氣排放總量已經重列。經重列數字較先前報告數字減少88.63千克。

<sup>14</sup> The total revenue of the Group in FY2022 and FY2023 were around \$33,590 10k HKD and \$33,601.5 10k HKD respectively. 本集團於2022財政年度及2023財政年度的總收入分別約為33,590萬港元及33,601.5萬港元。

## Environmental Aspects 環境層面

During the Reporting Period, the total GHG emission<sup>15</sup> and emission intensity are listed as below:

本集團於報告期內的溫室氣體總排放量和排放密度<sup>15</sup>如下表所示：

GHG Emissions <sup>16</sup>	溫室氣體排放 <sup>16</sup>	Unit 單位	2023	2022
Scope 1 <sup>17</sup>	範圍一 <sup>17</sup>	tonnes CO <sub>2</sub> -equivalent 公噸二氧化碳當量	<b>136.31</b>	152.01 <sup>18</sup>
Scope 2 <sup>19</sup>	範圍二 <sup>19</sup>	tonnes CO <sub>2</sub> -equivalent 公噸二氧化碳當量	<b>1,746.72</b>	1,651.29 <sup>20</sup>

<sup>15</sup> Totals may not be the exact sum of numbers shown here due to rounding.  
數據基於四捨五入原則披露，總計未必為所示數字的準確總和。

<sup>16</sup> The data covers direct and indirect greenhouse gas emissions primarily from the Group's offices in Mainland China, Taiwan and Malaysia. The calculation method of the corresponding emission figures and the emission factors used in the calculation are estimated based on "How to Prepare an ESG Report" and its attachment "Appendix II: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange of Hong Kong, "Guidelines for Calculation Methods and Reporting of Greenhouse Gas Emissions from Industrial and Other Industries Enterprises (Trial Implementation)" published by National Development and Reform Commission of the PRC, and "China Regional Power Grid Baseline Emission Factors For Emission Reduction Project", "Fifth Assessment Report on Climate Change by IPCC" published by the Ministry of Ecology and Environment of the People's Republic of China, "GHG Protocol Tool for Energy Consumption in China", "Greenhouse Gas Emission Coefficient Table" issued by the Climate Change Administration Ministry of Environment and "LCOS Personal Carbon Footprint Snapshot" issued by Malaysian Green Technology and Climate Change Corporation.

數據涵蓋本集團於中國內地、台灣及馬來西亞業務場所的直接和間接溫室氣體排放。相應的排放數字的計算方法及用於計算的排放因子根據香港聯合交易所發佈之《如何編備社會、環境及管治報告》及其附件《附錄二：環境關鍵績效指標匯報指引》、中國國家發展與改革委員會出版之《工業其他行業企業溫室氣體排放核算方法與報告指南(試行)》、中華人民共和國生態環境部出版之《減排項目中國區域電網基準線排放因子》、《IPCC氣候變遷第五次評估報告》、《能源消耗引起的溫室氣體排放計算工具指南》、台灣環境部氣候變化署發表之《溫室氣體排放係數管理表》及Malaysian Green Technology and Climate Change Corporation發佈之《LCOS個人碳足跡簡介》估算得出。

<sup>17</sup> Scope 1: The direct emission from the business operations owned or controlled by the Group, including stationary and mobile combustion sources.

範圍一：由本集團擁有或控制的業務營運直接產生的排放，包括固定源及移動源燃料中產生的排放。

<sup>18</sup> Due to the update of the data collected, the amount of Scope 1 GHG emissions in FY2022 has been restated. The restated figure is 0.10 tonnes CO<sub>2</sub>-equivalent more than the previous reported figure.

由於對收集的數據進行更新，2022財政年度的溫室氣體排放(範圍一)已經重列。經重列數字較先前報告數字增加0.10公噸二氧化碳當量。

<sup>19</sup> Scope 2: The "indirect energy" emissions from the internal consumption of purchased electricity by the Group.

範圍二：由本集團內部消耗外購電力所引致的「間接能源」排放。

<sup>20</sup> Due to the update of the data collected, the amount of Scope 2 GHG emissions in FY2022 has been restated. The restated figure is 239.92 tonnes CO<sub>2</sub>-equivalent more than the previous reported figure.

由於對收集的數據進行更新，2022財政年度的溫室氣體排放(範圍二)已經重列。經重列數字較先前報告數字增加239.92公噸二氧化碳當量。

GHG Emissions <sup>16</sup>	溫室氣體排放 <sup>16</sup>	Unit 單位	2023	2022
<b>Total GHG Emission</b>	總溫室氣體排放	tonnes CO <sub>2</sub> -equivalent 公噸二氧化碳當量	<b>1,883.03</b>	1,803.31 <sup>21</sup>
<b>GHG Emission Intensity</b>	溫室氣體排放密度	tonnes CO <sub>2</sub> - equivalent/10k HKD revenue <sup>22</sup> 公噸二氧化碳當量/ 萬港元收入 <sup>22</sup>	<b>0.06</b>	0.05

During the Reporting Period, the total GHG emission increased around 4% as compared to that of FY2022, with Scope 2 emissions that stemmed from the use of electricity remained dominating. The increase was primarily due to the elevated electricity consumption resulted from the resumption of normal operation during the Reporting Period. Furthermore, there was a decline in the overall Group's vehicle usage when compared to FY2022, resulting in a reduction of approximately 10% in Scope 1 emissions.

報告期內的溫室氣體總排放量與2022財政年度相比上升約4%，由電力使用引起的範圍二排放仍佔主導地位。該上升是因為於報告期內，業務營運回復正常，導致本年的電力總消耗量有所上升。另外，因集團整體汽車使用量比2022年下降，本年度的範圍一排放比2022年減少約10%。

<sup>21</sup> Due to the update of the data collected, the total amount of GHG emissions in FY2022 has been restated. The restated figure is 240.03 tonnes CO<sub>2</sub>-equivalent more than the previous reported figure.  
由於對收集的數據進行更新，2022財政年度的總溫室氣體排放量已經重列。經重列數字較先前報告數字增加240.03公噸二氧化碳當量。

<sup>22</sup> The total revenue of the Group in FY2022 and FY2023 were around \$33,590 10k HKD and \$33,601.5 10k HKD respectively.  
本集團於2022財政年度及2023財政年度的總收入分別約為33,590萬港元及33,601.5萬港元。

## Environmental Aspects 環境層面

The Group was dedicated to striving for an eco-friendly business model. To further control its emissions, the Group places considerable emphasis on the emissions of waste gas pollutants from the manufacturing process as a pivotal factor of concern. Regularly reviews of emission condition and on-going examination of the implemented practices were conducted. Appropriate measures were implemented to minimize the carbon footprint.

Moving towards a sustainable business development, the Group has formulated more internal policies to improve its operational model. The Group's measures for emissions reduction and energy conservation will be further discussed in "Use of Resources" of this Report.

### Waste Data and Management

The Group continues to implement effective waste management measures. We strategize and arrange for the management, transfer and reduction of waste each year under the "Registration Form for Hazardous Waste Management Plans", the "Hazardous Waste Transfer Manifest" and the "Hazardous Waste Management Plans". The Group abides by the applicable laws and regulations concerning hazardous and non-hazardous waste, including the *Standard for Pollution Control on Hazardous Waste Storage* and the *Standard for Pollution Control on the Storage and Disposal Site for General Industrial Solid Wastes*, ensuring the compliance of the relevant waste management related regulatory requirements.

The Group's hazardous wastes were mainly generated from production and operational processes, which mainly include toner cartridges, ink cartridges, filter residue, laboratory waste, waste fluorescent lamps, waste activated carbon and waste contaminated packaging boxes. Typically, the Company adopts systematic approach for centralized collection, sorting, storage and sealing of hazardous waste according to their characteristics. Environmental protection management system is utilized for reporting purpose. Qualified hazardous waste disposal units are engaged for treatment. With the subsidence of the impact of the COVID-19 pandemic, business operations returned to normal and factories resumed in full-scale production. As a result, a slight increase in the total quantity of hazardous waste was observed as compared to the FY2022.

本集團致力建立一種環境友好的商業模式。為進一步控制排放，本集團在生產過程中將廢氣污染物的排放放在重要的考慮因素，定期回顧排放情況並不斷地審視實踐活動，適時採取的措施，以最大程度地減少碳足跡。

為了改善其營運模式，從而朝著可持續的業務發展，本集團已制定更多的內部政策。本集團的減排節能措施將在本報告的「資源使用」中作進一步討論。

### 廢棄物數據及管理

本集團持續對廢棄物管理開展有效的管理措施，通過每年的《危險廢物管理計劃備案登記表》、《危險廢物轉移聯單》、《危險廢物管理計劃》，對廢棄物的管理、轉移、減量進行全年規劃安排。本集團亦遵守與有害及無害廢棄物管理相關的法律及法規，包括《危險廢棄物貯存污染控制標準》及《一般工業固體廢棄物貯存、處置場污染控制標準》，確保集團在廢棄物管理上符合相關法規要求。

本集團的有害廢棄物主要由生產經營過程中產生，主要包括碳粉匣、墨水匣、半成品濾渣、實驗室廢棄物、廢螢光燈、廢活性碳、廢沾染包裝箱等。公司一般會依據有害廢棄物的特性集中收集、分揀、存儲及密封，並通過環保管理系統作申報，及委託有資質的危險廢棄品處理單位進行處理。隨著新冠疫情的影響減退，業務營運回復正常，工廠亦全面投產，導致有害廢棄物總量比2022年輕微上升。

Moreover, the Group is dedicated to minimizing solid waste generation and maximizing material utilization in accordance with the waste separation policies prior to disposal. Generally, the Company practices waste pre-classification and management, with qualified entities conducting doorstep collection and processing of recyclable materials subsequently. The non-hazardous wastes produced by the Company mainly include domestic waste and non-recyclable non-hazardous waste. In addition to the implementation of the waste classification system, the Group has also attached great importance to the education of its employees in the learning and execution of the “3R” principles (i.e. reduce, reuse and recycle). To minimise the waste at the source, the Group actively avoids the use of any one-off products. In this year, the total quantity of non-hazardous waste decreased by approximately 14% as compared to FY2022.

To further improve the utilization of resources, we have adopted green packaging design concepts in our new packaging. We prioritize the usage of environmentally friendly, degradable and recyclable packaging materials as far as possible. For details, please refer to “Packaging Material” of this Report.

During the Reporting Period, the Group’s waste data<sup>23</sup> are listed as below:

另外，本集團努力減少固體廢物的產生，並通過遵循垃圾分類政策對即將丟棄的材料充分利用。公司一般會預先將垃圾進行分類管理，可回收的部分會由有資質的相關部門上門作回收和後續處理。公司產生的無害廢棄物則主要包括生活垃圾、不可回收的無害廢棄物等。除實施垃圾分類外，本集團亦十分重視對員工的教育，以及對「3R」原則(即減少、重用和回收)的學習與應用。為從源頭盡量減少浪費，本集團積極避免使用任何一次性產品。本年度的無害廢棄物總量比2022年減少約14%。

此外，為了提高資源利用率，我們在設計新包裝時亦運用了綠色包裝的設計概念，盡可能地採用及優先考慮了環保、可降解及可回收利用的包裝材料。詳情請參閱此報告「包裝材料」的部分。

本集團於報告期內的廢棄物數據<sup>23</sup>如下表所示：

Types of Waste	廢棄物類別	Unit 單位	2023	2022
Total hazardous wastes <sup>24</sup>	有害廢棄物總量 <sup>24</sup>	tonnes 公噸	<b>0.85</b>	0.59
<b>Hazardous wastes intensity</b>	<b>有害廢棄物密度</b>	kg/10k HKD revenue <sup>25</sup> 千克／萬港元收入 <sup>25</sup>	<b>0.03</b>	0.02
Total non-hazardous wastes <sup>26</sup>	無害廢棄物總量 <sup>26</sup>	tonnes 公噸	<b>16.75</b>	19.51
<b>Non-hazardous wastes intensity</b>	<b>無害廢棄物密度</b>	kg/10k HKD revenue <sup>27</sup> 千克／萬港元收入 <sup>27</sup>	<b>0.50</b>	0.58

<sup>23</sup> Totals may not be the exact sum of numbers shown here due to rounding.  
數據基於四捨五入原則披露，總計未必為所示數字的準確總和。

<sup>24</sup> The figure covered waste generated from Mainland China and Taiwan factories.  
數據涵蓋中國內地及台灣工廠的廢棄物數據。

<sup>25</sup> The total revenue of the Group in FY2022 and FY2023 were around \$33,590 10k HKD and \$33,601.5 10k HKD respectively.  
本集團於2022財政年度及2023財政年度的總收入分別約為33,590萬港元及33,601.5萬港元。

<sup>26</sup> The figure covered domestic waste and non-recyclable non-hazardous waste generated from Mainland China and Taiwan. The non-hazardous waste data from operation in Malaysia will be refined in the future.  
數據涵蓋中國內地、台灣的生活垃圾及不可回收的無害廢棄物數據。馬來西亞業務的無害廢棄物數據未來將對其進行細化。

<sup>27</sup> The total revenue of the Group in FY2022 and FY2023 were around \$33,590 10k HKD and \$33,601.5 10k HKD respectively.  
本集團於2022財政年度及2023財政年度的總收入分別約為33,590萬港元及33,601.5萬港元。

### Wastewater Discharge Data and Management

During the Reporting Period, the Group discharged 25,235.50 tonnes of wastewater. The wastewater discharged from the Group was mainly from the factory manufacturing processes and domestic wastewater. Natural Beauty is dedicated to safeguarding water resources through strict adherence to relevant sewage discharge standards for factories and operation sites with on-going supervision and control over wastewater. At present, the wastewater produced by the Company mainly comes from the production and operation activities. The wastewater is discharged to the municipal sewage pipeline after being treated by three-level physical precipitation and filtration, mainly focusing on NO<sub>x</sub>, SO<sub>x</sub>, suspended matters, COD, BOD, ammonia nitrogen and total phosphorus etc. in wastewater. It is then discharged to the municipal sewage pipeline after treatment and handled by the government sewage treatment plant subsequently. Our selection of high quality raw materials reduces the pollutant content in our wastewater production. The Group also complies with the relevant laws and regulations regarding sewage discharge to water and land, including the *Integrated Wastewater Discharge Standard*. We entrust a professional third-party institution to perform relevant testing procedures on an annual basis in accordance with the local requirements to ensure our compliance with national standards in terms of water pollution. According to the wastewater testing reports this year, all indicators relevant to wastewater emission were far below the emission caps, demonstrating the minimal environmental impact of our production.

Due to the resumption of normal business operations and the occurrence of ruptured underground industrial water pipe at the Fengxian factory, an increase in sewage discharge was observed as compared to FY2022. The Group has developed comprehensive water management plans as part of its environmental policies to reduce wastewater discharge.

During the Reporting Period, the Group's wastewater discharge data<sup>28</sup> are listed as below:

### 污水排放數據及管理

報告期內，本集團產生的污水排放量為25,235.50公噸。本集團的污水主要來自工廠生產過程及生活污水。本集團致力於對水資源的保護，嚴格遵守工廠及營運所在地的相關污水排放標準，對廢水進行持續的監督和把控。目前，公司產生的廢水主要來源於生產及經營活動，廢水通過三級物理沉澱並過濾，主要是針對廢水中的氮氧化物，硫化物、懸浮物、COD、BOD、氨氮、總磷等，經處理達到相關標準後排放至城市污水管道，再由政府的污水處理廠進行處置。由於我們的原料選用較為優質，產生的廢水污染性較少。本集團亦遵守與向水及土地排污相關的法律及法規，包括《污水綜合排放標準》。我們每年委託專業第三方機構依據各地方要求完成相關檢測，確保污染程度在國家標準管控範圍內。根據本年度各工廠的污水檢測報告，排放廢水的各項指標均遠低於排放限值，對環境污染影響少。

與2022財政年度相比，因業務營運回復正常及加上奉賢工廠的地下工業水管的破裂問題，以致污水排放量比2022年增加。本集團已制定了全面的水資源管理計劃作為其環境政策的一部分，減少污水排放。

本集團於報告期內的污水排放數據<sup>28</sup>見下表：

Wastewater Discharge <sup>29</sup>	污水排放 <sup>29</sup>	Unit <sup>30</sup> 單位 <sup>30</sup>	2023	2022
Wastewater Discharge	污水排放量	tonnes 公噸	25,235.50	10,969.90
Wastewater Discharge Intensity	污水排放量密度	tonnes/10k HKD revenue <sup>31</sup> 公噸／萬港元收入 <sup>31</sup>	0.75	0.33

<sup>28</sup> Totals may not be the exact sum of numbers shown here due to rounding.  
數據基於四捨五入原則披露，總計未必為所示數字的準確總和。

<sup>29</sup> The figure mainly covered wastewater discharged from business in Mainland China and Taiwan. The wastewater discharge data from operation in Malaysia will be refined in the future.

數據主要涵蓋本集團中國內地及台灣業務的污水量。馬來西亞業務的污水量未來將對其進行細化。

<sup>30</sup> The density of wastewater is 1 tonne/m<sup>3</sup>.  
污水密度為1公噸／立方米。

<sup>31</sup> The total revenue of the Group in FY2022 and FY2023 were around \$33,590 10k HKD and \$33,601.5 10k HKD respectively.  
本集團於2022財政年度及2023財政年度的總收入分別約為33,590萬港元及33,601.5萬港元。



## USE OF RESOURCES

During the Reporting Period, the main resources consumed by the Group were electricity, water, petrol, diesel, liquefied petroleum gas and office paper. As an environmentally friendly enterprise, the Group is dedicated to improving the resource utilization efficiency and effectiveness, so as to minimize wastage in the manufacturing processes and avoid excessive consumption of valuable resources.

### Energy Consumption and Intensity

During the Reporting Period, the data of Group's total energy consumption<sup>32</sup> by category are listed as below:

## 資源使用

報告期內，本集團消耗的主要資源為電力、水、汽油、柴油、液化石油氣及辦公室紙張。作為一家對環境負責的企業，本集團致力於改善資源使用效率和效益，以減少製造過程中的浪費及避免過度使用寶貴的資源。

### 能源消耗及密度

報告期內，本集團按種類劃分的能源總消耗<sup>32</sup>數據如下表所示：

			Unit 單位	2023	2022
<b>Energy Consumption<sup>33</sup></b> 能源消耗 <sup>33</sup>	<b>Direct energy consumption</b>	<b>直接能源消耗</b>	<b>MWh</b>		
	Heavy Oil	重油	兆瓦時	<b>525.93</b>	590.11
	Gasoline	汽油	litres 公升	<b>0.00</b>	0.00
	Diesel	柴油	litres 公升	<b>22,541.08</b>	25,960.26
	Liquefied Petroleum Gas	液化石油氣	litres 公升	<b>29,344.14</b>	29,348.90
			kg 千克	<b>2,050.00</b>	4,600.00
	<b>Indirect energy consumption</b>	<b>間接能源消耗</b>	<b>MWh</b>		
	Purchased Electricity	外購電力	兆瓦時	<b>2,356.40</b>	2,228.36
			MWh 兆瓦時	<b>2,356.40</b>	2,228.36
	<b>Total Energy Consumption</b>	<b>總能源消耗</b>	MWh 兆瓦時	<b>2,882.32</b>	2,818.47 <sup>34</sup>
	<b>Energy Consumption Intensity</b>	<b>能源消耗密度</b>	MWh/10k HKD 兆瓦時／萬 港元收入 <sup>35</sup>	<b>0.09</b>	0.08

<sup>32</sup> Totals may not be the exact sum of numbers shown here due to rounding.  
數據基於四捨五入原則披露，總計未必為所示數字的準確總和。

<sup>33</sup> The calculation method of the corresponding energy consumption figures and the emission factors used in the calculation are based on "How to Prepare an ESG Reports" and its annex "Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Hong Kong Stock Exchange, "Guidelines for Calculation Methods and Reporting of Greenhouse Gas Emissions from Industrial and Other Industries Enterprises (Trial Implementation)" published by National Development and Reform Commission of the PRC and "Energy Calorific Value Table" issued by Ministry of Environment in Taiwan.

相應的能源消耗數字的計算方法及用於計算的排放因子根據香港聯合交易所發佈之《如何編備社會、環境及管治報告》及其附件《附錄二：環境關鍵績效指標匯報指引》、中國國家發展和改革委員會出版之《工業其他行業企業溫室氣體排放核算方法與報告指南(試行)》及台灣環境部所發佈之《能源熱值表》估算得出。

<sup>34</sup> Due to the update of the data collected, the total energy consumption in FY2022 has been restated. The restated figure is 0.19 MWh less than the previous reported figure.

由於對收集的數據進行更新，2022財政年度的總能源消耗已經重列。經重列數字較先前報告數字減少0.19兆瓦時。

<sup>35</sup> The total revenue of the Group in FY2022 and FY2023 were around \$33,590 10k HKD and \$33,601.5 10k HKD respectively. 本集團於2022財政年度及2023財政年度的總收入分別約為33,590萬港元及33,601.5萬港元。

## Environmental Aspects 環境層面

### Resources Policies

#### Electricity

Natural Beauty actively practices the concept of green office and has been committed to persistently lowering its electricity consumption in the offices and factories. Large-scale energy saving lamps were installed in office area and securities have been assigned to switch off all the lights after the employees left the office, minimizing the unnecessary energy consumption. The Company utilizes energy-saving slogans to convey the concept of “energy-saving and low carbon” to the employees. Natural Beauty proactively improves the energy consumption patterns and the types of energy adopted in our manufacturing processes. To reduce energy consumption and waste emission, regular maintenances of steam equipment have been arranged and retrofitting of old-fashioned boilers was conducted. Moreover, transition plan for adopting natural gas a primary fuel for boilers has been proposed. With the subsidence of the impact of the COVID-19 pandemic, the Group’s businesses returned back to normal and the factories resumed in full-scale production, resulting in an elevation in the electricity consumption this year.

#### Other Energy Resources

To reduce the resource consumption resulting from business travel, Natural Beauty and its subsidiaries advocate communication through video, conference call and electronic communication etc. We also encourage employees to utilize public transportation or carpool for their commutes. For instance, the Company’s factory in Fengxian, Shanghai, arranged shuttle bus to pick up and send employees to and from work, reducing the frequency of private car usage among employees. This initiative not only enhances convenience for employees but also aligns with the objective of low-carbon environmental protection. In addition, we prioritize sourcing local suppliers from our operational areas to minimize unnecessary long-distance transportation. This approach not only reduces energy consumption and carbon emissions but also generates income for qualified local suppliers, fostering a win-win situation that effectively promotes ecological, economic and social development.

### 資源政策

#### 電力

本集團積極踐行綠色辦公理念，一直致力於不斷降低辦公室和工廠的用電量。我們在辦公區域內大規模安裝節能燈，並指派安保人員在員工離開辦公室後關閉所有電燈，以杜絕不必要的能源消耗。公司內亦張貼節能標語，致力於將「節能低碳」的理念傳達給員工。在工廠生產的過程中，我們積極改善能源使用方式和類型。此外，我們對蒸汽設備進行定期保養、老式鍋爐進行改造，並計劃採用天然氣成為鍋爐的主要燃料，以減少能源的使用和廢棄物的排放。隨著新冠疫情影响減退，業務營運回復正常，工廠亦全面投產，導致本年的電力總消耗量有所上升。

#### 其他能源資源

為減少商務旅途帶來的資源消耗，自然美及其附屬物公司提倡通過視頻、電話會議、電子通訊等方式進行溝通，並鼓勵員工搭乘公共交通或共乘通勤。例如，公司位於上海奉賢的工廠安排了接駁車接送員工上下班，以減少員工使用私家車的頻率，不僅為員工提供便利，也能同時達到低碳環保的目的。另外，我們還盡可能地選擇營運所在地的供貨商，以減少不必要的長途運輸，進一步降低能源消耗及碳排放，並為當地的合格供貨商創造了收入，有效實現生態、經濟、社會效益的共贏發展。

### Water Resources Consumption and Intensity

During the Reporting Period, the Group did not encounter any issue in sourcing suitable water resources for usage. The Group has carried out sustainable water stewardship with a strict policy on the consumption and reuse of water, including "Water-saving Management System". On the one hand encourages all employees to conserve water resources, one the other hand ensures normal water supply for enterprises and eliminate water wastage. Specifically, the Group recommends the following practices to employees during its operations:

- Strictly control of departmental production and domestic water usage. Regular inspect and maintain water facilities and pipelines. Optimize and upgrade of production equipment
- Conduct staff trainings related to water saving every 3 months
- Post water saving watchwords to enhance the employee awareness towards water conservation in public area

Back in 2019, our plant in Fengxian was awarded with "Water-Saving Enterprise in Fengxian District" for its excellence in water conservation practices.

### 水資源消耗及密度

報告期內，本集團在求取適用水源上並無任何問題。本集團在水資源的消耗和重用過程中實行嚴格的可持續水管理政策，包括《節約用水管理制度》，一方面鼓勵全體員工節約用水，另一方面保障企業的正常用水和杜絕浪費。具體而言，本集團在營運過程中採用以下做法，以最大程度地降低水資源消耗：

- 嚴格管控部門生產及生活用水，定期檢查並維護用水設施和管道，對生產設備進行優化升級
- 每三個月一次組織員工進行節水培訓
- 張貼節水宣導語以加強員工在公共場所節約用水意識

自然美奉賢工廠早在2019年就因節水工作表現優異，被評為「奉賢區節水型企業」。



As compared to FY2022, an increase in water consumption was observed this year due to the resumption of normal business operations and the occurrence of ruptured underground industrial water pipe at the Fengxian factory. However, the Group remains committed to focusing on water efficiency monitoring, conducting benchmark analysis and implementing improvement measures to minimize water resource consumption.

與2022財政年度相比，本年因業務營運回復正常及加上奉賢工廠的地下工業水管的破裂問題，以致用水量比2022年增加。儘管如此，本集團將繼續專注於用水效率監控、進行基準化分析和改善，以最大程度地降低水資源消耗。

## Environmental Aspects 環境層面

The Group's water consumption during the Reporting Period is listed as below:

報告期內，本集團的用水總消耗概況如下表所示：

Water Resources <sup>36</sup>	水資源 <sup>36</sup>	Unit <sup>37</sup> 單位 <sup>37</sup>	2023	2022
Water Consumption	用水量	tonnes 公噸	30,118.02	13,973.00
Water Consumption Intensity	用水量密度	tonnes/10k HKD revenue <sup>38</sup> 公噸／萬港元收入 <sup>38</sup>	0.90	0.42

### Paper Consumption

In addition to addressing electricity consumption, the objective of paper consumption reduction is also incorporated in the Group's green office concept. Papers were mainly used for administrative purpose in the offices and factories. The Group has stepped up its efforts in lowering the paper consumption in its administration processes. We encourage employees to reduce traditional paper usage and replace it with Enterprise Resource Planning (ERP) system, aiming to minimize the paper consumption. During the Reporting Period, the Group recycled a total of 3.27 tonnes of paper and cartons from supplier deliveries. During the Reporting Period, paper consumptions were mainly from the offices and factories of Mainland China, Taiwan and Malaysia businesses. The Group's paper consumption in the Reporting Period was 2.25 tonnes.

### 用紙量

本集團的綠色辦公理念除了用電量的考量外，亦包含了減少用紙方面的理念。紙張主要用於本集團辦公室及工廠行政所用。為加大減少行政用紙的力度，我們鼓勵員工減少對傳統紙張的使用，將其替代為企業資源計劃系統，以降低耗紙量。報告期內，本集團共回收了3.27噸紙張及廠商送貨的外包裝紙箱等紙類。報告期內的用紙來自中國內地、台灣及馬來西亞業務的辦公室及工廠，用紙量為2.25噸。

The Group has implemented electronic contract system in Mainland China. Through the eSignbao electronic signing platform, the quantity of contracts signed was reduced by 1,958 copies, saving approximately 15,664 sheets of paper and reducing the courier expenses by around RMB5,000. In addition, this approach resolves the management and storage issues of standardized contracts.

本集團在大陸地區實行電子簽約系統。通過e簽寶電子簽約平台，2023年少簽1,958份合同，節省大約15,664張紙，減少快遞費用約5,000元人民幣。同時解決了大量製式合約保存管理和佔用空間的問題。

The Group has adopted a financial automation system in Mainland China, resulting in a cost saving of RMB39,000 in invoice courier expenses and a reduction of 12,505 issued paper invoices in 2023.

本集團大陸地區實施財務自動化系統，2023年節約發票快遞費用3.9萬元人民幣。2023年減少開具紙質發票12,505張。

<sup>36</sup> The figure mainly covered water consumption of business in Mainland China, Taiwan and Malaysia.  
數據主要涵蓋本集團中國內地、台灣及馬來西亞業務的用水量。

<sup>37</sup> The density of water is 1 tonne/m<sup>3</sup>.  
水密度為1公噸／立方米。

<sup>38</sup> The total revenue of the Group in FY2022 and FY2023 were around \$33,590 10k HKD and \$33,601.5 10k HKD respectively.  
本集團於2022財政年度及2023財政年度的總收入分別約為33,590萬港元及33,601.5萬港元。

### Packaging Material

Green packaging practices form the foundation of the Group's operations. We prioritize the usage of environmentally friendly materials to minimize the adverse impact on the environment, aligning with the Group's commitment to sustainable development. Catering different needs of various products, we employ a variety of different packaging methods and materials. At present, Natural Beauty mainly utilizes glass bottles and acrylic bottles for product packaging. To further improve the utilization of resources, our priority lies in utilizing degradable and recyclable materials when designing new packaging. Moreover, we changed the lining of small gift boxes from EVA to blister, an odourless, non-toxic and greener packaging material made from pure natural materials. The Group has phased in the use of card-slot type paper materials, which partially replaced EVA and other foamed cotton as package liners. Meanwhile, boxes with smaller size have been designed in response to laws and regulations concerning the excessive packaging prohibition. Since November 2022, paper shopping bags have been replaced by felt ones which are available for customers at our stores for free. To fulfil the philosophy of sustainable development, we have launched a cutting-edge new brand – B.U.T.E SSE since 2022, for which, the gift boxes of face packs are all crafted from environmentally friendly and renewable paper. Furthermore, evaluation on the adoption of environmentally friendly bottles have been conducted. We are planning to replace certain products with bottles made from marine recycled materials or sugar cane raw materials next year.

### 包裝材料

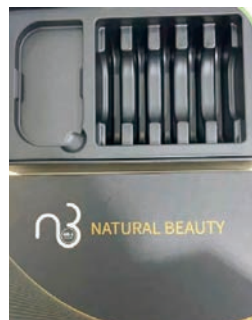
本集團在營運上以綠色包裝為基礎，盡可能地採用環保材料，最大限度地降低對環境造成的負面影響，以符合本集團可持續發展的理念。為各種產品的不同需要，我們採用多種不同的包裝方式及材料。目前，自然美主要使用的材料為玻璃瓶、亞克力瓶等。為進一步提高資源利用率，我們在設計新包裝時優先考慮了可降解及可回收利用的包裝材料。此外，我們將小規格禮盒的內襯由EVA改成吸塑，由純天然材料加工而製，無臭無毒，更為環保。集團亦陸續使用卡槽類紙質材料，部分已經代替EVA等發泡棉作為包裝內襯。同時，我們將盒子設計得更小巧，以應對禁止過度包裝的法律法規。自2022年11月起，自然美門店的購物袋從紙袋變成了毛氈袋，便於客戶循環使用，且無需額外付費。本着可持續發展的理念，自2022年，東森自然美的新銳品牌 – B.U.T.E SSE，面膜禮盒全部採用環保可再生紙工藝。另外，我們也進一步檢視環保瓶器的使用，計劃在明年替換部分產品，並使用海洋回收材料或甘蔗原料製成的瓶器。

## Environmental Aspects 環境層面

Natural Beauty launched simple product packaging design to reduce the use of packaging. The products "Natural Beauty Essential Oil Shampoo", "Natural Beauty Essential Oil Body Wash" and "Natural Beauty Essential Oil Hand Wash" are intentionally designed without external packaging. These products solely utilize plastic packaging, showcasing the attributes of minimal packaging and simplicity. The Group also encourages recycling of packaging materials, advocates for green and conservation initiatives among consumers, and endeavours to minimize waste generation.

為減少包裝物的使用，自然美推出簡易包裝的產品包裝設計，「自然美精油洗髮乳」、「自然美精油沐浴乳」、「自然美精油洗手乳」三款產品均無外包裝，僅使用塑封包裝，體現包裝節省、簡潔的特性。本集團亦鼓勵包裝物的回收利用，向消費者宣導綠色、節約的倡議，致力將廢棄物產生量減到最低。

Package Liner ▶  
內襯



▲ Natural Beauty's Gift Bags Made from FSC  
Certified Eco-friendly Paper  
東森自然美膠原環保禮袋



▲ Felt Bags Offered by Natural Beauty  
東森自然美毛氈袋



◀ Product with Plain Packaging  
採用簡易包裝的產品

During the Reporting Period, the Group's total packaging material consumptions are listed as below:

報告期內，本集團的包裝材料總消耗概況如下：

Packaging Materials	包裝材料	Unit 單位	2023	2022
<b>Total consumption of packaging material</b>	包裝材料消耗總量	tonnes 公噸	<b>190.57</b>	201.44 <sup>39</sup>
<b>The intensity of the consumption of packaging material</b>	包裝材料消耗密度	kg/10k HKD revenue <sup>40</sup> 千克／萬港元收入 <sup>40</sup>	<b>5.67</b>	6.00 <sup>41</sup>

## THE ENVIRONMENT AND NATURAL RESOURCES

Other than the above mentioned emissions, the Group's main supply chain management business has no other significant environmental and natural resource impacts.

As a leading enterprise in the industry, the Group places emphasis on lowering its carbon footprint, improving resource efficiency and preserving natural resources, thereby minimizing the negative environmental impacts to the greatest extent.

The Group has been identifying, evaluating and addressing its exposures to environmental risks on a continuously basis. By breaking down the impacts of the Group's businesses, we believe that GHG emissions from the manufacturing process, vehicle operations and purchased electricity remain to be its top priority environmental concerns.

## 環境及自然資源

集團的主要供應鏈管理業務除上述排放以外並沒有其他重大環境及天然資源影響。

作為行業中的領先企業，本集團致力於降低碳足跡、提高資源效率並保護自然資源，從而最大程度地減少對環境的負面影響。

本集團一直不斷地識別、評估和解決其面臨的環境風險。通過將包括集團業務的影響進行細化，本集團認為其工廠生產過程、車輛運作及外購電力所產生的溫室氣體排放仍然是其首要的環境問題。

<sup>39</sup> Due to the update of the data collected, the total consumption of packaging material in FY2022 has been restated. The restated figure is 10.00 tonnes less than the previous reported figure.

由於對收集的數據進行更新，2022財政年度的包裝材料消耗總量已經重列。經重列數字較先前報告數字減少10.00公噸。

<sup>40</sup> The total revenue of the Group in FY2022 and FY2023 were around \$33,590 10k HKD and \$33,601.5 10k HKD respectively.

本集團於2022財政年度及2023財政年度的總收入分別約為33,590萬港元及33,601.5萬港元。

<sup>41</sup> Due to the update of the data collected, the total intensity of the consumption of packaging material in FY2022 has been restated. The restated figure is 0.29 kg/10k HKD revenue less than the previous reported figure.

由於對收集的數據進行更新，2022財政年度的包裝材料消耗密度已經重列。經重列數字較先前報告數字減少0.29千克／萬港元收入。

## Environmental Aspects 環境層面

Facing the global environmental challenges such as the scarcity of water resources, the Group has been committed to lowering its resources consumption by setting metrics and implementing strict monitoring measures. We have actively responded to the national “3060” Carbon Peak and Carbon Neutrality Target by transitioning our business models in major operation locations to promote the transformation to a lower-carbon economy.

To further promote sustainable development of the industry, the Group has dedicated to exploring feasible technologies which alleviate its environmental impacts and reinforcing its actions to ensure inclusive business development and ecological preservation. We have also been developing an integral set of practicable policies and appropriate sustainability targets, and proactively adopting countermeasures.

For the details of resource management and emission policies and measures, please refer to the “Environmental Aspects” section.

### CLIMATE CHANGE

Climate change is one of the biggest global challenges faced by the society nowadays. Promoting green development has become a global consensus. Energy conservation, green and low carbon practices are the prevailing development trend for creating a better world. It is imperative that we take immediate action for the sake of our climate and communities. In recent years, extreme weather events for instance strong winds, heavy rainfall, high tides and floods have emerged as significant areas of concern. Logistics and supply chains are particularly vulnerable. Heavy rainfall, rising tides and floods can cause serious damage to assets such as buildings, warehouses and goods in storage, resulting in material financial losses. Although such incidents are beyond everyone’s control, the Group believes that all stakeholders should work together to address climate change.

面對水資源短缺等全球環境挑戰，本集團一直致力於通過制定指標和實施嚴格監控來降低其資源消耗。另外，本集團亦積極配合國家「3060」碳目標的實現，在主要經營地進行經營模式的轉型，推動低碳經濟發展模式變革。

本集團將致力於探索減輕其環境影響的可行技術，加強其行動以確保全方位的業務發展和生態保護，並制定一套完整的可行政策和合理的可持續性目標，積極採取應對措施，進一步推動行業可持續發展。

有關詳細的資源管理及排放政策與措施，請參閱「環境層面」章節。

### 氣候變化

氣候變化是當今社會所面臨的最大全球挑戰之一，推進綠色發展成為全球共識，節能綠色低碳是世界發展的趨勢和未來。為了我們的氣候和社區，我們現在必須採取行動。近年來，極端天氣如強風和高降雨量以及潮汐和洪水成為焦點。物流和供應鏈特別容易受到影響。極大降雨、潮位上升和洪水可能對建築物、倉庫以及儲存的貨物等資產造成嚴重損壞及損失。雖然此類事件已超出大家的控制範圍，但本集團認為各持份者都應該一起合作緩解氣候變化所引起的影響。



As a trailblazer in the low-carbon industry, Mainland China announced the national “3060” Carbon Peak and Carbon Neutrality Target, aiming to peak carbon dioxide emissions before 2030 and strive to achieve carbon neutrality before 2060. In the context of the global transition to a low-carbon economy, the Group has also identified potential risks associated with regulatory, technological, market and reputational aspects specific to our operation locations. We will integrate these identified risks into our business strategy, and combining the assessment and its results into the business risk management framework. Ongoing and timely updates, as well as identification, assessment and management of various risks will also be conducted.

As part of the Group-level measures, we conducted preliminary study on climate forecast planning to revise the extreme weather section of the Group’s emergency contingency plan. This enables us to identify relevant physical risks and areas for improvement. For instance, we are upgrading the current facility management model to enhance our preparedness for extreme wind and flood events. Moreover, we have actively responded to the national “3060” Carbon Peak and Carbon Neutrality Target by transitioning our business models in major operation locations to promote the transformation to a lower-carbon economy.

Natural Beauty maintains its unwavering focus on pivotal areas such as climate change, energy conservation and emission reduction. We are taking proactive measures to further promote sustainable development of the Company. This section sets out our efforts and future direction in addressing climate change, categorized by governance, strategy, risk management and indicators and targets, with reference to the TCFD recommendations and the Reporting on TCFD Recommendations: Guidance on Climate Disclosures issued by HKEX.

We are committed to continuously improving our energy efficiency, applying professional knowledge to improve on-site efficiency and maintaining efficient management support, in order to safeguard the Group’s reputation. In the coming years, we will strategize to delve deeper into climate-related research pertaining to our business operations, aiming to enhance the sustainability of our facilities and demonstrate our unwavering commitment to resource management and environmental protection.

作為低碳行業領航者，國家發表了「3060」雙碳目標，旨在力爭於2030年前將二氧化碳排放達到峰值，及努力爭取2060年前實現碳中和。在全球處於過渡至低碳經濟情況下，本集團亦識別了對經營地特有的監管、技術、市場及聲譽等相關的潛在風險。我們將會把這些已識別之風險融入業務策略中，將評估及其結果整合至企業風險管理框架當中，持續並定時更新和識別、評估及管理各種風險。

作為集團層面措施的一部分，我們對氣候預測規劃作出初步研究，以修訂集團在緊急情況下的應變計劃中有關極端天氣的部分，從而識別出有關實體風險和需要改善的範疇，例如提升現行的設施管理模式，以便更有效地就極端風力及水災事件作好準備。另外，我們亦積極配合國家「3060」雙碳目標的實現，在主要經營地進行經營模式的轉型，推動低碳經濟發展模式變革。

自然美持續關注應對氣候變化、節能減排等重大議題，並積極採取應對措施，進一步推動企業可持續發展。本節內容參考TCFD的建議及香港交易所發佈的《按照TCFD建議匯報氣候信息披露指引》，按管治、策略、風險管理及指標和目標歸類，闡述我們在應對氣候變化方面已作出的努力和將來的方向。

本集團致力於不斷提高使用能源效率，利用專業知識推動現場效率改進，維持高效管理支援，並保障本集團的聲譽。於未來數年，我們將計劃就業務營運進一步探索進行因氣候影響的研究，使我們的設施更具可持續性，兌現我們對資源管理和環境保護的承諾。

## Environmental Aspects 環境層面

### Action on Climate Change

Actions on responding to climate change is embedded in the Group business strategy and are reflected in the governance and management processes of the Company. The index table below outlines the core elements of the Group's responses to the Task Force on Climate-related Financial Disclosures (TCFD) recommendations in this Report:

### 氣候變化行動

應對氣候變化的行動已納入本集團的業務策略，並體現於本公司的管治及管理流程中。以下索引表概述本集團參考氣候相關財務揭露工作小組(TCFD)建議的各項核心元素：

#### Governance 管治

- Under the ESG governance framework formulated by Natural Beauty, the roles and responsibilities of the Board and the Management in relation to climate change topics are clarified.
- 結合自身的ESG管治框架，明確了在氣候變化議題上，董事會與管理層的角色及職責
- The Board needs to consider climate-related topics when reviewing and guiding strategies, key action plans, risk management policies, annual budgets and business plans, as well as setting organizational performance targets, monitoring implementation and execution, and overseeing major capital expenditures, acquisitions and divestitures.
- 董事會在審查和指導戰略、重要行動計劃、風險管理政策、年度預算和商業計劃以及制定組織機構的業績目標、監控實施和執行情況、以及監督重要資本支出、收購和資產剝離時需要考慮氣候相關問題
- The Board is required to oversee and monitor the achievement of targets in addressing climate-related topics.
- 董事會應監督和監控在處理氣候相關問題時其目標的實現情況
- The Management's responsibilities include organizing the assessment, managing climate topics and reporting to the Board on climate-related topics.
- 管理層的職責包括組織評估和管理氣候議題，並應向董事會報告與氣候相關的事宜
- Conduct ESG related meetings regularly.
- 定期進行ESG相關會議
- Integrate ESG topics (including climate-related issues) in corporate decision making. The Board's monthly reports also include ESG-related content.
- 將ESG主題(包括氣候相關事宜)納入企業決策，董事會月報中亦有ESG相關內容

#### Strategy 策略

- Identify the transition risks associated with lower-carbon economy and physical risks and opportunities associated with climate change impacts which are closely concerned with its business operations.
- 識別了與經營活動息息相關的低碳經濟相關的轉型風險和與氣候變化影響相關的實體風險和機遇
- Understand climate risks through scenario analysis.
- 以情境分析了解各氣候風險
- Incorporate the potential risks into the Group's major decision-making and strategy formulation.
- 將涉及到的潛在風險考慮進公司的重要決策和戰略制定

**Risk Management**  
風險管理

**Metrics and Targets**  
指標與目標

- Establish climate-related risk management processes and discuss ESG related risks.
- 搭建了氣候相關風險的管理流程，討論ESG風險
- Prepare and setup measures to physical climate risks.
- 準備和制定應對實體氣候風險的措施
  - In response to the climate-related risks identified by the Company, we have established “Emergency Rescue Plan for Production Safety Accidents”, which sets out the Company’s emergency responses to possible safety accidents, minimizing or reducing the impact on people, property and the environment.
  - 針對公司已識別的與氣候相關的風險，公司設立了《生產安全事故應急救援預案》，規定公司對可能出現的安全事故的應急措施，盡量減少或降低事故對人、財產和環境的影響
  - Utilize monitoring alarms and undergo on-site safety inspections to monitor the source of danger associated with natural disasters. Set up prevention measures, such as strengthening duty, conducting patrol and, if necessary, relocating people and property.
  - 採用監測報警及進行現場安全檢查等方式對自然災害相關的危險源進行監控，並設立預防措施，如加強值班、進行巡查、必要時採取轉移人員和財產等措施
  - In addressing the Company’s utmost concern for the acute physical risks, the Company has formulated “Emergency Rescue Plan under Typhoon Condition” which incorporates the climate characteristics of its operation locations. The Group has conducted targeted hazard analysis related to extreme weather, pre-estimated the damage caused to plants and equipment and formulated relevant risk management measures.
  - 針對公司主要關注的急性實體風險，並結合公司所在地的氣候特性，公司亦制定了《颱風應急處置預案》，有針對性地進行與極端天氣有關的危險性分析，預先估計對廠房以及設備造成的損害，並制定相關的風險管理措施
- Disclose climate-related risk metrics related to energy efficiency, water efficiency, resource use and waste management.
- 用能效益、用水效益、資源使用和廢棄物管理有關的氣候相關風險指標進行披露
- Progressively improve our environmental objectives such as energy efficiency and water efficiency, and regularly review the implementation of these objectives.
- 逐步完善用能效益、用水效益等環境目標，並定期回顧目標的施行情況

## Environmental Aspects 環境層面

### Risk Management 風險管理

- Establish a dedicated emergency response team, including the formulation of a central command center, and clearly defined the responsibilities of each team to ensure a swift response in the event of extreme weather conditions such as typhoons.
- 成立了專門的應急小組，設立總指揮部，並明確各個小組的職責，保證颱風等極端天氣發生時，能夠迅速應對
- To address climate-related acute physical risks, the Group has implemented dual power supply systems. In the event of maintenance or failure, the load can be switched to the other system, enhancing power supply reliability and stability.
- 針對與氣候相關的急性實體風險，集團已使用二路供電，當一個電源系統需要進行維護或出現故障時，可將負載切換到另一個電源系統，以提高供電可靠性及穩定性

- Prepare for transitioning towards a low-carbon economy.
- 為向低碳經濟轉型做準備

The Group has identified a series of climate-related risks and opportunities relevant to our assets and services which are significant to us in different scenarios. These transitions and physical risks are discussed in the sections below. Up to now, the Group has not encountered the tangible impact of the associated risks in its operational activities.

### Metrics and Targets 指標與目標

- Continuously review our activities, adjust our targets and proposed measures as appropriate to cope with the constantly changing operating and economic environment.
- 由於公司所處的營運和經濟環境不斷變化，我們會不斷地審視實踐活動，並適時調整目標與擬採取的措施
- Creating value in the low-carbon transition.
- 在低碳轉型中創造價值

本集團已識別出一系列與我們的資產及服務有關的氣候相關風險和機遇，以了解這些風險和機遇在哪些情境中可能有較大影響，這些過渡和實體風險將在以下部分中討論。截至到目前為止，本集團尚未在經營活動中體察到相關風險的實際影響程度。

Risks 風險	Opportunities 機遇
<p><b>Short-term (0-1 year)</b> 短期(0-1年)</p>	<ul style="list-style-type: none"> <li>• Acute physical risks from extreme weather events such as typhoons, floods and other meteorological hazards.</li> <li>• 極端天氣事件引起的急性實質風險即極端天氣事件如颱風、洪澇災害、氣象災害               <ul style="list-style-type: none"> <li>- Our production schedules and product deliveries are directly impacted by extreme weather events on our workplace, production facilities, staff commuting and transportation.</li> <li>- 生產計劃和產品交付一方面受到極端天氣事件對作業場所、生產設施、人員通勤和交通運輸產生的直接影響</li> <li>- Our supply chain is indirectly impacted by extreme weather, e.g. the lack of or interruptions in the electricity and water supplies to our workplace due to extreme weather can impact our production security. Procurement stability is affected by the incapability of our raw material suppliers to deliver materials on time due to extreme weather conditions, affecting our production schedule due to material shortages.</li> <li>- 供應鏈在極端天氣事件下的間接影響，比如作業場所所在地的電力和自來水如因極端天氣供應不足或供應中斷會影響到我們的生產保障，原材料供應商的生產因受極端天氣影響而無法按時向我們交付材料亦會影響到我們採購的穩定性，並進而因物料短缺使我們無法按計劃生產</li> </ul> </li> <li>• Securing the skills and capability required to implement climate-related strategies.</li> <li>• 獲取落實氣候策略所需的技能及能力</li> </ul>
	<ul style="list-style-type: none"> <li>• New technologies developed and deployed to address climate change, which enhance the operational performance and energy efficiency.</li> <li>• 為應對氣候變化而研發及運用的新技術，可提升營運和能源效率</li> </ul>

	Risks 風險	Opportunities 機遇
<p><b>Medium-term (5 years) 中期(5年)</b></p>	<ul style="list-style-type: none"> <li>• Transition risks</li> <li>• 過渡風險</li> <li>– In policy and legal risk perspectives, due to the increase of community awareness towards climate change together with the implementation of relevant policies, energy prices in our business locations may be elevated. Caps on energy use are set, coverage of paid GHG emissions is expanded or stringency is increased in other environmental regulatory requirements. All of which could lead to an increase in our operating costs.</li> <li>– 在政策和法規風險方面，隨着社會各界對於氣候變化的認知深入、相關政策的推行落實，經營所在地可能提高能源價格，設定能源使用上限，擴大溫室氣體有償排放的覆蓋面或收緊環境方面的其他監管要求，這些均會導致我們的營運成本增加</li> <li>– Implementation of low-carbon policies for the operation.</li> <li>– 為營運落實低碳政策</li> <li>– Supply and demand for certain commodities, products and services may be altered due to the climate-related risks and opportunities.</li> <li>– 隨著氣候相關風險和機遇日益受到重視，某些商品、產品和服務的供需可能會發生變化</li> </ul>	<ul style="list-style-type: none"> <li>• Along with the development of social economy, improvement in living standards and aspirations for a joyful life, contributing to an overall increase in the demand for skincare product consumption and beauty maintenance services.</li> <li>• 隨着社會經濟的發展，人民生活水平逐漸提高，對美好生活的需求日益增長，對護膚品購買、美容保養服務的需求將在整體上呈增加態勢</li> <li>• Continuous improvement of biotechnology puts forward new requirements for product innovation and continuous research and development. The Company will continue to improve our research and development capabilities in order to adapt to new market demands and seek for expansion.</li> <li>• 生物技術的不斷進步也對產品創新、持續研發提出了新的要求，公司亦持續提高自身研發能力，以適應新的市場需求，尋求更大的發展</li> <li>• Transitioning to low carbon economy market to meet government decarbonization targets.</li> <li>• 走向低碳經濟市場過渡，以實現政府脫碳目標</li> <li>• Opportunities arising from transition enablers.</li> <li>• 促進轉型因素所產生的機遇</li> </ul>

	<b>Risks</b> 風險	<b>Opportunities</b> 機遇
<b>Medium- to long-term (5+ years)</b> 中長期(5年以上)	<ul style="list-style-type: none"> <li>• Chronic physical risks</li> <li>• 慢性實體風險               <ul style="list-style-type: none"> <li>- Raw material performance, product formulations and efficacy are affected due to the climate conditions in our locations of raw material origins.</li> <li>- 影響我們的原材料產地的氣候條件進而對我們的原材料性能、產品配方和功效產生影響</li> </ul> </li> <li>• Transition risks</li> <li>• 過渡風險               <ul style="list-style-type: none"> <li>- Potential new regulations and policies.</li> <li>- 潛在的新法規和政策</li> <li>- Development and use of emerging technologies may increase the operational costs, and reduce the Group's competitiveness.</li> <li>- 新興技術的開發和使用可能會增加營運成本，並降低集團的競爭力</li> <li>- The Group's reputation may be influenced by the shifts in customer or community perceptions regarding the Group's contribution to, or deviation from, the transition to a lower-carbon economy.</li> <li>- 由於客戶或社區對集團對低碳經濟轉型的貢獻或減損的看法發生變化，本集團聲譽可能會受到影響</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Transitioning to low carbon economy market to meet government decarbonization targets.</li> <li>• 走向低碳經濟市場過渡，以實現政府脫碳目標</li> <li>• Opportunities arising from transition enablers.</li> <li>• 促進轉型因素所產生的機遇</li> <li>• To work as a pioneer in the industry and build up the relevant reputations.</li> <li>• 成為行業的先驅並建立相關聲譽</li> </ul>

Physical climate risks can potentially damage the Group's assets or directly interrupt its service delivery and affect its customers. The Group has already set up a range of measures in place to enhance the reliance of its operations, including contingency plan for extreme weather or emergency. Transition risks can potentially increase the Group's operational cost and legal risks due to the policy update, technological development, digitalisation, relevant risks impacting the supply and demand, and reputation concerning public perception. The Group has already identified the relevant risks and kept monitoring the market and policy updates.

實體氣候風險可能會損害本集團資產或直接影響到我們的服務和客戶。本集團已制定一系列措施以加強其業務誠信，包括極端天氣或緊急情況的應變計劃。由於政策變化、技術發展、數碼化、影響供應的相關風險以及公眾對其看法的聲譽等的過渡風險都有可能令本集團營運成本和法律風險增加，本集團已識別相關風險，並會持續監察市場及政策的變更。

## Environmental Aspects 環境層面

A series of measures have been adopted to put in place along the Group value chain to help the Company prepare for extreme climate events. These measures are deployed for the different geographies, taking into account its location and relevance. These are summarised in the table below:

本集團為供應鏈已採取一系列措施，以協助應對極端氣候事件。考慮到地點及相關性，本集團採取了因地制宜的針對性措施。下表概述了這些措施：

Relevant Part of the Value Chain 供應鏈的相關部分	Relevant Measures 相關措施
<b>Supply Chain</b> 供應鏈	<ul style="list-style-type: none"><li>• Diversify material supply from multiple suppliers of different sources. 分散供應商的來源</li><li>• Prior to confirming new supplier decision, at least two supplier options are selected by the Procurement Department. Supplier inspection and evaluation are conducted by the Quality Control Department and the Procurement Department. The impact of climate-related risks, for instance the supply capabilities, are taken into consideration. 在開發新的供應商前，採購部會選擇至少兩家以上備選供應商，由品管科及採購部一起對供應商進行考察及評價，而氣候相關風險帶來的影響，比如其供貨能力，亦會納入考慮當中</li></ul>
<b>Operation</b> 營運	<ul style="list-style-type: none"><li>• Develop emergency management procedures and response plans for all areas of our businesses, and conduct regular reviews. 制定業務各範疇的緊急管理程序及應對計劃，並進行定期檢討</li><li>• Develop response procedures and coordination mechanisms for extreme weather, such as work arrangements under extreme weather, and conduct regular reviews. 制定極端天氣應對程序及協調機制，如極端天氣下的工作安排等，並進行定期檢討</li><li>• Enhance the communication capacity of customer services, particularly in post-incident customer communication. 提升客戶服務的通信能力，尤其是事故後與客戶通信的能力</li></ul>



### Investing in New Technology Transition Enablers

Investment in a broad range of transition enablers is essential to transform the business to low-carbon economy. The Group is proactively considering allocating additional resources in the future to introduce emerging technologies, for instance artificial intelligence. We will continue to adopt a sustainable business model to improve product quality and traceability, striving to safeguard the well-being and beauty of our consumers.

### Status of Environmental Target Achievement

In 2023, our environmental targets were achieved as follows. For other related environmental emission data, please refer to “Environmental Aspects” section in this Report.

### 投資新科技轉型推動因素

為了將企業轉形至低碳經濟，對廣泛的轉型推動因素進行投資是有需要的。本集團正積極考慮未來投入更多資源引入新科技，例如人工智能，繼續以可持續的經營模式，提升產品的品質和可追溯性，以保護消費者之美麗與健康為目標而努力。

### 目標達成情況

2023年，我們的環境目標達成情況如下。有關其他環境排放數據，請參閱此報告「環境層面」部分。

#### Environmental Target 環境目標

#### Completion in 2023 2023年度完成情況

No major environmental pollution incidents 總目標 – 無重大環境污染事故	Achieved 已達成
All wastewater and exhaust gases were properly treated and subsequently disposed of in accordance with applicable standards 排放物 – 所有廢水、廢氣均適當處置達標後合規排放	Achieved 已達成
All hazardous and non-hazardous wastes were entrusted to qualified institutions for handling 廢棄物 – 所有有害和無害廢棄物均委託有資質的機構處理	Achieved 已達成

### Our Path to National “3060” Carbon Peak and Carbon Neutrality Target

The Group is prepared to address the threats posed by climate change to both our businesses and the communities that we serve. We are resolute in our dedication to providing our customers with safe, reliable and affordable services. We are fully aware that our environmental responsibility has never been greater. The Group is prepared to confront this challenge and remains committed to consistently raising our ambitions. We conduct regular assessments, and strengthen our emission reduction targets and associated objectives to optimize strategy formulation, risk management, as well as the identification and management of indicators and targets. Every individual needs to play their part, and together, we can accelerate the pace of low carbon transition, achieving sustainable development in harmony, and shape the low-carbon world as our future.

### 走向國家「3060」雙碳目標的道路

本集團已準備好應對氣候變化對我們的業務和該社區構成的威脅，我們決心實現我們的目標，為客戶提供安全、可靠和價格合理的服務。我們充分意識到我們的環境責任從未如此重大，並已作好準備，奮力面對這項挑戰。我們更會堅持力求進步，定期檢討減碳目標，並盡可能逐步加強相關目標，進一步優化策略制定、風險管理、指標和目標識別與管理。我們每個人都需要發揮自己的作用，攜手各界一起應對氣候變化，共同加快低碳轉型的步伐，實現共同的可持續發展，讓低碳世界成為我們的未來。

# Social Aspects

## 社會層面

### EMPLOYMENT AND LABOUR PRACTICES

#### Employment

The Group treasures its employees' talents and strives to provide its employees with a suitable platform and working environment for their professional development in accordance with internal employment policies. During the Reporting Period, the Group kept promoting a decent human resource management culture within the Group and adopted up-to-date, employee-oriented and effective human resource management measures, aiming to build a harmonious relationship in the workplace. As at 31 December 2023, the Group had a total of 479 employees, the data of the Group's number of employees and turnover by category are listed as below:

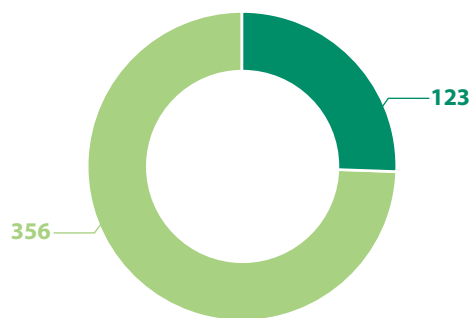
### 僱傭及勞工常規

#### 僱傭

本集團珍惜員工的才能，並根據內部僱傭政策努力為員工提供適合其職業發展的平台和工作環境。報告期內，本集團繼續採取良好的人力資源管理文化，並採用最新、以員工為本及有效的人力資源管理措施，旨在創造和諧的工作關係與環境。截至2023年12月31日，本集團有479名僱員，本集團按種類劃分的僱員人數資料及流失數字概況如下：

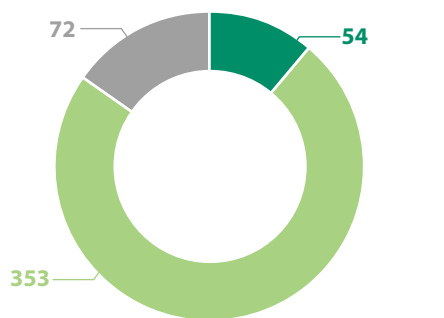
Number of Employees by Gender, Age Group, Employment Type and Geographical Region	按性別、年齡組別、僱傭類型及地理區域的僱員人數	2023年	2022年
<b>Total</b>	<b>總數</b>	<b>479</b>	497
<b>By Gender</b>	<b>按性別</b>		
Male	男	<b>123</b>	127
Female	女	<b>356</b>	370
<b>By Age Group</b>	<b>按年齡組別</b>		
Below 30	30歲以下	<b>54</b>	68
30-50	30-50歲	<b>353</b>	360
Above 50	50歲以上	<b>72</b>	69
<b>By Employment Type</b>	<b>按僱傭類型</b>		
Full-Time	全職	<b>473</b>	478
Part-Time	兼職	<b>6</b>	19
<b>By Geographical Region</b>	<b>按地理區域</b>		
Mainland China	中國內地	<b>342</b>	339
Taiwan	台灣	<b>119</b>	137
Malaysia	馬來西亞	<b>18</b>	21

By Gender (2023)  
按性別 (2023年)



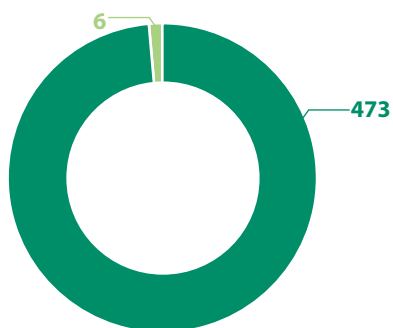
Male 男      Female 女

By Age Group (2023)  
按年齡組別 (2023年)



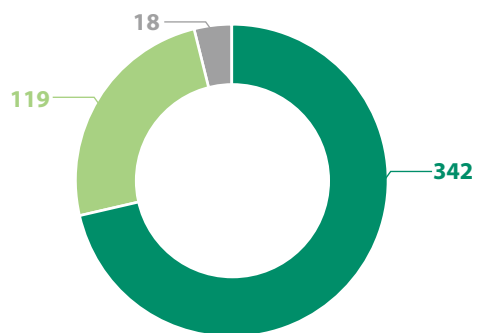
Below 30 30以下      30-50 30-50      Above 50 50以上

By Employment Type (2023)  
按僱傭類型 (2023年)



Full-Time 全職      Part-Time 兼職

By Geographical Region (2023)  
按地理區域 (2023年)

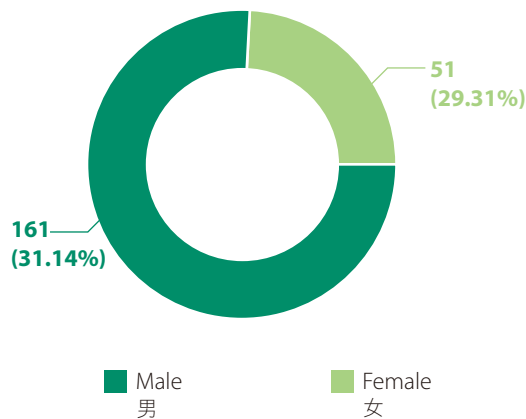


Mainland China 中國內地      Taiwan 台灣      Malaysia 馬來西亞

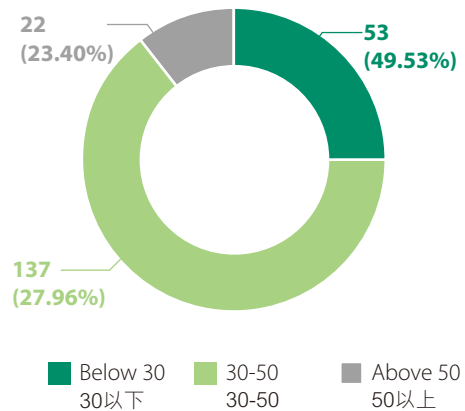
## Social Aspects 社會層面

Employee Turnover Rate By Gender, Age Group and Geographical Region <sup>42</sup>		按性別、年齡組別及地理區域劃分的僱員流失比率 <sup>42</sup>	2023年	2022年 <sup>43</sup>
<b>By Gender</b>		<b>按性別</b>		
Male	男		<b>29.31%</b>	26.16%
Female	女		<b>31.14%</b>	33.69%
<b>By Age Group</b>		<b>按年齡組別</b>		
Below 30	30歲以下		<b>49.53%</b>	40.35%
30-50	30-50歲		<b>27.96%</b>	30.50%
Above 50	50歲以上		<b>23.40%</b>	29.59%
<b>By Geographical Region</b>		<b>按地理區域</b>		
Mainland China	中國內地		<b>27.85%</b>	33.92%
Taiwan	台灣		<b>26.09%</b>	20.81%
Malaysia	馬來西亞		<b>67.86%</b>	52.57%

By Gender (2023)  
按性別 (2023年)



By Age Group (2023)  
按年齡組別 (2023年)



<sup>42</sup> Turnover rate = Number of employees who left the Group in that category for the year/the sum of total number of employees and the number of employees who left the Group in that category at year-end.  
流失比率 = 全年該類別的離職人數 / 年終該類別僱員總數及離職人數的總和。

<sup>43</sup> Due to the update of the data collected, the turnover rates in FY2022 have been restated.  
由於對收集的數據進行更新，2022財政年度的僱員流失比率已經重列。

### Law and Compliance

The Group has abided by the latest national and local laws and regulations in the regions where the Group operates, including but not limited to the *Labour Law of the People's Republic of China*, the *Labour Contract Law of the People's Republic of China*, the *Law of the People's Republic of China on the Protection of Minors*, the *Provisions on the Prohibition of Using Child Labour*, the *Special Provisions for the Work Protection of Female Employees* and other laws and regulations, attaching great importance to worker protection. During the Reporting Period, the Group was not aware of any significant non-compliance case and violation of laws and regulations in this regard.

### Recruitment and Promotion

The Group implements a set of effective recruitment policies. Natural Beauty has formulated internal policies including the "Preparation Process of Annual Human Resource Plan", the "Regulations on the Assessment of Management Positions", the "Internal Talent Incentive Program" and the "Personnel Recruitment Application Process". These policies provide clear clarifications on the management requirements of recruitment, entry, promotion and dismissal, ensuring a fair and transparent environment for talent development.

In order to strengthen the Company's management and standardize the performance appraisal process, Natural Beauty has formulated the "Performance Appraisal Management System" and "Promotion and Demotion System". These policies evaluate the work accomplishment, ability, attitude and other work performance of employees objectively in a certain period, and provide corresponding incentives and fair treatment to the employees. Through this approach, we strive to ensure equitable career development opportunities and promotion pathways for employees across various positions. At present, the Company's performance evaluation is mainly divided into management responsibility and non-management responsibility evaluations. The evaluation frequency is generally in monthly, quarterly, semi-annually and annual basis, while the evaluation standards are depending on the positions. According to the performance evaluation results, the employees receive their corresponding scores and performance grades. These performance grades, along with annual performance appraisals determine the allocation of performance bonuses and year-end bonuses, which in turn incentivizing employees to strive for continuous improvement.

### 法例及合規

本集團已嚴格遵守於其營運之所在國家及地區制定的最新法例及規例，包括但不只限於《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國未成年人保護法》、《禁止使用童工規定》、《女職工勞動保護特別規定》等法律及法規，高度重視勞動者保護。報告期內，本集團於僱傭方面並無發現任何重大不合規或違反相關法律及規例的事項。

### 招聘及晉升

本集團實施了一系列有效的招聘政策。自然美制定了《年度人力資源計劃的編製流程》、《管理崗位轉正述職考核規定》、《內部推薦人才獎勵制度》、《人員招聘申請流程》等內部政策，以明確招聘、入職、升職及解僱等管理要求，並保證公平且透明的環境，推動人才發展。

為強化公司管理，規範績效考核流程，自然美制定了《績效考核管理制度》和《晉降級制度》，客觀評價員工在一定時期內的工作業績、能力、態度等工作表現，並給予相應的激勵和公正待遇，確保不同崗位的員工均可獲得同等的職業發展機會及晉升途徑。目前，公司的績效考評主要分為管理職責和非管理職責崗位的考核，週期通常為每月、每季度、半年度及年度，而考評標準則按崗位類別劃分。根據績效評估結果，員工會獲得相應的分數和績效等級，其中績效等級和年度績效考核決定了員工績效薪資及年終獎金的發放，以激勵員工不斷進步。

## Social Aspects 社會層面

Natural Beauty values the personal ability, professional quality and sustained performance of each employee. We provide them with equal, fair and transparent promotion channels. The Company implements one-year promotion and demotion system for core positions such as technical director, beautician and beauty consultant. By considering their annual performances, work skills and service levels as the evaluation basis, their promotion or demotion are determined based on the evaluation results. Moreover, with reference to the business operation status, the Company provides promotion or internal rotation opportunities for employees with excellent work performance, high personal comprehensive quality and strong working ability, enabling them to access additional platforms for exploring new knowledge and technology. Furthermore, the Company has made the necessary adjustments to promotion policy. The transparency of the promotion system will be further enhanced system in the future. The Group's "Employee Handbook" clearly states the details of the training, promotion and development related guidance.

During the Reporting Period, Natural Beauty factories conducted the Quality Star and Efficiency Star election to recognize employees with exceptional working efficiency and outstanding contributions to the product retention and observation system, thereby enhancing staff motivation and enthusiasm.

自然美重視每位員工的個人能力、職業素質和持續的工作表現，並為其提供平等、公正以及透明化的晉升渠道。針對技導、美容師、美容顧問等核心崗位，公司實行一年晉降級的制度，將年度績效、工作技能、服務水平等作為考核依據，按評估結果作晉級或降級處理。另外，公司會視業務經營狀況對工作業績優秀、個人綜合素質高及工作能力強的員工提供晉升或內部輪崗的機會，為其提供更多學習新知識、新技術的平台。此外，公司進行了必要的晉升核心調整，未來也將對晉升制度的透明化進行提升和固化。本集團的《員工手冊》亦詳細列明了有關培訓、晉升發展等守則。

報告期內，自然美開展了工廠品質及效率之星評選活動，來表彰對產品留樣觀察制度有突出貢獻及極具工作效率的員工，從而提高員工的積極性和工作熱情。



2023 Factory Quality Star  
2023年工廠品質之星



2023 Factory Quality Star  
2023年工廠品質之星



2023 Factory Quality and Efficiency Star  
2023年工廠品質及效率之星



2023 Factory Quality and Efficiency Star  
2023年工廠品質及效率之星

### Compensation and Disciplinary Actions

With reference to the *Labour Law of the People's Republic of China*, the *Labour Contract Law of the People's Republic of China* and other relevant laws and regulations, the Company has formulated the "Salary and Welfare Management System" to establish a fair, equitable, reasonable and competitive salary management system. We strictly abide by the minimum wage management regulations of the local governments. Alongside providing employees with basic wages and performance-based pay, we also offer additional benefits, for instance post and position allowances, various bonuses, aiming to attract diversified talented individuals with reasonable and competitive salary package. The Group reviews its compensation packages and performs appraisals on its employees regularly, in which a comprehensive evaluation and adjustment of salary packages is conducted according to performance of employees, corporate performance and market factors. The Group strictly prohibits any kind of unfair or illegitimate dismissal and brings in draconian policies regulating the procedures of dismissal of employees. The Group's "Employee Handbook" clearly states the guidance of the compensation and benefits, rewards and disciplinary regulation etc. in details.

### Working Hours and Rest Periods

The Group's internal policies which are prepared based on local employment laws serve as powerful tools to determine appropriate working hours and rest periods for its employees. In accordance with relevant laws and regulations and internal policies, for instance "Employee Handbook", the Company including its headquarters and factories adopts a standard working hour system of 8 hours per day and 40 hours per week. Positions above the management level operate under an irregular working hour system, whereas front-line employees in the Life Hall Division and Retail Division adhere to a comprehensive working hour system. For employees adopting comprehensive working hour system, staff scheduling is arranged by the Retail Division and the Living Hall Division one month in advance. Preliminary review is then completed by the supervisor and submitted to HR department for re-examination subsequently. The HR Department regularly compares and analyses the employees' working hours stated in the attendance records and the scheduling rosters. The EIS system supports the recording and calculation of the accumulated working hours of each employee in the current month, ensuring there is no excessive overtime work. If an employee does require to work overtime or transfer time off due to special reasons, the employee needs to apply in EIS system in advance and grant approval from their department heads and the HR Department. Natural Beauty abides by the national laws and regulations and the Company's internal guidance, safeguarding the employee rights, including the entitlements of normal rest and prescribed rest days, holidays, paid annual leave and other types of leave. Moreover, in combination with internal management and policy changes in 2022, the Company has updated the "Employee Handbook", refining the guidelines for parental leave and other leave mechanisms. During the Reporting Period, there was no overtime work incident observed.

### 薪酬及紀律處分

本集團參照《中華人民共和國勞動法》、《中華人民共和國勞動合同法》等法律法規，制定了《薪酬福利管理制度》，以建立公平、公正及合理且具有市場競爭力的薪酬管理體系。我們嚴格遵守各地政府的最低工資管理規定，在為員工提供基礎工資和績效工資之外，還會為其提供崗位及職位津貼、各項獎金等，以合理且具有市場競爭力的薪酬吸引多元人才。本集團通常定期檢討其薪酬待遇，並對其員工進行績效評估，根據員工的表現、企業績效和市場因素對薪酬待遇進行全面評估和調整。本集團嚴格禁止任何形式不公平或不正當的解僱，並制定嚴格的政策以規定解僱程序。本集團的《員工手冊》詳細列明了有關薪酬福利、獎懲規定等守則。

### 工作時數及假期

本集團根據當地就業法所制定的內部政策，作為確定員工的合理工作時數和假期的有力工具。根據相關法律法規及內部政策，如《員工手冊》，公司包括總部及工廠之相關崗位實行每天8小時、每周40小時的標準工時制。管理層以上的崗位實行不定時工作制，生活館事業部和零售事業部的一線員工採用綜合工時制度。零售事業部、生活館事業部對採用綜合工時的員工提前一月進行排班，主管初審後提交到人事部復審。人事部門定期對比員工出勤表和排班表的工作時數，EIS系統可以統計每名員工的餘額累計工作時長，確保員工無過度加班。如員工因特殊原因需加班或調休，可以在EIS系統申請，由部門主管和人事部兩級審核後批准執行。自然美依照國家法律法規和公司制度，保障員工權益，包括正常休息及規定的休息日、節假日、帶薪年休假和其他各類假期的權利。另外，本集團在2022年結合內部管理和政策變化，更新了《員工手冊》，細化了育兒假等機制的假期使用規範。報告期內，自然美未發生任何違規超時工作的事件。

### Equal Opportunity and Anti-Discrimination

The Group is committed to creating a fair, respectful and diverse working environment by promoting anti-discrimination and equal opportunity in all its human resources and employment decisions. As stipulated in the Group's internal policy, trainings and promotion opportunities, dismissals and retirement policies are based on factors irrespective of the employees' age, sex, marital status, pregnancy, family status, disability, race, colour, descent, national or ethnic origins, nationality, religion or any other non-job-related elements. The Group abides by relevant laws and regulations and ensures that any workplace discrimination, harassment or vilification is strictly prohibited within the Group. Moreover, through cooperation with disability organizations, Natural Beauty has recruited some disabled employees, with a total of 5 disabled employees as of the end of 2023. We strictly comply with the laws and regulations such as the *Special Provisions on Labour Protection for Female Employees*. Internal systems for instance "Employee Handbook" are established to employ labours in compliance with relevant laws and regulations. During the Reporting Period, there was no incident of discrimination.

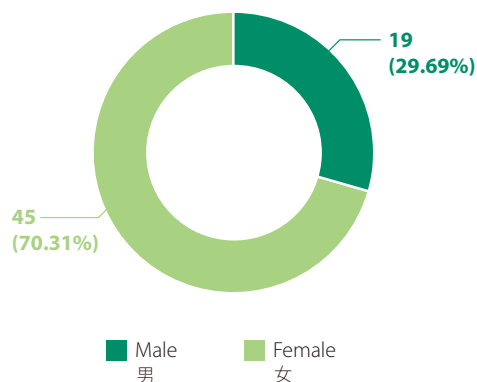
As at 31 December 2023, the Company employed 479 employees in total, including 473 full-time employees and 6 part-time employees. The Company employed 123 male employees and 356 female employees, including 45 female managers, accounting for 70.31% of the total number of managers.

### 平等機會及反歧視

本集團一直致力於通過人力資源和就業決策中促進反歧視和平等機會，從而營造一個公平競爭、相互尊重且多元化的工作環境。按照本集團的政策，培訓和晉升機會、解僱和退休政策，並非以僱員的年齡、性別、學歷、婚姻狀況、懷孕、家庭狀況、殘疾、種族、膚色、血統、地域、民族或族裔、國籍、宗教信仰或任何其他非工作相關因素為依據。本集團遵守相關法例及規例，並確保在本集團內嚴禁任何工作場所的歧視、騷擾或誹謗行為。另外，通過與殘聯機構合作，自然美招收了部分殘疾員工，截至2023年，共計招收了5名殘疾員工。我們嚴格遵守《女職工勞動保護特別規定》等法律法規，並在公司內部制定了《員工手冊》等制度，合法合規地僱傭勞工。報告期內，未發生任何員工歧視事件。

截至2023年12月31日，公司一共僱傭479名員工，包括473名全職員工及6名兼職員工。公司僱傭男性員工123名，女性員工356名，其中女性管理人員45名，佔管理人員總人數的70.31%。

Natural Beauty's Number of Management Staffs by Gender  
自然美管理層員工按性別劃分的人數





### Other Benefits and Welfare

The Group cares about the wellbeing of its employees and complies with relevant national laws and regulations where the Group operates. In the pursuit of talent acquisition, Natural Beauty diligently adheres to legal requirements in signing labour contractors with employees. The Company proactively fulfils relevant responsibilities and obligations, and ensures timely remittance of all social insurance and housing fund contributions, striving to safeguard the paramount interests and basic rights of its employees to the utmost extent. Furthermore, Natural Beauty organized various community activities, such as handmade mosaic lamp workshop, hand brew coffee workshop and group activities. These activities enables the Group to promote a harmonious and positive cooperative relationship between employees, striving to bring a sense of belonging to all staffs through this wide variety of meaningful and entertaining events. In addition, Natural Beauty provides employees with multiple benefits, for instance annual leave, business insurance, New Year gifts, internal purchases, customized benefits and team building.

### 其他待遇及福利與關懷

本集團關心員工的福祉，並遵守本集團營運區域的相關法例及規例。自然美在廣納人才的同時，依法與員工簽訂合同，積極履行相關責任和義務，按時繳納各項社會保險及住房公積金，最大限度地保障員工的切身利益和基本權益。此外，在報告期內，自然美亦組織各類員工活動，如手作馬賽克燈工作坊、手沖咖啡工作坊及團體活動等，促進員工間形成和諧而積極的合作關係，致力於通過組織各種有意義且有趣的活動為全體僱員帶來歸屬感。自然美也為員工提供其他多項福利，如年假、商業保險、年節禮物、員工內購、特裁、團建等。



Activity Photo: Handmade Mosaic Lamp Workshop  
活動相片：手作馬賽克燈工作坊



Activity Photo: Hand Brew Coffee Workshop  
活動相片：手沖咖啡工作坊



Activity Photo: Group Activities  
活動相片：團體活動



Activity Photo: Group Activities  
活動相片：團體活動

## Social Aspects 社會層面

Natural Beauty values the physical and mental well-being of its employees and is dedicated to enhancing employee happiness and satisfaction. For instance, we provide employees with flexible working hours and locations during exceptional periods of external weather, free annual health check-up and additional commercial insurance coverage, including critical illness insurance. The Company extends high-end medical insurance coverage to senior managements who meet specific criteria. Natural Beauty places a strong emphasis on caring for and valuing its employees, encouraging them to provide feedback and contribute ideas, and provides a variety of employee communication channels. The Human Resource (HR) Department provides open lines of communication through telephone, email and face-to-face interactions. Employees can directly contact the HR director via phone or email if they have any comment regarding the management strategy of the HR Department.

The Group was in compliance with relevant laws and regulations in relation to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, welfare and other benefits are materials to Group during the Reporting Period.

Moving forward, the Company will persist in prioritizing employee aspirations and voices, ensuring the provision of effective communication channels and fostering a harmonious and collaborative work environment that promotes collective growth and improvement.

### Health and Safety

The Group strictly abides by the applicable laws and regulations in the regions where it operates, including but not limited to the *Work Safety Law of the People's Republic of China*. The Group has formulated and implemented internal policies, safeguarding the employee's health and safety in the workplace. "Safe Operation, Prevention First; Comprehensive Treatment, Hidden Danger Elimination" has been implemented as our work policy for safety production and it has been adopted as the basis for management method formulation, including "Management System of Safety Production Objectives" and the "Management and Assessment System of Safety Production Responsibility". Through these internal approach and policy, the responsibilities of the management organization, relevant departments and personnel of the Company, as well as the specific process of safety management and the assessment standard of safety management are clearly defined.

本集團關心員工身心健康，提升員工幸福感和滿意度，如在極端天氣的特殊時期為員工提供相對彈性的工作時間和地點、免費健康體檢、額外的商業保險，其中包括重疾險等。對於達到特別標準的高級管理人員，公司還會為其提供高端醫療險。此外，集團高度關心和尊重員工，鼓勵員工提供反饋、獻言獻策，並提供多種員工溝通渠道。公司人事部面向員工提供公開的電話、郵箱以及面對面溝通的機會，如員工對人事部管理方式有任何意見，也能夠直接向人事總監致電或發送郵件。

本集團於報告期內已遵守對本集團有重大影響的薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及福利及其他待遇方面的相關法律及規例。

未來，集團將繼續關注員工的訴求和心聲，保障提供暢通的溝通渠道，致力於建設和諧共融、共同成長及進步的工作環境。

### 健康與安全

本集團的業務營運嚴格遵守其營運地區的勞工相關法律及法規，包括但不只限於《中華人民共和國安全生產法》。集團亦制定並實施內部政策，以確保其員工在工作場所的健康和安全得到保障。通過以「安全運營，預防為主；綜合治理，杜絕隱患」為安全生產工作方針，並在此基礎上制定了《安全生產目標管理制度》、《安全生產責任管理與考核制度》等管理辦法，明確了公司安全生產的管理機構、相關部門及人員的職責、安全管理工作的具體流程、安全管理的考核標準等。

The Natural Beauty factories have established a safety management committee, comprising a team of operation departments. Dedicated full-time safety officers are appointed and a comprehensive production safety responsibility system defining the responsibilities of all production safety levels is established. Every position within the organization is assigned with their corresponding safety production responsibilities, which are formalized through the signing of the safety production responsibility letter. Safety inspections and reporting are conducted by the safety management committee in a weekly basis. The Company fosters a culture of responsibility among all employees, encouraging them to timely identify potential hazards and propose corresponding measures. Additionally, the factories select a "Safety Star" quarterly to acknowledge individuals who demonstrate exemplary commitment to safety. Moreover, the Company has implemented a safety production assessment group, with the objective of achieving zero safety accident rate for all factory staff members. The assessment group conducts safety responsibility assessments through daily monitoring and regular examinations, and correlates the assessment results with the reward distribution. There was no safety-related workplace injury or fatality during the Reporting Period.

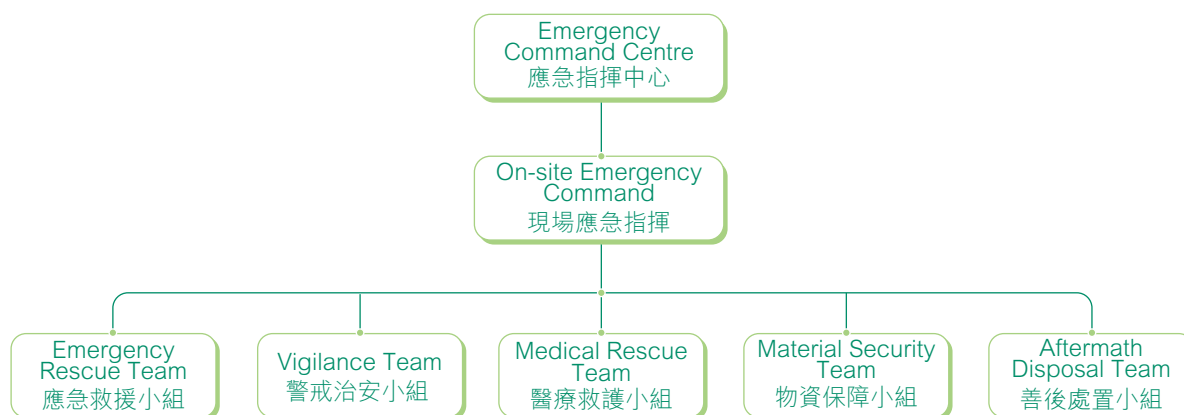
Natural Beauty attaches great importance to staff safety education. The factories conduct off-line safety training and awareness training on fire safety regularly to ensure the employees' comprehensive understandings towards these safety issues. To prevent and mitigate various major accidents, the Company has enhanced its emergency management mechanism. With reference to the *National Emergency Plan for Work Safety Accidents*, the Company has formulated the "Emergency Rescue Plan for Work Safety Accidents" and other management measures, and defined the workflow of emergency rescue. The Company's emergency rescue plan includes the comprehensive emergency plan, dedicated emergency plan and on-site disposal plan, covering fire and explosion, mechanical injury, special equipment, disastrous weather etc. Contents regarding emergency organization and responsibilities, emergency management procedures and measures etc. are also specified.

自然美工廠建立了安全管理委員會，由常務部門的團隊組成，並設立了專職的安全人員，建立逐級負責的安全生產責任制，以簽訂安全生產責任書的形式將相關安全生產責任落實到各個崗位。安全委員會每周進行安全隱患排查及安全工作匯報，公司鼓勵全員成為安全的責任人，及時發現隱患，提出相對應的措施，而工廠亦會每季度評選「安全之星」以表彰員工對安全方面的卓越表現。另外，公司成立安全生產考核組，以安全事故零事故率為工廠全員的共同指標，通過日常監控檢查與定期考核相結合的方式實施安全責任考核，並將考核結果與分配獎勵直接掛鉤。2023年報告期內沒有因為安全引起的工傷及因工亡故。

本集團重視職工安全教育。為讓員工對安全知識有充分的了解，工廠定期開展下線安全培訓和消防安全的宣傳培訓。為防止和減少各類重大事故的發生，公司完善了應急管理機制。公司參照《國家安全生產事故應急預案》，制定了《生產安全事故應急救援預案》等管理辦法，以明確了相關應急救援的工作流程。本集團的應急救援預案包括綜合應急預案、專項應急預案、現場處置預案等幾方面，覆蓋火災爆炸、機械傷害、特種設備、災害性天氣等事件，並規定了公司的應急組織機構和職責、應急管理程序、應急處置措施等內容。

## Social Aspects 社會層面

The Company's emergency rescue adheres to the principle of "People-oriented, Safety First and Prioritizing Prevention" and operates under a unified command structure and hierarchical approach. The emergency organization system of the Company is shown as the figure below:



公司應急救援堅持「以人為本、安全第一、預防為主」的方針，並實施統一指揮、分級響應的原則。公司應急組織體系如圖所示：

In terms of occupational health, the Group prioritizes the occupational safety of its employees and actively promotes the establishment of a comprehensive occupational health and safety system, striving to foster a safe, healthy and secure working environment, ensuring the full protection of physical and mental well-being of each employee. The Company strictly abides by the *Regulation on Work-Related Injury Insurance*, the *Measures for the Ascertainment of Work-Related Injuries*, the *Administrative Measures for Diagnosis and Identification of Occupational Diseases* and the laws and regulations where it operates. We have formulated the "Work Injury and Social Liability Insurance Management System", "Occupational Health Management System", "Hazard Source Identification, Risk Evaluation and Control Management System" and other management measures based on the applicable laws and regulations. These regulations and measures provide a clear instruction on the identification and response of hazardous factors, employee occupational health management, work injury declaration and compensation management etc., effectively protecting the legitimate rights and employee interests. Furthermore, we arrange regular health check-up for our employees and go beyond the local labour protection laws and regulations by offering critical illness insurance coverage, ensuring comprehensive multiple protection and safety support for our employees. In addition, we provide essential safety trainings and disseminate occupational health and safety knowledge to our employees. We also guide our employees in adhering to correct and standardized operations, as well as emergency response to accidents. These approaches enhance the employees' awareness towards occupational safety and their capability of emergency response, thereby ensuring the utmost protection to their safety.

在職業健康上，本集團將員工的職業安全放在首要位置，積極推進職業健康安全體系的全面建設，營造安全、健康安全的工作環境，全面保障每位員工的身心健康。本集團嚴格遵守並根據《工傷保險條例》、《工傷認定辦法》、《職業病診斷與鑒定管理辦法》及營運所在各地的法律法規，制定了《工傷和社會責任保險管理制度》、《職業健康管理制度》、《危險源識別、風險評價和控制管理制度》等管理辦法，對危險因素的識別及應對、員工的職業健康管理、工傷申報及賠償管理等進行了明確規範，以切實保障員工合法權益。同時，我們為員工安排定期的身體健康檢查，並在滿足當地勞動保護相關法律法規之外為員工購買重大疾病險，為員工提供全面的多重保障以及安全支持。我們亦為員工提供必要的安全培訓，普及職業健康與安全相關知識，指導員工進行正確、規範的操作，以及意外事故的緊急應對，提高員工的職業安全意識和應急能力，以最大程度保護員工安全。

Labour protection equipment, for instance protective masks and protective clothing are provided to employees engaged in special type of work (such as forklift trucks, welding equipment, boilers and special lifts), minimizing the potential exposure of work-related hazard. Moreover, the Group maintains diligent supervisions over employees' daily work activities, ensuring they are working in a safe and healthy work environment. For positions with potential occupational disease hazards, such as employees who are exposed to dust and alcohol in the course of their work, the Company provides them with annual occupational disease medical examinations. No abnormal result was observed in 2023. For four consecutive years (2020–2023), Natural Beauty has maintained a commendable record with zero work-related fatality and zero working day lost due to work-related incidents.

During the Reporting Period, no work-related fatalities and work injuries occurred in the Group. The data of the Group's work-related injuries and fatalities of the past three reporting years are listed as below:

		2023	2022	2021
<b>Number of work-related fatalities</b>	因工亡故人數	<b>0</b>	0	0
Rate of work-related fatalities	因工亡故比率	<b>0%</b>	0%	0%
<b>Number of work injuries</b>	因工受傷人數	<b>0</b>	0	0
Lost days due to work injury	因工傷損失工作日數	<b>0</b>	0	0

The Group has been in compliance with the relevant laws and regulations in relation to providing a safe working environment and protecting the employees from occupational hazards that may have a significant impact on the Group during the year under review.

本集團為特殊工種的員工，如：叉式起重車、電焊設備、鍋爐及特殊升降機等提供勞防保護用品，如防護面具、防護服等，以減少特殊崗位可能對員工健康帶來的危害。本集團亦對員工的日常工作進行監管，確保員工在安全和健康的工作環境下工作。針對有潛在職業病危害的崗位，如在工作過程中會接觸到粉塵、酒精的員工，公司每年會提供職業病體檢。本年的職業病體檢結果無異常。自然美連續四年(2020–2023)無因工死亡事件，亦無因工傷事件所導致的損失工作日數。

報告期內，本集團並無發生任何工作相關的受傷及死亡事故。本集團過去三個報告年度因工傷亡的數據概況如下表所示：

本集團已遵守有關提供安全的工作環境及保護僱員免受職業危害而可能對本集團產生重大影響的相關法律及法規。

### Development and Training

Natural Beauty believes that talents form the cornerstone of long-term competitiveness and development of enterprises. The Company is dedicated to fostering a continuous learning environment for our employees, for instance offering them professional and technical training programs, enabling our employees to excel in their respective roles. In order to promote the employees' career development, Natural Beauty has formulated the "Training Management System", which defines the training management principles, training modes, organizational procedures, post-training evaluation, internal lecturer management and other systems.

During the Reporting Period, Natural Beauty adopted online and offline training approach, delivering a diverse range of training courses to employees, encompassing professional skills, functional expertise, sales techniques, team building and talent management etc. Regarding professional skills training, considering the uniqueness of the required professional skills for each position, we have provided professional trainings on products, instruments and operating methods, strengthening employees' technical skills, thereby improving the service quality. Meanwhile, we have organized professional trainings on artificial intelligence, generative audio-visual applications and customer value management to improve work productivity and professional service quality. In terms of sales skills training, the Group mainly focuses on the interpersonal communication and sales abilities among its personnel. Through targeted trainings, employees are equipped with the necessary tools to comprehend customers' underlying needs and personality traits, empowering them to enhance their sales capabilities and consistently driving revenue growth for the Company. Natural Beauty attaches great importance to team management and is committed to establishing an effective team management system to enhance work efficiency and providing a favourable working environment for employees. In this year, we conducted executive function strengthening courses aimed at improving the management skills of the managers, as well as organized strategic decision-making workshops specifically designed for senior executives. Artificial intelligence technology was utilized to improve strategic decision-making capabilities within our management practices. In addition, we organized Group strategic and sharing exchange activities, including Group training camps, motivational events and annual recognition programs, improving team management and fostering employees' personal development. Furthermore, induction on-boarding training and guidance, concerning corporate culture and employee systems are offered to all new employees, enabling them to adapt to their new working environment seamlessly and efficiently.

### 發展及培訓

人才是企業能長期競爭與發展之根本，本集團致力於為員工創造一個持續學習的環境，例如提供專業知識與技能培訓，以幫助其更好地履行工作職責。為促進員工的職業發展，集團制定了《培訓管理制度》，明確了培訓管理原則、培訓形式、組織程序、培訓後評估、內部講師管理等多項制度。

報告期內，自然美採用了線上線下相結合的培訓模式，為僱員提供不同課程類別的持續培訓，例如專業技能培訓、職能培訓、銷售技能培訓、團建及人才管理培訓等。在專業技能培訓方面，考慮到每個職位均有獨特的專業技能需要，提供了有關產品、儀器及操作手法的專業培訓，加強員工的技術水平，提升服務質素。同時，我們舉辦有關人工智能、生成式影音應用及顧客價值管理的專業培訓，以提升工作生產力及專業服務質素。在銷售技能培訓上，本集團主要針對人際溝通及銷售技巧，培養相關人員理解客戶的深層需求和性格特點，強化自身的銷售能力的同時，持續增加公司收益。自然美重視團隊管理，致力於建立有效的團隊管理制度，以提高工作效率，並為員工提供良好的工作環境。本年度，我們舉辦了主管職能強化課程，提升管理人員的管理技巧，同時亦舉辦了高階主管戰略決策工作坊，運用人工智能技術，提升集團戰略決策管理。另外，我們舉辦了集團研習營、激勵活動暨年度表揚等集團戰略及分享交流活動，以提高團隊管理及協助員工個人發展。此外，本集團為所有新員工提供入職培訓及指導，包括企業文化、員工制度等內容，使新員工能快速及無縫適應新的工作環境。



Professional Training Courses  
專業培訓課程



Professional Training Courses  
專業培訓課程



Supervisor Functional Intensive Course  
主管職能強化課程



Sales Skills Training  
銷售技能培訓

## Social Aspects 社會層面

In 2023, the total training hours of employees was 5,291 hours. The average training hours of employees was 11.05 hours. Among them, the average training hours of women was 10.97 hours. The overall training percentage of employees was 60.96%, of which the female training rate and the male training rate were 61.24% and 60.16% respectively.

2023年，員工總受訓時數為5,291小時，員工人均受訓時數為11.05小時，其中女性人均受訓平均時數達10.97小時。員工整體受訓百分比為60.96%，其中女性受訓比率為61.24%，而男性受訓比率為60.16%。

For training regarding to anti-corruption, please refer to the "Anti-corruption" section.

關於反貪污的培訓，請參閱「反貪污」的部分。

During the Reporting Period, the data related to training in the Group are listed as below:

本集團於報告期內有關培訓的數據如下表所示：

Employees Trained by Gender and Employee Category	按性別及僱員類別劃分的受訓僱員	2023	2023	2022	2022
		Percentage of Employees Trained <sup>44</sup>	Average Time of Training Completed (Hours/Employee) <sup>45</sup>	Percentage of Employees Trained <sup>46</sup>	Average Time of Training Completed (Hours/Employee) <sup>47</sup>
		2023年 培訓百分比 <sup>44</sup>	2023年 平均培訓時數 (小時/員工) <sup>45</sup>	2022年 培訓百分比 <sup>46</sup>	2022年 平均培訓時數 (小時/員工) <sup>47</sup>
<b>Gender</b>	<b>按性別</b>				
Male	男	<b>60.16%</b>	<b>11.26</b>	97.66%	31.39
Female	女	<b>61.24%</b>	<b>10.97</b>	97.03%	33.39
<b>Employee Category</b>	<b>按職級</b>				
Senior Management	高級管理層	<b>56.25%</b>	<b>6.31</b>	100%	16.63
Middle Management	中級管理層	<b>68.75%</b>	<b>7.52</b>	107.55% <sup>48</sup>	20.38
General Employees	一般員工	<b>60.98%</b>	<b>11.78</b>	95.81%	35.19
Others	其他	<b>0%</b>	<b>0.00</b>	0%	0.00

<sup>44</sup> Percentage of trained employee = Number of employees received training during the Reporting period / Number of employees at the end of the Reporting Period.

培訓人數百分比=報告期內接受培訓人數/報告期完結時員工人數

<sup>45</sup> Average Training Hours = Total training hours during the Reporting Period / Total number of employees at the end of the Reporting Period.

平均培訓時數=報告期內培訓總時數/報告期完結時總員工人數

<sup>46</sup> Percentage of trained employee = Number of employees received training during the Reporting period / Number of employees at the end of the Reporting Period.

培訓人數百分比=報告期內接受培訓人數/報告期完結時員工人數

<sup>47</sup> Average Training Hours = Total training hours during the Reporting Period / Total number of employees at the end of the Reporting Period.

平均培訓時數=報告期內培訓總時數/報告期完結時總員工人數

<sup>48</sup> The reason why the number of senior management and middle management trainees is higher than 100% here is because some employees left the Company after the training.

此處高級管理層及中級管理層受訓人數比例高於100%的原因為部分僱員受訓後離職



### Labour Standards

The Group strictly abides by the national and local labour laws and regulations in the regions where it operates, including but not limited to those listed in the “Employment” section of the Report to prohibit any child and forced labour employment. To combat illegal employment on child labour, underage workers and forced labour, Natural Beauty forbids child labour employment and clearly prohibits the employment of persons under the age of 18. Strict verifications on ID cards, copies of household registration books, academic certificates and other identity verification information are performed during employment entry procedures. Academic verifications and employee background checks are also conducted for some positions in order to eliminate the risk of illegal recruitment. The Human Resources Department conducts random inspections from time to time. If any instances of child labour are discovered, immediate termination of employment will be enforced, and the relevant individuals will be held accountable.

In order to prevent forced labour, the Company respects employees’ willingness to work and only hires employees who express their willingness during interviewing. The Company strictly prohibit any form of practices that infringe upon employees’ personal freedom and coerce them into work, such as collecting deposits, withholding documents or threatening them. We affirm our unwavering commitment to upholding the freedom of choices for employees when they leave the Company, ensuring no reason or mean will be employed to limit their choices of new job opportunities. During the Reporting Period, the Group was not aware of any significant non-compliance or violation of the relevant laws and regulations, in relation to the prevention of child and forced labour.

### 勞工準則

本集團已嚴格遵守於其營運之所在國家及地區制定的勞工法律及法規，包括但不只限於本報告「僱傭」章節內列明之法律法規，以禁止僱用任何童工或強制勞工。為打擊童工及未成年勞工，自然美禁止僱傭童工，明確規定禁止聘用年齡未滿18周歲者，並在辦理入職手續時嚴格核查身份證、戶口本複印件、學歷證書等身份信息核實資料，以及進行學歷驗證和對部分崗位的員工背景調查，消除非法招聘的風險。人力資源部不定期抽查，若有發現童工使用，將立即終止僱傭，並追究相關人員責任。

在防止強制勞動方面，本公司重視員工工作的自我意願，並在員工面試中，僅錄用給予自我意願反饋的員工。本集團杜絕以收取押金、扣押證件、威脅等方式來限制員工人身自由或強迫勞動。員工離職時，也保證不會以任何理由和手段限制其對新工作的選擇自由。報告期內，本集團並無發現任何重大不合規或違反禁止僱用童工和強制勞工相關法律及規例的事項。

## OPERATING PRACTICES

### Supply Chain Management

Supply chain management is of paramount importance to the Group. We have robust supply base and have maintained a sound partnership with our suppliers through efficient communication and effective engagement in years. The Company determines to build a competitive supply chain guarantee system. While improving our own environmental and social governance capabilities, we actively drive the development of our suppliers. Through fostering cooperation and pursuing mutually beneficial outcomes, we forge a symbiotic relationship that ensures a win-win situation for both parties involved. The Company has formulated and adopted management measures, including the "Procurement Control Management System", "Supplier Investigation Form" and "Qualified Supplier List" so as to establish a comprehensive life cycle management process for all types of suppliers. This meticulous approach spans procurement, payment and inspection and receipt, allowing scrutiny and assessment of suppliers' quality management level, quality assurance capability, supply capability, major customers and market evaluation. The Group conducts annual supplier evaluation based on the comprehensive performances across various dimensions, including supply qualities and service commitments. "Annual Supplier Supply Evaluation Form" is completed with reference to the service quality of each supplier throughout the year. Rating conclusion of suppliers will then be reported to the Company's Chief Financial Officer and Chief Executive Officer. In addition, the logistics warehouse documents the delivery status of suppliers in the "Material Incoming Summary Table" on a monthly basis and subsequently sends to the Quality Control Department and the Purchasing Department monthly, serving as a cornerstone for evaluation. The Quality Control Department summarizes and analyses the product arrival status every month as the basis for quality assessment. If two consecutive batches are deemed unqualified, the Purchasing Department will notify the supplier to request for written explanations and take appropriate corrective measures.

Furthermore, as a socially and environmentally responsible enterprise, the Group has been committed to optimising its procurement practices to control the social risks and taking the concept of environmental protection into consideration for its supply chain management.

## 營運慣例

### 供應鏈管理

本集團注重供應鏈管理，並擁有有力的供應基礎，多年來通過有效的溝通和參與，與供應商保持了良好的合作關係。集團亦堅持打造具有競爭力的供應鏈保障體系，在提升自身環境、社會管治能力的同時，帶動供應商的良性發展，促進雙方的合作與共贏。公司制定及採用了《採購控制管理規定》、《供應商調查表》及《合格供應商名單》等管理辦法，構建起各類供應商從採購、付款、驗收到退出的全生命週期管理流程，以對供應商的品質管理水準、品質保證能力、供貨能力、主要客戶及市場評價等進行考察和評估。本集團亦會對供應商進行年度評價，根據供貨的品質情況和服務承諾等層面進行綜合評價，依據各供應商全年的服務品質填寫《年度供應商供貨評估表》，並對各供應商的評級結論上報公司財務長及執行長。另外，物流倉庫每月將供應商的交貨狀況記錄於《物料入庫匯總表》中，並每月發送予品管科和採購部，作為評價依據。品管科每月對到貨情況進行匯總分析，作為品質評估之依據。如有連續兩批不合格，需由採購部通知供應商提供書面原因，並採取適當的糾正措施。

此外，作為一家對社會和環境負責任的企業，本集團致力於優化其採購慣例以控制社會風險，並在其供應鏈管理中將環保理念納入考量範圍。

## Environmental and Social Risk Management

Natural Beauty thoroughly considers the impact of the program selected in the procurement process on the surrounding environment and personnel, for instance whether the resources are utilized rationally, whether it is energy saving, how to handle and recycle waste and hazardous materials, and whether it possess impact on the environment. In addition to our own environmental protection requirements, we integrate suppliers' environmental and social responsibility related performances and illegal records into significant evaluation indicators during the supplier selection process. We prioritize collaborating with suppliers who demonstrate exceptional environmental protection practices. In the admission stage, the Company requires suppliers to provide ISO14001 environmental system certification qualifications. In the assessment stage, suppliers with quality defects, unqualified environmental impact assessments or integrity issues will be eliminated and blacklisted. Through communication and collaboration with suppliers (including contractors), we instill a strong commitment to upholding relevant environmental and social responsibility laws and regulations. We actively encourage the implementation of robust management plans that enable suppliers to systematically comply with these laws and regulations. Through these measures, we hope to demonstrate supply chain responsibilities, redefine internal management requirements and optimize purchasing strategies. In 2023, Natural Beauty onboarded a total of 19 new suppliers, with 12 of them implemented ESG-related practices. Out of the 127 qualified suppliers, 85 of them demonstrated the implementation of ESG-related practices as in the collaborated supplier audit.

## 環境及社會風險管理

自然美充分考慮在採購過程中所選擇的方案對周圍環境和人員產生的影響，例如是否合理利用資源、是否節約能源、廢棄物和有害物如何處理與回收、是否對環境產生影響等。除對自身的環保要求外，我們在供應商的選擇上亦將供應商的環境社會責任相關表現、違法記錄等納入重要評標指標，與擁有環保方面先進表現的供應商優先合作。在準入階段，公司要求供貨商提供ISO14001環境體系認證資質。在評估階段，對於存在質量缺陷、環境影響評估不合格或有誠信問題的供貨商將被淘汰並列入黑名單。我們通過與供貨商(包括承包商)的溝通與合作，勉勵他們遵守與環境以及社會責任相關法規及準則，並實施有效管理計劃，使其能有系統地遵守法規。藉此，我們希望能展現供應鏈責任、重新定義內部管理要求並優化採購策略。2023年，自然美共有新進供應商19家，在新進供應商中，向其執行與ESG有關慣例的供貨商數目為12家；共有合格供應商127家，在已合作供應商的審核中，向其執行與ESG有關慣例的供貨商數目為85家。

Supplier Access Management 供貨商准入管理	Supplier Evaluation 供應商評估	Supplier Evaluation Management 供貨商評價管理	Supplier Withdraw Management 供貨商退出管理
<p>Investigate the company's capabilities in terms of products, quality assurance and supply by collecting information listed in "Supplier Questionnaire", "Supplier Evaluation Form" and "Supplier Review Form".</p> <p>通過搜集《供貨商調查表》、《供方評價表》和《供應商審核表》所列信息，調查企業產品、質保以及供貨等方面的能力。</p>	<p>Assess the comprehensive capabilities of the supplier, such as production capacity, market evaluation, quality assurance system, etc. Compile assessment results and submit to the procurement leadership team for approval.</p> <p>對供貨商的綜合能力，如：生產能力、市場評價、質量保證體系等進行評估，形成評估結果並提報採購領導小組審批。</p>	<p>Evaluate and score the performance of suppliers in terms of operating conditions, product quality, delivery status and service pledge every year.</p> <p>每年就供貨商的經營狀況，產品質量，交付情況及服務承諾等方面的表現評價和打分。</p>	<p>Suppliers with unqualified annual evaluation results, quality problems, or business ethics violations, etc., will be executed under the withdraw management. Suppliers with serious problem observed will be blacklisted.</p> <p>對年度評價結果不合格，出現質量問題，或違反商業道德等情況的供貨商進行退出管理，情況嚴重將列入黑名單。</p>

Main Process of Supplier Management  
供應商管理主要流程

## Social Aspects 社會層面

The geographical locations of our suppliers are presented as follows:

供應商分佈如下：

Location	地區	Number of Suppliers 個數(個)
Shanghai	上海	75
Zhejiang	浙江	13
Jiangsu	江蘇	10
Guangdong	廣東	23
Fujian	福建	3
Anhui	安徽	1
Hong Kong	香港	1
Taiwan	台灣	1
<b>Total</b>	<b>總計</b>	<b>127</b>

Natural Beauty endeavours to achieve improved environmental performance in its supply chain management and has developed policies that incentivize our suppliers to practice their environmental responsibilities. Natural Beauty places great importance on protecting the natural resources and ecological environment and developing long-term corporate values. In the procurement process, we advocate "green procurement" by selecting suppliers who comply with the environmental and ethical standards. We also support the development and utilization of environmentally friendly, safe and healthy products, including the continued usage of FSC certified paper. The Forest Stewardship Council (FSC) is an independent third-party organisation dedicated to promoting responsible management of the world's forests in accordance with generally accepted principles and standards. FSC forest management certification audits the performance of forests to ensure that they are operated in a sustainable manner. Apart from utilizing environmentally friendly materials, the factory has planned to adopt specialized environmental-friendly facilities including sewage treatment and waste gas treatment equipment. Careful consideration is given to the efficiency and environmental benefits of equipment to be procured. Furthermore, the Group requires the suppliers, especially printing manufacturers to provide relevant environmental and emission certificates, ensuring effective environmental performance management across the supply chain.

自然美致力於提高其供應鏈管理中的環境表現，並通過制定政策推動其供應商採取更好的環境實踐。本集團重視對自然資源和生態環境的保護，建立長期的企業價值觀。在採購環節中，倡導「綠色採購」，選擇符合環境與道德標準的合規供應商，並支持開發和使用環境友好、安全和健康的產品，包括繼續沿用FSC認證環保紙張。FSC認證是針對森林經營單位，由獨立的第三方FSC森林認證機構根據所制定的森林經營標準，按照公認的原則和標準，對森林經營績效進行審核，以證明其達到可持續經營的過程要求。除了採用環保材料以外，工廠還規劃包括污水處理及廢氣處理的專門環保設施，並仔細考慮採購設備的高效性和環保性。此外，本集團要求供應商，特別是印刷廠商，提供環境及排放等相關證明，以確保有效管理供應鏈的環境表現。

In the future, aligning with the market demand, Natural Beauty intends to gradually shift towards the usage of greener materials, build a resource-saving and environmentally friendly enterprise, and strive to achieve harmonious and sustainable development for people and the environment.

### Product Responsibility

With regard to the Group's health and safety, advertising, labelling and privacy matters of its products and services, the Group has formulated the "Quality Manual", "Management Rules and Regulations of Quality Management System" and "Standard Operating Procedures for Finished Product (Final) Inspection". Moreover, Natural Beauty complies with the applicable rules, regulations and standards in Mainland China, Taiwan, Malaysia and other operating regions, including the *Hygienic Standard for Production Enterprises of Cosmetics*, the *Regulations Concerning the Hygiene Supervision over Cosmetics*, the *Regulation on the Supervision and Administration of Cosmetics*, the *Quality Management Systems – Requirements (GB/T19001 idt ISO9001: 2008)*, the *Product Quality Law of the People's Republic of China*, the *Law of the People's Republic of China on Protection of Consumer Rights and Interests*, the *Advertising Law of the People's Republic of China* and other laws and regulations. The Group was not aware of any significant non-compliance or violation of relevant laws and regulations during the Reporting Period.

### Product and Service Quality

Natural Beauty complies with the cosmetics industry related laws and regulations including the *Hygienic Standard for Production Enterprises of Cosmetics* and the *Regulations Concerning the Hygiene Supervision over Cosmetics* and the *Regulation on the Supervision and Administration of Cosmetics*. Based on the *Product Quality Law of the People's Republic of China* and the *Quality Management Systems – Requirements (GB/T19001-2000 idt ISO9001: 2008)*, the Company has established an internal quality management system and formulated the "Management Rules and Regulations of Quality Management System", "Standard Operating Procedures for Finished Product (Final) Inspection", "Quality Manual" and other system documents, establishing a comprehensive quality management standard structure. We consistently adhere to internal system documents and employ scientific approach in project progress planning. With an unwavering commitment to safety, quality and compliance to the laws and regulations, we steadily drive project progress, striving to create healthier and safer products for our customers. Natural Beauty has filed all of its chemicals with the competent authorities, and achieved a 100% filing rate.

未來，自然美計劃在符合市場需求的情況下，逐漸改用更為環保的材料，建設資源節約型、環境友好型企業，努力實現人、與環境的和諧可持續發展。

### 產品責任

就本集團產品及服務的健康與安全、廣告、標籤及私隱事宜等事項，本集團制定了《質量手冊》、《質量管理體系管理規定》及《成品(最終)檢驗標準操作規程》。此外，自然美遵守中國內地、台灣、馬來西亞和其他營運地區的適用條例、規例和標準，包括《化妝品生產企業衛生規範》、《化妝品衛生監督條例》、《化妝品監督管理條例》、《質量管理體系 – 要求》(GB/T19001)、《中華人民共和國產品品質法》、《中華人民共和國消費者權益保護法》、《中華人民共和國廣告法》等法例法規。本集團於報告期內並無發現任何重大不合規或違反相關法律及規例的事項。

### 產品及服務質素

自然美遵守《化妝品生產企業衛生規範》、《化妝品衛生監督條例》、《化妝品監督管理條例》等化妝品行業相關的法律法規，依照《中華人民共和國產品品質法》及《質量管理體系 – 要求》(GB/T19001等同於ISO9001:2008)建立公司內部的質量管理體系，制定《質量管理體系管理規定》、《成品(最終)檢驗標準操作規程》以及《質量手冊》等制度文件，形成了一套完善的質量管理標準體系。集團始終遵循內部制度文件，科學謀劃所有項目進度，在保證安全質量、合法合規的前提下穩步推進項目進展，為客戶打造更加健康、安全的產品。自然美所有的化學品都進行了官方備案，實現了100%備案率。

## Social Aspects 社會層面

In terms of advertising information, the Marketing Department sends the products to professional testing agency to ensure the product authenticity. Advertising and promotional copies are prepared based on the report issued by the testing agency and subsequently reviewed by the Legal Department prior to publication. Moreover, in the aspect of product and service advertising and labelling, the Group complies with the *Law of the People's Republic of China on Protection of Consumer Rights and Interests*, the *Advertising Law of the People's Republic of China* and other related laws and regulations. Product and service labelling policies have been established, for instance the Factory Quality Management Department is responsible for auditing and submitting documentation to the Drug and Supervision Administration to ensure the accuracy of label information.

Natural Beauty has established production bases in accordance with the GMP standards and has obtained accreditation as a GMP certified production enterprise. The Company has certified with the International Cosmetic Standard System (ISO22716), Quality Management System (ISO9000) and International Quality System (GB/T19002) quality assurance mode authentication. Meanwhile, the Group has implemented relevant quality inspection policies, which are executed by the Factory Quality Management Department in adherence to the established processes to ensure the product quality.

Under the leadership of a new international and professional management team, the Company has maintained its steadfast focus on health and researched on natural health care products, nutrition products, and other health management undertakings throughout the year. With strict control over the production process, the Company has ensured the delivery of products with its utmost quality. The Company's relentless dedication to branding efforts was duly rewarded with multiple esteemed awards, including the Best Product Category Award for its brand's classic product, "NB-1 Ultime Restoration NB-1 Plus Firm Lift Extract – Anti-Wrinkle" and honoured with the national recognition award, "The National Brand Yushan Award" for 4 consecutive years. Meanwhile, the Company was also awarded with the "2023 Phoenix Tree Award" and the "2023 Gold Quality Award".

在廣告信息方面，為確保其產品真確性，市場部將產品送至專業檢測機構，依據機構發佈的報告撰寫廣告及宣傳文案，由法務處審核後發佈。另外，在產品及服務廣告和標籤上，本集團遵守《中華人民共和國消費者權益保護法》、《中華人民共和國廣告法》等相關法例法規，亦設立產品及服務標籤政策，例如工廠品管處負責審核，並提交藥品及監督管理局備案，以確保有關標籤信息正確。

自然美擁有根據GMP標準建立的生產基地，也是獲得GMP認證的生產企業。公司已取得化妝品國際標準體系(ISO22716)、質量管理體系(ISO9000)的認證，以及國際質量體系(GB/T19002)質量保證模式認證。同時，本集團亦定立相關品質檢定政策，由工廠品管科依據流程處理，確保其產品質素。

本年度，公司繼續在全新國際化專業經營團隊的領導下，持續關注健康並進行純天然保健品及營養品研發等健康管理事業，嚴格把控產品生產流程，以提供最優質的產品。在品牌建設上持續發力，並榮獲多個獎項，包括以品牌經典產品「NB-1 PLUS駐顏奇肌白金精華素」再度拿下最佳產品類獎項，連續四年榮獲國家級榮譽肯定的「國家品牌玉山獎」，以及「2023金梧獎」和2023金萃獎「品質金牌獎」。

### Product's Recall Policy, After-sales Service and Complaint Handling

Natural Beauty adheres to the customer-centric tenet, comprehensively improves service quality and awareness and handles customer requirements in a timely and effective manner. To improve the Company's customer service management level, enhance customer brand loyalty and market development sustainability, and ensure the overall quality of the Company's sales management, we have formulated the "Customer Service Management System", "Return and Exchange Management System", and "Product Recall Management Regulation" within the Company in accordance with relevant laws, regulations and external regulatory requirements. These systems aim to provide customers with a better service experience.

We address every customer complaint in a professional and rigorous manner. Quality-related customer complaints are jointly handled by the Marketing Department, factory and Customer Service Department, with recall procedures initiated as needed. Natural Beauty conducts an annual simulation recall exercise for effectiveness evaluation. In 2023, Natural Beauty had no product safety and health related issue recall incident.

### 產品退回政策、售後服務及投訴處理

自然美秉持以客戶為中心的宗旨，全面提升服務質量與意識，及時有效地處理客戶要求。為了提高公司客戶服務管理水平，提升客戶品牌忠誠度和市場發展可持續性，確保公司銷售管理的整體質量，我們根據相關法律法規和外部監管要求，在集團內部制定了《客戶服務管理制度》、《退換貨管理制度》及《產品召回管理規定》，為客戶提供更優質的服務體驗。

我們以專業嚴謹的態度對待每一宗投訴個案，市場部、工廠及客服部聯合處理質量相關的客戶投訴，必要時啟動召回程序。自然美每年組織1次仿真召回演練，並評審其有效性。2023年，自然美未發生因安全與健康理由而導致產品召回的情況。

Trigger Recall 召回觸發	Decide Recall 決定召回	Trace All Kinds of Product 追溯各類產品	Recall Procedure Management 召回程序管理	Management of Recalled Products 召回產品的管理	Finalize the Recall and Report 召回結束和報告
Classify the recall procedures based on the impact on product quality	After issuing a recall decision, the company will establish a product recall team, which is responsible for monitoring and handing product recall related matters	Tracing factors affecting product quality: such as raw materials, auxiliary materials, packaging materials, etc.	Manage the process of recall information, records, recall methods, channels, time, reports, etc.	Manage the recalled products and the recalled products that are being processed and have been put into storage according to the regulations	Analyse the causes, scopes and results of the recalls, and formulate corrective and preventive measures
根據產品質量的影響程度，對召回程序進行分級	發出召回決定，公司成立產品召回小組，負責監視與處理產品召回有關事務	追溯產品質量影響因素：如原料、輔料、包材等	對召回信息、記錄、召回方法、途徑、時間、報告等過程進行管理	對召回以及正在加工和已入庫的召回產品按規定處理	分析召回的原因、範圍和結果、並制定糾正和預防措施

Product Recall Process of Natural Beauty  
自然美產品召回流程

## Social Aspects 社會層面

The Group's Customer Service Department and the factory's quality control committee organize monthly product quality meetings to foster communication on concentrated complaints or special case complaints, and discuss on solutions and improvement plans. For instance, the Customer Service Department received numerous complaints regarding the detachment issue of product bottle bottom. The Department swiftly relayed the accepted complaints to the factory, which promptly communicated the situation with the relevant suppliers and implemented rectification in a timely manner. The factory is required to inform the Customer Service Department regarding the complaint resolution or rectification progress in the monthly product quality meeting.

The Group's customer service department is responsible for handling customer complaints caused by non-quality problems. Through well-established after-sales service system, the Group tracks all complaints through daily reporting and conducts customer return visits to effectively resolve the customers' concerns. In addition, the Company establishes a smooth customer service complaint hotline, attentively listening to customers' opinions and suggestions. This approach ensures the fulfilment of customer needs, values customer feedback and assures the product and service quality. Typically, the Customer Service Department handles individual consumer complaints within 48 hours and corporate customer complaints within one week. The Customer Service Department conducts monthly customer satisfaction return visit specially targeting the after-sales service and formulates customer satisfaction goals for the following year at the end of each year. In this year, Natural Beauty received a total of 1,032 service and product related complaints, which have been handled appropriately in accordance with the Company's customer service related management systems.

本集團的客服部與工廠的品管每月組織產品質量會議，以溝通集中投訴或特別個案投訴，並討論處理和改進方案。例如，客服部曾接到多起產品瓶底脫落的投訴事件，客服部及時向工廠傳達已受理的投訴事件，工廠及時與相關供應商溝通該情況，並進行整改。工廠需在月度產品質量會議上告知客服部投訴事件的處理情況或整改情況。

本集團的客服部負責處理非質量問題引起的客戶投訴，通過配套清晰的售後服務系統，以日報表模式跟進所有投訴處理情況並對客戶進行回訪，高效解決客戶所面臨的難題。此外，集團提供暢通的客戶服務投訴熱線，認真地傾聽客戶的意見和建議，確保客戶需求得到滿足，客戶感受得到重視，保證產品和服務質量。客服部通常在48小時內處理個人消費者投訴，及在一周內處理企業客戶的投訴。客服部每月都會進行針對售後服務的客戶滿意度回訪，每年年底會制定下一年度的客戶滿意度目標。本年度，自然美共收到1,032宗有關服務及產品投訴，便已根據公司客戶服務的相關管理制度處理得當。



Timely Feedback of Customer Complaints 及時對客戶投訴進行反饋	Handing Customer Complaints 進行客戶投訴處理	Calling Back Customers 致電回訪客戶	Document Archiving 歸檔
Record the content of complaints in time and fill in "Customer Complaint Record Form". Provide feedback to relevant departments on the same day for following up	Find out the cause of customer complaints, carry out complaint communication, provide solutions, and resolve them finally	Call the customers to revisit and understand their satisfactions with the settlement of complaints and put the revisit results into the "Customer Complaint Record Form"	Regularly organize, consolidate and archive various complaints. Establish and gradually improve the customer service problem database, and clearly identify the solutions to address basic issues. Prompt and effective responses can be undertaken and the most appropriate measures can be implemented when similar complaints occur in the future
及時記錄投訴內容及填寫《客戶投訴記錄表》，並於當天反饋給相關部門進行跟進	查明客戶投訴的原因，開展投訴溝通並給出解決方案，最終進行處理	致電消費者，回訪解決情況了解對本次投訴解決滿意度，並將回訪結果記錄在《客戶投訴記錄表》	定期整理、匯總、歸檔各類投訴，建立並逐步完善客服問題庫，明確基礎問題的對應解決方式，以便後續發生同類投訴時，能作出及時、有效的迅速反應並採取最佳措施

Handling Process of Customer Complaints  
客戶投訴的處理流程

Natural Beauty has optimized the customer complaint management process. The time required for customer complaint approval and customer returns and exchanges has been shortened. For products to be returned or exchanged, the Customer Service Department sends them back to the factory on the same day as they are received, whereas in the past, the factory retrieved such products twice a week. We have adopted a combined sheet for recording the products involving returns or exchanges/customer complaints to further shorten the handling time by 1 to 2 days, improving customers' after-sale experience.

Going forward, Natural Beauty will remain committed to its founding mission, inheriting craftsmanship with ingenuity. We will continue leveraging our strong market position, media resources and communication advantages, prioritizing our consumers and upholding our responsibility to both consumers and the society.

自然美對客戶投訴相關的管理流程上進行了優化，縮短了客戶投訴的審批時間與客戶退換貨的所需時間。針對要退換貨的產品，客服部在收到退換產品的當天就會寄回工廠，而過去是工廠以一周兩次的頻率來收回產品。我們將退換貨／客戶投訴(產品)記錄表進行整合，進一步縮短了退換貨的處理時間，整體提升了1-2天，改善了客戶的售後體驗。

未來，自然美將不忘初心，以匠心傳承匠藝，繼續依托強大的市場地位、媒體資源及傳播優勢，堅持將消費者放在首位，對消費者負責，對社會負責。

## Social Aspects 社會層面

### Intellectual Property Protection

A comprehensive intellectual property protection system is a vital component of Natural Beauty's competitiveness. The Company is dedicated to applying industrial best practices to all its operations through the implementation of the intellectual property management system. We strictly abide by the *Trademark Law of the People's Republic of China*, the *Patent Law of the People's Republic of China*, and the *Regulations for Cosmetics Registration and Filing Inspection Work* and other external laws and regulations. We remain constantly attentive to the real-time changes in laws and regulations concerning intellectual property rights. "Legal Affairs Management System", "Anti-Counterfeiting and Rights Protection Management System" and other management measures have been formulated to clarify the application and maintenance procedures for intellectual property, trademarks and patents. These measures orderly maintain and ensure the effectiveness of the Company's product intellectual property rights.

Natural Beauty proactively combats counterfeit companies or brands through intensified efforts to rectify internet infringements and address infringements on various online platforms, safeguarding its commercial reputation, legitimate rights and interests. Incorporating the actual situation of the Company, the Legal Affairs Department of the Company has formulated the "Management System of Counterfeiting and Rights Protection" to regulate the management principles, division of responsibilities and working procedures of counterfeiting and rights protection.

The Company's main intellectual property rights are trademark proprietary and patent rights. As at 31 December 2023, Natural Beauty owned 4 patents and 753 trademark proprietary rights, including 3 new trademark proprietary rights in 2023.

### Health and Safety

The Group attaches great importance to its product quality, striving to enhance customer satisfaction and safeguard health and safety of its customers. The Group has formulated an internal quality management standard system to strictly monitor the production quality, creating healthier and safer products for its customers. Moreover, Natural Beauty has filed all its chemicals with the competent authorities and achieved a 100% filing rate, underscoring its unwavering commitment to prioritize the importance of health and safety of its users. For details, please refer to "Product and Service Quality" and "Product's Recall Policy, After-sales Service and Complaint Handling" sections.

### 知識產權保護

完善的知識產權保護體系是自然美保持競爭力的重要部分，公司通過實施全面的知識產權管理系統，致力於將行業的最佳實踐應用於所有運營地。我們嚴格遵守《中華人民共和國商標法》、《中華人民共和國專利法》、《化妝品註冊和備案檢驗工作規範》等外部法律法規，一直實時關注與知識產權有關法律條文的變動，在公司內部制定了《法律事務管理制度》、《打假維權管理制度》等管理辦法，明確了知識產權的申請以及維護流程，有序維護及確保公司產品知識產權的有效性。

自然美積極對仿冒的公司或品牌進行打假維權，通過增加對互聯網侵權及各類在線平台侵權的整治力度，維護公司品牌的商業信譽度及合法權益。結合公司實際情況，公司法務處制定了《打假維權管理制度》，規範打假維權管理原則、職責分工和工作程序。

公司主要知識產權為商標專用權與專利權，截至2023年12月31日，自然美擁有專利權4個，商標專用權753個，其中2023年新增申請商標專用權3項。

### 健康與安全

本集團重視產品的品質，以提高客戶滿意度，同時確保客戶的健康和安全得到保障。集團內部制定了質量管理標準體系，以嚴格監控生產的質素，為客戶打造更加健康、安全的產品。此外，自然美所有的化學品都進行了官方備案，實現了100%備案率，堅定不移地將用家的健康與安全是為重要優先的考慮要素。詳情可閱覽「產品及服務質素」及「產品退回政策、售後服務及投訴處理」部分。

### Product and Marketing

The Group fully implements its policies including the *Law of the People's Republic of China on Protection of Consumer Rights and Interests* and the *Advertising Law of the People's Republic of China* and other related policies, regulating the advertising practices to comply with the laws in its operating regions. The Group has established internal policies to ensure the public receives clear and accurate information before purchasing products, protecting consumers from false trade descriptions, misleading information, and misstatements on goods and services. In the event of any unclarity and/or misleading information is identified in the Group's advertising materials, immediate corrective action will be taken to rectify the situation.

### Customer's Data Protection and Privacy

The Group has formulated the "Management Measures for the Confidentiality of Customer Data and strictly abides by the *Personal Information Protection Law of the People's Republic of China*, regulating the protection of the acquired customer privacy data. For instance, we continuously improve our internal processes regarding the viewing of archived contracts and data. According to the authorization regulations, only authorized personnels are granted with the access right. Regarding the data management, the Company has designed different approval procedures for the utilization of regional customer data and internal data. We also track and record the borrowed contracts and data required archiving. These measures not only strengthen the privacy protection but also demonstrate the steadfast dedication of Natural Beauty on safeguarding customers' privacy.

### 產品及營銷

本集團全面執行包括《中華人民共和國消費者權益保護法》、《中華人民共和國廣告法》等相關政策，規定其廣告須符合營運地區的法例及規例。本集團已制定內部政策以確保公眾在購買產品之前獲得清晰準確的資料，保障消費者免受虛假商品說明、具誤導性的信息及對商品與服務錯誤陳述的影響。倘若本集團在其廣告中發現任何不明確和／或誤導性信息，本集團將立即採取糾正措施。

### 客戶資料保護及私隱

本集團制定了《客戶數據保密管理辦法》，並嚴格遵守《中華人民共和國個人信息保護法》，以規範已取得的客戶私隱數據的保護，例如持續改善查看歸檔合約及數據的內部流程。根據授權條例，只有得到授權的人員有權查閱。在數據管理方面，公司則對地區性客戶數據及內部數據的使用權設計不同的批准流程，並對被借閱的需歸檔的合約及數據進行追蹤以及記錄，以加強私隱保護，展現自然美對維護顧客私隱的決心。

## Social Aspects 社會層面

### *Case: Online Reservation Experience and Customer Service Mailbox*

We offer online appointment services through the company website, facilitating customers to schedule appointments remotely. According to the appointments received, the Customer Service Department will promptly contact the customers for appointment confirmation. Customers' names, email addresses, contact numbers and other inquiries or remarks from the customers regarding the reservation services will be collected. The online reservation system is governed by the Company's privacy policy. Reasonable measures are undertaken to protect customers' personal information from unauthorized access, use and disclosure. Meanwhile, the Company protects the confidentiality and integrity of customers' personal information through physical, technical and management safeguards. Furthermore, we offer an online customer service mailbox which enables customers to provide their names, email addresses, contact numbers, demand descriptions and other information remotely through the company website for product inquiries and feedback. Likewise, the online customer service mailbox adheres to the Company's privacy policy. The Company never provides, exchanges, rents or sells any of your personal information to other individuals, groups, private enterprises or public authorities (except as required by law), and never uses the customers' personal information for any other purposes without their explicit written consents.

During the Reporting Period, the Group was in compliance with the relevant laws and regulations regarding health and safety, advertising, intellectual property rights, labelling and privacy matters of its products and services that are materials to the Group.

### **Tapping into E-Commerce** Improving Customer Experience

Natural Beauty is accelerating its pace to expand its e-commerce operations as part of its ambition to establish itself as a leading professional beauty and skincare brand in China. This involves the establishment of multiple self-operated official platforms, integration of online and offline shopping experience and the provision of reassured premium after-sales services. Strawberrynet and ETmall have emerged as important channels for our online sales and offline experience. In addition to the online functionalities available from our official website, we have offered business expansion assistances to offline chain stores.

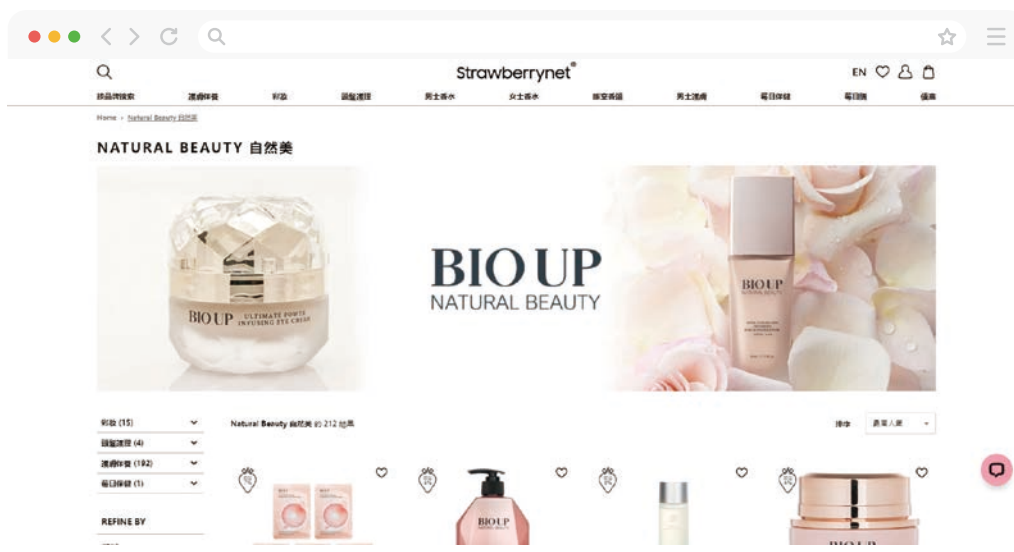
### *Case: Online Reservation Experience and Customer Service Mailbox*

我們提供了網上預約服務，便利客戶通過公司網站，遙距進行預約，而客服部亦會按已收到的預約，盡快聯絡客戶作確認。公司會收取客戶的姓名、電郵地址、聯絡電話及客戶就預約服務的其他諮詢或備註等資料。網上預約系統受公司私隱政策所規範，我們採取合理措施保護客戶個人資訊，免於未經授權的存取、使用和揭露。同時，公司通過實體、技術和管理保障措施，保護客戶個人資訊的機密性和完整性。此外，我們提供了網上客服信箱，客戶可通過公司網站，提供其姓名、電郵地址、聯絡電話及需求說明等資料，遙距作產品查詢及意見反饋。同樣地，網上客服信箱受公司私隱政策所規範。公司絕不會提供、交換、出租或出售任何客戶的個人資料給其他個人、團體、私人企業或公務機關(法律要求除外)，而公司除得到客戶書面同意，否則不會將其個人資料用作其他用途。

報告期內，本集團遵守對本集團重要的有關其產品及服務的健康與安全、廣告、知識產權、標籤和私隱事項的相關法例及規例。

### **佈局電商** 提升消費體驗

自然美在電商的佈局進一步擴大，通過多平台官方自營、線上線下全方位服務體驗及安心售後品質保障，致力於成為國內最領先的專業美容護膚品牌。東森購物網及草莓網已成為了我們線上銷售線下體驗的重要門戶。除了開通官網的線上功能之外，我們還為線下連鎖店進行拓展課程。



Screenshot of Strawberrynet – Natural Beauty  
草莓網截圖 – 自然美



Screenshot of ETmall – Natural Beauty  
東森購物網截圖 – 自然美

## Social Aspects 社會層面

Moreover, the Group has undertaken the initiative in 2022 and continued to launch the cutting-edge brand “B.U.T.ESSE.” for facilitating sustainable development. The cross-border cooperation between e-commerce platform and international brand towards the daily use of beauty products incubated the emerging brand “B.U.T.ESSE”. This brand has been launched in the Tmall and TikTok flagship store, delivering the brand concept of “Nature, Science and Specialty” and advocating the message of sustainable consumption. In pursuit of its mission in providing hospital-level natural skincare solutions, B.U.T. has partnered with Uni-Excubator to seek in-depth collaboration with the R&D team from Natural Beauty Taiwan R&D Centre and the global leading R&D teams. Skincare ingredient research has been conducted, enabling the establishment of a world-class R&D system. The mineral essence powder face pack launched by B.U.T.ESSE contains ingredients of cosmetic energy spar, classic natural composite essence, deep sea surface mineral essence, and other exclusive and specialized ingredients from B.U.T. Laboratory, blending in a mixture of 10% glacial coralline algae, 30% diatomaceous earth and 60% kaolin.

Aligned with the concept of sustainable development, environment-friendly and renewable paper are adopted for our gift boxes of face pack products, dedicating to forging a new path in developing a “sustainable” business model.

此外，本集團承接2022年，我們繼續推出新銳品牌「B.U.T.ESSE」，助力可持續發展。電商與日化線國際品牌跨界孵化出的年輕品牌「B.U.T.ESSE」，已在天貓和抖音旗艦店上線，打造「天然、科學、獨家專研」的品牌特點，傳播可持續消費理念。帶着院線級天然護膚的使命，B.U.T.聯合利華聯合U創新合作平台，與自然美台灣地區研發中心研發團隊及世界頂尖科學研發團隊深度合作，開展成分研究，建立了全球頂級研發體系。B.U.T.ESSE推出的礦物精華粉膜成分採用了宇宙能量晶石、經典天然複合精粹、深海地表礦物精華等B.U.T.實驗室獨家專研成分，結合10%冰川珊瑚藻，30%硅藻土60%高嶺土複配而成。

本着可持續發展的理念，面膜產品禮盒採用環保可再生紙工藝，致力發展「可持續」新賽道。



### Anti-corruption

To maintain a fair, ethical and efficient working environment, the Group has abided by the business ethics, upheld the principles of honesty and dedication, fair competition, integrity management and complied with the local laws and regulations relating to anti-corruption and bribery. In this year, the Company has continued to strengthen internal controls and regulated employee behaviour in strict accordance with "Anti-Fraud Management System". The "Anti-Fraud Management System" specifies the division of responsibilities concerning anti-fraud, fraud case handling process and fraud prevention and control etc. Every new employee is required to attend an induction training prior to work commencement. The training covers anti-corruption and anti-fraud related topics, utilizing fraud and corruption cases as prompts and warnings. During the induction, each new employee is required to sign "No Conflict of Interest Statement", effectively alerting our new employees regarding the potential conflicts of interest with the Company, our shareholders, suppliers and clients, thereby avoiding the occurrence of such situations. The Human Resources Department and the Audit Department have collaborated closely to promote anti-corruption awareness by embedding the principles into internal trainings and the risk management and control system. In 2023, a total 94 employees completed anti-corruption training with training duration of 10 hours.

The Group encourages employees, customers, suppliers and other stakeholders to actively report any misconduct or irregularities encountered in their daily work. In the pursuit of this objective, sound grievance mechanism has been established to ensure effective reporting on relevant cases and protect the whistle-blowers from unfair dismissal or victimisation. Various reporting channels have been established. Relevant personnel can report the actual or suspected fraud involving the Company and its personnel through emails, reporting telephones, letters, etc. The Group's Audit Department will conduct investigation on each report including clues related to bribery, extortion, fraud and money laundering. Relevant investigation status and final results will be reported to the Chief Executive Officer and the Board of Directors. Any discovered violation of relevant laws and regulations, including the *Criminal Law of the People's Republic of China*, is promptly referred to the judicial authorities for further processing. Moreover, careful investigation and evaluation will be conducted for any suspicious illegal behaviour. Employee with illegal practices will be disciplined accordingly to protect the Group's interests.

### 反貪污

為維持公平、合乎道德及高效的工作環境，本集團嚴格遵從商業道德規範，秉承誠實敬業、公平競爭、誠信經營的原則，並恪守當地有關反貪污及防止賄賂的法律及規例。本年度，公司繼續嚴格按照《反舞弊管理制度》加強內部控制，規範員工行為。《反舞弊管理制度》明確了反舞弊的職責分工、舞弊案件的處理流程、舞弊的預防與控制等。每位新職員入職前均需要參加新員工入職培訓，培訓內容涵蓋反貪污反舞弊相關內容，用過去曾出現的舞弊、貪污案件進行提示和警示。在新職員入職時，要求每位職員簽署《無利益衝突聲明》，有效提示職員與公司、公司股東、公司供應商及公司客戶有可能產生的利益衝突，避免該等情況發生。由人事部和稽核部共同推進員工的反腐敗宣導工作，融合在內部培訓及風險管控體系中。2023年，總計向94名員工開展了反貪污主題的培訓，培訓時數為10小時。

本集團鼓勵員工、客戶、供貨商等在日常工作中積極檢舉。為此本集團已建立健全的申訴機制，以確保相關事件可以得到有效彙報，並保護舉報者免遭不公平的解僱或傷害。我們開設各類舉報通道，相關人員可通過電子郵件、舉報電話、信函等方式舉報公司及其人員的實際或者疑似舞弊行為。針對每一條舉報，包括賄賂、勒索、欺詐及洗黑錢相關的線索，本集團稽核處均會開展調查，相關調查情況及最終處理結果會向執行長及董事會彙報。如發現存在涉及違反相關法例法規的情況，例如《中華人民共和國刑法》，將第一時間移送司法機關處理。另外，對於任何可疑的非法行為，本集團將進行仔細調查和評估，並對違法員工進行相應的紀律處分，以保護集團的利益。

## Social Aspects 社會層面

The Group requires the Purchasing Department to sign the “Supplier Integrity and Confidentiality Commitment” with suppliers, ensuring their adherence to the principles of transparency, trustworthiness and confidentiality when engaging with relevant staffs and handling information during various business activities. These include business negotiations, material supply, services, contracts and payments. This approach not only safeguards the fairness and impartiality of the overall procurement process but also avoids fraud, forgery and bribery.

During the Reporting Period, the Group was in compliance with the relevant laws and regulations in relation to bribery, extortion, fraud and money laundering that are materials to the Group. As at 31 December 2023, there was no reported and concluded case of corruption or fraud involving the Group or its employees.

To contribute to the sustainable, stable and healthy development of the Company, we intend to enhance our anti-corruption efforts. This includes the work specification refinement of the Party Committee, provision of relevant trainings to specified senior management and employees, enhancement of professional skills of the Audit Department staffs and improvement of the auditing accreditation procedures.

### COMMUNITY

Natural Beauty has consistently embraced its social responsibility as a corporate citizen, acknowledging co-prosperity with the community as its fundamental basis for a thriving and successful business. In this year, we have consistently taken an active role in organizing and participating in diverse public welfare activities, fostering a mutual development of both the Company and the community. Over the years, Natural Beauty has consistently demonstrated a deep commitment to public welfare, actively contributing to society. Through tangible donations of funds and goods, we have infused warmth and strength into charitable endeavours, leaving a lasting impact on the society. This unwavering dedication showcases our sense of corporate responsibility, courage in taking actions, compassion and unwavering commitment to making a significant difference.

此外，集團亦規定採購部門須與供貨商簽署《供貨商誠信與保密承擔》，以確保供貨商於有關業務活動(包括業務磋商、物料供應、服務、合約、付款等)期間在接觸相關員工及資料時恪守坦承、公信及保密性原則。這措施確保了整體採購流程之公平及公正，以及避免欺詐、偽造及賄賂等行為。

報告期內，本集團已遵守對本集團有重大影響的防止賄賂、勒索、欺詐及洗黑錢方面的相關法例及規例。截至2023年12月31日止年度，並沒有對本集團或員工提出並已審結的貪污舞弊案件。

未來，為助力公司持續穩定健康的發展，公司計劃進一步完善反腐敗方面的工作，包括完善黨委工作規範，針對高層管理人員和員工的相關培訓，提升稽核部人員的職業技能，以及完善稽核工作認可的程序。

### 社區

自然美始終承擔企業公民的社會責任，堅信與社區共生共榮是推進企業蓬勃發展的基石。在企業穩健發展的同時，集團亦不忘回饋社會。本年，我們一如既往地積極參與、組織開展各類公益活動，實現企業與社區的共同發展。多年來，自然美心繫公益，回饋社會，以實際捐款、捐物的行動，為慈善公益事業注入了溫暖和力量，充分彰顯了我們的企業責任及敢擔當、獻愛心、講奉獻的風采。



### Community Activities and Education

During the Reporting Period, the Group participated in the “Summer Skin Care and Sunscreen” organized by the community. The event featured the lecturers from Natural Beauty Education and Training Department, providing insights on the topics including ultraviolet rays, skin photo-aging, hard sunscreen, soft sunscreen and the use and identification of commercial sunscreen products available in the market. The course garnered significant acclaim from employees of other companies within the community. Moreover, lecturers from the headquarter delivered a 5-day professional technical training in beauty technology for 60 students majoring in beauty and body art in Zhanjiang Vocational and Technical School of Business and Industry. Students were supplied with products worth \$25,370 for practices, enabling their seamless transitions into the internship stage.

### Community Investment

The Company actively fosters educational equality through assistance and relief initiatives. In 2023, Natural Beauty made a donation of RMB1,000 to support individuals in need within the community, enabling a financially disadvantaged student to complete his or her studies. Furthermore, the Group contributed RMB50,000 to the “Love Under the Blue Sky” event organized by the Shanghai Charity Federation, demonstrating care and assistance to the elderly population in the community.

### Environmental Protection

Natural Beauty attaches great importance to marine conservation. In the Taiwan Ryukyu Regatta this year, the Group sponsored 500 sets of physical sunscreen lotions. This physical sunscreen lotion is free from alcohol, artificial fragrances and fluorescent agents. Its natural and non-greasy formula is gentle on the eyes and provides effective protection against strong ultraviolet rays. Moreover, it does not contain any “reef-harming sunscreen ingredients”, aligning with the marine-friendly guidelines that require the usage of chemical-free sunscreens in destinations such as Hawaii, Palau, Thailand and Florida. This sponsorship not only allows the participants to protect their skins while striving for glory but also contributes to the preservation of the marine environment.

Looking forward, the Group sees the collaboration with the community as an indispensable part of its growth strategy to achieve sustainable development. We will unswervingly leverage our strength to incubate more great ideas to help the people in need and strive to create a better society.

### 社區活動及教育

本集團在報告期內參與了社區牽頭舉辦的《夏季皮膚護理和防曬》，由自然美教育培訓部的導師專門授課，開展內容包括紫外線、肌膚光老化、硬防曬、軟防曬及市面防曬產品的使用和辨別，深受社區其他公司員工的歡迎。此外，總部培訓講師亦前往了湛江市工商職業技術學校，向60名美容美體藝術專業的學生提供5天的美容專業技術培訓，並提供價值25,370元的產品供學生練習使用，幫助學生順利踏入實習階段。

### 社區投資

為教育貢獻力量，助力教育公平。2023年，自然美向社區困難群體幫困助學，捐助人民幣1,000元，以幫助一位家庭經濟困難的學生完成學業。此外，本集團今年亦向上海市慈善總會「藍天下的至愛」活動捐贈50,000元人民幣，幫助及關愛社區老人。

### 環境保護

自然美重視海洋保育，在本年台琉國際帆船賽，本集團贊助了500份物理性防曬乳。此物理性防曬乳除不含酒精、人工香精、螢光劑，成分天然不油膩不熏眼，對強烈紫外線作有效防護外，更是無添加「珊瑚礁有害防曬成分」，符合夏威夷、帛琉、泰國及佛羅里達等國際無添加化學防曬的海洋友善配方，讓選手們可以在爭取榮耀時也能防護肌膚，亦能守護海洋環境。

展望未來，本集團將與社區的合作視為實現可持續發展廣泛規劃中不可或缺的一部分，並堅定不移地利用自身力量孵化出更多偉大的構想，以幫助社會上有需要的人士，共同創造一個更美好的未來。

# Awards 獎項榮譽

- 2023 The National Brand Yushan Award (awarded with the Best Product Category Award for its brand's classic product, "NB-1 Ultimate Restoration NB-1 Plus Firm Lift Extract - Anti-Wrinkle" and honoured with this national recognition award for 4 consecutive years)
- 2023 Happiest Employees - Gold Award
- 2023 Phoenix Tree Award
- 2023 Gold Quality Award
- 2023年國家品牌玉山獎(自然美以品牌經典產品「NB-1 PLUS駐顏奇肌白金精華素」再度拿下最佳產品類獎項，連續四年榮獲此國家級榮譽肯定)
- 2023幸福企業金獎
- 2023金梧獎
- 2023金萃獎「品質金牌獎」

# The Stock Exchange “ESG Guide” Content Index

## 香港聯交所《環境、社會及管治報告指引》內容索引

Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs)		Section/ Statement
主要範疇、層面、關鍵績效指標		章節／聲明
<b>A: Environment</b>		
主要範疇A – 環境		
<b>Aspect A1: Emissions</b>		
層面A1：排放物		
General Disclosure	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.	Emissions
一般披露	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。	排放物
KPI A1.1	The types of emissions and respective emissions data.	Emissions
關鍵績效指標A1.1	排放物種類及相關排放數據。	排放物
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions
關鍵績效指標A1.2	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)。	排放物
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions
關鍵績效指標A1.3	所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	排放物
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions
關鍵績效指標A1.4	所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	排放物
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Emissions
關鍵績效指標A1.5	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。	排放物
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Emissions
關鍵績效指標A1.6	描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	排放物

## The Stock Exchange “ESG Guide” Content Index 香港聯交所《環境、社會及管治報告指引》內容索引

Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs)		Section/ Statement 章節／聲明
<b>主要範疇、層面、關鍵績效指標</b>		
<b>Aspect A2: Use of Resources</b>		
<b>層面A2：資源使用</b>		
General Disclosure	Policies on efficient use of resources, including energy, water and other raw materials.	Use of Resources
一般披露	有效使用資源(包括能源、水及其他原材料)的政策。	資源使用
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Use of Resources
關鍵績效指標A2.1	按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	資源使用
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Use of Resources
關鍵績效指標A2.2	總耗水量及密度(如以每產量單位、每項設施計算)。	資源使用
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Use of Resources
關鍵績效指標A2.3	描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	資源使用
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Use of Resources
關鍵績效指標A2.4	描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	資源使用
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Use of Resources
關鍵績效指標A2.5	製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	資源使用
<b>Aspect A3: The Environment and Natural Resources</b>		
<b>層面A3：環境及天然資源</b>		
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	The Environment and Natural Resources
一般披露	減低發行人對環境及天然資源造成重大影響的政策。	環境及天然資源
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Environment and Natural Resources
關鍵績效指標A3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	環境及天然資源

Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs)		Section/ Statement
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<b>Aspect A4: Climate Change</b>		
<b>層面A4：氣候變化</b>		
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。	Climate Change 氣候變化
KPI A4.1 關鍵績效指標A4.1	Description of the significant impacts of activities on the environment and natural resources 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。	Climate Change 氣候變化
<b>B: Social</b>		
<b>主要範疇B－社會</b>		
<b>Employment and Labour Practices</b>		
<b>僱傭及勞工常規</b>		
<b>Aspect B1: Employment</b>		
<b>層面B1：僱傭</b>		
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. 有關薪酬及解雇、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Employment 僱傭
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full- or parttime), age group and geographical region. 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	Employment 僱傭
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment 僱傭

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Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs)		Section/ Statement 章節／聲明
<b>主要範疇、層面、關鍵績效指標</b>		
<b>Aspect B2: Health and Safety</b>		
<b>層面B2：健康與安全</b>		
General Disclosure	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.	Health and Safety
一般披露	有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	健康與安全
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety
關鍵績效指標B2.1	過去三年(包括匯報年度)每年因工亡故的人數及比率。	健康與安全
KPI B2.2	Lost days due to work injury.	Health and Safety
關鍵績效指標B2.2	因工傷損失工作日數。	健康與安全
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety
關鍵績效指標B2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法。	健康與安全
<b>Aspect B3: Development and Training</b>		
<b>層面B3：發展及培訓</b>		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
一般披露	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	發展及培訓
KPI B3.1	The percentage of employees trained by gender and employee category (e.g.: senior management, middle management).	Development and Training
關鍵績效指標B3.1	按性別及僱員類別(如高級管理層、中級管理層等)劃分的受訓僱員百分比。	發展及培訓
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training
關鍵績效指標B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	發展及培訓

Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs)		Section/ Statement 章節／聲明
<b>主要範疇、層面、關鍵績效指標</b>		
<b>Aspect B4: Labour Standards</b>		
<b>層面B4：勞工準則</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child or 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。	Labour Standards 勞工準則
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labour Standards 勞工準則
KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labour Standards 勞工準則
<b>Operating Practices</b>		
<b>營運慣例</b>		
<b>Aspect B5: Supply Chain Management</b>		
<b>層面B5：供應鏈管理</b>		
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。	Supply Chain Management 供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, 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。	Supply Chain Management 供應鏈管理
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理

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Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs)		Section/ Statement 章節／聲明
<b>主要範疇、層面、關鍵績效指標</b>		
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management
關鍵績效指標B5.4	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	供應鏈管理
<b>Aspect B6: Product Responsibility</b>		
<b>層面B6：產品責任</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Product Responsibility
一般披露	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。	產品責任
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility
關鍵績效指標B6.1	已售或已運送產品總數中因安全與健康理由而須回收的百分比。	產品責任
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	Product Responsibility
關鍵績效指標B6.2	接獲關於產品及服務的投訴數目以及應對方法。	產品責任
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility
關鍵績效指標B6.3	描述與維護及保障知識產權有關的慣例。	產品責任
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	產品責任
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Product Responsibility
關鍵績效指標B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法。	產品責任



Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs)		Section/ Statement 章節／聲明
<b>主要範疇、層面、關鍵績效指標</b>		
<b>Aspect B7: Anti-corruption</b>		
<b>層面B7：反貪污</b>		
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。	Anti-corruption 反貪污
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases. 於報告期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Anti-corruption 反貪污
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, 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。	Anti-corruption 反貪污
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-corruption 反貪污
<b>Community</b>		
<b>社區</b>		
<b>Aspect B8: Community Investment</b>		
<b>層面B8：社區投資</b>		
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。	Community 社區
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	Community 社區
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用的資源(如金錢或時間)。	Community 社區



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