

卓悦 控股有限公司
BONJOUR Holdings Limited
Hong Kong Stock Code 653

2023

SUSTAINABILITY REPORT
可持續發展報告



香港貓
HongKong Mall

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 : 653

可持續發展報告

Sustainability Report

目錄

一、董事會聲明

二、我們的承諾

三、目的及報告範圍

四、報告原則

五、持份者的參與

六、重要性評估

七、企業管治

八、環境層面

- A1：排放物
- A2：資源使用
- A3：環境及天然資源
- A4：氣候變化

九、社會層面

- B1：僱傭
- B2：健康與安全
- B3：發展及培訓
- B4：勞工準則
- B5：供應鏈管理
- B6：產品責任
- B7：反貪污
- B8：社區投資

十、績效數據概覽

十一、聯交所環境、社會及管治報告指引對照

十二、氣候相關信息披露

Table of Contents

I. Board Statement

II. Commitment on Sustainability

III. Objective and Scope

IV. Reporting Principles

V. Stakeholder Engagement

VI. Materiality Evaluation

VII. Corporate Governance

VIII. Environmental Aspects

- A1: Emissions
- A2: Use of Resources
- A3: The Environment and Natural Resources
- A4: Climate Change

IX. Social Aspects

- B1: Employment
- B2: Health and Safety
- B3: Development and Training
- B4: Labour Standards
- B5: Supply Chain Management
- B6: Product Responsibility
- B7: Anti-corruption
- B8: Community Investment

X. Performance Data Summary

XI. Index to HKEx Environmental, Social and Governance Reporting Guide

XII. Index to Disclosure on Task Force on Climate-related Financial disclosures

董事會聲明

各位股東及合作夥伴

2023年是疫情過後又為充滿挑戰的一年。卓悅繼續秉持我們的價值觀，實踐我們的宗旨：利用「科技+消費+資本」的結合，透過與全球電商發展策略夥伴的合作，及時抓住經濟復甦機遇，為股東、合作夥伴提高企業回報。集團將繼續以香港貓這個可持續電子商務平台的零售轉型為核心，以實現環境保護、社會公平和經濟活力方面實現更大可持續發展目標。香港貓是一個集銷售管理、供應鏈網路於一體的全通路購物生態系統，吸引商家和業務合作夥伴向34個國家的44個全球市場平台銷售高價值商品。

集團推出了注重環境、社會和治理視角的可持續發展框架，並致力於地球、人類、產品和社區四大支柱上創造正面影響。透過將我們的中長期目標和策略納入一個綜合框架，集團將進一步強調我們對支持環境和對我們所服務的社區的承諾，並與我們的合作夥伴共同建立成功的商業模式和展示我們的韌性。

2022年至2023年間，我們取得了良好的業績，包括將我們自身運作中的空氣排放量減少了10%，並繼續為實現2030年減排目標取得進展。我們實現了2030年電力和水消耗削減目標，成功將電力消耗和水消耗分別減少了17%和38%。雖然今年我們因倉庫優化項目而增加了包裝材料的消耗，但隨著2024年將推行更多環保措施，我們有信心到2030年可以實現包裝材料使用量減少20%。此外，自2023年12月起，我們已開始回收紙板，並減少內包裝的塑膠薄膜和塑膠袋的使用。

另一方面，集團致力於創造一個多元化、公平和包容的工作場所，確保每位員工都感到受到重視，並擁有平等的機會和資源。我們也認識到所有員工的寶貴貢獻，無論性別、年齡、殘疾或婚姻狀況，並相信具包容性的工作場所將有助於人才招募並提高員工滿意度和生產力。

Board Statement

Dear Stakeholders,

Year 2023 marked a new set of challenges following the pandemic. Bonjour remained committed to our values and purpose, which is to leverage the combination of “Technology + Consumption + Capital” and capitalize on timely opportunities for economic recovery through collaborations with strategic partners in global eCommerce development. Our aim was to increase returns for our shareholders. The Group will continue its core focus on the transformation of HKMALL, a sustainable eCommerce platform, with the goal of achieving greater sustainability in terms of environmental protection, social equity, and economic viability. HKMALL is established as an omnichannel shopping ecosystem that integrates sales management, supply chain networks, and engages merchants and business partners selling high-value merchandise across 34 countries and 44 global market platforms.

To drive our sustainability efforts, the Group introduced a framework that encompasses environmental, social, and governance perspectives. We concentrated on creating a positive impact across four pillars: Planet, People, Product, and Community. By integrating our medium to long-term goals and strategies into this framework, we further demonstrated our commitment to supporting the environment and the communities we serve. We also worked collaboratively with our partners to build successful business models and resilience.

During the period between 2022 and 2023, we achieved notable progress in various areas. We reduced air emissions from our own operations by 10% and made significant strides towards our 2030 emissions reduction targets. We successfully met both our 2030 electricity and water consumption reduction targets, with electricity consumption reduced by 17% and water consumption reduced by 38%. Although we observed an increase in packaging material consumption due to a warehouse optimization project, we are confident that with additional initiatives in 2024, we can achieve a 20% reduction in packaging materials usage by 2030. Furthermore, we have initiated the recycling of cardboard and eliminated the use of plastic film and bags for inner packaging since December 2023.

In parallel, the Group remains steadfast in creating a diverse, equitable, and inclusive workplace. We are committed to ensuring that every employee feels valued and has equal access to opportunities and resources, regardless of their gender, age, disability, or marital status. We recognize the valuable contributions of all employees and believe that fostering an inclusive workplace will enhance talent recruitment and boost employee satisfaction and productivity.

可持續發展報告 (續)

Sustainability Report (continued)

董事會聲明 (續)

Board Statement (continued)

在上一份2022年可持續發展報告中，集團討論了維繫客戶和供應商聯繫、確保優質產品的供應並建立關鍵物流基礎設施以更有效服務我們的客戶和業務合作夥伴的機遇。集團將繼續實踐業務轉型路線圖，以更好地服務全方位客戶群，贏得業務合作夥伴並縮小供應鏈、商店、網路市場和零售商之間的差距。本集團不僅以獨家經銷權銷售產品及品牌商品，更協助中小企業透過香港貓平台，可有效率且有到地地將銷售網路拓展至大灣區及海外國家市場。

In the previous 2022 Sustainability Report, the Group discussed the opportunity to maintain strong connections with customers and suppliers. This involved ensuring the availability of quality products and establishing critical logistical infrastructure to better serve our customers and business partners. Moving forward, the Group will continue implementing the business transformation roadmap, with the aim of enhancing the omnichannel customer experience, fostering strong relationships with business partners, and bridging gaps across supply chains, stores, web marketplaces, and retailers. In addition to selling products and branded merchandise through exclusive distributorship rights, the Group also assists small and medium enterprises (SMEs) in efficiently expanding their sales networks via HKMALL to markets in the Greater Bay Area (GBA) and overseas countries.

在產品方面，集團將繼續從傳統的美容產品零售商轉型為提供包括科技產品在內的「美容、健康及生活」全系列產品的新商業生態系統。產品多樣化旨在滿足不斷變化的消費者需求，為所有人創造更好的生活。集團亦將持續培育獨家代理品牌及自家品牌。這種多元化策略有助於降低經營風險並提高集團業務收入組合的獲利能力。憑藉香港貓全球電商平台及豐富的產品系列，集團計劃將觸角拓展至大灣區及亞洲其他地區，讓優質產品在大灣區銷售，便利境內外商家通過香港貓平台將商品銷往海外市場。

Regarding our product offerings, the Group will continue its transformation from a traditional retailer of beauty products to a new business ecosystem that encompasses a comprehensive range of products in “Beauty, Health & Lifestyle,” including technology products. This diversification aims to meet the evolving needs of consumers and create a better quality of life for all. We will also continue nurturing sole agency brands and private labels as part of our diversification strategy, which helps mitigate risks and enhance profitability within our revenue portfolio. Leveraging the HKMALL global eCommerce platform and a wide range of products, our goal is to expand our presence in the GBA and other parts of Asia, facilitating the sale of quality products in the GBA and enabling the export of Mainland merchandise to overseas markets through the HKMALL platform.

展望未來，我們已經確定了改進的機會，並設定了改善業務運營的目標，以實現供應鏈和產品供應中的可持續實踐。我們將繼續與產業合作夥伴合作，應對氣候相關挑戰並增強抵禦能力。我們的使命是帶來「美麗、健康和美好生活」，因此我們致力於提供優質的解決方案，並管理我們對環境的影響、我們與整個社會的關係以及我們的長期公司治理。我們的願望是透過實踐我們圍繞人、合作夥伴和地球的價值觀，繼續提供優質產品並改善組織健康。

Looking ahead, we have identified opportunities for improvement and set goals to enhance our business operations in terms of sustainability practices throughout our supply chains and product offerings. We will continue collaborating with industry partners to address climate-related challenges and build resilience. With our mission to bring “Beauty, Health & Beautiful Life,” we are committed to delivering quality solutions while managing our impact on the environment, maintaining positive relationships with society at large, and upholding strong long-term corporate governance. Our aspiration is to continue delivering quality products and fostering organizational health by living our values concerning people, partners, and the planet.

董事會聲明 (續)

可持續發展需要我們整個公司的集體努力和員工的個人熱情。更重要的是，我們認識到，正如在迅速發展可持續發展之道路一樣，我們也必須提高員工的技能。我們正在採取重要步驟來分配資源作出投資，使我們每個人都能透過各自的角色推動積極的變革，並促進獲得持續的培訓和教育。此外，我們鼓勵我們的業務合作夥伴在整個可持續發展之旅中陪伴我們，邁向有意義和有價值的未來。我們致力於與員工、消費者、投資者、供應商、商家和監管機構合作，並協調各方了解他們的需求，透過我們的集體努力，相信可建立一個更理想和可持續發展的世界。

董事會有進行定期評估、以識別和管理可持續發展風險，並持續支持各項可持續發展措施和社區目標。我們對創新和產業轉型具備熱情，並可積極創造機會，幫助我們保持行業領先地位。董事會支持管理層採用最佳行業實踐，以實現更理想的財務業績，並為各持份者創造長期價值。此外，董事會也定期檢視各項ESG目標的實施情況，並在適當可行的情況下調整可持續發展指標或績效等目標，以確保企業發展對環境和社會的影響降至最低。

最後，我要感謝整個卓悅團隊的熱情和承諾，他們致力於實現我們的目標，並對我們引以為傲的社群服務工作產生積極影響。我們邁向積極變革的可持續發展之旅才剛開始。本集團正在與各持分者和業務夥伴密切合作，解決遇到的問題和挑戰。我們致力於打造更環保的產品組合，保護我們的地球，努力尋找方法來培養一支優秀的勞動力隊伍，並創造具包容性的工作場所和社區。我再次感謝我們的股東、董事會和員工的持續支持。

主席
2024年4月

Board Statement (continued)

Sustainability requires the collective efforts of our entire company and the individual passion of our employees. We recognize that the road to sustainability is rapidly evolving, and we must enhance the skillsets of our people accordingly. We are investing in allocating resources to equip each of us with the ability to drive positive change through our respective roles and to provide access to ongoing training and education. Furthermore, we encourage our business partners to join us on this sustainability journey towards a meaningful and valuable future. We are committed to working with our employees, consumers, investors, suppliers, merchants, and regulators to understand their needs and align our collective efforts to build a more just and sustainable world.

The board of directors ("Board") undergoes regular evaluations to identify and manage sustainability risks, while supporting sustainability initiatives and community goals. Our passion for innovation and transformation creates opportunities for us to stay ahead of change. The Board supports management in adopting the best industry practices to achieve better financial performance and create long-term value for stakeholders. Additionally, the Board periodically reviews the implementation of various ESG initiatives and adjusts targets, such as sustainability metrics or performance, where appropriate and feasible, to minimize the impact of corporate development on the environment and society.

Finally, I would like to express my gratitude to the entire Bonjour team for their passion and commitment to living our purpose and positively impacting the communities we proudly serve. We are still at the early stages of our sustainability journey toward effecting positive change. The Group is closely collaborating with stakeholders and business partners to address the issues and challenges we encounter. We strive to build greener product portfolios, protect our planet, cultivate a talented workforce, and create inclusive workplaces and communities. Once again, I extend my gratitude to our shareholders, Board of Directors, and employees for their continuous unwavering support.

Chairman
April 2024

Sustainability-related targets and performance 可持續發展相關目標

Sub-category 分類	Targets 目標	Performance in 2023 2023績效
Environment 環境		
Air Emissions 減排	15% ↓ by 2030	10% ↓ vs 2022 baseline
Electricity consumption 減能	15% ↓ by 2030	17% ↓ vs 2022 baseline
Wastes reduction 減廢	15% ↓ by 2030	4% ↓ vs 2022 baseline
Paper packaging reduction 減包裝材料	1) 20% ↓ by 2030 2) 2 Tonne recycle carton boxes per year	1) 121% ↑ carton boxes usage(a) 2) Delay recycling of carton boxes due to warehouse optimization project
Water consumption 減耗水量	10% ↓ by 2030	38% ↓ vs 2022 baseline
Climate Change 氣候變化		
Product packaging and distribution 產品包裝和分銷	1) Eliminate plastic packaging, 2) use shredded paper for inside packaging 3) reused carton box for outside packaging	1) ↓ 15% of plastic bags 2) and 3) Delay due to due to warehouse optimization project
Commitment to climate neutrality 堅持碳中和	Carbon neutral by 2050 across value chain	On track
Social 社會		
Training hours per employee 僱員受訓時數	10% ↑ YoY	11% ↓ vs 2022 (b)
Diversity and inclusion 多元和包容性	All employees: 50% female Managers: 50% female	All employees: 72% female Managers: 55% female
Diversity and inclusion 多元和包容性	Ensure equal pay for work of equal value	On track
Governance 管治		
Ethics and anti-corruption 商業道德及反貪腐	Zero cases of corruption reported	On track
Product safety and quality 產品質量及安全	Products complaint ↓ 10% YoY	87% ↓ vs 2022 baseline
Community Investment 社區投資		
5 focus areas of contribution to the community 5個領域社區服務	20% ↑ YoY for beneficiaries including elderly, youngsters, kids and people with special needs	187% ↑ vs 2022
Donation 捐獻	10% ↑ YoY	38% ↓ vs 2022 (c)

Note: (a) higher consumption vs 2022 due to business growth of eCommerce transaction and materials planning for warehouse optimization project 由於業務增長和倉庫優化項目，包裝材料消耗量較 2022 年高。

(b) lower training hours vs 2022 due to lower staff turnover, which was declined by 45%. 由於員工流動率下降，培訓時間較 2022 年減少了 45%。

(c) less donation activities vs 2022. 捐獻活動較 2022 年減少。

目的

卓悅控股有限公司及其子公司(「Bonjour」、「集團」或「我們」)透過連結客戶提供卓越的客戶體驗並採用先進的全通路商務技術進行數位轉型,打造新的商業生態系統,從而追求可持續成長。包括科技產品在內的「美容、健康和生活方式」全系列產品。可持續發展成長是我們的使命,可持續發展是我們的核心理念。本報告提供了2023年可持續發展策略以及環境、社會和治理(「ESG」)在可持續發展相關目標方面的最新績效。可持續發展報告(「報告」)展示了我們對可持續發展的ESG維度的承諾,加強集團於一線業務的路線圖,以及數字化轉型的明確方向,以實現中長期可持續發展目標,確保消費者、企業、社區和地球擁有更美好的未來。

本報告中披露的信息來自集團的官方文件、統計數據或公共數據。董事會負責本報告內容的有效性、準確性和完整性。我們歡迎持份者提供意見和建議。您可以通過撥打+852 2872 2872或寄送至香港荃灣橫窩仔街36-50號卓悅大廈12樓提供有關可持續發展報告或我們的可持續發展戰略的反饋。

報告範圍

集團的董事會負責確定本報告的範圍,報告期為2023年1月1日至2023年12月31日(「報告期」或「年度」),與集團財政年度一致。本可持續發展報告中披露的信息涵蓋集團在香港總部經營的5家實體零售店和在澳門經營的1家實體零售店以及全球電子商務平台香港貓。香港貓覆蓋34個國家,包括英國、美國、加拿大、澳大利亞、法國和新加坡,在中國大陸和海外的44個市場平台上,包括天貓國際,考拉,JD.com, Facebook和WeChat Mall等。我們的主要業務包括零售業務和電子商務。

編製可持續發展報告的數據來源主要基於內部政策和各主要持份者提供的信息。卓悅將繼續優化其數據收集和報告系統,涵蓋環境管理、社會責任和公司治理三個方面,逐步擴大披露範圍,從而長期改善報告的質量和全面性。

Objective

Bonjour Holdings Limited and its subsidiaries (“Bonjour”, the “Group” or “we”) pursue sustainable growth by connecting our customers to deliver exceptional customer experiences and adopt advanced technology of omnichannel commerce in a digital transformation to a new business ecosystem that offers a full range of products in “Beauty, Health & Lifestyle” including technology products. Sustainable growth is our mission and sustainability is our core value. This report provides an update on the sustainability initiatives and environmental, social, and governance (“ESG”) performance on sustainability-related targets in 2023. The Sustainability Report (the “Report”) demonstrates our commitment to ESG dimensions of sustainability, provides a roadmap for the Group to strengthen the front-line operations and sets a clear direction towards digital transformation towards medium-term and long-term sustainable development objectives in ensuring a better future for consumers, businesses, communities and the planet.

The information disclosed in this report comes from official documents of the Group, statistical data or public data. The Board of Directors is responsible for the validity, accuracy and completeness of the contents of this report. We welcome comments and suggestions from stakeholders. You are welcome to provide feedback on the Sustainability Report or our sustainability strategy by calling +852 2872 2872 or mailing to 12/F, Bonjour Tower, 36-50 Wang Wo Tsai Street, Tsuen Wan, Hong Kong.

Reporting Scope and Boundaries

The directors of the Group are responsible for determining the scope of this Report, the reporting period of which is from 1 January 2023 to 31 December 2023 (the “Reporting Period” or “Year”), which is consistent with the Group’s financial year. The information disclosed in this Sustainability Report covers major operations cover the Group’s headquarters in Hong Kong, 5 physical retail stores operating in Hong Kong and 1 physical retail store in Macau and the global eCommerce platform “HKMALL”. HKMALL covered 34 countries including the UK, the US, Canada, Australia, France and Singapore, across 44 market platforms in mainland China and overseas, including Tmall Global, Kaola, JD.com, Facebook and WeChat Mall etc. Our principal activities include retail business and eCommerce.

The source of data in preparing the Sustainability Report is primarily based on the internal policies and documents as well as information provided by various key stakeholders. Bonjour will continue to optimise its data collection and reporting system over the three aspects: environmental management, social responsibility and governance, and gradually expand the disclosure scope to improve the quality and comprehensiveness of the report in the long term.

報告原則

本報告按照《香港聯合交易所證券上市規則》附錄C2的環境、社會及管治報告指引編製。本報告中披露的信息符合環境、社會及管治報告指引中包含的「遵守或說明」條款。本報告應和集團的2023年年度報告一併閱讀，後者包含了對其財務表現和企業治理的全面審查。本報告中的環境、社會及管治指引內容索引列於本報告的附錄2中，概述了環境、社會及管治指引的應用方式。本報告已經董事會審閱、確認和批准。

集團支持「氣候相關財務揭露工作小組」(「TCFD」)的建議，並已採納TCFD建議的框架，就氣候變遷帶來的潛在風險和機會以及潛在的風險和機會展開管理層討論，以及關於對我們業務的潛在影響。集團就港交所所提議ESG框架下的氣候相關揭露部分進行了討論。本報告是參考TCFD建議編製的，並致力於支持《聯合國可持續發展目標》(SDGs)中三個關鍵戰略的進程進行年度溝通。我們2023年ESG的重點是成立一套關鍵績效指標並包含三個關鍵焦點領域：1)創新和可持續發展，2)員工和3)負責任的商業營運。

Reporting Principles

This report was compiled in accordance with the ESG Reporting Guide under Appendix C2 of the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited. Information disclosed in this Report complies with the “Comply or Explain” provisions contained in the ESG Reporting Guide. This Report should be read in conjunction with the Group’s 2023 Annual Report, which contains a comprehensive review of its financial performance and corporate governance. The ESG Guide content index set out in Appendix 2 to this report outlines how the ESG Guide has been applied. This Report has been duly reviewed, acknowledged and approved by the board of directors.

The Group supports the recommendations of the “Task Force on Climate-related Financial Disclosures” (“TCFD”) and has adopted the framework recommended by the TCFD to start the management discussion on potential risks and opportunities brought by the climate change and the potential impact on our business. The company’s approach is discussed in the section of HKEx climate-related disclosures under ESG framework. This report has been developed with reference to the TCFD recommendations and the Group is committed to an annual communication regarding the process of the 3 key strategies in supporting broader “United Nation Sustainable Development Goals” (SDGs). Our ESG initiatives in 2023-were reported including three key focus areas: 1) Innovation & sustainability, 2) Workforce; and 3) Responsible business operation, which is shown below.



報告原則 (續)

本集團透過策略和績效措施，提高對持份者的問責和透明度。以下是三個重點領域：

1) 創新和可持續發展

本集團致力於利用數字化技術和大數據增強產品供應和綠色供應鏈管理，以提高客戶期望。集團探索尚未實現的發展機遇，與商家合作創造一個創新和可持續的工作環境，使員工能夠於全方位智慧零售解決方案之中，提供最佳的電子商貿服務。集團正在幫助中小企業使用我們的線上平台香港貓 (HKMALL)，以全通路購物生態系統，管理數字化零售供應鏈基礎設施，以取得更好的業務成果。

本集團充分認識到防止溫室氣體 (GHG) 排放對於遏制氣候變遷影響的重要性，並評估了適應氣候變遷的潛在風險，包括影響我們供應鏈並導致業務中斷的極端天氣。初步計劃已製定，包括人力資源規劃、倉庫和商店溫度控制、員工培訓、業務連續性計劃和應對營運的彈性方法。

集團致力於在業務運營中採用數字化，透過香港貓平台增強了客戶的客製化體驗以及整體業務和ESG表現。集團利用數碼電子商務作為實現ESG目標的有力工具，大大減少了與傳統實體零售業務相關的碳足跡，而且還實現了降低能源消耗、減少廢物產生和減少運輸排放。

在社會層面，數碼電子商務香港貓為更廣泛的消費者，特別是服務需要支援的社區消費者提供了獲取商品和服務的便捷途徑。本集團透過香港貓電子商務平台，有效地讓商戶在存貨過多或需要清倉時，以大幅折扣向低收入人士提供產品。此外，我們電子商務平台的數字化特性有助於提高透明度並支持道德採購，因為可以為消費者提供就有關產品、供應商和製造流程的詳細信息。此外，在香港貓進行直播；集團已培訓超過200名KOL直播人員，免費為年輕人開展電商業務學習和實踐培訓。這為年輕一代營造了創業精神並開拓了職業前景，以在其職業發展中趕上數碼時代，從而促進經濟增長和社會流動性。

Reporting Principles (continued)

The Group is committed to enhance accountability and transparency to our stakeholders with our strategies and performance measures. The three focus areas are:

1) Innovation & sustainability

The Group strives to promote green supply chain with product offerings by leveraging digital technologies and big data to satisfy elevated customer expectations. The Group explores the unrealized opportunities and cooperates with merchants to create an innovative and sustainable work environment. We empower employees with all-round intelligent retail solutions to deliver their best eCommerce services. The Group helps SMEs use HKMALL omnichannel shopping ecosystem to manage the digital retail supply chain infrastructure and achieve better business outcomes.

The Group fully understands the importance of preventing greenhouse gas (GHG) emissions to curb the impact of climate change and has evaluated potential risks in climate change adaptation including extreme weather that impacting our supply chains and leading to business disruptions. A preliminary plan has been established to incorporate human resources planning, warehouse and shops temperature control, training for employee, investment in business continuity and resilience.

The Group is committed to adopt digitalization in business operations, which has enhanced customers' tailored experiences and the Group's ESG performance via HKMALL platform. The Group is exploiting the digital eCommerce as a powerful tool in achieving ESG goals, which has not only achieved significant reduction of carbon footprint associated with traditional brick-and-mortar retail operations but has also achieved lower energy consumption, decreased waste generation, and reduced transportation emissions.

Socially, digital eCommerce HKMALL has democratized access to goods and services for a wider range of consumers, particularly in underserved communities. The Group via HKMall eCommerce platform has efficiently enabled merchants in offering their products at substantial discounts as a result of over-stocking or for clearance to lower-income community. Additionally, the digital nature of our eCommerce platform helps promote transparency and supports ethical sourcing, as they can provide consumers with detailed information about products, suppliers, and manufacturing processes. Further, livestreaming broadcast is conducted over HKMALL; the Group has trained more than 200 staff in KOL livestreaming, and have freely conducted training for young people to learn and practice eCommerce business. This created entrepreneurship and widened career prospects for young generation to catch up with the digital era in their career development, contributing to economic growth and social mobility.

可持續發展報告 (續)

Sustainability Report (continued)

報告原則 (續)

Reporting Principles (continued)

1) 創新和可持續發展 (續)

1) Innovation & sustainability (continued)

在管治層面，數碼電子商務可以通過利用數據分析和人工智能促進ESG政策和實踐的實施。通過向商家免費提供我們的電子商務平台香港貓，以便商家進行上架和運營，有關技術幫助集團以及我們的客戶（商家）追蹤、監控和報告ESG績效，簡化合規並培養可持續的商業文化。

In terms of governance, digital eCommerce can facilitate the implementation of ESG policies and practices by leveraging data analytics and artificial intelligence. By offering our eCommerce platform HKMALL free to merchants in their uploads and operations, these technologies help the Group as well as our clients – the merchants – to track, monitor, and report on ESG performance, streamlining compliance and fostering a sustainable business culture.

總體而言，我們的數碼電子商務平台香港貓在推進ESG目標、推動企業、消費者和環境的積極變化方面發揮著至關重要的作用。

Overall, our digital eCommerce HKMALL plays a vital role in advancing ESG objectives, driving positive change for businesses, consumers, and the environment.

本集團將繼續投資於電子商務平台，為客戶提供優質和可持續的產品。同時，本集團將持續尋找優質的商業合作夥伴，為消費者提供美容、健康及生活產品和服務解決方案。

The Group will continue to invest in the eCommerce platform and able to offer quality and sustainable products to our customers, as well as seeking quality business partners to provide beauty, health and lifestyle products and service solutions to our consumers.



2023 on eCommerce Extraordinary
Branding award
2023飛越品牌企業大獎



2023 IFAPC Outstanding Listed
Companies Award
2023上市公司年度大獎

報告原則 (續)

2) 員工

國際勞工組織指出，業務績效的改善與多元化和包容性及員工敬業度之間，存在顯著相關性。集團專注於採用最佳商業實踐，在員工招募、培訓與發展以及技能培訓中考慮ESG的因素，建立和管理符合ESG目標的員工人才庫。集團致力於打造多元化和包容性的工作場所，並取得了良好的成果，包括員工流失比率下降，以及員工更積極接受任務和新業務舉措。

本集團已訂定指標以衡量有關安全健康及員工滿意度等多項主題的培訓時數。本集團亦予以提升員工在新零售及可持續商業實踐方面的技能，並對數碼電子商務業務的員工進行再培訓，讓他們為更綠色的未來做好準備。集團強化環境及社會目標的意識，並建立自我驅動創業及企業管理最佳實務分享。根據財務績效以及環境和社會目標的進展，作為對員工進行評估和獎勵。這強化了公司的ESG價值觀和優先事項。為了滿足未來的人才需求，集團一直致力於通過與大學、非營利組織和其他組織的合作，建立具有ESG能力的應聘者管道。

總括而言，通過有效明智的招聘、培訓、績效管理和建立強大的管道，本集團致力於培養一支具有數碼科技人才和能力的員工隊伍，以幫助公司實現其環境和社會責任目標，同時實現長期財務可持續發展。

Reporting Principles (continued)

2) Workforce

The International Labour Organization notes that there are significant correlations between greater diversity and Inclusion and the improvements in employee engagement and business performance. The Group focuses on adopting some best business practices by taking into ESG factors in the recruitment, training & development and skill training for employees to build and manage a workforce talent pool that is aligned with ESG goals. The Group endeavors to foster a diverse and inclusive workplace and favourable outcomes are observed including a decline in staff turnover and a higher level of motivation in taking assignments and new business initiatives.

The Group has set metrics to measure the training hours on various topics such as safety and health and employee satisfaction. The Group has also upskilled employees on new retail and sustainable business practices, and retrained employees in digital eCommerce business to prepare them for a greener future. The Group strengthens the awareness of environmental and social goals and establishes best practice sharing on self-driven entrepreneurship and business management. Employees are evaluated and rewarded for financial performance and progress towards environmental and social goals. This reinforces the company's ESG values and priorities. To fill future talent needs, the Group has been working to build a pipeline of candidates with ESG capabilities through partnerships with universities, non-profits and other organizations.

In summary, through smart hiring, training, performance management and building a robust pipeline, the Group is committed to develop a workforce with digital talents and capabilities to help the company achieve its environmental and social responsibility goals while achieving long term financial sustainability.

報告原則 (續)

Reporting Principles (continued)

3) 負責任的商業營運

3) Responsible Business

集團及香港貓電子商務致力於實現聯合國可持續發展目標 (SDG)，成為負責任的企業，確保可持續採購政策、消費行為和環保交付。我們優先選擇來自合法合規及可持續的供應和較低生態足跡的成本的產品、材料與服務。

The Group and the eCommerce HKMALL are committed to the United Nations Sustainable Development Goals (SDGs) to be a responsible business on ensuring sustainable procurement, consumption practices and environmental-friendly delivery services. We will source products, materials and services, which are legally compliance and from sustainable sources with lower ecological footprints.

香港貓電子商務讓集團及商家優化供應鏈及物流。全年的採購數據和分析，我們能夠簡化材料採購和向客戶交付產品的過程，減少包裝材料的消耗，減少運輸排放，減少能源消耗，並整體實現更小的環境足跡。本集團強調回收措施，重新利用碎紙及紙板作為內包裝材料，取代塑膠氣泡膜。這使得本集團及我們的商家更容易在產品和包裝中使用回收紙箱可回收材料，以盡量減少對環境的影響。此外，香港貓電子商務平台實現可持續消費的商業模式，例如允許商家輕鬆轉售或捐贈用過或即將過期的物品，從而減少浪費，並為低收入社區和慈善團體提供消費利益。香港貓電子商務也讓集團變得透明和更具企業責任。我們可以在數碼平台上，分享有關材料和產品的來源及其整體環境和社會影響的詳細信息。然後，消費者可以對他們購買的商品做出負責任的選擇。這使公司很容易建立信譽並向在線消費者真實地表明其負責任的商業行為。

HKMALL eCommerce allows the Group and our merchants to optimise the supply chains and logistics. Throughout the year, with data and analytics, we are able to streamline the sourcing of materials and delivery of products to customers, reduce consumption of packaging materials, reduce emissions from transportation, reduce energy consumption and achieve a smaller environmental footprint overall. The Group emphasizes the recycling initiatives in reusing shredded paper and cardboard as inner packaging materials replacing plastic bubble wrap. This makes it easier for the Group and our merchants to use recycle carton boxes recyclable materials in the products and packaging to minimize impact to the environment. Further, HKMALL eCommerce platform enables business model of sustainable consumption, such as allowing merchants to easily resell or donate used or near expiry items, therefore reducing waste and providing consumption benefits to lower-income community and charity community. HKMALL eCommerce also enables the Group to be transparent and accountable. We can share the sourcing on digital platform on where materials and products come from as well as their overall environmental and social impact. Consumers can then make responsible choices about what they purchase. This makes it easier for companies to credibility and authentically convey their responsible business practices to consumers online.

報告原則 (續)

Reporting Principles (continued)

3) 負責的商業營運 (續)

3) Responsible Business (continued)

2023年，集團關聯公司香港貓及香港產業創新中心獲認可為可持續發展目標世界紀錄的支持機構，以表揚對可持續發展、展現社會影響力，惠及外部持份者。我們承諾將可持續發展目標納入我們的可持續發展策略，並制定可衡量的社會和環境目標。2023年，集團致力於投放技術和資源以推動可持續發展。總而言之，透過電子商務業務模式和技術，集團將繼續以可持續、環保的方式經營，以使消費者支持負責任的品牌。集團致力於透過香港貓的電子商貿平台，打造新一代負責任的企業，並推動環境和社會責任的可持續改善。

In 2023, the Group and HKMALL receives the SDG World Records and are being recognized as supporting organizations to show sustainability/social impact to external stakeholders. We are being recognized to incorporate SDGs in our sustainability strategy and develop measurable social and environment goals. In 2023, the Group is committed to invest in technologies and resources in driving sustainability. In summary, through eCommerce business models and technologies, the Group will continue to operate in a sustainable, ecofriendly manner and empower our consumers to support responsible brands. The Group via digital commerce on HKMALL is committed to enable a new generation of responsible business and drive sustainable improvements in environmental and social responsibility.



HKMALL and HKIIC, associate companies of Bonjour Holding Limited are recognized as SDG supporting Organization

集團關聯公司，香港貓及香港產業創新中心，認可為可持續發展目標世界紀錄的支持機構

報告標準

Reporting Standards

本報告概述本集團環境、社會和公司管治(ESG)的績效，是根據「實質性」、「量化性」、「平衡性」和「一致性」的報告原則來作出匯報。請參閱下表，以了解我們對這些報告原則的理解和回應。

In the preparation of this Report, we outline the ESG performance of the Group based on the reporting principles of “Materiality”, “Quantitative”, “Balance” and “Consistency”. Please refer to the table below for our understanding of and response to these reporting principles.

原則 Principle	內容 Context	我們的行動 Our Action
重要性 Materiality	報告應包含反映對環境、社會及管治影響或對造成重大影響的問題對持份者的影響。 The Report should contain issues that reflect material ESG impact or substantially affect stakeholders.	與持份者溝通，了解反映環境、社會及管治影響的問題，進行重要性評估確定重要主題。 We communicated with our stakeholders to understand their concerns relating to issues that reflect material ESG impact and conducted materiality assessment to identify the material topics.
量化性 Quantitative	報告應以可測量的方式披露關鍵績效指標，以便評估和驗證環境、社會及管治政策和管理系統的有效性。 The Report should disclose key performance indicators in ways that can be measured, so that the effectiveness of ESG policies and management systems can be evaluated and validated.	本報告披露關鍵績效指標、定量信息和收集數據的方法(如適用)。 We disclosed key performance indicators, quantitative information and the methodologies in collecting the data, where applicable.
平衡性 Balance	報告應對績效指標作出不偏不倚的反映。同時報告應避免以不恰當的選擇、省略、或表述方式，以影響報告讀者的決策或判斷。 The Report should provide an unbiased picture of our performance. The Report should avoid selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the Report reader.	讓環境、社會及管治報告保持平衡，公平披露關鍵ESG方面。披露本報告中的成就和挑戰。 We kept the ESG report balanced and made fair disclosures on key ESG aspects. We disclosed both achievements and challenges in this Report.
一致性 Consistency	報告應使用一致的環境、社會及管治數據方法。如果統計方法有任何變動或其他影響方法的相關因素，應在報告中進行披露。 The Report should use consistent methodologies of ESG data over time. Any changes to the methods used or any other relevant factors affecting the methodologies should be disclosed in the Report.	本報告採用一致的方法來披露有關環境、社會及管治的匯報報告方法設有實質性變化，與上一個報告期間相同。 We reported in accordance with the ESG Reporting Guide and adopted consistent methodologies in this Report. There are no material changes in the reporting approach and methodologies from those adopted by the Group in the previous reporting period.

持份者的參與

本集團認為，理解並採取行動以應對主要持份者的關切和期望，是實現可持續發展的目標。本集團透過不同的溝通渠道與主要持份者積極溝通，以確保來自主要持份者的評論和反饋能夠得到有效和及時的處理。下表顯示了集團所確定的主要持份者的期望和關切，以及相應的管理層回應。

Stakeholder Engagement

The Group believes that understanding and taking actions to tackle key stakeholders' concerns and expectations is the goal to achieve sustainable development. The Group actively communicates with key stakeholders through different communication channels in order to ensure comments and feedbacks from major stakeholders could be effectively and timely addressed. The following table shows the expectations and concerns of the major stakeholders as identified by the Group, and the corresponding management responses.

持份者 Stakeholders	溝通渠道 Communication Channels	期望和關切 Expectations and concerns	管理層回應 Management Feedback
顧客 Customers	<ul style="list-style-type: none"> - 客戶服務熱線 - Customer service hotline - 產品投訴 - Product complaints - 線上購物偏好 - online buying preferences - 通過電子郵件和電話呈現意見 - Opinions through email and telephone calls 	<ul style="list-style-type: none"> - 合理價格 - Reasonable price - 高品質的服務和產品 - High quality services and products - 準時交貨 - on time delivery - 減少缺貨 - minimize out-of stock 	<ul style="list-style-type: none"> - 確保有合約義務以保護客戶的權益和利益； - Ensuring contractual obligations are in place to protect customers' benefits and rights; - 提供高質量的服務和產品，最大限度地滿足客戶的滿意度； - Maximizing customers' satisfaction by providing high quality services and products; - 新及創新產品的推廣活動 - marketing campaigns to introduce new and innovative products - 及時回應客戶的來電和查詢，並及時聯繫各有關部解決客戶的要求。 - Timely response to customers' calls and enquires and promptly organize relevant departments to address customer's requests.

持份者的參與 (續)

Stakeholder Engagement (continued)

持份者 Stakeholders	溝通渠道 Communication Channels	期望和關切 Expectations and concerns	管理層回應 Management Feedback
員工 Employees	<ul style="list-style-type: none"> - 會議 - Conferences - 培訓、研討會和簡報 - Training, seminars and briefing sessions - 職業安全健康局 - Occupational Safety and Health council - 平等機會委員會 - Equal Opportunities Commission - 員工活動 - Employee activities - 部門培訓 - Department training 	<ul style="list-style-type: none"> - 人性化 - Humanity - 健康和 safety - Health and safety - 職業生涯規劃 - Career development - 勞工權益 - Labour rights - 避免員工接觸致癌化學物質以保護健康 - Avoid employee exposure to carcinogenic chemicals to protect health - 提高員工對職業安全健康的意識 - Raise employee's awareness of occupational safety and health - 尊重員工在家庭中的角色 - Respect employees' role in their family 	<ul style="list-style-type: none"> - 使用非危險性的耗材，例如在零售店中使用環保熱敏紙； - Use non-hazardous consumables, such as environmentally friendly thermal paper in retail stores; - 加強生態普及保護環境的內部溝通； - internal communication to enhance eco-friendly and protecting the environment; - 擴大職業安全培訓，提高培訓員工的比例； - Expand occupational safety training and increase the percentage of trained employees; - 創建舒適的工作環境； - Creating a comfortable working environment; - 鼓勵員工參與持續教育和專業培訓，提高能力；以及 - Encouraging employees to participate in continuous education and professional training to enhance competency; and - 確保有合約義務以保護勞工。 - Ensuring contractual obligations to protect labor rights.

持份者的參與 (續)

Stakeholder Engagement (continued)

持份者 Stakeholders	溝通渠道 Communication Channels	期望和關切 Expectations and concerns	管理層回應 Management Feedback
股東 Shareholders	<ul style="list-style-type: none"> - 年度和中期報告 - Annual and interim reports - 股東大會 - Annual general meetings - 在香港交易所的公告 - Announcements in HKEx 	<ul style="list-style-type: none"> - 投資回報 - Return on investment - 利益保護 - Interest protection - 信息透明度 - Information transparency - 營運風險管理 - Operating risks management - 商業道德和信譽 - Business ethics and credibility 	<ul style="list-style-type: none"> - 通過股東大會確保透明和高效的溝通； - Ensuring transparency and efficient communications through annual general meetings; - 發布年度和中期報告；以及 - Publishing annual and interim reports; and - 定期在香港交易所公告。 - Publishing regular announcements in HKEx.
供應商 Suppliers	<ul style="list-style-type: none"> - 商務會議 - Business meetings - 電話通訊 - Telephone calls - 供應商評估 - Supplier assessment 	<ul style="list-style-type: none"> - 誠信 - Integrity - 透明的採購流程 - Transparent procurement process - 商業道德和信譽 - Business ethics and credibility 	<ul style="list-style-type: none"> - 確保有合約義務； - Ensuring contractual obligations are in place; - 依法履行合約； - Performing the contract in accordance with the law; - 改進供應商選擇機制；以及 - Improve the supplier selection mechanism; and - 推動低碳採購和供應鏈。 - Promote low carbon procurement and supply chain.

持份者的參與 (續)

Stakeholder Engagement (continued)

持份者 Stakeholders	溝通渠道 Communication Channels	期望和關切 Expectations and concerns	管理層回應 Management Feedback
政府和 監管機構 Government and regulators	<ul style="list-style-type: none"> - 研討會 - Seminars - 政府諮詢 - Government consultations 	<ul style="list-style-type: none"> - 減少集團的用電、用紙和浪費 - Reduce electricity consumption, paper use and waste across the Group - 選擇無動物測試的產品 - Choose products without animal testing - 監管合規 - Regulatory compliance 	<ul style="list-style-type: none"> - 改進支持可持續發展的供應鏈系統； - Improve a supply chain system that supports sustainable development; - 在環境議題上與監管機構建立良好的關係； - Build successful relationships with regulators on environmental issues; - 制定環境保護政策； - Formulate policy on environmental protection; - 遵守政府對廢棄物處理的規例；以及 - Adhere government regulation on wastes disposal; and - 披露有關環境和氣候變遷潛在的風險。 - Disclosure on potential risks arising from environment and climate changes.
社區 The Community	<ul style="list-style-type: none"> - 社區投資和捐贈 - Community investment and donation - 公司網站 - Company website 	<ul style="list-style-type: none"> - 參與社會活動 - Involvement in society - 節能 - Energy saving - 資源節約 - Resources conservation - 社區發展和支持 - Community developments and support - 公益慈善活動 - Charity activities 	<ul style="list-style-type: none"> - 推行環保措施，減少、重複使用和回收資源對環境影響程度減到最少； - Implementing eco-friendly measures to reduce, reuse and recycle resources to minimize environmental impact; - 支持體育、文化藝術、教育、環境保護和健康相關的社區活動；以及 - Support sports, culture & arts, education, environmental protection and health-related community activities; and - 維持年度捐贈。 - Maintain annual donations.

重要性評估

本集團重視持份者的意見。考慮到持份者的期望，我們分析了各種環境、社會及管治議題的重要性。考慮了企業戰略目標和政策、行業標準、法律和監管責任、環境保護、資源利用、質量控制和員工保護等因素，以確定業務運營的影響。

重要性評估的程序如下：

第一步：辨識 – 參考環境、社會及管治報告指引中列出的可持續發展議題和行業最新的可持續發展趨勢，我們確認了16個環境、社會及管治議題，這些議題對持份者和我們的業務運營具有較高的重要性；

環境、社會及管治方面
ESG Aspects

Materiality Assessment

The Group values the opinion given by stakeholders. Taking the stakeholders' expectations into consideration, we analysed the importance of various ESG issues. Factors such as business strategy objectives and policies, industry standards, legal and regulatory responsibilities, environmental protection, use of resources, quality control and employee protection, etc. were considered in order to identify the impact of the business operations.

The procedures for the materiality assessment are as follow:

Step 1: Identification – With reference to the sustainability topics listed in the ESG Reporting Guide and the latest sustainability trends in the industry, 16 ESG issues were identified where they posed higher importance to both stakeholders and our business operation:

環境、社會及管治方面 ESG Aspects		編號 No.	環境、社會及管治議題 ESG Issues
A. 環境	A1：排放物	1	能源管理和溫室氣體排放
A. Environmental	A1：Emissions	1	Energy management and GHG emissions
	A2：資源使用	2	資源循環體系
	A2：Use of Resources	2	Resource circularity
		18	用水效率和節約用水
		18	Water efficiency and reduction
	A3：環境和天然資源	3	減少對環境的影響
	A3：The Environment and Natural Resources	3	Minimizing Environmental impact
	A4：氣候變化	4	與氣候有關的問題
	A4：Climate Change	4	Climate-related issues

重要性評估 (續)

Materiality Assessment (continued)

環境、社會及
管治方面
ESG Aspects

編號 環境、社會及管治議題
No. ESG Issues

B. 社會	B1: 僱傭	5	人才招聘和留任
B. Social	B1: Employment	5	Talent recruitment and retention
	B2: 健康與安全	6	職業健康與安全
	B2: Health and Safety	6	Occupational health and safety
	B3: 發展和培訓	7	員工發展
	B3: Development and Training	7	Employee's development
	B4: 勞工準則	8	防止強迫勞動和童工
	B4: Labour Standards	8	Prevention of forced and child labour
	B5: 供應鏈管理	9	可持續發展的供應鏈
	B5: Supply Chain Management	9	Supply chain sustainability
	B6: 產品責任	10	私隱保護和資料安全
	B6: Product Responsibility	10	Privacy protection and data security
		11	商業道德和反貪污
		11	Handling of complaints
		12	投訴處理
		12	Consumers' buying behaviour
		13	消費者購買行為
		13	Product quality and responsibility
		14	產品品質和責任
		14	Digitalization and innovation
		17	客戶參與和協作
		17	Customer engagement and collaborates
	B7: 反貪污	15	商業道德和反貪污
	B7: Anti-corruption	15	Business ethics and anti-corruption
	B8: 社區投資	16	社區投資
	B8: Community Investment	16	Community investment

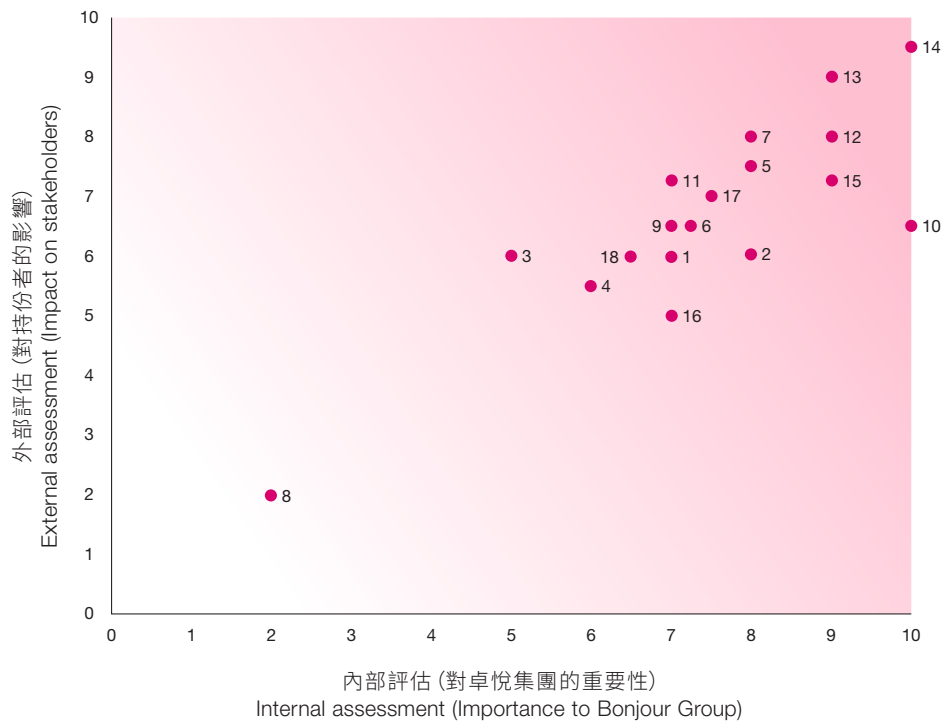
重要性評估 (續)

第二步：優先順序 – 為了確定環境、社會及管治議題的重要性，我們評估並打分每個環境、社會及管治議題的相關性／重要性，基於我們的高級管理層和關鍵持份者的觀點，在0到10的尺度上進行評分（0表示不相關，10表示至關重要）。下面重要性矩陣的垂直軸顯示了外部評估的結果（對持份者的影響），水平軸則展示了內部評估的結果（對業務的影響）。位於右上象限內的環境、社會及管治議題最為重要。

Materiality Assessment (continued)

Step 2: Prioritisation – To determine the materiality of the ESG issues, we have assessed and scored the relevance/ importance of each of the ESG issues based on the views of our senior management and key stakeholders on a scale of 0 to 10 (0 is irrelevant and 10 is crucial). The vertical axis of the below materiality matrix shows the result of external assessment (impact on stakeholders) and the horizontal axis presents the internal assessment result (impact on business). The ESG issues that fall within top right-hand quadrant are of greatest importance.

重要性矩陣 Materiality Matrix



編號 環境、社會和公司治理的議題

No. Topics of environmental, social and governance

14	Digitalization and innovation 數字化和創新	2	Resource circularity 資源循環體系
13	Product quality and responsibility 產品品質和責任	6	Occupational health and safety 職業健康與安全
12	Consumers' buying behaviour 消費者購買行為	9	Supply chain sustainability 可持續發展的供應鏈
10	Privacy protection and data security 私隱保護和資料安全	1	Energy management and GHG emissions 能源管理和溫室氣體排放
15	Business ethics and anti-corruption 商業道德和反貪污	18	Water efficiency and reduction 用水效率和節約用水
7	Employee's development 員工發展	16	Community investment 社區投資
5	Talent recruitment and retention 人才招聘和留任	4	Climate-related risks 氣候相關風險
17	Customer engagement and collaboration 客戶參與和協作	3	Minimizing Environmental impact 減少對環境的影響
11	Handling of complaints 投訴處理	8	Prevention of forced and child labour 防止強迫勞動和童工

第三步驟：應用—根據物質性矩陣，「數位化和創新」、「產品品質和責任」、「消費者購買行為」和「隱私保護和數據安全」被確定為更為重要的議題。這項物質性評估的結果被用來指導我們的披露對齊，以及公司的戰略規劃和風險管理。本報告的以下部分更詳細地說明瞭集團對這些重要議題的回應。展望未來，集團將繼續與持份者進行溝通和協作，共同為可持續發展做出貢獻。

Step 3: Application – According to the materiality matrix, “Digitalization and innovation”, “Product quality and responsibility”, “Consumers’ buying behaviour”, and “Privacy protection and data security” were identified as the issues of higher importance. The results of this materiality assessment were used to guide our disclosure alignment, as well as the strategic planning and risk management of the company. The Group’s responses to these important issues have been elaborated in more details in the following sections of the Report. Looking forward, the Group will continue to engage and maintain a communicative and collaborative relationship with our stakeholders to jointly contribute to sustainable development.

管治

企業管治是本集團業務可持續營運的基礎。我們致力於堅守良好的企業管治原則，強調獨立性、高透明度和責任制。我們嚴格遵守業務所在的國家所有法律及法規。

Governance

Corporate Governance is the foundation of our sustainable business operations. We endeavor to uphold principles of good corporate governance with an emphasis on independence, transparency, and accountability. We strictly abide by all laws and regulations in our operations, and in accordance with those of the countries in which we operate.

董事會的角色

本集團由董事會管治，負責指導和監督業務營運事務。董事會向股東負責，旨在創造股東最大的長期價值發展，同時平衡更廣泛各方持份者的相關者利益。

董事會是負責公司的領導和監控，監督集團的業務並評估集團的業績，並對集團的可持續發展／環境、社會和治理的策略，及承擔將可持續發展融入集團的長期成長的責任。在監督治理和風險管理框架時，董事會不斷識別和評估氣候變化和可持續發展的風險。它與審計委員會一同協作，我們審查風險管理框架，確保其設計、實施和監控的有效性。氣候相關風險也被納入集團風險管理框架的可持續發展風險。董事會召開會議，討論對潛在財務影響的持續監控，並批准可持續發展框架、及長期可持續發展目標和指標，董事會並對框架進行持續監督。此外，董事會亦專注於本集團的整體策略發展及其政策，特別關注本集團的成長及財務表現。

董事們的任務是促進公司的長期成長，並以可持續增長為重點，做出符合公司最佳利益的決策。董事會由主席陳建文先生帶領，與董事會協商決定集團的整體戰略方向，並負責高層管理的監督。管理層負責集團的日常運營，由首席執行官領導，並得到執行董事的支持。

董事會致力於將可持續發展納入業務策略，並承擔領導和責任，包括：

- 監督評估和確認集團的環境和社會影響；
- 確保建立適當和有效的風險管理和內部控制系統；
- 辨識環境和氣候變化相關的風險和機會；

Role of the Board

The Company is governed by the Board which is responsible for directing and supervising its affairs. The Board is accountable to the shareholders for the development of the Group with the goal of maximizing long-term shareholders' value, while balancing broader stakeholders' interests.

The Board is responsible for the leadership and control of the Company, oversees the Group's businesses, evaluates the performance of the Group, bears the overall responsibility for the Group's sustainability/ESG strategy and integrates sustainability into the Group's long-term growth. In overseeing the governance and risk management framework, the Board conducts ongoing identification and assessment of climate change and sustainability risks. Collaborating with the Audit Committee, we review the risk management framework, ensures its effectiveness in design, implementation, and monitoring climate-related risks on the incorporated into sustainability risks in the Group's risk management framework. The Board meets to discuss continuous monitoring on potential financial impacts and also approves the Sustainability framework, long-term sustainability goals and targets. The Board provides ongoing oversight of the framework. Besides, the Board also focuses on overall strategic development of the Group and its policies with particular attention paid to the growth and financial performance of the Group.

The Directors are charged with the task of promoting the long-term success of the Company and making decisions in the best interests of the Company with special focus on sustainable growth. The Board is led by the Chairman, Mr. Chen Jianwen, who determines the overall strategic direction of the Group in consultation with the Board and is responsible for the high-level oversight of management. Management is responsible for the day-to-day operations of the Group under the leadership of the Chief Executive Officer, with the support of the Executive Directors.

The Board is committed to incorporate sustainability into the business strategies and take leadership for and accountability in:

- Overseeing the assessment and identification of the Group's environmental and social impacts;
- Ensuring proper and effective risk management and internal control systems are in place;
- identifying relevant risks and opportunities in the environment climate-related changes;

可持續發展報告 (續)

Sustainability Report (continued)

董事會的角色 (續)

- 與投資者和監管機構的期望和要求相一致；
- 定期審查集團的績效；
- 將可持續發展納入企業文化，並促進可持續發展考量成為業務決策過程的一部分；以及
- 批准集團可持續發展報告中的披露內容。

Role of the Board (continued)

- Aligning with what investors and regulators expect and require;
- Regularly reviewing the performance of the Group;
- Integrating sustainability in the corporate culture and promoting sustainability as part of the business decision-making process; and
- approving disclosures in the Group's Sustainability Report.

管理層在可持續發展及公司管治的角色

Management's role to sustainability and governance

創新與環境、社會及企業管治委員會成立於2023年，由董事會主席、首席執行官、首席財務官和高級財務總監組成，他們定期開會討論新舉措和可持續發展問題，然後提交給董事會審查和監督新項目的績效和可持續發展舉措。該委員會還對與氣候相關的風險和機會進行監督，包括與氣候變化相關的能源效率、材料採購、實體風險和過渡風險。該委員會還負責將可持續發展績效納入管理績效審查，然後向審計委員會和董事會報告績效和措施。

The Innovation and ESG committee is established in 2023, which composes of Chairmen of Board, CEO, CFO and Senior Financial Controller, whom meets regularly to discuss new initiatives and sustainability issues ahead of their submission to the Board for their review and provides oversight of performance of the new projects and sustainability initiatives. The committee also provides oversight on climates-related risks and opportunities, including energy efficiency, material sourcing, physical risks and transition risks relating to climate change. The committee is also responsible for integrating sustainability performance into management performance review and then reporting the performance and initiatives to the Audit Committee and the Board.

集團認識到，將可持續實踐融入集團營運的重要性，並擁抱可持續發展，將業務轉型為更好的長期和可持續的財務表現。透過年度風險評估，集團繼續業務發展與營運環境保持一致，並建立更具彈性和可持續發展的業務，以達到所有持份者不斷變化的期望。本集團所採納的企業管治原則和慣例，強調董事會的多元化和高素質，以及健全的內部監控、透明度和問責制。除了報告財務表現外，集團制定與環境可持續發展相關的非財務績效指標，例如空氣排放、水消耗、減少廢棄物，以及員工多樣性和社區參與等社會指標。本集團將繼續檢討其治理方式並在未來進行適當的增強。

The Group recognizes the importance of integrating sustainable practices into our operations and embraces the sustainability in transforming the business to a better long-term and sustainable financial performance. By conducting annual risk assessment, the Group continues to align the business developments with the environment in which it operates and builds a more resilient and sustainable business to manage the evolving expectations of all stakeholders. The corporate governance principles and practices adopted by the Group emphasise a diverse and quality Board with sound internal controls, transparency and accountability. In addition to report financial performance, the Group has developed non-financial performance metrics related to environmental sustainability such as air emissions, water consumption, waste reduction, as well as social metrics such as employee diversity and community engagement. The Group will continue to improve the risk management methodology and make appropriate enhancements on governance going forward.

A. 環境

本集團專注於減少對自然環境的負面影響，並致力於降低與氣候變化有關的風險。綠色進程和環境保護是我們可持續發展戰略的核心。我們與客戶、供應商和行業夥伴合作，積極整合環境保護和可持續發展，提高供應鏈表現，採用標準和最佳行業範例，並從可持續來源獲取產品。

自2023年12月起，我們啟動了減用塑膠包裝、使用碎紙作為內包裝、重複使用供應商紙箱外包裝等的項目。

我們以2022年為基準制定可持續發展的目標，包括減少空氣排放、節能、減少廢棄物和減少包裝材料的目標。集團並持續加強可持續發展數據的收集和分析流程。集團致力提供專門資源和關注來開發和推出淨零排放的項目，以實現溫室氣體（「GHG」）減排目標，並制定應對氣候變化所帶來的實體及過渡風險的措施。

A1：排放量

由於集團主要從事零售和電子商務業務，因此我們辦公室和零售店的環境對影響微不足道。然而，集團仍追求綠色和環境保護的概念，致力於改善其運營，減少其對環境的直接影響。我們近年來擴大的電子商務業務也有望減少實體店的能源消耗和廢棄物產生，同時我們正在鼓勵無紙化的工作環境。

集團採用氣候相關財務披露工作組(TCFD)的政策和監管指引的變化。集團遵守防止污染的法律，如空氣污染控制條例、噪聲控制條例、廢物處理條例、水污染控制條例、環境影響評估條例、海上傾倒條例、臭氧層保護條例、危險化學品控制條例和產品綠色責任條例，以及機動車輛怠速(固定罰款)條例等。

A. Environmental

The Group focuses on our environmental footprint and aims at minimizing the negative impacts on natural environment through mitigating climate-related risks. Go green and environmental protection is central to our sustainability strategy. We work with our customers, suppliers and industry partners to actively integrate environmental protection and sustainability in improving performance in the supply chain, adopting standards and best practices to obtain products from sustainable sourcing.

Since Dec 2023, we launched projects of eliminating plastic packaging, using shredded paper as inner packing paper and reusing suppliers' carton box for outside packaging etc.

We used year 2022 as the baselines to develop the sustainability goals including air emission reduction, energy saving, wastes and packaging material reduction goals. The Group continues to enhance the process of collecting and analyzing sustainability data. The Group are committed to provide dedicated resources and attention to develop and roll-out the net-zero projects in achieving the goal of Greenhouse Gas ("GHG") emissions reduction, as well as developing response to physical risks and transition risks from climate change.

A1: Emissions

Since the Group is mainly engaged in retail business and eCommerce, the environmental impact of our office and retail store operations is insignificant. Yet, the Group still pursues the concept of green and environmental protection and has been committed to improving its operations to reduce the direct impact of its business on the environment. The eCommerce business we have expanded in recent years is also expected to reduce energy consumption and waste generation in physical stores as we are encouraging a paperless working environment.

The Group adopts changes in policy and regulatory guidance from Task Force on Climate-related Financial Disclosures ("TCFD"). The Group complies to the anti-pollution laws such as Air Pollution Control Ordinance, Noise Control Ordinance, Waste Disposal Ordinance, Water Pollution Control Ordinance, Environmental Impact Assessment Ordinance, Dumping at Sea Ordinance, Ozone Layer Protection Ordinance, Hazardous Chemicals Control Ordinance and Product Eco-responsibility Ordinance, Motor Vehicle Idling (Fixed Penalty) Ordinance etc.

A. 環境 (續)

Environmental (continued)

A1: 排放量 (續)

A1: Emissions (continued)

溫室氣體(GHG)排放

Greenhouse Gas (GHG) Emissions

在報告期內，集團直接排放的溫室氣體包括氮氧化物、二氧化硫、懸浮粒子和其他空氣污染物，非常小。間接排放溫室氣體的主要來源是購買的電力和棄置在堆填區的紙張廢料。集團已通過提供持續培訓和張貼節能提醒來教育和鼓勵員工致力於良好的節能實踐。

During the Reporting Period, the Group's air emissions regarding nitrogen oxides, sulphur oxides, particulate matter and other air emissions, were very small. The main sources of indirect greenhouse gas emissions are purchased electricity and paper waste disposed at landfills. The Group has educated and encouraged our staff to commit on good energy-saving practices by providing continuous training and affixing energy saving reminders.

Emissions Category 排放類別	2022 Baseline Year 基準年	2023
Scope 1 Direct GHG emission 範圍1：直接排放的溫室氣體	24	4
Scope 2 Energy indirect GHG emission 範圍2：能源類間接溫室氣體排放	1260	1152
Scope 3 Purchased goods and services 範圍3：其他間接溫室氣體排放	55	83

在報告年度內，我們在範圍1下產生了4噸二氧化碳等量的排放量（2022年：在範圍1下產生了24噸二氧化碳等量的排放量），較2022年減少83%，成功實現公司到2030年將溫室氣體排放減少15%的目標（範圍1）。減少的原因是一部汽油推動的公司車被處置。展望未來，我們將繼續努力實施節能減排措施，並致力於進一步減少溫室氣體排放，實現我們的最終目標。此外，我們在範圍2下產生了1,152噸二氧化碳等量的排放量（2022年：在範圍2下產生了1,260噸二氧化碳等量的排放量）。這顯示間接溫室氣體排放總量較2022年減少了8.6%，集團會力爭達成2030年溫室氣體減量15%的目標（範圍2）。2023年，排放量減少的原因是在公共區域安裝電力感測器、清潔所有空調設備以提高效率，並防止空氣過濾器堵塞，以及將辦公室和倉庫的空調設備設置為25°C，從而節省了電力的消耗。

During the Reporting Year, we generated 4 tonnes carbon dioxide equivalent emissions under scope 1 (2022: 24 tonnes of carbon dioxide equivalent emissions under scope 1), representing a decrease of 83% compared to 2022, which successfully contributed to the Company's target of minimizing its GHG emissions by 15% by 2030 (scopes 1 and 2). The improvement was attributed to the disposal of a petrol-powered company car. Looking ahead, we will continue our efforts in implementing energy-conservation and emission-reduction measures, and we aim to further minimize GHG emissions towards our ultimate goal. Also, we generated 1,152 tonnes of carbon dioxide equivalent emissions under scope 2 (2022: 1,260 tonnes of carbon dioxide equivalent emissions under scope 2), this represented a decrease of 8.6% compared to 2022. The group will strive to achieve the target GHG emissions reduction of 15% by 2030 (scope 2). In 2023, the decrease in emissions was due to the saving of electricity from installation of electricity sensors in public areas, cleaning all air-conditioning equipment to improve efficiency and prevent clogged air filters, as well as setting all AC equipment at 25°C in office and warehouse.

A. 環境 (續)

A. Environmental (continued)

A1: 排放量 (續)

A1: Emissions (continued)

溫室氣體(GHG)排放 (續)

Greenhouse Gas (GHG) Emissions (continued)

此外，我們在範圍3下產生了83噸二氧化碳等量的排放量(2022年：在範圍3下產生了55噸二氧化碳當量的排放量)排放量增加是由於增加紙張消耗。與2022年相比，今年溫室氣體總排放量輕微增加了10%。範圍1至3的溫室氣體排放總變化主要是由於減少用電消耗的措施。

Besides, we also generated 83 tonnes of carbon dioxide equivalent emissions under scope 3 (2022: 55 tonnes of carbon dioxide equivalent emissions under scope 3) the increase were due to higher paper consumption. This year, the total greenhouse gas emission has decreased by 10% comparing with 2022. The total change of GHG emissions in scope 1-3 was mainly due to initiatives in reducing electricity consumption.

該集團旨在通過實現能源節約和減少範圍1和2中產生的絕對二氧化碳排放量，到2026年將減少6%，並計劃在長期目標中將範圍2的排放量減少15%到2030年。我們的最終目標是在2060年實現碳中和。對於範圍3，我們承諾在2030年之前，將涵蓋購買的商品和服務的排放量的80%的供應商具有驗證的排放目標；該集團計劃在2030年之前，涵蓋上游運輸和分銷的排放量的供應商中有60%具有可驗證的環境、社會及管治的ESG目標。

The Group aims at reducing energy consumption and absolute carbon dioxide emissions generated in our scopes 1 and 2 by 6% by 2026 and aims to reduce scope 2 emission by 15% by 2030 in the long-term goal. Our ultimate goal is to be carbon neutral by 2060. For scope 3, we commit that 80% of our suppliers by emissions covering purchased goods and services, will have validated emission targets by 2030; the Group plan to have 60% of our suppliers by emissions covering upstream transportation and distribution, will have validated ESG targets by 2030.

在2023年，我們推出多項措施減少我們的業務對環境的影響，包括致力於將環境保護文化融入我們的零售店中，包括張貼節能通知或提醒，鼓勵員工參與環境保護活動，並實施以下措施：

There are a number initiatives during 2023 to reduce the impact of our business on the environment, which included integrating environmental protection culture into our retail stores, including posting energy-saving notices or reminders to encourage employees to participate in environmental protection activities, and implementing the following measures:

- 關閉未使用的燈光和設備，或使用計時器控制電源；
- 調節空調系統25°C溫度，以適用於辦公室和倉庫環境；
- 在所有公共區域安裝感測器以減少用電量。
- 將照明更換為LED燈，以減少能源消耗；
- 定期清潔或更換所有空調機的濾網，以提高空調的效率；以及
- 定期檢查能源計量器，並在門上貼上條帶以防止冷空氣外洩。

- Turning off the lights and equipment that were not in use or use timers to control power supply;
- Air conditioning system were regulated to 25°C for office and warehouse environment;
- Installing sensors to reduce electricity consumption in all public areas.
- Replacing the fluorescence lights with LED-lights to reduce energy consumption;
- Periodical cleaning or replacing filter in all air-conditioners to improve efficiency of air-conditioning; and
- Periodical review of energy meters and apply strips on doors to prevent leakage of cool air.

可持續發展報告 (續)

Sustainability Report (continued)

A. 環境 (續)

A. Environmental (continued)

A1: 排放量 (續)

A1: Emissions (continued)

有害和無害廢物

Hazardous and Non-hazardous Waste

在我們的日常運營中，即美容和健康產品的銷售中，我們不會產生危險廢物，如化學廢物，醫療廢物和危險化學物質。在報告期內，我們產生的廢物主要是廢紙，其中包括收銀機中使用的熱敏紙卷、辦公室和倉庫使用的印刷紙和零售商店的紙購物袋。在報告期內，我們使用的非危險廢物為102噸（2022年：106噸），相比2022年減少了4%。這種減少主要是由於該集團關閉了一些零售店及減少包裝物料。該集團旨在到2026年將紙張廢物減少至少5%，並在長期目標中至少減少15%。我們在整個業務運營中採用了綠色辦公室管理，以進一步減少日常運營中的廢物產生。集團將繼續鼓勵員工使用電子文件而不是紙質副本；並使用雙面印刷方法。辦公室影印機附近也放置了回收箱，以收集可以重複使用的紙張（即只印了一面的紙張）。

In our day-to-day operations, i.e. sales of beauty and health-care products, we do not generate hazardous waste such as chemical waste, medical waste and hazardous chemicals. During the Reporting Period, the waste produced by us was mainly waste paper, which included the thermal paper rolls used in the cash register, printing paper used in the office and warehouse and paper shopping bags in retails. During the Reporting Period, our usage of non-hazardous waste was 102 tonnes (2022: 106 tonnes), representing a decrease of 4% compared to 2022. The decrease was mainly due to the closure of some retail stores and initiatives in reducing packaging materials. The Group aims to reduce non-hazardous waste by at least 5% by 2026 and at least 15% by 2030 in the long-term goal. We have adopted green office management on our entire business operations to further reduce waste generation in the daily operations. The Group will continue to encourage the staff to use electronic documents rather than paper copies; and use double sided printing method. Recycling boxes near office photocopiers are also placed to collect paper that can be reused (i.e. those printed on only one side).

A. 環境 (續)

A. Environmental (continued)

A1：排放量 (續)

A1: Emissions (continued)

有害和無害廢物 (續)

Hazardous and Non-hazardous Waste (continued)

集團已實施各種措施以實現減少目標：

The Group has implemented a variety of steps to achieve the reduction target:

- 替換所有塑膠杯和膠樽；
- 減少紙張使用：我們已採用電子收據，標籤印刷和快遞訂單印刷來節省紙張印刷；
- 將收到的紙箱重新用作客戶的送貨箱；
- 重複使用卡盒和碎紙作為內包裝材料，減少浪費；
- 鼓勵員工重複使用信封和紙張；以及
- 部署可降解塑膠、紙質和可回收的非織造布袋。

- All plastic cups and bottles were replaced;
- Reducing paper usage: we have adopted digital receipts, label printing and express order printing to save the printing of paper;
- Reusing incoming carton box as delivery box to customers;
- Reusing the card box and shred paper for inner packaging materials to reduce wastes;
- Encouraging employees in reusing envelop and papers; and
- Deploying degradable plastic, paper, and recyclable non-woven bags.

我們的辦公室每年都組織一次「環境清潔」活動，將舊文件和文件移除並將其送往回收公司以回收紙張廢物。

Our office organized an activity called “environmental clean-up” annually by removing old files and documents and sent them to recycling companies to recycle waste of paper.

在報告期內，該集團未違反與空氣或溫室氣體排放或危險或非危險廢物相關的任何適用法律法規。

During the Reporting Period, the Group are not in breach of any applicable laws and regulations related to air or greenhouse gas emissions or hazardous or non-hazardous waste.

A. 環境 (續)**A. Environmental (continued)****A2: 資源使用****A2: Use of Resources**

提高資源使用效率也是集團非常重視的環境保護問題。為了履行我們的環保責任，我們不時審查和評估我們的環保措施的效率和有效性，以節省能源消耗，幫助我們在環境保護和業務增長之間取得良好的平衡。

Improving the efficiency of use of resources is also an environmental protection issue that the Group attaches great importance to. In order to fulfil our environmental responsibility, we review and evaluate the efficiency and effectiveness of our environmental initiatives from time to time to save energy consumption and help us strike a good balance between environmental protection and business growth.

能源使用**Energy Use**

報告期間內，直接能源消耗主要來自汽油／汽油和柴油的使用，能源消耗總量為16兆瓦時（2022年：100兆瓦時），較上年下降84%。減少的主要原因是處置公司汽車以及使用外部送貨服務。此外，集團間接能源消耗是主要來自外購電力，總用電量為2,007兆瓦時（2022年：2,430兆瓦時），較上年減少17%。減少的主要原因是關閉了一些零售商店以及減少能源消耗的舉措，實現了2030年減少15%電力的目標。我們已積極採取了一系列節能措施，以實現資源的有效使用，例如將辦公室溫度保持在攝氏24至26度，關閉不必要的照明，並轉用帶有能源效率標籤的節能設備。集團明白減少能源消耗不僅可以減少溫室氣體排放，還可以減少集團的不必要開支，我們已經採用自動低功率模式或節能模式替換照明或設備，以實現最小化能源消耗的目標。預計集團的間接能源消耗在2030年目標達到減少15%。

During the Reporting Period, direct energy consumption was mainly attributable to usage of gasoline/petrol and diesel, with a total energy consumption of 16 MWh (2022: 100 MWh), a decrease of 84% from the previous year. The decrease was mainly due to disposal of a petrol-powered company car and the use of external delivery service. Besides, the Group's indirect energy consumption; which was mainly attributable to purchased electricity, with a total electricity consumption of 2,007 MWh (2022: 2,430 MWh), representing a decrease of 17% from the previous year. The decrease was mainly due to the closure of some retail stores and initiatives in reducing energy consumption, which achieved the 2030 target of electricity reduction of 15%. We have proactively taken a series of energy-saving measures to achieve efficient use of resources, such as to keep the office temperature at 24 to 26 degrees Celsius, turning off unnecessary lighting, and deploying energy-efficient devices which carry energy efficiency label. The Group understands that reducing energy consumption not only cut greenhouse gas emissions but also reduces unnecessary expense for the Group, we had replaced lighting or equipment with automatic low power mode or energy-saving mode with the objective of minimizing energy consumption in the future. The indirect energy consumption of the Group will achieve at least 15% reduction by 2030 in the long-term goal.

水消耗**Water Consumption**

水是業務操作過程的關鍵資源。根據聯合國對水和衛生的工作，聯合國水資源的整合技術建議來自聯合國實體和外部組織，有助於形成可持續發展目標6（SDG 6），以「確保水和衛生設施的可用性和可持續管理，以供所有人使用」。集團通過有效的水資源管理來理解環保的重要性。

Water is a critical resource for operational process. According to United Nations' (UN) work on water and sanitation, UN-Water's consolidated technical advice from UN entities and external organizations helped shape Sustainable Development Goal 6 (SDG 6) to "ensure availability and sustainable management of water and sanitation for all". The Group understands the importance of environmental protection through efficient water management on warehousing.

A. 環境 (續)

A2: 資源使用 (續)

水消耗 (續)

在報告期內，我們的用水量約為5,737立方米（2022年：9,282立方米），較去年減少了38%，這與用電量的下降相當。集團預計2030年可達到至少減少10%的長期目標。

集團定期維護和修復茶水間的用水設施，以確保洩漏的管道得到定期更換或修復。其他相關措施包括在辦公室張貼海報，提醒員工節約用水。

包裝物料消耗

包裝物料包括紙箱類與膠袋。在報告期內，我們的紙質包裝盒膠袋使用約為14公噸（2022年：7公噸）。購買紙板包裝盒用作倉庫優化項目。集團預計包裝物料的使用將於2026年減少1公噸，並在2030年至少減少20%的長期目標。

A3: 環境和自然資源

集團高度重視業務運作會消耗能源和紙張等自然資源。我們將繼續評估我們業務的環境風險，檢討我們的環境保護措施，採用更多的資源節約和環境保護措施，以減少對自然環境的影響，並遵守適用於本集團就排放和資源使用的法律法規。本集團意識到保護環境對社會和下一代的幸福至關重要，我們會盡可能採用更多節能減排和環保的設備，提高員工和商業合作夥伴的環保意識，從而共同實現可持續發展的目標，進一步減輕對環境的不良影響。

2023年，集團倡導環保理念，鼓勵員工綠化辦公區域，參與保護環境，重複再用或回收紙張，減少列印文件等等。

A. Environmental (continued)

A2: Use of Resources (continued)

Water Consumption (continued)

During the Reporting Period, our water consumption was approximately 5,737 m³ (2022: 9,282 m³), a decrease of 38% from the previous year which was comparable with the decline in electricity consumption driven by the same reason. The water consumption of the Group is expected to achieve at least the reduction of 10% by 2030 in the long-term goal.

The Group regularly maintains and repairs the water facilities in the pantry to ensure that leaking pipes are regularly replaced or repaired. Other related measures include posting posters in the office to remind employees of saving water.

Packaging Material Consumption

Packaging materials included packaging carton boards and plastic bags. During the Reporting Period, our packaging cartons and paper bags usage was approximately 14 tonnes (2022: 7 tonnes). The significant increase of usage was because of higher packaging cartons were purchased for the warehouse optimization project. The packaging material consumption of the Group is expected to achieve a reduction at least 20% by 2030 in the long-term goal.

A3: Environment and Nature Resources

The Group pays great attention to our business operations that have consumed energy resources and nature resources such as paper. We will continue to assess the environmental risks of our business, review our environmental protection measures, adopt more resource conservation and environmental protection practices to reduce the impact on the natural environment, and comply with the laws and regulations applicable to the Group's emissions and use of resources. The Group is aware of the importance in protecting the environment for the well-being of the society and the next generation. We endeavour to further alleviate the adverse impact on the environment in the future by adopting more resource-saving and environmentally-friendly equipment whenever possible, to enhance the environmental awareness of our staff and business partners, and in turn achieve the goal of sustainable development collectively.

In 2023, the Group promotes the environmentally friendly mindset by encouraging employees to create green office spaces, participate in environmental protection efforts, and practice paper reuse, recycling and reduced printing.

A. 環境 (續)

A. Environmental (continued)

A4：氣候變化

A4: Climate Change

本集團已檢視了《與氣候相關的財務透明度工作小組》(TCFD)的框架，採用該框架以了解如何減輕氣候相關風險，利用電子商務平台實現零碳轉型。本集團已開始進行氣候變化相關風險和潛在機遇的鑑定，以提高我們管理這些風險的能力。

The Group has reviewed the Task Force on Climate-related Financial Disclosures (“TCFD”) and have adopted the framework to understand how to mitigate the climate-related risk and use the eCommerce platforms to transition to net zero. The Group has started to work on identifying potential risks and opportunities associated with climate change so that we could improve our capabilities to manage those risks.

氣候變化是一項重大挑戰，根據聯合國政府間氣候變化專門委員會(IPCC)的特別報告，全球升溫超過1.5°C的後果將極有可能對全球帶來更加頻繁和極端的天氣現象，並對環境、生物多樣性、人類生活和我們的社區帶來災難性和決定性的影響。本集團計劃制定一個零碳氣候計劃，以減少能源消耗和碳足跡。

Climate change is the critical challenge and according to the UN Intergovernmental Panel on Climate Change (IPCC)’s special reports, the consequences of global warming above 1.5°C will most certainly cause more frequent and extreme weather episodes across the globe, as well as the catastrophic and definitive impact on the environment, biodiversity, human livelihood and our communities. The Group is planning to develop a Net Zero Climate plan in reducing energy consumption and carbon footprint.

本集團推行建立綠色和可持續的業務營運環境的策略。我們致力於保護自然環境，改善業務運作，以減少負面氣候相關風險的直接影響。發展強大的電子商務策略是推動商業可持續發展路徑的驅動力，同時在減少實體店面的能源消耗和廢物產生方面著手減緩氣候變化風險。由於我們面臨著實體和過渡風險，產品供應和產品定價可能會受到影響，本集團已將氣候變化納入企業風險的一部分，並進行定期審視。

The Group pursues the strategy of building a green and sustainable business operational environment. We are committed to protect the nature and improve the business operations so as to reduce the direct impact of negative climate-related risks. The strategy of developing a robust eCommerce is the driving force towards the roadmap of business sustainability. At the same time, we mitigate the climate risks in reducing energy and wastes generation in physical stores. Since we are exposed to both the physical and transition risks, product availability and product pricing could be impacted and the Group have included climate change as part of the enterprise risk and reviewed periodically.

氣候變化對集團及其消費者和商業夥伴造成了即時和長期風險。氣候相關風險是指由氣候變化引起潛在損失的風險，分為實體風險和過渡風險。

Climate change presents immediate and long-term risks to the Bonjour Group and its consumers and business partners. Climate-related risks refers to the potential risk of loss arising from climate change and is divided into physical risk and transition risk.

A. 環境 (續)

A4 : 氣候變化 (續)

實體風險

我們相信因氣候變化帶來的極端天氣變化將是商務活動中不可避免的氣候風險之一。大規模山火、颱風和特大暴雨等極端天氣事件將對生活環境構成危險，並影響我們的財產和運營，最終導致收入損失。隨著集團的營運轉型為數字化電子商務，風險會降低。

過渡風險

旨在實現低碳和更加氣候友善的未來，通過收緊環境法規和氣候相關立法，除了控制排放，企業還需要遵循越來越嚴格的環境、社會及管治披露準則。此外，投資者和客戶也越來越意識到企業的可持續發展和他們對開展綠色業務的承諾。就此，集團意識到有關承認缺乏市場競爭力等潛在風險，而更甚的是聲譽風險以及可能的法律風險。

在聯合國舉行的 2023 年氣候行動高峰會上，秘書長敦促政府、企業、金融、地方當局和民間社會制定和實施可信賴的行動、政策和計劃，加速全球經濟脫碳，將氣候變化的影響，實現環境正義和社會正義的概念。而集團已建立環境政策，並將氣候相關風險作為其中一項戰略重點。同時，集團將重點留意關於科技和市場變化帶來的風險和機遇。於 2023 年，集團戰略規劃強調全球電子商務營運模式，以與各持份者持續協作。再者，此等轉型將與各持份者分享信息並互相協助，以便各持份者了解我們的新商業模式，我們將繼續實行環境、社會及管治舉措，以減輕我們業務面臨的風險，並為業務創造可持續發展的未來。

A. Environmental (continued)

A4: Climate Change (continued)

Physical Risks

We believe that extreme weather changes brought about by climate change will be one of the unavoidable climate risks for business activities, and extreme weather events such as large-scale wildfires, typhoons and heavy rainfall will bring dangers to the living environment and affect our properties and operations, which ultimately result in loss of revenue. This risk is reduced as the Group digitally transforms its business to online eCommerce.

Transition Risks

Aiming towards a low-carbon and more climate-friendly future by tightening environmental regulations and climate-related legislation. Other than controlling emission, corporations are also required to follow increasingly stringent disclosure for ESG reporting. Moreover, investors and customers are also becoming more aware of the sustainability of corporations and their commitment to conducting green businesses. Thus, the Group recognises the potential risks such as lack of market competitiveness and more importantly the reputational risks and possible legal risks.

At 2023 Climate Action Summit held at the United Nations, the Secretary-General urges government, business, finance, local authorities, and civil society to develop and implement credible actions, policies and plans and to accelerate the decarbonization of the global economy and deliver climate justice. The Group has established an environmental policy and made climate-related risks as one of the strategic priorities. Meanwhile, the Group will focus on the risks and opportunities brought by the technological and market changes. In 2023, the Group's strategic plan emphasize the global eCommerce operational model and enable ongoing collaboration with our stakeholders to access information as well as our new business model. We will continue to implement ESG initiatives to mitigate risk exposure to our business and create a more sustainable future for business.

可持續發展報告 (續)

Sustainability Report (continued)

A. 環境 (續)

A. Environmental (continued)

A4: 氣候變化 (續)

A4: Climate Change (continued)

過渡風險 (續)

Transition Risks (continued)

同時，氣候變化問題的影響是廣泛的，會影響所有企業和社區。作為我們可持續發展框架的一部分，我們致力於與專業人士合作制定淨零排放路徑及策略，以應對與氣候相關的風險，並實現減少我們營運和價值鏈中空氣排放的目標。以下是初步優先考慮的氣候相關風險的摘要清單。

Meanwhile, the impact of climate change issues is widespread and affects all businesses and communities. As part of our sustainability framework, we are committed to working with professional parties in the development of a net zero roadmap and strategy in addressing climate-related risks and goals to reduce air emissions across our operations and value chain. Below is a summary list of a preliminary prioritized climate-related risks.

氣候變化的風險

對營運的影響

Climate-related Risk

Impact on business operations

實體風險

Physical risk

急性風險，例如水浸、颱風、酷熱或其他極端天氣事件

Acute physical risks, such as flooding, typhoons, extreme heat or other extreme weather events

可能有供應鏈中斷導致缺貨的情況

There may be supply chain disruptions that leading to out-of-stock situation

- 因無法準時交付產品而失去客戶
- Loss of customers due to inability to deliver products on-time
- 空調系統等財產和資產損壞，導致高昂的維護和／更換成本
- Damage to property and assets such as air conditioning systems which leads to high maintenance and/ replacement costs

慢性風險，例如降雨模式的變化和極端天氣變化以及海平面上升

Chronic physical risks, such as changes and extreme variability in precipitation patterns, and rising sea levels

提升結構建築以提高氣候適應能力(例如空調和節能系統)可能會產生高昂的成本

There may be high costs associated with building upgrades to become more climate resilient (e.g. air conditioning and energy efficient systems)

- 安裝高效能的空調系統會增加營運成本
- Increased operational costs for the installation of more energy efficient air-conditioning systems
- 颱風期間或潛在水浸危險期間，建築和倉庫的改善成本增加了營運成本
- Increased operational costs associated with enhancement costs for building and warehouse during typhoon period or potential dangers of flooding
- 加強災難復原和危機管理計劃以減輕業務營運的潛在干擾所導致較高成本
- Higher operational costs for the strengthening of the disaster recovery and crisis management plan to mitigate potential disruption to business operations

A. 環境 (續)

A. Environmental (continued)

A4: 氣候變化 (續)

A4: Climate Change (continued)

過渡風險 (續)

Transition Risks (continued)

氣候變化的風險

對營運的影響

Climate-related Risk

Impact on business operations

過渡風險

Transition risk

過渡風險，包括政策和法律、技術和市場風險
Transition risks, including policy and legal, technological and market risks

過時庫存和產品開發成本相關所增加的成本

Increased operational costs associated with obsolete inventory and product development costs

- 透過可持續發展採購，增加綠色產品的研發支出
- Increased research and development expenditures on green products with sustainability sourcing
- 由於消費者對綠色產品的偏好發生變化，對商品和服務的需求下降，導致大量過時庫存
- High obsolete stock due to lower demand for goods and services with changes in customer preference on green products

機會

Opportunities

機會：市場偏好

Opportunities: Market preference

可能增加對低碳足跡產品和環保綠色產品的需求

Potential increases in demand for products with lower carbon footprint and environment green products

集團將在2024年制定應對已識別的氣候風險的規劃。

The Group will develop actions to address the identified climate risks in 2024.

情境分析和氣候變化相關問題

Scenario analysis and climate-related issues

集團致力於在2050年實現碳中和，我們正在制定詳細計劃，以支持我們雄心勃勃的減排目標，並適應氣候變化帶來的實體及過渡風險。集團在績效評估和投資分析中部署情境規劃，包括對不確定因素下一系列可能的未來選擇之潛在影響進行風險評估。整體而言，集團需要將這些氣候相關風險和機遇納入商業策略，並制定產品和服務的目標和業務計畫。技術分析計畫將於2024年完成，並將納入風險管理框架，從而提出適應氣候變化的應對建議。

The Group is committed to reach carbon-neutral by 2050 and we are in the process of developing a detail plan in supporting our ambitious emissions reduction targets and adaption response to the physical and transition risks from climate change. The Group deploys scenario planning in performance evaluation and investment analysis to include risk assessment of the potential implications and a range of plausible future options under conditions of uncertainty. Overall, the Group will need to incorporate these climate-related risks and opportunities into business strategy and develop objectives and business plan for products and services. A technical analysis is planned to be completed by 2024 and will be incorporated in the risk management framework with suggested actions to pursue climate resilience.

B. 社會

我們堅信員工是公司追求可持續發展的有重要價值資產。集團嚴格遵守適用於其當地業務的相關僱傭法律法規，包括香港的《僱傭條例》、《最低工資條例》和《僱員補償條例》、澳門的《勞動法》、《最低工資法》和《外國人就業法》以及中國的《勞動法》、《勞動合同法》、《社會保險法》和《就業促進法》。該等法律法規保護員工在工作時間、休息時間、福利和薪資管理、解除和簽訂僱傭合約等方面的合法權益。為了全面遵守相關要求並監督我們的合規情況，我們制定了內部政策，定期審視和修訂系統，為員工提供合理、公正、非歧視性的工作氛圍，讓員工在良好的企業文化下充滿活力地工作並與集團共同成長。

本集團致力於持續激勵員工，讓他們感受到自己的價值和培養對集團的歸屬感。本集團將繼續改善溝通、推廣價值觀主張，並向員工傳達承諾，關注員工的體驗、福利和獎勵，以便員工驅動個人成就，同時也推動集團的整體可持續發展和成長。

B1：就業

招聘和晉升

本集團通過建立人才發展計劃，為有才華的員工提供發展機會，讓他們充分發揮自己的能力，提升其工作成就感和實現個人成長。

B. Social

We firmly believe that employees are a valuable asset of the Company in its pursuit of sustainable development. The Group strictly abides by the relevant labour laws and regulations applicable to its local businesses, including the Employment Ordinance, Minimum Wage Ordinance and Employees' Compensation Ordinance of Hong Kong, the Labour Law, Employee Minimum Wage, and Foreigner Employment Law of Macau and the Labour Law, Employment Contract Law, Social Insurance Law, and Employment Promotion Law of the People's Republic of China. These laws and regulations protect the legitimate rights and interests of employees in terms of working hours, rest periods, welfare and salary management, dismissal, and signing of labour contracts. To fully comply with relevant requirements and supervise our compliance, we have formulated internal policies and regularly review and revise the system, to provide employees with a reasonable, fair and non-discriminatory working atmosphere, so that employees can work energetically and grow with the Group under a good corporate culture.

The Group is committed to continue to motivate our people so that they could feel valued and have a sense of belonging. The Group will continue to improve communication to promote the value proposition to deliver the promise made to employees regarding experiences, benefits and rewards they can expect to receive so that people drive their achievement and also the Group's overall sustainability growth.

B1: Employment

Recruitment and Promotion

The Group established a talent development plan by offering development opportunity to talented employees, whom was given the opportunity to make the most of their abilities and achieve the sense of achievement and personal growth.

B. 社會 (續)

B1: 就業 (續)

招聘和晉升 (續)

為確保人力資源的整體水平，同時嚴格遵守相關法律法規，本集團還制定了內部招聘和選拔政策。在招聘過程中，我們注重候選人是否誠實、值得信賴、自律和合作，尊重員工的不同個性，鼓勵多樣性。我們深信多樣性能為業務帶來新的觀點、變革和挑戰。本集團堅持開放、公平、公正的招聘政策，反對任何形式的性別、年齡、殘疾、種族和宗教歧視，致力於維護友好的工作環境，讓員工能夠與我們一起工作和發展。

本集團通過堅持公開、平等的原則，為員工提供晉升機會，與具有競爭力的薪酬福利和績效獎金。本集團的人力資源戰略包括公正的薪酬和獎勵制度，通過按工作類型和薪資結構進行年度市場薪酬評估，為能夠長期與公司一起成長的員工提供回報。部門經理和人力資源專業人員結合自我評估進行年度加薪。

薪酬福利

在員工薪酬福利方面，集團一直在積極檢討和改善員工的薪酬福利制度。我們制定了內部政策，確保集團所有員工根據其職位和職級支付標準薪酬。此外，通過與員工進行定期的績效評估，我們會檢討和調整其薪酬，並利用此機會傾聽他們的意見，幫助他們融入企業文化。

B. Social (continued)

B1: Employment (continued)

Recruitment and Promotion (continued)

To ensure the overall level of our human resources, while strictly complying with relevant laws and regulations, the Group has also formulated internal recruitment and selection policies. In the recruitment process, we focus on whether the candidates are honest, trustworthy, self-disciplined and cooperative, and respect the different personalities of employees to encourage diversity. We are convinced that diversity can bring new perspectives, changes and challenges to our operations. The Group upholds an open, fair and impartial recruitment policy, opposes any form of discrimination on gender, age, disability, race and religion, and is committed to maintaining a friendly working environment so that employees can work and develop together with us.

By upholding the principle of openness and equality, employees are offered with promotion opportunities, competitive remuneration packages and performance bonuses. The Group's human resources strategy included a fair system of compensation and rewards system with annual review of market compensation by job types and by pay structures. At the same time, the Group reward employees who can grow with the company in the long run. Departmental managers and human resources professionals combine self-evaluations for annual pay increases.

Compensation and Benefits

In terms of employee compensation and benefits, the Group has been actively reviewing and improving its employee compensation and benefits system. We have formulated an internal policy for our Compensation and Benefit Management System to ensure that standard salaries are paid to all employees of the Group based on their position and job rank. In addition, through regular performance appraisals with employees, we will review and adjust their salaries, and also take this opportunity to listen to their opinions and help them integrate into the corporate culture.

可持續發展報告 (續)

Sustainability Report (continued)

B. 社會層面 (續)

B. Social (continued)

B1: 就業 (續)

B1: Employment (continued)

薪酬福利 (續)

Compensation and Benefits (continued)

除提供員工醫療保險、員工保險和員工福利外，集團還購買了勞工處要求的涵蓋所有員工的保險。同時，我們致力於創建一個家庭友善型的工作環境，鼓勵員工休產假和陪產假，為哺乳的母親設立了哺乳室，提供私人空間。集團定期舉辦生日會、聖誕節會、新年會等活動與員工一起慶祝。集團自2020年起繼續每月發放「卓悅」電子現金券，以回報員工的努力。

In addition to providing employees with medical insurance, employee insurance, and employee benefits, the Group also purchases insurance covering all employees as required by the Labour Department. At the same time, we strive to create a family-friendly working environment by encouraging employees to take maternity and paternity leaves to take care of new born babies, and set up nursery rooms in the office to provide private space for breastfeeding mothers. The Group has scheduled regular activities such as birthday parties, Christmas parties and New Year parties to celebrate with employees. The Group continued to issue Bonjour electronic cash coupons monthly to reward employees for their efforts since 2020.

工作時間和休息時間

Working Hours and Rest Periods

集團遵守相關勞動法律法規和內部政策，規範員工的日常或每週法定工作時間，並為批准的加班工作支付加班費。除了基本的年假和法定假期外，員工還享有婚假、恩恤假和產假等有薪假期。根據集團的運營特點和個別員工的工作職責，自從疫情期間，集團認識到有必要確保員工的安全，因此對工作人員進行了多項操作變更，包括辦公室人員的在家工作安排以及零售店工作人員在高峰時段實行彈性工作時間，以避免人群聚集。我們的考勤和休假系統確保了合理的輪班和休息安排，不僅保障了員工的休息權利，也保障了產品和服務的質量。

The Group complies with relevant labour laws, regulations and internal policies to regulate the daily or weekly statutory working hours of employees, and pays overtime wages for approved overtime works. In addition to basic annual leaves and statutory holidays, employees also enjoy paid leaves such as marriage leave, compassionate leave and maternity leave. Based on the operating characteristics of the Group and the job responsibilities of individual employees, ever since the pandemic, the Group recognized the need to ensure employees safety and had made several operational changes in workforce management including work from home arrangement for office staff and flexible working hours for retail shop staff to avoid the crowd at peak hours. The Attendance and Leave System is used to ensure reasonable arrangements for work on shift and day-off, which not only guarantees employees' right to rest, but also guarantees the quality of products and services.

B. 社會層面 (續)

B. Social (continued)

B1：就業 (續)

B1: Employment (continued)

平等機會、多元化與反歧視

Equal Opportunity, Diversity and Anti-discrimination

集團致力於營造一個零歧視的工作場所，讓員工在公平競爭、相互尊重和多元化的工作環境中工作。在招聘人才時，我們避免將性別、年齡、婚姻狀況、身體素質等個人特徵作為必要的選拔因素，確保員工在招聘、晉升、解僱、培訓、績效評估、薪酬福利、工作時間、假期和其他休息時間方面得到公平對待。

The Group is committed to create a zero-discrimination workplace for employees, so that they can work in a working environment with fair competition, mutual respect and diversity. When recruiting talents, we avoid taking gender, age, marital status, physical fitness and other personal characteristics as necessary factors for selection, ensuring that employees are treated fairly in terms of recruitment, promotion, dismissal, training, performance appraisal, compensation and benefits, working hours, holidays and other rest periods.

截至2023年12月31日，共有156名（2022年：194名）全職員工和2名（2022年：8名）兼職員工，其中全職男性和女性員工分別佔約28%（2022年：35%）和72%（2022年：65%），其中139名（2022年：173名）全職員工位於香港，17名（2022年：21名）全職員工位於澳門。員工總流失率為42%（2022年：61%），2023年員工流動率較高的情況得到改善。在報告期內，沒有員工受到歧視的案例。

As of 31 December 2023, there are a total of 156 (2022: 194) full-time employees and 2 (2022: 8) part-time employees, of which full-time male and female employees accounted for approximately 28% (2022: 35%) and 72% (2022: 65%) respectively with 139 (2022: 173) full-time employees situated in Hong Kong and 17 (2022: 21) full-time employees situated in Macau. The total staff turnover was 42% (2022: 61%), high staff turnover in 2023 had been improved. During the Reporting Period, there were no cases of discrimination against employees.

B. 社會層面 (續)

B. Social (continued)

B2：健康與安全

B2: Health and safety

照顧員工的安全是我們最重要的關注，集團已採取適當措施確保員工的健康和業務的安全運作。集團遵守香港職業安全及健康條例、消防（建築物）條例、消防（商業樓宇）條例、澳門勞工安全衛生條例和消防安全規定，以及中華人民共和國的《職業病防治法》、《安全生產法》、《消防法》和《工傷保險條例》等與職業安全和健康有關的法律法規。為了促進職業安全文化，員工定期接受相關職業安全及健康培訓。為防範潛在的職業安全風險，本集團舉行一年一度的消防演習和對工作環境進行審視，另外為弘揚安全文化，本集團有定期為員工進行相關職業健康安全培訓。對於新員工，我們提供入職培訓和安全培訓，幫助他們盡快熟悉集團的相關政策。每一宗受傷或事故案件以及潛在危險都必須報告，必須採取改善行動，以提高工作場所的安全性。在2021年、2022年和2023年的財政年度中，沒有發生工作相關的死亡的報告。2023年及2021年有一宗的工傷個案，本年度的個案員工缺勤為21天，2022財政年度，並沒有工傷案例。

The care and safety of our employees is our paramount concern and the Group have taken appropriate measures to ensure the health of our employees and safety operation of our business. The Group abides by the Occupational Safety and Health Ordinance, Fire Safety (Buildings) Ordinance and Fire Safety (Commercial Premises) Ordinance of Hong Kong, the Legal System for Work Accidents and Occupational Diseases and Fire Safety Regulations of Macau, and the Occupational Disease Prevention and Control Law, Work Safety Law, Fire Safety Law and the Regulations on Work Injury Insurance of the People's Republic of China and other laws and regulations related to labour safety and health. An annual fire drill and review on the working environment was conducted to prevent potential occupational hazards. To promote the safety culture, periodic training on relevant occupational health and safety were provided to employees. For new recruits, induction training and safety training are provided to help them familiarise themselves with the relevant policies of the Group as soon as possible. Every case of injury or accident and potential danger must be reported, and remediation action shall be taken to improve the safety of workplaces. There was no reported case for work-related fatalities in the financial year of 2023, 2022 and 2021. There was 1 reported case of lost time injury with 21 lost days was recorded in 2023, zero reported case of work-related injury in 2022 and 1 reported case of work-related injury in 2021.

我們致力於提供員工一個舒適、安全和充滿活力的工作環境，並通過各種措施保護員工免受潛在的職業危害，其中包括但不限於：

We are committed to providing employees with a comfortable, safe and dynamic working environment and protecting employees from potential occupational hazards by taking various measures, including but not limited to:

- 在顯著位置張貼詳細的逃生路線和辦公室平面圖，以幫助員工應對緊急情況；
- 監察消防設備的性能，定期進行消防安全檢查，防止逃生路線被阻塞並確保設備處於良好狀態；
- 監察急救箱和醫療用品的消耗情況，及時更換；
- 使用空氣淨化器機器人改善辦公設施的空氣質量；

- Posting detailed escape routes and office floor plans in prominent locations to help employees respond to emergencies;
- Monitoring the performance of fire-fighting equipment, and conducting regular fire safety inspections to prevent escape routes from being obstructed and ensure that the equipment is in good condition;
- Monitoring consumption and immediate replacement of first aid kits and medical supplies;
- Using air purifiers robots to improve air quality in the office facilities;

B. 社會層面 (續)

B2：健康與安全 (續)

- 如有需要，為員工提供快速檢測試劑；以及
- 促進及向員工提供有關健康和安全的培訓。

我們還為所有員工提供相關的職業健康安全培訓和指引，以幫助員工提高其安全意識，盡量減少因人為錯誤造成的事故。

B3：發展和培訓

我們了解卓越的人才隊伍對公司可持續發展至關重要。我們的員工培訓計劃不僅旨在實現集團的業務目標，幫助員工提高技能，發展職業生涯，還旨在造福社會。尤其是在零售行業，顧客非常依賴我們的美容顧問給予產品建議以採購合適的產品。我們為新招募的員工提供為期3天的在職培訓，涵蓋產品知識、專業護膚和化妝知識、溝通技巧等，確保他們在工作中擁有所需的專業知識和技能，並能盡快適應新的工作環境。我們還為集團各級員工提供一系列培訓課程，以確保每個員工都接受到一致的培訓，並在推動集團業務增長的同時保持競爭力，追求職業發展。

我們誠摯地邀請顧客就我們的客戶服務提供意見。根據收集的信息和評論，我們將這些評論和元素融入日常簡報會議，讓集團與時俱進地與員工共同成長。

在報告期內，22%的集團員工接受了培訓，平均每位員工接受了1.82小時的培訓（2022年：39%的集團員工接受了培訓，平均每位員工接受了2.05小時的培訓）。集團將繼續投資資源，為我們的員工提供各種類型的培訓，以提高他們的技能和發展。

B. Social (continued)

B2: Health and safety (continued)

- Providing Rapid test kits to employees if needed; and
- Promoting and providing training to employees on health and safety.

We also provide all employees with relevant occupational health and safety training and guidelines to help improve employees' safety awareness and minimise accidents caused by human error.

B3: Development and training

We understand that a team of excellent talents is key to the sustainable development of the Company. Our employee training is designed not only to achieve the Group's business goals and assist employees in improving their skills and developing their careers, but also to benefit the society. Especially in the retailing industry, customers rely heavily on the advice given by our beauty advisors to pick the appropriate product. We provide new recruits with on-job training in the first 3 days of work, covering product knowledge, professional skincare and makeup knowledge, communication skills, etc., ensuring that they are equipped with the expertise and skills required at work and able to adapt to the new working environment as soon as possible. We also offer a range of training programs to employees at all levels across the Group, to ensure that each employee has received consistent training and remains competitive in pursuing career development while driving the Group's business growth.

We cordially invite customers to provide feedback on our customer service. Working on the information and comments gathered, we specifically integrate these valuable insights into our daily briefing sessions. This enables our team to stay up-to-date and continuously improve.

During the Reporting Period, 22% of the Group's employees received training with each employee trained for 1.82 hours at average (2022: 39% of the Group's employees received training with each employee trained for 2.05 hours at average). The Group will continuously invest in providing diverse training programmes to enhance our employees' skills and development.

B. 社會層面 (續)**B. Social (continued)****B4：勞工標準****B4: Labour standards**

本集團嚴格遵守當地適用於其業務的相關勞動法律法規，包括香港的《僱傭條例》、《非法僱傭條例》以及中國的《勞動法》、《勞動合同法》、《禁止使用童工規定》和《未成年人保護法》等法律法規，以保障員工的合法權益和禁止雇用18歲以下的人員。為此，我們制定了人力資源管理系統，尊重員工的合法權益。我們尊重員工的私隱，面試時避免詢問與工作表現無關的個人問題。候選人的認知能力評估信息僅提供給參與職位選擇的人員。此外，在招聘過程中，我們會進行背景調查，以審查申請人的年齡和其他信息，例如學歷證書、身份證等，以防止非法使用童工。我們不僅遵守法規，還會監督我們的供應商，以確保沒有童工或強迫勞動的情況發生。

The Group strictly abides by the relevant labour laws and regulations applicable to its local businesses, including the Employment Ordinance of Hong Kong, the Regulations on Illegal Employment, and the Labour Law, Labour Contract Law, Prohibition of Child Labour Regulations and the Law on the Protection of Minors of the People's Republic of China, and other laws and regulations concerning the protection of the legitimate rights and interests of employees and the prohibition of hiring persons under the age of 18. To this end, the Human Resource Management System we formulated respects the legitimate rights and interests of employees. We value the privacy of employees and refrain from asking about personal issues unrelated to work performance during interviews. The cognitive ability assessment information of candidates is only available to those who are involved in the selection for the position. In addition, during the recruitment process, we will conduct background checks to review the applicant's age and other information, such as academic certificates, ID cards, etc., to prevent illegal use of child labour. Not only we abide with the regulations, we also monitor our suppliers to ensure that no cases of child labour or forced labour occurred.

為防止強迫勞動，本集團遵循平等、自願和共識的原則。我們也非常重視員工的意見，關心他們的身心健康。我們相信，一個和諧、合規的企業文化和工作環境可以增強員工的歸屬感，從而激勵員工留任並提高生產力。如果發生任何違反勞工標準相關法律法規的行為，我們將按照嚴重程度處罰有關負責人員，分析問題的原因，並審查、更新和調整現有的系統或管理方法。

To prevent forced labour, the Group follows the principles of equality, willingness and consensus. We also attach great importance to the opinions of employees and care about their physical and mental health. We are convinced that a harmonious and compliant corporate culture and working environment can help enhance the sense of belonging of employees, thereby motivating employees to stay and improve productivity. In the event of any violation of laws and regulations pertaining to labour standards, we will take appropriate measures to penalise the individual responsible for the incident based on its severity, analyse the root cause of the problem, and review, and update our existing system or management methods.

B. 社會層面 (續)

B5：供應鏈管理

供應鏈管理和產品質量是我們的關鍵績效指標。我們與全球優質供應商合作，採購優質產品。集團致力於積極採購可持續和優質的產品和服務，以滿足我們的消費者需求。我們每年進行供應商評估，並對關鍵供應商的工廠進行現場考察，以確保供應鏈中的關鍵利益相關者遵守有關安全、良好製造規範和保持良好企業治理和控制的法律法規。

我們的方法

集團將經濟合作暨發展組織指引中的「負責任業務行為」(RBC)納入運營系統和管理理念中，以促進在產品供應鏈上對經濟環境做出積極貢獻，並將潛在風險降到最低。集團採用了供應商行為守則和每年實行年度評估供應商的表現。

供應商行為守則

集團通過與供應商合作加強供應鏈方面的努力，以實現可持續發展和持續改進為目標。集團實施了供應商行為守則（「守則」），並且管理團隊在採購方面嚴格遵守紀律，並在考慮經濟和商業利益的同時保護公司的合法權益。

B. Social (continued)

B5: Supply chain management

Supply chain management and product quality are our key performance measures. The Group collaborate with premium suppliers all over the world to source products with premium quality. The Group is committed to proactively sourcing sustainable and quality products and services to serve our consumers. We conducted suppliers' evaluation annually and also conducted onsite visit to our key suppliers' factories to ensure that key stakeholders in the supply chain comply with laws and regulations related to safety, good manufacturing practices and maintain good corporate governance and control.

Our Approach

The Group embed a "Responsible Business Conduct" (RBC) per OECD guidelines into operational systems and management philosophy to foster continuous improvement in making a positive contribution to the economic environment and minimize potential risks across our product supply chains. The Group adopted a supplier code of conduct and conducted an annual review to evaluate the suppliers' performance.

Supplier Code of Conduct

The Group strengthens the efforts on supply chain through supplier collaboration with the objective to achieve sustainability and continuous improvement. The Group implements the Supplier Code of Conduct (the "Code") vendors and the Management team acts by discipline in procurement, and protects the legitimate rights and interests of the Company while considering economic and commercial interests.

B. 社會層面 (續)

B. Social (continued)

B5：供應鏈管理 (續)

B5: Supply chain management (continued)

供應商行為守則 (續)

Supplier Code of Conduct (continued)

本集團採取公開、公正和透明的原則。實施「供應商品質系統評估和指定供應管理系統」，在與任何供應商或承包商開展業務前，本集團不僅會評估供應商或承包商的可靠性、產品安全性和品質，還會考慮他們的遵守法律法規的記錄，包括能否為其員工提供健康安全的工作環境以及減少對環境的負面影響。在選擇供應商或承包商時，我們會要求他們提供其商業註冊證書或營業執照、資格證書、所需許可證及政府牌照（如適用）、生產安全許可證和其他管理系統認證，以確保他們遵守相關的社會和環境法規。我們的首要任務是影響供應商或承包商接受可持續發展。出於人道考慮，據我們所知，本集團沒有任何供應商進行動物測試。

The “Supplier Quality System Evaluation and Designated Supply Management System” are implemented and the Group adopts the principles of openness, fairness and transparency. Before starting business with any supplier or contractor, the Group will not only evaluate the reliability, product safety, and product quality of the supplier or contractor, but also consider their track record of compliance with laws and regulations, including the ability to provide their employees with a healthy and safe working environment, and to reduce the negative impact on the environment. When selecting suppliers or contractors, we will require them to provide their business registration certificates or business licenses, necessary permits and government licenses (if applicable), qualification certificates, production safety permits and other management system certifications to ensure that they comply with relevant social and environmental laws and regulations. Our top priority is to influence suppliers or contractors to embrace sustainable development. Out of humanitarian considerations, from our best knowledge, no suppliers to the Group conduct animal testing.

本集團繼續定期監測供應商的表現，並定期訪問供應商的工廠，以確保供應鏈中的關鍵利益相關者遵守與安全、環境和社會相關的法律法規，並保持良好的企業治理和控制。在2023年，有352個供應商（2022年為337個供應商），其中41%（2022年：53%）為新供應商，而93%（2022年為90%）的供應商位於香港。集團致力於建立公開、公平的採購制度，並持續尋找能提供環保產品的優質供應商。同時，我們在製定碳中和計劃，並將與業務合作夥伴合作，追蹤整個營運和供應鏈的碳足跡。我們積極與願意與我們合作監測碳中和目標進展的商家合作。

The Group continues to monitor the performance of suppliers periodically and will visit supplier factories regularly to ensure that key stakeholders in the supply chain comply with laws and regulations related to safety, environment and society, and maintain good corporate governance and control. In 2023, there were 352 suppliers (2022: 337 suppliers), which 41% were new suppliers and which 93% (2022: 90%) suppliers were located in Hong Kong. The Group endeavors to create an open and fair procurement system and continues to seek quality suppliers whom would offer products that are environmentally friendly. Meanwhile, we are developing a carbon neutralization plan and will work with business partners to track the carbon footprint across operations and supply chain. We proactively work with merchants that would work with us in monitoring progress towards carbon neutrality goals.

B. 社會層面 (續)

B6：產品責任

品質控制

集團採用嚴格的品質控制政策，集團出售的所有產品都必須符合相關法律的要求，例如《消費者商品安全條例》和《食品及藥物（成分和標籤）規例》。集團建立了全面的產品質量管理內部指引，包括「質量風險管理系統」、「質量評審和分析管理系統」、「質量事件報告和處理管理系統」和「退貨管理系統」等，以監控產品質量。所有有缺陷的產品都會被棄置或退回供應商。在產品上市前，我們進行實驗室測試，檢查其成分，以確保對每位客戶都是安全的，並根據「標籤、說明書和包裝記錄管理系統」，在可能引起過敏反應的產品上貼上警告標籤。在報告期內，集團沒有發現任何與產品質量相關的重大違法行為，也沒有因安全和健康原因對出售或運輸的產品進行召回。

投訴渠道

集團重視客戶的反饋，致力於提供優質的客戶滿意度。我們實施「質量投訴處理管理系統」和「客戶滿意度調查管理系統」，以有效和高效地處理投訴。我們建立了多種投訴和反饋渠道，包括網上平台、熱線和電子郵件，隨時收集客戶的反饋和建議。在2023年，我們記錄了631宗來自客戶的投訴（其中49宗涉及產品，582宗涉及服務）（2022年：652宗來自客戶的投訴 – 373宗涉及產品，279宗涉及服務）。其中，截至2023年12月31日，未有投訴尚待完成和產品召回。

B. Social (continued)

B6: Product responsibility

Quality Control

The Group has adopted a stringent Quality Control policy and all products sold by the Group must comply with the requirements contained in applicable laws, such as the Consumer Goods Safety Ordinance, and the Food and Drugs (Composition and Labelling) Regulations. The Group has established comprehensive internal guidelines for product quality management, including the “Quality Risk Management System”, “Quality Review and Analysis Management System”, “Quality Incident Reporting and Handling Management System”, and “Returns Management System” to monitor product quality. All defective products will be discarded or returned to the supplier. Before the launch of product, we conduct lab test to check its ingredients to ensure that it is safe for every customer, and, in accordance with the “Label, Manual and Packaging Recording and Management System”, affix a warning label on the product detected with potential for allergic reaction to warn customers. During the Reporting Period, the Group was not aware of any material noncompliance with laws and regulations related to product quality, and no product sold or shipped were subject to recalls due to safety and health reasons.

Complaint Channel

The Group values the feedback from customers and aims at providing excellent customer satisfaction. We implemented “Quality Complaint Handling Management System” and “Customer Satisfaction Survey Management System” to effectively and efficiently handle complaints. We have established a variety of complaint and feedback channels, including online platform, hotline and email, to collect customer feedback and suggestions at any time. In 2023, we recorded 631 complaints from customers (49 products complaints and 582 service complaints) (2022: 652 complaints from customers – 373 products complaints and 279 service complaints). No outstanding complaints or product recalls were recorded at year ended 31 December 2023.

B. 社會層面 (續)

B. Social (continued)

B6 : 產品責任 (續)

B6: Product responsibility (continued)

知識產權

Intellectual Property Rights

本集團已經註冊了對業務至關重要的商標，並且為了管理這些註冊商標，本集團制定了一套規範程序。本集團密切關注其商標的到期狀態，並在必要時進行續期。作為本集團監管程序的一部分，本集團還會定期監察其商標是否被侵權。如果本集團發現商標被侵權，將聘請律師等專業人士採取法律行動，以保護本集團及其利益相關方的權利和利益。

The Group has registered trademarks that are material to its business, and to manage these registered trademarks, the Group has established a set of regulating procedures. The Group closely monitors its trademarks' expiry status and renew whenever necessary. As part of the Group's regulating procedures, it also carries out regular monitoring to see whether its trademarks are infringed. If the Group discovers any infringement of its trademarks, it will engage professional parties such as lawyers and take legal action against such infringements in order to protect the Group and its stakeholders' rights and benefits.

資料保護

Data Protection

在零售和電子商務業務中，我們高度關注客戶數據和私隱保護。為了遵守香港《個人資料(私隱)條例》和中國大陸的《個人信息保護法》的所有規定，只有經授權的員工才能為業務發展目的查閱客戶數據。如果員工違反上述行為守則，將受到嚴厲處罰。我們定期更新電腦系統，以避免任何可能的黑客活動。我們還監察對數據的使用。客戶和供應商的數據僅用於與集團運營相關的事項，這些數據僅向授權人員提供，以確保收集和存儲的數據不會未經授權或意外地被查閱、處理、刪除或用於其他目的。

In the course of retail business and eCommerce business, we are highly concerned about customer data and privacy protection. To comply with all the provisions of the Personal Data (Privacy) Ordinance in Hong Kong and Personal Information Protection Law (PIPL) in Mainland China, only authorized staff will be able to assess customers' data for business development purpose. Employees will be strictly penalized if they violate the above code of conduct. We regularly update our computer system to avoid any possible hackers' activities. We also monitor the use of data. Customer and supplier data are only used for matters related to the operation of the Group, and such data are only available to authorised persons to ensure that the collected and stored data will not be accessed, processed, deleted or used for other purposes without authorisation or by accident.

我們有詳細的政策，說明哪些信息可以或不可以與我們合作的第三方共享。例如，我們的員工用戶檔案中包含每個員工的數據查閱信息。每個檔案列出數據的所有者、誰可以編輯數據以及系統中可以訪問多少數據。

We have detailed policies on what information can, and cannot, be shared, including with third-parties we work with. For example, our employee user profile houses information about each employee's data access. Each profile lists who owns the data, who can edit it, and how much data can be accessed from the system.

在報告期內，我們沒有收到任何關於客戶私隱違規或客戶數據洩漏的投訴。

During the Reporting Period, we did not receive any complaint about breach of customer privacy or leak of customer data.

B. 社會層面 (續)

B7：反貪污

集團嚴格遵守香港防止賄賂條例、澳門私營部門防貪條例、反不正當競爭法、商業賄賂禁止暫行規定、反壟斷法、中華人民共和國反腐敗條例等相關商業道德及禁止經營者達成壟斷協議或濫用市場支配地位的法律和法規。為了維護高度誠信和商業道德標準，我們還制定了一系列內部反欺詐和反貪污政策，例如《誠信和自律規範》和《誠信管理規範》，為員工提供相關的道德規範和指引。2023年，本集團為所有董事和高級管理人員進行了3小時（2022年：3小時）的反貪污和反洗錢工作坊和企業治理培訓。

此外，我們訂立了一個舉報政策，供員工舉報他們的同事、下屬、高級管理人員甚至是供應商的涉嫌不當行為。員工可以透過面對面、電子郵件或電話表達關注。我們的管理層將逐個案件進行審查，並採取跟進行動調查每一個可能存在的不當行為。在報告期內，未收到員工投訴。

任何違反指引或其他要求的人將受到紀律處分甚至解僱。在報告期內，本集團未因貪污被判有罪，也未以貪污原因解僱或處分任何員工，也未終止或拒絕續簽與商業夥伴的任何合同。

B. Social (continued)

B7: Anti-Corruption

The Group strictly abides by the Prevention of Bribery Ordinance of Hong Kong, the Law on Prevention and Deterrence of Bribery in the Private Sector of Macau, and the Anti-Unfair Competition Law, Interim Provisions on the Prohibition of Commercial Bribery, Anti-Monopoly Law and the Regulations on Punishment of Corruption of the People's Republic of China and other laws and regulations concerning business ethics and prohibiting operators from reaching monopoly agreements or abusing their dominant market position. In order to uphold high standards of integrity and business ethics, we have also formulated a series of internal anti-fraud and anti-bribery policies such as the "Integrity and Self-discipline Code" and "Integrity Management Code" to provide employees with relevant code of ethics and guidelines. In 2023, the Group had organized 3 hours training (2022: 3 hours) on anti-Corruption and anti-money laundering workshops and corporate governance for all the directors and senior managers.

Besides, a whistle-blowing policy is in place for employees to report suspected misconduct of their colleagues, subordinates, senior management or even suppliers. Employees are welcome to express their concern through face-to-face, email or telephone. Our management will review case by case and take follow up actions to investigate on every single possible misconduct case. During the Reporting Period, no employee complaint was received.

Anyone in breach of the guidelines or other requirements will be disciplined or even dismissed. During the Reporting Period, the Group was not convicted of violating any anti-corruption laws and regulations, did not dismiss or discipline any employee due to corruption or terminate or reject to renew any contract with business partners due to corruption.

B. 社會層面 (續)

B. Social (continued)

B8 : 社區投資

B8: Community investment

本集團致力於在發展業務的同時，履行社會責任並回饋社會。我們制定了「社區投資政策」，鼓勵員工積極參與各種慈善活動，幫助當地社區和有需要的人士，以實際行動表達對社會的關懷和貢獻。

The Group strives to fulfil its social responsibilities to give back to the society while developing its business. We have formulated the “Community Investment Policy”, encouraging employees to actively participate in various philanthropic activities and help local communities and those in need, so as to express their care for and contribute to the society with practical actions.

本集團了解支持弱勢人口的健康和福祉的重要性。過去12個月中，本集團共向本地社區捐贈了625,630港元(2022年: 890,193港元)。我們的社區工作目標是增強社會包容性和韌性，為實現長期和可持續的成果，包括組織增長和發展方面，創造更好的未來。

The Group understands the need to support the health and wellbeing for the underprivileged population. Over the past 12 months, the Group had donated a total of HK\$625,630 (2022: HK\$890,193) to the local community. The goal of our community work is to enhance the society with more inclusion and resilience, and to create a better future in achievement of long-term and sustainable outcomes including organizational growth and development.

本集團繼續鼓勵員工參與社區參與計劃，包括「社區志願服務計劃」，幫助各社區和有需要的人士。

The Group continued to encourage employees to participate in the community engagement programme including “Community Volunteer Service programme” to help local communities and those in need.

日期 Date	合作機構 Collaborative organizations	類型 Types	活動/目標 Activities/objectives	受益人數 Number of beneficiaries
2023年2月 Feb 2023	粵港澳青年創業孵化器 Guangdong HongKong and Macau Youth Entrepreneurship Incubator	教育 Education	YEI產開聊品牌系列活動—大灣區青年如何捉住新機遇，尋求新發展 Workshop on helping teenagers seek opportunities in GBA	大概20人(圖片 B8.1) Around 20 (photo B8.1)
2023年2月 Feb 2023	獅子山青年商會 Hong Kong Lion Rock Junior Chamber of Commerce	教育 Education	第三屆「KOL。夢起航」 Workshop for teenagers on new start-up and entrepreneurship	大概50人(圖片 B8.2) Around 50 (photo B8.2)
2023年4月 Apr 2023	青田之優音樂製作室 Singing competition for kids Charity program with Youngs Musical Studio	教育 Education	第九屆全港小小靚聲王兒童歌唱比賽 Support kids activities to enhance self-esteem and family functioning	大概100人(圖片 B8.3) Around 100 (photo B8.3)

B. 社會層面 (續)

B. Social (continued)

B8：社區投資 (續)

B8: Community investment (continued)

日期 Date	合作機構 Collaborative organizations	類型 Types	活動／目標 Activities/objectives	受益人數 Number of beneficiaries
2023年4月 Apr 2023	羅氏慈善基金 Law's Charitable Foundation KOL leadership program	教育 Education	羅氏明日領袖親子KOL體驗活動 KOL Leadership for teenagers on future development	大概100人 (圖片 B8.4) Around 100 (photo B8.4)
2023年4月 Apr 2023	生命樂章慈善基金 Eternal Life Music Charity Foundation	慈善 Charity	關懷樂滿家【樂】願望捐贈計劃 Activities to support underprivileged kids	大概30人 (圖片 B8.5) Around 30 families (photo B8.5)
2023年4月 Apr 2023	荃灣青年商會香港總會 Junior Chamber International Tsuen Wan	教育 Education	LEGO SERIOUS PLAY工作坊 Support LEGO SERIOUS Play workshop to improve children's mental health	大概160人 (圖片 B8.6) Around 160 (photo B8.6)
2023年4月 及8月 Apr, and Aug 2023	覺行念慈基金會 Cultivation of Mercy Charitable Foundation 生命樂章慈善基金 Eternal Life Music Charity Foundation	文化藝術 Culture and arts	世界和平書法日 Support World Peace Calligraphy Day to enhance mental health and wellness	大概460人 (圖片 B8.7) Around 460 (photo B8.7)
2023年5月 May 2023	生命樂章慈善基金 Eternal Life Music Charity Foundation	慈善 Charity	母親節午間音樂慈善敬老活動 Music concerts for underprivileged elderly	大概100人 (圖片 B8.8) around 100 (photo B8.8)
2023年5月 May 2023	覺行念慈基金會 Cultivation of Mercy Charitable Foundation 生命樂章慈善基金 Eternal Life Music Charity Foundation	文化藝術 Culture and arts	浴佛活動 Support Birthday of Lord Buddha festival and pay respects to Buddha	大概300人 (圖片 B8.9) around 300 (photo B8.9)
2023年6月 Jun 2023	香港中華工商總 Hong Kong Chinese Industry & Commerce Association	體育 Sports	越洋的少年國際青少年藝術賽 事夏令營啟動禮 Support programme for children and teenagers participants of aged 6-18	沒有數據 (圖片 B8.11) NA (photo B8.10)

可持續發展報告 (續)

Sustainability Report (continued)

B. 社會層面 (續)

B. Social (continued)

B8：社區投資 (續)

B8: Community investment (continued)

日期 Date	合作機構 Collaborative organizations	類型 Types	活動／目標 Activities/objectives	受益人數 Number of beneficiaries
2023年6月 Jun 2023	中國文化基金會 China Culture Foundation, 生命樂章慈善基金 Eternal Life Music Charity Foundation	文化藝術 Culture and Arts	音樂X冥想 Provide active-passive approaches of music therapy to enhance cognition of elderly	大概100人 (圖片 B8.11) around 100 (photo B8.11)
2023年6月 Jun 2023	大灣區商學院 GBA Business School 粵港澳青年創業孵化器 Guangdong HongKong and Macau Youth Entrepreneurship Incubator	教育 Education	大灣區青年人才培育「融入大灣 區，助力『雙循環』」活動 Educational programme to support young talents to work or start up business in GBA	大概140人 (圖片 B8.12) Around 140 (photo B8.12)
2023年10月 Oct 2023	生命樂章慈善基金 Eternal Life Music Charity Foundation	文化藝術 Culture and arts	夏日傾情音樂會，秋日傾情慈 善音樂會 Provide active-passive approaches of music concerts for elderly	大概200人 (圖片 B8.13) around 200 (photo B8.13)
2023年 9月-10月 Sep-Oct 2023	人仔磚門店 Bricks & Minifigs 青田之優音樂製作室 Charity pro-gram with Youngs Musical Studio	教育 Education	積木拼砌博覽 Workshop to stimulate children's thinking and creativity	大概600人 (圖片 B8.14) Around 600 (photo B8.14)

B. 社會層面 (續)

B. Social (continued)

B8：社區投資 (續)

B8: Community investment (continued)

日期 Date	合作機構 Collaborative organizations	類型 Types	活動/目標 Activities/objectives	受益人數 Number of beneficiaries
2023年10月 Oct 2023	生命樂章慈善基金 Eternal Life Music Charity Foundation	文化藝術 Culture and arts	海浪鼓流體畫工作坊 Acrylic pouring workshop to stimulate children's thinking and creativity	大概50人 (圖片 B8.15) Around 50 (photo B8.15)
2023年11月 Nov 2023	女企業家協會 Business Lady Association 覺行念慈基金會 Cultivation of Mercy Charitable Foundation 生命樂章慈善基金 Eternal Life Music Charity Foundation	文化藝術 Culture and Arts	女企業家協會協辦之世界和平書法日 Heart Sutra Transcription workshop to enhance women's mental health and wellness	大概80人 (圖片 B8.16) Around 80 (photo B8.16)
2023年11月 Nov 2023	生命樂章慈善基金 Eternal Life Music Charity Foundation	健康 Health	長者健康100FUN Health program to support music therapy for elderly	大概160人 (圖片 B8.17) Around 160 (photo B8.17)
2023年12月 Dec 2023	生命樂章慈善基金 Eternal Life Music Charity Foundation	健康 Health	療愈音樂家 Health music therapy workshop to include health talk, music therapy and cognitive assessment for elderly	大概120人 (圖片 B8.18) Around 120 (photo B8.18)

B. 社會層面 (續)

B. Social (continued)

B8 : 社區投資 (續)

B8: Community investment (continued)



B8.1 Workshop on helping teenagers seek opportunities in GBA

YEI產開聊品牌系列活動—大灣區青年如何捉住新機遇，尋求新發展



B8.2 Workshop for teenagers on new start-up and entrepreneurship
2023第三屆「KOL·夢起航」



B8.3 Support kids activities to enhance self-esteem and family functioning
第九屆全港小小靚聲王兒童歌唱比賽

B. 社會層面 (續)

B. Social (continued)

B8: 社區投資 (續)

B8: Community investment (continued)



B8.4 KOL Leadership for teenagers on future development
羅氏明日領袖親子KOL體驗活動



B8.5 Activities to support underprivileged kids
關懷樂滿家【樂】願望 捐贈計劃



B8.6 workshop to improve children's mental health
LEGO SERIOUS PLAY工作坊

可持續發展報告 (續)

Sustainability Report (continued)

B. 社會層面 (續)

B. Social (continued)

B8: 社區投資 (續)

B8: Community investment (continued)



B8.7 World Peace Calligraphy Day to enhance mental health and wellness
世界和平書法日抄經



B8.8 Music concerts for underprivileged elderly
母親節午間音樂慈善敬老活動



B8.9 Birthday of Lord Buddha festival and pay respects to Buddha
浴佛活動

B. 社會層面 (續)

B. Social (continued)

B8: 社區投資 (續)

B8: Community investment (continued)



B8.10 Programme for children and teenagers participants of aged 6-18
越洋的少年國際青少年藝術賽事夏令營啟動禮



B8.11 Music therapy to enhance cognition of elderly
音樂X冥想



B8.12 Programme for young talents to work or start up business in GBA
大灣區青年人才培育「融入大灣區，助力『雙循環』」活動

B. 社會層面 (續)

B. Social (continued)

B8 : 社區投資 (續)

B8: Community investment (continued)



B8.13 Music concerts for elderly
夏日傾情音樂會, 秋日傾情慈善音樂會



B8.14 Workshop to stimulate children's thinking and creativity
2023積木拼砌博覽

B. 社會層面 (續)

B. Social (continued)

B8: 社區投資 (續)

B8: Community investment (continued)



B8.15 Workshop to stimulate children's thinking and creativity
海浪鼓流體畫工作坊



B8.16 Workshop to enhance women's mental health and wellness
女企業家協會協辦之世界和平書法日



B8.17 Workshop to support music therapy for elderly
長者健康100FUN

可持續發展報告 (續)

Sustainability Report (continued)

B. 社會層面 (續)

B. Social (continued)

B8 : 社區投資 (續)

B8: Community investment (continued)



B8.18 Workshop to include health talk, music therapy and cognitive assessment for elderly
療癒音樂家

績效數據概覽

Performance Data Summary

環境績效

Environmental Performance

層面 Aspects	關鍵績效指標 KPIs	每項 Unit	二零二二年 2022	二零二三年 2023
A1.1: 排放物 Emissions ¹	氮氧化物(NO _x) Nitrogen oxides ("NO _x ")	噸 Tonnes	0.03	0.01
	硫氧化物(SO _x) Sulphur oxides ("SO _x ")	噸 Tonnes	少於 Less than 0.01	少於 Less than 0.01
	顆粒物(PM) Particulate matter ("PM")	噸 Tonnes	少於 Less than 0.01	少於 Less than 0.01
A1.2: 溫室氣體 Greenhouse gas ²	範圍1：直接排放的溫室氣體 Scope 1 – Direct GHG emissions			
	客車汽油 ³ Mobile vehicles ³	二氧化碳 當量噸 Tonnes of CO ₂ equivalent	24	4
	直接二氧化碳當量總排放量 Total direct carbon dioxide equivalent emission	二氧化碳 當量噸 Tonnes of CO ₂ equivalent	24	4
	直接排放的溫室氣體總排放量 密度 ⁴ Intensity of total direct GHG emissions ⁴	二氧化碳 當量噸/ 全年收入 千港元 Tonnes of CO ₂ equivalent/ HK\$'000 revenue	少於 Less than 0.01	少於 Less than 0.01
	範圍2：能源類間接溫室氣體排放 Scope 2 – Energy Indirect GHG emissions			
	外購電力 ⁵ Purchased Electricity ⁵	二氧化碳 當量噸 Tonnes of CO ₂ equivalent	1,260	1,152
	能源類間接溫室氣體總排放量 Total energy indirect GHG emissions	二氧化碳 當量噸 Tonnes of CO ₂ equivalent	1,260	1,152
	能源類間接溫室氣體總排放量密 度 ⁶ Intensity of total energy indirect GHG emissions ⁶	二氧化碳 當量噸/ 全年收入 千港元 Tonnes of CO ₂ equivalent/ HK\$'000 revenue	少於 Less than 0.01	少於 Less than 0.01

¹ 排放量的計算是參照香港聯交所發佈的《如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》及由機電工程處2022年4月最新發佈的《能源利用指數—交通運輸業》。

² 溫室氣體排放量系數是參照香港交易及結算有限公司2022年2月22日發佈的《如何編備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》的環境績效指標。

³ 汽車的排放是根據車輛行駛的公里數及消耗的燃料(以公升為單位)計算的。2023年,公司車已被處置,排放量只計算剩下的一輛公司輕型貨車。

⁴ 直接二氧化碳當量總排放量密度=直接二氧化碳當量總排放量÷年度收入

⁵ 香港和澳門電網排放因子數據是參照香港電燈有限公司2022年2月22日發佈的《2022年度可持續發展報告》及澳門電力股份有限公司發佈的《2020年度可持續發展報告》。

⁶ 間接二氧化碳當量總排放量密度=間接二氧化碳當量總排放量÷年度收入

¹ The emission is calculated based on the "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" published by HKEx and "Energy Utilisation Index – Transport Sector" latest published in April 2022 by Electrical and Mechanical Services Department of HKSAR (<https://ecib.emsd.gov.hk/index.php/en/energy-utilisation-index-en/transport-sector-en>).

² The greenhouse gas emission is calculated based on the "How to prepare an ESG Report" Appendix 2: Reporting Guidance on Environmental KPIs" published by HKEx.

³ Emission from vehicles is calculated based on kilometers travelled and fuel consumed (in litres) by vehicles. In 2023, the company car had been disposed and only a company van is in scope.

⁴ Intensity of total direct CO₂ equivalent emissions = Direct CO₂ equivalent emissions ÷ Total revenue for the year

⁵ Grid-based emissions factors for Hong Kong and Macau are based on the carbon emission calculator published by The Hongkong Electric Co. 2022, Ltd., the 2022 Sustainability Report issued by CLP Power Hong Kong Limited and the 2020 Sustainability Report issued by Companhia de Electricidade de Macau, S.A.

⁶ Intensity of total energy indirect CO₂ equivalent emissions = Energy indirect CO₂ equivalent emissions ÷ Total revenue for the year

可持續發展報告 (續)

Sustainability Report (continued)

績效數據概覽 (續)

Performance Data Summary (continued)

環境績效 (續)

Environmental Performance (continued)

層面 Aspects	關鍵績效指標 KPIs	每項 Unit	二零二二年 2022	二零二三年 2023
	範圍3：其他間接溫室氣體排放 Scope 3 – Other indirect GHG emissions			
	棄置於堆填區的廢紙 Paper waste disposed at landfills	二氧化碳 當量噸 Tonnes of CO ₂ equivalent	55	79
	僱員乘坐飛機出外公幹 ⁷ Business air travel by employees ⁷	二氧化碳 當量噸 Tonnes of CO ₂ equivalent	0	4
	其他間接溫室氣體總排放量 Total other indirect GHG emissions	二氧化碳 當量噸 Tonnes of CO ₂ equivalent	55	83
	其他間接溫室氣體總排放量密度 ⁸ Intensity of total other indirect emissions ⁸	二氧化碳 當量噸/ 全年收入 (千港元) Tonnes of CO ₂ equivalent/ HK\$'000 revenue	少於 Less than 0.01	少於 Less than 0.01
	溫室氣體總排放量 Total GHG emissions			
	溫室氣體總排放量 Total GHG emissions	二氧化碳 當量噸 Tonnes of CO ₂ equivalent	1,339	1,239
	溫室氣體總排放量密度 ⁹ Intensity of total GHG emissions ⁹	二氧化碳 當量噸/ 全年收入 (千港元) Tonnes of CO ₂ equivalent/ HK\$'000 revenue	少於 Less than 0.01	少於 Less than 0.01

⁷ 二氧化碳(CO₂)排放量的計算方法是使用國際民航組織碳排放計算器(<http://www.icao.int/environmental-protection/CarbonOffset/Pages/default.aspx>)乘員工前往目的地的航空旅行次數和艙等等級。聯合國屬下機構國際民用航空組織(「國際民航組織」)已制定一套有關航空旅程產生的二氧化碳(CO₂)排放量的計算方式,並在其網站載有國際民航組織碳排放計算器(ICAO Carbon Emissions Calculator)。

⁷ CO₂ equivalent emission is calculated using “ICAO Carbon Emissions Calculator” (<http://www.icao.int/environmental-protection/CarbonOffset/Pages/default.aspx>) x the number of air travel trips and the cabin class in which employee travelled to destination. The International Civil Aviation Organization (“ICAO”), a United Nations agency, has developed a methodology to calculate the CO₂ emissions from air travel and provides a carbon emissions calculator on its website (“ICAO Carbon Emissions Calculator”).

⁸ 其他間接二氧化碳當量總排放量密度 = 其他間接二氧化碳當量總排放量 ÷ 年度收入

⁸ Intensity of total other indirect CO₂ equivalent emissions = Other indirect CO₂ equivalent emissions ÷ Total revenue for the year

⁹ 溫室氣體總排放量密度 = 溫室氣體總排放量 ÷ 年度收入

⁹ Intensity of total GHG emissions = Total GHG emissions ÷ Total revenue for the year

績效數據概覽 (續)

Performance Data Summary (continued)

環境績效 (續)

Environmental Performance (continued)

層面 Aspects	關鍵績效指標 KPIs	每項 Unit	二零二二年 2022	二零二三年 2023
A1.3: 有害廢棄物 Hazardous waste	有害廢棄物產生總量 Total hazardous waste produced 有害廢棄物產生密度 Intensity of hazardous waste produced	噸 Tonnes 噸/ Tonnes/ 全年收入 (千港元) HK\$'000 revenue	無 Nil 無 Nil	無 Nil 無 Nil
A1.4: 無害廢棄物 Non-hazardous waste ⁸	無害廢棄物產生總量 ¹⁰ Total non-hazardous waste produced ¹⁰ 無害廢棄物產生密度 ¹¹ Intensity of non-hazardous waste produced ¹¹	噸 Tonnes 噸/ Tonnes/ 全年收入 (千港元) HK\$'000 revenue	106 少於 Less than 0.01	102 少於 Less than 0.01
A2.1: 能源 Energy	直接能源消耗 Direct energy consumption 汽油 Gasoline/Petrol 柴油 Diesel 直接能源總耗量 Total direct energy consumption 直接能源消耗密度 ¹² Intensity of direct energy consumption ¹²	兆瓦時 MWh 兆瓦時 MWh 兆瓦時 MWh 兆瓦時/ 兆瓦時/ 全年收入 (千港元) MWh/ HK\$'000 revenue	44 56 100 少於 Less than 0.01	0 16 16 少於 Less than 0.01
	間接能源消耗 Indirect energy consumption 外購電力 Purchased Electricity 間接能源總耗量 Total indirect energy consumption 間接能源耗量密度 ¹³ Intensity of indirect energy consumption ¹³	兆瓦時 MWh 兆瓦時 MWh 兆瓦時/ 兆瓦時/ 全年收入 (千港元) MWh/ HK\$'000 revenue	2,430 2,430 少於 Less than 0.01	2,007 2,007 少於 Less than 0.01

¹⁰ 無害廢物包括倉庫、商店和辦公室。它們包括商業廢物和工業廢物。

¹⁰ Non-hazardous wastes include both wastes in warehouse, stores and offices. They include the commercial wastes and industrial wastes.

¹¹ 無害廢棄物產生密度 = 無害廢棄物產生總量 ÷ 年度收入

¹¹ Intensity of non-hazardous waste produced = Total non-hazardous waste produced ÷ Total revenue for the year

¹² 直接能源耗量密度 = 直接能源耗量 ÷ 年度收入

¹² Intensity of direct energy consumption = Direct energy consumption ÷ Total revenue for the year

¹³ 間接能源耗量密度 = 間接能源耗量 ÷ 年度收入

¹³ Intensity of indirect energy consumption = Indirect energy consumption ÷ Total revenue for the year

可持續發展報告 (續)

Sustainability Report (continued)

績效數據概覽 (續)

Performance Data Summary (continued)

環境績效 (續)

Environmental Performance (continued)

層面 Aspects	關鍵績效指標 KPIs	每項 Unit	二零二二年 2022	二零二三年 2023	
	能源總耗量 Total energy consumption				
	能源總耗量 Total energy consumption	兆瓦時 MWh	2,530	2,023	
	能源總耗量密度 ¹⁴ Intensity of total energy consumption ¹⁴	千瓦時／ 全年收入 (千港元) MWh/ HK\$'000 revenue	少於 Less than 0.01	少於 Less than 0.01	
A2.2:	總耗水量 Total water consumption	總耗水量 Total water consumption	立方米 M ³	9,282	5,737
	總耗水量密度 ¹⁵ Intensity of total water consumption ¹⁵	總耗水量密度 ¹⁵ Intensity of total water consumption ¹⁵	立方米／ 全年收入 (千港元) M ³ / HK\$'000 revenue	0.05	0.01
A2.5:	包裝材料 Packaging material	塑料 Plastic	噸 Tonnes	1	0
	紙張 Paper	噸 Tonnes	5	14	
	其他包裝材料 Other packaging material	噸 Tonnes	1	0	
	總包裝材料 Total packaging material used for finished goods	噸 Tonnes	7	14	
	包裝材料密度 ¹⁶ Intensity of total packaging material used for finished goods ¹⁶	噸／ 全年收入 (千港元) Tonnes/ HK\$'000 revenue	少於 Less than 0.01	少於 Less than 0.01	

¹⁴ 能源總耗量密度 = 能源總耗量 ÷ 年度收入

¹⁴ Intensity of total energy consumption = Total energy consumption ÷ Total revenue for the year

¹⁵ 總耗水量密度 = 總耗水量 ÷ 年度收入

¹⁵ Intensity of total water consumption = Total water consumption ÷ Total revenue for the year

¹⁶ 包裝材料密度 = 總包裝材料用於製成品 ÷ 年度收入

¹⁶ Intensity of total packaging material used for finished goods = Total packaging material used for finished goods ÷ Total revenue for the year

績效數據概覽 (續)

Performance Data Summary (continued)

社會績效

Social Performance

層面 Aspects	關鍵績效指標 KPIs	每項 Unit	二零二二年 2022	二零二三年 2023
B1.1: 僱員總數 Total workforce	按僱傭類型劃分 By employment type			
	全職 Full-time	人 Person	194	156
	兼職 Part time	人 Person	8	2
	按地區劃分 By geographical region (Full time)			
	香港 Hong Kong	人 Person	173	139
	澳門 Macau	人 Person	21	17
	按性別劃分 By gender (Full time)			
	男性 Male	人 Person	67	43
	女性 Female	人 Person	127	113
	按年齡劃分 By age (Full time)			
	30歲或以下 Below 30	人 Person	31	13
	31-39歲 31-39	人 Person	70	46
	40-49歲 40-49	人 Person	38	47
	50歲或以上 Over 50	人 Person	55	50
	按僱傭類別劃分 By employee category (Full time)			
	經理 Manager	人 Person	56	44
	員工 General staff	人 Person	138	112

可持續發展報告 (續)

Sustainability Report (continued)

績效數據概覽 (續)

Performance Data Summary (continued)

社會績效 (續)

Social Performance (continued)

層面 Aspects	關鍵績效指標 KPIs	每項 Unit	二零二二年 2022	二零二三年 2023
B1.2: 全職僱員 流失比率 Employee Turnover rate for full-time employees	總流失比率 Overall	%	61%	42%
	按性別劃分 By gender			
	男性 Male	%	46%	30%
	女性 Female	%	69%	46%
	按年齡劃分 By age group			
	30歲或以下 Below 30	%	71%	46%
	31-39歲 31-39	%	64%	52%
	40-49歲 40-49	%	84%	60%
	50歲或以上 Over 50	%	36%	14%
	按地區劃分 By geographical region			
	香港 Hong Kong	%	49%	45%
澳門 Macau	%	162%	18%	

績效數據概覽 (續)

Performance Data Summary (continued)

社會績效 (續)

Social Performance (continued)

層面 Aspects	關鍵績效指標 KPIs	每項 Unit	二零二二年 2022	二零二三年 2023
B2.1: 過去三年 (包括匯報 年度) 每年因 工亡故的人 數及比率 ¹⁷ Number and rate of work-related fatalities occurred in each of the past three years, including the reporting year ¹⁷	因工亡故的人數 Number of work-related fatalities	人 Person	0	0
	因工亡故的人數比率 Rate of work-related fatalities	%	0%	0%
B2.2: 因工傷損失 工作日數 ¹⁸ Lost days due to work injury ¹⁸	因工傷損失工作日數 Number of lost-days as a result of work injuries day	日 Days	0	21

¹⁷ 過去三個財政年度2021, 2022及2023, 沒有與工作相關的死亡案例。

¹⁸ 2021及2023財政年度, 有一宗的工傷個案。2022財政年度, 並沒有工傷案例。

¹⁷ There was no reported case for work-related fatalities in the past three financial years 2021, 2022 and 2023.

¹⁸ There was 1 reported case for work-related injury in 2021 and 2023. There was no reported case of work-related injury in 2022.

可持續發展報告 (續)

Sustainability Report (continued)

績效數據概覽 (續)

Performance Data Summary (continued)

社會績效 (續)

Social Performance (continued)

層面 Aspects	關鍵績效指標 KPIs	每項 Unit	二零二二年 2022	二零二三年 2023
B3.1: 劃分的受訓 僱員百分比 The percentage of full-time employees trained	受訓僱員百分比 The percentage of employees trained	%	39%	22%
	按性別劃分 By gender			
	男性 Male	%	37%	23%
	女性 Female	%	39%	22%
	按僱傭類型劃分 By employee category			
	經理 Manager	%	63%	18%
	員工 General staff	%	29%	24%
B3.2: 每名僱員完 成受訓的平 均時數 Average training hours completed by full-time employees	每名僱員完成受訓的平均時數 The average training hours completed per employee hours	小時 Hours	2.05	1.82
	按性別劃分 By gender			
	男性 Male	小時 Hours	1.97	2.27
	女性 Female	小時 Hours	2.08	1.65
	按僱傭類型劃分 By employee category			
	經理 Manager	小時 Hours	2.24	2.37
	員工 General staff	小時 Hours	1.97	1.61
B5.1: 供應商數目 Number of suppliers	供應商數目按地區劃分 By geographical region			
	香港 Hong Kong	供應商數量 No. of supplier	305	328
	澳門 Macau	供應商數量 No. of supplier	9	1
	中國 Mainland China	供應商數量 No. of supplier	13	15
	其他亞洲地區 Rest of Asia	供應商數量 No. of supplier	3	5
	歐洲 Europe	供應商數量 No. of supplier	6	3
	美國及其他 USA & others	供應商數量 No. of supplier	1	0

績效數據概覽 (續)

Performance Data Summary (continued)

社會績效 (續)

Social Performance (continued)

層面 Aspects	關鍵績效指標 KPIs	每項 Unit	二零二二年 2022	二零二三年 2023
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 Percentage of total products sold or shipped subject to recalls for safety and health reasons	已售或已運送產品總數中因安全及健康理由而須回收的百分比 Percentage of total products sold or shipped subject to recalls for safety and health reasons	%	0	0
B6.2: 接獲關於產品的投訴數目 Number of products related complaints received	接獲關於產品及服務的投訴數目 Number of products and service related complaints received	宗 No. of complaint	652	631
B7.1: 貪污訴訟案件的數目 Legal cases regarding corrupt practices	提出並已審結的貪污訴訟案件的數目 Number of concluded legal cases regarding corrupt practices brought	宗 No. of case	0	0

可持續發展報告 (續)

Sustainability Report (continued)

績效數據概覽 (續)

Performance Data Summary (continued)

社會績效 (續)

Social Performance (continued)

層面 Aspects	關鍵績效指標 KPIs	每項 Unit	二零二二年 2022	二零二三年 2023
B7.3: 董事及高管參與的反貪污培訓的時數 Number of training hours on anti-corruption completed by directors and senior managers	董事及高管所提供的反貪污培訓時數 Number of training hours on anti-corruption and anti-money laundering completed by directors and senior managers	小時 Hours	3	3
B8.1 & 社區投資	捐獻總數 (按專注貢獻範疇劃分)			
B8.2: Community investment	Total donations (by focus areas of contribution)			
	社區服務 Community service	元 (港元) HKD	890,193	625,630
	捐獻總數 Total donations	元 (港元) HKD	890,193	625,630

香港聯交所環境、社會及管治報告指引對照 **HKEx ESG Reporting Guide Content Index**

環境		Environmental	
層面	一般披露及績效指標 General disclosures and KPIs	範疇描述	相關章節
Aspects		Description	Corresponding section
A1: 排放物 Emissions	一般披露 General disclosure	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。 註：廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及規例規管的污染物。 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.	A1: 排放物 Emissions
	關鍵績效指標 A1.1	排放物種類及相關排放數據。 The types of emissions and respective emissions data.	績效數據概覽 Performance Data Summary
	關鍵績效指標 A1.2	溫室氣體總排放量(以噸計算)及(如適用)密度。 Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity.	績效數據概覽 Performance Data Summary
	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。 Total hazardous waste produced (in tonnes) and, where appropriate, intensity.	績效數據概覽 Performance Data Summary
	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。 Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.	績效數據概覽 Performance Data Summary
	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。 Description of measures to mitigate emissions and results achieved.	A1: 排放物 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。 Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	A1: 排放物 Emissions

環境 (續)

Environmental (continued)

層面 Aspects	一般披露 及績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
A2: 資源使用 Use of Resources	一般披露 General disclosure	有效使用資源 (包括能源、水及其他原材料) 的政策。 Policies on the efficient use of resources, including energy, water and other raw materials.	A2: 資源使用 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。 Direct and/or indirect energy consumption by type in total (MWh) and intensity.	績效數據概覽 Performance Data Summary
	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)。 Water consumption in total and intensity.	績效數據概覽 Performance Data Summary
	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。 Description of energy use efficiency initiatives and results achieved.	A2: 資源使用 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。 Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	A2: 資源使用 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)每生產單位估量。 Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	績效數據概覽 Performance Data Summary
A3: 環境及天然資源 The Environment and Natural Resources	一般披露 General disclosure	減低發行人對環境及天然資源造成重大影響的政策。 Policies on minimizing the issuer's significant impacts on the environment and natural resources.	A3: 環境及天然資源 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。 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	A3: 環境及天然資源 The Environment and Natural Resources

環境 (續)

Environmental (continued)

層面 Aspects	一般披露 及績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
A4: 氣候變化 Climate Change	一般披露 General disclosure	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。 Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	A4: 氣候變化 Climate Change
	關鍵績效指標 A4.1	描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。 Description of the significant climate-related issues which have impacted, and those which may impact, and the actions taken to manage them.	A4: 氣候變化 Climate Change

社會

Social

B1: 僱傭 Employment	一般披露 General Disclosure	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 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.	B1: 僱傭 Employment
	關鍵績效指標 B1.1	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。 Total workforce by gender, employment type, age group and geographical region.	績效數據概覽 Performance Data Summary
	關鍵績效指標 B1.2	按性別、年齡組別及地區劃分的僱員流失比率。 Employee turnover rate by gender, age group and geographical region.	B1: 僱傭 Employment

環境 (續)

Environmental (continued)

層面 Aspects	一般披露 及績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
B2: 健康與安全 Health and Safety	一般披露 General Disclosure	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。 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.	B2: 健康與安全 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。 Number and rate of work-related fatalities.	績效數據概覽 Performance Data Summary
	關鍵績效指標 B2.2	因工傷損失工作日數。 Lost days due to work injury.	績效數據概覽 Performance Data Summary
	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。 Description of occupational health and safety measures adopted, how they are implemented and monitored.	B2: 健康與安全 Health and Safety

環境 (續)

Environmental (continued)

層面 Aspects	一般披露 及績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
B3: 發展及培訓 Development and Training	一般披露 General Disclosure	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。 註：培訓指職業培訓，可包括由僱主付費的內外部課程。 Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	B3: 發展及培訓 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)劃分的受訓僱員百分比。 The percentage of employees trained by gender and employee category (e.g. manager and general staff).	績效數據概覽 Performance Data Summary
	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。 The average training hours completed per employee by gender and employee category.	績效數據概覽 Performance Data Summary
B4: 勞工準則 Labour Standards	一般披露 General Disclosure	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。 Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	B4: 勞工準則 Labour standards
	關鍵績效指標 B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。 Description of measures to review employment practices to avoid child and forced labour.	B4: 勞工準則 Labour standards
	關鍵績效指標 B4.2	描述在發現違規情況時消除有關情況所採取的步驟。 Description of steps taken to eliminate such practices when discovered.	B4: 勞工準則 Labour standards

環境 (續)

Environmental (continued)

層面 Aspects	一般披露 及績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
B5: 供應鏈管理 Supply Chain Management	一般披露 General Disclosure	管理供應鏈的環境及社會風險政策。 Policies on managing environmental and social risks of the supply chain.	B5: 供應鏈管理 Supply chain management
	關鍵績效指標 B5.1	按地區劃分的供應商數目。 Number of suppliers by geographical region.	績效數據概覽 Performance Data Summary
	關鍵績效指標 B5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。 Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	B5: 供應鏈管理 Supply chain management
	關鍵績效指標 B5.3	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	B5: 供應鏈管理 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。 Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	B5: 供應鏈管理 Supply chain management

環境 (續)

Environmental (continued)

層面 Aspects	一般披露 及績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
B6: 產品責任 Product Responsibility	一般披露 General Disclosure	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。 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.	B6: 產品責任 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。 Percentage of total products sold or shipped subject to recalls for safety and health reasons.	績效數據概覽 Performance Data Summary
	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。 Number of products and service related complaints received and how they are dealt with.	績效數據概覽 Performance Data Summary
	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。 Description of practices relating to observing and protecting intellectual property rights.	B6: 產品責任 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。 Description of quality assurance process and recall procedures.	B6: 產品責任 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。 Description of consumer data protection and privacy policies, how they are implemented and monitored.	B6: 產品責任 Product responsibility

層面 Aspects	一般披露 及績效指標 General disclosures and KPIs	範疇描述 Description	相關章節 Corresponding section
B7: 反貪污 Anti-corruption	一般披露 General Disclosure	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。 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.	B7: 反貪污 Anti-Corruption
	關鍵績效指標 B7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。 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.	績效數據概覽 Performance Data Summary
	關鍵績效指標 B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。 Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	B7: 反貪污 Anti-Corruption
	關鍵績效指標 B7.3	描述向董事及員工提供的反貪污培訓。 Description of anti-corruption training provided to directors and senior managers	績效數據概覽 Performance Data Summary
B8: 社區投資 Community Investment	一般披露 General Disclosure	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。 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.	B8: 社區投資 Community investment
	關鍵績效指標 B8.1	專注貢獻範疇 (如教育、環境事宜、勞工需求、健康、文化、體育)。 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	B8: 社區投資 Community investment
	關鍵績效指標 B8.2	在專注範疇所動用資源 (如金錢或時間)。 Resources contributed (e.g. money or time) to the focus area.	績效數據概覽 Performance Data Summary

氣候相關信息披露

Disclosure on Task Force on Climate-related Financial disclosures

TCFD核心要素 TCFD core element	範疇描述 Description	相關章節 Corresponding section
管治 Governance	(a) 描述董事會對氣候相關風險與機遇的監管情況。	董事會的角色
	(a) Describe the board's oversight of climate-related risks and opportunities.	The role of the Board
	(b) 描述管理層在評估和管理氣候相關風險與機遇的角色。	管理層在持續發展和治理的角色
	(b) Describe management's role in assessing and managing climate-related risks and opportunities.	Management's role to sustainability and governance
策略 Strategy	(a) 描述機構所識別的短、中、長期氣候相關風險與機遇。	氣候變化
	(a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	Climate change
	(b) 描述氣候相關風險及機遇對機構業務、策略及財務規劃的影響。	氣候變化
	(b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.	Climate change
	(c) 描述機構的策略彈性，並考慮不同氣候相關情境 (包括2°C或更嚴苛的情境)。	氣候變化
	(c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Climate change

TCFD核心要素 TCFD core element	範疇描述 Description	相關章節 Corresponding section
風險管理 Risk management	<p>(a) 描述機構識別和評估氣候相關風險的流程。</p> <p>(a) Describe the organisation's processes for identifying and assessing climate-related risks.</p> <p>(b) 描述機構管理氣候相關風險的流程。</p> <p>(b) Describe the organisation's processes for managing climate-related risks.</p> <p>(c) 描述氣候相關風險的識別、評估和管理流程如何與機構的整體風險管理制度相結合。</p> <p>(c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.</p>	<p>重要性評估 Materiality assessment</p> <p>重要性評估 Materiality assessment</p> <p>重要性評估 Materiality assessment 氣候變化 Climate change</p>
指標及目標 Metrics and targets	<p>(a) 披露機構依循策略和風險管理流程進行評估氣候相關風險與機遇所採用的指標。</p> <p>(a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.</p> <p>(b) 披露範圍1、範圍2和範圍3 (如適用) 溫室氣體排放和相關風險。</p> <p>(b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions and the related risks.</p> <p>(c) 描述機構在管理氣候相關風險與機遇所使用的目標，以及落實該目標的表現。</p> <p>(c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.</p>	<p>氣候變化 Climate change 績效數據概覽 Performance Data Summary</p> <p>績效數據概覽 Performance Data Summary</p> <p>持續發展相關目標與績效 Sustainability-related targets and performance 績效數據概覽 Performance Data Summary</p>

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