



AFFLUENT PARTNERS HOLDINGS LIMITED

錢唐控股有限公司*

(Incorporated in the Cayman Islands with limited liability)

(開曼群島註冊成立之有限公司)

Stock Code 股份代號: 1466

2024

ENVIRONMENT,
SOCIAL AND
GOVERNANCE REPORT

環境、社會及管治報告



* For identification purposes only 僅供識別

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MESSAGE FROM THE BOARD

With great pleasure, I present to you our ninth annual Environmental, Social and Governance Report on behalf of Affluent Partners Holdings Limited and its subsidiaries. I extend my heartfelt appreciation to all our stakeholders for their unwavering support and commitment to our Group. I would also like to express my gratitude to our dedicated senior management team and staff whose hard work and contributions have been pivotal to our success in the past year.

As we reflect on the challenges and uncertainties of the past, we are proud to have navigated through them with resilience and adaptability. In 2023, we saw the gradual recovery of the global economy as we emerged from the shadows of the COVID-19 pandemic. With the lifting of various anti-pandemic measures, we now look ahead to a promising year filled with opportunities for growth and innovation.

At Affluent Partners, we are deeply committed to our corporate social responsibility and the principles of sustainable development. We understand the significance of sustainable consumption and production in enhancing the quality of life while minimizing environmental impact. Our focus remains on adopting sustainable business practices, promoting resource efficiency, and cultivating a culture of environmental stewardship among our staff.

In line with our dedication to sustainability, we will continue prioritising environmental, social, and governance issues, strengthening our risk management practices and seizing opportunities for sustainable growth. Sustainable supply chains and product responsibility remain key focus areas for us, ensuring the health and safety of our consumers and employees while fostering professional development opportunities for all.

Integrity and honesty are the cornerstones of our business operations. We uphold the highest ethical standards and have implemented robust mechanisms to combat corruption, fostering a culture of transparency and accountability across the Group.

Looking ahead, the Group is steadfast in its commitment to improving environmental and social performance, setting the industry benchmark for sustainable development. We are confident that with the dedication and collective efforts of all members of the Group, we will drive business growth and deliver enhanced value to our shareholders.

By order of the Board
Cheung Sze Ming
Director

董事會致辭

本人深感榮幸能代表錢唐控股有限公司及其附屬公司向各位提呈我們第九份年度環境、社會及管治報告，並謹此衷心感謝所有持份者對本集團的堅定支持及承擔。本人亦謹向我們敬業樂業的高級管理團隊及員工致謝，全賴彼等的辛勤付出及貢獻，成就我們過去一年的佳績。

回顧過去一年面臨的挑戰及不確定性，我們憑藉堅毅不拔及靈活變通安渡難關，為此我們深感自豪。2023年，世界走出COVID-19疫情陰霾，全球經濟得以逐步復甦。隨著各項抗疫措施撤銷，我們期待來年會湧現更多增長及創新的機遇。

錢唐控股矢志履行企業社會責任及可持續發展原則。我們深明可持續消費及生產對提升生活質素與減低環境影響的重大意義。我們一直專注採納可持續發展的經營慣例、推動資源利用效益，以及於我們員工當中營造環境保育照管者文化。

我們將一如既往致力於可持續發展，續以環境、社會及管治事務為優先考慮，加強風險管理常規，並抓緊可持續增長機遇。可持續供應鏈及產品責任仍是我們關注的重點領域，以確保消費者和員工的健康及安全，同時為所有人提供職業發展機遇。

德行和誠信乃我們業務營運的基石。我們恪守最高的道德標準，並實施健全有效的反貪機制，於集團內全面構建透明而負責任的文化。

展望未來，本集團將持之以恆致力改善環境和社會績效，樹立可持續發展的行業指標。在本集團全體成員共同努力下，我們充滿信心可推動業務增長，為股東帶來更大價值。

承董事會命
張詩敏
董事

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ABOUT AFFLUENT PARTNERS

Affluent Partners Holdings Limited (the “**Company**”) and its subsidiaries (collectively referred to as the “**Group**” or “**We**”) are a diversified conglomerate with a strong foothold in the jewellery industry and a growing strategic investment and financial services segment. The Group’s core business operations are as below:

- i. purchasing, processing, designing, production, and wholesale distribution of pearls and jewellery products (the “**Jewellery segment**”),
- ii. operation of the strategic investment and financial services segment (the “**Strategic investment and financial service segment**”),
- iii. provision of skincare solutions through self-transformed skincare brand and mid-to-high end functional skincare products (the “**Skincare solutions business segment**”);
- iv. provision of scientific and pharmaceutical research and development services (the “**Research and development services segment**”), and
- v. provision of branding marketing and consulting services (the “**Brand marketing and consulting services segment**”).

To support our future growth and development, the Group was listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “**SEHK**”) on 17 October 2014 (stock code: 1466).

關於錢唐控股

錢唐控股有限公司(「**本公司**」)及其附屬公司(以下統稱「**本集團**」或「**我們**」)為一家多元化綜合企業，在珠寶行業具備堅實基礎，於策略投資及財務服務領域的涉足亦日益擴大。本集團的核心業務營運如下：

- i. 珍珠及珠寶產品之採購、加工、設計、生產及批發分銷(「**珠寶業務**」)，
- ii. 策略投資及財務服務業務之營運(「**策略投資及財務服務業務**」)，
- iii. 提供自主轉化的護膚品牌及中高端功效型護膚品(「**護膚解決方案業務分部**」)，
- iv. 提供科學及藥物研發服務(「**研發服務分部**」)，及
- v. 提供品牌營銷及諮詢服務(「**品牌營銷及諮詢服務分部**」)。

為了支持未來增長及發展，本集團於2014年10月17日在香港聯合交易所有限公司(「**聯交所**」)主板上市(股份代號：1466)。

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ABOUT THE REPORT

Reporting Scope and Period

This Environmental, Social and Governance (“ESG”) Report (the “**Report**”) primarily provides an overview of the Group’s ESG performance from 1 April 2023 to 31 March 2024 (the “**Reporting Period**”).

This report complies with the provisions of the ESG Reporting Guide as set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

Unless otherwise specified, the information presented in this ESG Report covers the operations of our Jewellery segment, Skincare solutions business segment, Research and development services segment, Brand marketing and consulting services segment in Hong Kong and Mainland China, as well as our Strategic investment and financial services segment in Hong Kong. There have been no changes to the reporting scope compared to our eighth ESG report published in 2023.

The data and information contained in this report have been sourced from the Group’s official documents, statistics, and management information systems. This report has been reviewed and approved by the Company’s Board of Directors to ensure the accuracy and completeness of the disclosures.

關於本報告

報告範圍及期間

本環境、社會及管治（「**環境、社會及管治**」）報告（「**本報告**」）主要提供由2023年4月1日至2024年3月31日期間（「**報告期間**」）本集團之環境、社會及管治績效概覽。

本報告遵循香港聯合交易所有限公司證券上市規則附錄C2所載的環境、社會及管治報告指引的條文。

除非另有說明，本環境、社會及管治報告所呈現的資料涵蓋我們的香港及中國內地珠寶業務分部、護膚解決方案業務分部、研發服務分部、品牌營銷及諮詢服務分部以及我們的香港策略投資及財務服務分部的營運。與我們於2023年第八份環境、社會及管治報告相比，報告範圍並無變更。

本報告所載數據及資料均來自本集團的正式文件、統計資料及管理資訊系統。本報告經本公司董事會審批，確保資料披露的準確性及完整性。

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Reporting Principle

This ESG report has been prepared in adherence to the core reporting principles outlined in the ESG Reporting Guide:

Materiality	We identify and prioritize the key ESG issues that are most relevant and impactful to our business and stakeholders. This ensures our reporting focuses on the areas of greatest significance.
Consistency	We maintain consistency in our ESG reporting approach and disclosures by following the ESG Reporting Guide to allow for meaningful comparisons and to reflect the continuity of our sustainability journey.
Quantitative	We calculate and disclose key performance indicators (“KPIs”) quantitatively where applicable, enabling objective assessment and tracking of our progress over time.
Balance	Our report provides a well-rounded and unbiased account of our sustainability initiatives, covering governance, talent management, environmental stewardship, and community engagement, among other areas.

Report Access and feedback

This Report is available in both Chinese and English versions, which can be accessed on the company website (www.affluent-partners.com) and the Hong Kong Stock Exchange (“SEHK”) website (<https://www.hkexnews.hk>). In the event of any discrepancy between the two language versions, the English version shall prevail.

We highly value the feedback and insights from our stakeholders. If you have any comments, questions, or suggestions regarding the content, structure, or presentation of this report, please do not hesitate to reach out to us through the following channels:

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 Fax: (852) 3594 6110
 Email: ir@affluent-partners.com
 Postal Address: Room 906, 9/F, Wings Building, 110–116 Queen’s Road Central, Central, Hong Kong

匯報原則

本環境、社會及管治報告已遵從環境、社會及管治報告指引內概述的核心匯報原則編製：

重要性	我們識別並優先處理與我們業務及持份者最相關、影響最巨大的關鍵環境、社會及管治事宜。此舉確保我們的報告重點關注最重要的領域。
一致性	我們遵循環境、社會及管治報告指引，確保我們的報告形式及披露內容保持一致，以便進行有意義的比較，並反映我們可持續發展歷程的連貫性。
量化	在適當情況下，我們會量化計算及披露關鍵績效指標（「KPI」），以便客觀評估及追蹤我們的長期進展。
平衡	我們的報告全面而且不偏不倚地呈報我們的可持續發展舉措，涵蓋管治、人才管理、環境保育照管及社區參與等多個領域。

獲取報告及反饋

本報告同時備有中英文版本以供取閱，並於本公司網站 (www.affluent-partners.com) 及香港聯合交易所（「聯交所」）網站 (<https://www.hkexnews.hk>) 可供閱覽。倘中英文版本有任何不相符之處，以英文版本為準。

我們十分重視收集持份者的反饋及觀點。如閣下對本報告的內容、結構或呈示方式有任何評價、問題或建議，歡迎透過以下途徑向我們反映：

電話：(852) 3611 2188
 傳真：(852) 3594 6110
 電子郵件：ir@affluent-partners.com
 郵寄地址：香港中環皇后大道中110–116號永恆商業大廈9樓906室

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SUSTAINABILITY GOVERNANCE

At Affluent Partners, we recognize the importance of maintaining a robust and comprehensive sustainability governance framework to guide our ESG efforts. The Board of Directors (the “**Board**”) has ultimate oversight over the Group’s ESG strategy and performance. The Board identifies, evaluates, and determines the Group’s material ESG risks and opportunities, ensuring that appropriate risk management and internal control systems are in place.

To further strengthen our ESG governance, we have established a Sustainability Committee comprising senior management. The Committee is tasked with developing and reviewing ESG policies, overseeing the implementation of initiatives, and identifying emerging trends to advise the Board. We have engaged TANDEM (HK) CPA Limited as an independent ESG consultant to support the Group’s ESG reporting and provide related advisory services.

For further details on our risk management framework and the significant risks identified, please refer to the Risk Management and Internal Control section in the Corporate Governance Report of our 2024 Annual Report.

STAKEHOLDERS ENGAGEMENT

Stakeholders’ engagement is fundamental to our sustainability efforts. By actively listening to and collaborating with our key stakeholders, we are better equipped to identify, prioritize, and address the most material environmental, social, and governance issues facing our business.

可持續發展管治

錢唐控股深明維持穩健全面的可持續發展治理框架，對指引我們的環境、社會及管治工作非常重要。董事會（「**董事會**」）對本集團環境、社會及管治策略及績效具最終監督權。董事會識別、評估及確定本集團的重大環境、社會及管治風險與機遇，確保實行適當的風險管理及內部監控系統。

為進一步加強我們的環境、社會及管治，我們已成立由高級管理層組成的可持續發展委員會。委員會的任務是制訂及審查環境、社會及管治政策，監督各項措施的實施，並識別新興趨勢以便向董事會呈報。我們已委聘灝天(香港)會計師事務所有限公司作為獨立環境、社會及管治顧問，以協助本集團的環境、社會及管治呈報事宜並提供相關諮詢服務。

有關本集團風險管理框架及所識別重大風險的進一步詳情，請參閱本集團2024年度年報企業管治報告內的風險管理及內部監控一節。

持份者參與

持份者的參與是我們可持續發展工作的基礎。透過積極傾聽主要持份者的意見並與之合作，我們能夠更好地識別、優先處理並解決企業面臨的最重要的環境、社會及治理議題。

Stakeholder 持份者	Major Communication Channels 主要溝通管道	Focused Concerns 重點關注
Employees 僱員 	<ul style="list-style-type: none"> Regular meetings 例會 Daily communications 日常溝通 Training seminars and briefing sessions 培訓、研討會及簡介會 Performance appraisal 績效評估 	<ul style="list-style-type: none"> Employee Benefits 員工福利 Occupational Health and Safety 職業健康及安全 Employee Development and Training 職業發展及培訓 Employment Compliance 僱傭合規




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Shareholders and Investors 股東和投資者 	<ul style="list-style-type: none"> Annual general meeting and other shareholder meetings 股東週年大會及其他股東大會 Interim reports, annual reports, and announcements 中期報告、年度報告及公告 Meeting with investors and analysts 與投資者和分析師會面 Company website 公司網站 	<ul style="list-style-type: none"> Economic Performance 經濟表現 Business 業務 Corporate Governance Practices 企業管治實踐 Anti-corruption 反貪污
Customers 客戶 	<ul style="list-style-type: none"> Emails 電郵 Customer service hotline 客戶服務熱線 Onsite communications 現場溝通 International Certification 國際認證 Company website 公司網站 	<ul style="list-style-type: none"> Customer Service 客戶服務 Product Assurance and Quality 產品保障及品質 Data Protection and Cybersecurity 數據保護及網絡安全 Business Ethics 商業道德
Suppliers and Business Partners 供應商和商務伙伴 	<ul style="list-style-type: none"> Business meetings, supplier conferences, phone calls, and interviews 商務會議、供應商會議、電話和訪談 Review and assessment 審查和評估 Tendering process 招標過程 Email, circulars, and manual 電郵、通函及手冊 Company website 公司網站 	<ul style="list-style-type: none"> Product Assurance and Quality 產品保障及品質 Green Procurement 綠色採購 Transparency and Traceability of Raw Materials 原材料的透明度及可追溯性

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Public and communities 公眾及社區 	<ul style="list-style-type: none"> Community services 社區服務 Charity and social investment 慈善及社會投資 Company website 公司網站 	<ul style="list-style-type: none"> Community involvement 社區參與 Social responsibilities 社會責任 Employment promotion 促進就業 Transparent information 資訊透明
Government and Market regulator 政府和市場監管機構 	<ul style="list-style-type: none"> Information disclosure 信息披露 Reports 報告 Inspections 巡查 Company Website 公司網站 	<ul style="list-style-type: none"> Compliance with Laws and Regulations 遵守法律法規 Information disclosures 資訊披露
Peer/Industry associations 同行／行業協會 	<ul style="list-style-type: none"> Industry conferences 行業會議 Site visit 實地視察 Publicity of standards 宣傳標準 Training 培訓 Seminars 研討會 	<ul style="list-style-type: none"> Experience sharing 經驗分享 Corporations 合作 Fair competition 公平競爭

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MATERIALITY ASSESSMENT

At Affluent Partners, we have further deepened our approach to engaging stakeholders, the Board and management in the identification of material issues and the development of our sustainability strategy and policies. The prioritized environmental and social issues will be highlighted in the Report.

重要性評估

在錢唐控股，我們進一步深化與持份者、董事會及管理層合作的方式，以識別重大議題並製定我們的可持續發展戰略及政策。重要性較高的環境及社會議題將在本報告中作重點披露。

Material Issues	重要議題	Materiality 重要性
Environment	環境	
Carbon emissions and energy management	碳排放及能源管理	Most important 最重要
Waste Management	廢物管理	
Sustainable supply chain management and green procurement	可持續供應鏈管理及綠色採購	Important 重要
Material sourcing and efficiency	物料採購及效率	
Social	社會	
Product quality and safety	產品質量及安全	Most important 最重要
Occupational health and safety	職業健康與安全	
Employee development and training	僱員培訓及發展	More important 較為重要
Employee engagement, diversity, inclusion, and equality	僱員參與、多元化、包容及平等	Important 重要
Community development	社區發展	
Social welfare and charity voluntary service	社會福利及慈善義務服務	
Governance	管治	
Compliance with laws and regulations	遵守法律法規	Most important 最重要
Anti-corruption	反貪污	
Corporate governance practices	企業管治實踐	More important 較為重要
Customer privacy and information security	客戶隱私及資料安全	
Protection of Intellectual Property Rights	保護知識產權	
Creativity in jewellery design	珠寶設計創意	Important 重要

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ENVIRONMENTAL ASPECTS

EMISSION

The Group has adopted a comprehensive approach to environmental management, integrating sustainable practices across its operations to minimize resource consumption, promote circularity, and drive innovation.

To drive resource efficiency and waste reduction, the Group has implemented a suite of targeted policies and programs. The Green Purchasing Policy ensures the procurement of energy-efficient equipment and technologies, while the 3Rs (Reduce, Reuse, Recycle) Policy encourages a paperless work environment and the diversion of waste from landfills. The Green Operation Policy further regulates the environmental performance of the Group's facilities, with a focus on optimizing energy use, water consumption, and waste management. Through these coordinated efforts, the Group has been able to significantly improve its resource efficiency and minimize its environmental footprint.

The Group strictly adheres to all applicable national and local environmental laws and regulations, including the Environmental Protection Law of the People's Republic of China and the Waste Disposal Ordinance in Hong Kong. The Group closely monitors developments in environmental legislation and proactively adapts its practices to ensure full compliance.

During the reporting period, the Group did not incur any material non-compliance incidents related to air and greenhouse gas emissions, water and land discharges, or the generation of hazardous and non-hazardous waste.

Air Emissions

The Group's primary source of exhaust air emissions stems from the utilization of vehicle fuels within its Pearls and Jewelry operations. During the Reporting Period, the air emissions data is as follows:

Type of Emissions 排放物類別	Unit 單位	2024 2024年	2023 2023年
Sulphur Oxides (SO _x) 硫氧化物	kg 公斤	0.03	0.07
Nitrogen Oxides (NO _x) 氮氧化物	kg 公斤	0.37	3.78
Particulate Matter (PM) 顆粒物	kg 公斤	0.03	0.28

環境層面

排放物

本集團已採取全面的環境管理方法，將可持續發展實踐融入其業務營運，以儘量減少資源消耗，促進循環，並推動創新。

為提高資源效益及減少廢棄物，本集團已實施一系列有針對性的政策及計劃。綠色採購政策確保採購節能辦公設備及技術，而3R(減少使用、物盡其用、循環再造)政策則鼓勵建立無紙化工作環境及將廢棄物從堆填區轉移。綠色運營政策進一步規範本集團設施的環境表現，重點是優化能源使用、水資源消耗和廢棄物管理。通過這些協調一致的努力，本集團已能夠顯著提高其資源效率，並儘量減少其環境足跡。

本集團嚴格遵守所有適用的國家和地方環境法律法規，包括中華人民共和國環境保護法和香港的廢物處置條例。本集團密切關注環保法規的發展，並積極調整其環保實踐，以確保完全符合環保法規。

報告期內，本集團並無發生任何與廢氣及溫室氣體排放、水及土地排放或產生有害和無害廢棄物有關的重大違規事件。

廢氣排放

本集團廢氣排放的主要來源是珍珠及珠寶業務中使用的汽車燃料。報告期內，廢氣排放數據如下：

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The Group has made substantial strides in reducing its environmental impact, with significant projected decreases across all three key emission categories. Building upon this substantial progress, the Group will continue to implement effective strategies and innovative technologies to further enhance its environmental performance.

本集團在減少其環境影響方面已取得重大進展，預計所有三個主要排放類別均會大幅減少。在取得重大進展的基礎上，本集團將繼續實施有效的戰略及創新技術，以進一步提升其環保表現。

Greenhouse Gas Emissions

溫室氣體排放

Type of emission 排放類型	Unit 單位	2024 2024年	2023 2023年
Scope 1 (Direct Emission) 範圍1 (直接排放)	Tonnes CO ₂ e 噸二氧化碳當量	6.12	13.30
Scope 2 (Energy Indirect Emission) 範圍2 (能源間接排放)	Tonnes CO ₂ e 噸二氧化碳當量	63.91	3.51
Total 總計	Tonnes CO ₂ e 噸二氧化碳當量	70.03	16.81
Intensity 密度	Tonnes CO ₂ e/Revenue of HK\$ million 噸二氧化碳當量／ 百萬港元收入	1.30	0.19

During the Reporting Period, Scope 1 emissions accounted for approximately 9% of the total GHG emissions and Scope 2 emissions accounted for approximately 91% of the total GHG emissions. Our increase in energy indirect emissions is attributed to the expansion of our new skincare solutions business segment, the growth of our research and development services, and our brand marketing and consulting services segments. These developments necessitate establishing offices and laboratories in the Mainland China.

報告期內，範圍1排放量佔溫室氣體排放總量約9%而範圍2排放量佔溫室氣體排放總量約91%。能源間接排放量增加是由於新護膚解決方案業務分部的擴張、研發服務以及品牌營銷及諮詢服務分部的增長。該等發展需要在中國內地設立辦事處和實驗室。

In order to minimize the environmental impacts, the Group has established the following measures:

為儘量減少對環境的影響，本集團已製定以下措施：

- Optimized logistics and route planning to reduce fuel consumption for vehicle fleets;
- Upgraded to energy-efficient lighting systems across facilities;
- Installed motion sensors and timers to automate lighting and climate controls; and
- Encouraged the use of video conferencing and virtual meeting platforms to reduce air travel.
- Optimized logistics and route planning to reduce fuel consumption for vehicle fleets;
- All facilities upgraded to energy-efficient lighting systems;
- Installed motion sensors and timers to automate lighting and climate controls; and
- Encouraged the use of video conferencing and virtual meeting platforms to reduce air travel.

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Waste Management

廢棄物管理

	Unit 單位	2024 2024年	2023 2023年
The total amount of waste generated 廢棄物產生總量	Tonnes 噸	0.11	0.13
Intensity 密度	Tonnes/Revenue of HK\$ million 噸／百萬港元收入	0.002	0.001

The Group continues to adhere to the Restriction of Hazardous Substances Directive 2002/95/EC (RoHS) in its operations. Consistent with the previous reporting period, no hazardous waste was generated during the current Reporting Period due to the nature of the business. The primary waste stream remains non-hazardous waste from office activities, such as paper/cardboard, plastic waste, and other general waste.

本集團在營運過程中繼續遵守有害物質限制指令2002/95/EC (RoHS)。與上一報告期一致，由於業務性質，本報告期內並無產生有害廢棄物。主要廢棄物仍然是辦公活動產生的無害廢棄物，如紙張/紙板、塑膠廢棄物及其他一般廢棄物。

The group remains committed to minimizing its environmental impact and promoting circular economy principles within its operations by focusing on waste management strategies, including waste segregation, centralized waste processing and comprehensive recycling program implementation.

本集團始終致力於最大限度地減少對環境的影響，並在業務營運過程中推廣循環經濟原則，重點關注廢棄物管理策略，包括廢棄物分類、廢棄物集中處理及全面回收計劃的實施。

USE OF RESOURCES

資源使用

Type of energy 能源類型	Unit 單位	2024 2024年	2023 2023年
Direct Energy Consumption (Petrol) 直接能源耗量(汽油)	MWh 兆瓦時	22.29	45.53
Energy Indirect Consumption (Purchased Electricity) 間接能源耗量(外購電力)	MWh 兆瓦時	111.51	6.50
Total Energy Consumption 能源總耗量	MWh 兆瓦時	133.80	52.03
Intensity 密度	MWh/Revenue of HK\$ million 兆瓦時／百萬港元收入	2.49	0.60

During the Reporting Period, our total energy consumption increased significantly due to our strategic expansion initiatives. This rise is primarily driven by the heightened energy demands of our R&D laboratories, which require substantial electricity to support our innovative product development efforts.

於報告期內，由於我們的策略性擴張措施，能源消耗總量大幅增加。該增長主要是由於我們研發實驗室的能源需求增加，需要大量電力來支持我們的創新產品開發工作。

As we continue to enhance our capabilities in key areas, including our new skincare solutions segment and research and development services, we are committed to practicing responsible energy consumption. We are actively exploring opportunities to improve energy efficiency across our operations, ensuring that our growth aligns with our sustainability goals.

隨著我們不斷提升在關鍵領域的能力，包括新護膚解決方案分部及研發服務，我們致力於實踐負責任的能源消耗。我們正積極尋求機會，以提高我們業務的能源效益，確保增長符合我們的可持續發展目標。

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Electricity

To enhance energy efficiency and reduce consumption, the Group has implemented a comprehensive set of energy-saving measures in all our office, production and R&D operations.

電力

為加強能源效益及減少耗量，本集團已在所有辦公室、生產及研發營運實施全面的節能措施。



R&D Laboratories
研發實驗室



Production site
生產區域



Office
辦公室

- Upgrade all lab lighting to LED systems, focusing on task lighting where high visibility is required.
將所有實驗室照明升級為LED系統，重點放在需要可見度高的工作照明上。
- Implement smart lighting controls that adjust brightness based on natural light levels and occupancy sensors.
實施智能照明控制，根據自然光水平及佔用傳感器調整亮度。
- Use programmable thermostats to optimize temperature settings during unoccupied hours.
使用可編程恆溫器優化空閒時間的溫度設置。
- Invest in energy-efficient laboratory equipment that meets high-performance energy standards.
投資於符合高性能能源標準的節能實驗室設備。
- Utilize power management features on equipment to reduce energy consumption during idle periods.
利用設備的電源管理功能減少空閒期間的能耗。
- Upgraded all production site lighting to energy-efficient LED systems, resulting in significant electricity savings.
將所有生產區域的照明系統升級為高效能LED系統，從而節省了大量電力。
- Installed motion-activated lighting controls in corridors, restrooms, and other common areas to automatically optimize lighting based on occupancy.
在走廊、洗手間和其他公共區域安裝移動照明控制裝置，根據佔用情況自動優化照明。
- Launched ongoing employee awareness campaigns to educate workers on energy-saving best practices and encourage sustainable habits, such as turning off lights and equipment when not in use.
持續開展員工宣傳活動，向員工傳授節能最佳做法，鼓勵彼等養成可持續的生活習慣，如在不使用時關閉電燈及設備。
- Retrofitted the entire office lighting infrastructure with high-efficiency LED technology, delivering substantial energy savings.
使用高效LED技術改造整個辦公室的照明基礎設施，節省大量能源。
- Strategically placed motion sensors in meeting rooms, hallways, and stairwells to automatically control lighting based on occupancy, minimizing unnecessary electricity use.
於會議室、走廊及樓梯間策略性安裝動作感應燈，根據佔用情況自動控制照明，將不必要的用電量減至最低。
- Continued the employee engagement campaign to educate office staff on simple yet impactful energy-saving practices, such as turning off electronics and appliances when not in use.
繼續開展員工參與活動，教育辦公室員工採取簡單而有效的節能措施，如在不使用時關閉電子產品及電器。

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- Launch specialized training programs to educate lab personnel about energy-saving practices, such as proper equipment usage and routine shutdown protocols.
啟動專門的培訓計劃，向實驗室人員提供有關節能實踐的教育，例如正確使用設備及常規關閉協議。
- Post energy-saving reminders near major equipment and common areas to reinforce good habits.
在主要設備和公共區域附近張貼節能提示，以加強良好的習慣。
- Establish a regular maintenance schedule for all lab equipment to ensure optimal performance and energy efficiency.
為所有實驗室設備指定定期維護計劃，以確保最佳性能及能源效率。
- Explore options for solar panels or other renewable energy sources to reduce power lab operations, reducing reliance on grid electricity.
探索太陽能電池板或其他可再生能源的選擇，為實驗室營運提供動力，減少對電網電力的依賴。
- Analyze usage patterns and identify high-energy-consuming processes for improvement.
分析使用模式並識別高能耗流程以進行改進。
- Encourage cross-departmental initiatives to share best practices for energy efficiency and sustainability across labs.
鼓勵跨部門計劃，在實驗室之間分享能源效率及可持續性的最佳實踐。
- Provide incentives for teams that develop energy-saving innovations in their research processes.
為在研究過程中開發節能創新的團隊提供激勵。
- Implemented a rigorous preventive maintenance program for manufacturing equipment to ensure optimal energy performance and efficiency.
對生產設備實施嚴格的預防性維護計劃，以確保最佳的能源性能及效率。
- Prominently displayed energy-saving slogans and reminders throughout the production areas to continuously reinforce the importance of electricity conservation.
在生產區顯著位置張貼節能標語及提醒語句，不斷強調節約用電的重要性。
- Adopted a Green Purchasing Policy that prioritizes energy-efficient laptops, displays, printers, and other office equipment with top-tier energy efficiency ratings.
採用綠色採購政策，優先考慮具有頂級能源標籤的新手提電腦、顯示器、打印機及其他辦公設備。
- Configured all computers, copiers, and printers to default energy-saving modes to reduce standby power consumption.
將所有電腦、影印機及打印機設定為預設節能模式，以減少待機耗電量。
- Maintained the office air-conditioning at an optimal temperature of 25.5° C, striking a balance between occupant comfort and energy efficiency.
將辦公室空調溫度保持在25.5° C的最佳溫度，在用戶舒適度和能源效益之間取得平衡。
- Implemented automated lighting controls to switch off office illumination after 6:30 PM, with manual override capabilities for late-staying employees.
實施自動照明控制，在下午6時30分後關閉辦公室照明，並為遲到的員工提供手動超控功能。
- Prominently displayed energy-saving reminders and slogans throughout the office premises to sustain employee awareness and engagement.
在整個辦公室顯著位置張貼節能提醒及標語，以維持員工意識和參與。

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Water

The Group recognizes water as a critical and finite resource and is committed to responsible water management across its operations. The Group has implemented targeted measures to drive water conservation:

- Maintained clear water-saving signage and reminders in high-traffic areas to encourage employee adoption of water-conscious behaviours.
- Systematically replaced inefficient water fixtures and equipment with advanced water-conserving alternatives across facilities.
- Implemented comprehensive monitoring and analytics to track consumption, identify optimization, and measure conservation effectiveness.

During the Reporting Period, there is no issue in sourcing water and the water consumption of the Group is as follows:

	Unit 單位	2024 2024年	2023 2023年
Total Water Consumption 總耗水量	m ³ 立方米	740	1,400
Intensity 密度	m ³ /Revenue of HK\$ million 立方米／百萬港元收入	13.79	16.11

The Group is pleased to report a 47% reduction in total water consumption compared to the previous year. This significant achievement reflects the positive impact of the water conservation measures implemented.

Building on this progress, the Group remains committed to exploring and implementing additional water-saving initiatives. By continuously enhancing its water management approach, the Group aims to minimize its environmental footprint, contribute to the preservation of water resources, and set new benchmarks for sustainability within its industry.

水

本集團深明水為重要及有限的資源，致力於其營運過程中執行盡責的水資源管理。本集團已實施具針對性的措施以促進節水：

- 在人流多的區域保持清晰的節水標誌及提示，鼓勵員工採取節水行為。
- 在整個設施中採用先進的節水替代方案，有系統地更換低效率的供水裝置及設備。
- 實施全面監測及分析，以追蹤消耗情況、確定優化方案並衡量節約效果。

於報告期內，本集團於求取水源上並無問題，其用水量如下：

本集團欣然報告，總耗水量較去年減少47%。此重大成果反映所實施的節水措施的正面影響。

在此基礎上，本集團持續致力於探索及實施更多節水措施。透過不斷加強水資源管理方法，本集團旨在將其環境足跡減至最低，為保護水資源做出貢獻，並為行業內的持續發展樹立新的基準。

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Paper

The Group is committed to reducing its paper usage and the associated environmental impact. Building on the “Paperless Office” initiatives implemented in the previous year, the Group has taken additional measures to drive further optimization in its paper consumption:

- Accelerated the digitalization of workflows and document management practices, minimizing the need for physical printing across the Group.
- Mandated double-sided printing and document scaling for all internal materials, ensuring efficient utilization of each sheet of paper.
- Established a comprehensive paper reuse program, enabling the repurposing of single-sided printed documents for internal use.
- Systematically replaced outdated printing equipment that could not support double-sided and scaled printing with new energy-efficient models capable of these functionalities.

Through these multi-faceted initiatives, the Group has successfully lowered its overall paper consumption and indirectly reduced the associated greenhouse gas emissions. The Group remains dedicated to exploring additional opportunities to further enhance the efficiency and sustainability of its paper management practices.

Packaging Materials

We are committed to adopting more sustainable solutions for our packaging materials. While the core packaging materials used in our business operations were mainly paper boxes, we have prioritized the selection of environmentally friendly alternatives that prioritize human health, ecological preservation, and circularity. During the Reporting Period, the amount of packaging material used by the Group is as follows:

	Unit 單位	2024 2024年	2023 2023年
Total Consumption of Packing Materials 包裝物料總耗量	Tonnes 噸	0.02	0.02
Intensity 密度	Tonnes/Revenue of HK\$ million 噸／百萬港元收入	0.37	0.23

紙張

本集團致力於減少紙張使用量以及相關的環境影響。在去年實施的「無紙辦公」措施的基礎上，本集團採取更多措施，進一步優化紙張消耗：

- 加速工作流程及文件管理實務的數位化，最大限度地減少整個集團的實體列印需求。
- 所有內部材料強制雙面列印及文件縮放，確保每張紙的高效利用。
- 建立全面的紙張再用計劃，實現單面列印文件的重用以供內部使用。
- 將無法支援雙面及縮放列印的過時列印設備有系統地替換為具有有關功能的新型節能型號。

透過該等多方面的舉措，本集團成功降低整體紙張耗量，並間接減少相關的溫室氣體排放。本集團仍致力於探索更多機會，以進一步提高其紙張管理實踐的效率及持續性。

包裝材料

我們致力於採用更具可持續性的包裝材料解決方案。儘管我們業務營運中使用的核心包裝材料主要為紙盒，但我們優先選擇注重人類健康、生態保護及循環的環保替代品。於報告期內，本集團所使用的包裝物料用量如下：

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Our total packaging material consumption remained stable compared to the previous year and reflects the continued focus on optimizing packaging design and materials selection to minimize environmental impact. We remain committed to continuously researching and implementing innovative sustainable packaging solutions to further enhance the environmental performance of our operations.

THE ENVIRONMENT AND NATURAL RESOURCES

We remain steadfast in our compliance with all applicable environmental laws and regulations, recognizing our obligation to minimize the impact of our operations on the natural world. Our comprehensive environmental risk assessment process has enabled us to identify and proactively address potential risks, ensuring our business activities align with the principles of environmental sustainability.

In our ongoing pursuit of resource efficiency, we have made substantial advancements in our “paperless office” initiative and the implementation of the 3R (Reduce, Reuse, Recycle) policy. These efforts have yielded tangible results, as evidenced by the significant reduction in our paper consumption and the increased reuse and recycling of various materials across our operations.

Furthermore, we have strengthened our collaboration with suppliers and business partners, actively seeking out environmentally-friendly equipment and processes that contribute to our sustainability goals. By working together, we have been able to enhance the environmental performance of our entire value chain.

CLIMATE CHANGE

Recognizing the urgent global challenge posed by climate change, we have adopted a proactive and multifaceted approach to address this critical issue. We have implemented robust measures to manage our carbon footprint, such as the optimization of our logistics and transportation networks.

Alongside these mitigation efforts, we have also developed comprehensive emergency and contingency plans to safeguard the safety of our employees and ensure the resilience of our operations in the face of extreme weather events and other climate-related disruptions. By staying vigilant and continuously updating our knowledge and capabilities, we are well-equipped to navigate the evolving landscape of climate change.

As we look to the future, we will continue to explore innovative solutions, leverage emerging technologies, and collaborate with our stakeholders to further enhance our environmental performance and contribute to the creation of a more sustainable future for all.

相較去年，我們的包裝物料總耗量保持穩定，反映我們繼續注重優化包裝設計及材料選擇，以將對環境的影響減至最低。我們將繼續致力於不斷研究及實施創新的可持續包裝解決方案，以進一步提高我們營運的環境表現。

環境和天然資源

我們始終堅定不移地遵守所有適用的環境法律及法規，意識到我們有義務將業務活動對自然的影響降至最低。我們的全面環境風險評估流程使我們能夠識別並積極應對潛在風險，確保我們的業務活動符合環境可持續發展的原則。

在不斷追求資源效率的過程中，我們在「無紙化辦公」倡議及實施3R(減少、再利用、回收)政策方面取得了實質性進展。該等工作已取得切實的成效，我們大幅減少了紙張消耗，並在整個運營過程中增加了各種材料的再利用及回收。

此外，我們還加強與供應商和業務夥伴的合作，積極尋求有助於實現可持續發展目標的環保設備和工藝。通過共同努力，我們得以提高整個價值鏈的環保績效。

氣候變化

我們意識到氣候變化給全球帶來的嚴峻挑戰，因此採取了積極主動、多管齊下的方法來解決這一關鍵問題。我們採取了強有力的措施管理我們的碳足跡，例如優化我們的物流及運輸網絡。

在採取該等緩解措施的同時，我們還制定全面的應急及應變計劃，以保障我們員工的安全，並確保我們的營運能夠應對極端天氣事件及其他與氣候有關的干擾。通過保持警惕並不斷更新我們的知識和能力，我們已做好充分準備應對不斷演變的氣候變化。

展望未來，我們將繼續探索創新解決方案，利用新興技術，並與持份者合作，進一步提高我們的環境績效，為創造一個更加可持續發展的未來作出貢獻。

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SOCIAL ASPECT

EMPLOYMENT

Our employees are the foundation of our success, and we are committed to fostering a work environment that empowers, supports, and values each individual. We are dedicated to ensuring their rights, welfare, and well-being are protected and prioritized. We take great pride in our unwavering commitment to compliance with all relevant labor laws and regulations. This includes, but is not limited to:

- Employment Ordinance (Cap. 57 of the Laws of Hong Kong);
- Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong);
- Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong);
- Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong);
- Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong);
- Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong);
- The Labour Law of the People's Republic of China;
- The Labour Contract Law of the People's Republic of China; and
- The Social Insurance Law of the People's Republic of China.

Our staff handbook clearly outlines the standards and policies governing compensation, dismissal, promotion, working hours, rest periods, equal opportunity, and other employee benefits and welfare.

During the reporting period, the Group has not been involved in any material non-compliance incidents with employment laws and regulations that have had a significant impact on our operations.

We believe in creating a positive, inclusive, and supportive work environment that enables our employees to thrive. We remain committed to continuously improving our human resources practices and proactively engaging with our employees to better understand their evolving needs and concerns.

社會層面

僱傭

我們的僱員是我們成功的基石，我們致力於營造一個賦予每個人權力、支援和重視每個人的工作環境。我們致力於確保僱員的權利、福利和福祉得到保障及優先考慮。我們堅定不移地遵守所有相關的勞動法律及法規，並為此深感自豪，有關法律及法規包括但不限於：

- 僱傭條例(香港法例第57章)；
- 僱員補償條例(香港法例第282章)；
- 強制性公積金計劃條例(香港法例第485章)；
- 最低工資條例(香港法例第608章)；
- 性別歧視條例(香港法例第480章)；
- 殘疾歧視條例(香港法例第487章)；
- 中華人民共和國勞動法；
- 中華人民共和國勞動合同法；及
- 中華人民共和國社會保險法。

我們的員工手冊明確概述有關薪酬、解僱、晉升、工作時間、休息時間、平等機會以及其他員工福利及福祉的標準和政策。

於報告期間，本集團並無發生任何嚴重違反僱傭法律及法規而對我們的營運造成重大影響的事件。

我們相信，創造一個積極、包容和支持性的工作環境有助僱員茁壯成長。我們將繼續致力不斷改進我們的人力資源實踐，並積極主動地與我們的員工接觸，以更好地了解其不斷變化的需求和關切。

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As of March 31, 2024, the Group's workforce consisted of 89 employees (2023: 30), with operations in both Hong Kong and Mainland China. Of this total, 79 employees are hired on a full-time basis. The demographics of the Group's workforce as of 31 March 2024 are summarised below:

於2024年3月31日，本集團員工總數為89人（2023年：30人），業務遍及香港和中國內地。其中，79名員工為全職員工。於2024年3月31日，本集團員工總數概要如下：

	Unit 單位	2024 2024年
By gender 按性別劃分		
Male 男性	Person 人	43
Female 女性	Person 人	46
By age group 按年齡組別劃分		
Below 30 30歲以下	Person 人	23
31-40 31-40歲	Person 人	32
41-50 41-50歲	Person 人	19
Above 50 50歲以上	Person 人	15
By region 按地區劃分		
Hong Kong 香港	Person 人	15
Mainland China 中國內地	Person 人	74

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Recruitment and Promotion

To build a high-performing team that drives our continued success, we have developed a robust talent selection system. We actively promote job opportunities in the market, focusing on candidates with the right experience, qualifications, and expertise.

New employees are provided with employment contracts aligned with applicable labour laws. Probation periods are typically 3 months for Hong Kong and 6 months for Mainland China staff. Employee compensation is determined based on qualifications, position, seniority, and our remuneration policies, ensuring fair and competitive packages. Through our performance management and internal promotion processes, we empower employees to advance their careers and contribute to the Group's long-term success.

By continuously enhancing our talent acquisition and development strategies, we build a skilled, engaged, and diverse workforce to drive innovation and growth.

Remuneration and Benefits

We offer our employees remuneration that is aligned with industry benchmarks and commensurate with their roles, responsibilities, and performance. Our compensation structure is designed to be fair, transparent, and market-responsive, ensuring that our people are rewarded fairly for their contributions.

In addition to base salaries, we offer a range of benefits to support the well-being and work-life balance of our employees. This includes comprehensive medical insurance coverage to safeguard the health and wellness of our people. To support their retirement planning, we make mandatory provident fund (MPF) contributions in Hong Kong in accordance with the Mandatory Provident Fund Schemes Ordinance (Cap.485 of the Laws of Hong Kong) and the Employees' Compensation Ordinance (Cap.282 of the Laws of Hong Kong) and participate in the social insurance system (五險一金) in Mainland China, which includes pensions, medical, unemployment, maternity, and occupational injury coverage.

To enable our employees to share in the long-term growth of the company, we offer share option schemes as part of our equity incentive programs. We also implement flexible work arrangements to accommodate personal and family needs, fostering a work environment that promotes work-life integration.

By providing these comprehensive benefits, we aim to create a supportive and rewarding work environment that empowers our people to thrive, both professionally and personally.

招聘與晉升

為了打造一支能推動我們不斷取得成功的高效團隊，我們制定了一套健全的人才選拔制度。我們積極在市場上推廣工作機會，重點關注擁有合適經驗、資歷和專業知識的候選人。

我們為新員工提供符合適用勞動法的勞動合同。香港員工的試用期一般為3個月，中國內地員工的試用期一般為6個月。員工薪酬根據資歷、職位、年資和我們的薪酬政策來確定，確保薪酬待遇公平且具有競爭力。通過績效管理和內部晉升程序，我們讓員工有能力提升自己的職業生涯，為本集團的長期成功作出貢獻。

通過不斷加強我們的人才招聘及發展戰略，我們建立了一支技能嫻熟、積極參與和多元化的員工隊伍，以推動創新及增長。

薪酬與福利

我們為員工提供的薪酬與行業基準保持一致，並與其角色、職責和績效相稱。我們的薪酬架構設計公平、透明，並與市場相適應，確保我們的員工所作出的貢獻能獲得公平的回報。

除基本工資外，我們還提供一系列福利，以支持員工的福利和工作與生活的平衡。其中包括全面的醫療保險，以保障員工的健康和福祉。為支持員工的退休計劃，我們在香港根據強制性公積金計劃條例（香港法例第485章）及僱員補償條例（香港法例第282章）作出強制性公積金供款，並參加中國內地的社會保險制度（五險一金），包括養老、醫療、失業、生育及工傷保險。

為了讓員工能夠分享公司的長期發展，我們提供購股權計劃，作為股權激勵計劃的一部分。我們亦實施靈活的工作安排，以滿足個人及家庭的需要，營造一個促進工作與生活融合的工作環境。

通過提供該等全面的福利，我們旨在創造一個支援性和回報性的工作環境，使我們的員工在專業和個人方面都能茁壯成長。

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Dismissal

We follow a fair and responsible approach to employee dismissal, in full compliance with labor laws and regulations. If an employee engages in serious misconduct or consistently underperforms despite warnings, we conduct a thorough internal review. The employee is given the opportunity to provide their account before a final decision is made. Only when dismissal is deemed necessary will the reasons be communicated to the employee clearly and transparently. Our goal is to maintain a professional work environment while upholding fairness and respecting employee rights.

During the Reporting Period, the turnover rate is as follows:

解僱

我們採取公平、負責任的方式解僱員工，完全遵守勞動法律法規。倘員工有嚴重的不當行為，或在受到警告後仍持續表現不佳，我們會進行徹底的內部審查。在作出最終決定之前，員工有機會陳述自己的意見。只有在認為有必要解僱員工時，我們才會清晰、透明地向員工說明理由。我們的目標是在維護公平和尊重員工權利的同時，保持專業的工作環境。

於報告期間，員工離職率如下：

Turnover rate ¹ 離職率 ¹	Unit 單位	2024 2024年
By gender 按性別劃分		
Male 男性	Percentage 百分比	20
Female 女性	Percentage 百分比	10
By age group 按年齡組別劃分		
Below 30 30歲以下	Percentage 百分比	26
31-40 31-40歲	Percentage 百分比	28
41-50 41-50歲	Percentage 百分比	24
Above 50 50歲以上	Percentage 百分比	29
By region 按地區劃分		
Hong Kong 香港	Percentage 百分比	50
Mainland China 中國內地	Percentage 百分比	25

Note:

1. The staff turnover rate is calculated by dividing the total number of staff turnover throughout the Reporting Period by the total number of staff at the end of the period, which may exceed 100%.

附註：

1. 員工離職率乃按整個報告期內的員工離職總數除以期末員工總數計算，該比率或會超過100%。

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Equal Opportunities and Diversity

We are committed to fostering an inclusive work environment that celebrates diversity and empowers people of all backgrounds to thrive. We firmly believe that all individuals deserve to be treated with dignity, respect, and fairness, regardless of their age, gender, race, religion, marital status, or any other personal characteristics. To this end, we have implemented robust policies and processes to ensure equal opportunities in hiring, compensation, and career advancement across our Group.

We have zero tolerance for any form of discrimination, harassment, or unequal treatment, and we are dedicated to upholding the highest standards of ethical behaviour in all our employment practices. Our people can be confident that their contributions will be recognized and rewarded based solely on their merits and abilities. In alignment with the Law of the People's Republic of China on the Protection of Women's Rights and Interests, we ensure that female employees have the same opportunities for promotion and career advancement as their male counterparts. Moreover, we safeguard the rights of pregnant, postpartum, and breastfeeding employees, guaranteeing that their employment contracts are not terminated without cause during these critical life stages.

By promoting an inclusive work culture that celebrates diversity, we aim to foster a profound sense of belonging and empowerment among all our employees. We encourage open dialogue, collaborative problem-solving, and mutual respect, creating an environment where everyone can contribute their unique perspectives and talents to the success of the Group. Through our commitment to diversity, equity, and inclusion, we are building a workforce that reflects the rich tapestry of the communities we serve, and empowering our people to reach their full potential in a truly supportive and nurturing work environment.

Working Hours and Rest Periods

At the Group, we are committed to upholding the highest standards of labour practices and ensuring the well-being of our employees. In accordance with local labour laws including the Provisions of the State Council on Employees' Working Hours (國務院關於職工工作時間的規定), we have established comprehensive policies governing working hours and rest periods. Employees who work overtime are duly compensated, either through additional pay or time off, as per our established policies.

In addition to the legally mandated paid annual leave and statutory holidays, our employees are also entitled to a range of leave benefits, such as marriage leave, maternity leave, and compassionate leave.

平等機會及多元化

我們致力營造一個包容的工作環境，弘揚多樣性，讓各種背景的人都能茁壯成長。我們堅信，無論年齡、性別、種族、宗教信仰、婚姻狀況或任何其他個人特徵如何，所有人都應得到有尊嚴、尊重和公平的對待。為此，我們實施了健全的政策和程序，確保整個本集團在招聘、薪酬和職業晉升方面機會平等。

我們對任何形式的歧視、騷擾或不平等待遇採取零容忍態度，並致力在所有僱傭行為中堅守最高標準的道德行為。我們的員工可以相信，彼等的貢獻將完全基於彼等的優點和能力得到認可和獎勵。根據中華人民共和國婦女權益保障法，我們確保女性員工享有與男性員工同等的晉升和職業發展機會。此外，我們還保障懷孕、產後和哺乳期員工的權利，保證彼等在人生的關鍵階段不會被無故解除勞動合同。

我們提倡包容的工作文化，弘揚多樣性，旨在培養全體員工深刻的歸屬感及掌控感。我們鼓勵公開對話、合作解決問題和相互尊重，營造一個人人都能為本集團的成功貢獻自己獨特見解及才能的環境。通過我們對多元化、公平和包容的承諾，我們正在建立一支能夠反映我們所服務社區豐富多彩面貌的員工隊伍，並使我們的員工能夠在一個真正具有支援性和培養性的工作環境中充分發揮自己的潛力。

工作時間與休息時間

本集團致力維持最高的勞工待遇標準，確保員工的福祉。我們根據當地勞工法例(包括國務院關於職工工作時間的規定)，制定了全面的工作時間及休息時間政策。根據我們的既定政策，超時工作的員工可獲得適當補償，包括額外工資或休息時間。

除了法定的帶薪年假和法定節假日外，我們的員工還享有婚假、產假和撫恤假等一系列假期福利。

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Communication with Employees

We firmly believe that fostering strong relationships with our employees is essential for the success of our Group. New hires are provided with a comprehensive employee orientation, covering critical information about our corporate systems, culture, and other relevant matters. This ensures a smooth onboarding process and helps our new team members integrate seamlessly into the Group.

Furthermore, we organize quarterly meetings between management and staff, allowing for direct communication, feedback, and open dialogue. This collaborative approach not only strengthens our bonds with employees but also empowers them to contribute actively to the continuous improvement of our policies and practices.

Additionally, we have implemented a robust mechanism to handle employee feedback and complaints in a systematic and responsive manner. This demonstrates our commitment to addressing the concerns of our people and continuously enhancing their overall work experience.

By fostering a balanced and empowered workforce, we aim to create an environment where our employees can thrive, innovate, and contribute to the long-term success of the Group.

OCCUPATIONAL HEALTH AND SAFETY

The Group prioritizes the health and safety of our workforce in operations. We are firmly committed to providing a secure and healthy working environment that empowers our people to thrive and contribute to our shared success. The Group strictly abides by all applicable laws and regulations governing occupational health and safety, including but not limited to

- Occupational Safety and Health Ordinance (Cap. 509 of the laws of Hong Kong);
- Fire Services Ordinance (Cap. 95 of the laws of Hong Kong).
- Law of the People's Republic of China on the Prevention and Control of Occupational Diseases; and
- Fire Control Law of the People's Republic of China;

僱員溝通

我們確信，與員工建立穩固關係對本集團的成功乃不可或缺。我們為新入職者提供全面的員工入職導向，介紹公司制度、文化和其他相關事宜等重要資訊。此舉確保新員工的入職流程暢順，及幫助新團隊成員無縫融入本集團。

另外，我們每季舉行管理層與員工會議，讓雙方能夠彼此直接溝通、反饋及公開對話。此合作形式不僅加強我們與員工之間的聯繫，亦賦能員工積極為持續改進我們政策及實務出一分力。

此外，我們已實施一套健全機制以系統化及迅速反應的方式處理員工反饋及申訴。該機制說明我們致力回應員工的關注點，並不斷提升彼等的整體工作體驗。

藉組建一支均衡並得到賦能的員工隊伍，我們銳意創造可讓員工茁壯成長、不斷創新並為本集團長期成功作出貢獻的環境。

職業健康與安全

本集團優先考慮運營中員工的健康與安全。我們致力於提供一個安全健康的工作環境，使員工得以茁壯成長，為我們的共同成功作出貢獻。本集團嚴格遵守所有職業健康與安全的適用法律及法規，包括但不限於：

- 職業安全及健康條例（香港法例第509章）；
- 消防條例（香港法例第95章）；
- 中華人民共和國職業病防治法；及
- 中華人民共和國消防法。

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To further reinforce our commitment to occupational health and safety, we have implemented a comprehensive suite of policies and procedures, including:

- Emergency Management Procedure;
- Chemical Products Management Program;
- Hazardous Energy Control Policy;
- Health and Safety Management Policy; and
- Expectant Mothers and Pregnant Employees Risk Assessment Program.

These measures enable us to proactively identify and mitigate potential hazards, safeguard the integrity of our critical equipment, and prioritize the wellbeing of our employees, particularly those in high-risk roles or during sensitive life stages.

We are dedicated to cultivating a strong culture of safety and engagement across our Group. All employees undergo extensive safety training, including programs focused on chemical handling, emergency response, and workplace hazard awareness. Regular safety drills and on-the-job training further solidify our people's understanding of safety protocols and their importance in maintaining a zero-incident work environment.

Beyond safety, we actively engage our workforce through various channels, including quarterly management-employee meetings and robust feedback mechanisms. This open dialogue allows us to gain valuable insights, address employee concerns, and continuously enhance our policies and practices to better support our people.

The Group has not experienced any work-related fatalities in the past three years, including the current reporting period. Moreover, there were no lost days due to work-related injuries during the same period, underscoring our unwavering commitment to occupational health and safety.

Anti-pandemic Measures

While the immediate threat of COVID-19 has subsided, we have maintained a robust set of safety protocols to ensure the continued wellbeing of our employees including but not limited to proactive risk assessment, comprehensive safety training and ergonomic workspace enhancements.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations in relation to occupational health and safety that have a significant impact on the Group.

為了進一步加強我們對職業健康與安全的承諾，我們實施一套全面的政策及程序，其中包括：

- 緊急管理程式；
- 化學產品管理計劃；
- 有害能源控制政策；
- 健康與安全管理政策；及
- 準媽媽及懷孕僱員風險評估計劃。

該等措施使我們能積極識別並減輕潛在危害，保護關鍵設備的完整性，並優先考慮僱員福利，尤其是擔任高風險職務或處於敏感生命階段的員工。

我們致力於在本集團建立安全及參與的強文化。所有員工均須接受包括化學品處置、應急措施及工作場所危險意識等方面的廣泛安全培訓。定期安全演習及在崗培訓則進一步鞏固了員工對安全規程以及其對維持一個零事故工作環境之重要性的了解。

除了安全以外，我們亦通過各種渠道，包括每季度一次的管理層—員工會議及穩健的反饋機制，積極與員工互動。這種開放式對話使我們能獲得寶貴的見解，解決員工關注的問題，並不斷改進我們的政策及實務，為員工提供更完善的支持。

於過去三年內(包括本報告期間)，本集團未發生任何因工亡事故。此外，本集團於同期並無因工傷而損失工作天數，這反映了我們對職業健康與安全的堅定承諾。

抗疫措施

儘管COVID-19疫情的直接威脅已消退，但我們仍堅持實施一套穩健的安全規程，以確保員工持續健康，包括但不限於積極的風險評估、全面的安全培訓及以符合人體工學的方式改善工作場所。

於報告期間，本集團並不知悉任何嚴重違反與職業健康與安全相關法律及法規，且對本集團有重大影響的情況。

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DEVELOPMENT AND TRAINING

發展及培訓

We firmly believe that our employees are the driving force behind our continued success and growth. In 2024, we have further strengthened our commitment to employee development and training, empowering our workforce to reach new heights of excellence. During the Reporting Period, the training data is as follows:

我們深信，員工是我們不斷取得成功和成長的驅動力。於二零二四年，我們進一步加強對員工發展及培訓的承諾，使員工團隊精益求精。於報告期內的培訓數據如下：

	Unit 單位	2024 2024年
Percentage of staff trained 受訓僱員百分比		
By gender 按性別劃分		
Male 男性	Percentage 百分比	79
Female 女性	Percentage 百分比	76
By employee category 按僱員類別劃分		
General Staff 一般員工	Percentage 百分比	59
Middle Management 中級管理層	Percentage 百分比	87
Senior Management 高級管理層	Percentage 百分比	86
Average training hour per employee 每名僱員平均培訓時數		
By gender 按性別劃分		
Male 男性	Hour 小時	7.24
Female 女性	Hour 小時	6.65
By employee category 按僱員類別劃分		
General Staff 一般員工	Hour 小時	6.62
Middle Management 中級管理層	Hour 小時	8.22
Senior Management 高級管理層	Hour 小時	6.12

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We have designed a comprehensive training package that caters to the evolving needs of our employees and the strategic goals of the Group. Our structured training curriculum encompasses a wide range of offerings, from comprehensive onboarding programs for new hires to specialized, profession-oriented courses for our experienced personnel.

Recognizing the importance of a smooth and effective onboarding process, we have implemented a thorough induction program for all new employees. This program introduces them to our corporate culture, organizational structure, and occupational health and safety protocols, ensuring a seamless integration into our dynamic work environment. For our experienced staff, we continue to implement the "Training Guideline (the PRC)" to facilitate regular, role-specific training. This enables our employees to continuously enhance their skills, stay abreast of industry trends, and acquire the knowledge and techniques required to excel in their respective positions. Compliance with our codes and policies is mandatory, and all employees must pass the required examinations following their training to demonstrate proficiency and understanding.

我們設計了一套全面的培訓計劃，以滿足員工不斷變化的需求及本集團的戰略目標。我們的結構化培訓課程涵蓋範圍廣泛，既有針對新員工的全面入職培訓，亦有針對有經驗員工的專業課程。

我們認識到擁有順暢及有效率的入職流程的重要性，因此為所有新員工實施了全面的入職培訓計劃。該計劃向新員工介紹我們的企業文化、組織結構及職業健康與安全規程，確保他們能順利融入充滿活力的工作環境。對於有經驗的員工，我們將繼續實施「培訓指引(中國)」，以促進定期、針對特定崗位的培訓。這使員工能不斷提升技能，緊跟行業趨勢，獲得在各自崗位上成才所需的知識與技術。所有員工均須強制遵守我們的守則及政策，並於接受培訓後通過規定的考試以證明其熟練程度及理解能力。

Target Team 目標團隊	Head of each department 各部門主管	Quality Control Team 品質監控團隊
Leadership 領導人員	Factory Management Representative 廠房管理代表	Quality Management Team 品質管理團隊
Training contents 培訓內容	<ul style="list-style-type: none"> Corporate Management Fundamental Concepts 企業管理基本概念 Job Positions and Duties 職位和職責 ISO9001:2008 Operation and Control ISO9001 : 2008 營運及控制 Quality Awareness 品質意識 Factory Quality Standards and Targets 廠房品質標準和目標 Continuous Improvement of Corporate Mindset 持續改善企業思維模式 Safety Management Knowledge 安全管理知識 BSCI Behavior Codes BSCI行為守則 	<ul style="list-style-type: none"> Job Duties 職責 ISO9001:2008 Basic Knowledge ISO9001 : 2008 基礎知識 Quality Awareness 品質意識 Calculation and Examination of Basic Knowledge 計算與檢驗的基礎知識 Form Report 表單報告 Factory Quality Standards and Targets 廠房品質標準和目標 Continuous Improvement of Concepts 持續改善概念 Safety Management knowledge regarding Quality Control 有關品質控制的安全管理知識 BSCI Behavior Codes BSCI行為守則

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LABOUR STANDARDS

We maintain strict compliance with all relevant labour laws and regulations, including but not limited to the Employment Ordinance (Cap. 57 of the Laws of Hong Kong) and the Labour Law of the People's Republic of China. Our employment contracts and employee records are meticulously managed to ensure transparency and verification by the appropriate statutory bodies.

To reinforce our unwavering stance against child and forced labour, we have implemented comprehensive policy procedures. The "Prohibition of Forced Labour Policy Procedure" clearly outlines our stance against any unlawful acts that exploit or coerce employees. Similarly, the "Child Labour Rescue Procedure" underscores our commitment to the effective abolition of child labour.

During the recruitment process, we mandate that all candidates provide valid identity proofs to verify their age. We strictly enforce a minimum age requirement of 18 years for all new hires. In the unlikely event of a mistaken hiring of a child labourer, we will immediately suspend their work, inform their parents or legal guardians, and facilitate their safe return home at our own expense.

We actively engage with our suppliers and business partners to ensure they uphold the same high standards of labour practices. Through open dialogue and collaborative efforts, we strive to cultivate a sustainable and ethical value chain that respects the fundamental rights of all workers.

During the Year, the Group was not aware of any cases of non-compliance with employment and labour regulations. In the event of a confirmed violation, we have well-defined internal policies and procedures in place to address the issue. This may include the termination of employment contracts or the reporting of the violation to the relevant law enforcement agencies, depending on the severity and nature of the non-compliance.

勞工準則

我們嚴格遵守所有相關勞工法及規例，包括但不限於香港法例第57章《僱傭條例》及《中華人民共和國勞動法》。僱用合約及僱員記錄均縝密處理，確保透明道，且經由合適的法定組織核實。

為了增強我們反對童工及強迫勞動的堅定立場，我們已實行多項全面的政策程序。「禁止強迫勞動政策程序」清楚列明，我們反對任何剝削或脅迫僱員的不法行為。同樣，「童工救助程序」強調我們對有效廢除童工的承諾。

在過招過程中，我們要求所有應徵人士提供有效的身份證明以核實年齡。我們對所有新招聘的人士嚴格執行18歲最低年齡的規定。萬一誤聘童工，我們立刻暫停彼等工作，通知其父母或合法監護人，並促使彼等安全回家，費用由本公司負責。

我們積極與供應商和業務夥伴溝通，確保彼等維護同樣的勞工慣例的最高標準。通過坦誠對話及共同努力，我們致力營建具備可持續發展及符合道德的價值觀，尊重全體員工的基工權益。

於本年度，本集團概不知悉任何違反僱傭及勞工規例的案例。如違反個案一經證實，我們設有清楚明確的內部政策及程序處理相關事宜。因應違反個案的嚴重情況及性質，措施可能包括終止僱傭合約或向相關執行機構匯報違規事宜。

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SUPPLY CHAIN MANAGEMENT

The Group is dedicated to collaborating with suppliers to jointly promote sustainable development in the industry. During the Reporting Period, we had a total of 114 suppliers, with most being located in Mainland China and Hong Kong. The supplier distribution is as follows:

Region	地區	No. of suppliers 供應商數量
Mainland China	中國內地	64
Hong Kong	香港	22
USA	美國	12
Other regions	其他地區	16

Our supplier selection process is guided by a stringent set of internal policies and guidelines. We carefully assess each supplier's profile and principles, considering factors such as product quality, labour standards, environmental and quality management, and ethical business conduct. This comprehensive evaluation ensures that we only partner with suppliers who are aligned with our core values and sustainability objectives.

As part of our supplier assessment, we also meticulously identify and control any environmental and social risks associated with our supply chain operations. We prioritize the selection of suppliers who offer environmentally preferable products and services, in line with our Green Purchasing Policy.

During the Reporting Period, the Group was not aware of any significant environmental and social risks for our management decision on supply chain management. Nonetheless, we remain vigilant and continue to engage with our suppliers through regular reviews and open communication to ensure the maintenance of our high standards.

供應鏈管理

本集團矢志與供應商合作，共同推廣業界的可持續發展。於報告期間，我們合共有114家供應商，主要位於中國內地及香港。供應商的分佈以下：

我們的供應商揀選程序按嚴謹的內部政策及指引而成。我們仔細評估各名供應商的形像及原則，考慮因素如產品質素、勞工準則、環境及品質管理和商業道德操守。這全面評估體制，確保我們只與符合我們核心價值及可持續發展的目標的供應商結成夥伴。

作為評估供應商的一部分，我們仔細辨認及控制任何與供應鏈運作相關的環境及社會風險。我們會優先揀選與我們「綠色採購政策」相符，且能提供環保產品和服務的供應商。

於報告期間，在供應鏈管理層面的決策方面，本集團概不知悉出現任何重大環境及社會風險。儘管如此，我們仍保持警惕，繼續通過定期審查和公開溝通與供應商保持聯繫，以確保維持我們的高標準。

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PRODUCT RESPONSIBILITY

Delivering high-quality products and services to our customers is a paramount priority for our Group. We are steadfast in our compliance with all relevant laws and regulations, including the Product Quality Law of the People's Republic of China and the Hong Kong Personal Data (Privacy) Ordinance.

In alignment with our commitment to excellence, the Group has adhered to the principal rules and regulations concerning cosmetic and skincare products in the PRC, including the Regulation on the Supervision and Administration of Cosmetics, Good Manufacturing Practices for Cosmetics, Provisions on the Supervision and Administration of the Fulfilment of Primary Quality and Safety Responsibilities by Sellers of Cosmetics, and Guidelines for Cosmetic Efficacy Claim Evaluation, to ensure best practices in our skincare solutions business segment, particularly in areas such as product safety and quality control, naming and labeling of cosmetic products, classification, and efficacy claims.

To ensure the consistent delivery of products and services that meet the highest standards of quality and safety, we have established comprehensive internal policies and guidelines. These policies are communicated to our employees and suppliers, underscoring the importance we place on quality assurance across our value chain.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations in relation to health and safety, advertising, labelling, and privacy matters related to our products and services. We remain vigilant in our adherence to these regulations and have well-defined processes in place to address any potential non-compliance issues.

Quality Assurance

Skincare Products Quality Assurance

The Group is unwavering in its commitment to delivering exceptional quality products to its customers. We actively invest in enhancing and diversifying our machinery and equipment to ensure the continuous delivery of high-quality and reliable R&D services. With extensive expertise in the biomedical and drug development sectors, particularly in cell and molecular biology, the Group harnesses advanced technologies throughout its R&D processes. We formulate our skincare products by integrating bioactive ingredients, leveraging cutting-edge research capabilities and advanced technologies developed in our laboratory.

產品責任

向客戶交付上乘產品及服務為本集團當前要務。我們堅定不移遵守所有相關法例及法規，包括《中華人民共和國產品質量法》及香港《個人資料(私隱)條例》。

為貫徹我們追求卓越的承諾，本集團已遵守中國有關化妝品及護膚品的主要規則及條例，包括《化妝品監督管理條例》、《化妝品生產品質管制規範》、《企業落實化妝品質量安全主體責任監督管理規定》及《化妝品功效宣稱評價規範》，以確保護膚解決方案業務分部的最佳常規，尤其是在產品安全及質量控制、化妝品命名及標籤、分類及功效宣稱等方面。

為了確保交付的貨品及服務始終如一達到品質及安全的最高標準，我們設下全面內部政策及指引。有關政策已向我們僱員及供應商傳達，並且再三強調我們對整個價值鏈內品質核證的重視。

於報告期間，本集團並不知悉任何有關我們產品及服務的健康與安全、廣告、標籤及私隱事宜的重大違反法律及法規的情況。我們對遵守該等法規持審慎態度，並制定了明確的流程來解決任何潛在的不合規問題。

質量保證

護膚產品質量保證

本集團堅定不移地致力於為客戶提供優質產品。我們積極投資於增強及多元化我們的機械和設備，以確保持續提供高質量及可靠的研發服務。憑藉在生物醫學及藥物開發領域的豐富專業知識，特別是在細胞及分子生物學方面，本集團在整個研發過程中利用先進技術。我們通過整合生物活性成分，利用前沿研究能力及我們實驗室開發的先進技術來制定我們的護膚產品。

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The Group has enhanced its comprehensive quality assurance system to ensure the highest standards of product safety and quality throughout the entire production process. The following key requirements for Skincare Products have been strengthened:

Product Development:

- All raw materials must adhere to regulatory standards and be verified for safety and efficacy.
- Formulations must be rigorously tested to ensure stability, compatibility, and effectiveness.
- Packaging must be appropriate for the product type, ensuring protection from contamination and degradation.

Product Testing:

- Conduct thorough safety evaluations to identify potential risks during product usage.
- Products must undergo stability tests to confirm that they maintain their properties throughout their shelf life.
- Ensure that products deliver the claimed benefits through clinical or consumer testing.

Production:

- Clearly defined technical specifications must guide the manufacturing process.
- Implement robust quality control measures at every stage, from raw material sourcing to finished product packaging.
- The production environment must comply with strict hygiene and safety standards to prevent contamination.

本集團已增強其全面的品質保證系統，以確保在整個生產過程中產品安全與品質的最高標準。針對護膚產品，以下關鍵要求已被加強：

產品研發要求：

- 所有原料必須符合監管標準，並經驗證以確保安全和有效性。
- 配方必須經過嚴格測試，以確保穩定性、相容性和有效性。
- 包裝必須適合產品類型，確保防止污染和降解。

產品測試要求：

- 進行徹底的安全評估，以識別產品使用過程中的潛在風險。
- 產品必須經過穩定性測試，以確認其在保質期內保持性能。
- 確保產品通過臨床或消費者測試實現所聲稱的效果。

生產要求：

- 需明確定義技術規範，以指導製造過程。
- 在每個階段實施健全的質量控制措施，從原料採購到成品包裝。
- 生產環境必須遵循嚴格的衛生和安全標準，以防止污染。

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Sales and Distribution:

- Actively gather and analyze consumer feedback to address any concerns and improve future products.
- Provide transparent return and exchange policies to enhance customer satisfaction.
- Regularly assess market trends and feedback to adapt and improve product offerings.

Continuous Improvement Initiatives:

The Group conducts regular quality assurance meetings with stakeholders to enhance quality management practices, instill confidence in our consumers, and reinforce our commitment to excellence in skincare products.

Pearls and Jewelry Quality Assurance

The Group remains committed to delivering the highest quality products to its customers. The Group has maintained its ISO 9001:2008 quality management system accreditation for the production of pearls and jewelry.

The Group has further strengthened its comprehensive quality assurance system and "Quality Assurance Manual" to ensure product safety and quality throughout the entire production process. The following key requirements for pearls and crystals have been reinforced:

銷售和分配要求：

- 主動收集和分析消費者反饋，以解決問題並改善未來產品。
- 明確退換政策：提供透明的退換貨政策，以增強顧客滿意度。
- 定期評估市場趨勢和反饋，以適應和改善產品供應。

持續品質管控：

本集團定期與質檢機構聯合開展產品品質相關會議，提升品質管控意識與能力，加強消費者信心，並在市場上建立良好的企業形象。

珍珠及珠寶質量保證

本集團致力於為其客戶提供最優質的產品。本集團的珍珠及珠寶生產一直維持ISO 9001：2008質量管理體系認證。

本集團已進一步強化全面質量保證體系及「質量保證手冊」，以確保產品在整個生產過程中的安全及質量。加強了下列對珍珠及珠寶的關鍵要求：

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Pearls

- Seawater and freshwater pearls must present smooth surfaces with minimal polishing.
- Pearls with artificial coatings, damages, thin or peeled surfaces, dark spots, obvious gaps or holes, misaligned holes, or glue remnants are strictly prohibited.
- The actual pearl size can be up to 0.5 mm larger than the specified size in the purchase order, but any error beyond this range is not allowed.



珍珠

- 海水及淡水珍珠的表面必須光滑（盡可能減少拋光）。
- 嚴禁使用帶有人工塗層、破損、表面薄或剝落、暗點、明顯縫隙或孔洞、錯位孔洞或膠水殘留的珍珠。
- 實際珍珠尺寸最多可以比採購訂單中規定的尺寸大0.5毫米，惟任何超出此範圍的誤差均不被允許。



Crystal

- The Cutting shall not exhibit any error that is over the allowed range.
- The Cutting must be symmetrical, evenly proportioned, and showcase the best possible colour and brilliance.
- For multi-stone designs, the stones must have perfectly matched characteristics in terms of external form, cutting type, size, height, and/or length.
- If the supplier can anticipate the colour variation during the production process, the client can ask the supplier to provide a set of stones that demonstrate the range of colour variations.

Size Requirements:

- The size of the cutting stone must never be smaller than the size indicated in the purchase order.
- Customers retain the full right to adjust the size of the stones as per their specific requirements.



水晶

- 切割不應出現任何超出允許範圍的誤差。
- 切割必須對稱，比例均勻，並盡可能展示最佳的顏色及亮度。
- 對於多石材設計，石材必須在外部形狀、切割類型、尺寸、高度及／或長度方面具有完全匹配的特性。
- 倘供應商能夠預測生產過程中的顏色變化，客戶可要求供應商提供一套可展示顏色變化範圍的石材。

尺寸要求：

- 切割石的尺寸決不能小於採購訂單中注明的尺寸。
- 客戶保留根據其具體要求調整石材尺寸的全部權利。

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The Group has further strengthened its robust quality testing procedures, with all products undergoing comprehensive quality checks at the initial sampling stage, during various processing stages, and before final transportation. The product quality information is meticulously recorded to ensure adherence to the Group's stringent internal standards and customer satisfaction.

During the Reporting Period, the Group did not receive any customer complaints or record any product recalls for safety or health reasons, demonstrating its unwavering commitment to quality excellence. The Group remains dedicated to upholding the highest quality standards and continuously improving its quality assurance systems to exceed customer expectations.

Privacy Protection

Protecting the privacy of our customers, employees, information, and external collaborators is of paramount importance to the Group. We maintain strict compliance with the Hong Kong Personal Data (Privacy) Ordinance (Cap.486 of the Laws of Hong Kong) to ensure the responsible and secure handling of personal data.

The Group has established clear confidentiality guidelines and privacy protection policies, which are communicated to all employees through the staff handbook. These policies prohibit the disclosure of client information to unauthorized personnel and outline disciplinary actions, including termination, for violations. Access to client information is restricted to only those employees who require it to fulfil their responsibilities.

Intellectual Property Rights

The Group's contracts clearly define the ownership of intellectual property rights, prohibiting the sharing of product design data with third parties or the use of the same design for other clients. The Group's legal and compliance teams monitor regulatory developments and conduct regular reviews and audits to ensure continued adherence to intellectual property laws and regulations.

本集團已進一步加強其穩健的質量測驗步驟，所有產品在初期抽樣階段、不同的生產階段及最終運輸前均進行全面的質量檢查。審慎記錄產品質量信息，以確保符合本集團的嚴格內部標準及客戶滿意度。

於報告期間，本集團並未接獲任何客戶投訴，亦無因安全或健康原因而召回任何產品的記錄，此乃展現出本集團對卓越品質的堅定承諾。本集團繼續致力於維持最高質量標準，並不斷改善質量保證體系，以期超出客戶期望。

私隱保護

保護客戶、僱員、信息及外部合作方的私隱對本集團而言至關重要。我們一直嚴格遵守香港法例第486章個人資料(私隱)條例，確保負責任且安全地處理個人資料。

本集團已制定清晰的保密指引及私隱保護政策，並透過員工手冊傳達至全體僱員。該等政策禁止向未經授權人士披露客戶資料，並概述了對違規行為的紀律行動，包括終止僱傭。僅該等有需要獲取該等資料以履行彼等責任的僱員方可獲取。

知識產權

本集團的合約明確界定知識產權的所有權，禁止向第三方分享產品設計資料或為其他客戶使用相同設計。本集團的法律及合規團隊監控監管發展，並進行定期檢討及審計，以確保持續遵守知識產權的法例及法規。

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ANTI-CORRUPTION

Maintaining the highest standards of integrity and ethical conduct is fundamental to the Group's continued success and growth. The Group strictly adheres to all applicable anti-corruption laws and regulations, including but not limited to

- The Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong); and
- Anti-Money Laundering Law of the People's Republic of China.

The Group has developed and implemented a comprehensive "Code of Conduct" that governs the ethical behaviour of all employees. This code explicitly prohibits any form of corrupt practices, including the payment or acceptance of kickbacks from external parties. Employees are required to perform their duties with the utmost integrity and in strict compliance with the Group's policies.

To further strengthen the anti-corruption culture within the Group, we provides regular anti-corruption training to its directors and staff. These training sessions aim to promote a deep understanding of integrity, honesty, and the Group's zero-tolerance approach to corruption.

Whistle-Blowing Policy

The Group has implemented a comprehensive whistle-blowing system to facilitate the reporting of suspected misconduct, malpractice, or irregularities. All reported cases are promptly and thoroughly investigated by designated personnel, with strict confidentiality measures to protect whistleblowers. If there is sufficient evidence of potential corruption, the cases are escalated to the relevant local authorities.

The Group's commitment to integrity extends beyond its own operations. It expects its suppliers, contractors, and other business partners to adhere to the same high standards of ethical conduct. The Group actively engages with its stakeholders to ensure alignment and compliance with its anti-corruption policies.

During the reporting period, the Group was not aware of any non-compliance with laws and regulations relating to corruption, bribery, extortion, fraud, and money laundering that have a significant impact on the Group.

反貪污

維持最高標準的誠信及道德操守乃本集團繼續獲取成功和增長的根基。本集團嚴格依循一切適用的反貪污法律法規，包括但不限：

- 防止賄賂條例(香港法例第201章)；及
- 中華人民共和國反洗錢法。

本集團已制定並實施一套全面的「行為守則」，規範所有員工的道德行為。該守則明確禁止任何形式的貪污行為，包括支付或收受外部人士的回扣。員工必須嚴格遵守本集團的政策，以最高水準的誠信態度履行職責。

為進一步鞏固本集團內部的反貪文化，我們為董事及員工提供定期反貪污培訓。該等培訓課程旨在促進員工深入理解誠信的要素，以及本集團對貪污採取零容忍態度。

舉報政策

本集團已實施全面的舉報制度，以助舉報可疑不當、瀆職或違規行為。所有舉報案件均由指定人員進行及時、徹底的調查，並採取嚴格的保密措施保護舉報人。指定人員對所有舉報個案進行迅速及徹底調查，並採取嚴格的保密措施以保障舉報人。倘有足夠證據表明可能存在貪污情況，有關案件會上報當地相關部門。

本集團的廉潔承諾不僅限於其自身的營運，亦期望供應商、承包商及其他業務夥伴遵從同等高水準的道德行為。本集團積極與持份者溝通，確保彼等與本集團反貪政策保持一致並遵循有關政策。

於報告期間，本集團並不知悉任何違反與貪污、賄賂、勒索、欺詐及洗黑錢有關的法律及法規，且對本集團有重大影響的情況。

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COMMUNITY INVESTMENT

The Group is committed to the principle of “Taking from society, giving back to society” and is dedicated to fulfilling its corporate social responsibility. This ethos of social responsibility is deeply embedded in the Group’s culture and operations.

We have established a “Corporate Social Responsibility System” that provides a structured framework for identifying and addressing potential social responsibility risks that could impact the Group’s reputation and image. This system aligns with the SA8000 Standard and encompasses various areas such as labour standards, employment practices, and health and safety. The Group has instituted internal control procedures to regularly review and enhance its Corporate Social Responsibility System. This ensures that the system remains aligned with the SA8000 Standard and evolving best practices, enabling the Group to continuously improve its socially responsible measures.

The Group strongly believes in fostering long-lasting relationships with its diverse stakeholders. By actively engaging with these stakeholders, the Group is able to better understand their needs and concerns, and tailor its community investment initiatives accordingly.

By embedding social responsibility as a core component of its business strategy, the Group aims to set new benchmarks for corporate social responsibility in its industry and beyond.

社區投資

本集團矢志秉持「取諸社會，用諸社會」理念，並致力履行其企業社會責任。這種社會責任感深深植根於本集團的文化和營運之中。

我們已制定「企業社會責任制度」，以提供井然有序的框架，識別及應對可能影響本集團聲譽及形象的潛在社會責任風險。該制度乃參考並與SA8000標準一致，並涵蓋勞工標準、僱傭實務及健康與安全等範疇。本集團已制定內部控制程序，定期檢討及提升其企業社會責任制度。此舉確保該制度繼續符合SA8000標準及持續演變的最佳實務，從而令本集團能夠不斷改進其社會責任措施。

本集團深信要與多方持份者建立持久關係。藉著與此等持份者積極交流，本集團能較準確了解彼等之需要及關切，並據此專門制訂社區投資倡議。

透過將社會責任置入其業務策略作為當中的核心組成部分，本集團銳意為行業內外的企業社會責任樹立新指標。

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE 《環境、社會及管治報告指引》索引 REPORTING GUIDE CONTENT INDEX

Subject areas 主要範疇	Description 描述	Relevant Section/Disclosure 相關章節／披露	Page no. 頁數
A. Environmental			
A. 環境			
Aspect A1: Emissions			
A1 排放物			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：	Emission	10
KPI A1.1 關鍵績效指標 A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emission — Air Emissions 排放物 — 廢氣排放	10
KPI A1.2 關鍵績效指標 A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and, where appropriate intensity. 直接（範圍1）及能源間接（範圍2）溫室氣體排放量及（如適用）密度。	Emission — Greenhouse Gas Emissions 排放物 — 溫室氣體排放	11
KPI A1.3 關鍵績效指標 A1.3	Total hazardous waste produced and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量及（如適用）密度（如以每產量單位、每項設施計算）。	Not applicable Given its business nature, the Group does not directly generate any hazardous waste. 不適用 由於本集團之業務性質，其不直接產生任何有害廢物。	12
KPI A1.4 關鍵績效指標 A1.4	Total non-hazardous waste produced and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量及（如適用）密度（如以每產量單位、每項設施計算）。	Emission — Waste Management 排放物 — 廢棄物管理	12
KPI A1.5 關鍵績效指標 A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emission — Air Emissions, Greenhouse Gas Emissions 排放物 — 廢氣排放、溫室氣體排放	10, 11
KPI A1.6 關鍵績效指標 A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Emission — Waste Management 排放物 — 廢棄物管理	12

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Aspect A2: Use of Resource			
A2 資源使用			
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Use of Resources 資源使用	12
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源總耗量(如電、氣或油)及密度(如以每產量單位、每項設施計算)。	Use of Resources 資源使用	12
關鍵績效指標 A2.1	按類型劃分的直接及／或間接能源總耗量(如電、氣或油)及密度(如以每產量單位、每項設施計算)。	資源使用	
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	Use Of Resources — Water 資源使用 — 水	15
關鍵績效指標 A2.2	總耗水量及密度(如以每產量單位、每項設施計算)。	資源使用 — 水	
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Use Of Resources — Electricity, Paper 資源使用 — 電力、紙張	13, 14, 16
關鍵績效指標 A2.3	描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	資源使用 — 電力、紙張	
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Use Of Resources — Water 資源使用 — 水	15
關鍵績效指標 A2.4	描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	資源使用 — 水	
KPI A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量及(如適用)每生產單位佔量。	Use Of Resources — Packaging Materials 資源使用 — 包裝材料	16, 17
關鍵績效指標 A2.5	製成品所用包裝材料的總量及(如適用)每生產單位佔量。	資源使用 — 包裝材料	

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Aspect A3: The Environment and Natural Resources			
A3 環境及天然資源			
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	The Environment and Natural Resources 環境及天然資源	17
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	The Environment and Natural Resources 環境及天然資源	17
關鍵績效指標 A3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	環境及天然資源	
Aspect A4: Climate Change			
A4 氣候變化			
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Climate Change 氣候變化	17
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	Climate Change 氣候變化	17
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。	氣候變化	

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B. Social			
B. 社會			
Employment and Labour Practices			
僱傭及勞工實踐			
Aspect B1: Employment			
B1 僱傭			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：	Employment 僱傭	18
KPI B1.1 關鍵績效指標 B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	Employment — Recruitment and Promotion 僱傭 — 招聘與晉升	19
KPI B1.2 關鍵績效指標 B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment — Dismissal 僱傭 — 解僱	21

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Aspect B2: Health and Safety			
B2 健康與安全			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的：	Occupational Health and Safety 職業健康與安全	23, 24
KPI B2.1 關鍵績效指標 B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	Occupational Health and Safety 職業健康與安全	24
KPI B2.2 關鍵績效指標 B2.2	Lost days due to work injury. 因工傷損失工作日數。	Occupational Health and Safety 職業健康與安全	24
KPI B2.3 關鍵績效指標 B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Occupational Health and Safety 職業健康與安全	23, 24
Aspect B3: Development and Training			
B3 發展及培訓			
General Disclosure 一般披露	Policy on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Development And Training 發展及培訓	26
KPI B3.1 關鍵績效指標 B3.1	The percentage of employees trained by gender and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	Development And Training 發展及培訓	25
KPI B3.2 關鍵績效指標 B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Development And Training 發展及培訓	25

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Aspect B4: Labour Standards			
B4 勞工準則			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Labour Standards 勞工準則	27
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labour Standards 勞工準則	27
關鍵績效指標 B4.1			
KPI B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labour Standards 勞工準則	27
關鍵績效指標 B4.2			
Aspect B5: Supply Chain Management			
B5 供應鏈管理			
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理	28
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理	28
關鍵績效指標 B5.1			
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	28
關鍵績效指標 B5.2			
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	28
關鍵績效指標 B5.3			
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	28
關鍵績效指標 B5.4			

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Aspect B6: Product Responsibility			
B6 產品責任			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：	Product Responsibility 產品責任	29
KPI B6.1 關鍵績效指標 B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Product Responsibility — Quality Assurance 產品責任 — 品質保證	29
KPI B6.2 關鍵績效指標 B6.2	Number of products and service-related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Product Responsibility — Quality Assurance 產品責任 — 品質保證	33
KPI B6.3 關鍵績效指標 B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Product Responsibility — Intellectual Property Rights 產品責任 — 品質保證	33
KPI B6.4 關鍵績效指標 B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product Responsibility — Quality Assurance 產品責任 — 品質保證	29, 30, 31, 32
KPI B6.5 關鍵績效指標 B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Product Responsibility — Privacy Protection 產品責任 — 品質保證	33

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Subject areas 主要範疇	Description 描述	Relevant Section/Disclosure 相關章節／披露	Page no. 頁數
Aspect B7: Anti-corruption			
B7 反貪污			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud, and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Anti-Corruption 反貪污	34
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Anti-Corruption	34
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。	反貪污	
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-Corruption — Whistle-Blowing Policy	34
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。	反貪污 — 舉報政策	
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-Corruption	34
關鍵績效指標 B7.3	描述向董事及員工提供的反貪污培訓。	反貪污	
Aspect B8: Community Investment			
B8 社區投資			
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動	Community Investment 社區投資	35
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment	35
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)。	社區投資	
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment	35
關鍵績效指標 B8.2	在專注範疇所動用資源(如金錢或時間)。	社區投資	



AFFLUENT PARTNERS HOLDINGS LIMITED
錢唐控股有限公司*