Baijin Life Science Holdings Limited
佰金生命科學控股有限公司

(formerly known as Affluent Partners Holdings Limited)
(前稱為錢唐控股有限公司)
(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)
(Stock Code 股份代號：1466)

2025
Environmental, Social and Governance Report
環境、社會及管治報告



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MESSAGE FROM THE BOARD

On behalf of Baijin Life Science Holdings Limited and its subsidiaries, we are pleased to present our tenth annual Environmental, Social and Governance Report.

The past year marked a significant milestone in our Group's evolution, as we successfully expanded into the life sciences sector while continuing to excel in our traditional fine jewellery business. Throughout this transformation, we have remained deeply committed to integrating ESG principles across all aspects of our operations.

We recognise the importance of minimising our environmental footprint. Our life science and jewellery operations are conducted with policies focused on efficient resource use, waste reduction, and compliance with all relevant environmental laws and regulations. We actively monitor emissions, energy and water consumption, and waste management, setting targets to improve our environmental performance.

On the social front, we have maintained our unwavering commitment to employee welfare and community engagement. Our investments in training and development have empowered our workforce, supporting their career growth and contribution to the Group's success.

Baijin Life Science maintains stringent policies to manage environmental and social risks across our supply chain. We engage suppliers proactively to promote sustainable practices and ensure responsible sourcing, particularly for our high-end jewellery materials and biomedical products.

Product quality, safety, and consumer privacy are integral to our operations. We adhere to rigorous quality assurance processes and comply with all relevant laws regarding product safety, advertising, and data protection.

Looking ahead, we are committed to building on this foundation of responsible business practices. Our priorities for the coming year include expanding our ethical sourcing programs, and further embedding ESG considerations into our research and development processes. We recognise that sustainability is a journey of continuous improvement, and we remain open to dialogue with all stakeholders as we work towards our shared goals.

On behalf of the Board, I thank all our employees, partners, and stakeholders for their continued support and dedication.

By order of the Board
Cheung Sze Ming
Director

董事會致辭

本人深感榮幸能代表佰金生命科學控股有限公司及其附屬公司提呈我們第十份年度環境、社會及管治報告。

過去一年標誌著本集團發展的一個重要里程碑，我們成功拓展至生命科學領域，同時繼續在傳統高級珠寶業務上取得卓越成績。在整個轉型過程中，我們始終堅定不移地將環境、社會及管治原則融入我們營運的方方面面。

我們深明將環境足跡減至最低的重要性。我們的生命科學與珠寶業務政策著重於有效利用資源、減少廢棄物，以及遵守所有相關的環保法律與法規。我們積極監控排放物、能源與水消耗，以及廢棄物管理，並設定目標以改善我們的環保績效。

在社會方面，我們堅持對員工福利及社區參與的堅定承諾。我們在培訓及發展方面的投資增強了員工的能力，支持彼等的職業發展，為本集團的成功作出貢獻。

佰金生命科學對供應鏈中的環境及社會風險實施嚴格的管理政策。我們主動與供應商接洽，推動可持續實踐，確保負責任的採購，尤其是針對我們的高端珠寶材料及生物醫學產品。

產品質量、安全性及消費者隱私權是我們營運不可或缺的一環。我們堅持嚴格的質量保證流程，並遵守所有與產品安全、廣告及資料保護相關的法律。

展望未來，我們致力於在此基礎上建立負責任的商業行為。我們來年的優先工作包括擴大我們的道德採購計劃，並進一步將環境、社會及管治考慮因素納入我們的研發流程。我們深明可持續發展是一個持續改善的過程，在我們邁向共同目標的過程中，我們仍然樂於與所有持份者進行對話。

本人謹代表董事會感謝我們所有的員工、合作夥伴及持份者一直以來的支持及貢獻。

承董事會命
張詩敏
董事

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ABOUT BAIJIN LIFE SCIENCE

Baijin Life Science Holdings Limited (the "**Company**") and its subsidiaries (collectively referred to as the "**Group**" or "**We**") operate as a diversified conglomerate with a strong foundation in the jewellery industry and expanding interests in strategic investment services. The Group's core business operations encompass the following segments:

i. purchasing, processing, designing, production, and wholesale distribution of jewellery products (the "**Jewellery segment**"),

ii. operation of the strategic investment segment (the "**Strategic investment segment**"),

iii. provision of skincare solutions through self-transformed skincare brand and mid-to-high end functional skincare products (the "**Skincare 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**").

The Group was listed on the Main Board of The Stock Exchange of Hong Kong Limited on 17 October 2014 (stock code: 1466), positioning itself for sustainable growth and diversification across these sectors.

關於佰金生命科學

佰金生命科學控股有限公司(「**本公司**」)及其附屬公司(以下統稱「**本集團**」或「**我們**」)以一家多元化綜合企業形式經營，在珠寶行業具備堅實基礎，於策略投資服務的涉足亦日益擴大。本集團的核心業務營運包括以下分部：

i. 珠寶產品之採購、加工、設計、生產及批發分銷(「**珠寶業務**」)，

ii. 策略投資業務之營運(「**策略投資業務**」)，

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**」)。

本集團於2014年10月17日在香港聯合交易所有限公司主板上市(股份代號：1466)，為在該等領域實現可持續增長及多元化發展做好準備。

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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 2024 to 31 March 2025 (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 and Skincare business segments in Hong Kong and Mainland China, as well as our Strategic Investment, Brand marketing and consulting services segment in Hong Kong. There have been no changes to the reporting scope compared to our ninth ESG report published in 2024.

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2024年4月1日至2025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示的資料涵蓋我們的香港及中國內地珠寶及護膚業務分部，以及我們的香港策略投資、品牌營銷及諮詢服務分部的營運。與我們於2024年第九份環境、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 prioritise 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.

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。

Report Access and feedback

This Report is available in both Chinese and English versions, which can be accessed on the company website (https://baijinlifescience.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:

Tel: (852) 3611 2188
Fax: (852) 3594 6110
Email: ir@baijinlifescience.com
Postal Address: Office B, 9/F Pico Tower, 66 Gloucester Road, Wanchai, Hong Kong

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(https://baijinlifescience.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@baijinlifescience.com
郵寄地址： 香港灣仔告士打道66號筆克大廈9樓B室

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SUSTAINABILITY GOVERNANCE

At Baijin Life Science, we maintain a comprehensive sustainability governance framework to guide our ESG efforts. The Board of Directors (the "**Board**") retains ultimate oversight responsibility for the Group's ESG strategy, performance, and reporting. The Board actively identifies, evaluates, and prioritises material ESG risks and opportunities to ensure that appropriate risk management and internal control systems are embedded throughout the Group's operations.

Our Sustainability Committee, comprising senior executives, is tasked with developing and reviewing ESG policies, overseeing the implementation of initiatives, and identifying emerging trends to advise the Board. We continue to engage 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 2025 Annual Report.

可持續發展管治

在佰金生命科學，我們維持全面的可持續發展治理框架，指引我們的環境、社會及管治工作。董事會(「**董事會**」)對本集團環境、社會及管治策略、績效及匯報負有最終監督責任。董事會積極識別、評估及優先處理重大環境、社會及管治風險與機遇，確保適當的風險管理及內部監控系統貫穿本集團的整體營運。

可持續發展委員會由資深行政人員組成，負責制訂及審查環境、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。我們繼續委聘灝天(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2025年度年報企業管治報告內的風險管理及內部監控一節。

STAKEHOLDERS ENGAGEMENT

Stakeholders' engagement is essential to understanding and addressing the ESG issues that matter most to our business and society. We maintain regular, transparent dialogue with our key stakeholder groups through multiple formal and informal channels. In 2025, we enhanced our engagement processes to better identify emerging sustainability concerns and expectations, ensuring our ESG strategy remains responsive to stakeholder needs while supporting long-term business resilience.

持份者參與

持份者的參與對於了解和處理對我們的業務及社會最重要的環境、社會及管治事宜至關重要。我們透過多種正式及非正式的管道，與主要持份者群組保持定期、透明的對話。於2025年，我們強化參與流程，以更好地識別新興的可持續發展問題及期望，確保我們的環境、社會及管治策略在支持長期業務韌性的同時，也能持續回應持份者需求。

Stakeholder 持份者	Major Communication Channels 主要溝通管道	Focused Concerns 重點關注
Employees 僱員	• 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	• 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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Stakeholder 持份者	Major Communication Channels 主要溝通管道	Focused Concerns 重點關注
Shareholders and Investors 股東和投資者 	• 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	• 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 	• Emails 電郵 • Customer service hotline 客戶服務熱線 • On-site communications 現場溝通 • International Certification 國際認證 • Company website 公司網站	• 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 	• 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	• 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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Stakeholder 持份者	Major Communication Channels 主要溝通管道	Focused Concerns 重點關注
Public and communities 公眾及社區 	• Community services 社區服務 • Charity and social investment 慈善及社會投資 • Company website 公司網站	• 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 	• Information disclosure 信息披露 • Reports 報告 • Inspections 巡查 • Company Website 公司網站	• 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 	• 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	• Experience sharing 經驗分享 • Corporations 合作 • Fair competition 公平競爭

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MATERIALITY ASSESSMENT

At Baijin Life Science, we have further deepened our approach to engaging stakeholders, the Board and management to identify and prioritise ESG topics that are most significant to our business and stakeholders, integrating material topics into our ESG strategy, risk management, and reporting.

The following table summarises the material ESG issues identified, the prioritised environmental and social issues will be highlighted in the Report.

重要性評估

在佰金生命科學，我們進一步深化與持份者、董事會及管理層合作的方式，以識別並優先處理對我們業務及持份者最為重要的環境、社會及管治議題，並將重大議題納入我們的環境、社會及管治策略、風險管理及報告中。

下表概述已識別的重大環境、社會及管治議題，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 & energy management	碳排放及能源管理	Most important
Waste Management	廢物管理	最重要
Sustainable supply chain management and green procurement	可持續供應鏈管理及綠色採購	Important
Material sourcing and efficiency	物料採購及效率	重要
Sustainable packaging and eco-design	可持續包裝與環保設計	
Social	**社會**	
Product quality and safety	產品質量及安全	Most important
Occupational health and safety	職業健康與安全	最重要
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	
Community development	社區發展	Important
Social welfare and charity voluntary service	社會福利及慈善義務服務	重要
Consumer health education and transparency	消費者健康教育與透明度	
Governance	**管治**	
Compliance with laws and regulations	遵守法律法規	Most important
Anti-corruption	反貪污	最重要
Corporate governance practices	企業管治實踐	More important
Customer privacy and information security	客戶隱私及資料安全	較為重要
Protection of Intellectual Property Rights	保護知識產權	
Creativity in jewellery design	珠寶設計創意	Important
Product innovation and efficacy	產品創新與功效	重要
Responsible marketing and advertising	負責任的市場推廣與廣告	

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ENVIRONMENTAL ASPECTS

EMISSION

The Group is committed to integrating sustainable practices throughout its operations, with a strong focus on minimising emissions, resource consumption, and environmental footprint.

The Group has established and implemented the following key policies to drive resource efficiency and waste reduction:

- Green Purchasing Policy: Prioritises the procurement of energy-efficient equipment and environmentally responsible technologies.
- 3Rs Policy (Reduce, Reuse, Recycle): Encourages a paperless working environment and the diversion of waste from landfills, with an emphasis on recycling and minimisation of resource use.
- Green Operation Policy: Sets standards for optimising energy and water consumption, managing waste, and regulating the environmental performance of all Group facilities, including those related to our skincare solutions and jewellery manufacturing.

The Group strictly adheres to all applicable environmental laws and regulations, including the Environmental Protection Law of the People's Republic of China and the Waste Disposal Ordinance in Hong Kong. We closely monitor legislative developments to ensure ongoing compliance and best practice adoption.

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

環境層面

排放物

本集團致力於在整個營運過程中融入可持續發展實踐，並將重點放在盡量減少排放物、資源消耗及環境足跡上。

本集團已制定並實施以下主要政策，以推動資源效率及減少廢棄物：

- 綠色採購政策：優先採購節能設備及具環保責任的技術。
- 3R（減少使用、物盡其用、循環再造）政策：鼓勵無紙化辦公環境，減少廢棄物送往堆填區，重點推動回收及資源使用最小化。
- 綠色運營政策：訂立標準以優化能源和水資源消耗、廢棄物管理，以及規範本集團所有設施的環境績效，包括與護膚解決方案及珠寶製造相關的設施。

本集團嚴格遵守所有適用的環境法律法規，包括中華人民共和國環境保護法和香港的廢物處置條例。我們密切關注法規發展，確保持續遵守相關規定並採納最佳做法。

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

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Greenhouse Gas Emissions

The Group's emissions management policy is designed to minimise environmental impact and support the transition to a low-carbon economy. The Group's GHG emissions are categorised as follows:

溫室氣體排放

本集團的排放管理政策旨在將環境影響降至最低，並支持向低碳經濟的轉型。本集團的溫室氣體排放分為以下類別：

Type of emission **排放類別**	**Unit** **單位**	**2025** **2025年**	2024 2024年
Scope 1 (Direct Emission) 範圍1（直接排放）	Tonnes CO_2e 噸二氧化碳當量	**6.34**	6.12
Scope 2 (Energy Indirect Emission) 範圍2（能源間接排放）	Tonnes CO_2e 噸二氧化碳當量	**370.36**	63.91
Total 總計	Tonnes CO_2e 噸二氧化碳當量	**376.70**	70.03
Intensity 密度	Tonnes CO_2e/Revenue of HK$ million 噸二氧化碳當量／百萬港元收入	**2.78**	1.30

During the reporting period, Scope 1 emissions accounted for approximately 1.7% of the Group's total GHG emissions, while Scope 2 emissions accounted for approximately 98.3% of the total. The increase in energy indirect emissions (Scope 2) is primarily attributable to the expansion of our skincare solutions business segment, the growth of our research and development services, and the establishment of new offices and laboratories in Mainland China to support brand marketing and consulting services.

報告期內，範圍1排放量佔本集團溫室氣體排放總量約1.7%，而範圍2排放量則佔約98.3%。能源間接排放量（範圍2）增加主要歸因於護膚解決方案業務分部的擴張、研發服務的增長及在中國內地設立新辦事處和實驗室以支持品牌營銷及諮詢服務。

To minimise environmental impacts, the Group has implemented a range of measures, including:

- Optimising logistics and route planning to reduce fuel consumption for vehicle fleets;
- Upgrading to energy-efficient lighting systems across all facilities;
- Installing motion sensors and timers to automate lighting and climate controls; and
- Encouraging the use of video conferencing and virtual meeting platforms to reduce air travel.

為儘量減少對環境的影響，本集團已實施一系列措施，包括：

- 優化物流和路線規劃，以減少車隊的燃料消耗；
- 所有設施均升級為節能照明系統；
- 安裝運動傳感器和計時器，以自動控制照明和氣候；及
- 鼓勵使用視頻會議和虛擬會議平台，以減少航空旅行。

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Air Emissions

The Group's primary source of exhaust air emissions arises from the use of vehicle fuels within its Jewellery operations. During the reporting period, the Group's air emissions data were as follows:

廢氣排放

本集團主要的廢氣排放來自其珠寶業務中的車輛燃料使用。報告期內，本集團的廢氣排放數據如下：

Type of Emissions **排放物類型**	**Unit** **單位**	**2025** **2025年**	2024 2024年
Sulphur Oxides (SO_x) 硫氧化物	kg 公斤	**0.04**	0.03
Nitrogen Oxides (NO_x) 氮氧化物	kg 公斤	**1.93**	0.37
Particulate Matter (PM) 顆粒物	kg 公斤	**0.14**	0.03

The Group recorded increases across all three key emission categories in 2025 compared to the previous year. These changes are primarily attributable to operational adjustments and increased transportation activities resulting from expanded operations and the scaling up of laboratory and production activities during the year

本集團於2025年在三大主要排放物類別中均錄得增長，較去年有所上升。有關變化主要歸因於本年度業務規模擴大及實驗室與生產活動升級所帶來的運營調整和運輸活動增加。

Building upon this operational expansion, the Group will continue to implement effective strategies and innovative technologies to further enhance its environmental performance. These initiatives include ongoing route optimisation, regular vehicle maintenance, and the exploration of alternative energy sources for transportation where feasible.

基於此營運擴張，本集團將持續推行有效策略及創新技術，以進一步提升環境績效。相關舉措包括持續優化路線、定期維護車輛，以及在可行的情況下探索運輸替代能源的應用。

Waste Management

廢棄物管理

	Unit **單位**	**2025** **2025年**	2024 2024年
The total amount of waste generated 廢棄物產生總量	Tonnes 噸	**0.15**	0.11
Intensity 密度	Tonnes/Revenue of HK$ million 噸／百萬港元收入	**0.001**	0.002

The Group continues to comply with the Restriction of Hazardous Substances Directive 2002/95/EC (RoHS) in its operations. Consistent with the previous reporting period, the Group did not generate any hazardous waste during the year ended 31 March 2025, due to the nature of our business activities and strict adherence to RoHS and other relevant regulations. The primary waste stream remains non-hazardous waste, mainly from office operations, laboratories, and production facilities, which includes paper, cardboard, and general waste from administrative, research, and manufacturing activities.

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，由於我們的業務性質及嚴格遵守RoHS及其他相關法規，截至2025年3月31日止年度內，本集團並無產生任何有害廢棄物。主要廢棄物來源為非有害廢棄物，主要來自辦公室運作、實驗室及生產設施，包括行政、研究及製造活動中產生的紙張、紙板及一般廢棄物。

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To minimise environmental impact and promote circular economy principles, the Group has implemented waste management strategies including waste segregation, centralised waste processing, digitalisation and paperless Initiatives and a comprehensive recycling program. The Group is committed to setting and reviewing waste reduction targets annually and will continue to explore new technologies and best practices to further minimise its environmental footprint.

為減少對環境的影響並推動循環經濟原則，本集團已實施多項廢棄物管理策略，包括廢棄物分類、集中處理、數字化及無紙化措施，以及全面的回收計劃。本集團承諾每年制定及檢討減廢目標，並將持續探索新技術及最佳實務，以進一步縮減環境足跡。

USE OF RESOURCES

資源使用

Type of energy 能源類型	Unit 單位	2025 2025年	2024 2024年
Direct Energy Consumption (Petrol) 直接能源耗量（汽油）	MWh 兆瓦時	**23.11**	22.29
Energy Indirect Consumption (Purchased Electricity) 間接能源耗量（外購電力）	MWh 兆瓦時	**611.62**	111.51
Total Energy Consumption 能源總耗量	MWh 兆瓦時	**634.73**	133.80
Intensity 密度	MWh/Revenue of HK$ million 兆瓦時／百萬港元收入	**4.68**	2.49

The Group is committed to the responsible and efficient use of resources across all business segments, including life science and high-end jewellery. Our resource management policies are designed to minimise environmental impact, support sustainable growth, and comply with all applicable environmental laws and regulations in Hong Kong and mainland China.

本集團致力於在所有業務板塊（包括生命科學及高端珠寶領域）實現資源的負責任高效利用。我們的資源管理政策旨在最大限度降低環境影響、支持可持續增長，以及嚴格遵守香港與中國內地所有適用的環保法律法規。

During the reporting period, the Group continued to expand its R&D and production capabilities, particularly in the biomedical and skincare sectors. This expansion has resulted in increased resource consumption. Nevertheless, we remain focused on improving resource efficiency and reducing our environmental footprint through targeted initiatives and continuous monitoring.

於報告期間，本集團持續擴展其研發及生產能力，特別是在生物醫學及護膚領域。此等擴展導致資源消耗有所增加。然而，我們仍專注於透過有針對性的措施及持續監控，提升資源使用效率，並減少環境足跡。

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Electricity

To enhance energy efficiency and minimise consumption, the Group has instituted a comprehensive array of energy-saving measures across 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、生產及研發營運中全面推行一系列節能措施。



R&D Laboratories
研發實驗室

- 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 optimise temperature settings during unoccupied hours.
  使用可編程恒溫器優化空閑時間的溫度設置。
- 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。
- Utilise 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。



Production site
生產區域

- All production site lighting has been upgraded to energy-efficient LED systems, resulting in significant reductions in electricity use.
  將所有生產區域的照明系統升級為高效能LED系統，從而大幅降低用電量。
- Motion sensors have been installed in corridors, restrooms, and other communal areas to automatically optimise lighting based on occupancy, preventing unnecessary energy consumption.
  在走廊、洗手間和其他公共區域安裝動作感應燈，根據佔用情況自動優化照明，避免不必要的能源消耗。
- Ongoing campaigns educate production staff on energy-saving best practices, encouraging habits such as switching off lights and equipment when not in use.
  持續開展活動，向生產人員傳授節能最佳做法，鼓勵彼等養成在不使用時關閉電燈及設備等習慣。



Office
辦公室

- The entire office lighting infrastructure has been retrofitted 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。
- Motion sensors have been strategically placed in meeting rooms, hallways, and stairwells to minimise unnecessary electricity use by controlling lighting automatically.
  於會議室、走廊及樓梯間策略性安裝動作感應燈，以透過自動控制照明，將不必要的用電量減至最低。
- The employee engagement campaign continues to educate office staff on simple yet impactful energy-saving practices, including turning off electronics and appliances when not in use.
  員工參與活動持續教育辦公室員工採取簡單而有效的節能措施，包括在不使用時關閉電子產品及電器。

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- Launch specialised 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 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。
- Analyse 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。
- A rigorous preventive maintenance program for manufacturing equipment ensures optimal energy performance and operational 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運營效率。
- Energy-saving slogans and reminders are prominently displayed throughout production areas to 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，強調節約用電的重要性。
- The Group prioritises purchasing energy-efficient laptops, displays, printers, and other office equipment with top-tier energy efficiency ratings.
  本集團優先考慮採購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。
- All computers, copiers, and printers are configured 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。
- Office air-conditioning is maintained at an optimal temperature of 25.5°C, balancing occupant comfort with 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。
- Office lighting is automatically switched off after 6:30 PM, with manual override capabilities for employees working late.
  辦公室照明系統於晚上6時30分後自動關閉，如員工需加班，亦可手動啟動照明系統。
- Energy-saving slogans and reminders are prominently displayed throughout the office premises to sustain employee awareness and engagement.
  在整個辦公室顯著位置張貼節能標語及提醒，以維持員工意識和參與。

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Water

The Group recognises water as a critical and finite resource. The Group is committed to responsible and efficient water management across all operations, in line with our sustainability strategy and compliance with all relevant local and national regulations. Our water management policy aims to minimise consumption, improve efficiency, and promote water conservation awareness among employees and stakeholders.

During the reporting period, the Group has implemented and maintained a range of targeted measures to drive water conservation:

- Continued to display clear water-saving signage and reminders in high-traffic areas to encourage water-conscious behaviours.
- Systematic replacement of inefficient water fixtures and equipment with advanced water-conserving alternatives across all facilities.
- Comprehensive monitoring and analytics to track water consumption, identify optimisation opportunities, and measure conservation effectiveness.
- Ongoing training programmes to reinforce water-saving practices among staff.

During the Reporting Period, there were no issues in sourcing water; all water was sourced from reliable municipal supplies, with regular quality monitoring, and the water consumption of the Group is as follows:

水

本集團深明水為重要及有限的資源，根據我們的可持續發展策略，並遵守所有相關地方及國家法規，本集團致力於所有營運中採取盡責及高效的水資源管理。我們的水資源管理政策旨在盡量減少消耗、提高效率，並向員工及持份者推廣節水意識。

於報告期內，本集團已實施及維持具針對性的措施以促進節水：

- 繼續在人流多的區域展示清晰的節水標誌及提示，鼓勵節水行為。
- 在所有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。
- 全面監測及分析，以追蹤用水量、確定優化機會及衡量節約效果。
- 持續舉辦培訓計劃，加強員工節水行為。

於報告期內，本集團於求取水源上並無問題；所有水均採購自可靠的市政供應，並定期監察水質，本集團的用水量如下：

	Unit 單位	**2025 2025年**	2024 2024年
Total Water Consumption 總耗水量	m^3 立方米	**1,374**	740
Intensity 密度	m^3/Revenue of HK$ million 立方米／百萬港元收入	**10.14**	13.79

The Group recorded increases in total water consumption compared to the previous year, which is primarily attributable to the expansion of our skincare solutions business segment, the growth of our research and development services, and the establishment of new offices and laboratories in Mainland China to support brand marketing and consulting services.

本集團總耗水量較去年增加，主要是由於我們擴充護膚解決方案業務分部，發展研發服務及於中國內地開設新辦公室及實驗室，以支持品牌營銷及諮詢服務。

Building on this progress, the Group remains committed to further reducing water consumption and enhancing water management. By continuously enhancing its water management approach, the Group aims to minimise its environmental footprint, contribute to the preservation of water resources, and set new benchmarks for sustainability within its industry.

在此基礎上，本集團繼續致力進一步降低用水量及加強水資源管理。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 remains committed to reducing paper consumption and its associated environmental impact. Building on the successful "Paperless Office" initiatives implemented in prior years, the Group has taken further measures to optimise paper usage across all operations:

- Accelerated the digitalisation of workflows and document management practices, minimising the need for physical printing across the Group.
- Mandated double-sided printing and document scaling for all internal materials, ensuring efficient utilisation 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.

These multi-faceted initiatives have successfully lowered the Group's overall paper consumption, thereby indirectly reducing associated greenhouse gas emissions. The Group continues to explore additional opportunities to enhance paper management efficiency and sustainability.

紙張

本集團繼續致力減少紙張使用量以及相關環境影響。在往年成功實施「無紙辦公」措施的基礎上，本集團於所有營運中採取進一步措施，優化紙張使用情況：

- 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。

該等多方面的舉措成功降低了本集團整體紙張耗量，從而間接減少相關溫室氣體排放。本集團繼續探索更多機會，以提高紙張管理效率及持續性。

Packaging Materials

The Group remains committed to adopting sustainable solutions for packaging materials, prioritising human health, ecological preservation, and circularity. The core packaging materials continued to be environmentally friendly options, with a primary focus on paper-based products.

During the reporting period, the Group's packaging material consumption is as follows:

包裝材料

本集團繼續致力就包裝材料採取可持續解決方案，優先考慮人體健康、生態保育及循環性。核心包裝材料繼續圍繞環保選項，主要集中於紙製產品。

於報告期內，本集團包裝材料耗量如下：

	Unit **單位**	**2025** **2025年**	2024 2024年
Total Consumption of Packing Materials 包裝物料總耗量	Tonnes 噸	**3.36**	0.02
Intensity 密度	Tonnes/Revenue of HK$ billion 噸／十億港元收入	**24.79**	0.37

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The total packaging material consumption increased primarily due to the Group's evolving business scale and the increased scale of product distribution. Despite the increase in total consumption, the Group continues to focus on optimising packaging design and material selection to minimise environmental impact. Efforts include using recyclable and biodegradable materials, ongoing research into innovative sustainable packaging solutions, and collaboration with suppliers to further improve the environmental performance of its operations. The Group remains dedicated to advancing sustainability in packaging as part of its broader commitment to responsible business practices.

包裝物料總耗量增加主要是由於本集團業務規模不斷發展及產品分銷規模擴大。儘管總耗量有所增加，惟本集團繼續致力優化包裝設計及材料選擇，以盡量減少對環境的影響。該等工作包括使用可回收及可生物降解材料，持續研究創新可持續包裝解決方案，以及與供應商合作，進一步提高其營運的環保績效。本集團將一如既往致力推進包裝可持續發展，作為本集團對盡責商業行為廣泛承諾的一部分。

THE ENVIRONMENT AND NATURAL RESOURCES

環境和天然資源

Baijin Life Science remains unwavering in its compliance with all applicable environmental laws and regulations in both Hong Kong and mainland China. The Group recognises its responsibility to minimise the environmental impact of its business. Our environmental management system is regularly reviewed and updated to ensure alignment with evolving regulatory requirements and industry best practices.

佰金生命科學始終堅定不移遵守香港及中國內地所有適用環境法律法規。本集團深知自己有責任將業務對環境的影響降至最低。我們定期檢視及更新環境管理系統，確保符合不斷變化的監管規定及行業最佳實踐。

A comprehensive environmental risk assessment process is in place, enabling us to systematically identify, evaluate, and proactively address potential environmental risks. This process covers all significant aspects of our operations, including resource consumption, emissions, waste generation, and the sourcing of raw materials. During the year, no material non-compliance incidents relating to environmental laws or regulations were recorded, reflecting the effectiveness of our management systems and our culture of continuous improvement.

我們已制定全面環境風險評估流程，以便我們有系統地識別、評估及積極應對潛在環境風險。該流程涵蓋我們所有營運層面，包括資源消耗、排放、廢物產生及原材料採購。年內，我們並無發生與環境法律或法規相關的重大違規事件，反映我們管理系統的有效性及我們持續改進的文化。

In pursuit of greater resource efficiency, the Group made further advancements in its "paperless office" initiative and the implementation of the 3R (Reduce, Reuse, Recycle) policy. These efforts have yielded tangible results, including a further reduction in paper consumption and increased rates of reuse and recycling of materials across both skincare and jewellery operations. The Group also continued to optimise packaging design, prioritising recyclable and biodegradable materials, and minimising packaging volume and weight wherever possible.

為提高資源利用效率，本集團進一步推進「無紙化辦公」倡議及實施3R（減少、重用、回收）政策。該等工作取得切實成果，包括進一步減少紙張消耗，提高護膚品及珠寶業務的材料重用及回收率。本集團亦繼續優化包裝設計，優先採用可回收及可生物降解材料，並盡量減少包裝體積及重量。

Collaboration with suppliers and business partners remains a key pillar of our sustainability strategy. We actively seek out and prioritise environmentally friendly equipment, raw materials, and production processes. Our procurement policies favour suppliers with strong environmental credentials, and we require key partners to adhere to our environmental standards. By working closely with stakeholders throughout our value chain, we have been able to enhance the overall environmental performance of our operations.

與供應商及業務夥伴的合作仍然是我們可持續發展策略的重要支柱。我們積極尋找並優先考慮環保設備、原材料及生產工藝。我們的採購政策傾向選擇具有良好環保資質的供應商，並要求主要合作夥伴遵守我們的環保標準。透過與整個價值鏈中的持份者密切合作，我們能夠提高營運的整體環境績效。

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Looking ahead, the Group is committed to setting new targets for further reductions in resource consumption and waste generation, expanding the scope of digitalisation and the 3R policy, and deepening supplier engagement to further enhance sustainability throughout the value chain. We will continue to regularly review and update our environmental risk assessments to address emerging risks and opportunities, ensuring that our business remains aligned with the principles of environmental sustainability.

展望將來，本集團致力制定新目標，進一步減少資源消耗及廢物產生，擴大數碼化及3R政策的範圍，並深化供應商參與，以進一步提高整個價值鏈的可持續發展。我們將繼續定期檢視及更新環境風險評估，以應對新出現的風險及機遇，確保我們的業務始終符合環境可持續發展的原則。

CLIMATE-RELATED DISCLOSURE

氣候相關披露

Recognising the urgent global challenge posed by climate change, Baijin Life Science has adopted a proactive and multifaceted approach to address this critical issue across all business segments. We are committed to managing our carbon footprint, building climate resilience, and contributing to a sustainable future.

明白到氣候變化為全球帶來的迫切挑戰，佰金生命科學在所有業務分部均採取了積極主動及多管齊下的方式，應對此一關鍵問題。我們致力管理我們的碳足跡，建設氣候韌力，為可持續未來作出貢獻。

Governance

管治

The Board of Directors maintains overall responsibility for climate-related issues, ensuring that climate risks and opportunities are integrated into our corporate strategy and risk management framework. The Board is supported by our Sustainability Committee, which monitors regulatory developments, oversees the implementation of climate initiatives, and reviews progress against climate-related goals. Regular updates on climate-related risks, opportunities, and performance metrics are provided to the Board to ensure that climate considerations remain a priority in our decision-making processes.

董事會對氣候相關問題負全責，確保將氣候風險及機遇納入我們的企業策略及風險管理框架。董事會在可持續發展委員會(監察監管發展)的協助下，監督氣候倡議的實施，並檢視氣候相關目標的進度。我們定期向董事會提供氣候相關風險、機遇及績效指標的最新資訊，確保氣候因素依然是我們決策過程中優先考慮的因素。

The Group does not currently link executive or senior management remuneration to climate-related performance metrics. The Board and Remuneration Committee will continue to review best practices and may consider such linkage in the future as our climate strategy evolves.

本集團目前並無將行政人員或高級管理人員的薪酬與氣候相關績效指標掛鈎。董事會及薪酬委員會將繼續檢視最佳實踐，並可能在未來隨著我們氣候策略的發展而考慮該掛鈎。

Strategy

策略

Baijin Life Science operates across skincare solutions, research and development services, and jewellery. Our value chain includes raw material sourcing, product development, manufacturing, distribution, and retail. Climate-related risks and opportunities are assessed at each stage. We have strengthened supplier engagement, improved resource efficiency in production, and optimised logistics to reduce emissions and enhance resilience, ensuring our business model remains adaptable and sustainable.

佰金生命科學的業務涵蓋護膚解決方案、研發服務及珠寶。我們的價值鏈包括原材料採購、產品開發、製造、分銷及零售。我們在每個階段均評估氣候相關風險及機遇。我們已加強與供應商合作，提高生產資源利用效率，並優化物流，以減少排放及提高韌力，確保我們的業務模式保持靈活敏捷及可持續發展。

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In the jewellery segment, climate change may disrupt the supply and quality of natural materials such as pearls and precious metals, as changing ocean conditions, extreme weather events, and resource scarcity can affect sourcing and production. Additionally, climate-related events may cause transportation delays, impact energy supply for processing and manufacturing, and increase the risk of supply chain interruptions. These disruptions can lead to increased procurement and production costs, affect inventory levels, and challenge the traceability and responsible sourcing of raw materials.

就珠寶業務而言，氣候變化可能擾亂珍珠及貴金屬等天然材料的供應及品質，因為變化多端的海洋環境、極端的天氣事件及資源稀缺可能影響採購及生產。此外，氣候相關事件可能導致運輸延誤，影響加工及製造所需的能源供應，並增加供應鏈中斷的風險。該等中斷可能導致採購及生產成本增加，影響存貨水平，並對原材料的可追蹤性及負責任的採購造成挑戰。

In the skincare segment, climate change may disrupt the supply and quality of plant-based raw materials, affect energy supply for production, and challenge cold-chain logistics for temperature-sensitive ingredients. In research services, climate-related disruptions can impact the supply of reagents and equipment, increase R&D costs, and pose risks to data security and project delivery.

就護膚品業務而言，氣候變化可能破壞植物原材料的供應及品質，影響生產所需的能源供應，並對溫度敏感材料的冷鏈物流造成挑戰。在研究服務領域，氣候相關干擾可能影響試劑及設備的供應，增加研發成本，並對資料安全及項目交付構成風險。

To enhance our climate resilience, the Group has developed a climate strategy that addresses both mitigation and adaptation to climate change. We have implemented a range of measures to reduce our carbon footprint, including optimising logistics and transportation networks to lower fuel consumption, upgrading to energy-efficient lighting systems, and installing motion sensors and timers to automate lighting and climate controls across our facilities. The Group also encourages the use of video conferencing and virtual meeting platforms to minimise business travel and associated emissions. We also established comprehensive emergency and contingency plans to safeguard employee safety and ensure business continuity during extreme weather events and other climate-related disruptions.

為提高我們的氣候韌力，本集團已制定氣候策略，既要減緩氣候變化，亦要適應氣候變化。我們已實施一系列措施以減少碳足跡，包括優化物流及運輸網絡以降低燃料消耗，升級為節能照明系統，並安裝運動感測器及計時器，實現所有設施照明及氣候控制自動化。本集團亦鼓勵使用視訊會議及虛擬會議平台，以盡量減少商務差旅及相關排放。我們亦制定全面應急及應變計劃，以保障員工安全，並確保在極端天氣事件及其他氣候相關干擾下業務的延續性。

Our enterprise risk management process, guided by the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), enables us to systematically identify, assess, and manage climate-related risks. In 2025, the Group conducted climate scenario analysis using internationally recognised frameworks. For physical risks, we adopted the Intergovernmental Panel on Climate Change (IPCC) Shared Socioeconomic Pathways SSP1-2.6 and SSP5-8.5, which represent a range of global warming outcomes from strong climate action to high-emissions scenarios. For transition risks, we referenced the International Energy Agency (IEA) Stated Policies Scenario (STEPS) and Announced Pledges Scenario (APS), reflecting the impacts of current and announced government policies on the global transition to a low-carbon economy.

我們的企業風險管理流程以氣候相關財務揭露工作小組(TCFD)的推薦建議為指引，使我們能夠有系統地識別、評估及管理氣候相關風險。2025年，本集團利用國際公認框架進行氣候情景分析。在物理風險方面，我們採用了政府間氣候變化專門委員會(IPCC)的共享社會經濟路徑SSP1–2.6及SSP5–8.5，代表從強力氣候行動到高排放情景的一系列全球變暖結果。在過渡風險方面，我們參考了國際能源機構(IEA)的既定政策情景(STEPS)及氣候承諾情景(APS)，反映當前及已公佈政府政策對全球過渡至低碳經濟的影響。

To further strengthen our climate strategy, the Group is undertaking quantitative modelling of the financial impacts of identified risks and opportunities. Due to the complexity of data collection and evolving methodologies, this work is ongoing, and we are not yet able to disclose the results. We remain committed to completing this analysis and will provide an update on our progress in our next ESG report.

為進一步加強我們的氣候策略，本集團正對已識別風險及機遇的財務影響進行量化建模。由於資料收集非常複雜，加上方法不斷改變，這項工作仍在進行中，我們尚未能披露結果。我們將繼續致力完成這項分析，並在下一份環境、社會及管治報告中提供最新進展。

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Key Climate-Related Risks and Opportunities

The Group has conducted a comprehensive climate scenario analysis to identify key climate-related risks and opportunities, assess their potential implications, and formulate appropriate responses. The following table summarises these findings:

關鍵氣候相關風險及機遇

本集團已進行全面氣候情景分析，以識別關鍵氣候相關風險及機遇，評估其潛在影響，並制定適當應對方案。下表概述該等分析結果：

Risks & opportunities **風險及機遇**	**Implications** **影響**	**Group's Response** **本集團應對方案**
Physical Risks **物理風險**		
Acute Risk **急性風險** Increased frequency and severity of extreme weather events (e.g., typhoons, floods, heatwaves) 極端天氣事件(例如颱風、水災、熱浪)日益頻繁及嚴重	Potential disruption to supply chains, damage to assets, operational downtime, and risks to employee safety 可能擾亂供應鏈、資產受損、營運停機及危害僱員安全	Developed and implemented comprehensive emergency response and contingency plans; enhanced supply chain resilience; invested in infrastructure adaptation and employee safety training 已制定及實施全面應急及應變計劃；提升供應鏈韌力；投資基建調適及僱員安全培訓
Chronic Risk **慢性風險** Long-term changes, such as rising temperatures and water scarcity 長期變動，例如氣溫上升及水資源稀缺	Increased operational costs, raw material scarcity, and potential regulatory restrictions on resource use 營運成本上漲、原材料稀缺及對資源利用的潛在監管限制	Optimised resource efficiency; diversified sourcing strategies; implemented water-saving initiatives; ongoing monitoring of climate trends 優化資源利用效率；多元化採購策略；實施節水倡議；持續監察氣候趨勢

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Risks & opportunities **風險及機遇**	**Implications** **影響**	**Group's Response** **本集團應對方案**
Transition Risks **過渡風險**		
Regulatory Risk **監管風險** Stricter emissions regulations, carbon pricing, and mandatory climate disclosures 更嚴格的排放規例、碳定價及強制氣候披露	Increased compliance costs and capital expenditure for low-carbon technologies 合規成本上漲及低碳技術資本開支增加	Proactively upgraded energy systems; strengthened emissions monitoring and reporting; engaged with regulators to anticipate policy changes 積極更新能源系統加強排放監察和申報、與監管人員溝通、預測政策轉變
Market Risk **市場風險** Shifts in consumer preferences towards sustainable products 消費者喜好轉往可持續發展產品	Potential loss of market share if products do not meet evolving expectations 倘若產品與不斷演變的期望不符，則可能失去市場份額	Accelerated development of eco-friendly skincare and responsibly sourced jewellery; enhanced sustainability marketing and stakeholder engagement 加快開發環保護膚品及盡責採購的珠寶；加強可持續營銷及與持份者溝通
Reputational Risk **信譽風險** Stakeholder scrutiny on climate action 持份者對氣候行動的審查	Risk of reputational damage impacting brand value and investor confidence 信譽受損風險，影響品牌價值及投資者信心	Increased transparency in climate disclosures; strengthened ESG governance; active stakeholder communication and collaboration 氣候披露增加透明度；加強環境、社會及管治；積極與持份者溝通及合作

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Risks & opportunities **風險及機遇**	**Implications** **影響**	**Group's Response** **本集團應對方案**
Opportunities **機遇**		
Product Innovation **產品創新**	Access to new markets and customer segments demanding sustainable products 進駐要求可持續產品的新市場及客戶分部	Expanded sustainable product lines; incorporated circular economy principles in product design 擴充可持續產品線；將循環經濟原則納入產品設計
Supply Chain Resilience **供應鏈韌力**	Enhanced ability to manage risks and maintain continuity 加強管理風險及維持業務延續性的能力	Engaged suppliers on climate risks; diversified sourcing; and promoted supplier sustainability initiatives 就氣候風險與供應商溝通；多元化採購；及推廣供應商可持續性倡議
Stakeholder Engagement **與持份者溝通**	Improved reputation, investor relations, and access to green financing 提升信譽、投資者關係及獲取綠色融資的渠道	Strengthened ESG reporting; participated in climate initiatives; fostered partnerships with industry and community stakeholders 加強環境、社會及管治報告；參與氣候倡議；促進與行業及社區持份者的合作關係

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Risk Management

The Group employs a structured process to identify, assess, and manage climate-related risks and opportunities, integrating these considerations into our enterprise risk management system. This process covers both physical risks (such as extreme weather events) and transition risks (including regulatory changes and market shifts), as well as emerging opportunities from the transition to a low-carbon economy.

At the segment level:

- Jewellery: Utilises supplier risk assessments and scenario analysis to evaluate the impact of climate-related physical risks. Regular supply chain mapping and monitoring of environmental and regulatory developments are performed to identify vulnerabilities and ensure supplier compliance with sustainability standards. Stress testing assesses the financial and operational impacts of potential supply disruptions, while opportunities for sourcing diversification and sustainable materials are evaluated to enhance segment resilience.
- Strategic Investment: Utilises ESG rating tools to screen investments and conducts stress tests to simulate the impact of carbon taxes and policy changes on returns.
- Skincare Solutions: Applies scenario analysis to quantify supply chain disruption probabilities and financial impacts, uses lifecycle assessment (LCA) to analyse product carbon footprints and identify high-emission stages, and monitors consumer demand for sustainable products through market research.
- R&D Services: Employs geographic information systems (GIS) to assess facility climate vulnerability, benchmarks against the Science-Based Targets initiative (SBTi) and industry roadmaps to guide R&D priorities, and maintains a data management platform to ensure climate data traceability and transparency.
- Brand Marketing & Consulting: Conducts public sentiment monitoring and ESG communication audits to ensure alignment between messaging and action, and develops climate emergency plans, including backup site selection and digital marketing alternatives.

風險管理

本集團採用結構化流程來識別、評估及管理氣候相關風險與機遇，並將該等考慮因素整合到我們的企業風險管理體系中。此流程涵蓋實體風險（例如極端天氣事件）與過渡風險（包括監管變動及市場轉變），以及過渡至低碳經濟所帶來的新機遇。

在分部層面：

- 珠寶：利用供應商風險評估及情境分析來評估氣候相關實體風險的影響。定期進行供應鏈規劃，並監控環境及監管發展，以識別弱點，確保供應商符合可持續發展準則。壓力測試評估潛在供應中斷對財務及營運的影響，同時評估採購多元化及可持續材料的機遇，以加強分部的韌性。
- 策略投資：利用環境、社會及管治評級工具篩選投資項目，並進行壓力測試，模擬碳稅及政策變動對回報的影響。
- 護膚解決方案：應用情境分析來量化供應鏈中斷的可能性及財務影響，使用生命週期評估(LCA)來分析產品的碳足跡及識別高排放階段，並透過市場研究來監控消費者對可持續產品的需求。
- 研發服務：運用地理資訊系統(GIS)來評估設施的氣候變化風險、以科學基礎目標倡議(SBTi)及產業路線圖為基準來指導研發優先工作，並維持資料管理平台以確保氣候資料的可追溯性及透明度。
- 品牌營銷及諮詢：進行公眾情緒監控和環境、社會及管治溝通審計，以確保訊息與行動的一致性，並制定氣候緊急計劃，包括後備選址及數位營銷替代方案。

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Climate-related risks and opportunities are identified and assessed through regular risk reviews, scenario analysis (using IPCC and IEA frameworks), and ongoing monitoring of regulatory and market developments. Risks are prioritised based on their potential impact on operations, financial performance, and stakeholder interests. Significant risks are escalated to the Sustainability Committee and the Board for oversight and decision-making.

氣候相關風險與機遇透過定期風險審查、情境分析(使用IPCC及IEA的框架)以及持續監控監管及市場發展進行識別和評估。我們根據風險對營運、財務表現及持份者利益的潛在影響，排定風險的優先順序。重大風險會上報至可持續發展委員會和董事會進行監督及決策。

Mitigation and adaptation measures, including contingency plans, business continuity initiatives, and operational upgrades, are implemented as described in the Strategy section. Our risk management processes are regularly reviewed and updated to incorporate new and emerging climate-related risks and opportunities. This integrated approach ensures that climate considerations are embedded in our overall risk management framework, supporting business agility and long-term sustainability.

緩解及適應措施，包括應急計劃、業務連續性措施和營運升級，均按照策略一節所述實施。我們定期檢討及更新風險管理流程，以納入新興的氣候相關風險與機遇。這種整合方法可確保將氣候考慮因素置入我們的整體風險管理框架中，以支持業務靈活性及長期可持續發展。

Metrics and Targets

指標與目標

The Group employs a set of quantitative metrics and targets to monitor and manage climate-related performance, including the annual measurement and disclosure of Scope 1 and Scope 2 greenhouse gas, with a commitment to expand reporting to relevant Scope 3 categories. Our target is to reduce energy intensity by 5% by FY2027 (using FY2025 as the baseline), supported by ongoing investments in energy-saving technologies and operational improvements. We also monitor fuel consumption in our logistics fleet, aiming for year-on-year reductions through route optimisation and the adoption of more efficient vehicles. Progress towards these targets is reviewed annually by the ESG Committee and reported to the Board. The Group also monitors fuel consumption in its logistics fleet and evaluates the effectiveness of emergency and contingency plans through regular drills and reviews.

本集團採用一套量化指標與目標來監控及管理氣候相關績效，包括每年測量和披露範圍1及範圍2溫室氣體，並承諾將報告範圍擴大至相關的範圍3類別。我們的目標是在2027財政年度前將能源密度降低5%(以2025財政年度為基準)，並持續投資於節能技術及營運改善。我們也監控物流車隊的燃料消耗，目標是透過優化路線及採用更高效的車輛，逐年降低燃料消耗。環境、社會及管治委員會每年都會檢討該等目標的進展，並向董事會報告。本集團亦監控其物流車隊的燃料消耗，並透過定期演習及檢討，評估緊急及應急計劃的成效。

The Group does not currently apply an internal carbon price in its decision-making processes. We are monitoring regulatory developments and market practices and will consider adopting an internal carbon price in the future as part of our climate strategy.

本集團目前在決策過程中並無採用內部碳價。我們正在監控監管發展及市場慣例，並將考慮在未來採用內部碳價，作為我們氣候政策的一部分。

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SOCIAL ASPECT

EMPLOYMENT

At Baijin Life Science, our employees are the cornerstone of our success. We are committed to fostering a fair, inclusive, and supportive workplace, ensuring the rights, welfare, and well-being of every team member.

We strictly comply with all applicable employment laws and regulations in Hong Kong and Mainland China, including but 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 outlines clear policies on compensation, recruitment, promotion, dismissal, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and employee benefits.

During the reporting period, the Group was not involved in any material non-compliance incidents with employment laws and regulations.

社會層面

僱傭

在佰金生命科學，我們的僱員是我們成功的基石。我們致力於營造一個公平、包容及相互支持的工作環境，確保每一位團隊成員的權利、福利和福祉得到保障。

我們嚴格遵守香港及中國內地所有適用的僱傭法律及法規，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、招募、晉升、解僱、工作時間、休息時段、平等機會、多元化、反歧視及員工福利的政策。

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的事件。

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As of March 31, 2025, the Group's workforce consisted of 75 employees (2024: 89), with operations in both Hong Kong and Mainland China. Of this total, 70 employees are hired on a full-time basis. The demographics of the Group's workforce as of 31 March 2025 are summarised below:

於2025年3月31日，本集團員工總數為75人（2024年：89人），業務遍及香港和中國內地。其中，70名員工為全職員工。於2025年3月31日，本集團員工總數概要如下：

	Unit 單位	2025 2025年
By gender **按性別劃分**		
Male 男性	Person 人	39
Female 女性	Person 人	36
By age group **按年齡組別劃分**		
Below 30 30歲以下	Person 人	22
31–50 31–50歲	Person 人	40
Above 50 50歲以上	Person 人	13
By region **按地區劃分**		
Hong Kong 香港	Person 人	17
Mainland China 中國內地	Person 人	58

We are dedicated to continuously improving our human resources practices, proactively engaging with employees to understand their evolving needs, and promoting a positive and inclusive work environment.

我們致力不斷改進我們的人力資源實踐，積極主動地與員工接觸，了解彼等不斷變化的需求，並促進積極包容的工作環境。

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Recruitment and Promotion

Baijin Life Science is committed to attracting and retaining high-calibre talent through a transparent and merit-based recruitment process. We actively promote job opportunities and select candidates based on relevant experience, qualifications, and expertise, ensuring equal opportunity and diversity.

All new hires receive employment contracts fully compliant with applicable labour laws. Probation periods are set at three months for Hong Kong staff and six months for Mainland China staff. Employee compensation is determined by qualifications, role, seniority, and market benchmarks, supporting fair and competitive packages. Our structured performance management and internal promotion processes empower employees to develop their careers and contribute to the Group's long-term success.

We continuously enhance our talent acquisition and development strategies to build a skilled, engaged, and diverse workforce that drives 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 support long-term alignment and engagement, eligible employees may participate in our share option scheme. Flexible work arrangements are available to promote work-life balance and accommodate personal needs.

We aim to foster a supportive and rewarding work environment that enables our people to thrive both professionally and personally.

招聘與晉升

佰金生命科學致力於透過透明且用人唯才的招募程序，吸引及挽留優秀人才。我們積極推廣工作機會，並根據相關經驗、資歷和專業知識甄選候選人，確保機會均等及多元化。

所有新聘人員都會收到完全符合適用勞動法的勞動合同。香港員工的試用期定為三個月，中國內地員工的試用期定為六個月。員工薪酬由資歷、職位、年資及市場基準來確定，以提供公平且具有競爭力的薪酬待遇。我們有系統的績效管理及內部晉升程序，讓員工有能力發展事業，為本集團的長期成功作出貢獻。

我們不斷加強我們的人才招聘及發展戰略，以建立一支技術嫻熟、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。

為了支持長期的一致性和參與，符合資格的員工可以參與我們的購股權計劃。我們提供彈性的工作安排，以促進工作與生活的平衡，並滿足個人需求。

我們旨在營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 uphold a fair and responsible approach to employee dismissal, in strict compliance with all relevant labour laws and regulations. Dismissal decisions are based on objective criteria such as serious misconduct or sustained underperformance, following a thorough internal review and an opportunity for the employee to respond. All decisions are communicated transparently, ensuring respect for employee rights and the maintenance of a professional workplace.

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

解僱

本集團恪守公平及負責任的原則處理員工解僱事宜，並嚴格遵守所有相關勞工法律及法規。解僱決定基於客觀標準，如嚴重不當行為或持續表現不達標，並經過全面的內部審核程序及給予員工陳述意見的機會。所有決定均以透明方式傳達，確保尊重員工權益，並維護專業的工作環境。

於報告期間，員工離職率如下：

Turnover rate[1] **離職率[1]**	**Unit** **單位**	**2025** **2025年**
By gender **按性別劃分**		
Male 男性	Percentage 百分比	32
Female 女性	Percentage 百分比	63
By age group **按年齡組別劃分**		
Below 30 30歲以下	Percentage 百分比	62
30–50 30–50歲	Percentage 百分比	46
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	38
Mainland China 中國內地	Percentage 百分比	50

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 and diverse workplace where all employees are treated with dignity, respect, and fairness, regardless of age, gender, race, religion, marital status, or other personal characteristics. We maintain robust equal opportunity and anti-discrimination policies covering recruitment, compensation, and career advancement, ensuring that every individual has access to equal opportunities based on merit.

We have zero tolerance for discrimination, harassment, or unequal treatment. In compliance with the Law of the People's Republic of China on the Protection of Women's Rights and Interests, we guarantee equal promotion and career advancement opportunities for female employees and safeguard the rights of pregnant, postpartum, and breastfeeding employees. Employment contracts are not terminated without cause during these critical life stages.

By promoting diversity, equity, and inclusion, we aim to create a culture of belonging and empowerment. We encourage open dialogue, collaboration, and mutual respect, enabling every employee to contribute their unique perspectives and talents to the Group's success.

平等機會及多元化

我們致力營造一個包容且多元化的工作環境，無論年齡、性別、種族、宗教信仰、婚姻狀況或其他個人特徵如何，所有員工都應得到有尊嚴、尊重和公平的對待。本集團設有穩健的平等機會及反歧視政策，涵蓋招聘、薪酬及職業發展等方面，確保每位員工皆可根據其能力獲得平等機會。

我們對歧視、騷擾或不平等待遇採取零容忍態度。根據中華人民共和國婦女權益保障法，我們保障女性員工享有平等的晉升及職業發展機會，並維護孕期、產後及哺乳期員工的權益。在這些重要人生階段，絕不無故終止其僱傭合約。

通過推動多元化、公平性及包容性，我們致力營造歸屬感與掌控感文化。我們鼓勵開放對話、合作與相互尊重，使每位員工均能發揮其獨特觀點與才能，為本集團的成功作出貢獻。

Working Hours and Rest Periods

The Group upholds the highest standards of labour practices to ensure employee well-being. Working hours and rest periods are managed in strict compliance with all applicable 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 statutory paid annual leave and public holidays, employees are entitled to a range of leave benefits such as marriage, maternity, and compassionate leave, supporting work-life balance and personal well-being.

工作時間與休息時段

本集團秉持最高的勞工待遇標準，以保障員工福祉。工作時間及休息時段的安排嚴格遵守所有適用的當地勞動法例(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段政策。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公眾假期外，員工享有如婚假、產假和恩恤假等一系列假期福利，以支持員工實現工作與生活的平衡及促進其身心健康。

Communication with Employees

We believe that open and effective communication is vital to our success. All new employees participate in a comprehensive orientation program to facilitate their integration into the Group. Regular quarterly meetings between management and staff provide a platform for direct feedback and dialogue.

僱員溝通

我們相信，開放且有效的溝通對本集團的成功至關重要。所有新入職員工均須參與全面的入職培訓計劃，以協助其融入本集團。管理層與員工之間每季定期舉行會議，提供直接反饋與交流的平台。

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We have established a robust mechanism for employees to submit feedback and complaints confidentially and systematically. This ensures that employee concerns are addressed promptly and fairly, and supports the continuous improvement of our workplace policies and practices.

By maintaining transparent and responsive communication channels, we foster a collaborative and empowered workforce dedicated to the Group's long-term success.

OCCUPATIONAL HEALTH AND SAFETY

The Group places the highest priority on the health and safety of our workforce. We are committed to providing a safe and healthy working environment and strictly comply with all relevant occupational health and safety laws and regulations, including:

- 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;

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.

本集團已建立穩健的機制，讓員工可有系統並保密地提交意見與申訴，確保員工關注事項能獲得及時且公平的處理，並促進我們工作場所政策與慣例的持續改進。

透過維持透明且具回應性的溝通渠道，我們致力培養具合作精神及賦能的團隊，攜手推動本集團的長遠發展。

職業健康與安全

本集團高度重視員工的健康與安全。我們致力提供安全健康的工作環境，並嚴格遵守所有相關的職業健康與安全法律法規，包括：

- 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。

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。

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Our comprehensive health and safety management system includes policies and procedures such as emergency management, chemical products management, hazardous energy control, and risk assessment for expectant mothers and pregnant employees. These measures enable us to proactively identify and mitigate workplace hazards, safeguard critical equipment, and protect the well-being of all employees, especially those in high-risk roles or sensitive life stages.

我們的全面健康與安全管理系統涵蓋多項政策與程序，包括應急管理、化學品管理、有害能源控制，以及對準媽媽和懷孕員工的風險評估。該等措施使我們能積極識別並減輕工作場所危害，保護關鍵設備，並保障所有員工的健康，尤其是擔任高風險職務或處於敏感生命階段的員工。

All employees receive regular health and safety training, including chemical handling, emergency response, and workplace hazard awareness. Safety drills and on-the-job training reinforce our safety culture and ensure that protocols are well understood and followed.

本集團為所有員工提供定期的健康與安全培訓，內容涵蓋化學品處理、緊急應變及工作場所危害認知等方面。透過安全演練及在職培訓，鞏固安全文化，確保各項安全守則被充分理解並嚴格遵守。

We maintain open channels for employee engagement on safety matters, including quarterly management-employee meetings and a robust feedback mechanism to address concerns and support continuous improvement. During the reporting period, the Group recorded zero work-related fatalities and zero lost days due to work-related injuries (2024: zero fatalities, zero lost days). There were no material non-compliance incidents with occupational health and safety laws or regulations.

我們建立暢通的員工安全事務參與渠道，包括每季舉行的管理層與員工會議，以及健全的反饋機制，以回應員工關注事項並推動持續改善。報告期內，本集團錄得零宗與工作有關的死亡個案及零損失工作日（2024年：零死亡、零損失工作日）。同時，並無任何重大違反職業健康與安全相關法律法規的事件發生。

We remain dedicated to cultivating a strong culture of safety, engagement, and continuous improvement, ensuring the health and well-being of our employees remains at the core of our operations.

我們將持續致力於培養強大的安全文化、員工參與及持續改進的氛圍，確保員工的健康與福祉始終為本集團營運的核心所在。

DEVELOPMENT AND TRAINING

發展及培訓

Baijin Life Science Holdings Limited is dedicated to nurturing talent and supporting the continuous professional growth of our employees. In 2025, we further enhanced our training and development programs to align with the evolving needs of our workforce and the strategic objectives of the Group.

佰金生命科學控股有限公司致力於培育人才並支持員工持續專業發展。於2025年，我們進一步強化培訓與發展計劃，以配合員工不斷變化的需求及本集團的策略目標。

We provide a comprehensive training curriculum that caters to the evolving needs of our employees and the strategic goals of the Group. Our structured training curriculum includes a thorough induction program for all new employees. This program introduces new hires to our corporate culture, organisational structure, and occupational health and safety protocols, ensuring seamless integration into our dynamic work environment.

我們提供全面的培訓課程，旨在滿足員工的不斷變化的需求與本集團的長遠策略。我們系統化的培訓體系涵蓋結構完善的新員工入職計劃，協助新入職員工全面了解本集團的企業文化、組織架構及職業健康與安全守則，促進其順利融入我們充滿活力的工作環境。

For existing staff, we continue to implement our "Training Guideline (the PRC)" and offer regular, role-specific training tailored to the evolving needs of our workforce and the Group's strategic objectives. Employees are encouraged to enhance their skills, stay abreast of industry trends, and acquire the knowledge required to excel in their positions. Compliance with our codes and policies is mandatory, and all employees must pass required examinations following their training to demonstrate proficiency and understanding.

現有員工方面，我們持續執行「培訓指引（中國）」，並定期提供與職責相關的專業培訓，以滿足員工不斷變化的需求及本集團策略目標。我們鼓勵員工提升技能、掌握行業趨勢，並獲取履行職責所需的知識。所有員工必須遵守本集團的行為守則及相關政策，並於培訓後通過相關考核，以證明其熟練程度及理解能力。

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Targeted training is provided for different teams and leadership groups:

我們為不同團隊及管理層級提供針對性培訓：

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**	• 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 Behaviour Codes BSCI行為守則	• 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 Behaviour Codes BSCI行為守則

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These structured training initiatives are regularly reviewed and updated to address changing regulatory requirements and business needs. By investing in comprehensive development and training, we empower our employees to achieve professional growth and contribute to the Group's long-term success.

系統化的培訓計劃會定期檢視及更新，以應對不斷變化的法規要求及業務需求。透過投入全面的發展與培訓，我們助力員工實現專業成長，並為本集團的長期成功作出貢獻。

During the Reporting Period, the training data is as follows:

報告期內，培訓數據如下：

	Unit 單位	2025 2025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	82
Female 女性	Percentage 百分比	78
By employee category **按僱員類別劃分**		
General Staff 一般員工	Percentage 百分比	76
Middle Management 中級管理層	Percentage 百分比	81
Senior Management 高級管理層	Percentage 百分比	85
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	13.15
Female 女性	Hour 小時	10.78
By employee category **按僱員類別劃分**		
General Staff 一般員工	Hour 小時	9.85
Middle Management 中級管理層	Hour 小時	12.81
Senior Management 高級管理層	Hour 小時	14.27

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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 authorities.

We have established comprehensive policies and procedures to prevent child and forced labour. Our "Prohibition of Forced Labour Policy" explicitly prohibits any form of forced, bonded, or coerced labour, while our "Child Labour Rescue Procedure" ensures the effective abolition of child labour within our operations. All job candidates are required to provide valid identification to verify their age, and we strictly enforce a minimum hiring age of 18 years. In the unlikely event of a mistaken hiring of a minor, we will immediately suspend their employment, notify their guardians, and arrange for their safe return home.

We extend our commitment to ethical labour practices throughout our supply chain, engaging with suppliers and business partners to uphold the same high standards. Regular reviews and open dialogue help us cultivate a responsible and sustainable value chain that respects the fundamental rights of all workers.

During the reporting period, the Group was not aware of any non-compliance with employment or labour regulations. In the event of a confirmed violation, we have clear internal procedures to address the issue, which may include contract termination or reporting to relevant authorities, depending on the severity and nature of the case.

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，且經由合適的法定機構核實。

我們已建立全面的政策與程序以防止童工及強迫勞動的情況發生。本集團的「禁止強迫勞動政策」明確禁止任何形式的強迫、抵押或脅迫勞動，而「童工救助程序」則確保在我們營運中有效杜絕童工問題。所有求職者必須提供有效身份證明以核實年齡，我們亦嚴格執行最低18歲的聘用年齡要求。如極少數情況下誤聘未成年人，我們將立即暫停其工作、通知其監護人，並安排其安全返家。

我們對道德勞工慣例的承諾亦延伸至整個供應鏈，並與供應商及業務夥伴合作，堅守相同的高標準。透過定期審查及公開對話，我們致力於培養一個尊重所有工人基本權利的負責任且可持續的價值鏈。

報告期內，本集團並無發現任何違反僱傭或勞工相關法規的情況。如發現違規事件，我們將依照既定的內部程序處理，視乎事件的嚴重性及性質，或包括終止合約或向有關當局報告。

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SUPPLY CHAIN MANAGEMENT

The Group is committed to responsible supply chain management and sustainable industry development. In 2025, we collaborated with a total of 151 suppliers, with most being located in Mainland China and Hong Kong. The supplier distribution is as follows:

供應鏈管理

本集團致力於負責任的供應鏈管理及業界的可持續發展。於2025年，我們合共與151家供應商合作，該等供應商主要位於中國內地及香港。供應商的分佈以下：

Region	地區	No. of suppliers 供應商數量
Mainland China	中國內地	108
Hong Kong	香港	18
USA	美國	11
Other regions	其他地區	14

Our supplier selection and management processes are guided by stringent internal policies and guidelines. We assess each supplier on product quality, labour standards, environmental and quality management systems, and ethical business conduct to ensure alignment with our core values and sustainability objectives. As part of our Green Purchasing Policy, we prioritise suppliers who offer environmentally preferable products and services.

我們的供應商揀選及管理程序按嚴謹的內部政策及指引而成。我們從產品質素、勞工準則、環境及品質管理體系和商業道德操守等方面評估各名供應商，以確保符合我們核心價值及可持續發展的目標。作為「綠色採購政策」的一部分，我們會優先揀選能提供環保產品和服務的供應商。

During the Reporting Period, the Group was not aware of any significant environmental and social risks for our management decision on supply chain management.

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。

To maintain high standards, we actively engage with suppliers through regular reviews, dialogue, and collaboration, ensuring they uphold our expectations for ethical, social, and environmental performance. We will continue to strengthen our supply chain management practices to support sustainable growth and responsible value creation.

為了維持高標準，我們透過定期審查、對話與合作，積極與供應商保持聯繫，確保彼等能維持我們對道德、社會與環境績效的期望。我們將持續強化供應鏈管理實踐，以支持可持續增長及負責任的價值創造。

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PRODUCT RESPONSIBILITY

Delivering high-quality, safe, and reliable products and services is a core commitment of Baijin Life Science Holdings Limited across all business segments. In 2025, we maintained full compliance with all applicable laws and regulations, including the Product Quality Law of the People's Republic of China and the Hong Kong Personal Data (Privacy) Ordinance, as well as sector-specific standards for each business line.

We have established comprehensive internal policies and guidelines to uphold the highest standards of product quality and safety. These requirements are communicated to all employees and suppliers, reinforcing our commitment to quality assurance throughout our value chain. During the reporting period, the Group was not aware of any material non-compliance with laws and regulations relating to product health and safety, advertising, labelling, or privacy.

Quality Assurance

The Group remains steadfast in its commitment to delivering exceptional quality products to its customers. In 2025, we continued to invest in advanced machinery and equipment to support the consistent delivery of high-quality and reliable research and development services. Leveraging our extensive expertise in biomedical and drug development, particularly in cell and molecular biology, we apply advanced technologies throughout our R&D processes. For our skincare solutions, we formulate products using bioactive ingredients and state-of-the-art research developed in our laboratories, ensuring that every offering meets rigorous standards for safety, efficacy, and innovation.

產品責任

交付上乘、安全、可靠的產品及服務是佰金生命科學控股有限公司在所有業務分部的核心承諾。於2025年，我們全面遵守所有適用的法律及法規，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》，以及各業務線的特定行業準則。

我們已設下全面內部政策及指引，以維護最高標準的產品質量與安全。有關規定已向全體僱員及供應商傳達，以加強我們對整個價值鏈的質量保證承諾。於報告期間，本集團並不知悉任何有關產品健康與安全、廣告、標籤或私隱的重大違反法律及法規的情況。

質量保證

本集團仍然堅定不移地致力於為客戶提供優質產品。於2025年，我們繼續投資於先進的機器設備，以支援持續提供高質量及可靠的研發服務。憑藉我們在生物醫學及藥物開發（特別是在細胞及分子生物學）方面的豐富專業知識，我們在整個研發流程中應用先進技術。在護膚解決方案方面，我們使用生物活性成分和實驗室開發的最先進研究成果配製產品，確保每項產品都符合安全、功效及創新的嚴格標準。

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Skincare Products Quality Assurance

The Group further enhanced its comprehensive quality assurance system in 2025 to ensure the highest standards of product safety and quality throughout the entire production process. Key requirements for skincare products have been strengthened as follows:

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:

- Comprehensive safety evaluations are conducted to identify and mitigate potential risks during product usage.
- Products undergo stability tests to confirm they maintain their properties throughout their shelf life.
- Clinical or consumer testing is performed to verify that products deliver the claimed benefits.

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.

護膚產品質量保證

於2025年，本集團進一步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。對護膚產品的關鍵要求已被加強如下：

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：

- 進行全面的安全評估，以識別及降低產品使用過程中的潛在風險。
- 產品經過穩定性測試，以確認其在保質期內保持性能。
- 進行臨床或消費者測試，以證明產品達到所聲稱的效果。

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:

- Consumer feedback is actively gathered and analysed to address concerns and enhance future products.
- Transparent return and exchange policies are provided to ensure customer satisfaction.
- Market trends and feedback are regularly assessed to adapt and improve product offerings.

Continuous Improvement Initiatives:

The Group conducts regular quality assurance meetings with stakeholders to refine quality management practices, instil consumer confidence, and reinforce our commitment to excellence in skincare products.

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。
- 提供透明的退換貨政策，以確保顧客滿意。
- 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：

本集團定期與持份者舉行品質保證會議，以完善品質管理實踐、加強消費者信心，以及強化我們對卓越護膚產品的承諾。

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Jewellery 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 to produce jewellery, and further strengthened our quality assurance system and "Quality Assurance Manual" to ensure product safety and quality throughout the entire production process. Key requirements for pearls and crystals have been reinforced as follows:

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.

Crystal

- Cutting must not exceed the allowed error range.
- Cutting must be symmetrical, evenly proportioned, and showcase optimal colour and brilliance.
- For multi-stone designs, stones must have perfectly matched characteristics in terms of external form, cutting type, size, height, and/or length.
- If colour variation is anticipated during production, suppliers may provide a set of stones to 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.

珠寶質量保證

本集團致力於為其客戶提供最優質的產品。本集團的珠寶生產一直維持ISO 9001：2008質量管理體系認證，並已進一步強化質量保證體系及「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。對珍珠及珠寶的關鍵要求已被加強如下：

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。

水晶

- 切割不得超出允許誤差範圍。
- 切割必須對稱，比例均勻，並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。
- 倘能夠預測生產過程中的顏色變化，供應商可提供一套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 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.

本集團已進一步加強其質量測驗步驟，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。

Privacy Protection

Protecting the privacy of our customers, employees, information, and external collaborators is important to the Group. We maintain strict compliance with the Hong Kong Personal Data (Privacy) Ordinance (Cap. 486) and other applicable data protection laws, ensuring that all personal data is handled responsibly and securely. Our Group has established comprehensive confidentiality and privacy protection policies, which are communicated to all employees through the staff handbook and regular training. These policies strictly prohibit the unauthorised disclosure of client or employee information and set out disciplinary actions, including termination, for any violations. Access to sensitive information is limited to employees whose roles require it, with internal controls in place to monitor and safeguard data throughout our operations.

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非常重要。我們一直嚴格遵守香港法例第486章個人資料(私隱)條例及其他適用的資料保護法例，確保負責任且安全地處理所有個人資料。本集團已制定全面的保密及私隱保護政策，並透過員工手冊和定期培訓傳達至全體僱員。該等政策嚴格禁止未經授權而披露客戶或僱員的資料，並概述了對任何違規行為的紀律行動，包括終止僱傭。只有職務需要的僱員方可查閱敏感資料，並已設有內部控制措施，以監控及保護整個營運過程中的資料。

Intellectual Property Rights

Our contracts clearly define ownership and usage of intellectual property, expressly prohibiting the sharing of product designs or proprietary data with third parties or the use of such designs for other clients. Our legal and compliance teams closely monitor regulatory developments and conduct regular reviews and audits to ensure ongoing adherence to intellectual property laws and internal policies.

知識產權

我們的合約明確界定知識產權的所有權及使用方式，明確禁止向第三方分享產品設計或專屬資料或為其他客戶使用該等設計。我們的法律及合規團隊密切監控監管發展，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內部政策。

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ANTI-CORRUPTION

Maintaining the highest standards of integrity and ethical conduct across all business operations is fundamental to the Group's continued success and growth. We strictly complied with 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 and explicitly prohibits all forms of corrupt practices, including bribery, kickbacks, and fraud. Employees are required to perform their duties with integrity and in full compliance with Group policies. To reinforce our zero-tolerance approach, regular anti-corruption training is provided to directors and staff, promoting awareness and understanding of ethical standards and legal requirements.

Whistle-Blowing Policy

The Group operates a comprehensive whistle-blowing system that enables employees and stakeholders to report suspected misconduct, malpractice, or irregularities in confidence. All reports are promptly and thoroughly investigated by designated personnel, with strict measures in place to protect whistleblowers. Where there is sufficient evidence of potential corruption, cases are escalated to the relevant authorities.

Our commitment to integrity extends to our suppliers, contractors, and business partners, who are expected to adhere to the same high ethical standards. The Group actively engages with stakeholders to ensure alignment and compliance with our 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

在所有業務營運中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。我們嚴格遵守一切適用的反貪污法律法規，包括但不限於：

- 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，並明確禁止一切形式的貪污行為，包括賄賂、回扣及欺詐。員工必須以誠信態度履行職責，並完全遵守本集團的政策。為了強化零容忍態度，我們為董事及員工提供定期反貪污培訓，促進彼等對道德標準及法律要求的認知和理解。

舉報政策

本集團設有全面的舉報制度，讓僱員及持份者可私下舉報可疑不當、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，並設有嚴格的措施保護舉報人。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護舉報人。倘有足夠證據表明可能存在貪污情況，有關案件會上報相關部門。

我們的廉潔承諾延伸至供應商、承包商及業務夥伴，彼等應遵從同等高水準的道德標準。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 dedicated to the principle of "Taking from society, giving back to society" and upholds a strong sense of corporate social responsibility across all operations.

The Group has established a Corporate Social Responsibility System, structured in alignment with the SA8000 Standard, to systematically identify and address social responsibility risks that may impact our reputation and stakeholder trust. This system covers key areas such as labour standards, employment practices, and health and safety, and is subject to regular internal review and enhancement to ensure ongoing compliance with evolving best practices.

We place great importance on building long-term, positive relationships with our diverse stakeholders. Through active engagement, we seek to understand their needs and expectations, enabling us to tailor our community investment initiatives for greater social impact.

By making social responsibility a core component of our business, Baijin Life Science Holdings Limited aims to set new benchmarks for responsible corporate citizenship within our industry and beyond.

社區投資

本集團秉持「取諸社會，用諸社會」的理念，並在各項業務營運中貫徹高度的企業社會責任感。

本集團已制定一套企業社會責任制度，依據SA8000標準進行架構，以系統化地識別並應對可能影響我們聲譽及持份者信任的社會責任風險。該制度涵蓋勞工標準、僱傭慣例以及健康與安全等重點領域，並定期進行內部審查與優化，以確保持續符合不斷發展的最佳實踐。

我們高度重視與多元持份者建立長期、正向的關係，並透過積極互動了解其需求與期望，從而更有針對性地制定社區投資計劃，以擴大社會影響。

佰金生命科學控股有限公司將社會責任納入業務核心，致力於在本行業乃至更廣領域樹立負責任企業公民的新標準。

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

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	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.	Emission	10
一般披露	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	排放物	
KPI A1.1 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	12
KPI A1.2 關鍵績效指標A1.2	[Repealed 1 January 2025] [於2025年1月1日廢除]		
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, 13
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	11, 12
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, 13

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Aspect A2: Use of Resources **A2 資源使用**			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources	13
一般披露	有效使用資源（包括能源、水及其他原材料）的政策。	資源使用	
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total and intensity (e.g. per unit of production volume, per facility).	Use of Resources	13
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).	Use Of Resources — Water	16
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.	Use Of Resources — Electricity, Paper	14, 15, 17
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.	Use Of Resources — Water	16
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.	Use Of Resources — Packaging Materials	17, 18
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	18, 19
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	The Environment and Natural Resources 環境及天然資源	18, 19
Aspect A4: Climate Change **A4 氣候變化**			
[Repealed 1 January 2025] [於2025年1月1日廢除]			
KPI A4.1 關鍵績效指標A4.1	[Repealed 1 January 2025] [於2025年1月1日廢除]		

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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	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.	Employment	26
一般披露	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。	僱傭	
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Employment — Recruitment and Promotion	27, 28
關鍵績效指標B1.1	按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	僱傭 — 招聘與晉升	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment — Dismissal	29
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。	僱傭 — 解僱	

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Aspect B2: Health and Safety **B2 健康與安全**			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Occupational Health and Safety	31, 32
一般披露	有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的 相關法律及規例的資料。	職業健康與安全	
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Occupational Health and Safety	32
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。	職業健康與安全	
KPI B2.2	Lost days due to work injury.	Occupational Health and Safety	32
關鍵績效指標B2.2	因工傷損失工作日數。	職業健康與安全	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Occupational Health and Safety	31, 32
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。	職業健康與安全	
Aspect B3: Development and Training **B3 發展及培訓**			
General Disclosure	Policy on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development And Training	32–34
一般披露	有關提升僱員履行工作職責的知識及技能的政策。 描述培訓活動。	發展及培訓	
KPI B3.1	The percentage of employees trained by gender and employee category.	Development And Training	34
關鍵績效指標B3.1	按性別及僱員類別劃分的受訓僱員百分比。	發展及培訓	
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development And Training	34
關鍵績效指標B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	發展及培訓	

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Aspect B4: Labour Standards **B4 勞工準則**			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Labour Standards	35
一般披露	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。	勞工準則	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards	35
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。	勞工準則	
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards	35
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。	勞工準則	
Aspect B5: Supply Chain Management **B5 供應鏈管理**			
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management	36
一般披露	管理供應鏈的環境及社會風險政策。	供應鏈管理	
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management	36
關鍵績效指標B5.1	按地區劃分的供應商數目。	供應鏈管理	
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.	Supply Chain Management	36
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。	供應鏈管理	
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management	36
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。	供應鏈管理	
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management	36
關鍵績效指標B5.4	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	供應鏈管理	

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Aspect B6: Product Responsibility **B6 產品責任**			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Product Responsibility	37
一般披露	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的 相關法律及規例的資料。	產品責任	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility — Quality Assurance	41
關鍵績效指標B6.1	已售或已運送產品總數中因安全與健康理由而須回收的百分比。	產品責任 — 品質保證	
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	Product Responsibility — Quality Assurance	41
關鍵績效指標B6.2	接獲關於產品及服務的投訴數目以及應對方法。	產品責任 — 品質保證	
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility — Intellectual Property Rights	41
關鍵績效指標B6.3	描述與維護及保障知識產權有關的慣例。	產品責任 — 知識產權	
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility — Quality Assurance	41
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	產品責任 — 品質保證	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility — Privacy Protection	41
關鍵績效指標B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法。	產品責任 — 私隱保障	

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Aspect B7: Anti-corruption **B7反貪污**			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud, and money laundering.	Anti-Corruption	42
一般披露	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。	反貪污	
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	42
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	42
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	42
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	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.	Community Investment	43
一般披露	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。	社區投資	
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment	43
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	43
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	

Baijin Life Science Holdings Limited
佰金生命科學控股有限公司