位元堂
WAI YUEN TONG

Wai Yuen Tong Medicine Holdings Limited
位元堂藥業控股有限公司
Incorporated in Bermuda with limited liability
於百慕達註冊成立之有限公司
Stock Code 股份代號: 897

香港百年品牌 全心守護健康

2026

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境，社會及管治報告

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About the Group
關於本集團

Wai Yuen Tong Medicine Holdings Limited (the "**Company**", together with its subsidiaries, "**Wai Yuen Tong**", the "**Group**", "**We**", or "**Us**") leverages on its solid foundation of the century-old traditional Chinese medicine ("**TCM**") brand, highly efficient and scientific management methods, and flexible market strategies to serve society, and has been established in Hong Kong for years.

位元堂藥業控股有限公司(「**本公司**」，連同其附屬公司統稱「**位元堂**」、「**本集團**」、「**我們**」)紮根香港多年，憑藉百年傳統中醫藥(「**傳統中藥**」)品牌的堅實根基，以高效科學的管理辦法及靈活變通的市場策略一直服務社會。

Established in 1897 during the 23rd year of the Guangxu reign in the Qing Dynasty, the Group has consistently adhered to its philosophy of 'Preparing Medicine with Dedication, Growing Strong with Reputation'. Over its 128-year history, it has strived to meet modern society's healthcare needs by delivering high-quality Chinese medicine products and services while innovating within the field of Chinese healthcare.

本集團始創於一八九七年(清光緒23年)，一直貫徹「以誠意用心造藥，憑信譽繼往開來」的宗旨，成立一百二十八年以來，本集團一直致力於通過提供高質量的中藥產品及服務滿足現代社會的醫療保健需求，同時在中醫藥領域進行創新。

Despite societal changes and challenges, the management team and employees have remained dedicated to improving medical care and healthcare. The Group owns the renowned Chinese medicine and health food brand 'Wai Yuen Tong' through Wai Yuen Tong Medicine Company Limited, as well as the globally recognised Western medicine and health food brands 'Madame Pearl's' and 'Pearl's' through Luxembourg Medicine Company Limited. This integration of Chinese and Western medicines with its healthcare businesses has created synergistic growth, positioning the Group as an industry leader.

儘管面臨社會變革及挑戰，管理團隊及員工仍然致力於提升醫療護理和保健水平。本集團透過位元堂藥廠有限公司持有知名中藥及保健食品品牌－「位元堂」，以及透過盧森堡大藥廠有限公司持有廣受國際認可的西藥及保健食品品牌－「珮夫人」及「珮氏」，中西藥與醫療保健業務的整合創造了協同增長，使本集團成為行業領導者。

About the Report
關於本報告

PROJECT OVERVIEW

This Environmental, Social and Governance Report (the "**ESG Report**", or the "**Report**") summarises the environmental, social and governance ("**ESG**") initiatives, plans and performances of the Group, and demonstrates our commitment to sustainable development. The Group is adhering to developing sustainably in accordance with the ESG management principles and is committed to effectively and responsibly handling the Group's ESG issues as a core part of our business strategy, as we believe this is the key to our continued success in the future.

項目概覽

本環境、社會及管治報告(「**環境、社會及管治報告**」或「**報告**」)概述本集團的環境、社會及管治(「**環境、社會及管治**」)舉措、計劃和表現，並展示我們對可持續發展的承諾。本集團堅持按照環境、社會及管治管理原則進行可持續發展，並致力於有效和負責任地處理本集團的環境、社會及管治事宜，將其作為業務戰略的核心部分，因為我們相信這是未來取得持續成功的關鍵。

REPORTING PERIOD

This Report describes the ESG activities, challenges and measures taken by the Group during the year ended 31 March 2026 (the "**Reporting Period**", "**FY2026**").

報告期間

本報告詳述本集團於截至二零二六年三月三十一日止年度(「**報告期間**」、「**二零二六財政年度**」)環境、社會及管治方面的活動、挑戰和採取的措施。

REPORTING FRAMEWORK

This Report has been prepared in accordance with the ESG Reporting Code as set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

報告框架

本報告根據香港聯合交易所有限公司(「**聯交所**」)證券上市規則附錄C2所載的《環境、社會及管治報告守則》編製。

REPORTING PRINCIPLES

During the preparation of this ESG Report, the Group has applied the Reporting principles stipulated in the ESG Reporting Code as follows:

- *"Materiality"* — A materiality assessment was conducted to identify material issues during the Reporting Period, thereby adopting the confirmed material issues as the focus for the preparation of this ESG Report. The materiality of issues was reviewed and confirmed by the Board. Please refer to the sections headed "Engaging Stakeholders" for further details.
- *"Quantitative"* — Supplementary notes are added along with quantitative data disclosed in this ESG Report to explain any standards, methodologies, and source of conversion factors used during the calculation of environmental KPI.
- *"Balance"* — This Report aims to provide a holistic and fair view of the sustainability performance of the Group and has not omitted any information related to material ESG topics.
- *"Consistency"* — The approach adopted for the preparation of this ESG Report was substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies.

報告原則

在編製本環境、社會及管治報告的過程中，本集團應用《環境、社會及管治報告守則》列明的報告原則，如下所示：

- *「重要性」*—於報告期間內，本集團進行重要性評估以識別重要議題，以確定重要議題作為本環境、社會及管治報告的編寫重點。這些議題的重要性均由董事會審閱和確認。更多詳情請參考「持份者溝通」一節。
- *「量化」*—本環境、社會及管治報告中所披露量化數據已附加補充說明，以解釋在計算環境關鍵績效指標時使用的任何標準、方法和轉換係數的來源。
- *「平衡」*—本報告旨在對本集團的可持續發展表現提供全面和公平的看法，並沒有遺漏任何與重大環境、社會及管治主題相關的信息。
- *「一致性」*—編製本環境、社會及管治報告所採納的方法與上年度基本一致，並已就披露範圍和計算方法有變之數據提供解釋。

REPORTING SCOPE

The scope covers the main measures and performance of the Group's two core businesses, which represent the Group's major source of revenue.

- Wai Yuen Tong Medicine Company Limited
- Luxembourg Medicine Company Limited

報告範圍

報告範圍包括本集團兩個核心業務的主要計量及表現，其為本集團的主要收入來源。

- 位元堂藥廠有限公司
- 盧森堡大藥廠有限公司

Production and Sale of Chinese Pharmaceutical and Health Food Products **生產及銷售中藥及保健食品產品**	**Production and Sale of Western Pharmaceutical and Health Food Products** **生產及銷售西藥及保健食品產品**
Operated by Wai Yuen Tong Medicine Company Limited 由位元堂藥廠有限公司營運	Operated by Luxembourg Medicine Company Limited 由盧森堡大藥廠有限公司營運
Holds the widely known century-old Chinese medicine brand "Wai Yuen Tong" 持有家傳戶曉「位元堂」之百年中藥品牌	Holds the renowned Western medicine and health food brands "Madame Pearls" and "Pearl's" 持有著名的「珮夫人」及「珮氏」西藥及保健食品品牌

The ESG data and related ESG key performance indicators ("**KPI**") that the Group has direct access to, and is under the Group's direct operational control are as below:

1. The Group's headquarters' office in Kowloon Bay, Hong Kong ("**Headquarters**")
2. Pharmaceutical factories in Yuen Long Industrial Estate ("**Yuen Long Factory**")
3. Pharmaceutical factories in Pingshan ("**Pingshan Factory**")
4. Offices in Shenzhen ("**Operating Sites**")
5. Retail shops and outlets located in Hong Kong, Macau and Chinese Mainland ("**Retail Shops**")
6. Cross Border E-Commerce in Chinese Mainland ("**Cross Border E-Commerce**")

The Group will continue to assess the major ESG aspects of different businesses and extend the scope of disclosures when and where applicable.

本集團可直接取得且由本集團直接營運控制的環境、社會及管治數據及相關環境、社會及管治關鍵績效指標(「**關鍵績效指標**」)載列如下：

1. 本集團位於香港九龍灣的總部辦事處(「**總部**」)
2. 位於元朗工業邨的製藥廠房(「**元朗廠房**」)
3. 位於坪山的製藥廠房(「**坪山廠房**」)
4. 位於深圳的辦事處(「**營運點**」)
5. 位於香港、澳門及中國內地的零售店及門店(「**零售店**」)
6. 中國內地跨境電子商務(「**跨境電商**」)

本集團將繼續評估不同業務的主要環境、社會及管治層面並在合適情況下擴大披露範圍。

FORWARD-LOOKING STATEMENTS

This Report contains forward-looking statements which are based on the current expectations, projections, and assumptions of the Group about the businesses and the markets in which it and its subsidiaries operate. These forward-looking statements are not guarantees of future performance and are subject to market risk, uncertainties, and factors beyond the control of the Group. Therefore, actual outcomes and returns may differ materially from the assumptions made and the statements contained in this Report.

前瞻性陳述

本報告包含前瞻性陳述，其乃基於本集團對其及其附屬公司經營的業務和市場的當前期望、預測和假設。這些前瞻性陳述不是對未來業績的保證，並受市場風險、不確定性和本集團無法控制的因素所影響。因此，實際結果及回報可能與本報告所載假設及陳述有重大差異。

CONFIRMATION AND APPROVAL

Information cited in this Report was sourced from official documents and statistical data of the Group. This Report has been reviewed and approved by the board of directors of the Company (the "**Board**").

確認及批准

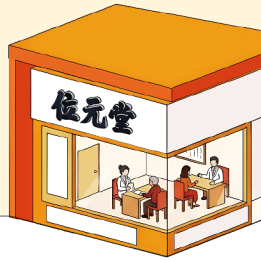
本報告引用的資料均來自本集團的官方文件及統計數據。本報告已獲本公司董事會(「**董事會**」)審閱及批准。

CONTACT AND FEEDBACK

Your feedback is valuable to our continuous improvement, and we welcome any comments and suggestions you may have on this Report or our future ESG strategy in general. Please share any comments or suggestions regarding the Group's ESG performance at pr@waiyuentong.com.

聯絡及意見反饋

閣下的反饋對我們的持續進步具有寶貴價值，我們歡迎　閣下對本報告或對我們未來環境、社會及管治策略提出任何意見和建議。如有關於本集團環境、社會及管治表現的任何意見或建議，可聯絡pr@waiyuentong.com。



THE BOARD STATEMENT

The Board bears ultimate responsibility for overseeing ESG matters of the Group, including the management approach, strategies, and policies related to ESG. To effectively oversee the Group's ESG performance and address potential risks, the Board collaborates with the ESG Committee when needed to assess and prioritise key ESG issues, taking stakeholder feedback into account.

董事會聲明

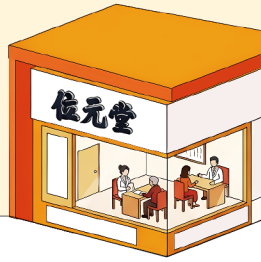
董事會肩負監管本集團環境、社會及管治事宜的最終責任，包括環境、社會及管治的管理方法、策略及政策。為有效監督本集團的環境、社會及管治表現及應對潛在風險，董事會於有需要時與環境、社會及管治委員會合作，評估及優先處理主要環境、社會及管治事宜，並考慮持份者的反饋意見。

THE ESG COMMITTEE

The ESG Committee, composed of core members from different departments, is established to facilitate the Board's overseeing of ESG matters. The ESG Committee is responsible for collecting and analysing ESG data, monitoring and evaluating the Group's ESG performance, ensuring compliance with ESG-related laws and regulations, and preparing ESG reports. The ESG Committee arranges meetings when required to evaluate the effectiveness of current policies and procedures while formulating appropriate solutions to improve the overall performance of ESG policies. At meetings, the ESG Committee discusses existing and upcoming plans to monitor and manage the Group's strategic goals in terms of sustainable development, mitigate potential risks, and minimise their negative impacts on our business operations. By setting ESG-related goals and targets to minimise the environmental impacts from the Group's operations, the Group has affirmed its commitment to embedding sustainability into its business operations and fulfilling its corporate responsibility. The ESG committee would report to the Board, assist in assessing and identifying the Group's ESG risks and opportunities, evaluate the implementation and effectiveness of the internal control mechanism, and review the progress of set goals and targets.

環境、社會及管治委員會

環境、社會及管治委員會已告成立，由不同部門的核心成員組成，旨在協助董事會監督環境、社會及管治事項。環境、社會及管治委員會負責收集及分析環境、社會及管治數據、監管及評估本集團的環境、社會及管治表現、確保遵守環境、社會及管治相關法律法規及編製環境、社會及管治報告。環境、社會及管治委員會於需要評估當前政策及程序的有效性並制定適當的解決方案以提升環境、社會及管治政策的整體表現時安排會議。於會議上，環境、社會及管治委員會商議當前及未來計劃以監督及管理本集團可持續發展方面的策略目標、減輕潛在風險及盡量降低其對我們的業務營運的負面影響。透過制定環境、社會及管治相關目標以減低本集團營運的環境影響，本集團申述其將可持續發展融入業務營運並履行其企業責任的承諾。環境、社會及管治委員會將向董事會匯報、協助其評估及識別本集團環境、社會及管治風險及機遇、評估內部監控機制的實施及有效性並審查已制定目標的進程。



Stakeholder Engagement
持份者溝通

The Group highly values its stakeholders and their insights into our business and ESG performance. To address their key concerns effectively, the Group maintains open and consistent communication with its primary stakeholders, such as shareholders, investors, customers, employees, suppliers, NGOs, the public, government bodies, and regulatory authorities. Their invaluable feedback is integrated into the Group's strategic planning, reinforcing our dedication to sustainable business practices and corporate responsibility. When developing operational and ESG strategies, the Group takes stakeholders' expectations into account through a variety of engagement approaches and communication channels, as outlined below.

本集團高度重視持份者及其對本集團業務及環境、社會及管治表現的意見。為有效回應彼等的重點關注事項，本集團與股東、投資者、客戶、僱員、供應商、非政府組織、公眾、政府機構及監管機構等主要持份者保持開放及一致的溝通。其寶貴的反饋意見將納入本集團的策略規劃，強化我們對可持續業務常規及企業責任的投入力度。於制定營運及環境、社會及管治策略時，本集團透過多種參與方式及溝通渠道考慮持份者的期望，概述如下。

Major Stakeholder Groups **主要持份者**	**Engagement Channels** **溝通渠道**
Shareholders and Investors **股東及投資者**	• Annual general meeting and other shareholders' meetings 股東週年大會及其他股東大會 • Financial reports 財務報告 • Announcements and circulars 公佈及通函 • Company websites 公司網站
Customers **客戶**	• Customer service hotline 客服熱線 • Customer complaint mechanism 客戶投訴機制 • Social media 社交媒體 • Online shop electronic platform 網店電子平台
Employees **僱員**	• Training, seminars and briefing sessions 培訓、講座及簡報會 • Performance reviews 表現檢討 • Employee complaint mechanism 僱員投訴機制 • Company gathering 公司聚會
Suppliers **供應商**	• Supplier evaluation meeting 供應商評估會議 • Supplier audit 供應商審核

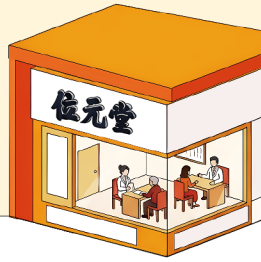
Major Stakeholder Groups 主要持份者	Engagement Channels 溝通渠道
Communities and NGOs **社區及非政府組織**	• Community activities 社區活動 • Employees' volunteer activities 僱員義工活動 • Sponsorships and donations 贊助及捐贈
Media and the Public **媒體及公眾**	• ESG report 環境、社會及管治報告 • Company website 公司網站
Government and Regulatory Authorities **政府及監管機關**	• Written or electronic correspondence 書面或電子通訊 • Phone meetings 電話會議 • Face to face meetings 面對面會議

MATERIALITY ASSESSMENT

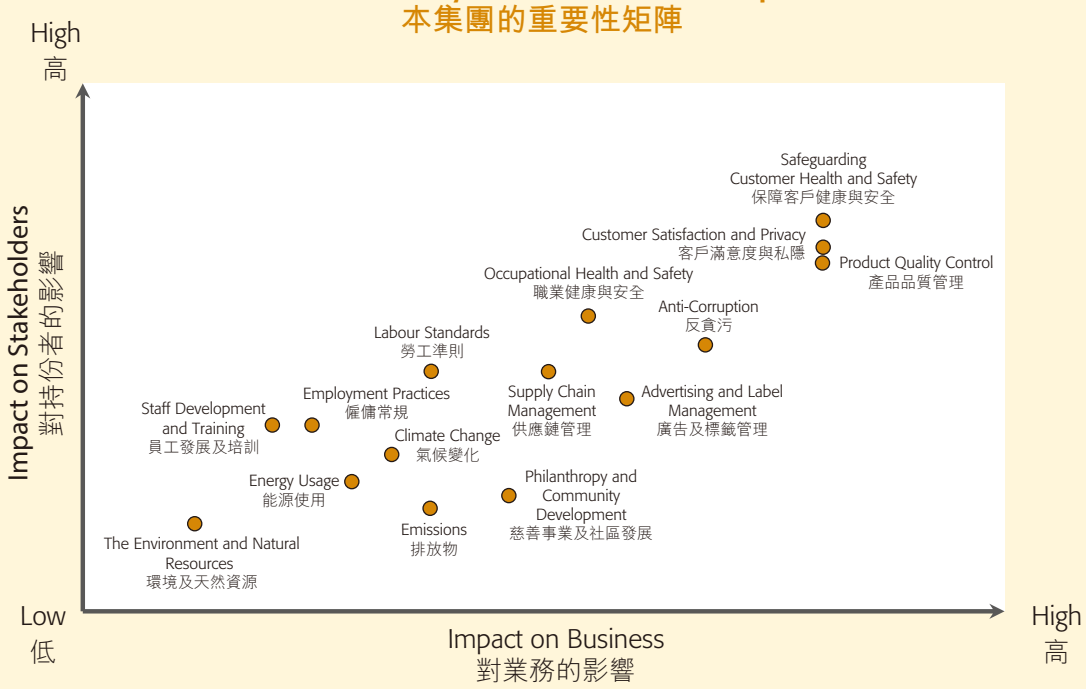
The Group recognises the significance of different material topics to its stakeholders and strives to identify and evaluate issues that are critical to both its business and stakeholders. These material topics are determined based on three key factors: (i) global sustainability agendas and internationally recognised best practices; (ii) the Group's risks and strategic objectives; and (iii) feedback from stakeholders. During the reporting period, the Group conducted a materiality survey to gather stakeholders' perspectives on ESG-related issues, and the findings are presented below. After reviewing the materiality assessment results, the Group has confirmed their continued relevance. Going forward, the Group will consistently monitor its business operations and ESG performance.

重要性評估

本集團深明不同重大議題對其持份者的重要性，並致力識別及評估對其業務及持份者均至關重要的議題。該等重大議題乃根據三個關鍵因素釐定：(i)全球可持續發展議程及國際認可最佳典範；(ii)本集團的風險及策略目標；及(iii)持份者的反饋。於報告期內，本集團完成了一項重要性調查，以搜集持份者對環境、社會及管治相關議題的意見，結果呈列如下。經審查重要性評估的結果後，本集團已確認其持續相關性。展望未來，本集團將持續監測其業務營運及環境、社會及管治表現。



Materiality Matrix of the Group
本集團的重要性矩陣



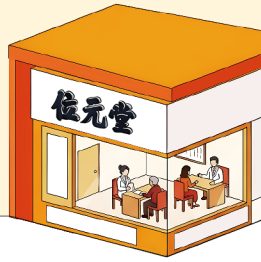
Responding to Climate Change
應對氣候變化

"Sustainability is one of Wai Yuen Tong's core strategic goals, leading our way to long-term and sustainable growth for our stakeholders and investors."

「可持續發展是位元堂的核心戰略目標之一，引領我們實現持份者和投資者的長期和可持續增長。」

We have always placed public health at the heart of our mission. As the climate crisis becomes increasingly urgent, we have boldly taken on the responsibility of addressing environmental health as a core element of our corporate vision. Our dedication to sustainability is reflected in our ambition to achieve net-zero carbon emissions. To support this goal, our ESG strategy incorporates robust measures to effectively control emissions, enhance energy efficiency, and reduce waste.

我們始終將大眾健康置於我們使命的核心。隨著氣候危機日益迫在眉睫，我們勇於承擔應對環境健康的重責，使之成為公司願景的核心要素。我們致力於可持續發展，體現在我們實現淨零碳排放的抱負。為支持這一目標，我們的環境、社會及管治策略納入強有力的措施，以有效控制排放、提高能源效率及減少浪費。



"Our mission of 1.5 degree is in action – we need to keep temperature risk within 1.5°C to avoid extreme climates"
「我們正在履行1.5度的使命－我們需要將溫度上升保持在1.5°C以內，以避免造成極端氣候」

Climate Governance

The Board bears overall oversight responsibilities for climate-related risks and opportunities, with its authority, roles and accountabilities in relation to ESG and climate governance clearly defined under the Group's corporate governance framework.

The Board considers a broad spectrum of climate-related risks and opportunities in setting the Group's strategic direction, and ensures these factors are fully integrated into its oversight of strategy, major transactions, and policies. ESG considerations and stakeholder expectations are fully embedded in decision making by regularly assessing whether proposed transactions, and controls and mitigation measures align with the Group's climate commitments. The Board balances short-term financial implications with long-term resilience to support informed, forward-looking decisions that enable sustainable performance.

氣候管治

董事會對氣候相關風險及機遇承擔整體監督職責，其環境、社會及管治及氣候管治方面的權力、角色及問責，已於本集團企業管治架構下清晰釐定。

董事會在制定本集團的戰略方向時，會考慮廣泛的氣候相關風險及機遇，並確保將該等因素全面納入其對戰略、重大交易及政策的監督中。透過定期評估建議交易、控制及緩解措施是否符合本集團的氣候承諾，將環境、社會及管治的考慮因素及持份者的期望全面融入決策過程。董事會平衡短期財務影響與長期韌性，以支持作出明智及具前瞻性的決策，從而實現可持續的表現。

The ESG Committee reports to the Board at least annually on climate-related risks and opportunities. In addition to the annual formal report, the Board receives ad-hoc updates on material climate-related events, regulatory changes and emergency risks as they arise, and holds dedicated climate strategy sessions at least annually. The Board further oversees the development of climate-related targets, ensuring they are grounded in credible data, aligned with strategic priorities, and supported by clear execution plans. It reviews progress against these targets on a regular basis and raises queries where gaps or delays arise. Although climate-related performance indicators have not yet been incorporated into remuneration policies, the Group's commitment to achieving its climate objectives remains fully intact.

環境、社會及管治委員會至少每年一次就氣候相關風險及機遇向董事會匯報。除年度正式報告外，董事會亦會於出現重大氣候相關事件、監管變動及緊急風險時，接收即時更新，並至少每年舉行一次專門的氣候策略會議。董事會進一步監督氣候相關目標的制定，確保其基於可靠數據、符合戰略重點，並有清晰的執行計劃支持。其定期檢討達成該等目標的進度，並在出現差距或延誤時提出質詢。儘管氣候相關表現指標尚未納入薪酬政策，但本集團實現其氣候目標的承諾仍然完全不變。

The day-to-day management of climate-related risks and opportunities is delegated to the ESG Committee, which is chaired by the Chief Operating Officer and comprises representatives from different departments. The ESG Committee reports directly to the Board, which reviews its climate goal performance annually.

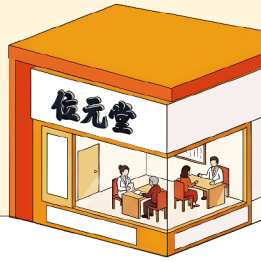
氣候相關風險及機遇的日常管理工作已授權予環境、社會及管治委員會，該委員會由營運總裁擔任主席，並由不同部門的代表組成。環境、社會及管治委員會直接向董事會匯報，董事會每年審查其氣候目標績效。

Internal controls and review mechanisms are integrated into the operations of business units. These include periodic climate-related risks assessments, as well as cross-functional reviews of regulatory and market developments.

內部監控及檢討機制已融入業務單位的營運中。這些包括定期的氣候相關風險評估，以及對監管及市場發展的跨職能檢討。

To support the implementation of the Group's climate-related strategies, the skills and competencies of the Board and members in the ESG Committee are regularly assessed against market standards to ensure that they remain sufficient and up-to-date over time. All Directors and members of the ESG Committee are briefed on sustainability matters through updated materials as appropriate. The Board is kept informed of emerging ESG developments, including energy policies, regulatory updates, and evolving market best practices.Relevant ESG materials and insights are made available to support Directors and senior management in updating their related knowledge.

為支持本集團氣候相關策略的實施，董事會及環境、社會及管治委員會成員的技能及能力會定期根據市場標準進行評估，以確保其隨時間仍能保持充足及與時並進。全體董事及環境、社會及管治委員會成員會視乎需要，透過最新資料獲取持續發展事宜的相關資訊。董事會持續掌握環境、社會及管治領域的最新發展動向，包括能源政策、監管最新動態及不斷演進的市場最佳常規。相關環境、社會及管治資料及專業見解供董事及高級管理層參考，協助其更新相關領域的認知。



Strategy

The Group continuously monitors global and local policy trends and action progress in addressing climate change. Drawing on internationally mainstream climate scenario analysis frameworks, it identifies, assesses and addresses climate-related risks and opportunities that may affect business operations and the value chain.

We integrate climate-related considerations into corporate strategy and business planning and clearly define the scope of impacts across three time horizons: short-term (1–5 years), medium-term (6–10 years) and long-term (over 10 years). This ensures that climate risk management is aligned with the Group's sustainable development strategy.

策略

本集團持續監察應對氣候變化的全球及本地政策趨勢及行動進展。其借鑒國際主流的氣候情景分析框架，識別、評估及應對可能影響業務營運及價值鏈的氣候相關風險及機遇。

我們將氣候相關的考慮因素納入企業策略及業務規劃，並明確界定在三個時間範圍內的影響範疇：短期(1–5年)、中期(6–10年)及長期(10年以上)。此舉確保氣候風險管理與本集團的可持續發展策略保持一致。

short-term (1–5 years) 短期（1–5年） ▶ **medium-term (6–10 years) 中期（6–10年）** ▶ **long-term (over 10 years) 長期（10年以上）**

We screen and identify climate-related risks and opportunities by comprehensively considering the Group's business model and value chain, industry practices, and outcomes of stakeholder engagement. We clarify the concentration of such risks and opportunities across the Group's own operations and value chain, establish a risk and opportunity inventory, and conduct ongoing monitoring and management efforts.

我們透過全面考慮本集團的業務模式及價值鏈、行業慣例及持份者溝通的結果，篩選及識別氣候相關風險及機遇。我們闡明該等風險及機遇在本集團自身營運及價值鏈中的集中程度，建立風險及機遇清單，並進行持續的監察及管理工作。

Managing Climate-related Risks and Opportunities

Climate change presents both risks and opportunities. We take a balanced approach that considers potential positive and negative impacts, enabling us to maximise value while minimising adverse effects on our business.

Physical Risks, Transition Risks and Opportunities
We categorise climate-related impacts into physical risks, transition risks and opportunities that are reasonably expected to affect our cash flows, access to finance, or cost of capital.

- **Physical risks:** These include acute events – such as extreme heat, rainfall, storms and other natural disasters – that may disrupt our supply chain and infrastructure, as well as chronic changes like rising sea levels and shifting climate patterns that could affect long term business viability.

- **Transition risks:** They stem from the global shift toward a low carbon economy, including more stringent laws and regulations on environmental protection, carbon emission and waste generation. Technological developments and changing market preferences for green companies may require adjustments to our business model and operations. These changes may lead to increased risks of regulatory non-compliance resulting in legal, technological, market and reputational risks.

- **Opportunities:** The transition to a low-carbon business model may bring us opportunities. Growing ESG awareness among consumers gradually shapes the market as preferences shift toward more responsible businesses. Efforts to improve energy efficiency and reduce waste not only lower operating costs in the short-term but also help streamline and optimise operations over the medium term. Emerging low-carbon markets are expected to mature within the next three to ten years, creating new opportunities for growth and innovation. By actively disclosing ESG performance and taking concrete action, we can enhance our reputation,attracting new capital and customers.

管理氣候相關風險及機遇

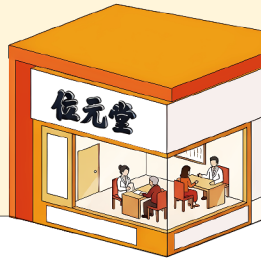
氣候變化帶來風險與機遇。我們採取平衡的方法，考慮潛在的正面及負面影響，使我們能夠在將對業務的不利影響降至最低的同時，實現價值最大化。

實體風險、過渡風險及機遇
我們將氣候相關影響分為實體風險、過渡風險及機遇，該等風險及機遇被合理預期會影響我們的現金流量、融資渠道或資本成本。

- **實體風險**：該等風險包括急性事件(如極端高溫、降雨、風暴及其他自然災害)，可能擾亂我們的供應鏈及基礎設施，以及長期變化(如海平面上升及氣候模式轉變)，可能影響長期商業可行性。

- **過渡風險**：該等風險源於全球向低碳經濟的轉型，包括對環境保護、碳排放及廢物產生方面更嚴格的法律法規。技術發展及市場對綠色公司偏好的轉變，可能要求我們調整業務模式及營運。該等變化可能導致監管違規風險增加，從而引發法律、技術、市場及聲譽風險。

- **機遇**：向低碳業務模式轉型可能為我們帶來機遇。隨著消費者對環境、社會及管治的意識日益增強，市場偏好轉向更負責任的企業，從而逐步塑造市場格局。提高能源效益及減少廢物的努力不僅在短期內降低了營運成本，亦有助於在中期內精簡及優化營運。新興的低碳市場預計在未來三至十年內成熟，為增長及創新創造新機遇。透過積極披露環境、社會及管治表現及採取具體行動，我們可以提升聲譽，吸引新資本及客戶。



Effects on Business Model and Value Chain

The ESG Reporting Code's implementation reliefs have been applied in this section:

對業務模式及價值鏈的影響

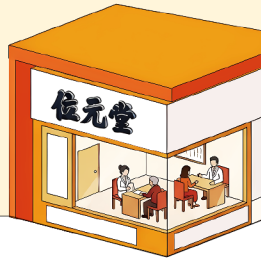
本節已採用《環境、社會及管治報告守則》的實施寬免條款：

	Reasonable Information Relief **合理資料寬免**	**Commercial Sensitivity Relief** **商業敏感寬免**	**Financial Effects Relief** **財務影響寬免**
Current financial effects **當前財務影響**	N/A 不適用	N/A 不適用	Yes 是
Anticipated financial effects **預期財務影響**	Yes 是	Yes 是	Yes 是
Metrics in cross-industry categories **跨行業類別指標**	Yes 是	N/A 不適用	N/A 不適用

The Group has identified the following risks and opportunities on its business model and value chain:

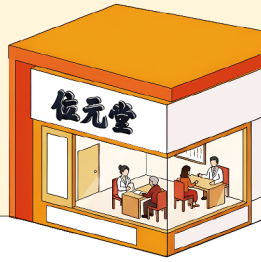
本集團已識別其業務模式及價值鏈的以下風險及機遇：

Risk Type **風險類型**	**Description** **說明**	**Effects on Business Model** **對業務模式的影響**	**Effects on Value Chain** **對價值鏈的影響**	**Qualitative Financial Impact** **定性財務影響**
Physical Risks **實體風險**				
Acute Risk 急性風險 **Time Horizon: Short to long term** **時間範圍：短期至長期**	Increased severity of extreme weather 極端天氣嚴重性增加	• Damages property and assets in areas affected by extreme weather • 對受極端天氣影響地區的財產及資產造成損害 • Increases in need for air-conditioning and energy use • 空調及能源使用需求增加	• Interrupts cold chain logistics and raw material supply chains for food operations • 中斷食品營運的冷鏈物流及原材料供應鏈 • Reduces availability of insurance on assets in risks exposed areas • 降低高風險地區資產的保險可用性	Financial Impact: Asset value & herbal inventory loss 財務影響：資產價值及草藥庫存損失 The impact is low considering our location of operation. 考慮到我們的營運地點，影響較低。
Chronic Risk 長期風險 **Time Horizon: Mid-to-long term** **時間範圍：中期至長期**	Variability in climate and precipitation patterns • Changing climate patterns 氣候及降水模式的變異性 • 氣候模式轉變	• Affects employee health and safety • 影響僱員健康與安全 • Disrupts utilities supply • 中斷公用事業供應 • Increases maintenance costs and insurance premiums • 增加維護成本及保險費 • Causes raw material price volatility • 導致原材料價格波動	• Triggers inventory loss of perishable herbal raw materials • 引發易腐壞草藥原材料的庫存損失	Financial Impact: Revenue fluctuation from herbal raw material price volatility 財務影響：草藥原材料價格波動導致的收益波動 The impact is low considering our location of operation. 考慮到我們的營運地點，影響較低。



Risk Type 風險類型	Description 說明	Effects on Business Model 對業務模式的影響	Effects on Value Chain 對價值鏈的影響	Qualitative Financial Impact 定性財務影響
Transition Risks **過渡風險**				
Regulatory Risks 監管風險 **Time Horizon: Mid-to-long term** **時間範圍：中期至長期**	• Increased carbon pricing • 碳定價增加 • Mandatory reporting obligations • 強制性報告責任 • Regulation of existing products and services • 對現有產品及服務的監管 • Exposure to litigation • 訴訟風險	• Increases regulatory requirements on carbon pricing • 增加對碳定價的監管要求 • Retires existing assets early due to policy changes • 因政策變動而提早報廢現有資產 • Changes in energy efficiency standards • 能源效益標準的變更 • Increases costs on adopting new processes for compliance • 增加採用新合規流程的成本	• Induces structural changes in compliance throughout the value chain • 促使整個價值鏈的合規結構發生變化 • Increases risks from non-compliance of suppliers or partners • 增加因供應商或合作夥伴不合規而產生的風險 • Reduces demand for high-emission traditional herbal products • 減少對高排放傳統草藥產品的需求	Financial Impact: Operating cost (e.g., energy efficiency upgrades, carbon-related levies) 財務影響：營運成本（例如，能源效益升級、碳相關徵費） The impact is low to medium considering our industry. 考慮到我們的行業，影響為低至中等。 The cost of compliance may grow with time. 合規成本可能隨時間增長。

Risk Type **風險類型**	**Description** **說明**	**Effects on Business Model** **對業務模式的影響**	**Effects on Value Chain** **對價值鏈的影響**	**Qualitative Financial Impact** **定性財務影響**
Market Risks 市場風險 **Time Horizon: Mid-to-long term** **時間範圍：中期至長期**	• Changing consumer behaviour • 消費者行為改變 • Unpredictable market demand • 不可預測的市場需求 • Changes in competitive landscape • 競爭格局變動	• Changes input prices (e.g legal and compliance expenses) • 投入價格變動（例如法律及合規開支） • Increases output requirements (e.g. on waste treatment and emission control) • 增加產出要求（例如廢物處理及排放控制）	• Disrupts existing upstream and downstream partnerships as procurement shifts toward greener alternatives • 由於採購轉向更環保替代品，擾亂現有上游及下游合作夥伴關係	Financial Impact: Revenue 財務影響：收益 The impact is low to medium considering our industry. The cost of compliance may grow with time. 考慮到我們的行業，影響為低至中等。合規成本可能隨時間增長。
Reputational Risks 聲譽風險 **Time Horizon: Mid-to-long term** **時間範圍：中期至長期**	• Criticism of industry sector • 行業領域受批評 • Negative stakeholder feedback • 持份者的負面反饋	• Increases the difficulty of talent retention and workforce planning • 增加人才挽留及勞動力規劃的難度 • Lowers ability to attract capital • 降低吸引資本的能力	• Reduces demand of goods and services throughout the value chain • 減少整個價值鏈對商品及服務的需求 • Weakens brand trust among green-conscious consumers • 削弱具環保意識的消費者對品牌的信任	Financial Impact: Brand value and revenue risk 財務影響：品牌價值及收益風險 The impact is low considering long-established TCM brand reputation. 考慮到悠久的中醫藥品牌聲譽，影響較低。



Opportunity Type **機遇類型**	**Description** **說明**	**Effects on Business Model** **對業務模式的影響**	**Effects on Value Chain** **對價值鏈的影響**	**Qualitative Financial Impact** **定性財務影響**
Efficiency Gains 效益提升 **Time Horizon: Short to long term** **時間範圍：短期至長期**	• More efficient and diverse service offerings • 更高效及多元化的服務供應 • Savings from optimising resources • 優化資源帶來的節省 • Energy and water efficiency • 能源及用水效益 • Use of new technologies • 使用新技術	• Improves efficiency from flexible work arrangements during extreme weather • 在極端天氣下實行彈性工作安排以提高效率 • Improves profit margins • 提高利潤率 • Benefits employee health, satisfaction, and productivity • 有益於提升僱員健康、滿意度及生產力 • Enhances resilience of herbal medicine cold chain logistics • 增強草藥冷鏈物流的韌性	• Increases capacity and resource utilisation throughout the value chain • 提高整個價值鏈的產能及資源利用率 • Reduces operational costs due to sustainable herbal supply improvements • 因可持續草藥供應改善而降低營運成本	Financial Impact: Operating cost 財務影響：營運成本 The impact is low to medium considering the limited energy alternative options in Hong Kong. 考慮到香港有限的能源替代選擇，影響為低至中等。
Market Opportunities 市場機遇 **Time Horizon: Short to long term** **時間範圍：短期至長期**	• Access to new markets • 進入新市場 • Opportunity to expand geographically • 地域擴張的機遇	• Increases revenue source from new sustainable health product markets • 增加來自新的可持續保健產品市場的收益來源 • Diversifies geographically • 地域多元化	• Fosters maturity of the entire value chain via expanded product and service offerings • 透過擴大產品及服務供應促進整個價值鏈的成熟度	Financial Impact: Revenue 財務影響：收益 The impact is low in considering our industry's emerging green health consumption trend. 考慮到我們行業新興的綠色健康消費趨勢，影響較低。
Consumer Preference 消費者偏好 **Time Horizon: Short to long term** **時間範圍：短期至長期**	• Changes in consumer behaviour and expectations • 消費者行為及期望的變動	• Opens up new revenue streams from certified green herbal health products • 開拓來自經認證的綠色草藥保健產品的新收益來源 • Increases market share of green companies • 增加綠色公司的市場份額	• Incentives sustainable innovation throughout the value chain, driven by downstream demands • 在下游需求的推動下，激勵整個價值鏈的可持續創新	Financial Impact: Operating cost 財務影響：營運成本 The impact is low in considering industry's growing green consumption momentum. 考慮到行業日益增長的綠色消費勢頭，影響較低。

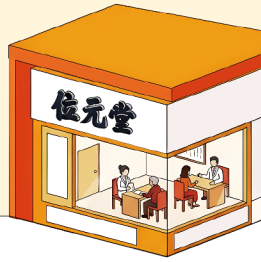
Strategy and Decision-Making

We have formulated the below adaptation and mitigation measures to tackle physical risk, transition risks, and opportunities:

策略及決策

我們制定了以下適應及緩解措施，以應對實體風險、過渡風險及機遇：

Type **類型**	**Adaptation and Mitigation Measures** **適應及緩解措施**
Physical Acute Risks 實體急性風險	• Implement localised disaster mitigation; conduct ≥2 extreme weather drills annually; • 實施局部災害緩解措施；每年進行≥2次極端天氣演習； • Activate flexible work arrangements during extreme weather events; • 在極端天氣事件期間啟動彈性工作安排； • Issue timely warnings and precautionary guidance to employees; • 及時向僱員發出警告及預防指引； • Upgrade facility ventilation and cooling systems; • 升級設施通風及冷卻系統； • Deploy critical equipment in flood/wind-resistant locations; and • 在防洪／防風地點部署關鍵設備；及 • Install backup energy systems for business continuity. • 安裝備用能源系統以確保業務連續性。
Physical Chronic Risks 實體長期風險	• Consider flood hazards during office site selection; • 辦公室選址時考慮洪水災害； • Use water-saving equipment and retrofit existing equipment to improve water efficiency; and • 使用節水設備及改造現有設備以提高用水效益；及 • Establish emergency backup water sources. • 建立應急備用水源。
Transition Risks 過渡風險	• Track policies/market trends; update compliance checklist; • 追蹤政策／市場趨勢；更新合規清單； • Maintain transparency by producing high-quality climate disclosure; • 透過編製高質量的氣候披露以保持透明度； • Collaborate with suppliers to promote adoption of low-carbon processes and technologies; and • 與供應商合作，推動採用低碳流程及技術；及 • Consider climate-related risk in products, services, and value chain to ensure market risks are effectively monitored. • 考慮產品、服務及價值鏈中的氣候相關風險，以確保有效監控市場風險。
Opportunities 機遇	• Develop lower-carbon service offerings; • 開發低碳服務供應； • Invest in energy-efficient and low-emission technologies to reduce costs; and • 投資於節能及低排放技術以降低成本；及 • Explore green financing including green bonds. • 探索包括綠色債券在內的綠色融資。



The Group does not currently have a formal climate-related transition plan or a dedicated budget specifically for climate-related risks and opportunities. Nevertheless, we manage environmental initiatives through our existing operational framework. Resources for energy-saving upgrades and sustainability training are allocated from general operating and capital expenditure budgets on a case-by-case basis. We will continue to monitor the necessity of a formal transition plan and adjust our resource allocation as regulatory requirements and our operational needs evolve.

本集團目前並無正式的氣候相關過渡計劃，亦無專門針對氣候相關風險及機遇的預算。儘管如此，我們透過現有的營運框架管理環保舉措。節能升級及可持續發展培訓的資源乃根據個別情況從一般營運及資本支出預算中分配。我們將繼續監察正式過渡計劃的必要性，並隨著監管要求及營運需求的演變而調整資源分配。

To actively mitigate climate-related impacts and drive our long-term environmental strategy, during the Reporting Period, the Group achieved a 10% reduction in energy consumption, a 39% reduction in hazardous waste, and a 77% reduction in non-hazardous waste compared to the 2025 baseline.

為積極緩解氣候相關影響並推動我們的長期環境戰略，於報告期間，與二零二五年的基準相比，本集團在能源消耗量上實現了10%的降幅，在有害廢物產生量上實現了39%的降幅，在無害廢物產生量上實現了77%的降幅。

Current and Anticipated Financial Effect

The Group has not disclosed the quantified current and anticipated financial effects of climate-related risks and opportunities and internal carbon prices are currently not applied in our internal analysis or decision-making. Given its scale, both current and anticipated financial effects of climate-related risks and opportunities are not considered material to the Group's overall financial position. Furthermore, where effects may exist, the level of measurement uncertainty is high and isolating specific impacts is difficult. The Group is also developing internal capabilities for preparing disclosures on current and anticipated financial effects. Accordingly, the Group has applied the financial effects relief and the capabilities relief (where applicable) as provided under the ESG Reporting Code for disclosure requirements about the current and anticipated financial effects of climate-related risks and opportunities. The Group has also assessed and determined that the combined financial effects of climate-related risks and opportunities would not be useful at this stage.

當前及預期財務影響

本集團並未披露氣候相關風險及機遇的量化當前及預期財務影響，且內部碳價目前並未應用於我們的內部分析或決策中。鑑於其規模，氣候相關風險及機遇的當前及預期財務影響均不被視為對本集團的整體財務狀況構成重大影響。此外，倘可能存在影響，其計量不確定性程度高，且難以區分具體影響。本集團亦正在發展內部能力，以編製有關當前及預期財務影響的披露。因此，本集團已就氣候相關風險及機遇的當前及預期財務影響的披露規定，應用《環境、社會及管治報告守則》項下規定的財務影響寬免及能力寬免（倘適用）。本集團亦已評估並釐定，氣候相關風險及機遇的綜合財務影響於現階段並無助益。

Climate Resilience and Scenario Analysis

The Group has not conducted a formal climate-related scenario analysis and, accordingly, has not provided a detailed assessment of its climate resilience at this stage. As a local enterprise with focused operations, the Group currently lacks the specialised internal skills, technical capabilities, and localised data required to perform meaningful quantitative scenario modeling without incurring undue cost or effort. Instead, we manage climate resilience through our existing risk management framework and disaster recovery protocols, particularly regarding physical risks such as extreme weather. The Group will periodically review its capacity and the availability of simplified industry tools to determine when a proportionate scenario analysis can be effectively integrated into our reporting.

氣候韌性及情景分析

本集團尚未進行正式的氣候相關情景分析，因此，現階段尚未提供其氣候韌性的詳細評估。作為一家業務集中的本地企業，本集團目前缺乏進行有意義的量化情景建模所需的專業內部技能、技術能力及本地化數據，否則會產生不必要的成本或精力。反之，我們透過現有的風險管理框架及災難恢復協議管理氣候韌性，特別是關於極端天氣等實體風險。本集團將定期檢討其能力及簡化行業工具的可用性，以確定何時可將相稱的情景分析有效納入我們的報告中。

Climate Risk Management

The Group has in place a comprehensive risk management framework. Climate-related risk and opportunity identification, assessment, prioritisation, and management are fully integrated into the Group's overall risk management processes. The relevant policy and processes are reviewed annually and updated when necessary.

Climate-related risks and opportunities are examined across the Group's operations and value chain using both internal and external data through a coordinated, multi-level process. Strategic direction is set at the top, with the Board providing oversight and regularly reviewing the most significant climate-related issues. At the same time, operational teams contribute detailed, ground-level insights by assessing their own exposures on an annual basis. When a potential risk is identified, the relevant department will design and carry out mitigation actions, followed by ongoing reviews to ensure that the controls remain robust and effective over time.

The Group does not currently incorporate climate-related scenario analysis into its risk identification process. At present, climate-related risks are identified and assessed through qualitative risk management methodologies, leveraging internal operational experience and historical weather data. The Group will continue to monitor the availability of simplified tools and industry data to evaluate the feasibility of integrating scenario analysis into its risk identification framework in the future.

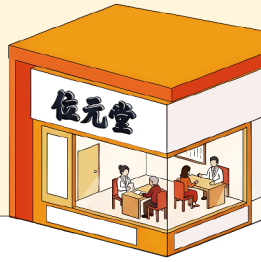
氣候風險管理

本集團已制定全面的風險管理框架。氣候相關風險及機遇識別、評估、優先排序及管理已全面融入本集團的整體風險管理流程。相關政策及流程每年進行檢討，並在必要時更新。

透過一個協調的多層次流程，利用內部及外部數據，審查本集團營運及價值鏈中的氣候相關風險及機遇。戰略方向由高層制定，董事會負責監督並定期審閱最重要的氣候相關事宜。同時，營運團隊透過每年評估自身的風險敞口，提供詳細的基層見解。當識別出潛在風險時，相關部門將設計並執行緩解措施，隨後進行持續檢討，以確保控制措施長期保持穩健有效。

本集團目前未將氣候相關情景分析納入其風險識別流程。目前，氣候相關風險乃透過定性風險管理方法，利用內部營運經驗及歷史天氣數據進行識別及評估。本集團將繼續監察簡化工具及行業數據的可用性，以評估未來將情景分析納入其風險識別框架的可行性。

Step 步驟	**1st 第一步**	**2nd 第二步**	**3rd 第三步**	**4th 第四步**
	Assess the risks from the Group Risk Management Framework and their interactions with climate 評估本集團風險管理框架中的風險及其與氣候的相互作用	Identify climate risk drivers and impact on the Group 識別氣候風險驅動因素及對本集團的影響	Assess risk materiality by scoring drivers on likelihood and impact severity 透過對驅動因素的可能性及影響嚴重性進行評分來評估風險重要性	Select priority risks for to evaluate climate resilience 選擇優先風險以評估氣候韌性



All identified climate-related risks and opportunities play a role in shaping our strategic direction, operational priorities, and internal policies. We evaluate each item based on its potential impact and the likelihood of occurrence using the Group's risk assessment methodologies, creating a clear profile that supports informed decision-making. Risks that score highly on both impact and likelihood are elevated in priority and addressed ahead of lower-rated issues to ensure our resources are focused where they matter most.

所有已識別的氣候相關風險及機遇在塑造我們的戰略方向、營運重點及內部政策方面均發揮作用。我們使用本集團的風險評估方法，根據其潛在影響及發生可能性評估每個項目，從而建立清晰的概況以支持知情決策。在影響及可能性方面得分較高的風險將會優先處理，並優先於評級較低的問題，以確保我們的資源集中在最重要的地方。

Identified climate-related risks are monitored quarterly by the ESG Committee, which tracks the effectiveness of mitigation measures and updates risk assessments as new information becomes available. Material changes in risk profiles are reported to the Board immediately. There were no material changes to the Group's climate-related risk identification, assessment, prioritisation and monitoring processes during the reporting period compared to the previous year. Climate-related opportunities are identified through annual strategic planning reviews and stakeholder engagement processes.

已識別的氣候相關風險由環境、社會及管治委員會每季度監察，該委員會追蹤緩解措施的有效性，並在獲得新資訊時更新風險評估。風險狀況的重大變動會立即向董事會報告。與上年度相比，本集團於報告期間的氣候相關風險識別、評估、優先排序及監察流程並無重大變動。氣候相關機遇乃透過年度戰略規劃檢討及持份者溝通流程識別。

Climate and Nature-related Targets

We are setting long-term climate–related targets across our operations and value chain supported by short-, medium-, and long-term milestones, all measured against a 2025 base year to ensure consistent comparison over time. These targets have taken reference from Hong Kong's long-term decarbonisation pathway and its goal of achieving carbon neutrality, as well as the Paris Agreement, ensuring that our efforts contribute meaningfully to the city's broader climate ambitions.

All quantitative targets are intensity targets, which are appropriate for the Group's service-based business model. The Group develops and regularly reviews its target internally based on its strategic planning and did not apply the Science Based Targets initiative's Sectoral Decarbonisation Approach. The use of carbon credits to achieve any net targets is currently not considered. Below sets forth the phased targets over our time horizon:

氣候及自然相關目標

我們正在為我們的營運及價值鏈設定長期的氣候相關目標，並以短期、中期及長期里程碑作為支持，所有目標均以二零二五年為基準年進行衡量，以確保隨時間的一致比較。該等目標參考了香港的長期脱碳路徑及其實現碳中和的目標，以及《巴黎協定》，確保我們的努力為本港更廣泛的氣候目標作出有意義的貢獻。

所有量化目標均為密度目標，適合本集團以服務為基礎的業務模式。本集團根據其戰略規劃內部制定及定期檢討其目標，並無應用科學碳目標倡議的行業脱碳方法。目前並無考慮使用碳信用額以實現任何淨目標。下文載列我們在時間範圍內的分階段目標：

Targets **目標**	**Descriptions** **説明**
Energy Consumption Intensity **能源消耗密度**	Short term: 3% reduction when compared to 2025 Medium-term: 6% reduction when compared to 2025 Long-term: 16% reduction when compared to 2025 短期：與二零二五年相比減少3% 中期：與二零二五年相比減少6% 長期：與二零二五年相比減少16%
Non-hazardous Waste Intensity **無害廢棄物密度**	Short term: 3% reduction when compared to 2025 Medium-term: 6% reduction when compared to 2025 Long-term: 16% reduction when compared to 2025 短期：與二零二五年相比減少3% 中期：與二零二五年相比減少6% 長期：與二零二五年相比減少16%
Greenhouse Gas Emission ("GHG") Intensity* (Scope 1 & 2) **溫室氣體排放(「溫室氣體」)密度*(範圍1及2)**	Short term: 3% reduction when compared to 2025 Medium-term: 6% reduction when compared to 2025 Long-term: 16% reduction when compared to 2025 短期：與二零二五年相比減少3% 中期：與二零二五年相比減少6% 長期：與二零二五年相比減少16%
Water Consumption Intensity **耗水密度**	Short term: 3% reduction when compared to 2025 Medium-term: 6% reduction when compared to 2025 Long-term: 16% reduction when compared to 2025 短期：與二零二五年相比減少3% 中期：與二零二五年相比減少6% 長期：與二零二五年相比減少16%

* The GHG emission target is a gross target.

The Group's GHG emission targets currently cover Scope 1 and Scope 2 emissions. Scope 3 targets will be developed as the Group improves its Scope 3 data collection capabilities.

* 溫室氣體排放目標為總目標。

本集團的溫室氣體排放目標目前涵蓋範圍1及範圍2的排放。隨著本集團提升其範圍3數據收集能力，將會制定範圍3目標。

The Group's climate-related targets and the methodologies used for their setting have not been verified by an independent third party. At present, these targets are reviewed and monitored through the Group's internal management and reporting processes to ensure data consistency and accuracy. The Group will periodically evaluate the necessity of seeking external assurance for its sustainability disclosures as its reporting framework matures. The targets are reviewed annually by the ESG Committee and approved by the Board. Any material revisions to the targets require Board approval. Target progress is monitored annually using the indicators specified above. There have been no revisions to the Group's climate-related targets during the Reporting Period.

本集團的氣候相關目標及用於設定該等目標的方法尚未經獨立第三方核實。目前，該等目標透過本集團的內部管理及報告流程進行檢討及監察，以確保數據的一致性及準確性。隨著報告框架日趨成熟，本集團將定期評估就其可持續發展披露尋求外部鑒證的必要性。該等目標由環境、社會及管治委員會每年檢討，並由董事會批准。對目標的任何重大修訂均須經董事會批准。每年使用上述指明的指標監察目標進度。於報告期間，並無修訂本集團的氣候相關目標。

During the Reporting Period, the Group's environmental performance maintained a positive trend with continuous reductions in various intensity indicators. All key metrics, including GHG emission intensity, non-hazardous and hazardous waste intensity, wastewater discharge intensity, as well as electricity and water consumption intensity, showed a year-on-year downwards trend in 2026 from 2025. The Group will strengthen ongoing monitoring of environmental indicators to sustain progress.

於報告期間，本集團的環境表現保持良好趨勢，各項密度指標持續下降。所有關鍵指標，包括溫室氣體排放密度、無害及有害廢棄物密度、廢水排放密度，以及電力及耗水密度，於二零二六年較二零二五年均呈按年下降趨勢。本集團將加強對環境指標的持續監察，以維持進展。

The use of carbon credits to achieve any net targets is currently not considered. Internal carbon price are currently not applied in our internal analysis. The Group has not allocated capital expenditure, financing or investment towards climate-related risks and opportunities. By applying reasonable information relief of the ESG Reporting Code, the Group does not disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks, transition risks and aligned with climate-related opportunities.

目前並無考慮使用碳信用額以實現任何淨目標。我們的內部分析目前並無應用內部碳價。本集團並無就氣候相關風險及機遇分配資本支出、融資或投資。透過應用《環境、社會及管治報告守則》的合理資料寬免，本集團並無披露易受氣候相關實體風險、過渡風險影響及與氣候相關機遇一致的資產或業務活動的金額及百分比。

GHG Emissions

溫室氣體排放

Wai Yuen Tong's GHG emissions mainly come from three sources: direct emissions (Scope 1) from gasoline used in transportation and towngas for Chinese medicine processing; indirect emissions (Scope 2) from purchased electricity; and other indirect emissions (Scope 3), which include emissions from waste disposal in landfills, and electricity used for freshwater and sewage treatment by government departments.

位元堂溫室氣體排放的三大源頭：運輸用汽油燃燒及中藥加工用煤氣產生的直接排放(範圍1)；外購電力產生的能源間接排放(範圍2)；以及其他間接排放(範圍3)，包括堆填區廢棄物處置的排放，以及政府部門用於淡水供給及污水處理的電力。

To manage these emissions, the Group has adopted targeted energy efficiency policies, as detailed in the "Use of Resources" section, aimed at reducing energy consumption and minimising environmental impact.

為管理該等排放，本集團已採納有針對性的能源效益政策(詳情載於「資源使用」一節)，旨在減少能源消耗及盡量減少對環境的影響。

During the Reporting Period, the Group recorded no material violations of local environmental laws related to air and GHG emissions, water and soil discharge, or the handling of hazardous and non-hazardous waste.

於報告期內，本集團就與空氣及溫室氣體排放、向水及土地的排污或有害及無害廢棄物處理有關方面，並無嚴重違反當地環境法例的情況。

The Group's GHG emissions performance[4] was as below:

本集團的溫室氣體排放表現如下：

Types of GHG Emissions[1] **溫室氣體排放類型[1]**	**Unit** **單位**	**2026** **二零二六年**	2025 二零二五年
Direct GHG Emissions (Scope 1) 直接溫室氣體排放(範圍1)	tCO_2e 公噸二氧化碳當量	**198.69**	393.86
Indirect GHG Emissions (Scope 2) – location based[2] 間接溫室氣體排放(範圍2)－按地區[2]	tCO_2e 公噸二氧化碳當量	**3,797.10**	4,597.74
Total GHG Emissions (Scope 1&2) **溫室氣體排放總量(範圍1及2)**	tCO_2e 公噸二氧化碳當量	**3,995.79**	4,991.60
Total GHG Emissions (Scope 1&2) Intensity[3] **溫室氣體排放總量(範圍1及2)密度[3]**	tCO_2e/ft^2 公噸二氧化碳當量／平方呎	**0.012**	0.016
Other Indirect GHG Emissions (Scope 3) 其他間接溫室氣體排放(範圍3)	tCO_2e 公噸二氧化碳當量	**837.84**	3,524.87
Total GHG Emissions (Scope 1&2&3) **溫室氣體排放總量(範圍1、2及3)**		**4,833.62**	8,516.47
Total GHG (Scope 1&2&3) Intensity[3] **溫室氣體總量(範圍1、2及3)密度[3]**	tCO_2e/ft^2 公噸二氧化碳當量／平方呎	**0.015**	0.027

Notes:

1. The Group's GHG emissions include CO_2, CH_4 and N_2O and are converted to reflect the tonnes of CO_2 equivalent. GHG emissions data is based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" and "Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, the "CLP 2025 Sustainability Report" published by CLP Holdings Ltd and the latest released average carbon dioxide emission factor for national electricity in China, published by the Ministry of Ecology and Environment on December 2025. Scope 3 emissions data is calculated with reference, but not limited to, the International Civil Aviation Organisation ("**ICAO**") and the Department for Energy Security & Net Zero ("**DESNZ**") of the United Kingdom.

2. Scope 2 emissions are calculated using a location-based approach, which considers the average emission intensity of the local electricity grid where the energy is consumed (i.e. EMA).

3. The intensity data in this Report is calculated based on the gross floor area of 320,626 sq. ft. (FY 2025: 314,881sq. ft, including Retail Shops).

4. There were no changes to the Group's GHG emission measurement methodologies, input data or assumptions during the reporting period compared to the previous year.

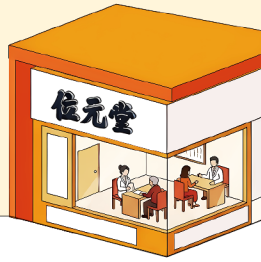
附註：

1. 本集團的溫室氣體排放包括二氧化碳、甲烷及一氧化二氮，並已換算以反映二氧化碳當量公噸。溫室氣體排放數據乃基於(包括但不限於)世界資源研究所及世界可持續發展工商理事會刊發的《溫室氣體盤查議定書：企業會計與報告標準》及《溫室氣體盤查議定書企業價值鏈(範圍3)核算與報告標準》、聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》、中電控股有限公司發佈的《中電二零二五年可持續發展報告》及生態環境部於二零二五年十二月發佈的最新中國全國電力平均二氧化碳排放因子。範圍3排放數據的計算參考(但不限於)國際民用航空組織(「**ICAO**」)及英國能源安全與淨零排放部(「**DESNZ**」)。

2. 範圍2排放採用基於位置的方法計算，該方法考慮了能源消耗所在地(即EMA)當地電網的平均排放密度。

3. 於本報告中，密度數據乃根據建築面積320,626平方呎計算。(二零二五財政年度：314,881平方呎，包括零售店)。

4. 與上年度相比，本集團於報告期間的溫室氣體排放計量方法、輸入數據或假設並無變動。



Scope 3 GHG Emissions Details:

範圍3溫室氣體排放詳情：

Scope 3 Other Indirect GHG Emissions **範圍3其他間接溫室氣體排放**	**Units** **單位**	**2026** **二零二六年**	2025 二零二五年
Category 1: Purchased Goods and Services[5]-fresh water supply 類別1：已購買的商品及服務[5]－淡水供應	tCO_2e 公噸二氧化碳當量	**10.63**	20.19
Category 5: Waste Generated in Operations[6] 類別5：營運中產生的廢物[6]	tCO_2e 公噸二氧化碳當量		
– Paper waste treatment －廢紙處理		**20.52**	18.90
– General waste treatment －一般廢物處理		**80.65**	3,480
– sewage treatment －污水處理		**0.18**	5.78

Notes:

5. GHG Scope 3 Category 1 emissions: The Group utilises a supplier specific method, using emission factor from Water Service Department (WSD).

6. GHG Scope 3 Category 5 emissions: The Group uses waste-specific data multiplied by applicable emission factors such as data from Environmental Protection Department ("**EPD**").

附註：

5. 溫室氣體範圍3類別1排放：本集團採用供應商特定方法，使用水務署的排放因子。

6. 溫室氣體範圍3類別5排放：本集團使用特定廢物數據乘以適用的排放因子，例如環境保護署(「**環保署**」)的數據。

During the Reporting Period, the Group recorded a synchronous decline in both Scope 1 and Scope 2 GHG emissions compared to the 2025 baseline, primarily driven by a comprehensive reduction in the consumption of petrol, natural gas, and towngas (Scope 1), alongside decreased electricity usage across our offices and factories (Scope 2). In 2025, the installation of new production lines and clean room construction generated substantial phased construction waste, driving up Scope 3 GHG emissions from general waste. Following project completion in 2026 and normalised operations, waste volume declined, with corresponding emissions falling accordingly.

於報告期內，本集團範圍1及範圍2的溫室氣體排放量較二零二五年基準同步下降，這主要得益於運營中汽油、天然氣、煤氣消耗量的全面減少(範圍1)，以及辦公地點與廠房電力使用量的有效降低(範圍2)。二零二五年，新生產線安裝及潔淨室建設產生大量階段性工程廢棄物，推高當年一般廢物對應的範圍3溫室氣體排放。二零二六年相關工程完工，營運回復常態，廢物量回落，相關排放隨之下降。

USE OF RESOURCES

Energy Consumption

Wai Yuen Tong is deeply committed to promoting the efficient use of resources. Recognising the importance of minimising its environmental impact, the Group actively monitors and mitigates potential adverse effects arising from its operations. A key focus is raising employee awareness about resource conservation and environmental protection. During the Reporting Period, Wai Yuen Tong's energy consumption was as below:

資源使用

能源消耗

位元堂始終堅守推動有效利用資源的原則。本集團認識到盡量減少對環境影響的重要性，因此積極監察及緩減其營運所產生的潛在不利影響，重點之一為提高僱員節約資源及保護環境的意識。於報告期間，位元堂的能源消耗如下：

Energy Consumption **能源消耗**	**Unit** **單位**	**2026** **二零二六年**	2025 二零二五年
Direct Energy Consumption **直接能源耗量**	MWh 兆瓦時	**865.47**	1,676.56
• Town gas and Natural gas 煤氣及天然氣	MWh 兆瓦時	**755.13**	1,182.41
• Petrol 汽油	MWh 兆瓦時	**110.35**	494.15
Indirect Energy Consumption **間接能源耗量**	MWh 兆瓦時	**10,805.26**	11,299.50
• Purchased Electricity 外購電力	MWh 兆瓦時	**10,805.26**	11,299.50
Total Energy Consumption **能源總耗量**	MWh 兆瓦時	**11,670.74**	12,976.06
Intensity[3] **密度[3]**	MWh/ft² 兆瓦時／平方呎	**0.04**	0.04

Note: Intensity indicators are defined in Note 3 (Page: 27).

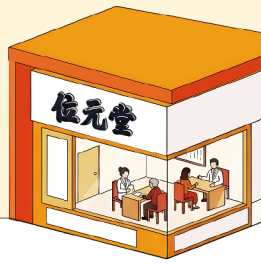
附註： 密度指標定義詳見附註3(第27頁)。

The Group also prioritises the effective management of major energy-consuming equipment. Understanding the environmental implications of energy use, Wai Yuen Tong has implemented standardised operational procedures to enhance energy efficiency. Its primary sources of energy consumption are electricity for operations and petrol for company vehicles. To address this, the Group has adopted a range of initiatives aimed at conserving energy and optimising resource utilisation.

本集團亦優先考慮有效管理主要耗能設備。位元堂了解能源使用對環境的影響，已實施標準化作業程序以提高能源效益。其能源消耗的主要來源是營運用電及公司車輛用汽油。作為應對，本集團已採取一系列旨在節約能源及優化資源利用的措施。

During the Reporting Period, the Group actively implemented effective energy management measures, leading to a significant improvement in its overall energy consumption profile. Notably, fuel consumption from company vehicles, towngas and natural gas usage in facilities, as well as daily electricity consumption, all recorded a comprehensive decline, reflecting the Group's positive progress in energy conservation and green operations.

於報告期內，本集團積極落實有效的能源管理措施，使整體能源消耗錄得顯著改善。其中，公司車輛的燃油消耗、設施的煤氣及天然氣使用量，以及日常用電量均實現全面下降。這反映了集團在節能降耗及推行綠色運營方面的積極成效。



Solar Power

One of our significant advancements is embracing solar energy, a renewable power source offering numerous benefits. This transformative step enables us to harness clean, sustainable energy while achieving considerable cost savings. By utilising solar power, we lessen our reliance on conventional energy sources, yielding substantial financial advantages for our organisation. The Group installed Photovoltaic ("**PV**") solar panels on the rooftop of its Yuen Long Factory. These panels, consisting of PV modules made up of multiple PV panels, efficiently capture sunlight. Using advanced PV materials and devices, the PV cells within the panels absorb solar energy and convert it into electrical power. This adoption of solar energy not only underscores Wai Yuen Tong's dedication to environmentally responsible practices but also plays a vital role in mitigating the impacts of climate change.

太陽能

我們的重大進展之一是採用太陽能，一種好處眾多的可再生能源。這一轉型舉措令我們能夠利用清潔、可持續的能源，同時節約可觀的成本。利用太陽能，我們減少了對傳統能源的依賴，為我們的組織帶來了巨大的財務優勢。本集團於元朗廠房的天台安裝光伏(「**光伏**」)太陽能電池板。該等電池板由多塊光伏面板組成的光伏模塊組成，有效地捕捉陽光。運用先進的光伏物料及儀器，光伏面板上的光伏電池可吸收太陽能，並將之轉化為電能。此次採用太陽能不僅彰顯位元堂致力於對環境負責的實踐，也在減輕氣候變化的影響方面發揮重要作用。

Water Resources

Water consumption at the Headquarters and Operation Sites in Shenzhen is minimal compared to the Group's Yuen Long Factory, where water usage is primarily attributed to washing Chinese herbs and production processes. To promote water conservation, the Group has implemented the following measures.

- Water consumption at the Yuen Long Factory is carefully monitored. and targets for water conservation are established to encourage sustainable practices and efficient resource utilisation;
- Environmentally friendly water tanks and sensor faucets have been installed in washrooms to regulate daily water use;
- The Yuen Long Factory has set up facilities such as rainwater harvesting system, brown water treatment and collection to reduce water consumption; and
- An inspection is regularly conducted at the Yuen Long Factory to determine whether there is leakage in faucets and pipelines. We will arrange for repair when appropriate.

During the Reporting Period, the Group has not encountered any issues in sourcing water that was fit for purpose due to the geographic location of our operation.

水資源

相比用水量主要來自清洗中藥材和生產流程的本集團元朗廠房，總部及深圳各運營點的耗水量極低。本集團採取以下措施提倡節約用水。

- 元朗廠房密切監控用水情況，並制定節水目標，鼓勵可持續實踐及高效利用資源；
- 在洗手間安裝環保型水箱及自動感應水龍頭以規範每日用水；
- 元朗廠房設置雨水收集系統、棕水處理及回收等設施，以減少用水量；及
- 元朗廠房亦定期檢查，確定水龍頭及管道有否滲漏。我們將適時安排維修。

於報告期間，本集團並無因業務的地理位置而出現任何尋找合適水源的問題。

The Environment and Natural Resources

The Group has always been concerned about the impact of the operating sites in its surrounding environment and natural resources. We are committed to reducing the negative environmental impacts from daily operations through measures such as treasuring resources and properly disposing of waste. The Group has formulated relevant policies and has considered the negative impacts of planting pharmaceutical raw materials on biodiversity, to improve the environmental monitoring and early warning system and to establish an emergency response mechanism for environmental emergencies.

環境與自然資源

本集團一直關注營運場所對周邊環境及天然資源的影響，致力透過珍惜資源及妥善處置廢物等措施，減少日常營運對環境造成的負面影響。本集團制定相關政策，考慮醫藥原料種植過程對生物多樣性的負面影響，完善環境監測預警體系，建立突發環境事件應急機制。

Packaging Materials

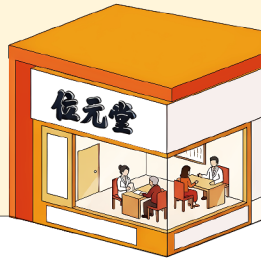
The Group consistently engages in the review and enhancement of its packaging design to minimise the consumption of packaging materials. A key focus is placed on utilising sustainable and recyclable packaging materials whenever possible. One notable approach employed by the Group is the incorporation of QR codes on packages. By simply scanning these codes, customers can access additional product information through relevant websites. This innovation allows for a reduction in label size, effectively reducing the need for excessive packaging materials. Looking ahead, the Group aims to expand the application of QR codes to maximise their utility. Furthermore, the Group remains committed to exploring solutions that enhance the efficiency of packaging material usage. This includes considering the adoption of biodegradable packaging materials derived from regenerative elements.

包裝材料

本集團持續檢討及改善包裝設計，並減少耗用包裝材料。為盡量使用可持續及可回收的包裝材料，本集團採用的其中一項主要方法為在包裝上印刷二維碼，客戶只需掃描二維碼便可鏈接到相關網站，了解更多產品資訊。此創新做法能縮小標籤尺寸，有效降低對包裝材料的過度需求。展望未來，本集團務求拓展二維碼的應用，以盡量擴大其使用範圍。此外，本集團會繼續致力探討提高包裝材料使用效率的方案，如考慮使用可生物降解及含有再生成分的包裝材料。

In addition, we have partnered with the Hong Kong Productivity Council to implement our first automated packaging system, marking a significant milestone in technological innovation. This advanced system accommodates various packaging materials of different sizes, shapes, and colors, representing a leap in efficiency. Our automated production line efficiently performs bottle filling and individual packaging with minimal human intervention, reducing waste from human error and elevating operational hygiene standards.

此外，我們與香港生產力促進局合作，實施首個自動化包裝系統，成為科技創新的一個重要里程碑。這一先進的系統可容納各類尺寸、形狀和顏色不同的包裝物料，極大提升效率。我們的自動化生產線以最低程度的人手干預完成裝瓶及獨立包裝工序，減少人為錯誤造成的浪費並提高操作衛生標準。



GREEN DISCHARGE

Air Emissions

The principal source of air emissions originating from the Group's operations were primarily attributed to the fuel consumption of its company vehicles. In response to this emission source, the Group diligently ensures that all its vehicles operate under optimal conditions through regular maintenance. Wai Yuen Tong emphasises the selection of local vendors for product and service supplies, thereby minimising the distance required for transportation. Moreover, the Group takes proactive measures by conducting regular examinations to monitor exhaust gas emissions from business vehicles. The staff at the Yuen Long Factory also actively reminds drivers to switch off their engines when parked, effectively reducing unnecessary emissions. Additionally, Wai Yuen Tong employs hydro vent and scrubber technologies to eliminate oil and odor from fumes prior to their emission, further mitigating potential environmental impact.

During the Reporting Period, the Group's emissions of No_x, So_x and RSP showed notable improvement. This trend is primarily attributed to a reduction in vehicle utilisation frequency across our business operations, which consequently lowered overall gasoline consumption. The decrease in fuel consumption directly mitigated the environmental impact of our corporate fleet operations.

綠色排放

廢氣排放

本集團營運產生的主要廢氣排放源頭為公司車輛消耗的燃料。針對此排放源頭，本集團通過定期維護確保其所有車輛處於最佳狀態。位元堂會優先挑選當地供應商的產品及服務供應，從而盡量縮短運輸距離。另外，本集團亦會主動採取為業務車輛定期進行檢測等措施，以監察有關車輛的廢氣排放情況。元朗廠房員工亦會積極提醒司機停車熄匙，以便有效減少不必要的廢氣排放。此外，位元堂採用灑水式煙罩及洗滌器，排放前去除煙霧中的油分及氣味，繼而進一步降低可能對環境造成的影響。

於報告期間，本集團的氮氧化物、硫氧化物及可吸入懸浮粒子排放量均有所優化。此趨勢主要歸因於業務運營中車輛使用頻率的減少，進而降低了整體的汽油消耗量。燃油使用量的下降直接減輕了公司車輛運行對環境帶來的影響。

Types of Air Emissions **廢氣排放類型**	**Unit** **單位**	**2026** **二零二六年**	2025 二零二五年
Nitrogen Oxides (No_x) 氮氧化物	kg 千克	**16.60**	41.45
Sulphur Oxides (SO_x) 硫氧化物	kg 千克	**0.22**	0.83
Respirable Suspended Particulates (RSP) 可吸入懸浮粒子	kg 千克	**0.49**	1.90

Waste Management

The Group is dedicated to sustainable operations by optimising resource use and minimising waste across all sites. Upholding strict waste reduction standards, it follows the 3R Policy – Reduce, Reuse, and Recycle – to ensure responsible disposal and management of business-related waste.

At Wai Yuen Tong, employees are encouraged to practice responsible waste management by sorting recyclable materials into designated containers. The Yuen Long Factory implements a comprehensive waste sorting system, prioritising the recycling and reuse of paper boxes to promote sustainable packaging. Additionally, the Headquarters and Shenzhen office have set up recycling boxes and coordinate regular collections with recyclers.

Non-hazardous waste at the Group's headquarters primarily consists of paper. In support of environmental sustainability, the Group fosters a paperless office culture actively. Employees are encouraged to reduce paper waste through double-sided printing whenever possible, while the reuse of envelopes and document folders is actively promoted for internal correspondence and document delivery.

Handling of Hazardous Wastes

Wai Yuen Tong's hazardous waste is mainly generated from the operation of Yuen Long Factory. These hazardous wastes encompass various substances such as waste halogenated solvents, expired pharmaceuticals, other pharmaceutical raw materials, and chemical wastes. These materials encompass both traditional Chinese medicine processing and Western pharmaceutical production and must be handled with care due to their potential risks. The Group places significant emphasis on adhering to rigorous protocols for storage, management, and disposal, ensuring compliance with relevant regulations and industry best practices. To maintain safety and environmental responsibility, all chemical waste, including that generated from Chinese traditional medicines and Western pharmaceutical processes, is properly stored and collected by an external qualified waste management service provider.

廢棄物管理

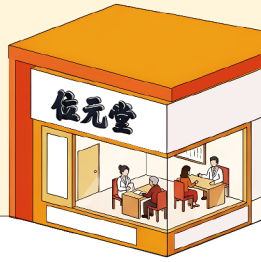
本集團致力於通過優化資源使用及盡量減少所有地點的浪費來實現可持續運營。本集團恪守減少廢棄物的嚴格標準，根據3R政策－Reduce（減少使用）、Reuse（物盡其用）及Recycle（循環回收）處置及管理其業務相關廢棄物。

位元堂鼓勵僱員負責任地管理廢物，將可回收物料分類放入指定容器。元朗廠房實施完善的廢棄物分類系統，優先回收及重複使用紙盒，推廣可持續包裝。此外，總部及深圳辦事處已設立回收箱，並與回收商協調定期收集。

本集團總部的無害廢棄物主要包括紙張。為支持環境可持續發展，本集團積極推行無紙化辦公文化。本集團鼓勵僱員盡可能雙面打印以減少紙張浪費，並積極推廣重複使用信封及文件夾進行內部通訊及文件傳遞。

處理有害廢棄物

位元堂的有害廢棄物主要來自元朗廠房的營運，當中包括廢鹵化溶劑、過期藥品、其他醫藥原料及化學廢物等。該等物料涵蓋中藥加工及西藥生產，由於其潛在風險，必須小心處理。本集團非常重視遵守嚴格的儲存、管理和處置協議，確保遵守相關法規及行業最佳實踐。為始終踐行安全及環境責任，所有化學廢物（包括中藥及西藥加工產生的化學廢物）均由外聘合資格廢物管理服務供應商妥善儲存及收集。



Sewage Discharge

The Group mainly generates wastewater from two sources: domestic wastewater and industrial wastewater. The industrial wastewater specifically arises from the processing and utilisation of traditional Chinese medicine. Within this context, the traditional Chinese medicine wastewater is primarily derived from activities such as feedstock and herbal cleaning, medicine processing, and workplace washing. To ensure compliance with regulations, the Group has obtained a license from the Environmental Protection Department of Hong Kong (EPD) under the Water Pollution Control Ordinance. Consequently, the Group adheres to the applicable requirements outlined by the EPD to responsibly discharge wastewater in line with environmental standards and regulations.

廢水排放

本集團產生的廢水兩大主要源頭為生活廢水及工業廢水。傳統中藥加工和利用的過程中會產生工業廢水。據此，傳統中藥廢水主要來自原料及藥材清洗、藥物加工、工作場所清洗等過程。為確保遵守有關法規，本集團已獲得香港環境保護署(「環保署」)根據《水污染管制條例》頒發的牌照。因此，本集團會奉行環保署所訂明的適用規定，遵照環境標準及法規負責任地排放廢水。

Reducing Packaging Waste by Technological Innovation – Intelligent Automated GMP Product Packaging System

The Group emphasis product quality and brand reputation, continuously striving to adapt to changing market demands. Recognising the need for an upgraded packaging process, the Group embarked on a research initiative in collaboration with the Hong Kong Productivity Council (HKPC). Over the past three years, HKPC has developed an intelligent automated Good Manufacturing Practice ("**GMP**") product packaging system, specifically tailored to the Group's requirements.

The Group previously relied on manual packaging, which made it difficult to meet market demand. However, since the introduction of the intelligent packaging system in October 2022, significant improvements have been achieved. The system was designed to accommodate the unique characteristics of Traditional Chinese Medicine, which emphasises precise processing and the use of authentic medicinal materials. Notably, the intelligent packaging system can handle various types of tiny medicine vials, including those with different shapes, outer box designs, product contents, and colors.

The implementation of the intelligent packaging system has yielded remarkable benefits for the Group. Packaging productivity has doubled, while the need for manual labour has been reduced by 90%. As a result, employees previously engaged in packaging tasks can now be assigned to other non-automated responsibilities. The complex design of the system ensures compatibility with products of different shapes, such as fan-shaped and rectangular-shaped items.

This collaboration with HKPC and the adoption of the intelligent packaging system have significantly enhanced the Group's packaging efficiency and ability to meet market demands.

通過技術創新減少包裝廢棄物－智能自動化GMP產品包裝系統

本集團重視產品質量及品牌聲譽，一直致力應對變化萬千的市場需求。考慮到對升級包裝流程的需要，本集團已著手與香港生產力促進局(香港生產力促進局)合作進行研究計劃。過去三年，香港生產力促進局設立按本集團要求專門定製的智能自動化良好生產規範(「**GMP**」)產品包裝系統。

本集團此前依賴人工包裝，難以滿足市場需求。然而，自二零二二年十月引入智能包裝系統後，本集團的包裝流程實現明顯改善。該系統旨在配合傳統中藥的獨有特性，著重精準的加工流程與地道藥材的使用。值得注意的是，該智能包裝系統可處理多種迷你藥瓶產品(包括不同包裝形狀、外盒設計、產品內容及顏色)。

採用智能包裝系統令本集團顯著受惠，不但令包裝生產率翻倍，更將手動需求減少90%。因此，過往從事包裝工作的僱員現可獲調配處理其他非自動化職務。該系統的設計複雜，確保可與不同形狀(如扇形、長方形等)產品兼容。

與香港生產力促進局合作並採用智能包裝系統，本集團的包裝效率及滿足市場需求的能力獲得顯著提升。

Packaging Waste Reduction

By integrating a robotic arm into its system, HKPC has effectively improved the efficiency of identifying and handling different quantities of medicine bottles during packaging. Operating at high speeds with consistent precision, the robotic arm replicates manual packaging methods. It expertly places small medicine vials into blotter trays within metal cans, meticulously adjusting strength and angle to prevent bottles from bouncing out.

The integration of the robotic arm into the system has led to several significant advancements. First, it has improved the quality and stability of product packaging, ensuring the precise and consistent insertion of medicine bottles, which reduces the risk of errors or damage during the process. Second, the robotic arm plays a vital role in optimising material usage and minimising waste, effectively lowering packaging wastage.

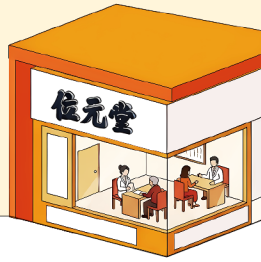
To further enhance accuracy, the HKPC team utilises electronic vision technology for precise placement of medicine bottles and batch numbers, ensuring proper labelling. Beyond its efficiency, the intelligent packaging system provides real-time data for monitoring and analysis, enabling HKPC to identify opportunities for optimisation and streamline operations to boost production efficiency. Additionally, the system adheres strictly to Good Manufacturing Practice (GMP) regulations, ensuring the safety and integrity of the Group's products.

減少包裝廢棄物

香港生產力促進局在系統中加裝機械臂，有效提高了在包裝過程中識別和處理不同數量藥瓶的效率。機械臂以一致的精度高速運作，複製了人手包裝技術，熟練地將細小的藥樽插入金屬罐內的吸塑盤，小心調整力度和角度，以避免瓶身彈出。

在系統中加裝機械臂帶來幾項重大進步。首先，加裝機械臂的系統提升了產品包裝的質量和穩定性，保證能夠一致精準地插入藥瓶，降低過程中出錯或損壞的風險。其次，機械臂在優化材料使用和最大限度地減少浪費方面發揮着至關重要的作用，有效降低了包裝浪費。

為進一步提高精度，香港生產力促進局團隊利用電子視覺技術精確放置藥瓶及批號，確保標籤正確。除提高效率外，智能包裝系統還提供實時數據進行監控和分析，使香港生產力促進局能夠伺機優化及精簡操作，以提高生產效率。此外，該系統嚴格遵守良好生產規範(GMP)規定，確保本集團產品的安全性和完整性。



People Oriented
以人為本

EMPLOYEE PRACTICES

As the largest team of registered Chinese medicine practitioners in Hong Kong, Wai Yuen Tong prioritises the utilisation of quality medicinal materials, which requires a team of talented staff. The Group places a strong emphasis on the well-being of its employees and actively invests in their professional growth for mutual success. At Wai Yuen Tong, employees are treated with utmost respect, their contributions are valued, and they are empowered to excel in their roles. Recognising that employee development is crucial not only for long-term corporate advancement but also a responsibility towards their workforce, the Group remains committed to fostering a supportive environment for their employees' growth and success.

During the Reporting Period, the Group reported no significant noncompliance with laws and regulations related to compensation, dismissal, recruitment, promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, or other employee benefits and welfare that would have a notable impact on the Group.

Recruitment Talents

With a proactive approach, the Group actively seeks out promising talents and upholds the principles of openness and fairness in its recruitment procedures. The recruitment process at Wai Yuen Tong considers different factors, including capabilities, job comprehension, practical work requirements, and suitability for a particular position. These criteria serve as the benchmarks for recruitment, guaranteeing a transparent and equitable process for all candidates involved.

Team Recognition and Sense of Belonging

Ensuring fairness and competitiveness, Wai Yuen Tong offers equitable compensation to its employees. Salaries and year-end bonuses are determined based on various factors, including qualifications, work performance, performance appraisal results, and prevailing market trends. Furthermore, the Group provides diverse career development opportunities for its workforce. Employee promotions and appointments adhere to the principles of meticulous organisation, comprehensive evaluation, merit-based selection, and adherence to stringent requirements.

Wai Yuen Tong maintains a zero-tolerance policy towards unfair dismissals and places great emphasis on conducting fair and transparent dismissal procedures. The procedures and conditions for dismissal and contract termination are clearly outlined in the Employee Handbook, ensuring clarity and consistency. Additionally, a comprehensive list of handover tasks is provided to facilitate a seamless transition of job responsibilities. These measures collectively contribute to a supportive and structured work environment within the Group.

僱員常規

作為全港最大的註冊中醫師團隊，位元堂已成立一支優秀人才團隊優先選用上乘藥材。本集團十分關注員工的福祉，並積極為他們的專業發展投入資源，藉以達致共同成功。位元堂非常尊重員工，珍視他們作出的貢獻，並賦權員工盡展所長。考慮到僱員發展不僅是企業長遠發展的關鍵，亦是對員工的責任，本集團會繼續打造支持員工成長和取得成功的環境。

於報告期間，本集團並無嚴重違反任何可能對本集團構成顯著影響，涉及賠償與解僱、招聘和晉升、工作時數、假期、平等機會、多元化、反歧視或其他僱員利益和福利的法例及法規。

招聘人才

本集團採取主動方針，積極物色具備潛力的人才，並在招聘過程中秉持公開公正的原則。位元堂於招聘過程中會以工作能力、對工作的認識、實際工作要求和是否適合特定崗位等不同因素作為招聘標準，並確保招聘過程對所有應徵者而言屬透明公允。

團隊認可及歸屬感

位元堂為員工提供公平且具競爭力的薪酬。薪金和年終獎金是根據資歷、工作表現、效績評估結果及現行市場趨勢等多項因素釐定。此外，本集團亦為員工提供多元化的職業發展機會，並奉行「組織細心、考察全面、錄取擇優、寧缺勿濫」的原則晉升及委任員工。

位元堂對不公平的解僱持零容忍態度，並確保解僱程序公正且透明。《員工手冊》明確訂明了解僱和終止合同的程序及條件，確保有關程序及條件清晰及保持一致。此外，本集團亦設有詳盡的交接安排以便工作職責無縫過渡。上述措施共同將本集團內部打造成一個結構分明並會提供支援的工作環境。

Promoting Diversity and Inclusion

Wai Yuen Tong upholds the commitment to provide equal opportunities to all employees and job applicants, ensuring the prevention of any form of discrimination. The interests of employees are safeguarded, and the Group strictly prohibits any discriminatory practices based on factors such as gender, marital status, pregnancy, family position, race, religion, or disability. Embracing diversity and inclusivity, the Group actively recruits individuals with disabilities, fosters a culture of integration for disabled individuals, and strives to build a diverse and inclusive workforce.

Looking ahead, the Group envisions implementing additional measures to further enhance diversity and integration in the workplace. This includes offering training programs focused on equal opportunities, anti-discrimination practices, and human rights.

鼓勵多元包容文化

位元堂致力向全體員工及應聘人士提供平等機會，防止任何形式的歧視情況發生，並維護員工權益。本集團嚴禁因性別、婚姻狀況、懷孕、家庭崗位、種族、信仰或殘疾等因素作出任何歧視行為。本集團鼓勵多元包容，積極招聘殘障人士，推動傷健共融的文化，致力建立多元共融的工作團隊。

展望未來，本集團預期將實施更多措施，在工作環境中進一步推動多元共融，有關措施包括提供與平等機會、反歧視和人權相關的培訓計劃。

Supporting Team's Well Being

Wai Yuen Tong offers a comprehensive remuneration package that is closely linked to the outcomes of annual performance appraisals and evaluations. To maintain market competitiveness, remuneration levels are regularly reviewed and adjusted based on industry benchmarks and the importance of each role.

Eligible employees also benefit from a wide range of perks, including inpatient and out-patient medical coverage, internal shopping discounts, and special rates for Traditional Chinese Medicine (TCM) out-patient services, dental care, and medical programs. Many of these benefits extend to employees' immediate family members, ensuring access to essential care and support when needed.

For transparency, the Group clearly outlines working hours and schedules in the Employee Handbook. Forced labor is strictly prohibited, and all overtime is voluntary and fairly compensated with appropriate allowances.

To support work-life balance and individual needs, Wai Yuen Tong provides different types of leave, including statutory holidays, maternity and paternity leave, compassionate leave, birthday leave, and examination leave. These measures reflect the Group's commitment to employee well-being and a supportive workplace culture.

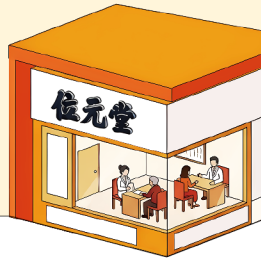
為團隊謀福祉

位元堂提供綜合薪酬待遇與年度績效評估及評價的結果密切相關。為保持市場競爭力，我們會根據行業基準及各職位的重要性定期檢討及調整薪酬水平。

符合條件的僱員亦享有廣泛的福利，包括住院及門診醫療保險、內部購物折扣以及中醫門診服務、牙科保健及醫療計劃的特價。僱員的直系親屬亦能享有其中諸多福利，確保在需要時獲得必要的護理和支持。

為提高透明度，本集團於僱員手冊中清楚列明工作時間及時間表。嚴禁強迫勞動，所有加班以自願為原則，並得到適當津貼的公平補償。

為配合工作與生活的平衡及個人需要，位元堂提供不同類型的假期，包括法定假期、分娩假及侍產假、恩恤假、生日假及考試假。該等措施反映本集團對僱員福祉及人性化工作場所文化的承諾。



DEVELOPMENT AND TRAINING

Retaining talented individuals is essential for the Group's continued success. As such, the Group is dedicated to fostering the professional growth and development of its employees. Significant resources are invested annually to offer training and development programs across all levels and departments. These initiatives benefit front-line sales staff at Retail Shops, TCM practitioners, the operations team at the Yuen Long Factory, and all back-office personnel.

To oversee the training initiatives, the Group has established a training department responsible for setting the overall training direction, implementing relevant strategies, and designing appropriate training courses tailored to employees' respective roles. The primary objective is to enhance the professionalism of the entire workforce. As one of the largest employers of Chinese Medical Practitioners (CMPs) in Hong Kong, the Group places great emphasis on keeping CMPs well-informed about current knowledge and information on Chinese herbal medicine. Training sessions for CMPs are conducted every two months, covering topics including communication skills with customers, information about Wai Yuen Tong's new products, information on different medicinal materials and TCM system training, lecturing skills, and other relevant subjects. Product training sessions and knowledge-sharing sessions are organised to familiarise CMPs with the procurement, screening, and pharmaceutical processes involved in Chinese herbal medicine.

發展及培訓

挽留優秀人才對本集團的持續成功至關重要。因此，本集團致力促進僱員的專業成長及發展。我們每年投入大量資源為各級別和各部門提供培訓及發展計劃。該等措施惠及零售店的一線銷售人員、中醫師、元朗廠房的營運團隊以及所有後勤人員。

為監督培訓計劃，本集團已設立培訓部門，負責制定整體培訓方向並實施相關策略，以及為不同崗位的員工量身訂制合適的培訓課程。培訓的主要目標是提高整個員工隊伍的專業水平。作為香港最大的中醫師僱主之一，本集團注重為中醫師提供最新的中藥知識和資訊。中醫師的培訓課程每兩個月進行一次，主題包括與客戶溝通技巧、位元堂新品資訊、不同藥材資訊、傳統中藥系統培訓、授課技巧及其他相關主題。本集團會籌辦產品培訓和分享會，以便向中醫師介紹中藥的採購、篩選和製藥過程。

The Group's Chairman hosts regular exchange meetings or dinners with the CMP team every 2–3 months to enhance internal communication. These gatherings provide valuable opportunities for open dialogue and collaboration within the organisation.

本集團主席每兩至三個月與中醫師團隊定期舉辦交流會或晚宴，以加強內部溝通。該等聚會提供珍貴機會與組織進行公開對話和合作。

Recognising the significance of ongoing personal and professional development, the Group actively encourages employees at all levels to pursue educational and training opportunities. To facilitate this, an External Training Subsidy policy has been established, allowing staff members to enhance and maintain job-related skills essential for optimal performance. Employees can seek reimbursement for continuing education and training courses accredited by the Education Bureau, as well as subsidies for professional association memberships.

本集團深明持續實現個人及專業發展的重要性，因而積極鼓勵各級員工接受教育及培訓的機會。有見及此，本集團已制定外部培訓補貼政策，使各員工能提升和保持與工作有關的技能，以充分發揮表現。員工可申請發還教育局認可的持續進修及培訓課程費用，及申請專業學會會籍資助。

LABOUR STANDARDS

勞工準則

The Group has zero tolerance and strictly prohibits the use of child labour, forced labour and hiring of illegal immigrants in our operations. Below measures have been taken to avoid these illegal employment practices.

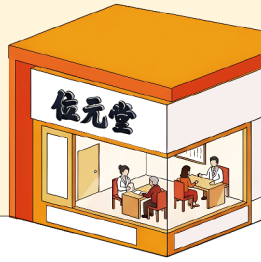
本集團採取零容忍態度，嚴禁在營運中僱用童工、強制勞工及聘用非法移民。我們已採取以下措施以避免該等非法僱傭。

Prevention of Child Labour

防止誤用童工

During the recruitment process, the human resources department will verify the applicant's identity documents and ensure that they have reached the minimum age for employment. If the Group finds any violation of relevant labour laws, regulation or standards regarding child labour, the Group will immediately terminate the labour contract and take disciplinary action against the relevant staff.

人力資源部在招聘過程中會核實應徵者的身份證明文件，確保應徵者符合最低入職年齡。倘本集團發現任何違反童工相關法律法規或準則的情況，本集團將立即終止勞動合同並對相關人員進行紀律處分。



Prohibition of Forced Labour

The Group specifies overtime compensation provisions in the Employee Handbook. The Group carefully monitors the employee working time and working schedule to ensure they work voluntarily and freely.

In case of any illegal labour practice is discovered, the Group will stop their employment immediately. An investigation will be carried out subsequently and report the case to the relevant authorities.

During the Reporting Period, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations, including but not limited to Employment Ordinance.

禁止強制勞工

本集團於《員工手冊》訂明加班補償規定。本集團密切監察僱員的工作時間及工作時間表，以確保彼等自願及自由地工作。

倘發現任何非法勞工行為，本集團將立即停止僱用彼等，隨後將進行調查，並向有關部門報告此案。

於報告期間，本集團沒有發現任何重大違反與童工及強制勞工有關的法律法規的情況，包括但不限於《僱傭條例》。

OCCUPATIONAL HEALTH AND SAFETY

The Group prioritises the health and safety of its employees and is deeply committed to maintaining a healthy, safe, and comfortable working environment. To support this commitment, a comprehensive Health and Safety Policy have been established. This policy addresses occupational safety hazards through a strong safety management structure, clear procedures and guidelines, and thorough risk assessments and mitigation measures.

At the Yuen Long Factory, an occupational health and safety board has been set up to keep employees informed about updates to health and safety procedures, relevant ordinances, analysis of recent work-related injury cases, and safety supervision reports. Furthermore, the Group has made the Health and Safety Manual readily available for easy reference, ensuring employees have access to critical information. Additionally, the Group places great emphasis on machine safety by regularly educating staff on proper operational procedures, potential hazards, and preventative measures to ensure a secure and efficient working environment.

To safeguard the health of all staff members and prevent fire hazards, smoking is strictly prohibited in all areas of the Yuen Long Factory. Regular fire drills are conducted to ensure preparedness and to enhance safety awareness among employees. As the treatment and extraction of Chinese herbal medicine may involve the use of various chemicals, hazard labels play a crucial role in communicating the classification and hazards associated with these substances. By ensuring consistent and clear hazard labeling, employees can readily identify potential risks and follow instructions for safe usage. This practice facilitates the implementation of appropriate safety controls in the workplace within the Yuen Long Factory.

職業健康與安全

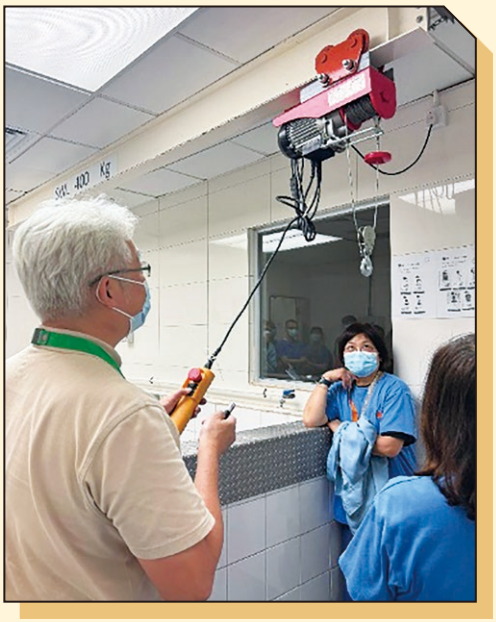
本集團將僱員的健康及安全放在首位，並致力維持健康、安全及舒適的工作環境。為此，本集團已制定全面的健康與安全政策。該政策通過健全的安全管理架構、清晰的程序及指引以及全面的風險評估和緩解措施應對職業安全風險。

元朗廠房已設立職業健康及安全報告板，提醒員工注意有關健康及安全程序的消息、相關條例、最近的工傷個案分析及安全監察報告。此外，本集團亦製作《健康與安全手冊》以便查閱，從而確保員工可獲得重要資訊。另外，本集團非常重視機器安全，定期教育員工有關正確操作程序、潛在危險及預防措施，以確保安全及高效的工作環境。

為保障所有員工的健康並防止發生火災，元朗廠房內所有區域均嚴禁吸煙。本集團會定期進行消防演習，確保作好準備及提高各員工的安全意識。由於中草藥的處理及提取可能涉及不同種類化學品的使用，故危險標籤在傳達該等物質的分類和危險信息時發揮關鍵作用。藉由確保危險標籤一致和清晰，員工可隨時識別潛在風險，並遵循安全使用的說明。此舉有助於元朗廠房中工作場所實施適用的安全控制措施。

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

於報告期間，據本集團所知，其並無嚴重違反任何可能會對本集團構成重大影響的健康與安全相關法例及法規。

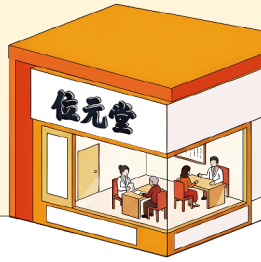


HEALTH AND SAFETY TRAINING

The Yuen Long Factory serves as the company's primary production base and has implemented a comprehensive health and safety plan. This plan includes monthly training sessions with topics tailored to the specific job duties of employees in various departments. Training materials are customised to ensure both relevance and effectiveness. Following each session, employees undertake post-training tests, and comprehensive records of training and attendance are meticulously maintained for future audits. In addition to factory-specific training, Wai Yuen Tong extends training programs to its retail store employees in Hong Kong and the PRC, as well as to back-office staff. This holistic approach ensures that all team members across the organisation receive the necessary training to perform their roles effectively.

健康與安全培訓

元朗廠房為公司主要生產基地，已施行全面的健康與安全計劃。該計劃包括根據各部門員工的特定工作職責為他們訂製每月主題的培訓課程，並訂製培訓材料以確保相關性及成效。於每次培訓後，員工進行培訓後測試，並保存完整的培訓及出席記錄，以便日後審計。除廠房特定培訓外，位元堂亦將培訓計劃擴展至香港及中國的零售店僱員以及後勤人員。這一全局方案確保整個組織的所有團隊成員均接受必要的培訓，以有效地履行其職責。



Operational Excellence
卓越營運

Wai Yuen Tong recognises that exceptional product and service quality are fundamental to building lasting customer relationships. To ensure continuous improvement, we have implemented comprehensive policies that enhance the consistency and reliability of our offerings, promote responsible supply chain management, and uphold strict anti-corruption standards. In addition, we have placed reminder posters in our shops to reinforce our commitment to outstanding customer service, ensuring that our frontline staff remain attentive and dedicated to delivering superior experience. Through these measures, the Group demonstrates its unwavering dedication to excellence, integrity, and customer trust.

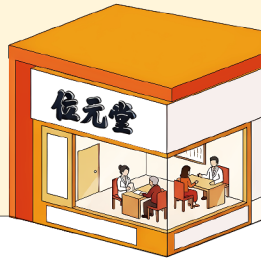
位元堂認識到卓越的產品和服務質量是建立持久客戶關係的基礎。為確保持續改進，我們實施全面的政策，以提高我們產品的一致性及可靠性，促進負責任的供應鏈管理，並堅持嚴格的反貪污標準。此外，我們已在店舖張貼提醒海報，以加強我們對卓越客戶服務的承諾，確保我們的一線員工保持專注並致力於提供卓越體驗。通過該等措施，本集團展示其對卓越、誠信及客戶信任的堅定承諾。

ENHANCING SERVICE TRANSPARENCY AND PRODUCT KNOWLEDGE THROUGH TRAINING VIDEOS

To maintain a consistently high-quality service experience, staff training is an essential part of our operations. Our Group regularly produces a variety of training videos, covering the service flow for consultations between Chinese medicine practitioners, front-line staff, and customers. In addition, we create product knowledge videos for staff training and assessment. These initiatives help ensure standardised practices, improve operational transparency, and enhance the overall customer experience.

通過培訓影片提高服務透明度及產品知識

為保持穩定而優質的服務體驗，員工培訓乃本集團營運中不可或缺的一環。本集團經常製作不同類型的培訓影片，內容包括中醫師及門店人員與顧客的諮詢服務流程。此外，亦會製作不同的產品知識影片，用作員工培訓及考核。這些安排有助確保標準化實踐、提高營運透明度，並提升整體客戶體驗。



EMPLOYEE CERTIFICATION AND RECOGNITION PROGRAM

The Group implements a frontline staff certification program to enhance service quality and customer experience. Employees undergo training and assessment on service skills, communication, problem-solving, and handling real-life service scenarios, and those who meet the required standards receive certification. In addition, mystery shopper reviews are carried out in stores to evaluate frontline service performance and recognize outstanding staff.

員工認證及嘉許計劃

本集團推行一線員工認證計劃，以提升服務質素和客戶體驗。員工會接受有關服務技巧、溝通能力、解難能力及實務情境處理的培訓及考核，達標者可獲頒認證。此外，本集團亦會透過神秘顧客巡查評估前線服務水平，並嘉許表現卓越的員工。

PRODUCT RESPONSIBILITIES

As part of our ongoing commitment to regulatory compliance and product excellence, Wai Yuen Tong ensures that its Yuen Long Factory meets stringent safety and quality standards, as evidenced by the following certifications:

- PIC/S standards as accredited by the Therapeutic Goods Administration of Australia ("**TGA**")
- ISO 22000:2005 Food Safety Management System certification
- Certificate of GMP issued by Proprietary Chinese Medicine Council of Hong Kong ("**GMP**")
- HACCP Hazard Analysis and Critical Control Points certification

During the Reporting Period, the Group was not aware of any incidents of non-compliance with related laws and regulations concerning health and safety, advertising, labelling, and privacy matters relating to products and services provided and methods of redress that would have a significant impact on the Group.

Product Quality Control

Wai Yuen Tong has established comprehensive internal quality and production management protocols by leveraging diverse pharmaceutical standards. These protocols are effectively implemented through Standard Operating Procedures (SOPs), enabling the Group to standardise production processes across various product lines.

Understanding the importance of a controlled production environment, the Group has established internal quality inspection standards and dedicated laboratories for rigorous testing of both raw materials and finished products. These measures help prevent human error and cross-contamination, ensuring that all products meet the internal specifications and quality benchmarks.

To further minimise risks of contamination, Wai Yuen Tong employs fully automated production equipment. Employees are required to adhere to strict sanitary protocols tailored to their roles, including the use of sanitary overalls, shoe covers, and protective caps. Regular cleaning for production equipment is also enforced.

For storage, the Group adheres to strict guidelines to preserve product integrity. The Quality Control Department is responsible for verifying labeling accuracy and monitoring ingredient stability. Additionally, the Group meticulously controls lighting, ventilation, temperature, and humidity to maintain an optimal environment for both production and storage.

產品責任

作為我們持續致力遵守監管法規及卓越產品的一部分，位元堂確保其元朗廠房符合嚴格的安全及質量標準，以下列認證為證：

- 澳洲藥物管理局(「**TGA**」)授予的國際醫藥品稽查協約組織生產標準認證
- ISO 22000:2005食品安全管理體系認證
- 香港中醫藥管理委員會出具的《中成藥生產質量管理規範》(「**GMP**」)認證
- HACCP危害分析和關鍵控制點認證

於報告期間，據本集團所知，並無發生任何違反有關健康與安全、廣告、標籤以及所提供產品和服務涉及的私隱事宜相關法例法規的事件及補救方法，繼而對本集團構成重大影響。

產品品質管理

位元堂已根據不同製藥標準制定全面的內部品質及生產管理規範，並透過標準操作程序(SOP)有效施行，讓本集團能夠為不同生產線設定標準化的生產流程。

本集團深知受控生產環境的重要性，故已制定內部質量檢驗標準及實驗室專門用於原材料及成品的嚴格檢測，協助避免人為出錯及交叉污染，確保所有產品均符合內部規格及質量標準。

為進一步減低污染風險，位元堂採用全自動生產設備。僱員必須遵守針對其職位量身訂製的嚴格衛生規範，包括使用衛生工作服、鞋套及保護帽，並強制定期清潔生產設備。

於儲存方面，本集團遵守嚴格的指引以保持產品完整性。品質控制部門負責驗證標籤的準確性並監測成分的穩定性。此外，本集團精心控制照明、通風、溫度和濕度，以維持最佳的生產及儲存環境。

Advertising and Label Management

The Group ensures that all product labels and instructions for its proprietary Chinese medicines, whether sold locally or exported, comply with the Chinese Medicines Regulation of Hong Kong, as well as the *Guidelines on Labels of Proprietary Chinese Medicines* and the *Guidelines on Package Inserts of Proprietary Chinese Medicines*. This commitment ensures that all advertising content is factual, unbiased, and not misleading or deceptive.

To continuously enhance its product advertising and label management, the Group regularly reviews and assesses updates to relevant laws and regulations. Additionally, all product packaging and instructions provide comprehensive information, including:

- Main active ingredients
- Dosage and methods of use
- Functional or pharmacological effects
- Storage instructions
- Contraindications or potential side effects
- Expiration date

By maintaining these standards, the Group safeguards the health and safety of its customers.

廣告及標籤管理

本集團確保其中成藥(不論在本地銷售或出口)的所有產品標籤及說明書均符合香港《中藥規例》、以及*「中成藥標籤指引」*和*「中成藥說明書指引」*，這一承諾確保所有廣告內容保持真實、公正，既不誤導亦不欺詐。

為持續加強其產品廣告及標籤管理，本集團定期檢討及評估相關法律及法規的更新。此外，所有產品包裝及說明書均提供全面的資訊，包括：

- 主要活性成份
- 用量及使用方法
- 功能或藥理作用
- 儲存指示
- 禁忌或潛在副作用
- 失效日期

透過維持該等標準，本集團保障其客戶的健康及安全。

Intellectual Property Protection

Wai Yuen Tong prioritises the protection of intellectual property by ensuring clear and well-defined contract terms in all collaborations with external organisations. These agreements safeguard against potential violations of intellectual property rights by partners.

The Group remains steadfast in respecting the intellectual property rights of other companies and individuals. To uphold this commitment, it actively conducts research and closely monitors industry patent information. This proactive approach enables the Group to avoid potential infringements while staying informed about the evolving intellectual property landscape within its sector.

知識產權保護

位元堂在與外部機構的所有合作中，確保合約條款清晰明確，優先保護知識產權。該等協議防止合作夥伴可能侵犯知識產權。

本集團堅定不移地尊重其他公司及個人的知識產權。為履行這一承諾，本集團積極開展研究並密切監控行業專利資訊，以令本集團能夠避免潛在的侵權行為，同時了解其行業內不斷變化的知識產權格局。

Safeguarding the Health and Safety of Customer

The Group has implemented comprehensive measures across all its stores to prevent the spread of epidemics and safeguard customer health and safety. To uphold these standards, the Group has established Store Hygiene Epidemic Preventive Measures and Codes, which all employees and required to follow.

Retail stores place significant emphasis on enhanced cleanliness and disinfection procedures. Regular cleaning and sanitisation are conducted for frequently used instruments and tools, including:

- Herbal medicine boxes
- Slicing machines
- Powder machines
- Cash registers

Through these proactive measures, the Group ensures a safe and hygienic environment for both customers and employees.

Customer Satisfaction and Privacy

Wai Yuen Tong has implemented a regular mystery shopper programme to evaluate the service quality of front-line employees. This initiative assesses key aspects of service, including politeness, product recommendations, and the overall customer experience. The insights gained from these evaluations help the Group identify areas for improvement and update internal service guidelines accordingly. This iterative approach enhances service standards and ensures consistently high-quality customer experience.

To further safeguard customer interests, the Group has established a complaint mechanism that aligns with the Adverse Drug Reaction Handling Procedure (Hong Kong). Customers can report concerns through various channels, including the customer service hotline, email, and social media platforms. If a product recall is necessary, as verified by the Quality Control Department, the Group promptly activates its recall protocol and notifies all relevant stakeholders, including the Chinese Medicine Council of Hong Kong.

The Group regularly reviews and enhances its product recall mechanism to ensure timely and effective resolution of complaints. Regional managers are also trained and encouraged to participate in relevant programmes that support continuous service improvement. Data analysis is utilised to develop targeted enhancement plans and set performance benchmarks.

保障顧客健康與安全

本集團已在旗下各店舖實施全面措施，以防止疫情擴散及保障顧客健康及安全。為維護該等標準，本集團已制定《門市衛生防疫措施及守則》，全體僱員必須遵守該守則。

零售店非常重視加強清潔及消毒程序。對經常使用的儀器及工具進行定期清潔及消毒，包括：

- 藥材盒
- 切片機
- 打粉機
- 收銀機

透過該等積極措施，本集團確保為客戶及僱員提供安全及衛生的環境。

客戶滿意度與私隱

位元堂已定期實施神秘顧客計劃以評估前線員工的服務質素。該計劃評估禮貌、產品推介及整體客戶體驗等關鍵服務方面。從該等評估中獲得的見解有助於本集團確定需要改進的地方，並相應地更新內部服務指引。這一迭代方法提高了服務標準，並確保始終如一的高質量客戶體驗。

為進一步保障客戶利益，本集團亦根據香港藥物不良反應處理程序設立申訴機制。客戶可以通過各種渠道報告問題，包括顧客服務熱線、電子電郵和社交媒體平台。若品質控制部門經查證須回收產品，本集團會立即啟動其回收方案，並通知所有相關持份者，包括香港中醫藥管理委員會。

本集團定期檢討及加強其產品回收機制，以確保及時有效地處理投訴。本集團亦培訓區域經理，並鼓勵彼等參與相關計劃，支持持續改善服務。本集團使用數據分析制定有針對性的增強計劃並設定績效基準。

The Group places great importance on protecting customers' personal information. According to the Employee Handbook, employees are strictly prohibited from disclosing any confidential data, including personal, purchase, or medical records, without proper authorisation. To ensure compliance with data protection laws, internal training was conducted during the Reporting Period, focusing on proper data handling in accordance with the Data Protection Ordinance.

本集團非常重視保護顧客的個人資料。根據《員工手冊》，未經適當授權，嚴禁僱員披露任何機密數據，包括個人資料、購買記錄或診症病歷。為確保遵守數據保護法律，本集團於報告期間以根據《資料保護條例》妥善處理數據為重點進行內部培訓。

During the Reporting Period, no product recalls or customer complaints related to health and safety were recorded.

於報告期間，並無因安全及健康問題而須進行任何產品回收，亦無接獲顧客投訴。

ANTICORRUPTION

反貪污

The Group maintains a strong commitment to ethical business practices and strictly prohibits any form of corruption, including bribery, extortion, fraud, and money laundering. The Employee Handbook serves as a comprehensive guide for employees, outlining anti-corruption guidelines that govern their daily conduct. To effectively prevent conflicts of interest, the Group requires employees to complete a Declaration of Interest Form, ensuring that personal interests do not conflict with the interests of the company. Regular review and updates of the anti-corruption policy further strengthen the Group's commitment to maintaining a corruption-free environment. The Employee Handbook also addresses the acceptance of gifts from individuals or entities doing business with the Group. Employees are instructed to complete an Application Form for Receiving Gifts and submit it to the Human Resources Department for verification and appropriate processing.

本集團堅定致力於實踐道德商業行為，嚴格禁止任何形式的貪污，包括賄賂、勒索、欺詐及洗黑錢。《員工手冊》為僱員提供全面的指引，列明規管日常行為的反貪污指引。為有效防止利益衝突，本集團規定僱員填妥《利益申報表》，確保個人利益與公司利益並無任何衝突。定期檢視和更新反貪污政策亦將進一步有助本集團維持無貪污的環境。《員工手冊》亦列明員工若接受來自與本集團有業務往來人士或實體之禮物，僱員須填寫《收取禮物申請表》並遞交予人力資源部以作進一步核實及處理。

During the Reporting Period, the Group was not aware of any material non-compliance with the relevant laws and regulations of bribery, extortion, fraud and money laundering that would significantly impact the Group. There were no concluded legal cases regarding corrupt practices brought against the Group or its employees.

於報告期間，本集團並不知悉任何嚴重違反賄賂、勒索、欺詐及洗黑錢相關法律及法規而對本集團造成重大影響的情況。概無對本集團或其僱員提出並已審結的貪污訴訟案件。

Anti-Corruption Training

Wai Yuen Tong is dedicated to maintaining the highest standards of integrity and ethical conduct. To reinforce this commitment, anti-corruption training was provided for both directors and employees during the Reporting Period. The training covered key topics such as identification and prevention of bribery, managing conflicts of interest, and understanding proper reporting procedures. All new joiners participating in the training program will receive mandatory anti-corruption training as part of their on boarding process.

反貪污培訓

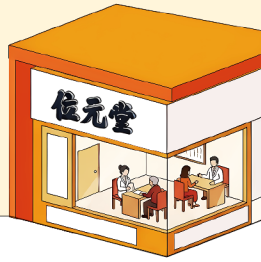
位元堂致力維持最高標準的誠信及道德操守。為此，本公司於報告期間為董事及僱員提供反貪污培訓。培訓涵蓋識別及預防賄賂、處理利益衝突及瞭解適當的報告程序等關鍵主題。所有參加培訓計劃的新入職員工將必須接受反貪污培訓，這屬於員工入職流程的一環。

Whistle-blowing Mechanism

The Group encourages its employees, customers, suppliers, and other stakeholders to report concerns about suspected improprieties, misconduct, or malpractice. A confidential channel is available for submitting reports, ensuring that all cases are handled with the utmost discretion. In line with the Whistleblowing Policy, the Group guarantees protection for whistleblowers against unfair dismissal, victimisation, or unwarranted disciplinary action. Reports related to fraud and corruption will be thoroughly investigated to uphold integrity and accountability.

舉報機制

本集團鼓勵其僱員、客戶、供應商及其他持份者舉報疑似不當行為、失當行為或瀆職。我們設有提交舉報資料的保密渠道，確保以最大的酌處權處理所有案件。根據舉報政策，本集團保證保護舉報人免受不公平解僱、受傷害或受到不合理懲處。為秉持誠信及問責性，有關欺詐及貪污的舉報均予仔細調查。



Business Ethics Training

The Group recognises the fundamental role of ethical principles in conducting business. We firmly believe that integrity forms the foundation of sustainable success and fosters positive relationships. As part of our unwavering commitment to the highest ethical standards, we provide continuous training to ensure that every member of our Group is well-versed in business ethics. Our comprehensive program covers key areas such as ethical decision-making, conflict of interest, transparency, and responsible business practices. By equipping our staff with the necessary knowledge and tools, we cultivate a corporate culture rooted in integrity, respect for diverse perspectives, and ethical conduct in every business interaction. By prioritising business ethics, we build lasting relationships, earn stakeholder trust, and make meaningful contributions to the communities we serve.

商業道德培訓

本集團深知道德原則在經營業務中的重要作用。我們堅信，誠信是可持續成功的基石，能促進積極的關係。作為我們堅持最高道德標準的堅定承諾一部分，我們提供持續培訓，以確保本集團的每一位成員都精通商業道德。我們的綜合計劃涵蓋關鍵領域，如道德決策、利益衝突、透明度和負責任的商業行為。通過讓員工掌握必要的知識和工具，我們在每一次業務互動中培養了植根於誠信、尊重不同觀點及道德行為的企業文化。通過將商業道德放在首位，我們建立持久的關係，贏得利益相關者的信任，並為我們所服務的社區做出了有意義的貢獻。

SUPPLY CHAIN MANAGEMENT

Wai Yuen Tong values its suppliers as vital business partners and has established a comprehensive procurement policy to define expectations across commercial, environmental, and social aspects. This policy requires suppliers to uphold high ethical standards, comply with labor laws and regulations, and protect employees' legal rights. Suppliers are strictly prohibited from engaging in extortion or other improper practices.

To maintain consistent selection criteria, the policy provides clear management guidelines and a standardised evaluation framework. When introducing new or modified products, Wai Yuen Tong conducts quotations and basic tests to ensure quality meets the Group's standards. During supplier selection, emphasis is placed on the submission of relevant quality certifications. Additionally, inspections are conducted, and suppliers must provide analysis certificates for each batch of goods to facilitate rigorous product quality monitoring.

To ensure an objective evaluation, Wai Yuen Tong typically considers more than three potential candidates during the supplier selection process. Each candidate must submit a pre-acceptance assessment form, which the Group uses to evaluate their suitability as suppliers.

供應鏈管理

位元堂視供應商為重要的業務夥伴，並已制定全面的採購政策，以界定商業、環境及社會方面的期望。該政策要求供應商秉持高道德標準，遵守勞動法律法規，保障僱員合法權益。我們亦嚴禁供應商涉及任何勒索或其他不正當行為。

為保持篩選準則一致，該政策提供清晰的管理指引及標準化評估框架。在推出新產品或改良產品時，位元堂會進行報價及基本測試，以確保品質符合本集團的標準。在選擇供應商的過程中，我們注重提交相關品質證書。此外須進行檢驗，供應商必須就每批貨品提供分析證書，以進行嚴格的產品質量監控。

為確保客觀地評估，位元堂在選擇過程中通常考慮三名以上的潛在候選供應商。各候選供應商必須提交預驗收評估表，本集團使用該表評估彼等作為供應商的合適性。

Green Procurement

Wai Yuen Tong is dedicated to green procurement as part of its sustainable development strategy. The Group prioritises local suppliers and environmentally friendly products to reduce its carbon footprint while supporting local economic growth and job creation. In addition to focusing on environmental considerations, Wai Yuen Tong actively monitors suppliers and contractors for compliance with laws, regulations, and social standards, including health and safety, fair labor practices, and corporate ethics. The procurement department conducts on-site visits and annual reviews to ensure ESG standards are met and to maintain sustainable supplier relationships.

綠色採購

位元堂致力推行綠色採購，作為其可持續發展策略的一部分。本集團優先選擇本地供應商及環保產品，以減少碳足跡，同時支持本地經濟增長及創造就業機會。除重點考量環境外，位元堂亦積極監察供應商及承包商是否遵守法律、法規及社會標準，包括健康及安全、公平勞工慣例及企業道德。採購部進行實地考察及年度檢討，以確保符合環境、社會及管治標準，並維持可持續的供應商關係。

Community Investment
社區投資

Beyond its core business, Wai Yuen Tong recognises the importance of social impact and corporate responsibility. The Group invests time, expertise, and resources in initiatives that enhance employee well-being and support communities. Employees are encouraged to engage in volunteer activities aligned with the Group's mission, contributing to civil infrastructure, health, public welfare, and poverty alleviation through services, sponsorships, and donations.

除核心業務外，位元堂深明社會影響及企業責任的重要性。本集團投入時間、專業知識及資源於提升僱員福利及支持社區的計劃。我們鼓勵員工參與與本集團使命一致的義工活動，通過服務、贊助和捐贈等方式，為民用基建、健康、公益和扶貧事業作出貢獻。

To demonstrate its commitment to corporate responsibility and community impact, Wai Yuen Tong has established a comprehensive policy on community investment. This policy outlines key initiatives aimed at supporting civil infrastructure, improving public health and welfare, and addressing poverty through volunteer services, sponsorships, and donations. Wai Yuen Tong's community investment focuses on four main areas:

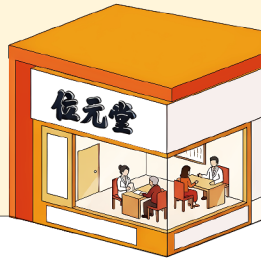
為展示其對企業責任及社區影響的承擔，位元堂已制定全面的社區投資政策。該政策概述旨在支持民用基建、改善公眾健康與福祉以及通過志願服務、贊助及捐贈解決貧困問題的關鍵舉措。位元堂的社區投資集中於四大範疇：

Public Health Awareness
公眾健康意識

Caring for the Elderly
關懷長者

Protect Animal Health and Welfare
保護動物健康和福利

Youth Development
青年發展



During the Reporting Period, the Group contributed approximately HKD604,000 to numerous local charitable organisations, including community organizations, district council representatives, associations, schools and enterprises across all districts of Hong Kong. Centering on the full-life-cycle health needs of local residents, it has launched diverse and highly accessible public welfare health services and popular science activities, effectively bringing the health benefits of TCM to every corner of the community and helping to build a healthier and more resilient local community. During the Reporting Period, Wai Yuen Tong's public welfare projects related to community investment are mainly divided into the following eight categories:

於報告期間，本集團向全港各區的社區組織、區議會代表、協會、學校及企業等多個本地慈善機構捐款約604,000港元。圍繞本地居民全生命週期的健康需求，推出多元化、高可及性的公益健康服務及科普活動，有效將傳統中藥的健康效益帶到社區每個角落，助力建設更健康、更具韌性的本地社區。於報告期間，位元堂與社區投資相關的公益項目主要分為以下八類：

THREE HIGHS & CARDIOVASCULAR HEALTH PROTECTION

Wai Yuen Tong, in collaboration with local community committees, trade unions, industry associations and other grassroots institutions, holds special thematic lectures on high-incidence chronic issues such as three highs (hypertension, hyperlipidemia, hyperglycemia), stroke and cardiovascular health. Registered professional TCM practitioners systematically explain scientific prevention, daily management and treatment knowledge, with the content tailored to the health needs of Hong Kong residents, covering multiple districts across Hong Kong, with up to 200 participants in a single session and a total of over 1,700 person-times served.

三高及心血管健康保障

位元堂與地方社區委員會、工會、行業協會等基層機構合作，針對三高(高血壓、高血脂、高血糖)、中風、心血管健康等高發慢性病問題，舉辦專題講座。註冊專業中醫師系統講解科學預防、日常管理及治療知識，內容針對香港居民的健康需求，覆蓋全港多個地區，單場參與人數多達200人，累計服務超過1,700人次。

HEALTH PRESERVATION & DIET THERAPY POPULARIZATION

With TCM health preservation and dietary therapy as the core, Wai Yuen Tong holds special thematic lectures in collaboration with community care teams, district councilors, neighborhood associations and other institutions, popularising professional TCM dietary therapy knowledge, seasonal health preservation tips and daily health care skills, combining traditional Chinese medicine wisdom with the daily eating habits of Hong Kong people, covering multiple districts across Hong Kong.

養生食療普及

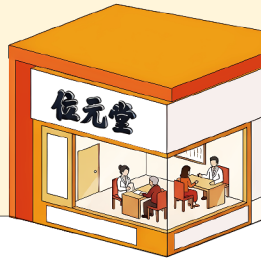
位元堂以中醫藥養生食療為核心，與社區關懷團隊、區議員、鄰里協會等機構合作舉辦專題講座，普及專業中醫藥食療知識、季節性養生技巧及日常保健技能，將傳統中醫藥智慧與港人日常飲食習慣相結合，覆蓋全港多個地區。

PAIN PREVENTION & TREATMENT

Wai Yuen Tong, in collaboration with industry associations, community care teams and other grassroots institutions, holds special thematic lectures on various common pain problems. Registered professional TCM practitioners explain the causes, scientific prevention, professional treatment and daily conditioning methods for different types of pain, go deep into communities, associations and other grassroots scenarios, serve people of different age groups with targeted content.

痛症防治

位元堂與行業協會、社區關懷團隊等基層機構合作，就各種常見痛症問題舉辦專題講座。註冊專業中醫師講解不同類型痛症的成因、科學預防、專業治療及日常調理方法，深入社區、協會等基層場景，以針對性內容服務不同年齡層人士。



SKIN HEALTH CARE

Wai Yuen Tong, in collaboration with district councilors, community institutions, schools and other partners, holds special popularisation lectures on common skin problems among Hong Kong residents. Registered professional TCM practitioners explain the internal and external causes, daily care, conditioning and improvement methods from the perspective of traditional Chinese medicine, enter communities, primary and secondary schools and other scenarios.

皮膚健康護理

位元堂與區議員、社區機構、學校等合作夥伴合作，就香港居民常見的皮膚問題舉辦專題普及講座。註冊專業中醫師從傳統中醫藥角度講解內外成因、日常護理、調理及改善方法，進入社區、中小學等場景。

BASIC HEALTH PRESERVATION POPULARIZATION

With basic TCM health preservation as the core theme, Wai Yuen Tong holds community health lectures in collaboration with district councilors, community service centers and other institutions, popularising easy-to-learn basic TCM health preservation knowledge, daily health care skills and scientific healthy lifestyle concepts, helping residents build long-term health management awareness, covering Sha Tin and other districts in Hong Kong.

基礎養生普及

位元堂以基礎中醫藥養生為核心主題，與區議員、社區服務中心等機構合作舉辦社區健康講座，普及易學的基礎中醫藥養生知識、日常保健技巧及科學健康生活理念，幫助居民建立長期健康管理意識，覆蓋沙田及香港其他地區。

CANCER PREVENTION & TREATMENT POPULARIZATION

Wai Yuen Tong, in collaboration with regional health centers, local enterprises and other institutions, holds special thematic lectures on cancer prevention and treatment, popularising scientific cancer-related knowledge, daily prevention methods and post-treatment conditioning tips from the perspective of traditional Chinese medicine, serving community residents and enterprise employees with targeted content.

癌症防治普及

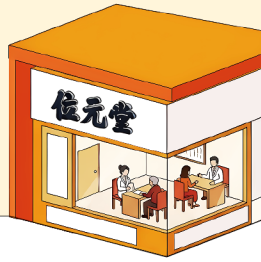
位元堂與地區康健中心、當地企業等機構合作，舉辦癌症防治專題講座，從傳統中醫藥角度普及科學的癌症相關知識、日常預防方法及治療後調理小貼士，以針對性內容服務社區居民及企業員工。

BONE HEALTH CARE

Focusing on bone loss problems, Wai Yuen Tong holds special lectures in collaboration with district councilors, community care teams and other institutions. Registered professional TCM practitioners explain prevention, treatment and conditioning methods, go deep into the community to serve residents.

骨骼健康護理

針對骨質流失問題，位元堂與區議員、社區關懷團隊等機構合作舉辦專題講座。註冊專業中醫師講解預防、治療及調理方法，深入社區服務居民。



COMMUNITY FREE CLINIC & COMPREHENSIVE PUBLIC WELFARE SERVICE

Wai Yuen Tong, in collaboration with district councilors, secondary schools, community organizations and other partners, carries out community free clinics and comprehensive public welfare services. A team of registered professional TCM practitioners are on duty to provide free one-on-one TCM diagnosis and treatment, pulse diagnosis and professional health consultation services for local residents, teachers and students.

社區義診及綜合公益服務

位元堂與區議員、中學、社區組織等合作夥伴合作，開展社區義診及綜合公益服務。註冊專業中醫師團隊駐場，為當地居民、師生提供免費一對一中醫診治、把脈及專業健康諮詢服務。

"YOUTH EMPLOYMENT AND TRAINING PROGRAMME"

As an integral part of the Group's community investment initiatives, the "Youth Employment and Training Programme" was implemented during the reporting period from 1 April 2025 to 31 March 2026. The internship-focused programme aims to support local youth career development by providing structured on-the-job placement opportunities, enabling young participants to gain hands-on work experience, build professional competencies and enhance their long-term employability under practical work scenarios. In the financial year ended 31 March 2026, the Group recruited a total of 1 intern through this programme. The Group remains committed to nurturing local youth talent and advancing community development through targeted youth empowerment initiatives.

「展翅青年就業計劃」

作為本集團社區投資工作的重要組成部分，「展翅青年就業計劃」於2025年4月1日至2026年3月31日報告期內推行。該計劃以實習安置為核心，透過提供系統化的在職實踐機會，支援本地青年職業發展，讓參加者在真實工作場景中累積實務經驗、建立專業能力，並提升長遠就業競爭力。截至2026年3月31日止財政年度，本集團透過該計劃合共聘用1名實習生。本集團將持續透過針對性的青年賦能項目，培育本地青年人才，推動社區長遠發展。

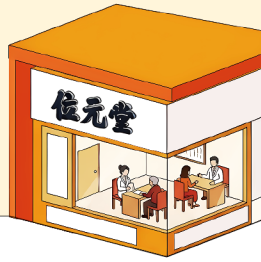
Summary of Key Performance Indices
關鍵績效指標總覽

EMISSIONS (KPI A1.1, A1.2, A1.3, A1.4)

排放物(關鍵績效指標A1.1、A1.2、A1.3、A1.4)

Types of Air Emissions **廢氣排放類型**	**Unit** **單位**	**2026** **二零二六年**	2025 二零二五年
Nitrogen Oxides (NO_x) 氮氧化物	kg 千克	**16.60**	41.45
Sulphur Oxides (SO_x) 硫氧化物	kg 千克	**0.22**	0.83
Respirable Suspended Particulates 可吸入懸浮粒子	kg 千克	**0.49**	1.90

Types of GHG Emissions[1] **溫室氣體排放類型[1]**	**Unit** **單位**	**2026** **二零二六年**	2025 二零二五年
Direct GHG Emissions (Scope 1) 直接溫室氣體排放(範圍1)	tCO_2e 公噸二氧化碳當量	**198.69**	393.86
Indirect GHG Emissions (Scope 2) 間接溫室氣體排放(範圍2)			
– location based[2] –按地區[2]	tCO_2e 公噸二氧化碳當量	**3,797.10**	4,597.74
Total GHG Emissions (Scope 1&2) **溫室氣體排放總量(範圍1及2)**	tCO_2e 公噸二氧化碳當量	**3,995.79**	4,991.60
Total GHG Emissions (Scope 1&2) Intensity[3] **溫室氣體排放總量(範圍1及2)密度[3]**	tCO_2e/ft^2 公噸二氧化碳當量／平方呎	**0.012**	0.016
Other Indirect GHG Emissions (Scope 3) 其他間接溫室氣體排放(範圍3)	tCO_2e 公噸二氧化碳當量	**837.84**	3,524.87
Total GHG Emissions (Scope 1&2&3) **溫室氣體排放總量(範圍1、2及3)**		**4,833.62**	8,516.47
Total GHG (Scope 1&2&3) Intensity[3] **溫室氣體總量(範圍1、2及3)密度[3]**	tCO_2e/ft^2 公噸二氧化碳當量／平方呎	**0.015**	0.027



Notes:

1. The Group's GHG emissions include CO_2, CH_4 and N_2O and are converted to reflect the tonnes of CO_2 equivalent. GHG emissions data is based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" and "Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, the "CLP 2025 Sustainability Report" published by CLP Holdings Ltd and the latest released average carbon dioxide emission factor for national electricity in China, published by the Ministry of Ecology and Environment on December 2025. Scope 3 emissions data is calculated with reference, but not limited to, the International Civil Aviation Organisation ("**ICAO**") and the Department for Energy Security & Net Zero ("**DESNZ**") of the United Kingdom.

2. Scope 2 emissions are calculated using a location-based approach, which considers the average emission intensity of the local electricity grid where the energy is consumed (i.e. EMA).

3. The intensity data in this Report is calculated based on the gross floor area of 320,626 sq. ft. (FY 2025: 314,881sq. ft, including Retail Shops).

4. There were no changes to the Group's GHG emission measurement methodologies, input data or assumptions during the reporting period compared to the previous year.

附註：

1. 本集團的溫室氣體排放包括二氧化碳、甲烷及一氧化二氮，並已換算以反映二氧化碳當量公噸。溫室氣體排放數據乃基於(包括但不限於)世界資源研究所及世界可持續發展工商理事會刊發的《溫室氣體盤查議定書：企業會計與報告標準》及《溫室氣體盤查議定書企業價值鏈(範圍3)核算與報告標準》、聯交所發佈的《如何準備環境、社會及管治報告－附錄二：環境關鍵績效指標匯報指引》、中電控股有限公司發佈的《中電二零二五年可持續發展報告》及生態環境部於二零二五年十二月發佈的最新中國全國電力平均二氧化碳排放因子。範圍3排放數據的計算參考(但不限於)國際民用航空組織(「**ICAO**」)及英國能源安全與淨零排放部(「**DESNZ**」)。

2. 範圍2排放採用基於位置的方法計算，該方法考慮了能源消耗所在地(即EMA)當地電網的平均排放密度。

3. 於本報告中，密度數據乃根據建築面積320,626平方呎計算。(二零二五財政年度：314,881平方呎，包括零售店)。

4. 與上年度相比，本集團於報告期間的溫室氣體排放計量方法、輸入數據或假設並無變動。

Scope 3 GHG Emissions Details:

範圍3溫室氣體排放詳情：

Scope 3 Other Indirect GHG Emissions **範圍3其他間接溫室氣體排放**	**Units** **單位**	**2026** **二零二六年**	2025 二零二五年
Category 1: Purchased Goods and Services[5]-fresh water supply 類別1：已購買的商品及服務[5]－淡水供應	tCO_2e 公噸二氧化碳當量	**10.63**	20.19
Category 5: Waste Generated in Operations[6] 類別5：營運中產生的廢物[6]	tCO_2e 公噸二氧化碳當量		
– Paper waste treatment －廢紙處理		**20.52**	18.90
– General waste treatment －一般廢物處理		**80.65**	3,480
– sewage treatment －污水處理		**1.83**	5.78

Notes:

5. GHG Scope 3 Category 1 emissions: The Group utilises a supplier specific method, using emission factor from Water Service Department (WSD).

6. GHG Scope 3 Category 5 emissions: The Group uses waste-specific data multiplied by applicable emission factors such as data from Environmental Protection Department ("**EPD**").

附註：

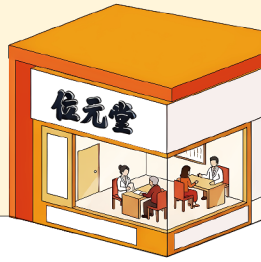
5. 溫室氣體範圍3類別1排放：本集團採用供應商特定方法，使用水務署的排放因子。

6. 溫室氣體範圍3類別5排放：本集團使用特定廢物數據乘以適用的排放因子，例如環境保護署(「**環保署**」)的數據。

Hazardous Waste **有害廢棄物**	**Unit** **單位**	**2026** **二零二六年**	2025 二零二五年
General Hazardous Waste 一般有害廢棄物	Tonne 公噸	**0.69**	4.24
Pharmaceutical Wastewater 醫藥廢水	Tonne 公噸	**9.05**	11.39
Total Hazardous Waste Produced 所產生有害廢棄物總量	Tonne 公噸	**10**	16
Intensity[3] 密度[3]	Tonne/ft^2 公噸／平方呎	**0.00003**	0.00005

Non-hazardous Waste **無害廢棄物**	**Unit** **單位**	**2026** **二零二六年**	2025 二零二五年
Total Non-hazardous Waste Produced 所產生無害廢棄物總量	Tonne 公噸	**537.67**	2,320
Intensity[3] 密度[3]	Tonne/ft^2 公噸／平方呎	**0.0017**	0.0074

Sewage Discharge **廢水排放**	**Unit** **單位**	**2026** **二零二六年**	2025 二零二五年
Domestic Sewage 生活廢水	m^3 立方米	**2,573**	2,443
Industrial Sewage 工業廢水	m^3 立方米	**24,565**	25,073
Total Sewage Discharge 廢水排放總量	m^3 立方米	**27,138**	27,516
Intensity[3] 密度[3]	m^3/ft^2 立方米／平方呎	**0.085**	0.087



Energy Consumption **能源消耗**	**Unit** **單位**	**2026** **二零二六年**	2025 二零二五年
Total Energy Consumption 能源總耗量	MWh 兆瓦時	**11,670.74**	12,976.06
Intensity[3] 密度[3]	MWh/ft² 兆瓦時／平方呎	**0.036**	0.041
Direct Energy Consumption 直接能源耗量	MWh 兆瓦時	**865.47**	1,676.56
Towngas and Natural Gas 煤氣及天然氣	MWh 兆瓦時	**755.13**	1,182.41
Unleaded Petrol 無鉛汽油	MWh 兆瓦時	**110.35**	494.15
Indirect Energy Consumption 間接能源耗量	MWh 兆瓦時	**10,805.26**	11,299.50
Purchased Electricity 外購電力	MWh 兆瓦時	**10,805.26**	11,299.50
Total Water Consumption 耗水總量	m³ 立方米	**41,516**	46,418
Intensity[3] 密度[3]	m³/ft² 立方米／平方呎	**0.13**	0.15
Total Packaging Materials Used 使用的包裝材料總量	Tonne 公噸	**390.57**	545.34
Packaging Materials Intensity (by Product Value)[7] 包裝材料密度(以產品產值計算)[7]	Tonne/Product Value 公噸／產品產值	**0.57**	0.73

Note:

7. The product value in FY 2026 was approximately HK$683.4 million and in FY 2025 was approximately HK$745.3 million. This data is used for calculating packaging materials intensity only.

附註：

7. 二零二六財政年度的產品價值為約683,400,000港元，二零二五財政年度為約745,300,000港元。此數據只用作包裝材料密度計算。

EMPLOYMENT (KPI B1.1)

僱傭(關鍵績效指標B1.1)

Employee Size Breakdown 僱員數量明細	Hong Kong[8] 香港[8]	Chinese Mainland 中國內地
Total Number[9] 總數[9]	**575**	**82**
By Gender **按性別**		
Male 男性	**197**	**43**
Female 女性	**378**	**39**
By Age Group **按年齡組別**		
Below 30 30歲以下	**39**	**19**
30–50 30至50歲	**272**	**53**
Above 50 50歲以上	**264**	**10**
By Employment Type **按僱傭類型**		
Full-time 全職	**558**	**82**
Part-time 兼職	**17**	**0**

Notes:

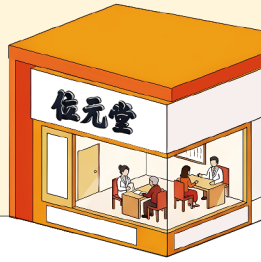
8. Included the employees located at Kowloon Bay Headquarters, Yuen Long Factory and retail shops in Hong Kong.

9. As at 31 March 2026, the Group had 691 employees of whom approximately 88.1% were located in Hong Kong (575 employees) and Macau (34 employees), and the rest were located in Chinese Mainland.

附註：

8. 包括位於九龍灣總部、元朗廠房及香港零售店的僱員。

9. 於二零二六年三月三十一日，本集團僱用691名僱員，其中約88.1%位於香港(575名僱員)及澳門(34名僱員)，其餘位於中國內地。



TURNOVER (KPI B1.2) 流失率(關鍵績效指標B1.2)

Employee Turnover Rate (%)[10] 僱員流失率(%)[10]	Hong Kong 香港	Chinese Mainland 中國內地
Overall **整體**	**24.66%**	**89.81%**
By Gender **按性別**		
Male 男性	**22.93%**	**50.63%**
Female 女性	**25.52%**	**112.41%**
By Age Group **按年齡組別**		
Below 30 30歲以下	**51.16%**	**42.11%**
30–50 30至50歲	**23.10%**	**100.00%**
Above 50 50歲以上	**22.06%**	**100.00%**

Note:

10. Employee Turnover Rate is calculated by number of employees left during the Reporting Period/Average number of employees during the Reporting Period x 100%.

附註：

10. 僱員流失率按報告期間離職僱員人數/報告期間的僱員平均總數 x 100% 計算。

EMPLOYEE TRAINING (KPI B3.1, B3.2)

僱員培訓(關鍵績效指標B3.1、B3.2)

Employee Training (Hong Kong)[11] 僱員培訓(香港)[11]	Percentage of Employees Trained 受訓僱員百分比	Average Training Hours (hours) 平均培訓時數(小時)
Overall **整體**	**95.31%**	7.90
By Gender **按性別**		
Male 男性	**32.40%**	7.56
Female 女性	**67.60%**	8.07
By Employment Category **僱傭類別**		
Senior Management 高級管理層	**81.25%**	0.97
Middle Management 中級管理層	**100%**	2.64
Supervisor 主管	**100%**	35.00
General Staff 普通僱員	**100%**	7.00

Employee Training (Chinese Mainland)[11] 僱員培訓(中國內地)[11]	Percentage of Employees Trained 受訓僱員百分比	Average Training Hours (hours) 平均培訓時數(小時)
Overall **整體**	**181.71%**	2.98
By Gender **按性別**		
Male 男性	**144.19%**	2.53
Female 女性	**223.08%**	3.47
By Employment Category **僱傭類別**		
Senior Management 高級管理層	**0**	0
Middle Management 中級管理層	**61.11%**	1.33
Supervisor 主管	**340.63%**	5.47
General Staff 普通僱員	**120.83%**	1.88

Note:

11. Training data includes training received by employees who have left the Group during the Reporting Period and conducted by different means such as classroom training, online training, seminars & workshops, video sharing and self-learning by circulate training materials.

附註：

11. 培訓數據包括於報告期間從本集團離職的員工通過課堂培訓、線上培訓、講座及工作坊、影片分享、分發培訓材料自學等多種方式進行的培訓。

HEALTH AND SAFETY (KPI B2.1, B2.2)

健康與安全(關鍵績效指標B2.1、B2.2)

Fiscal Year **財政年度**	**Unit** **單位**	**2026** **二零二六年**	2025 二零二五年	2024 二零二四年
Fatalities Due to Work 工傷死亡	Cases 宗	**0**	0	0
Work Injury Cases 工傷	Cases 宗	**6**	9	17
Lost Days Due to Work Injury 因工傷損失工作日數	Days 日	**63.5**	383	168.5
Work Injury Rate[12] 工傷率[12]	% %	**0.87**	1.16	2.09

Note:

12. Work Injury rate is calculated by number of employees get injured/total number of employees x 100%.

附註：

12. 工傷率按受傷僱員人數除以僱員總數x100%計算。

SUPPLIERS DISTRIBUTION (KPI B5.1)

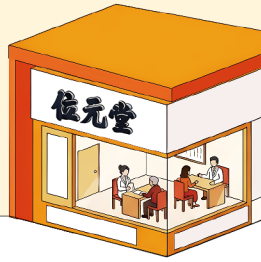
供應商分佈(關鍵績效指標B5.1)

Location **地點**	**No. of Suppliers** **供應商數目**
Chinese Mainland 中國內地	45
Hong Kong 香港	37
Taiwan 台灣	2
Singapore 新加坡	1
India 印度	1
Total 總計	86

The ESG Reporting Code Content Index of the Stock Exchange of Hong Kong Limited
香港聯合交易所有限公司《環境、社會及管治報告守則》內容索引

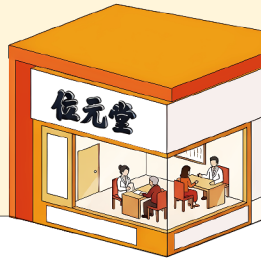
Mandatory Disclosure Requirements **強制披露規定**	**Section/Declaration** **章節／呈報**
Governance Structure 管治架構	Introduction, Board Statement 緒言、董事會聲明
Reporting Principles 報告原則	Reporting Framework 報告框架
Reporting Boundary 報告界限	Scope of Reporting 報告範圍

Subject Areas, Aspects, General Disclosures and KPIs **主要範疇、層面、一般披露及關鍵績效指標**	**Description** **說明**	**Section/Declaration** **章節／呈報**
Aspect A1: Emissions **層面A1：排放物**		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to Exhaust Gas and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	GREEN DISCHARGE
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。	綠色排放
KPI A1.1	The types of emissions and respective emissions data.	GREEN DISCHARGE – Air Emissions
關鍵績效指標A1.1	排放物種類及相關的排放數據。	綠色排放－廢氣排放
KPI A1.2	Replaced by Responding to Climate Change.	Climate and Nature-related Targets – Greenhouse Gas Emission
關鍵績效指標A1.2	由應對氣候變化取代。	氣候及自然相關目標－溫室氣體排放
KPI A1.3	Total hazardous waste produced (in tonnes) and intensity.	Summary of Key Performance Indicators
關鍵績效指標A1.3	所產生有害廢棄物總量(以公噸計算)及密度。	關鍵績效指標總覽
KPI A1.4	Total non-hazardous waste produced (in tonnes) and intensity.	Summary of Key Performance Indicators
關鍵績效指標A1.4	所產生無害廢棄物總量(以公噸計算)及密度。	關鍵績效指標總覽



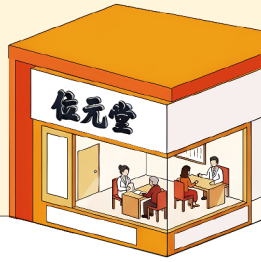
Subject Areas, Aspects, General Disclosures and KPIs **主要範疇、層面、一般披露及關鍵績效指標**	**Description** **說明**	**Section/Declaration** **章節／呈報**
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	GREEN DISCHARGE — Waste Management Climate and Nature-related Targets
關鍵績效指標A1.5	描述所訂立的排放量目標及為達到這些目標所採取的步驟。	綠色排放－廢棄物管理 氣候及自然相關目標
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	GREEN DISCHARGE — Waste Management
關鍵績效指標A1.6	描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	綠色排放－廢棄物管理
Aspect A2: Use of Resources **層面A2：資源使用**		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	USE OF RESOURCES
一般披露	有效使用資源(包括能源、水及其他原材料)的政策。	資源使用
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity.	Summary of Key Performance Indicators
關鍵績效指標A2.1	按類型劃分的直接及／或間接能源總耗量及密度。	關鍵績效指標總覽
KPI A2.2	Water consumption in total and intensity.	Summary of Key Performance Indicators
關鍵績效指標A2.2	總耗水量及密度。	關鍵績效指標總覽
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	USE OF RESOURCES — Energy Consumption
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－能源消耗
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 Resources
關鍵績效指標A2.4	描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	資源使用－水資源
KPI A2.5	Total packaging material used for finished products (in tonnes) and with reference to per unit produced.	Summary of Key Performance Indicators
關鍵績效指標A2.5	製成品所用包裝材料的總量(以公噸計算)及每生產單位佔量。	關鍵績效指標總覽

Subject Areas, Aspects, General Disclosures and KPIs **主要範疇、層面、一般披露及關鍵績效指標**	**Description** **說明**	**Section/Declaration** **章節／呈報**
Aspect A3: The Environment and Natural Resources **層面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。	USE OF RESOURCES — The Environment and Natural Resources 資源使用－環境與自然資源
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。	USE OF RESOURCES — The Environment and Natural Resources 資源使用－環境與自然資源
Aspect A4: Climate Change **層面A4：氣候變化**		
General Disclosure 一般披露	Replaced by Responding to Climate Change. 由應對氣候變化取代。	Responding to Climate Change 應對氣候變化
Aspect B1: Employment **層面B1：僱傭**		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	PEOPLE ORIENTED — Employee Practices 以人為本－僱員常規
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	Summary of Key Performance Indicators 關鍵績效指標總覽
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Summary of Key Performance Indicators 關鍵績效指標總覽



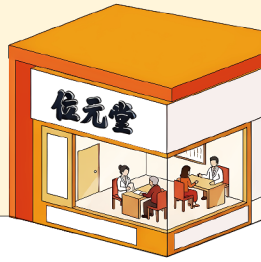
Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 說明	Section/Declaration 章節／呈報
Aspect B2: Health and Safety **層面B2：健康與安全**		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	PEOPLE ORIENTED — Occupational Health and Safety
一般披露	有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	以人為本－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 Period.	Summary of Key Performance Indicators
關鍵績效指標B2.1	過去三年(包括報告期間)每年因工亡故的人數及比率。	關鍵績效指標總覽
KPI B2.2	Lost days due to work injury.	Summary of Key Performance Indicators
關鍵績效指標B2.2	因工傷損失工作日數。	關鍵績效指標總覽
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Summary of Key Performance Indicators
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。	關鍵績效指標總覽
Aspect B3: Development and Training **層面B3：發展及培訓**		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	PEOPLE ORIENTED — Development and Training
一般披露	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	以人為本－發展及培訓
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Summary of Key Performance Indicators
關鍵績效指標B3.1	按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	關鍵績效指標總覽
KPI B3.2	The average training hours completed per employee by gender and employee category.	Summary of Key Performance Indicators
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。	關鍵績效指標總覽

Subject Areas, Aspects, General Disclosures and KPIs **主要範疇、層面、一般披露及關鍵績效指標**	**Description** **說明**	**Section/Declaration** **章節／呈報**
Aspect B4: Labour Standards **層面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.	PEOPLE ORIENTED — Labour Standards
一般披露	有關防止童工及強制勞工的： (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。	以人為本－勞工準則
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	PEOPLE ORIENTED — Labour Standards
關鍵績效指標B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。	以人為本－勞工準則
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	PEOPLE ORIENTED — Labour Standards
關鍵績效指標B4.2	描述在發現違規情況時消除有關情況所採取的步驟。	以人為本－勞工準則
Aspect B5: Supply Chain Management **層面B5：供應鏈管理**		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	OPERATIONAL EXCELLENCE — Supply Chain Management
一般披露	管理供應鏈的環境及社會風險政策。	卓越營運－供應鏈管理
KPI B5.1	Number of suppliers by geographical region.	OPERATIONAL EXCELLENCE — Supply Chain Management
關鍵績效指標B5.1	按地區劃分的供應商數目。	卓越營運－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.	OPERATIONAL EXCELLENCE — Supply Chain Management
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。	卓越營運－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.	OPERATIONAL EXCELLENCE — Supply Chain Management
關鍵績效指標B5.3	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	卓越營運－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.	OPERATIONAL EXCELLENCE — Supply Chain Management
關鍵績效指標B5.4	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	卓越營運－供應鏈管理



Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Description 說明	Section/Declaration 章節／呈報
Aspect B6: Product Responsibility **層面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.	OPERATIONAL EXCELLENCE — Product Responsibilities
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。	卓越營運－產品責任
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	OPERATIONAL EXCELLENCE — Product Responsibilities
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。	卓越營運－產品責任
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	OPERATIONAL EXCELLENCE — Product Responsibilities
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。	卓越營運－產品責任
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	OPERATIONAL EXCELLENCE — Product Responsibilities
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。	卓越營運－產品責任
KPI B6.4	Description of quality assurance process and recall procedures.	OPERATIONAL EXCELLENCE — Product Responsibilities
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序。	卓越營運－產品責任
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	OPERATIONAL EXCELLENCE — Product Responsibilities
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。	卓越營運－產品責任

Subject Areas, Aspects, General Disclosures and KPIs **主要範疇、層面、一般披露及關鍵績效指標**	**Description** **說明**	**Section/Declaration** **章節／呈報**
Aspect B7: Anti-corruption **層面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.	OPERATIONAL EXCELLENCE — Anti-corruption
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。	卓越營運－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.	OPERATIONAL EXCELLENCE — Anti-corruption
關鍵績效指標B7.1	於報告期間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。	卓越營運－反貪污
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	OPERATIONAL EXCELLENCE — Anti-corruption
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。	卓越營運－反貪污
KPI B7.3	Description of anti-corruption training provided to directors and staff.	OPERATIONAL EXCELLENCE — Anti-corruption
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓。	卓越營運－反貪污
Aspect B8: Community Investment **層面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
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會考慮社區利益的政策。	社區投資
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment
關鍵績效指標B8.1	專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	社區投資
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment
關鍵績效指標B8.2	在專注範疇所動用資源(如金錢或時間)。	社區投資



Climate-related Disclosures **氣候相關披露**	**Description** **說明**	**Section/Statement** **章節／聲明**
Governance **管治**	Governance 管治	Climate Governance 氣候管治
Strategy **策略**	Strategy 策略	Strategy 策略
Risk Management **風險管理**	Risk Management 風險管理	Climate Risk Management 氣候風險管理
Metrics and Targets **指標及目標**	GHG Emissions 溫室氣體排放	Climate and Nature-related Targets 氣候及自然相關目標
	Cross-industry Metrics 跨行業指標 – Climate-related Physical Risks, Transition Risks and Opportunities – 氣候相關實體風險，轉型風險及機遇	Strategy 策略
	Cross-industry Metrics 跨行業指標 – Capital Deployment – 資本配置	Strategy 策略
	Internal Carbon Prices 內部碳價	Strategy – Current and Anticipated Financial Effect 策略－當前及預期財務影響
	Remuneration 薪酬	Climate Governance 氣候管治
	Industry-based Metrics 行業指標	The Group has not applied industry based metrics under the industry based Guidance for IFRS S2. 本集團並無應用國際財務報告準則第S2號行業指引下的行業指標。
	Climate-related Targets 氣候相關目標	Climate and Nature-related Targets 氣候及自然相關目標

位元堂
WAI YUEN TONG

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Madame Pearl's
珮夫人