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

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MODERN
Healthcare Technology

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

2025/26

CONTENT
目錄

		PAGE 頁次
I.	PREAMBLE 前言	2
II.	ABOUT THE REPORT 關於本報告	3
III.	SUSTAINABILITY MANAGEMENT 可持續發展管理	7
IV.	LETTER TO OUR STAKEHOLDERS 致持份者函件	11
V.	STAKEHOLDER ENGAGEMENT 持份者參與	13
VI.	ENVIRONMENTAL SUSTAINABILITY 環境可持續發展	19
VII.	SOCIAL SUSTAINABILITY 社會可持續發展	29
VIII.	APPENDIX 附錄	45
IX.	HKEX ESG REPORTING GUIDE INDEX 香港交易所《環境、社會及管治報告守則》索引	52

I. PREAMBLE
前言

Modern Health Care Technology Holdings Limited (the "**Company**"), together with its subsidiaries (collectively, the "**Group**"), is a developer of health and beauty technology and a service provider operating across Hong Kong and Singapore. As a leading name in the beauty sector, the Group offers a broad spectrum of services through its beauty chain stores Modern Beauty Salon, its aesthetic technology centre Veribel Aesthetic Clinic, its beauty management centre "be beauty shop", and its premium health spa Mu-lan Spa, with the ambition of steering the entire industry towards a sustainable business model.

現代健康科技控股有限公司(「**本公司**」)連同其附屬公司(統稱「**本集團**」)為一家健康及美容科技開發商及服務供應商，業務遍及香港及新加坡。作為美容行業的領先企業，本集團透過其美容連鎖店Modern Beauty Salon、醫學美容科技中心Veribel Aesthetic Clinic、美容管理中心「be beauty shop」以及高級健康水療中心Mu-lan Spa，提供多元化服務，致力推動整個行業邁向可持續商業模式。

Throughout its history, the Group has consistently shown its dedication to providing customers with outstanding services and products while honouring its corporate social responsibility. With environmental, social, and governance ("**ESG**") matters gaining ever greater prominence, the Group is keenly aware of the need to weave ESG thinking into its business strategies in order to pre-empt and reduce ESG-related risks. Against a fast-moving commercial backdrop and heightened ESG expectations, the Group engages closely with its stakeholders to respond to their concerns and remain in step with prevailing ESG trends.

一直以來，本集團始終致力為客戶提供優質服務及產品，同時履行企業社會責任。隨著環境、社會及管治(「**ESG**」)議題日益受到重視，本集團深明有必要將ESG理念融入其業務策略之中，以預防及減低ESG相關風險。面對瞬息萬變的商業環境及不斷提高的ESG期望，本集團與持份者保持緊密聯繫，以回應彼等的關注並緊貼ESG發展趨勢。

Over the reporting year, consumption behaviour in Hong Kong continued to evolve, including a growing tendency towards cross-border spending. Even so, the Group has stayed focused on sharpening its operations to draw local customers and to champion the local health and beauty market. Being a health and beauty service provider, the Group not only puts the health and interests of its customers first but also works to nurture and elevate their health and beauty condition. The Group has likewise devoted attention to raising the quality of its products and services, all the while ensuring that the applicable health and safety standards are fully observed.

於報告年度內，香港的消費行為持續轉變，包括跨境消費趨勢日漸增加。儘管如此，本集團仍專注優化營運，以吸引本地顧客並推動本地健康及美容市場發展。作為健康及美容服務供應商，本集團不僅以客戶的健康及利益為先，亦致力促進及提升其健康及美麗狀況。本集團亦持續提升其產品及服務質素，同時確保全面遵守適用的健康及安全標準。

Although business expansion remains a clear priority, the Group has invested considerable effort in advancing and championing sustainable development. Mindful that ESG factors are pivotal to enduring commercial success, the Group folds ESG considerations into how it makes decisions and shapes policy. To push its ESG agenda further, the Group frames its objectives against the United Nations' Sustainable Development Goals ("**SDGs**"), drawing on this international framework and keeping pace with global best practices. By continually tracking and reviewing its ESG performance, the Group pinpoints where it can do better, formulates action plans, and refreshes its ESG targets without delay. The Group also keeps reinforcing its governance framework, with responsibilities clearly allocated to each relevant party, so that ESG policies and practices are devised and carried out in an orderly manner.

儘管業務擴展仍然是明確重點，本集團亦投放大量資源推動及倡導可持續發展。鑑於ESG因素對長遠商業成功至關重要，本集團已將ESG考量融入其決策及政策制定之中。為進一步推進其ESG工作，本集團以聯合國可持續發展目標(「**SDGs**」)作為其目標制定框架，參考此國際框架並緊貼全球最佳常規。透過持續監察及檢視其ESG表現，本集團能識別可改進之處、制定行動計劃，並適時更新其ESG目標。本集團亦持續加強其管治架構，明確分配各相關方之責任，以確保ESG政策及措施得以有序制定及執行。

Pursuant to the requirements of Appendix C2 – Environmental, Social and Governance Reporting Code ("**ESG Reporting Code**") under the Listing Rules of The Stock Exchange of Hong Kong Limited ("**Stock Exchange**") and on a "**Comply or Explain**" basis, the Group is pleased to set out its ESG Report covering the financial year from 1 April 2025 to 31 March 2026 ("**FY2025/2026**" or "**the year under review**"). The report illustrates the Group's approaches, strategies, targets and achievements in sustainable development, as well as the areas where further progress can be made.

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《環境、社會及管治報告守則》(「**ESG報告守則**」)之規定，並按照「**不遵守就解釋**」基準，本集團欣然提呈本ESG報告，涵蓋由二零二五年四月一日至二零二六年三月三十一日止財政年度(「**二零二五／二六財政年度**」或「**回顧年度**」)。本報告闡述本集團於可持續發展方面的方針、策略、目標及成就，以及仍有待進一步提升的範疇。

REPORTING BOUNDARIES

On an operational control basis, this ESG Report encompasses the business segments over which the Group exercises direct operational control. Accordingly, it covers a total of 46 "be Beauty Shop" sales points and beauty and wellness service centres across Hong Kong and Singapore. Unless stated otherwise, the report relates to the financial year running from 1 April 2025 to 31 March 2026. The Corporate Governance Report is presented separately in the Group's 2025/2026 Annual Report.

報告範圍

本ESG報告按營運控制基準編製，涵蓋本集團直接營運控制下的業務分部。因此，本報告涵蓋位於香港及新加坡合共46個「be Beauty Shop」銷售點及美容與健康服務中心。除另有説明外，本報告涉及由二零二五年四月一日至二零二六年三月三十一日止財政年度。本集團之企業管治報告已另行載列於本集團二零二五／二六年年報內。

REPORTING PRINCIPLES

To deliver a thorough account of the Group's ESG performance, this ESG Report has been compiled in line with the Stock Exchange's reporting guidelines and is underpinned by the four principles of Materiality, Quantitative, Balance, and Consistency.

報告原則

為全面披露本集團的ESG表現，本ESG報告乃按照聯交所之報告指引編製，並以重要性、量化、平衡及一致性四項原則為基礎。

MATERIALITY
重要性

Through materiality assessments, the Group determines and ranks the ESG matters that bear most heavily on its operations and its stakeholders. The substance of this ESG Report follows directly from the outcome of that materiality assessment. Further particulars are provided in the chapter headed **Stakeholder Engagement** and the section headed **Materiality Assessment**.

本集團透過重要性評估，識別及排序對其營運及持份者最為重要的ESG議題。本ESG報告的內容乃直接根據有關重要性評估結果而制定。進一步詳情載於「**持份者參與**」章節及「**重要性評估**」部分。

So that the effectiveness of its ESG policies and management can be gauged in measurable terms, this ESG Report sets out the Group's ESG performance using quantifiable key performance indicators ("**KPIs**"). The methodologies, assumptions and conversion factors applied are explained in the footnotes accompanying the relevant performance tables.

為使本集團ESG政策及管理成效可作可量度評估，本ESG報告採用可量化關鍵績效指標(「KPI」)披露本集團的ESG表現。相關績效表附註已說明所採用的方法、假設及換算係數。

QUANTITATIVE
量化

In order to present a fair and impartial view of the Group's ESG performance, this ESG Report records both the Group's accomplishments and the matters still requiring improvement. The report refrains from any selective disclosure, omission or presentation style that might unduly sway readers' judgement.

為公平及不偏不倚地呈列本集團的ESG表現，本ESG報告同時記錄本集團的成就及仍須改善的事項。本報告避免任何可能不當影響讀者判斷的選擇性披露、遺漏或表述方式。

This ESG Report applies reporting frameworks and methodologies that are consistent from year to year. To support like-for-like comparison, the Group also keeps its disclosure scopes stable over time, for example the scope of its greenhouse gas ("**GHG**") emissions. Should any material change be made to the reporting framework or the calculation methods, a clear explanation will be given in the relevant section.

本ESG報告採用與過往年度一致的報告框架及方法。為支持可比性，本集團亦保持披露範圍穩定，例如其溫室氣體(「**GHG**」)排放範圍。如報告框架或計算方法有任何重大變動，將於相關部分作出清晰説明。

INFORMATION DISCLOSURE

The data contained in this ESG Report has been drawn from the Group's official records and statistics, from consolidated information on supervision, management and operations maintained under the relevant policies, from internal quantitative and qualitative data gathered through questionnaires built around the reporting framework, and from the sustainability practices of the Group's subsidiaries. This ESG Report has been produced in both English and Chinese and is available on the Group's website at www.modernhealthcaretech.com. In the event of any conflict or inconsistency between the two language versions, the English version shall prevail.

資料披露

本ESG報告所載資料來自本集團官方記錄及統計數據、根據相關政策保存之監督、管理及營運綜合資料、按照報告框架以問卷方式收集之內部定量及定性資料，以及本集團附屬公司之可持續發展實踐。本ESG報告以英文及中文編製，並於本集團網站www.modernhealthcaretech.com刊載。如中英文版本有任何歧義或不一致之處，概以英文版本為準。

GOVERNANCE STRUCTURE

A sound governance structure is the bedrock for shaping and executing ESG strategies and a cornerstone of lasting sustainable success. With this in mind, the Group is dedicated to building a resilient governance structure that sets out the roles and responsibilities of each party while encouraging communication that is both effective and transparent.

The Group manages its ESG affairs through a top-down model. Within this structure, the Group's Board of Directors (the "**Board**") bears ultimate responsibility for overseeing ESG management, including issues and impacts related to climate change. In the interest of the Group's long-term sustainability, the Board examines and assesses the material ESG and climate-related risks capable of significantly affecting the Group and devises mitigation strategies to address the risks identified. The Board also refines the Group's risk management approach and internal control systems so that ESG and climate-related challenges can be tackled in a systematic way.

Sitting beneath the Board is the management team, which is responsible for driving the effective roll-out of ESG initiatives throughout the Group and for keeping the Board abreast of ESG developments by reporting on ESG and climate-related risks and opportunities. Recognising the worth of stakeholder engagement, the Group actively gathers feedback from its employees. Having consolidated their insights and experiences, the management team appraises how well the implemented ESG policies are working and reports its findings back to the Board to support continuous improvement.

Underpinned by this well-developed governance structure, the Group seeks to manage ESG and climate-related risks proactively while capturing emerging opportunities. Effective internal communication steadily reinforces the Group's governance and helps advance its sustainable development.

ESG MANAGEMENT APPROACH AND STRATEGY

Risk Management

The Group treats ESG and climate-related risks as no less significant than its other financial risks. For this reason, ESG and climate-related risks have been folded into the Group's Enterprise Risk Management ("**ERM**") framework and are weighed when decisions are taken and policies developed. The specific initiatives include:

1. Identifying and prioritising material climate-related risks and opportunities;

2. Analysing the Group's business adaptability and resilience under a range of climate scenarios;

管治架構

健全的管治架構是制定及執行ESG策略的基石，亦是實現長遠可持續成功的重要支柱。有見及此，本集團致力建立具韌性的管治架構，清晰列明各方角色及責任，同時促進有效及透明的溝通。

本集團採用自上而下的模式管理其ESG事宜。在此架構下，本集團董事會(「**董事會**」)對監督ESG管理承擔最終責任，當中包括與氣候變化有關的議題及影響。為保障本集團的長遠可持續發展，董事會審視及評估可能對本集團造成重大影響的重大ESG及氣候相關風險，並制定緩解策略以應對已識別風險。董事會亦持續完善本集團的風險管理方法及內部監控系統，以便有系統地應對ESG及氣候相關挑戰。

管理團隊隸屬於董事會之下，負責推動本集團有效落實ESG措施，並透過匯報ESG及氣候相關風險與機遇，使董事會掌握最新ESG發展。鑑於持份者參與的重要性，本集團積極蒐集員工意見。管理團隊整合彼等的見解及經驗後，評估已實施ESG政策的成效，並將結果匯報董事會，以支持持續改進。

在此完善的管治架構支持下，本集團致力主動管理ESG及氣候相關風險，同時把握新出現的機遇。有效的內部溝通持續加強本集團的管治，並推動其可持續發展。

ESG管理方針及策略

風險管理

本集團視ESG及氣候相關風險與其他財務風險同樣重要。因此，ESG及氣候相關風險已納入本集團企業風險管理(「**ERM**」)框架，並於決策及政策制定時加以考量。具體措施包括：

1. 識別及優先處理重大氣候相關風險及機遇；

2. 分析本集團於不同氣候情景下的業務適應能力及韌性；

3. Formulating internal policies to mitigate risks and keep adverse impacts to a minimum; and

4. Communicating and disclosing climate-related risks and opportunities.

The Group prizes its human resources and regards them as its most valuable asset, which is why it attaches such importance to the material ESG issues of employee management and talent retention. To manage talent-related risks more comprehensively – covering business, reputational, regulatory and compliance risks – the Group has put in place an effective framework for assessing and managing talent risk:

- Embedding contingency planning and crisis management into the Group's talent management;
- Overseeing how the compensation packages of the CEO and executive members are structured relative to overall strategy and performance;
- Holding senior leadership directly accountable for executing talent strategies;
- Incorporating ethical principles such as diversity and equality (gender, ethnicity, nationality and age) into the talent management framework;
- Sustaining a strong leadership pipeline supported by a succession planning process; and
- Having Board members hold regular discussions on talent-related KPIs and risks.

MATERIAL ESG-RELATED ISSUES

Given the wide array of ESG issues that exist, the Group appreciates how important it is to single out and prioritise those that matter most. The Board is central to identifying the Group's material ESG issues and evaluating the risks attached to them. To address the Group's ESG challenges effectively, the Board is committed to crafting innovative strategies and robust internal policies that strengthen the Group's ESG resilience and capability. In response to mounting attention on ESG matters and to satisfy stakeholders' expectations, the Board keeps a close watch on the Group's ESG progress and requires the Group's ESG performance to be reviewed at least once a year.

In the course of the year under review, the Group revisited its ESG action plans and targets and pinpointed four principal ESG focus areas, namely employee management, product responsibility, and business ethics and compliance. Consistent with the SDGs, the Group strives to sustain its ESG commitments through a globally shared language.

3. 制定內部政策以減低風險及盡量減少不利影響；及

4. 傳達及披露氣候相關風險及機遇。

本集團珍視人力資源，並視之為最寶貴資產，因此特別重視僱員管理及人才保留等重大ESG議題。為更全面管理與人才有關的風險，包括業務、聲譽、監管及合規風險，本集團已建立有效的人才風險評估及管理框架：

- 將應變規劃及危機管理納入本集團的人才管理；
- 監察行政總裁及執行成員薪酬方案如何配合整體策略及績效；
- 由高級領導層直接負責執行人才策略；
- 將多元與平等(性別、種族、國籍及年齡)等道德原則納入人才管理框架；
- 透過繼任規劃流程維持穩健的領導梯隊；及
- 由董事會成員定期討論與人才有關的KPI及風險。

重大ESG相關議題

鑑於ESG議題範圍廣泛，本集團深明識別及優先處理最重要議題的重要性。董事會於識別本集團重大ESG議題及評估相關風險方面擔當核心角色。為有效應對本集團的ESG挑戰，董事會致力制定創新策略及健全內部政策，以提升本集團的ESG韌性及能力。為回應市場對ESG議題日益增加的關注及符合持份者期望，董事會密切監察本集團的ESG進展，並要求本集團至少每年檢討一次ESG表現。

於回顧年度內，本集團重新檢視其ESG行動計劃及目標，並確定三個主要ESG重點範疇，即僱員管理、產品責任以及商業道德與合規。為與SDGs保持一致，本集團致力透過全球共通語言持續實踐其ESG承諾。

Employee Management

The Group's ability to design, validate and support healthcare technology rests on specialised clinical, engineering and regulatory expertise that is costly to acquire and slow to replace. Employment practices, remuneration and benefits, and training and development were the highest-rated topics across the survey, and competitive pay with structured development pathways acts as a direct control on delivery risk rather than discretionary spending. Occupational health, safety and well-being, and human rights and labour standards, remain non-negotiable baselines where any lapse would carry consequences disproportionate to the cost of prevention.

僱員管理

本集團設計、驗證及支援健康科技的能力，建基於專業臨床、工程及監管專業知識，而該等能力取得成本高昂且難以迅速替代。就調查結果而言，僱傭常規、薪酬及福利，以及培訓與發展均為評分最高的議題，而具競爭力的薪酬及有系統的發展路徑，屬於直接控制交付風險的措施，而非酌情性開支。職業健康、安全與福祉，以及人權與勞工標準，仍屬不可妥協的基本要求，任何疏忽所帶來的後果均可能遠高於預防成本。

Product Responsibility

At the intersection of healthcare and technology, the consequences of product failure are borne by customers rather than absorbed as commercial loss. A health technology product is only as trustworthy as the accuracy of its claims, the integrity of the data it handles, and the responsiveness of the channel through which users report problems. Privacy and data security warrant particular emphasis: health data is among the most sensitive categories recognised under the Personal Data (Privacy) Ordinance, and a breach would erode clinical confidence long after any financial penalty was paid.

產品責任

於健康與科技的交匯點上，產品失效所帶來的後果由顧客承擔，而非僅屬商業損失。健康科技產品的可信性，取決於其聲稱的準確性、所處理數據的完整性，以及用戶回報問題渠道的回應效率。私隱及數據安全尤為重要：健康數據屬《個人資料(私隱)條例》所承認最敏感的資料類別之一，而一旦發生資料外洩，即使已支付任何財務罰款，仍會長期削弱臨床信心。

Business Ethics and Compliance

Business ethics and compliance function as preconditions for the Group's licence to operate rather than as sources of competitive advantage. Healthcare technology sits within a dense regulatory perimeter spanning product approval, marketing conduct, procurement and data handling, and the Group is additionally accountable under the Listing Rules and the HKEX ESG Reporting Code. Bribery or misrepresentation in a sector where purchasers act on behalf of customers would trigger debarment from tenders and loss of regulatory standing, well beyond the immediate financial exposure.

商業道德與合規

商業道德與合規是本集團持續經營的前提，而非競爭優勢來源。健康科技行業受到涵蓋產品審批、營銷行為、採購及數據處理的密集監管，而本集團亦須遵守上市規則及香港交易所ESG報告守則。在一個購買者代表顧客作決策的行業中，如涉及賄賂或失實陳述，將可能導致喪失投標資格及監管地位，影響遠超即時財務損失。

The Group attaches great weight to identifying material ESG issues for the purpose of its ESG management. It develops an understanding of the concerns and expectations of its internal and external stakeholders by conducting stakeholder engagement. Through materiality assessments, the Group identifies and ranks the most material ESG issues using the insights of its stakeholders, thereby feeding their views into its ESG approaches and strategies. Details of the ESG prioritisation procedures appear in the chapter headed Stakeholder Engagement and the section headed Materiality Assessment.

本集團高度重視就ESG管理識別重大ESG議題。透過持份者參與，本集團了解內部及外部持份者的關注及期望。透過重要性評估，本集團利用持份者意見識別及排序最重要的ESG議題，從而將彼等觀點納入其ESG方針及策略。ESG優先次序程序詳情載於「持份者參與」章節及「重要性評估」部分。

Once the Group's material ESG issues have been established, the Board reviews the Group's ESG strategies and policies to confirm that those issues are being properly managed. Where shortcomings come to light, the Board strengthens the Group's action plans, risk management strategies, ESG targets and annual budgets so that effort is concentrated on refining the most material ESG issues.

當本集團的重大ESG議題確立後，董事會會檢討本集團ESG策略及政策，以確認該等議題已獲妥善管理。如發現不足，董事會將加強本集團的行動計劃、風險管理策略、ESG目標及年度預算，以集中資源完善最重要的ESG議題。

ESG-RELATED GOALS AND TARGETS

The Group sets clear, measurable ESG goals to steer its sustainable development and spur ongoing improvement. In setting its ESG targets, the Group takes into account its business nature, business model, ESG trends, regulatory updates and market momentum, as well as its existing ESG performance and its approach to business development. By way of illustration, in response to one of its principal environmental impacts – the use and disposal of plastic packaging materials – and the increasingly stringent regulation of plastic packaging consumption, the Group has set a target to cut its packaging use and has mapped out a plan to switch to packaging made from recycled paper. To preserve the Group's ambition and momentum, the Board reviews the Group's ESG targets twice a year.

ESG相關目標及指標

本集團設定清晰且可量度的ESG目標，以引導其可持續發展並推動持續改進。在制定ESG目標時，本集團會考慮其業務性質、商業模式、ESG趨勢、監管更新及市場動向，以及其現有ESG表現及業務發展方針。舉例而言，為應對其中一項主要環境影響——塑膠包裝材料的使用及處置，以及對塑膠包裝消耗日益嚴格的監管，本集團已制定減少包裝用量的目標，並規劃轉用再生紙製包裝。為保持本集團的目標進取性及推進動力，董事會每年檢討本集團ESG目標兩次。

On behalf of the Board of the Company, it is my pleasure to present this ESG Report for the financial year ended 31 March 2026, which reflects our resolve to embed ESG thinking within our development approaches and management strategies and, in turn, to lift our sustainability performance.

本人謹代表本公司董事會，欣然提呈截至二零二六年三月三十一日止財政年度的本ESG報告。本報告反映我們致力將ESG理念融入發展方針及管理策略之中，從而提升本集團的可持續發展表現。

In our pursuit of becoming a more sustainable corporate, we have reviewed and strengthened our ESG management while bringing a wider range of ESG considerations into our business development. Supported by a robust governance structure, we continue to bolster our ESG management by monitoring and regulating our ESG progress. Within the ESG management framework, the Board serves as the highest governance body and carries ultimate responsibility for overseeing the Group's ESG approaches and strategies. As an example, we are tasked with identifying the Group's ESG-related risks and opportunities and with developing mitigation strategies, so as to secure sustainable growth over the long term.

在邁向更具可持續性的企業過程中，我們已檢視並加強本集團的ESG管理，同時將更廣泛的ESG考量納入業務發展。憑藉穩健的管治架構，我們持續透過監察及規範ESG進展，加強本集團的ESG管理。在ESG管理框架下，董事會作為最高管治機構，對監督本集團的ESG方針及策略承擔最終責任。例如，我們負責識別本集團的ESG相關風險及機遇，並制定相應緩解策略，以確保長遠可持續增長。

The Group carries out a materiality assessment to rank the ESG issues that weigh most heavily on its operations and on stakeholder interests, enabling resources to be channelled to the material ones. After carefully reviewing and validating the assessment results, we fine-tune the Group's ESG policies to respond more effectively to our stakeholders' concerns. Fuller information on the methodology and findings of the materiality assessment can be found in the chapter headed Stakeholder Engagement and the section headed Materiality Assessment.

本集團透過重要性評估，就對營運及持份者利益影響最深遠的ESG議題進行排序，從而將資源集中投放於重大議題。在審慎檢討及確認評估結果後，我們會優化本集團的ESG政策，以更有效回應持份者的關注。有關重要性評估的方法及結果的進一步資料，請參閱「持份者參與」章節及「重要性評估」部分。

By reviewing our ESG performance on an ongoing basis, we move quickly to identify and tackle areas that could give rise to significant impacts. We have established specific environmental targets addressing air and GHG emissions, solid waste, electricity, town gas and wastewater, and these targets are reviewed and refreshed regularly to keep enhancing the Group's environmental performance. With climate challenges growing, we are stepping up our work to identify climate-related risks and to build our climate resilience and responsiveness. Reflecting the enhanced climate-related disclosure requirements newly brought in under the ESG Reporting Code, we have arranged our climate-related disclosures around the four core pillars of governance, strategy, risk management, and metrics and targets. We have also set ESG targets aligned with international frameworks such as the SDGs, underscoring our commitment to global sustainability goals.

透過持續檢視本集團的ESG表現，我們能迅速識別並應對可能產生重大影響的範疇。我們已就空氣及溫室氣體排放、固體廢棄物、電力、煤氣及污水制定具體環境目標，並定期檢討及更新該等目標，以持續提升本集團的環境表現。隨著氣候挑戰日益加劇，我們正加強識別氣候相關風險，並提升本集團的氣候韌性及應對能力。因應ESG報告守則新引入並加強的氣候相關披露規定，我們已按照管治、策略、風險管理以及指標與目標四大核心支柱安排本集團的氣候相關披露。我們亦已設定與SDGs等國際框架一致的ESG目標，以彰顯我們對全球可持續發展目標的承諾。

Because we set great store by stakeholder feedback, we actively seek the views of our customers, employees and suppliers through a variety of communication channels. Alongside maintaining close relationships with our stakeholders and addressing their concerns promptly, we adjust our operations to changing market demands and stakeholder expectations in order to reinforce our competitiveness. Embracing digital innovation, we have rolled out the digital membership application "WESLEY APP" to enable customers to manage reservations, earn rewards and download digital records on the same platform. Besides, we are progressively integrating artificial intelligence into our business, deploying AI tools to automate routine administrative and inventory tasks, while introducing AI-powered chatbots and personalised recommendation systems to enhance the customer experience. This digital transformation will streamline workflows and improve efficiency, supporting the Group's sustainable growth in a dynamic market.

由於我們高度重視持份者反饋，因此透過多元溝通渠道積極收集客戶、僱員及供應商的意見。在與持份者保持緊密關係並及時回應其關注的同時，我們亦因應市場需求及持份者期望的變化調整營運方式，以加強競爭力。為擁抱數碼創新，我們推出了數碼會員應用程式「WESLEY APP」，讓客戶可於同一平台上管理預約、賺取獎賞及下載數碼紀錄。此外，我們正逐步將人工智能整合至業務運作中，運用AI工具自動化日常行政及庫存管理工作，同時引入AI驅動的聊天機械人及個人化推薦系統，以提升客戶體驗。此數碼轉型將優化工作流程及提升效率，支持本集團在瞬息萬變的市場環境中實現可持續增長。

As a long-standing major player in the beauty industry, we carry our ESG commitment beyond our own operations by shaping the sustainability of the wider industry. To advance sustainability still further, we give preference to local suppliers offering eco-friendly products while encouraging suppliers to embrace ESG practices, assessing them on their ESG commitment and performance.

作為美容行業的資深主要參與者，我們不僅於自身營運中實踐ESG承諾，亦致力推動整個行業的可持續發展。為進一步推進可持續發展，我們優先考慮提供環保產品的本地供應商，同時鼓勵供應商實踐ESG，並就其ESG承諾及表現作出評估。

Looking ahead, we remain firmly committed to integrating ESG concepts throughout our decision-making and policy development. We will keep building and maintaining a fair and ethical working environment in which our employees can realise their career aspirations and grow personally. To equip our people with advanced skills and knowledge and to broaden their horizons, we will invest proactively in our workforce through diverse occupational training in sales techniques, communication skills and machine application procedures. In discharging our corporate social responsibility, we are committed to contributing to communities by seeking out opportunities to take part in charity activities and make donations. Guided by our "Customer-Orientated" service philosophy, we will elevate the quality of our products and services by reinforcing our internal policies on complaint handling and labelling practices.

展望未來，我們將繼續堅定不移地把ESG理念融入決策及政策制定。我們將持續建立及維持公平且合乎道德的工作環境，讓僱員得以實現職業抱負及個人成長。為使員工具備先進技能與知識並拓闊視野，我們將透過涵蓋銷售技巧、溝通能力及儀器操作程序等多元職業培訓，主動投資於人力資本。於履行企業社會責任方面，我們承諾透過尋求參與慈善活動及作出捐贈的機會，為社區作出貢獻。秉持「以客為本」的服務理念，我們將透過加強有關投訴處理及標籤實務的內部政策，提升產品及服務質素。

Finally, on behalf of the Board, I wish to extend my heartfelt thanks to our employees, business partners, customers and all stakeholders for their continued support and valuable contributions. We will keep doing our utmost to improve our ESG management and performance as we work towards a more sustainable future for all.

最後，本人謹代表董事會，衷心感謝各位僱員、業務夥伴、客戶及所有持份者一直以來的支持及寶貴貢獻。我們將繼續竭盡所能提升ESG管理及表現，攜手邁向更可持續的未來。

Dr. Tsang Yue, Joyce
Chairperson and Chief Executive Officer

27 July, 2026

曾裕博士
主席兼行政總裁

二零二六年七月二十七日

V. STAKEHOLDER ENGAGEMENT
持份者參與

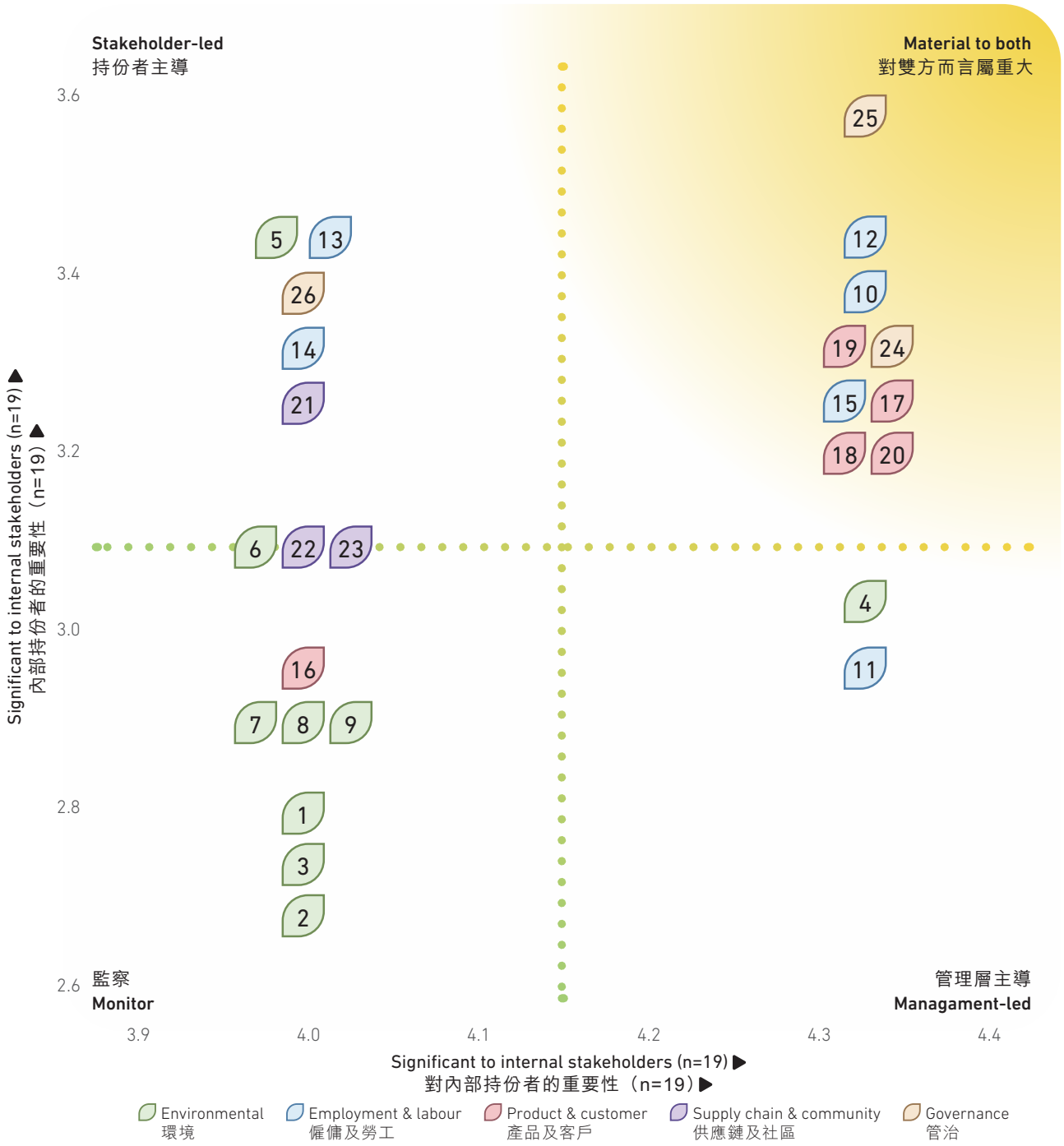
The Group is mindful that stakeholder feedback is both valuable and indispensable when prioritising ESG matters. To devise effective ESG strategies and policies, the Group keeps in close contact with a diverse range of stakeholders across multiple communication channels, so that their views can be reflected in its ESG approaches. The Group further conducts stakeholder engagement and materiality assessments on a regular basis to heighten its stakeholders' ESG awareness.

本集團深明，在釐定ESG議題優先次序時，持份者的反饋既寶貴亦不可或缺。為制定有效的ESG策略及政策，本集團透過多元溝通渠道與不同持份者保持密切聯繫，以便其意見可反映於本集團的ESG方針之中。本集團亦定期進行持份者參與及重要性評估，以提升持份者對ESG的認識。

More specifically, the Group interacts with its internal and external stakeholders through the communication channels set out below:

更具體而言，本集團透過以下溝通渠道與內部及外部持份者互動：

Stakeholders 持份者	Expectations and concerns 期望及關注事項	Communication Channels 溝通渠道
Government and regulatory authorities **政府及監管機構**	• Compliance with laws and regulations 遵守法律及法規 • sustainable development 可持續發展	• Monitoring of compliance with local laws and regulations 監察遵守當地法律及法規情況 • routine reports 定期報告
Shareholders **股東**	• Return on investments 投資回報 • corporate governance 企業管治 • business compliance 業務合規 • transparency and integrity 透明度及誠信 • product packaging reduction and recycling 產品包裝減量及回收	• Regular reports and announcements 定期報告及公告 • regular general meetings 股東週年大會 • corporate website 公司網站 • questionnaires/online engagement 問卷／線上參與
Employees **僱員**	• Compensation and benefits 薪酬及福利 • career development 職業發展 • occupational health and safety 職業健康與安全 • natural product ingredients and eco-friendly packaging 天然產品成分及環保包裝	• Performance reviews 績效評估 • regular meetings and training 定期會議及培訓 • emails, notice boards, hotline and employee engagement activities 電郵、公告板、熱線及員工參與活動 • questionnaires/online engagement 問卷／線上參與
Customers **客戶**	• High-quality products and services 優質產品及服務 • protection of consumer rights 保障消費者權益	• Customer satisfaction surveys 客戶滿意度調查 • face-to-face meetings and on-site visits 面談及實地拜訪 • customer service hotline and emails 客戶服務熱線及電郵
Suppliers **供應商**	• Fair and open procurement 公平及公開採購 • win-win cooperation 互利共贏合作	• Open tendering 公開招標 • supplier satisfaction assessment 供應商滿意度評估 • telephone conferences, face-to-face meetings and on-site visits 電話會議、面談及實地拜訪
General public **公眾**	• Involvement in communities 社區參與 • compliance with laws and regulations 遵守法律及法規 • environmental protection awareness 環境保護意識	• Media conferences and responses to enquiries 媒體發布會及回應查詢 • public welfare activities 公益活動


Stakeholder-led
持份者主導
Material to both
對雙方而言屬重大
監察
Monitor
管理層主導
Managament-led
3.6
3.4
3.2
3.0
2.8
2.6
3.9
4.0
4.1
4.2
4.3
4.4
Significant to internal stakeholders (n=19) ▶
內部持份者的重要性（n=19）▶
Significant to internal stakeholders (n=19) ▶
對內部持份者的重要性（n=19）▶
25
5
13
12
26
10
14
19
24
21
15
17
18
20
6
22
23
4
16
11
7
8
9
1
3
2
Environmental
環境
Employment & labour
僱傭及勞工
Product & customer
產品及客戶
Supply chain & community
供應鏈及社區
Governance
管治

Topics		議題
1	Air Emissions	廢氣排放
2	Direct GHG Emissions	直接溫室氣體排放
3	Indirect GHG Emissions	間接溫室氣體排放
4	Waste	廢棄物
5	Energy	能源
6	Water	水資源
7	Materials	材料
8	Climate Change and Resilience	氣候變化與抗逆力
9	Renewable and Clean Energy	可再生及清潔能源
10	Employment Practices	僱傭常規
11	Employee Remuneration and Benefits	僱員薪酬及福利
12	Training and Development	培訓與發展
13	Diversity and Equal Opportunity	多元化及平等機會
14	Occupational Health, Safety and Well-being	職業健康、安全與福祉
15	Human Rights and Labour Standards	人權及勞工準則
16	Product Design and Lifecycle Management	產品設計及生命週期管理
17	Product and Service Quality and Safety	產品及服務質量與安全
18	Effective Customer Engagement	有效的客戶溝通與參與
19	Privacy and Data Security	私隱及資料安全
20	Responsible Marketing and Labelling	負責任營銷及標籤
21	Supply Chain Environmental Risk Management	供應鏈環境風險
22	Supply Chain Social Risk Management	供應鏈社會風險
23	Community Engagement and Investment	社區參與及投資
24	Business Ethics and Integrity	商業道德及誠信
25	Compliance Management	合規管理
26	Protection of Intellectual Property Rights	知識產權保護

MATERIALITY ASSESSMENT

Aware that ESG risks and opportunities differ markedly between industries and even between companies within the same industry, the Group endeavours to identify the ESG risks and opportunities most material and relevant to it, with a view to driving improvements in performance.

During the year, the materiality assessment was conducted as follows:

Step 1: Stakeholder Identification

During the year, the Group ranked and categorised its stakeholders according to the degree to which they were affected by the Group's activities and their capacity to influence its business development. On this basis, the Group identified its key internal and external stakeholders, including suppliers, business partners, Board members and employees from across its various business units. These key stakeholders were chosen and invited to offer their perspectives on the Group's significant ESG issues, ESG management approaches and business development strategies.

Step 2: Internal Impact Assessment

An internal impact assessment was carried out to investigate the ESG topics that are significant to the Group's sustainable development and closely connected to its business operations. The results were then analysed, and a list of material ESG topics was drawn up.

Step 3: Prioritisation and Materiality Matrix

With the list of material ESG topics in hand, selected key stakeholder groups were invited to complete online surveys expressing their views on those topics. The responses were then consolidated and evaluated to construct a materiality matrix, which set out the relative importance of each ESG topic to the Group's stakeholders.

Step 4: Matrix Validation and Sustainability Strategy

Based on the matrix, "Access and Affordability", "Customers Welfare" and "Health and Safety Relating to Products/Services" emerged as the most significant ESG topics. The results of the materiality assessment were subsequently reviewed and approved by the Board.

A materiality assessment is a valuable tool for distilling the most material ESG topics from a broad list, allowing the Group to concentrate on the topics that are most relevant and material and to grasp its stakeholders' expectations. At the same time, conducting the assessment helps the Group identify ESG-related risks that could affect its operations and approaches. As a result, the Group refines its ESG strategies and policies while minimising potential risks and impacts.

重要性評估

本集團明白，不同行業，甚至同一行業中的不同公司，其ESG風險及機遇均有顯著差異。因此，本集團致力識別對其而言最重大及最相關的ESG風險及機遇，以推動表現持續改善。

於本年度內，重要性評估按以下步驟進行：

步驟一：識別持份者

於本年度內，本集團按照持份者受本集團活動影響的程度及其對本集團業務發展的影響能力，對持份者進行排序及分類。基於此，本集團識別出其主要內部及外部持份者，包括來自不同業務單位的供應商、業務夥伴、董事會成員及僱員。該等主要持份者獲邀就本集團的重要ESG議題、ESG管理方針及業務發展策略提供意見。

步驟二：內部影響評估

本集團進行內部影響評估，以研究對本集團可持續發展屬重大且與其業務營運密切相關的ESG議題。其後，本集團分析結果並擬定重大ESG議題清單。

步驟三：排序及重要性矩陣

在取得重大ESG議題清單後，本集團邀請選定主要持份者群組完成網上調查，表達其對該等議題的看法。相關回應經整合及評估後，編製成重要性矩陣，以列示各ESG議題對本集團持份者的重要程度。

步驟四：矩陣確認及可持續發展策略

根據該矩陣，「可及性與可負擔性」、「客戶福祉」及「與產品／服務有關的健康與安全」被識別為最重大的ESG議題。重要性評估結果其後經董事會審閱及批准。

重要性評估是一項有助從廣泛議題中篩選最重大ESG議題的有用工具，讓本集團能集中處理最相關及最重大的議題，並掌握持份者的期望。同時，進行有關評估亦有助本集團識別可能影響其營運及方針的ESG相關風險。因此，本集團可優化ESG策略及政策，同時盡量降低潛在風險及影響。

COMMITMENT TOWARDS SDGS

Introduced by the United Nations, the SDGs are global goals designed to promote the adoption of sustainability practices and to improve quality of life for people across countries and organisations. The 17 SDGs are interrelated and interdependent, spanning the environmental, social and economic spheres.

With this globally shared language for reporting sustainability progress now available, the Group is committed to adopting this internationally recognised initiative and aligning its approaches and policies with the SDGs. Drawing on the materiality assessment results, the Group identified Goal 1: No Poverty, Goal 2: Zero Hunger, and Goal 3: Good Health and Well-being as the SDGs most significant to it, with the Group's specific actions outlined below:

Goal 1: No Poverty

The Group is committed to tackling poverty in the regions where it operates by generating employment opportunities. It nurtures an inclusive workplace that welcomes people of diverse cultures, genders and backgrounds, empowering its employees and improving their quality of life. The Group further safeguards employee well-being through fair wages, comprehensive benefits and recreational activities.

Upholding ethical labour practices is a priority for the Group, and it has accordingly put in place stringent measures to stamp out modern slavery, forced labour and child labour within its operations. Beyond its own workforce, the Group encourages responsible employment practices among its suppliers, advocating the protection of vulnerable groups throughout its value chain.

To generate positive social impact on community development, the Group has drawn on its own resources. Through charitable initiatives, it lends a hand to those in need, reaffirming its dedication to social responsibility and sustainable progress.

對SDGS的承諾

SDGs由聯合國提出，旨在推動各國家及組織採納可持續發展實踐，並提升人們的生活質素。17項SDGs彼此相互關聯、相互依存，涵蓋環境、社會及經濟層面。

隨著此全球共通語言現已可用於披露可持續發展進展，本集團致力採納此項國際公認倡議，並使其方針及政策與SDGs保持一致。根據重要性評估結果，本集團識別出目標1：無貧窮、目標2：零飢餓及目標3：良好健康與福祉為對其最具重要性的SDGs，相關具體行動如下：

目標1：無貧窮

本集團致力透過創造就業機會，協助其營運所在地區應對貧窮問題。本集團培育一個具包容性的工作環境，歡迎來自不同文化、性別及背景的人士加入，從而賦能僱員並提升其生活質素。本集團亦透過公平工資、全面福利及康樂活動保障僱員福祉。

堅守合乎道德的勞工實務為本集團的首要事項，因此本集團已制定嚴格措施，杜絕其營運中出現現代奴役、強迫勞動及童工。除自身員工外，本集團亦鼓勵供應商採取負責任的僱傭實務，倡導於整個價值鏈中保障弱勢群體。

為對社區發展產生正面社會影響，本集團善用自身資源，透過慈善活動扶助有需要人士，再次肯定其對社會責任及可持續進步的承擔。

Goal 3: Good Health and Well-Being

The Group regards health as the foundation of beauty and therefore actively encourages healthy living among the public. Its beauty consultation services emphasise regular exercise and a balanced diet.

Employee well-being, moreover, is paramount to the Group's operations. The Group maintains rigorous safety policies – including regular equipment inspections and standardised operating procedures – to optimise functionality and reduce workplace hazards. Every incident is thoroughly investigated so that preventive measures can be put in place and the injury rate kept to a minimum. The Group also fosters a positive, cohesive working environment with recreational activities to protect its employees' psychological health.

Going forward, the Group will continue to uphold stringent health practices in the workplace. To protect the health of its employees and customers, it regularly cleans and disinfects its salons and retail spaces.

STAKEHOLDERS FEEDBACK

As an organisation that values feedback and strives for excellence, the Group welcomes stakeholders to share their views on its ESG policies and performance in support of its continuous improvement towards sustainability. Any suggestions, opinions, questions or comments are warmly invited and may be directed to the Group at ir@modernhealthcaretech.com.

目標3：良好健康與福祉

本集團視健康為美麗之本，因此積極鼓勵公眾實踐健康生活。其美容諮詢服務強調定期運動及均衡飲食。

此外，員工福祉對本集團營運至關重要。本集團維持嚴格的安全政策，包括定期檢查設備及實施標準化操作程序，以提升功能表現並減少工作場所危害。每宗事故均會徹底調查，以便制定預防措施並將受傷率維持於最低水平。本集團亦透過康樂活動營造積極及具凝聚力的工作環境，以保障員工心理健康。

展望未來，本集團將繼續在工作場所維持嚴格健康措施。為保障僱員及客戶的健康，本集團定期清潔及消毒其美容院及零售場所。

持份者反饋

作為一個重視反饋並力求卓越的機構，本集團歡迎持份者就其ESG政策及表現提出意見，以支持本集團持續改善並邁向可持續發展。任何建議、意見、問題或評論，均歡迎透過電郵發送至本集團：ir@modernhealthcaretech.com。

Recognising that environmental resources are fundamental to its business, the Group is committed to operating sustainably and keeping its environmental impact to a minimum. Through responsible business practices, the Group works to protect ecosystems and conserve natural resources. As a key step, it adheres strictly to the applicable environmental laws and regulations while keeping a close eye on evolving environmental standards. To shrink the carbon footprint of its operations, the Group has spared no effort to use resources more efficiently and to generate less waste.

本集團深明環境資源對其業務至關重要，因此致力以可持續方式營運，並將對環境的影響減至最低。透過負責任的商業實務，本集團致力保護生態系統及保存自然資源。作為關鍵一步，本集團嚴格遵守適用環境法律及法規，並密切關注不斷演變的環境標準。為減少營運碳足跡，本集團不遺餘力提升資源使用效率及減少廢棄物產生。

This section primarily sets out the Group's policies and practices on emissions, the use of resources, the environment and natural resources, and climate change during FY2025/2026. The detailed quantitative data are summarised in Tables E1 and E2 in the chapter headed Appendix.

本節主要載列本集團於二零二五／二六財政年度有關排放物、資源使用、環境及天然資源以及氣候變化的政策及實務。詳細量化數據概述於「附錄」章節中的表E1及表E2。

A.1. EMISSIONS

In FY2025/2026, the Group's principal emissions comprised air emissions, GHG emissions, and non-hazardous wastewater and solid waste. Over the year under review, the Group complied with the environmental laws and regulations significant to it that govern air and GHG emissions, discharges into water and land, and the generation of hazardous and non-hazardous waste, including but not limited to:

- Water Pollution Control Ordinance (Cap. 358 of the Laws of Hong Kong);
- Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong);
- Waste Disposal (Clinical Waste) (General) Regulation (Cap. 354O of the Laws of Hong Kong);
- Environmental Public Health Act (Cap. 95 of the Laws of Singapore); and
- Environmental Protection and Management Act (Cap. 94A of the Laws of Singapore).

A.1. 排放物

於二零二五／二六財政年度，本集團的主要排放物包括廢氣排放、溫室氣體排放，以及無害廢水及固體廢棄物。於回顧年度內，本集團已遵守對其屬重要的環境法律及法規，該等法律及法規規管廢氣及溫室氣體排放、向水及土地的排污，以及有害及無害廢棄物的產生，包括但不限於：

- 《水污染管制條例》(香港法例第358章);
- 《廢物處置條例》(香港法例第354章);
- 《廢物處置(醫療廢物)(一般)規例》(香港法例第354O章);
- 新加坡《環境公共衛生法》(第95章)；及
- 新加坡《環境保護與管理法》(第94A章)。

Air and GHG Emissions

The Group has introduced resource-saving measures to curb its consumption of fossil fuels and to limit the associated air and GHG emissions. In FY2025/2026, the Group's air emissions stemmed mainly from the operational use of town gas, petrol and diesel. A review of its air emissions pattern identified petrol and diesel used for transportation as a major contributor. To reduce these emissions and mitigate its environmental impact, the Group has refined its transportation management and looked into the feasibility of moving to more eco-friendly fuel vehicles.

In FY2025/2026, Scope 2 (Energy Indirect Emissions) again accounted for the largest share of the Group's GHG emissions (94.93%). To minimise its GHG emissions, the Group has made improving the efficiency of its energy use a priority, thereby lowering its consumption of energy resources. The specific measures taken are described in the section headed A.2. Use of Resources.

Non-hazardous Wastewater and Solid Waste

In FY2025/2026, the Group's operations produced no hazardous wastewater or solid waste. The Group strictly observes the requirements for disposing of non-hazardous wastewater and solid waste, and it properly handles the commercial wastewater and packaging waste arising from the activities of its beauty salons and shops. Wastewater generated by the Group is discharged to wastewater treatment plants via the sewage system. Recognising the direct link between freshwater consumption and wastewater generation, the Group has implemented measures to use water more efficiently and thereby reduce both consumption and subsequent wastewater discharge. The specific measures are set out in the section headed A.2. Use of Resources.

廢氣及溫室氣體排放

本集團已實施節約資源措施，以抑制化石燃料消耗並限制相關廢氣及溫室氣體排放。於二零二五／二六財政年度，本集團的廢氣排放主要來自日常營運中使用煤氣、汽油及柴油。經檢視其廢氣排放模式後，本集團發現交通運輸所使用的汽油及柴油為主要排放來源。為減少該等排放及減輕環境影響，本集團已優化交通運輸管理，並研究轉用更環保燃料車輛的可行性。

於二零二五／二六財政年度，範圍2（能源間接排放）再次佔本集團溫室氣體排放的最大部分（94.93%）。為盡量減少溫室氣體排放，本集團將提升能源使用效率列為優先事項，從而降低能源資源消耗。所採取的具體措施載於A.2「資源使用」一節。

無害廢水及固體廢棄物

於二零二五／二六財政年度，本集團營運並無產生有害廢水或固體廢棄物。本集團嚴格遵守有關處置無害廢水及固體廢棄物的規定，並妥善處理美容院及門店活動所產生的商業污水及包裝廢棄物。本集團產生的污水透過污水渠系統排放至污水處理廠。本集團明白淡水消耗與污水產生直接相關，因此已推行提高用水效率的措施，以同時減少用水量及其後污水排放。具體措施載於A.2「資源使用」一節。

The Group's waste management approach and related internal policies are founded on the "3R Principles – Reduce, Reuse and Recycle". To facilitate reuse and recycling, the Group classifies its solid waste so that recyclable materials can be sorted and recovered for further treatment. Given its nature as a retailer and service provider, packaging materials make up the largest portion of the Group's annual solid waste. To reduce the solid waste it generates, the Group has developed and applied the following measures to manage its consumption of packaging materials across daily operations:

- Streamlining packaging to minimise material use;
- Sourcing biodegradable packaging materials; and
- Reusing packaging materials, for example repurposing large-volume packages to store documents.

Progress

In FY2025/2026, the Group continued to track its emissions performance against the preceding reporting period. The Group's air emissions of NOx and PM increased by 37.0% and 366.9% respectively, reflecting higher diesel consumption for vehicles. Scope 1 (Direct Emissions) increased by 208.0%, primarily because fugitive refrigerant emissions are now included within the Group's direct emissions for the first time; Scope 2 (Energy Indirect Emissions) and Scope 3 (Other Indirect Emissions) decreased by 12.5% and 0.6% respectively, producing an overall decrease in total GHG emissions of 9.5%. To reduce its emissions further, the Group remains committed to strengthening the way it manages resource consumption.

本集團的廢棄物管理方針及相關內部政策建基於「3R原則——減少使用、重複使用及循環再造」。為促進重用及回收，本集團將固體廢棄物分類，以便將可回收物料分揀及回收作進一步處理。鑑於其作為零售商及服務供應商的性質，包裝材料構成本集團每年固體廢棄物的最大部分。為減少固體廢棄物產生，本集團已制定並實施以下措施，以管理其日常營運中的包裝材料消耗：

- 精簡包裝，以盡量減少物料使用；
- 採購可生物降解包裝材料；及
- 重複使用包裝材料，例如將大容量包裝再利用作儲存文件用途。

進展

於二零二五／二六財政年度，本集團持續將其排放表現與上一報告期進行比較及監察。本集團的NOx及PM廢氣排放分別增加37.0%及366.9%，反映車輛柴油消耗上升。範圍1（直接排放）增加208.0%，主要由於本集團首次將逸散性製冷劑排放納入直接排放；範圍2（能源間接排放）及範圍3（其他間接排放）則分別下降12.5%及0.6%，令溫室氣體排放總量整體下降9.5%。為進一步減少排放，本集團將繼續致力加強其資源消耗管理。

A.2. USE OF RESOURCES

In FY2025/2026, the Group complied with the laws and regulations on resource use applicable in its operating regions. During the year under review, its daily operations mainly consumed electricity, town gas, petrol, diesel, water and packaging materials. The detailed quantitative data on the Group's resource consumption are summarised in Table E2 in the chapter headed Appendix.

Energy – Electricity

In FY2025/2026, the Group used electricity to keep its beauty salons and shops running day to day. To limit the pollution arising from this electricity use, the Group has adopted the following measures to improve energy efficiency and reduce consumption:

- Switching off all idle lights and electrical appliances;
- Favouring energy-efficient equipment carrying "Grade 1" energy labels when procuring;
- Carrying out routine maintenance on electrical appliances at each service centre to keep them performing optimally; and
- Holding regular education seminars and workshops on electricity conservation to raise employee awareness.

Energy – Liquid Fuels

In FY2025/2026, the Group consumed petrol and diesel for vehicle transportation in the course of its operations. The Group seeks to reduce its dependence on fossil fuels by improving vehicle management and pursuing energy-saving initiatives, including:

- Giving preference to online meetings to avoid unnecessary business travel;
- Encouraging employees to use public transport instead of private cars; and
- Exploring the scope for replacing high-polluting vehicles with electric and energy-efficient ones.

A.2. 資源使用

於二零二五／二六財政年度，本集團已遵守其營運地區適用的資源使用法律及法規。於回顧年度內，本集團日常營運主要消耗電力、煤氣、汽油、柴油、水資源及包裝材料。本集團資源消耗的詳細量化數據概述於「附錄」章節中的表E2。

能源 – 電力

於二零二五／二六財政年度，本集團於日常營運美容院及門店時使用電力。為減少有關用電所產生的污染，本集團已採取以下措施，以提升能源效益及減少耗電量：

- 關閉所有閒置照明及電器;
- 採購時優先選用附有「1級」能源標籤的節能設備;
- 於各服務中心定期維修電器，以保持最佳運作表現；及
- 定期舉辦節電教育講座及工作坊，以提高僱員節電意識。

能源 – 液體燃料

於二零二五／二六財政年度，本集團於營運過程中的車輛運輸使用汽油及柴油。本集團致力透過改善車輛管理及推行節能措施，以減少對化石燃料的依賴，包括：

- 優先採用線上會議，以避免不必要的商務出行;
- 鼓勵僱員使用公共交通工具代替私家車；及
- 探討以電動及節能車輛取代高污染車輛的可行性。

Water

In FY2025/2026, the Group encountered no difficulty in sourcing water fit for its purposes. Conscious of how important water resources are to its operations, the Group is committed to safeguarding the sustainable supply of this precious resource by managing its freshwater consumption. For instance, it applies comprehensive water management and monitoring supported by advanced technology to optimise water efficiency, while educating employees on water-saving habits. To bring down overall water use, the Group has developed and implemented the following water-saving measures:

- Placing signs beside water faucets to remind employees to conserve water;
- Selecting water-saving equipment bearing water efficiency labels;
- Conducting routine inspection and maintenance of water taps, pipelines and storage systems to detect and repair leaks or bursts; and
- Repairing dripping taps without delay to prevent further leakage.

水資源

於二零二五／二六財政年度，本集團在獲取適用水源方面並無遇到任何困難。本集團深明水資源對其營運的重要性，因此致力透過管理淡水消耗，保障此珍貴資源的可持續供應。例如，本集團應用由先進技術支援的全面用水管理及監察系統，以優化用水效率，同時教育僱員養成節水習慣。為降低整體用水量，本集團已制定並實施以下節水措施：

- 於水龍頭旁張貼標示，提醒僱員節約用水；
- 選用附有用水效益標籤的節水設備；
- 定期檢查及保養水龍頭、喉管及儲水系統，以識別及修補滲漏或爆裂情況；及
- 及時修理滴水水龍頭，以防止進一步滲漏。

Packaging Materials

Owing to the nature of its business, packaging materials are a critical element of the Group's operations in terms of resource consumption and the generation and disposal of solid waste.

In support of the government's waste reduction policies, the Group's salons and shops apply circular economy principles to manage their consumption of packaging materials sustainably. To cut packaging use and avoid unnecessary waste, the Group has introduced a series of innovative, cost-effective packaging solutions centred on source reduction in line with the 3R Principles, maintaining operational efficiency and reducing packaging waste throughout the value chain. Under the 3R Principles, the Group sources environment-friendly packaging made with minimal raw materials, avoids unnecessary packaging, and purchases only according to actual needs (Reduce); promotes the reuse of packaging materials (Reuse); and sorts plastic- and paper-based materials for recycling, monitors developments in the circular economy, and makes good use of industrial side streams and recyclable materials (Recycle).

包裝材料

由於本集團業務性質，包裝材料於其營運中屬資源消耗及固體廢棄物產生與處置的重要元素。

為支持政府減廢政策，本集團的美容院及門店採用循環經濟原則，以可持續方式管理包裝材料消耗。為減少包裝使用及避免不必要浪費，本集團按照3R原則，推出一系列以源頭減廢為核心、具創新性且符合成本效益的包裝方案，在維持營運效率的同時，減少整個價值鏈中的包裝廢棄物。根據3R原則，本集團採購以最少原材料製成的環保包裝、避免不必要包裝並僅按實際需要採購（減少使用）；推廣包裝材料重複使用（重複使用）；以及分類塑膠及紙質材料作回收、監察循環經濟發展，並善用工業副產品及可回收物料（循環再造）。

Progress

In FY2025/2026, the Group continued to advance its sustainability efforts by prioritising reductions in energy and resource consumption. The Group's total energy consumption in FY2025/2026 increased slightly by 0.9% against the previous reporting period, with electricity consumption broadly stable (up 0.6%) and petrol consumption down 100%. The Group's water consumption decreased by 16.9%, pointing to the effectiveness of its water-saving measures.

The Group has long aimed to become a more sustainable corporate by adopting environment-friendly and socially responsible practices. Guided by this vision, it actively seeks ways to minimise its environmental impact through optimised, efficient use of energy and resources. The Group also conducts comprehensive reviews of its environmental performance to identify room for improvement and to develop timely mitigation strategies, ensuring continued progress towards sustainability.

進展

於二零二五／二六財政年度，本集團持續推進可持續發展工作，並以減少能源及資源消耗為優先事項。與上一報告期相比，本集團於二零二五／二六財政年度的總能源消耗輕微上升0.9%，當中耗電量大致維持穩定（上升0.6%），而汽油消耗則下降100%。本集團用水量下降16.9%，顯示其節水措施具成效。

本集團一直以來致力透過採納環保及具社會責任的做法，成為更具可持續性的企業。在此願景引領下，本集團積極尋求透過優化及高效使用能源與資源，以盡量減低其環境影響。本集團亦全面檢視其環境表現，以識別改善空間並及時制定緩解策略，確保持續邁向可持續發展。

A.3. THE ENVIRONMENT AND NATURAL RESOURCES

The Group has long treated environmental protection as a fundamental pillar of its business strategy, weaving sustainability into many facets of its operations. By making decisions and allocating resources with environmental factors in mind, the Group keeps the disturbance its operations cause to the environment to a minimum. To reduce its environmental footprint, the Group identifies its key environmental impacts and devises targeted solutions.

In FY2025/2026, the Group identified its GHG emissions as its most significant environmental impact, with electricity consumption being the main driver. To demonstrate its environmental stewardship, the Group has put in place effective internal energy management policies, including prioritising energy-efficient equipment carrying "Grade 1" energy labels and conducting routine maintenance. Such measures enable the Group to improve energy efficiency and lower overall energy consumption, which in turn reduces GHG emissions.

During the year under review, the Group rolled out a number of resource conservation measures across its offices. Key practices include setting duplex printing as the default, reusing old envelopes, and adopting an electronic information management system to cut paper use. The Group reinforces these efforts by promoting a culture of sharing office stationery, thereby curbing unnecessary resource consumption.

A.3. 環境及天然資源

本集團一直將環境保護視為其業務策略的基礎支柱之一，並將可持續發展理念融入營運多個層面。透過於決策及資源分配時納入環境因素，本集團盡量減低其營運對環境造成的干擾。為減少環境足跡，本集團識別其主要環境影響，並制定具針對性的解決方案。

於二零二五／二六財政年度，本集團識別溫室氣體排放為其最重大的環境影響，而電力消耗為主要驅動因素。為展現其環境管理承擔，本集團已制定有效的內部能源管理政策，包括優先採購附有「1級」能源標籤的節能設備，以及進行定期保養。該等措施有助本集團提升能源效率及降低整體能源消耗，從而減少溫室氣體排放。

於回顧年度內，本集團於辦公室推行多項資源節約措施。主要做法包括將雙面列印設定為預設模式、重用舊信封，以及採用電子資訊管理系統以減少用紙。本集團亦透過推廣共享文具文化，加強有關工作，從而減少不必要的資源消耗。

Recognising that environmental progress calls for collective action, the Group actively involves stakeholders such as employees and customers in its environmental initiatives. Employees are encouraged to take part in tree-planting programmes, while customers are encouraged to swap traditional paper receipts for electronic ones and to receive e-business cards via "iconX", a social networking system in which the Group has invested. This shift towards paperless operations helps to conserve trees, forests and ecosystems.

本集團明白環境進步需要集體行動，因此積極讓僱員及客戶等持份者參與其環保措施。僱員獲鼓勵參與植樹計劃，而客戶則獲鼓勵以電子收據取代傳統紙本收據，並透過本集團投資的社交網絡系統「iconX」接收電子商務名片。此舉有助推動無紙化營運，從而保護樹木、森林及生態系統。

The Group's environmental efforts have earned recognition in the form of various awards and certificates over recent years, among them the World Green Organisation's "Green Office Label". Building on this achievement, the Group continues to improve the environmental performance of its salons, shops and offices, with the aim of securing further environmental certifications in the years ahead.

近年來，本集團在環境方面的努力獲得多項獎項及證書肯定，其中包括世界綠色組織頒發的「綠色辦公室標誌」。本集團將在此基礎上持續提升其美容院、門店及辦公室的環境表現，並以於未來取得更多環境認證為目標。

While its operations in FY2025/2026 caused no significant or irreversible environmental harm, the Group remains committed to monitoring its environmental performance closely and identifying areas for improvement. Having thoroughly evaluated its environmental profile, the Group has set the specific, measurable targets shown below to drive continuous improvement across its daily operations:

儘管本集團於二零二五／二六財政年度的營運並無造成任何重大或不可逆轉的環境損害，本集團仍承諾密切監察其環境表現並識別改善範疇。經全面評估其環境概況後，本集團已設定下列具體且可量度的目標，以推動其日常營運持續改進：

Areas 範疇	Targets 目標	Actions 行動
Air and GHG Emissions **廢氣及溫室氣體排放**	Using FY2025/2026 as the baseline year, the Group aims to hold the intensity of its air and GHG emissions in FY2026/2027 at the same level within the same scope. 以二零二五／二六財政年度為基準年，本集團旨在於二零二六／二七財政年度於相同範圍內，將廢氣及溫室氣體排放強度維持於相同水平。	The Group will keep strengthening its scientific, standardised systems for analysing emissions trends and pinpointing areas for improvement. 本集團將持續加強其科學化及標準化系統，以分析排放趨勢及識別改善範疇。
Solid Waste **固體廢棄物**	Using FY2025/2026 as the baseline year, the Group aims to hold the intensity of non-hazardous solid waste generated in FY2026/2027 at the same level within the same scope. 以二零二五／二六財政年度為基準年，本集團旨在於二零二六／二七財政年度於相同範圍內，將所產生無害固體廢棄物強度維持於相同水平。	The Group will keep reducing material consumption and waste generation by improving packaging efficiency. 本集團將透過提升包裝效率，持續減少物料消耗及廢棄物產生。

Areas 範疇	Targets 目標	Actions 行動
Electricity 電力	Using FY2025/2026 as the baseline year, the Group aims to hold the intensity of its electricity consumption in FY2026/2027 at the same level within the same scope. 以二零二五／二六財政年度為基準年，本集團旨在於二零二六／二七財政年度於相同範圍內，將耗電強度維持於相同水平。	The Group will keep improving electricity efficiency through policy implementation, operational optimisation, and the promotion of electricity conservation among employees. 本集團將透過政策執行、營運優化及向僱員推廣節電，持續提升用電效率。
Other Energy Resources 其他能源資源	Using FY2025/2026 as the baseline year, the Group aims to hold the intensity of its town gas consumption in FY2026/2027 at the same level within the same scope. 以二零二五／二六財政年度為基準年，本集團旨在於二零二六／二七財政年度於相同範圍內，將煤氣消耗強度維持於相同水平。	The Group will keep cutting town gas consumption through ongoing operational optimisation and routine maintenance of utilities. It also remains committed to shifting towards low-carbon transportation while refining its transportation management. 本集團將透過持續優化營運及定期保養公用設施，持續減少煤氣消耗，並繼續致力轉向低碳交通及優化其交通管理。
Water and Wastewater 水資源及污水	Using FY2025/2026 as the baseline year, the Group aims to hold the intensity of its water consumption and wastewater discharge in FY2026/2027 at the same level within the same scope. 以二零二五／二六財政年度為基準年，本集團旨在於二零二六／二七財政年度於相同範圍內，將用水量及污水排放強度維持於相同水平。	The Group will keep strengthening water conservation across its operations and among employees, while upgrading to more water-efficient equipment. 本集團將持續於其營運及僱員層面加強節水措施，同時升級至更高效節水設備。

A.4. CLIMATE CHANGE

In response to extreme weather events that are growing more frequent and more severe, the Group is committed to identifying its climate-related risks and opportunities and to addressing climate-related issues promptly. Beginning with FY2025/2026, the Group presents its climate-related disclosures with reference to the new climate requirements of the ESG Reporting Code, which are based on the IFRS S2 Climate-related Disclosures and are organised around the four core pillars of governance, strategy, risk management, and metrics and targets. As the Group continues to develop its climate management capability, certain quantitative disclosures – including, where applicable, Scope 3 GHG emissions, the anticipated financial effects of climate-related risks and opportunities, and quantitative scenario analysis – are still being developed; the Group will rely on the interim provisions available under the ESG Reporting Code where relevant.

A.4. 氣候變化

為應對日益頻繁及嚴重的極端天氣事件，本集團致力識別其氣候相關風險及機遇，並及時處理氣候相關議題。自二零二五／二六財政年度起，本集團參考ESG報告守則中有關氣候的新規定作出氣候相關披露，該等規定以IFRS S2《氣候相關披露》為基礎，並圍繞管治、策略、風險管理以及指標與目標四大核心支柱組織。隨著本集團持續提升其氣候管理能力，若干量化披露——包括在適用情況下的範圍3溫室氣體排放、氣候相關風險及機遇的預期財務影響，以及量化情景分析——仍在發展當中；本集團將在適用情況下依賴ESG報告守則所提供的過渡性條文。

The Group has carried out a preliminary assessment to identify the climate-related risks and opportunities that could reasonably be expected to affect its business model, strategy and cash flows over the short, medium and long term. The principal risks and opportunities identified are set out below:

本集團已進行初步評估，以識別在短期、中期及長期內可合理預期會影響其商業模式、策略及現金流的氣候相關風險及機遇。已識別的主要風險及機遇如下：

Type 類型	Climate-related risk/opportunity 氣候相關風險／機遇	Potential impacts 潛在影響
Physical Risk (Acute/Chronic) **實體風險(急性／慢性)**	Rising frequency and severity of extreme weather events, including typhoons, cyclones, droughts and flooding. 極端天氣事件(包括颱風、氣旋、乾旱及水災)發生頻率及嚴重程度上升。	Extreme weather may damage infrastructure and disrupt water and power supplies, interfering with normal operations; may block roads and impede the transport of raw materials and goods, causing raw material prices to fluctuate and operating costs to rise; and may damage the Group's assets (salons, shops and other operating sites), potentially driving up maintenance and insurance costs. 極端天氣可能破壞基礎設施及中斷水電供應，妨礙正常營運；亦可能阻塞道路及妨礙原材料及貨物運輸，導致原材料價格波動及營運成本上升；並可能損害本集團資產(美容院、門店及其他營運場所)，從而增加維修及保險成本。
Transition Risk **轉型風險**	Advancing technologies entering the market; tightening environmental laws and regulations. 新技術進入市場；環境法律及法規日益收緊。	Meeting the latest government standards and stakeholder expectations may call for additional innovative technologies, entailing further investment and expenditure to upgrade existing systems and procure new equipment. 為符合最新政府標準及持份者期望，可能需要採用額外創新技術，從而產生升級現有系統及採購新設備的進一步投資及支出。
Opportunity **機遇**	Shifts in customers' preferences and expectations. 客戶偏好及期望轉變。	Environmental awareness is creating a new market for sustainable products. By adjusting its business development approach and building sustainability into its products, the Group may seize new opportunities and grow its market share. 環保意識正為可持續產品創造新市場。透過調整其業務發展方針並將可持續元素融入產品，本集團或能把握新機遇並提升市場份額。
Opportunity **機遇**	Lower operating costs. 降低營運成本。	By improving energy efficiency and reducing energy use, the Group may lower its operating costs over the long run, particularly should fuel prices rise in future. 透過提升能源效益及減少能源消耗，本集團或可於長遠降低營運成本，尤其是在未來燃料價格上升的情況下。

Climate-related risks are managed within the Group's Enterprise Risk Management framework, which covers the identification, prioritisation and mitigation of material climate-related risks and opportunities, the analysis of business adaptability and resilience under different climate scenarios, the development of internal policies to mitigate risks and limit adverse impacts, and the communication and disclosure of climate-related risks and opportunities. By bringing climate-related risks into the ERM framework, the Group ensures they are assessed alongside, and on the same footing as, its other principal risks and are escalated to the Board through the established reporting lines.

氣候相關風險乃於本集團企業風險管理框架內管理，涵蓋重大氣候相關風險及機遇的識別、排序及緩解、於不同氣候情景下分析業務適應能力及韌性、制定內部政策以減低風險及限制不利影響，以及傳達及披露氣候相關風險及機遇。透過將氣候相關風險納入ERM框架，本集團確保該等風險與其他主要風險一併按同等基準評估，並透過既定匯報程序上報董事會。

While the Group considers it unlikely to face direct, immediate and severe impacts from climate change, it regards its current climate resilience as adequate and continues to enhance its climate management. The Group has not yet quantified the anticipated financial effects of these climate-related risks and opportunities, nor performed quantitative climate scenario analysis; it intends to build these capabilities and to apply the interim relives available under the ESG Reporting Code during the initial reporting period(s). The Group will disclose the relevant details when the internal data collection system and analysis procedures are well established in the future. In particular, the Group targets to apply recycled paper in half of its packaging by 2030.

儘管本集團認為氣候變化不大可能對其造成直接、即時及嚴重影響，但其認為現時氣候韌性屬充足，並持續加強氣候管理。本集團尚未量化該等氣候相關風險及機遇的預期財務影響，亦未進行量化氣候情景分析；本集團擬建立有關能力，並於初始報告期內採用ESG報告守則下可用的過渡性寬免。本集團將於未來內部數據收集系統及分析程序完善後披露相關詳情。具體而言，本集團目標於2030年前將再生紙應用於其一半包裝中。

As part of its overall ESG oversight, the Board carries ultimate responsibility for overseeing climate-related risks and opportunities. To make well-informed decisions on climate matters, the Board keeps itself updated through news, the Internet and reports from the management team. The management team is responsible for identifying, assessing and managing climate-related risks and opportunities, and reports its findings – together with progress against climate-related metrics and targets – to the Board for review twice a year. This arrangement allows climate considerations to be integrated into the Group's strategy, risk management and internal control systems. For the overall governance structure, please refer to the section of Governance Structure.

作為整體ESG監督的一部分，董事會對監督氣候相關風險及機遇承擔最終責任。為就氣候事宜作出知情決策，董事會透過新聞、互聯網及管理團隊匯報掌握最新資訊。管理團隊負責識別、評估及管理氣候相關風險及機遇，並每年兩次向董事會匯報其結果，以及氣候相關指標及目標進展，以供審閱。此安排使氣候考量得以納入本集團的策略、風險管理及內部監控系統。整體管治架構請參閱「管治架構」一節。

At this stage, the Group is still in the process of building a holistic climate management framework. We have not yet set up any remuneration policy linked to climate, nor an internal carbon pricing system. Looking ahead, it will further strengthen its management of climate-related risks and opportunities using science-based tools to anticipate possible climate phenomena, while devoting more resources to environmental protection education and target setting.

現階段，本集團仍在建立全面的氣候管理框架。我們尚未設立任何與氣候掛鈎的薪酬政策，亦未設立內部碳定價機制。展望未來，本集團將運用以科學為基礎的工具進一步加強管理氣候相關風險及機遇，以預測可能出現的氣候現象，同時投放更多資源於環境保護教育及目標設定。

EMPLOYMENT AND LABOUR PRACTICES

Acknowledging that employees are central to its success, the Group is committed to building an inclusive and safe workplace that attracts and retains talent. It places health and safety first by eliminating workplace hazards, and it embraces cultural inclusion by actively promoting equality and diversity. The Group also provides vocational training and promotion opportunities, giving its employees the support they need for personal growth and career development.

B.1. Employment

Understanding that employees are vital to its growth and success, the Group has established robust human resources policies to ensure fair and ethical treatment in every aspect of employment. These policies shield employees from discrimination and the erosion of their rights and ensure even-handed treatment in recruitment, promotion, the provision of training opportunities and compensation. As at the end of FY2025/2026, the Group employed a total of 780 people in Hong Kong and Singapore. Details of the Group's employment information appear in Tables S3 and S4 in the chapter headed **Appendix**.

Law Compliance

The Group's human resources policies comply with the employment laws and regulations applicable in Hong Kong and Singapore so as to protect the rights and interests of its employees. In FY2025/2026, the Group complied with the material and applicable laws and regulations, including but not limited to:

- *Employment Ordinance (Cap. 57 of the Laws of Hong Kong)*;
- *Employment Compensation Ordinance (Cap. 282 of the Laws of Hong Kong)*;
- *Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong)*;
- *Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong)*;

僱傭及勞工常規

本集團明白僱員乃其成功的核心，因此致力建立一個具包容性及安全的工作環境，以吸引及挽留人才。本集團透過消除工作場所危害，把健康與安全置於首位，並積極推動平等及多元，擁抱文化共融。本集團亦提供職業培訓及晉升機會，為僱員個人成長及職業發展提供所需支持。

B.1. 僱傭

本集團深明僱員對其增長及成功至關重要，因此已制定健全的人力資源政策，以確保在僱傭各方面均能公平及合乎道德地對待僱員。該等政策保障僱員免受歧視及權益受損，並確保於招聘、晉升、提供培訓機會及薪酬方面獲得公平對待。於二零二五／二六財政年度末，本集團於香港及新加坡共聘用780名僱員。本集團僱傭資料詳情載於「**附錄**」章節中的表S3及表S4。

法律合規

本集團的人力資源政策符合香港及新加坡適用的僱傭法律及法規，以保障僱員權利及利益。於二零二五／二六財政年度，本集團已遵守重大及適用法律及法規，包括但不限於：

- *《僱傭條例》(香港法例第57章)*;
- *《僱員補償條例》(香港法例第282章)*;
- *《殘疾歧視條例》(香港法例第487章)*;
- *《性別歧視條例》(香港法例第480章)*;

- *Race Discrimination Ordinance (Cap. 602 of the Laws of Hong Kong)*;
- *Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong)*;
- *Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong)*; and
- *Employment Act (Cap. 91 of the Laws of Singapore)*.

During the year under review, the Group provided its employees with mandatory medical insurance schemes. The Group's Human Resources Department, together with its subsidiaries, is responsible for regularly reviewing and updating existing policies in line with the latest laws and regulations.

Recruitment and Promotion

The Group's Human Resources Department prepares an annual recruitment plan to build an experienced, professional workforce. Adhering strictly to a zero-discrimination principle, the Group evaluates applicants solely on job-related factors such as relevant experience, abilities and competencies, and makes no decisions on the basis of gender, age, race or nationality.

The Group uses a variety of recruitment channels – including online job advertisements and career fairs – to find qualified applicants aligned with its business objectives. To attract talent, it offers competitive, performance-based compensation packages that take account of personal attributes, individual competencies and experience. To cope with market volatility, the Group engages staff on non-continuous employment contracts, giving it operational flexibility and helping to address manpower shortages. The Internal Audit Department is responsible for reviewing and monitoring recruitment processes to ensure transparency and fairness.

The Group has established a set of promotion criteria to provide transparent career progression and equitable promotion opportunities. These criteria also enable the Group to recognise employees' contributions and support their professional development. This structured approach ensures that all outstanding employees enjoy equal development and promotion opportunities once they meet the requirements, regardless of age or gender.

- *《種族歧視條例》(香港法例第602章)*;
- *《最低工資條例》(香港法例第608章)*;
- *《強制性公積金計劃條例》(香港法例第485章)*；及
- *新加坡《僱傭法》(第91章)*。

於回顧年度內，本集團為僱員提供法定醫療保險計劃。本集團人力資源部連同其附屬公司負責定期檢討及更新現有政策，以符合最新法律及法規。

招聘及晉升

本集團人力資源部制定年度招聘計劃，以建立具經驗及專業的員工團隊。本集團嚴格遵守零歧視原則，僅根據與職位相關的因素(如相關經驗、能力及勝任力)評估申請人，絕不基於性別、年齡、種族或國籍作出決定。

本集團透過多元招聘渠道，包括網上招聘廣告及招聘展覽，尋找符合其業務目標的合資格申請人。為吸引人才，本集團提供具競爭力且以表現為本的薪酬待遇，並考慮個人特質、個人能力及經驗。為應對市場波動，本集團以非連續性僱傭合約聘用員工，以提升營運靈活性及應對人手短缺。內部審核部負責檢討及監察招聘程序，以確保透明及公平。

本集團已制定一套晉升準則，以提供透明的職業發展路徑及公平的晉升機會。該等準則亦有助本集團肯定僱員貢獻及支持其專業發展。此有系統方式確保所有表現優秀的僱員一旦符合要求，均可獲得平等發展及晉升機會，而不受年齡或性別影響。

The Group operates a three-tier promotion system comprising senior managers, managers and general employees. For senior managers and managers, supervisors nominate outstanding managers to the Group, and formal promotion follows once the nominees perform satisfactorily during the pre-promotion period. For general employees, promotion follows the completion of mandatory training programmes accompanied by excellent performance and satisfactory examination results.

本集團設有三級晉升制度，包括高級管理人員、經理及一般僱員。就高級管理人員及經理而言，主管會向本集團推薦表現優秀的經理，並於準晉升期內表現令人滿意後正式晉升。就一般僱員而言，則須完成必修培訓課程，並具備優秀表現及滿意考核成績後方可晉升。

Compensation and Dismissal

The Group strictly observes the local employment laws and regulations in its operating regions, including those on minimum wage and working age. The Human Resources Department reviews and updates policies regularly to keep compensation packages and employment practices in line with the latest laws and regulations. The Group runs a merit-based remuneration system that takes account of individual performance, personal attributes, work experience and career goals, supplemented by performance bonuses linked to both employee achievements and the Group's financial position.

薪酬及解僱

本集團嚴格遵守其營運地區的當地僱傭法律及法規，包括有關最低工資及工作年齡的規定。人力資源部定期檢討及更新政策，以確保薪酬待遇及僱傭實務符合最新法律及法規。本集團實施以能力及表現為本的薪酬制度，並考慮個人表現、個人特質、工作經驗及職業目標，另輔以與僱員表現及本集團財務狀況掛鈎的績效獎金。

All employment decisions, including recruitment and termination, are made on lawful and reasonable grounds and in accordance with internal policies to ensure fairness. The Group has established and applies rigorous dismissal procedures to guard against any unlawful or unreasonable dismissal and to protect employees' rights. In FY2025/2026, the Group recorded a turnover rate of 21.5%. A detailed breakdown of employee turnover appears in Table S4 in the chapter headed Appendix.

所有僱傭決定(包括招聘及終止僱傭)均基於合法及合理理由，並依據內部政策作出，以確保公平。本集團已制定並實施嚴謹的解僱程序，以防止任何非法或不合理解僱，並保障僱員權利。於二零二五／二六財政年度，本集團錄得流失率21.5%。僱員流失詳情載於「附錄」章節中的表S4。

Working Hours and Rest Period

The Group complies with local laws and regulations on working hours and has established clear internal policies to manage employees' work schedules and rest periods. Harnessing technological advances, the Group uses a mobile app to track employees' attendance, leave requests and historical records, ensuring accuracy and enabling verification. Beyond basic annual leave and statutory holidays, the Group offers comprehensive leave benefits, including marriage leave, maternity leave, paternity leave, pension leave, funeral leave and birthday leave.

工作時數及休息時間

本集團遵守有關工作時數的當地法律及法規，並已制定清晰內部政策，以管理僱員工作安排及休息時間。善用科技發展，本集團使用手機應用程式記錄僱員出勤、請假申請及歷史紀錄，以確保準確並可供核實。除基本年假及法定假日外，本集團亦提供全面假期福利，包括婚假、產假、侍產假、恩恤假、喪假及生日假。

Equal Opportunity, Diversity, and Anti-discrimination

As well as fostering an equitable, diverse and supportive working environment that enhances performance and drives business success, the Group actively cultivates an inclusive corporate culture that values people from every background. The Group complies strictly with the Equal Opportunities Commission's Code of Practice and the relevant laws and regulations. Its internal policies ensure equal access to training and promotion and fair treatment in dismissal and retirement decisions, based solely on factors unrelated to employees' age, sex, marital status, pregnancy, family status, disability, race, colour, descent, ethnic origin, nationality, religion or any other non-job-related characteristic.

At the same time, the Group maintains a zero-tolerance stance towards workplace discrimination, harassment and vilification of any kind, in line with local laws and regulations. Employees are encouraged to report any instance of unfair treatment, and the Human Resources Department oversees the entire reporting process – conducting thorough investigations, keeping records and taking appropriate disciplinary action – so that reported cases are dealt with fairly and transparently under local ordinances and regulations.

平等機會、多元及反歧視

除建立公平、多元及具支持性的工作環境以提升表現及推動業務成功外，本集團亦積極培養重視不同背景人士的共融企業文化。本集團嚴格遵守平等機會委員會實務守則及相關法律法規。其內部政策確保於培訓及晉升方面享有平等機會，並在解僱及退休決定上受到公平對待，而有關決定僅基於與工作無關的年齡、性別、婚姻狀況、懷孕、家庭崗位、殘疾、種族、膚色、世系、族裔、國籍、宗教或任何其他非工作相關特徵以外的因素。

同時，本集團對任何形式的工作場所歧視、騷擾及中傷行為均採取零容忍態度，並符合當地法律及法規。僱員獲鼓勵舉報任何不公平待遇，人力資源部負責整個舉報程序——包括進行徹底調查、保存紀錄及採取適當紀律處分——以確保所舉報個案按照當地法例及規例獲公平及透明處理。

Other Benefits and Welfare

The Group offers full-time employees an attractive benefits package featuring allowances for beauty products and services, overseas travel benefits (covering accommodation and flights), medical benefits and subsidies, and accident insurance. In addition to extra bonuses and gifts given on special occasions such as festivals, the Group holds regular corporate events such as gala parties to build team unity and improve workplace satisfaction.

In previous years, the Group has encouraged interaction among employees through small-scale events such as internal birthday celebrations. In the years ahead, the Group will organise more team-building activities to foster stronger team cohesion and a more vibrant working culture.

Valuing its employees' expectations, the Group keeps communication open through two-way internal feedback channels. To gather their views comprehensively, the Group continues to stay connected with employees via communication apps such as WhatsApp and WeChat. Recognising that employee satisfaction underpins business success, the Group is committed to meeting its employees' needs efficiently while continually improving the working environment.

其他福利及待遇

本集團向全職僱員提供具吸引力的福利待遇，包括美容產品及服務津貼、海外旅遊福利(包括住宿及機票)、醫療福利及津貼，以及意外保險。除於節慶等特別場合提供額外花紅及禮品外，本集團亦定期舉辦晚會等企業活動，以增強團隊凝聚力及提升工作滿意度。

於過往年度，本集團曾透過內部生日會等小型活動鼓勵僱員互動。未來，本集團將舉辦更多團隊建設活動，以增強團隊凝聚力並營造更有活力的工作文化。

本集團重視僱員期望，並透過雙向內部反饋渠道保持溝通暢通。為全面收集僱員意見，本集團持續透過WhatsApp及微信等通訊應用程式與僱員保持聯繫。本集團深明僱員滿意度乃業務成功的基礎，因此承諾有效回應僱員需要，並持續改善工作環境。

In FY2025/2026, the Group complied with the laws and regulations significant to it concerning compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

於二零二五／二六財政年度，本集團已遵守有關薪酬及解僱、招聘及晉升、工作時數、休息時間、平等機會、多元、反歧視及其他福利待遇的重大法律及法規。

B.2. Health and Safety

The Group treats occupational health and safety as fundamental to its operations. To maintain a safe working environment that protects its employees' well-being, the Group proactively identifies potential hazards and takes corrective action. It has established comprehensive safety policies to govern all operating procedures and runs training programmes to reinforce safe practices among employees. In FY2025/2026, the Group complied with the relevant laws and regulations in its operating regions, including the Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong) and the Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong).

B.2. 健康與安全

本集團視職業健康與安全為其營運的基本要素。為維持保障僱員福祉的安全工作環境，本集團主動識別潛在危害並採取糾正措施。本集團已制定全面安全政策，以規範所有營運程序，並推行培訓課程以加強僱員的安全實務。於二零二五／二六財政年度，本集團已遵守其營運地區相關法律及法規，包括《職業安全及健康條例》(香港法例第509章)及《僱員補償條例》(香港法例第282章)。

Over the past three years, including the reporting year, the Group has recorded zero work-related fatalities. In FY2025/2026, 4 work-related injury cases affecting 4 employees were recorded, with 444 total lost days due to work injury. To prevent accidents from recurring and to remove work-related hazards, the Group treats every work-related incident seriously. Each incident is rigorously investigated to establish its root cause and to implement preventive measures. The Human Resources Department continues to enhance the procedures for reviewing work-related incidents, as part of the Group's commitment to achieving a zero-injury rate and protecting employees' health and safety.

於過去3年(包括報告年度)內，本集團錄得0宗因工死亡事故。於二零二五／二六財政年度，共錄得4宗工傷個案，涉及4名僱員，因工傷損失工作日數合共444日。為防止事故重演及消除工作相關危害，本集團嚴肅處理每宗工傷事故。每宗事故均會進行嚴格調查，以確定根本原因並實施預防措施。人力資源部持續優化檢討工傷事故的程序，作為本集團致力達致零傷害率及保障僱員健康與安全的一部分。

In addition, the management team and the Safety Committee are responsible for the Group's overall health and safety management, guided by the service motto "Safe Operation, Safe Service". The Group's Health and Safety Policy sets mandatory standards for all employees, with a dedicated management team ensuring policies are applied effectively across every business unit, from distribution and sales through to the service centres.

此外，管理團隊及安全委員會在「安全操作、安全服務」的服務宗旨指引下，負責本集團整體健康與安全管理。本集團的健康與安全政策為所有僱員訂立強制性標準，並由專責管理團隊確保該等政策於各業務單位有效執行，涵蓋分銷、銷售以至服務中心。

To reduce health hazards, the Group provides employees with regular operational training explaining the proper use of equipment and the appropriate safety precautions. It also supplies operating manuals and handbooks setting out the correct steps for using the relevant machines. Employees must follow the instructions in these manuals and pass the relevant assessments to prove their operational competence before using any machine. To further safeguard the workplace, qualified professionals carry out routine safety inspections to confirm that all equipment meets operational safety standards and remains in optimal condition.

為減低健康危害，本集團為僱員提供定期操作培訓，講解設備正確使用方法及適當安全預防措施。本集團亦提供操作手冊及指南，列明使用相關儀器的正確步驟。僱員必須遵守該等手冊所載指示，並通過相關考核證明具備操作能力後，方可使用任何儀器。為進一步保障工作場所安全，合資格專業人士會進行例行安全檢查，以確認所有設備符合操作安全標準並保持最佳狀況。

In fulfilment of its occupational safety vision, the Group has set out clear guidelines and provided protective equipment to all employees. To create and maintain a clean, hygienic working environment, smoking and the consumption of alcohol are strictly prohibited in the workplace. The Group also cleans its air conditioning systems and disinfects carpets regularly, and displays warning notices in prominent locations to remind employees about tidiness and precautions.

為實現其職業安全願景，本集團已制定清晰指引並為所有僱員提供防護設備。為營造及維持清潔衛生的工作環境，工作場所嚴禁吸煙及飲酒。本集團亦定期清潔空調系統及消毒地毯，並於顯眼位置展示警示告示，提醒僱員注意整潔及預防措施。

Regular inspections of all fire-fighting equipment are likewise carried out, and emergency exits are kept clear at all times. Well-stocked, readily accessible first aid kits are available in the workplace. To ensure employees can respond swiftly to emergencies, the Group holds regular emergency drills to equip them with contingency skills.

所有消防設備亦會定期接受檢查，緊急出口保持時刻暢通。工作場所設有設備齊全且易於取用的急救箱。為確保僱員能迅速應對緊急情況，本集團定期舉行緊急演練，以提升其應變能力。

In FY2025/2026, the Group complied with the laws and regulations significant to it relating to the provision of a safe working environment and the protection of employees from occupational hazards.

於二零二五／二六財政年度，本集團已遵守有關提供安全工作環境及保障僱員免受職業危害的重大法律及法規。

B.3. Development and Training

The Group recognises that its employees' capabilities are critical to its long-term growth, and it has therefore enhanced its training management system and organised occupational training to equip them with the relevant workplace skills. Alongside these efforts, the Group has built transparent career progression pathways to ensure equitable promotion opportunities for all employees.

B.3. 發展與培訓

本集團深明僱員能力對其長遠增長至關重要，因此已加強培訓管理系統並安排職業培訓，以裝備僱員所需工作技能。與此同時，本集團亦建立透明的職業發展路徑，以確保所有僱員均享有公平晉升機會。

Through its dedicated training centre, the Beauty Expert International Academy, the Group is committed to developing skilled professionals for the beauty industry while raising the industry's standards of professionalism. To cater to different learning preferences, the academy offers flexible learning options, including online training delivered via Zoom. The academy provides four main types of programme:

1. Integrated introductory training for those interested in the beauty industry, including referrals to beauty salons;

2. Induction training for newly hired employees to familiarise them with the Group's corporate culture, business processes and occupational health and safety requirements;

3. On-the-job training, comprising regular sessions on every aspect of job knowledge and personal skill enhancement; and

4. Internationally recognised qualifications such as ITEC, CIBTAC, Training Qualifications UK and the Hong Kong Qualifications Framework.

Viewing its employees as the building blocks of its long-term growth, the Group commits substantial resources to staff training in order to upgrade their skills and the quality of service they deliver. The Group's Training Department is responsible for drawing up the Annual Training Programme and arranging suitable training for employees according to their job duties.

In FY2025/2026, a total of 18,369.5 hours of training were provided to 611 employees, representing coverage of 78.3% of the total workforce. This reflects the Group's commitment to building its employees' competencies. Details of the number of employees trained and training hours appear in Tables S5 and S6 in the chapter headed Appendix. Training topics included, but were not limited to, Beauty Skill, Slimming Skill and Massage Skill courses for beauty practitioners, covering code of conduct, care skills, product knowledge, instrument operation and an in-depth understanding of spa and other massage care.

透過其專屬培訓中心Beauty Expert International Academy，本集團致力培育美容行業專業人才，並提升行業專業水平。為迎合不同學習偏好，該學院提供靈活學習選項，包括透過Zoom提供線上培訓。該學院提供4大類課程：

1. 為有意投身美容行業人士提供綜合入門培訓，包括轉介至美容院；

2. 為新入職僱員提供入職培訓，使其了解本集團企業文化、業務流程及職業健康與安全要求；

3. 在職培訓，包括有關工作知識各範疇及個人技能提升的定期課程；及

4. 國際認可資格課程，如ITEC、CIBTAC、Training Qualifications UK及香港資歷架構。

本集團視僱員為其長遠增長的重要基石，因此投放大量資源於員工培訓，以提升其技能及服務質素。本集團培訓部負責制定年度培訓計劃，並根據僱員職務安排合適培訓。

於二零二五／二六財政年度，本集團合共向611名僱員提供18,369.5小時培訓，覆蓋全體員工的78.3%。此反映本集團致力提升僱員能力。已受訓僱員人數及培訓時數詳情載於「附錄」章節中的表S5及表S6。培訓主題包括但不限於為美容從業員提供的美容技巧、纖體技巧及按摩技巧課程，內容涵蓋行為守則、護理技巧、產品知識、儀器操作以及對水療及其他按摩護理的深入理解。

B.4. Labour Standards

In FY2025/2026, the Group complied with the applicable laws and regulations in its operating regions prohibiting illegal employment such as child labour, underage workers and forced labour, including but not limited to:

- *Employment Ordinance (Cap. 57 of the Laws of Hong Kong)*; and
- *International Labour Organisation ("**ILO**") Conventions.*

To uphold legitimate employment practices, the Group has developed a tailored recruitment system aligned with the SA8000 Standard so as to manage the recruitment, staffing and appointment of employees effectively. Before confirming any employment contract, the Group's Human Resources Department thoroughly verifies applicants' identity documents to confirm their legal employability, while continuously monitoring regulatory updates to ensure full policy compliance. Should any breach of labour standards or any false information come to light, the Group will act immediately to terminate the relevant employment contract in accordance with the applicable laws and regulations.

During the year under review, the Group complied with the laws and regulations significant to it relating to the prevention of child and forced labour.

B.4. 勞工準則

於二零二五／二六財政年度，本集團已遵守其營運地區適用並禁止非法僱傭（如童工、未成年勞工及強迫勞動）的法律及法規，包括但不限於：

- *《僱傭條例》（香港法例第57章）*；及
- *國際勞工組織（「**ILO**」）公約*。

為維持合法僱傭實務，本集團已制定符合SA8000標準的專門招聘制度，以有效管理僱員招聘、配置及聘任工作。在確認任何僱傭合約前，本集團人力資源部會仔細核實申請人的身份證明文件，以確認其合法受僱資格，並持續監察監管更新，以確保政策全面合規。如發現任何違反勞工準則的情況或任何虛假資料，本集團將根據適用法律及法規即時終止相關僱傭合約。

於回顧年度內，本集團已遵守有關防止童工及強迫勞動的重大法律及法規。

OPERATING PRACTICES

B.5. Supply Chain Management

Recognising the crucial role suppliers play in its operations, the Group keeps a close watch on supplier performance and maintains close communication with its suppliers, with the goal of improving supplier management. Looking beyond cost, the Group places emphasis on assessing the ESG performance of its suppliers in order to identify potential risks and foster a sustainable supply chain.

Supplier Engagement and Risk Management

The Group maintains stringent internal policies to standardise the way it selects and evaluates suppliers. Its Purchasing Department is responsible for identifying suitable suppliers by assessing them against a set of selection criteria, including product quality, production capability, the production environment, a track record of compliance with environmental and labour laws, technical strengths, financial standing, reputation and business history.

營運慣例

B.5. 供應鏈管理

本集團明白供應商於其營運中擔當關鍵角色，因此密切監察供應商表現並與其保持緊密溝通，以提升供應商管理水平。除成本外，本集團亦著重評估供應商的ESG表現，以識別潛在風險並建立可持續供應鏈。

供應商參與及風險管理

本集團制定嚴格內部政策，以規範供應商選擇及評估方式。其採購部負責根據一套甄選準則識別合適供應商，該等準則包括產品質素、生產能力、生產環境、遵守環境及勞工法律的往績、技術優勢、財務狀況、聲譽及業務歷史。

Prospective suppliers then undergo thorough due diligence. By inspecting and reviewing their samples, the Group satisfies itself that product quality meets its standards. Prospective suppliers are also required to submit relevant environmental certificates, internal strategies and health and safety management plans to demonstrate their sustainability commitments. The Group engages only with suppliers that meet its requirements and pass due diligence, and may require suppliers to sign formal contracts before any actual cooperation, as it sees fit.

準供應商其後須接受全面盡職審查。透過檢查及審閱樣本，本集團確認產品質素符合其標準。準供應商亦須提交相關環境證書、內部策略及健康與安全管理計劃，以展示其可持續發展承諾。本集團僅與符合其要求並通過盡職審查的供應商合作，並可於實際合作前視情況要求供應商簽訂正式合約。

Should any supplier breach the law or infringe labour rights, the Group will act at once to bar it from future bidding by disqualifying and blacklisting it. Over the years, the Group has partnered with suppliers that uphold strong environmental and social responsibilities while adhering to ethical business practices. To ensure fairness, the selection process assesses at least three suppliers against the established criteria.

如任何供應商違法或侵犯勞工權益，本集團將即時取消其資格並列入黑名單，禁止其日後參與投標。多年來，本集團一直與具備良好環境及社會責任並恪守商業道德的供應商合作。為確保公平，甄選程序會根據既定準則評估至少3家供應商。

Mindful that environmental and social risks can disrupt the stability of material supply and operations, the Group prioritises its suppliers' ESG performance. To manage these risks effectively, it forges strong partnerships with suppliers and factories. Using the Internet, regular conference calls and industry events, the Group fosters open communication with suppliers to ensure alignment with its sustainability values and to promote responsible operating practices. Proactive risk discussions during meetings also help to flag potential disruptions early and to develop mitigation strategies for delivery delays.

本集團深明環境及社會風險可擾亂物料供應及營運穩定性，因此優先重視供應商的ESG表現。為有效管理該等風險，本集團與供應商及工廠建立穩固夥伴關係。透過互聯網、定期電話會議及行業活動，本集團促進與供應商之間的開放溝通，以確保彼等與本集團可持續發展價值一致並推動負責任營運實務。會議期間就風險進行主動討論，亦有助及早識別潛在中斷並制定延遲交付的緩解策略。

The Group applies clear procurement guidelines and ensures that purchases and stock records are properly documented for accountability. Its Purchasing Department is responsible for reviewing and monitoring supplier qualifications and quality assurance capabilities in line with internal supplier management procedures, and conducts routine on-site inspections to manage the quality of purchased products. Regular performance reviews determine whether suppliers are retained, with underperforming suppliers removed from the approved list to maintain high standards throughout the supply chain.

本集團採用清晰採購指引，並確保採購及存貨紀錄妥善保存，以提高問責性。採購部負責根據內部供應商管理程序檢討及監察供應商資格及質量保證能力，並定期進行實地檢查，以管理所採購產品的質素。定期績效評估用以決定是否保留供應商，而表現欠佳的供應商將從核准名單中剔除，以維持整個供應鏈的高標準。

Green Procurement

The Group is committed to strengthening its sustainable procurement by giving preference to eco-friendly products that bolster the resilience and adaptability of its supply chain while mitigating growing environmental risks. In line with its green procurement strategy, the Group actively sources hypoallergenic, non-toxic and oil-free chemical products as well as naturally fragranced products, and prioritises partnerships with local suppliers to shorten transport distances and thereby minimise its environmental footprint.

In FY2025/2026, the Group worked with a total of 125 suppliers, comprising 45 in Hong Kong, 68 in Mainland China and 12 in other regions. At the same time, 100% of the Group's major suppliers were covered by its supplier engagement and management policies, which were applied by the respective procurement teams under the oversight of the Purchasing Department.

綠色採購

本集團致力加強其可持續採購，優先選用環保產品，以提升供應鏈韌性及適應能力，同時減輕日益增加的環境風險。按照其綠色採購策略，本集團積極採購低敏、無毒及無油化學產品，以及天然香味產品，並優先與本地供應商合作，以縮短運輸距離，從而減少環境足跡。

於二零二五／二六財政年度，本集團共與125家供應商合作，其中45家位於香港、68家位於中國內地及12家位於其他地區。同時，本集團100%主要供應商均納入其供應商參與及管理政策範圍內，並由各採購團隊在採購部監督下執行。

B.6. Product Responsibility

The Group understands that building and preserving a strong brand reputation is fundamental to sustainable growth, which is why it places the utmost importance on product responsibility and quality excellence. Guided by its "Customer-Oriented" principle, the Group is committed to strengthening its product management so as to deliver superior, safe and satisfying beauty and healthcare products and services to its customers.

B.6. 產品責任

本集團明白建立及維護良好品牌聲譽對可持續增長至關重要，因此高度重視產品責任及品質卓越。秉持「以客為本」原則，本集團致力加強產品管理，以向客戶提供優質、安全及令人滿意的美容及健康護理產品與服務。

Law Compliance

In FY2025/2026, the Group complied with the laws and regulations significant to it concerning the health and safety, advertising, labelling and privacy aspects of the products and services it provides, thereby protecting the rights and interests of its customers.

法律合規

於二零二五／二六財政年度，本集團已遵守有關其所提供產品及服務的健康與安全、廣告、標籤及私隱方面的重大法律及法規，以保障客戶的權利及利益。

Products and Services Quality Assurance

The Group safeguards customer satisfaction and safety by giving preference to allergy-free, non-hazardous, petrochemical-free products with natural fragrances. To enhance the credibility and reliability of the advice it offers, the Group deploys professionally qualified employees to provide beauty consultation services. All employees, moreover, are required to comply strictly with internal policies on disinfection and hygiene standards, keeping the environment clean and safe for customers and staff alike.

產品及服務質量保證

本集團優先選用低敏、無害、無石化成分及具天然香味的產品，以保障客戶滿意度及安全。為提升其所提供建議的可信性及可靠性，本集團安排具專業資格的僱員提供美容諮詢服務。此外，所有僱員均須嚴格遵守有關消毒及衛生標準的內部政策，以保持環境整潔及安全，保障客戶及員工。

In FY2025/2026, the Group had no product recalls for safety or health reasons. Given the nature of its business and in line with the principle of materiality, the Group regards product recall procedures as immaterial to its operations, and product recall policies or related measures are therefore not disclosed in this ESG Report.

於二零二五／二六財政年度，本集團並無因安全或健康原因而進行產品回收。鑑於本集團業務性質，並根據重要性原則，本集團認為產品回收程序對其營運並不重大，因此並未於本ESG報告披露產品回收政策或相關措施。

Guided by the "Customer-Oriented" principle, the Group puts customer rights and outstanding customer experience first. It has developed comprehensive "Guidelines of Sales" and a "Product Description Policy" to guarantee accurate disclosure of information, and requires employees to comply fully with the Trade Descriptions Ordinance (Cap. 362 of the Laws of Hong Kong) and the relevant guidelines. To uphold ethical sales standards and improve sales performance, the Group runs professional training programmes to heighten employee awareness, while ensuring complete transparency in business transactions through well-documented terms and conditions provided to every customer.

秉持「以客為本」原則，本集團以保障客戶權益及提供卓越客戶體驗為首要任務。本集團已制定全面的《銷售指引》及《產品說明政策》，以確保準確披露資料，並要求僱員全面遵守《商品說明條例》（香港法例第362章）及相關指引。為維持合乎道德的銷售標準及提升銷售表現，本集團提供專業培訓課程，以提升僱員意識，同時透過向每位客戶提供清晰記錄的條款及細則，確保商業交易具備充分透明度。

Through a range of booking platforms – including online booking systems, mobile applications, email and SMS – the Group meets the diverse needs of customers and enhances their convenience and the efficiency of service. Its commitment to the principle of "Making Quality Beauty Services Accessible to All" is reflected in the standardised processing times and service performance indicators it applies to managing customer appointments and enquiries.

透過包括網上預約系統、流動應用程式、電郵及短訊在內的多元預約平台，本集團滿足客戶多樣需求，並提升便利性及服務效率。其「讓優質美容服務觸手可及」的理念，體現於其管理客戶預約及查詢所採用的標準化處理時間及服務績效指標之中。

Over the years, the Group has responded to changing customer expectations by rolling out specialised training programmes focused on digital marketing and service techniques. These initiatives are designed to equip employees with the skills to deliver excellent service tailored to each customer's needs and to capitalise on emerging market opportunities.

多年來，本集團透過推出聚焦數碼營銷及服務技巧的專項培訓課程，回應客戶期望的變化。該等措施旨在使僱員具備技能，以按每位客戶需要提供優質服務，並把握新興市場機遇。

Complaint Handling

The Group regards customer feedback as a valuable driver of operational improvement, and it therefore actively gathers customers' views and takes complaints seriously. A range of communication channels – a service hotline, an online feedback platform, surveys on social media, mail and fax – ensures that customers can express their opinions freely. By analysing this feedback systematically, the Group identifies opportunities to improve its services and products and makes the corresponding refinements to better meet customer needs.

投訴處理

本集團視客戶反饋為營運改進的重要推動力，因此積極收集客戶意見並嚴肅處理投訴。服務熱線、網上反饋平台、社交媒體調查、郵件及傳真等多元溝通渠道，確保客戶可自由表達意見。透過系統化分析該等反饋，本集團識別改善服務及產品的機會，並作出相應優化，以更好滿足客戶需要。

All employees receive thorough training on the standardised complaint handling process to ensure professional, effective responses to customer concerns. The Group keeps detailed records of customer complaints for future review. In keeping with its commitment to addressing customer concerns, the Group undertakes to respond to all customer enquiries, suggestions and complaints within seven days and to provide customers with timely progress updates. Where a complaint remains unresolved after two weeks, the relevant manager takes over its handling.

所有僱員均接受有關標準化投訴處理程序的全面培訓，以確保專業及有效回應客戶關注。本集團保留詳細客戶投訴紀錄，以供日後檢討。為實踐回應客戶關注的承諾，本集團承諾於7日內回覆所有客戶查詢、建議及投訴，並向客戶提供及時進度更新。如投訴於兩星期後仍未解決，則交由相關經理接手處理。

To deliver products and services that meet customer expectations, the Group proactively improves its operations in light of the feedback it gathers, and continually enhances its products and services by reviewing market trends and customer behaviour. For example, it flexibly adjusts the operating hours of its service centres during periods of peak demand. In FY2025/2026, the Group received product-and service-related complaints during the year, certain of which are the subject of ongoing legal proceedings and are being handled in accordance with the Group's complaint-handling procedures and with legal advice.

為提供符合客戶期望的產品及服務，本集團根據所收集反饋主動改進營運，並持續透過檢視市場趨勢及客戶行為提升產品及服務。例如，本集團會於需求高峰期靈活調整服務中心營業時間。於二零二五／二六財政年度，本集團收到與產品及服務有關的投訴，其中部分正涉及持續中的法律程序，並按照本集團投訴處理程序及法律意見處理。

Promotion and Advertising

The Group's Marketing Department is responsible for designing all advertising materials, which are submitted to the Group's CEO for approval and checked for appropriateness, relevance and legal compliance before publication. Internal marketing and advertising guidelines that comply with local laws and regulations have been established to prevent any false statements about, or exaggeration of, products and services. The Group's legal consultants further reinforce its product advertising practices by providing advice and ongoing oversight, ensuring that all marketing materials remain factually accurate and ethical.

推廣及廣告

本集團市場推廣部負責設計所有廣告材料，並於刊發前提交行政總裁批准及審核其是否適當、相關及符合法律要求。本集團已制定符合當地法律及法規的內部市場推廣及廣告指引，以防止對產品及服務作出失實陳述或誇大宣傳。本集團法律顧問亦透過提供意見及持續監督，加強產品廣告實務，確保所有市場推廣材料均屬事實準確及合乎道德。

Labelling

Recognising how critical transparent product information is in the beauty industry, the Group has developed rigorous internal policies to monitor and oversee product labelling. In particular, it ensures that every product is clearly labelled with the product name, capacity, place of origin, efficacy, composition, directions for use, effective date and validity period, so that customers are fully informed of the product details and how to use it.

標籤

本集團明白透明產品資料對美容行業極為重要，因此已制定嚴格內部政策，以監察及監督產品標籤。具體而言，本集團確保每項產品均清晰標示產品名稱、容量、原產地、功效、成分、使用方法、生效日期及有效期，使客戶充分了解產品詳情及使用方式。

Intellectual Property Rights

The Group complies strictly with the Trade Marks Ordinance (Cap. 559 of the Laws of Hong Kong), including the intellectual property application procedures in Hong Kong. Its legal consultants provide professional advice on protecting the Group's intellectual property rights and on respecting those of third parties. Designated internal employees are responsible for identifying and addressing any misconduct that infringes the Group's intellectual property.

知識產權

本集團嚴格遵守《商標條例》(香港法例第559章)，包括香港知識產權申請程序。其法律顧問就保障本集團知識產權及尊重第三方知識產權提供專業意見。指定內部僱員負責識別及處理任何侵犯本集團知識產權的不當行為。

Privacy Matters

The Group places great emphasis on information security and customer privacy. In FY2025/2026, the Group complied with the relevant laws and regulations, such as the Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong).

The Group adheres strictly to internal policies and guidelines on the collection and handling of data. These policies clearly set out how customer information is classified, the conditions for its use, customers' rights to determine how their information is used (for example, the rights to opt in and out and to correct and delete data), how long information is retained, and the requirements for disclosure to third parties.

The Group collects customers' personal information only where strictly necessary – for instance, mobile numbers for SMS verification when new customers create an account. It has adopted advanced security measures, including facial recognition technology, to dispense with the cumbersome step of presenting ID cards when accessing services, while rigorously protecting its "Point of Sales" system and preventing unauthorised access to customer information. The Group's IT Department has set permission levels for data enquiries according to job grade, ensuring that only responsible parties – and no third parties – can access customers' personal information. All customer data, moreover, are held in highly encrypted systems, greatly reducing the risk of unauthorised access, data leakage or damage.

All employees with access to sensitive information must comply with the stringent data protection requirements set out in their employment contracts. Through the combined efforts of frontline employees and the IT Department, overseen by the Human Resources Department, the Group has built a solid record of upholding exceptional customer privacy protection and information security across all its operations. In FY2025/2026, the Group received no complaints relating to breaches of customer privacy or data leakage.

私隱事宜

本集團高度重視資訊安全及客戶私隱。於二零二五／二六財政年度，本集團已遵守《個人資料(私隱)條例》(香港法例第486章)等相關法律及法規。

本集團嚴格遵守有關數據收集及處理的內部政策及指引。該等政策清楚列明客戶資料如何分類、使用條件、客戶決定其資料使用方式的權利(例如選擇加入或退出，以及更正及刪除資料的權利)、資料保存期限，以及向第三方披露的要求。

本集團僅於絕對必要情況下收集客戶個人資料，例如新客戶建立帳戶時作短訊驗證用途的手機號碼。本集團已採用先進安全措施，包括人臉識別技術，以免除客戶於使用服務時出示身份證的繁瑣程序，同時嚴格保護其「銷售點」系統，防止未經授權存取客戶資料。本集團資訊科技部按職級設定資料查閱權限，確保僅由負責人士而非第三方查閱客戶個人資料。此外，所有客戶資料均儲存於高度加密系統中，大大降低未經授權存取、資料外洩或損毀風險。

所有可接觸敏感資料的僱員均須遵守其僱傭合約所載嚴格資料保護規定。在前線僱員與資訊科技部共同努力下，並由人力資源部監督，本集團於所有營運中均能維持卓越的客戶私隱保障及資訊安全紀錄。於二零二五／二六財政年度，本集團並無收到任何有關客戶私隱外洩或資料洩漏的投訴。

B.7. Anti-corruption

The Group is aware that conducting business ethically promotes fair competition, sustains long-term growth and enhances corporate reputation. It therefore ensures that all employees fully understand their responsibilities through clear anti-corruption and anti-bribery guidelines, and it remains steadfastly committed to doing business with honesty, fairness, integrity and openness amid heightened ethical scrutiny.

In FY2025/2026, the Group complied with the laws, regulations and recognised governance practices relating to business ethics, including but not limited to:

- *Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong)*;
- *Anti-Money Laundering and Counter-Terrorist Financing (Financial Institutions) Ordinance (Cap. 615 of the Laws of Hong Kong)*; and
- *Prevention of Corruption Act (Cap. 241 of the Laws of Singapore)*.

To root out unethical business conduct of every kind, the Group is committed to abiding by its Code of Conduct and the international standards on ethical business practice. Where misconduct occurs, the Group will investigate and take disciplinary action against those involved. It also actively builds compliance awareness among employees through anti-corruption training programmes and seminars. To keep procurement well managed and standardised, the Group has put in place a "Rules of Buyers" mechanism under which: procurement of any item or project must be based on quotations from at least three companies; all procurement payments are handled by the Accounting Department, with inspection and acceptance carried out by other departments and buyers responsible only for price negotiation; buyers may not engage in private, non-business dealings or gatherings with suppliers without managerial approval; major projects or procurement must be quoted on by more than one buyer; and employees should consult and meet new suppliers from time to time to gauge whether existing quotations remain reasonable.

B.7. 反貪污

本集團明白合乎道德地經營業務有助促進公平競爭、維持長遠增長及提升企業聲譽。因此，本集團透過清晰的反貪污及反賄賂指引，確保所有僱員充分了解其責任，並在日益嚴格的道德監管環境下，堅定不移地以誠實、公平、廉潔及公開的原則經營業務。

於二零二五／二六財政年度，本集團已遵守有關商業道德的法律、法規及公認管治常規，包括但不限於：

- *《防止賄賂條例》(香港法例第201章)*;
- *《打擊洗錢及恐怖分子資金籌集條例》(香港法例第615章)*；及
- *新加坡《防止貪污法》(第241章)*。

為杜絕各類不道德商業行為，本集團致力遵守其行為守則及國際商業道德標準。如發生不當行為，本集團將進行調查並對涉事者採取紀律處分。本集團亦透過反貪污培訓課程及研討會積極提升僱員的合規意識。為確保採購管理妥善及標準化，本集團已建立「採購員規則」機制，內容包括：任何物品或項目的採購均須根據至少3家公司報價進行；所有採購付款均由會計部處理，而檢驗及驗收由其他部門進行，採購員僅負責議價；未經管理層批准，採購員不得與供應商進行私人或非業務性接觸或聚會；重大項目或採購須由多於1名採購員取得報價；以及僱員應不時諮詢及會見新供應商，以判斷現有報價是否仍屬合理。

To identify and address misconduct effectively, the Group has set up grievance mechanisms that make it easy to report suspected ethical violations. These mechanisms allow whistle-blowers to submit detailed allegations, with supporting evidence, either verbally or in writing to their department or to the Group's senior management. All reports are investigated promptly by the management team, and whistle-blowers are protected from retaliation. Once criminal conduct is established, the Group will report it to the relevant regulators or law enforcement authorities where its management considers this necessary.

為有效識別及處理不當行為，本集團已建立申訴機制，方便舉報涉嫌違反道德規範的行為。該等機制容許舉報人以口頭或書面形式，連同支持證據，向所屬部門或本集團高級管理層提交詳細指控。所有舉報均由管理團隊迅速調查，而舉報人可獲保障免受報復。一旦證實涉及刑事行為，本集團將於管理層認為有需要時向相關監管機構或執法部門舉報。

Recognising education as the foundation for raising staff awareness of ethical conduct, the Group devotes resources to training initiatives that clarify what constitutes proper business behaviour. Over the years, it has arranged numerous training programmes and seminars to underline the importance of anti-corruption and the damaging consequences of bribery, extortion, fraud and money laundering for the Group and its employees. These programmes aim to dispel any ambiguity around ethical standards while reinforcing the Group's commitment to lawful business practices at every level of its operations.

本集團明白教育為提升員工道德操守意識的基礎，因此投放資源於培訓措施，以闡明何謂恰當商業行為。多年來，本集團已安排多項培訓課程及研討會，強調反貪污的重要性，以及賄賂、勒索、欺詐及洗錢對本集團及其僱員造成的損害後果。該等計劃旨在消除對道德標準的任何模糊理解，同時加強本集團於各營運層面恪守合法商業實務的承諾。

In FY2025/2026, the Group did not conduct formal anti-corruption training sessions during the year; instead, anti-corruption reading materials were distributed to its directors and employees. The Group has implemented anti-corruption policies across all business units and departments. Under the rigorous monitoring and management of the Audit Committee, the Group has maintained exemplary ethical standards. During the year under review, there were no concluded legal cases concerning corrupt practices brought against the Group or its employees.

於二零二五／二六財政年度，本集團並無於年內舉辦正式反貪污培訓課程，而是向董事及僱員派發反貪污閱讀材料。本集團已於所有業務單位及部門推行反貪污政策。在審核委員會嚴格監察及管理下，本集團一直維持卓越商業道德標準。於回顧年度內，概無針對本集團或其僱員提出並已審結的貪污案件。

In FY2025/2026, the Group complied with the laws and regulations significant to it relating to bribery, extortion, fraud and money laundering.

於二零二五／二六財政年度，本集團已遵守有關賄賂、勒索、欺詐及洗錢的重大法律及法規.

COMMUNITY

B.8. Community Investment

Upholding its corporate social responsibility, the Group is committed to directing resources to the communities in the regions where it operates. Beyond looking after the welfare of its own employees, the Group focuses on empowering disadvantaged groups through initiatives designed to improve their quality of life and to promote inclusive social development.

Since its establishment, the Group has held fast to its core value of serving the public while growing its business, addressing pressing social issues through sustained community engagement. In particular, its efforts have benefited groups such as young people, women, the elderly and underprivileged families through charitable activities that promote social inclusion, the empowerment of women and youth development.

During the year under review, the Group did not participate in charity activities or make monetary or in-kind donations to community causes. The Group's commitment to social responsibility remains unchanged, and it will continue to seek opportunities to drive social progress alongside its business growth.

社區

B.8. 社區投資

本集團秉持企業社會責任，致力向其營運地區社區投放資源。除照顧自身僱員福祉外，本集團亦專注透過有助提升弱勢群體生活質素及促進社會共融發展的措施，賦能弱勢社群。

自成立以來，本集團一直堅守「服務公眾、發展業務」的核心價值，透過持續參與社區活動回應迫切社會議題。尤其是，其工作曾惠及青年、婦女、長者及低收入家庭等群體，並透過促進社會共融、女性賦權及青年發展的慈善活動造福社會。

於回顧年度內，本集團並無參與慈善活動，亦無向社區項目作出金錢或實物捐贈。本集團對社會責任的承諾維持不變，並將繼續尋求機會，在業務增長的同時推動社會進步。

Table E1. The Group's Total Emissions by Category in FY2025/2026 and FY2024/2025[1]

表E1.本集團於二零二五／二六財政年度及二零二四／二五財政年度按類別劃分的總排放量

Emission Category 排放類別	KPI KPI	Unit 單位	FY2025/2026 二零二五／二六財政年度 Amount 數量	FY2025/2026 Intensity[2] (Unit/employee) 密度[2]（單位／僱員）	FY2024/2025 二零二四／二五財政年度 Amount 數量	FY2024/2025 Intensity[3] (Unit/employee) 密度[3]（單位／僱員）
Air Emissions[4] 廢氣排放[4]	SOx 硫氧化物	Kg 千克	8.46	1.08 x 10–2	0.09	1.17 x 10–4
	NOx 氮氧化物	Kg 千克	46.45	5.95 x 10–2	33.90	4.29 x 10–2
	PM 顆粒物	Kg 千克	14.57	1.87 x 10–2	3.12	3.95 x 10–3
GHG Emissions 溫室氣體排放	Scope 1 (Direct Emissions)[5] 範圍1（直接排放）[5]	Tonnes of CO_2e 噸二氧化碳當量	80.41	0.10	26.11	0.03
	Scope 2 (Energy Indirect Emissions)[6,7] 範圍2（能源間接排放）[6,7]	Tonnes of CO_2e 噸二氧化碳當量	1,694.12	2.17	1,936.72	2.45
	Scope 3 (Other Indirect Emissions)[8] 範圍3（其他間接排放）[8]	Tonnes of CO_2e 噸二氧化碳當量	10.15	0.01	10.21	0.01
	Total (Scope 1, 2 & 3) 總計（範圍1、2及3）	Tonnes of CO_2e 噸二氧化碳當量	1,784.68	2.29	1,973.04	2.50
Non-hazardous Waste 無害廢棄物	Solid wastes[9] 固體廢棄物[9]	Tonnes 噸	14.46	0.02	17.04	0.02
	Wastewater[10] 廢水[10]	m^3 立方米	17,941.91	23.00	21,598.80	27.34

1 GHG methodology based on the Stock Exchange's "How to Prepare an ESG Report – Appendix 2", the GHG Protocol, and the 2006 IPCC Guidelines.

2 FY2025/2026 intensity = amount of air, GHG and other emissions divided by the Group's total number of employees (780) in FY2025/2026.

3 FY2024/2025 amounts and intensity are extracted from the Group's ESG Report FY2024/2025.

4 Air emissions include only pollutants arising from the stationary combustion of town gas and the mobile combustion of diesel and petrol.

5 Scope 1 includes emissions from the combustion of town gas, petrol and diesel in operations, and the consumption of refrigerants which was not included in FY2024/2025.

6 Scope 2 includes emissions from electricity consumption and town gas purchase.

7 Singapore Scope 2 emission factor based on the Grid Emission Factor from Singapore's Energy Market Authority.

8 Scope 3 includes emissions from electricity used by government departments for processing fresh water and sewage.

9 Solid wastes include waste packaging materials.

10 Wastewater is based on direct measurement with appropriate estimations.

1 溫室氣體核算方法乃根據香港交易所《如何編備環境、社會及管治報告－附錄二》、溫室氣體盤查議定書(GHG Protocol)及《2006年IPCC指引》編製。

2 二零二五／二零二六財政年度的密度=二零二五／二零二六財政年度的空氣排放、溫室氣體及其他排放總量除以本集團於二零二五／二零二六財政年度的僱員總數(780名)。

3 二零二四／二零二五財政年度的排放量及密度乃摘錄自本集團《二零二四／二零二五財政年度環境、社會及管治報告》。

4 空氣排放僅包括因煤氣固定燃燒及柴油和汽油流動燃燒所產生的污染物。

5 範圍1包括營運中煤氣、汽油及柴油燃燒所產生的排放，以及製冷劑消耗所產生的排放；其中製冷劑消耗並未納入二零二四／二零二五財政年度。

6 範圍2包括耗電及購買煤氣所產生的排放。

7 新加坡範圍2排放因子乃根據新加坡能源市場管理局(Energy Market Authority)發布的電網排放因子釐定。

8 範圍3包括政府部門在處理食水及污水過程中所耗用電力產生的排放。

9 固體廢棄物包括廢棄包裝材料。

10 廢水數據乃根據直接計量並作出適當估算而得出。

Table E2. The Group's Total Resource Consumption in FY2025/2026 and FY2024/2025

表E2.本集團於二零二五／二六財政年度及二零二四／二五財政年度的總資源消耗

Use of Resources 資源使用	KPI KPI	Unit 單位	FY2025/2026 二零二五／二六財政年度 Amount 數量	FY2025/2026 二零二五／二六財政年度 Intensity[11] (Unit/employee) 密度[11] （單位／僱員）	FY2024/2025 二零二四／二五財政年度 Amount 數量	FY2024/2025 二零二四／二五財政年度 Intensity[12] (Unit/employee) 密度[12] （單位／僱員）
Energy 能源	Electricity 電力	kWh'000 千千瓦時	3,544.83	4.54	3,523.13	4.46
	Town gas 煤氣	m^3 立方米	2,755.00	3.53	4,553.00	5.76
	Petrol 汽油	L 升	0.00	0.00	2,809.79	3.56
	Diesel 柴油	L 升	5,385.66	6.90	2,883.57	3.65
	TOTAL[13] 總計	kWh'000 千千瓦時	3,635.27	4.66	3,603.07	4.56
Water 水資源	Water 水	m^3 立方米	17,941.91	23.00	21,598.80	27.34
Packaging 包裝	Packaging materials 包裝材料	tonnes 噸	14.46	0.02	17.04	0.02

11 FY2025/2026 intensity = resources consumed divided by the Group's total number of employees (780) in FY2025/2026

12 FY2024/2025 amounts and intensity are extracted from the Group's ESG Report FY2024/2025.

13 Total energy calculated based on conversion factors in the Stock Exchange's "How to Prepare an ESG Report – Appendix 2".

11 二零二五／二零二六財政年度的密度=所耗用資源總量除以本集團於二零二五／二零二六財政年度的僱員總數(780名)。

12 二零二四／二零二五財政年度的數量及密度乃摘錄自本集團《二零二四／二零二五財政年度環境、社會及管治報告》。

13 能源總耗量乃根據香港交易所《如何編備環境、社會及管治報告－附錄二》所載的換算因子計算。

Table S3. Number of Employees by Age Group, Gender, Position Level, Employment Type and Geographical Location in FY2025/2026[14]

表S3.本集團於二零二五／二六財政年度按年齡組別、性別、職級、僱傭類型及地區劃分的僱員人數

Gender 性別	Aged 30 or below 30歲或以下	Aged 31 to 40 31至40歲	Aged 41 to 50 41至50歲	Aged 51 or above 51歲或以上	Total 總計
Male 男性	10	13	21	28	72
Female 女性	63	163	252	230	708
Total 總計	73	176	273	258	780

Gender 性別	General employee 一般僱員	Middle-level manager 中層管理人員	Senior management and director 高級管理層及董事
Male 男性	64	3	5
Female 女性	591	103	14
Total 總計	655	106	19

14 The employment data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. The data covered employees engaged in a direct employment relationship with the Group according to relevant local laws and workers whose work and/or workplace was controlled by the Group within the reporting scope. The methodology adopted for reporting on employment data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

14 以人數統計的僱傭數據由本集團人力資源部根據本集團與僱員訂立的僱傭合約取得。該等數據涵蓋於匯報範圍內，根據相關當地法律與本集團建立直接僱傭關係的僱員，以及其工作及／或工作場所受本集團控制的工作人員。上述僱傭數據的匯報方法乃根據香港交易所刊發的《如何編備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》編製。

Full time 全職	Part time 兼職	Total 總計
763	17	780

Geographical location 地區	Number of employees 僱員人數
Hong Kong 香港	703
Singapore 新加坡	77
Total 總計	780

Table S4. Employee Turnover Rate by Age Group, Gender and Geographical Location in FY2025/2026[15]

表S4.本集團於二零二五／二六財政年度按年齡組別、性別及地區劃分的僱員流失率

Gender 性別	Aged 30 or below 30歲或以下	Aged 31 to 40 31至40歲	Aged 41 to 50 41至50歲	Aged 51 or above 51歲或以上	Total 總計
Male (number) 男性(人數)	4	6	9	19	38
Male turnover rate 男性流失率	40.0%	46.2%	42.9%	67.9%	52.8%
Female (number) 女性(人數)	60	147	236	196	639
Female turnover rate 女性流失率	95.2%	90.2%	93.7%	85.2%	92.3%
Total (number) 總計(人數)	64	153	245	215	677
Total turnover rate 總流失率	87.7%	86.9%	89.7%	83.3%	86.8%

15 The turnover data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees within the reporting scope. Turnover rate was calculated by dividing the number of employees who resigned in FY2024/2025 by the number of employees in FY2024/2025. The methodology adopted for reporting on turnover data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

15 以人數統計的僱員流失數據由本集團人力資源部根據匯報範圍內本集團與僱員訂立的僱傭合約取得。流失率乃按二零二四／二零二五財政年度內離職僱員人數除以二零二四／二零二五財政年度僱員人數計算。上述僱員流失數據的匯報方法乃根據香港交易所刊發的《如何編備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》編製。

Geographical location 地區	Employee turnover (number) 僱員流失(人數)	Employee turnover rate 僱員流失率
Hong Kong 香港	646	91.9%
Singapore 新加坡	31	40.3%
Total 總計	677	132.2%

Table S5. Number and Percentage of Employees Trained by Gender and Position Type in FY2025/2026[16]

表S5.本集團於二零二五／二六財政年度按性別及職位類別劃分的受訓僱員人數及百分比

	FY2025/2026 二零二五／二六財政年度
Total number of employees trained 受訓僱員總人數	611
Total number of employees in FY2025/2026 二零二五／二六財政年度僱員總人數	780
% of employees trained 受訓僱員百分比	78.3%

Gender 性別	General employee 一般僱員	Middle-level manager 中層管理人員	Senior management and director 高級管理層及董事
Male (number) 男性(人數)	18	0	0
Male% trained 男性受訓百分比	2.95%	0.00%	0.00%
Female (number) 女性(人數)	483	97	13
Female% trained 女性受訓百分比	79.05%	15.88%	2.13%

16 The training information was obtained from the Group's Human Resources Department. Training refers to the vocational training that the Group's employees within the reporting scope attended in FY2024/2025. The methodology adopted for reporting on the number and percentage of employees trained set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

16 培訓資料由本集團人力資源部提供。培訓指匯報範圍內本集團僱員於二零二四／二零二五財政年度所參與的職業培訓。上述受訓僱員人數及百分比的匯報方法乃根據香港交易所刊發的《如何編備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》編製。

Table S6. Training Hours Received by Employees by Gender and Position Level in FY2025/2026[17]

表S6.本集團於二零二五／二六財政年度按性別及職級劃分的僱員培訓時數

Gender 性別	General employee 一般僱員	Middle-level manager 中層管理人員	Senior management and director 高級管理層及董事
Male (hours) 男性(小時)	62.00	0.00	0.00
Male average training hours 男性平均培訓時數	0.97	0.00	0.00
Female (hours) 女性(小時)	14,776.00	2,781.00	750.50
Female average training hours 女性平均培訓時數	25.00	27.00	53.61
Total (hours) 總計(小時)	14,838.00	2,781.00	750.50
Average training hours 平均培訓時數	22.65	26.24	39.50

17 The training information within the reporting scope was obtained from the Group's Human Resources Department. The methodology adopted for reporting training hours set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

17 匯報範圍內的培訓資料由本集團人力資源部提供。上述培訓時數的匯報方法乃根據香港交易所刊發的《如何編備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》編製。

IX. HKEX ESG REPORTING CODE INDEX
香港交易所《環境、社會及管治報告守則》索引

The following index cross-references the disclosures in this ESG Report against the subject areas, aspects and KPIs of the ESG Reporting Code (Appendix C2 to the Listing Rules).

下列索引將本ESG報告的披露內容與ESG報告守則(上市規則附錄C2)中的主題範疇、層面及KPI作交叉參照。

Aspects/KPIs 層面／KPIs	Description 描述	Section/Page 章節／頁碼
A1: Emissions **A1: 排放物**	General Disclosure – policies and compliance on air and GHG emissions, discharges into water and land, and hazardous and non-hazardous waste. 一般披露－有關廢氣及溫室氣體排放、向水及土地的排污，以及有害及無害廢棄物的政策及合規情況。	A.1/19–21 A.1／19–21
KPI A1.1 **KPI A1.1**	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Table E1/45–46 表E1／45–46
KPI A1.3 **KPI A1.3**	Total hazardous waste produced and intensity. 所產生有害廢棄物總量及密度。	A.1/19–21 A.1／19–21
KPI A1.4 **KPI A1.4**	Total non-hazardous waste produced and intensity. 所產生無害廢棄物總量及密度。	Table E1/45–46 表E1／45–46
KPI A1.5 **KPI A1.5**	Emissions target(s) set and steps taken to achieve them. 所訂立排放目標及為達致該等目標所採取步驟。	A.3/24–26 A.3／24–26
KPI A1.6 **KPI A1.6**	How hazardous and non-hazardous wastes are handled; reduction target(s) and steps. 處理有害及無害廢棄物的方法；減廢目標及所採取步驟。	A.1/19–21 A.1／19–21
A2: Use of Resources **A2: 資源使用**	General Disclosure – policies on efficient use of resources (energy, water, raw materials). 一般披露－有關有效使用資源(能源、水及原材料)的政策。	A.2/22–24 A.2／22–24
KPI A2.1 **KPI A2.1**	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及／或間接能源總耗量及密度。	Table E2/47 表E2／47
KPI A2.2 **KPI A2.2**	Water consumption in total and intensity. 總耗水量及密度。	Table E2/47 表E2／47
KPI A2.3 **KPI A2.3**	Energy use efficiency target(s) and steps. 所訂立能源使用效益目標及為達致該等目標所採取步驟。	A.3/24–26 A.3／24–26
KPI A2.4 **KPI A2.4**	Issues in sourcing fit-for-purpose water; water efficiency target(s) and steps. 求取適用水源上可有任何問題；用水效益目標及所採取步驟。	A.2/22–24 A.2／22–24
KPI A2.5 **KPI A2.5**	Total packaging material used for finished products and intensity. 製成品所用包裝材料總量及每生產單位佔量。	A.2/22–24 A.2／22–24
A3: The Environment and Natural Resources **A3: 環境及天然資源**	General Disclosure – policies on minimising significant impacts on the environment and natural resources. 一般披露－有關減低發行人對環境及天然資源造成重大影響的政策。	A.3/24–26 A.3／24–26
KPI A3.1 **KPI A3.1**	Significant impacts of activities on the environment and natural resources and actions taken. 業務活動對環境及天然資源的重大影響及已採取的行動。	A.3/24–26 A.3／24–26

Aspects/KPIs 層面／KPIs	Description 描述	Section/Page 章節／頁碼
A4: Climate Change **A4: 氣候變化**	General Disclosure – policies on identification and mitigation of significant climate-related issues. 一般披露－有關識別及緩解重大氣候相關議題的政策。	A.4/26–28 A.4／26–28
KPI A4.1 **KPI A4.1**	Significant climate-related issues that have impacted/may impact the issuer and actions taken. 已對發行人產生影響及可能對發行人產生影響的重大氣候相關議題，以及所採取的應對行動。	A.4/26–28 A.4／26–28
A4 – Governance (new) **A4 – 管治(新)**	Governance processes, controls and procedures used to monitor and manage climate-related risks and opportunities. 用於監察及管理氣候相關風險與機遇的管治程序、控制措施及程序。	A.4 – Governance/28 A.4 – 管治／28
A4 – Strategy (new) **A4 – 策略(新)**	Climate-related risks and opportunities, their effects on business model, strategy, financial position, and climate resilience (scenario analysis). 氣候相關風險及機遇、其對商業模式、策略、財務狀況的影響，以及氣候韌性(情景分析)。	A.4 – Strategy/27–28 A.4 – 策略／27–28
A4 – Risk management (new) **A4 – 風險管理(新)**	Processes to identify, assess, prioritise and monitor climate-related risks and opportunities. 識別、評估、排序及監察氣候相關風險與機遇的程序。	A.4 – Risk Management/28 A.4 – 風險管理／28
A4 – Metrics & targets (new) **A4 – 指標及目標(新)**	Scope 1 and Scope 2 GHG emissions (mandatory); Scope 3 where applicable; cross-industry metrics and climate-related targets. 範圍1及範圍2溫室氣體排放(強制)；如適用則包括範圍3、跨行業指標及氣候相關目標。	A.4 – Metrics & Targets, Table E1/28, 45–46 A.4- 指標及目標、表E1／28, 45–46
B1: Employment **B1: 僱傭**	General Disclosure – policies and compliance on employment matters. 一般披露－有關僱傭方面的政策及合規情況。	B.1/29–33 B.1／29–33
KPI B1.1 **KPI B1.1**	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的總勞動力。	Table S3/48–49 表S3／48–49
KPI B1.2 **KPI 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率。	Table S4/49–50 表S4／49–50
B2: Health and Safety **B2: 健康與安全**	General Disclosure – policies and compliance on safe working environment and protecting employees. 一般披露－有關提供安全工作環境及保障僱員的政策及合規情況。	B.2/33–34 B.2／33–34
KPI B2.1 **KPI B2.1**	Number and rate of work-related fatalities in the past three years. 過去3年(包括匯報年度)每年因工亡故的人數及比率。	B.2/33–34 B.2／33–34
KPI B2.2 **KPI B2.2**	Lost days due to work injury. 因工傷損失工作日數。	B.2/33–34 B.2／33–34
KPI B2.3 **KPI B2.3**	Occupational health and safety measures adopted, implemented and monitored. 所採納的職業健康與安全措施，以及相關執行及監察方法。	B.2/33–34 B.2／33–34

Aspects/KPIs 層面／KPIs	Description 描述	Section/Page 章節／頁碼
B3: Development and Training **B3: 發展與培訓**	General Disclosure – policies on improving employees' knowledge and skills. 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。	B.3/34–35 B.3／34–35
KPI B3.1 **KPI B3.1**	Percentage of employees trained by gender and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	Table S5/50 表S5／50
KPI B3.2 **KPI B3.2**	Average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Table S6/51 表S6／51
B4: Labour Standards **B4: 勞工準則**	General Disclosure – policies and compliance on preventing child and forced labour. 一般披露－有關防止童工及強制勞工的政策及合規情況。	B.4/36 B.4／36
KPI B4.1 **KPI B4.1**	Measures to review employment practices to avoid child and forced labour. 檢討僱傭實務的措施，以避免童工及強制勞工。	B.4/36 B.4／36
KPI B4.2 **KPI B4.2**	Steps taken to eliminate such practices when discovered. 在發現違規情況時消除有關情況所採取的步驟。	B.4/36 B.4／36
B5: Supply Chain Management **B5: 供應鏈管理**	General Disclosure – policies on managing environmental and social risks of the supply chain. 一般披露－有關管理供應鏈的環境及社會風險政策。	B.5/36–38 B.5／36–38
KPI B5.1 **KPI B5.1**	Number of suppliers by geographical region. 按地區劃分的供應商數目。	B.5/36–38 B.5／36–38
KPI B5.2 **KPI B5.2**	Practices on engaging suppliers, number where implemented, and how monitored. 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。	B.5/36–38 B.5／36–38
KPI B5.3 **KPI B5.3**	Practices to identify environmental and social risks along the supply chain. 識別供應鏈中環境及社會風險的做法。	B.5/36–38 B.5／36–38
KPI B5.4 **KPI B5.4**	Practices to promote environmentally preferable products and services when selecting suppliers. 於挑選供應商時推廣採用環保產品及服務的做法。	B.5/36–38 B.5／36–38
B6: Product Responsibility **B6: 產品責任**	General Disclosure – policies and compliance on health and safety, advertising, labelling and privacy. 一般披露－有關健康與安全、廣告、標籤及私隱事宜的政策及合規情況。	B.6/38–41 B.6／38–41
KPI B6.1 **KPI B6.1**	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 因安全及健康原因而須召回的已售出或已運送產品佔總銷售或運送產品的百分比。	B.6/38–41 B.6／38–41

Aspects/KPIs 層面／KPIs	Description 描述	Section/Page 章節／頁碼
KPI B6.2 **KPI B6.2**	Number of products and service related complaints received and how dealt with. 所接獲與產品及服務有關的投訴數目以及其處理方法。	B.6/38–41 B.6／38–41
KPI B6.3 **KPI B6.3**	Practices relating to observing and protecting intellectual property rights. 有關遵守及保障知識產權的做法。	B.6/38–41 B.6／38–41
KPI B6.4 **KPI B6.4**	Quality assurance process and recall procedures. 品質保證程序及產品召回程序。	B.6/38–41 B.6／38–41
KPI B6.5 **KPI B6.5**	Consumer data protection and privacy policies, and how implemented and monitored. 消費者資料保障及私隱政策，以及有關政策如何執行及監察。	B.6/38–41 B.6／38–41
B7: Anti-corruption **B7:** 反貪污	General Disclosure – policies and compliance on bribery, extortion, fraud and money laundering. 一般披露－有關賄賂、勒索、欺詐及洗黑錢事宜的政策及合規情況。	B.7/42–43 B.7／42–43
KPI B7.1 **KPI B7.1**	Number of concluded legal cases regarding corrupt practices and outcomes. 已審結的有關貪污行為的法律案件數目及其結果。	B.7/42–43 B.7／42–43
KPI B7.2 **KPI B7.2**	Preventive measures and whistle-blowing procedures, and how implemented and monitored. 預防措施及舉報程序，以及有關措施及程序如何執行及監察。	B.7/42–43 B.7／42–43
KPI B7.3 **KPI B7.3**	Anti-corruption training provided to directors and staff. 向董事及員工提供的反貪污培訓。	B.7/42–43 B.7／42–43
B8: Community Investment **B8:** 社區投資	General Disclosure – policies on community engagement. 一般披露－有關社區參與的政策。	B.8/44 B.8／44
KPI B8.1 **KPI B8.1**	Focus areas of contribution. 貢獻重點範疇。	B.8/44 B.8／44
KPI B8.2 **KPI B8.2**	Resources contributed to the focus area. 於重點範疇所投入的資源。	B.8/44 B.8／44

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