Veeko®

Veeko International Holdings Limited
威高國際控股有限公司

Stock Code 股份代號 : 1173

環境、社會及管治報告書 2026
Environmental, Social and Governance Report 2026

Incorporated in the Cayman Islands with limited liability 於開曼群島註冊成立之有限公司

Veeko wanko colourmix MORIMOR

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About this Report 關於本報告

威高國際控股有限公司(「本公司」)發表的第10份《環境、社會及管治(「ESG」)報告書》(「本報告」)。本報告將繼續披露本公司及其附屬公司(統稱「本集團」)在ESG方面的政策、措施及績效，以實現本集團的承諾，並讓各持份者瞭解本集團在ESG議題上的進程和發展方向。本報告以中、英文編寫，並遵守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、社會及管治報告指引》(「《指引》」)的相關規定，現已上載至香港交易及結算所有限公司(www.hkexnews.hk)及本公司(www.irasia.com/listco/hk/veeko/index.htm)網站。

Veeko International Holdings Limited (the "Company") published the tenth Environmental, Social and Governance Report (the "Report"). The Report embodies the fulfilment of the commitment of the Group by continuing to disclose on the policies, measures and performances of the Company and its subsidiaries (collectively referred to as the "Group") in environmental, social and governance (or "ESG") aspects, while enabling various stakeholders to understand the progress and development direction of the Group with regard to ESG issues. This report is prepared in both Chinese and English, and complies with the relevant provisions of the Environmental, Social and Governance Reporting Guide (the "Guide") set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange"), and has been uploaded to the websites of Hong Kong Exchanges and Clearing Limited (www.hkexnews.hk) and the Company (www.irasia.com/listco/hk/veeko/index.htm).

本報告呈列本公司在環境及社會方面的管理方針及表現。本報告所披露的數據及／或資訊來自內部統計及分析。

This Report presents the management approaches and performance of the Company in both environmental and social aspects. Data and/or information disclosed in this Report is derived from internal statistics and analysis.

報告範圍

本報告涵蓋本集團在香港及澳門之化妝品及時裝業務的各零售店舖、相關辦公室及倉庫，以及位於汕頭之服裝生產廠房(統稱「各營運點」)，報告範圍與上一財政年度一致。本報告最後一章附有完整索引，方便讀者按《指引》閱讀本報告。

Reporting Scope

The Report covers the Group's retail stores, relevant offices and warehouses of the cosmetics and the fashion business in Hong Kong and Macau, as well as the garment production plants located in Shantou (hereinafter referred to as the "Operation Points", and each an "Operation Point"), and the reporting scope is the same as that of last financial year. A complete index is enclosed in the last chapter for the reader's easy reference to the Guide when reading the Report.

報告期間

本報告披露的信息涵蓋本集團自2025年4月1日至2026年3月31日(「本年度」)的營運情況，與本集團截至2026年3月31日止年度年報所涵蓋的相同財政年度保持一致。

Reporting Period

The information disclosed in this Report covers the business conditions of the Group from 1st April, 2025 to 31st March, 2026 (the "Year"), which remains consistent with the same financial year covered by the annual report of the Group for the year ended 31st March, 2026.

確認及批准

本報告引用的所有資料均來自本集團的內部文件和統計數據。本報告已於2026年7月獲本公司董事會(「董事會」)確認及批准。

Confirmation and Approval

All information cited in this Report is sourced from internal documents and statistics of the Group. The Report has been confirmed and approved by the board of directors (the "Board") of the Company in July 2026.

About this Report 關於本報告

報告原則

本報告遵循環境、社會及管治報告指引中所列的4項報告原則：

重要性：本報告涵蓋於對投資者及其他持份者構成重大影響的重要環境、社會及管治方面議題而言重要且相關的資料，並已透過重要性評估釐定並經董事會批准。

量化：訂下關鍵績效指標(「關鍵績效指標」)，可予計量並適用於在適當條件下進行有效比較，以助讀者理解數據並客觀評估集團的環境、社會及管治績效。

平衡：本集團在報告中全面匯報環境、社會及管治表現，避免發放偏頗的信息。

一致性：除另有指明外，本報告就關鍵績效指標使用一致的統計方法及呈報形式以編製及呈列環境、社會及管治數據。

意見反饋

持分者的意見有助本集團建立更仔細及更健全的ESG策略。如　閣下對本報告的內容或匯報形式有任何疑問或建議，歡迎透過以下方式與本集團聯絡：

地址： 香港新界葵涌大連排道192-200號
偉倫中心2期10樓
電郵： contact@veeko.com.hk
電話： 852-2887 0888
傳真： 852-2310 9017

Reporting Principles

This Report follows the four reporting principles as stipulated in the Environmental, Social and Governance Reporting Guide:

Materiality: This Report covers important and relevant information in respect of material ESG issues that have major impacts on investors and other stakeholders, and such information has been determined through materiality assessment and approved by the Board.

Quantitative: Key performance indicators ("KPIs") have been established, and are measurable and applicable to make valid comparisons under appropriate conditions to assist users in meaningful interpretation of figures and enable them to perform fair assessment of the Group's environmental, social and governance performance.

Balance: The Group covered the entire scope of its ESG performance in the Report to avoid giving biased information.

Consistency: Unless otherwise specified, the consistent statistical methodologies and presentation were used in this Report for KPIs to prepare and present the ESG data.

Opinion and Feedback

The opinions of stakeholders can help the Group to establish more detailed and robust ESG strategies. If you have any questions or suggestions regarding the content or format of the Report, please contact the Group via the following channels:

Address: 10th Floor, Wyler Centre Phase II, 192-200 Tai Lin Pai Road, Kwai Chung, New Territories, Hong Kong
Email: contact@veeko.com.hk
Tel.: 852-2887 0888
Fax: 852-2310 9017

ESG Governance 環境、社會及管治治理

董事會聲明

本集團為銷售美妝產品及女仕服飾之零售商，透過位於香港及澳門89個銷售點組成之零售網絡，以***Colourmix***及***MORIMOR***化妝品專門店和***Veeko***及***Wanko***女仕服飾專門店分別提供優質且物超所值之美妝產品及時尚服裝和配飾予廣大消費者。

董事會深知可持續發展對本集團長遠發展的重要性，並高度重視營運的可持續表現，以應對氣候變化的挑戰。本集團設立了ESG工作小組，負責統籌和監督各業務部門可持續發展工作，包括制定及檢討ESG政策，持續管控相關的政策、措施及績效等。董事會對可持續發展管理方針及策略、風險管理和匯報作最終決定並承擔全部責任。

Statement of the Board of Directors

The Group is a retailer which sells cosmetics products and ladies fashion through our retail network consisting of 89 points of sale in Hong Kong and Macau, to provide quality and value for money cosmetics products and fashion apparel and accessories to a wide range of consumers at cosmetics stores, namely ***Colourmix*** and ***MORIMOR***, and ladies fashion stores, namely ***Veeko*** and ***Wanko***, respectively.

The Board recognises the importance of sustainability for the Group's long-term development and highly regards the sustainability performance of its operations to address challenges posed by climate change. The Group has established a ESG working group (the "ESG Working Group"), which is responsible for coordinating and supervising the work of sustainable development of each business department relating to sustainable development, including formulating and reviewing ESG policies, and monitoring relevant policies, measures and performance constantly. The Board makes final decisions and assumes full responsibility for sustainable development management policies and strategies, risk management and reporting.

可持續發展風險及機遇

全球氣候變遷情勢日趨嚴峻，近年已成為各國政府最為關注的核心議題。為配合本地和國家的氣候行動計劃，妥善管理可持續發展相關的風險及機遇至關重要。本集團已將氣候相關風險及機遇納入現有ESG管治及風險管理框架，並已組建風險工作小組，負責檢視風險清單、制定緩解措施，並持續監督集團面臨的各類風險，定期向董事會及主席報告ESG評估的推進進度。與此同時，董事會承擔領導風險管理工作的職責，負責評估風險管理的有效性，以盡可能降低氣候變化所帶來的風險。

本集團亦積極把握可持續發展所帶來的機遇，確保及時化風險為發展契機。我們致力將可持續發展的考量納入風險管理體系和企業策略之中。展望未來，我們將繼續努力，以確保業務的長期可持續發展。

Risks and Opportunities in Sustainability

Global climate change has been an increasingly serious threat and recently becoming the most concerned core issue of the governments around the globe. In order to align with the local and national climate action plans, the proper management of risks and opportunities related to sustainability is extremely important. The Group has incorporated climate-related risks and opportunities into the existing ESG governance and risk management framework, and set up a risk management taskforce (the "Risk Management Taskforce"), which is responsible for reviewing the risk register, formulating remedial measures, monitoring the risks faced by the Group on an on-going basis and reporting the progress of ESG assessment to the Board and the chairman regularly. At the same time, the Board is responsible for leading the work of risk management and evaluate the effectiveness of risk management, so as to minimize the risk brought by climate change at utmost.

The Group also proactively seizes the opportunities arising from sustainability development to ensure that risks are timely transformed into development opportunities. We are committed to integrate sustainability into our risk management system and corporate strategies. Looking forward, we will continue to strive for ensuring long-term sustainable development of our business.

ESG Governance 環境、社會及管治治理

推動本集團的可持續發展

為提升ESG表現，本集團定期檢討相關的計劃並跟進執行成效。董事會緊密監督ESG工作的執行情況，並制定本集團未來的ESG發展藍圖。

此外，集團重視人才吸納與培育，並致力於員工的留任及職業發展，以支持ESG目標的實現。未來，本集團將進一步審視和優化環境目標，包括設定更明確的量化目標，持續提升ESG治理水平。

Promote the Sustainability Development of the Group

In order to enhance the ESG performance, the Group regularly reviews the relevant plans and follows up implementation effectiveness. The Board has closely monitored the implementation of ESG-related tasks as well as formulated the ESG plans for the development of the Group in the future.

In addition, the Group has placed emphasis on talents attraction, retention, nurturing and development for the sake of underpinning the fulfillment of the ESG targets. In the future, the Group will further review and tune up the environmental targets, including setting out more explicit quantitative targets, with an aim to elevate the ESG governance level.

ESG管治架構

在全球氣候變化日益嚴峻的背景下，企業如何有效管理與氣候相關的ESG風險已成為關鍵的管治課題。本集團充分認知此項挑戰，並積極構建全面的ESG管治體系，以妥善應對氣候變化帶來的潛在影響。

自2016/2017年度起，本集團便組建了跨部門的ESG工作小組，由不同部門的管理人員所組成，負責協調各業務部門的可持續發展工作，確保ESG理念融入日常營運之中。董事會亦持續監督ESG相關事務的執行成效，推動集團制定務實的ESG發展策略，不斷優化管治效能。董事會持續關注氣候相關議題，並透過外部培訓提升對氣候相關風險及機遇的認識。

ESG Governance Structure

In face of the increasingly intensified global climate change, the risk management of ESG in relation to climate change became a key governance issue in the corporate world. The Group has been well aware of these challenges and proactively established a comprehensive ESG governance structure for appropriately response to the potential impacts brought by climate change.

Since year 2016/2017, the Group has set up a cross-departmental ESG Working Group with members from the management of different departments. The ESG Working Group is responsible for coordinating all business departments on the sustainability-related works so as to ensure the integration of the sustainability elements into our daily operations. The Board has closely monitored and supervised the implementation of ESG-related tasks for ensuring that the Group has drawn up a pragmatic ESG development plan and continuously enhanced corporate governance. The Group continues to focus on climate-related issues and enhances awareness of climate-related risks and opportunities through external training.

ESG Governance 環境、社會及管治治理

董事會層面
Board Level

- 肩負領導角色
  Responsible for providing leadership
- 監督及檢討集團管治及營運表現
  Supervising and reviewing the governance and operation performance of the Group
- 確立策略性ESG管理方針、政策及措施
  Anchoring strategic ESG management approaches, policies and measures

ESG工作小組層面
ESG Working Group Level

- 定期檢討本集團的ESG績效
  Regularly reviewing the ESG performance of the Group
- 評定對本集團重要的ESG風險
  Evaluating the ESG risks that are material to the Group
- 持續監管可持續發展議題上的政策及措施
  Ongoing monitoring the policies and measures of the issues of sustainability

環境、社會及管治風險管理

本集團已制定一套完善且有效的風險管理及內部監控系統，以識別和緩解業務風險。本公司董事會全面負責風險管理的監督工作，審核委員會則協助董事會評估相關風險管理。此外，本公司設立風險工作小組，負責檢視風險清單、制定風險緩解措施，並持續監察、評估及跟進集團所面臨的風險。風險工作小組每年至少召開兩次會議，並透過審核委員會向董事會作出匯報。

於本年度，風險工作小組共舉行兩次會議，董事會亦已審閱本年度本集團化妝品及時裝業務的關鍵風險評估。透過持續優化風險管理機制，本集團得以有效地監控與ESG相關之風險。

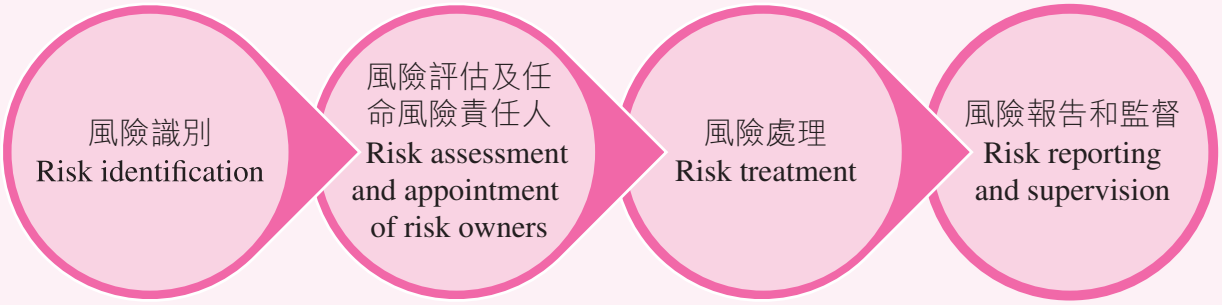
ESG Risk Management

The Group has established a comprehensive and effective risk management and internal control system to identify and mitigate business risks. The Board of the Company is entirely responsible for supervising risk management, and the audit committee assists the Board to evaluate relevant risk management. In addition, the Company has set up the Risk Management Taskforce, which is responsible for reviewing the risk register, formulating risk mitigating measures and monitoring the risks involved in the Group on an on-going basis for assessment and further action. The Risk Management Taskforce meets at least twice a year and report to the Board through the audit committee.

During the Year, the Risk Management Taskforce has held two meetings and the Board has also reviewed the priority risks assessment of the Group's cosmetics and fashion business during the Year. By continuously optimizing its risk management mechanism, the Group is able to effectively monitor ESG-related risks.

ESG Governance 環境、社會及管治治理

風險管理流程圖 Risk Management Process Chart



本集團已檢討本年度的十大關鍵風險，其中有關ESG範疇的包括：

The Group has reviewed the top ten priority risks for the Year and the ESG-related ones include:

關鍵風險 **Priority risks**	本報告對應的章節 **Corresponding sections in this Report**
能否有效提升人力資源價值 Whether we can enhance human resources' value effectively 店舖管理機制的完善程度 Degree of perfection of the store management mechanism	• 僱傭及勞工準則 Employment and Labour Standards • 健康及安全 Health and Safety • 發展及培訓 Development and Training
產品品質、服務質素是否達標 Whether product and service quality meets standard 產品種類之全面性 Comprehensiveness of product types 監控存貨狀態之有效性 Effectiveness of monitoring inventory status	• 供應鏈管理 Supply Chain Management • 產品責任 Product Responsibility
合規風險因素 Compliance risk factors	• 合規管理 Compliance Management • 風險管理 Risk Management • 僱傭及勞工準則 Employment and Labour Standards • 健康及安全 Health and Safety • 反貪污 Anti-corruption

Stakeholder Engagement 持份者參與

本集團深知持份者參與對提升ESG績效至關重要。為此，我們定期與不同持份者溝通，深入了解其需求與關注議題，並據此調整集團的可持續發展策略。

The Group is fully aware that stakeholder engagement is crucial to improving ESG performance. As such, we engage in closer dialogue with all stakeholders on a regular basis to understand their needs and concerns in-depth and adjust our sustainability strategies accordingly.

透過重要性評估，我們識別出不同持份者的關鍵關注領域，並按其對集團業務發展的影響程度進行排序，以有效回應各方訴求。

Through materiality assessment, we have identified the key areas of concerns of different stakeholders and ranked them according to the level of impact on the success of the Group's business development in order to effectively respond to the demands of every stakeholder.

重要性評估

本集團已進行重要性評估，以識別對其持份者而言及根據本集團對環境及社會的影響方面屬重要的關鍵可持續發展議題。

Materiality Assessment

The Group had conducted a materiality assessment, so as to identify key sustainability issues by importance to our stakeholders and the Group's impacts on the environment and society.

識別 Identification

本集團回顧過往年度的可持續發展議題，識別出16個與其營運相關的可持續發展議題。
The Group has reviewed the sustainability issues in prior years and identified 16 sustainability issues in relation to its operations.

檢討 Review

本年度，本集團根據業務發展、營運狀況及外部可持續發展趨勢，對過往年度的重要性評估結果進行檢討。
During the Year, the Group reviewed the materiality assessment results in prior years based on business development, operating conditions and external sustainability development trends.

確認優先次序 Prioritization

經檢討後，本集團認為去年識別的6個重大可持續發展議題於本年度仍然適用，並繼續作為本集團重點管理及披露的可持續發展議題。
After review, the Group believed that the 6 major sustainability issues identified last year remain applicable this year and will continue to be the focus of the Group's management and disclosure of sustainability issues.

驗證 Verification

董事會及ESG工作小組審閱及批核重要性評估的結果。
The Board and the ESG Working Group reviewed and approved the results of materiality assessment.

Stakeholder Engagement 持份者參與

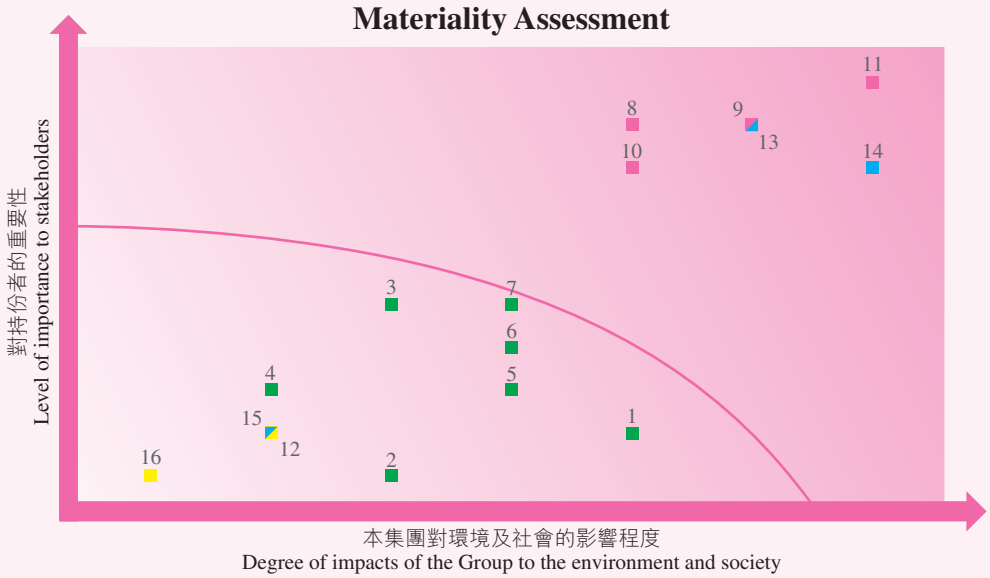
重要性矩陣圖

重要性矩陣圖向我們的持份者展示不同議題影響本集團業務成功的優先次序。以對持份者的重要性(Y軸)及本集團對環境和社會的影響程度(X軸)的方式展示。

Materiality Matrix

The materiality matrix demonstrates the priorities of different issues affecting the success of the Group's businesses to our stakeholders. It is ranked according to the level of importance to stakeholders (y-axis) and the degree of impacts of the Group to the environment and society (x-axis).

重要性評估
Materiality Assessment



環境、社會及管治議題範疇：

Aspects of ESG Issues:

類別 Category	環境、社會及管治議題 ESG Issues			
	■ 環境 Environmental	■ 僱傭及勞工常規 Employment and Labour Practices	■ 營運慣例 Operating Practices	■ 社區投資 Community Investment
重要議題 Material Issues	11	僱傭及勞工準則 Employment and Labour Standards		
	14	反貪污 Anti-corruption		
	9	職業健康與安全 Occupational Health and Safety		
	13	產品及服務質量管理 Product and Service Quality Management		
	8	建立全面的僱傭管理制度 Establishment of a comprehensive employment management system		
	10	培訓和發展 Training and Development		

Stakeholder Engagement 持份者參與

類別 Category	環境、社會及管治議題 ESG Issues			
	環境 Environmental	僱傭及勞工常規 Employment and Labour Practices	營運慣例 Operating Practices	社區投資 Community Investment
其他議題 Other Issues	7	應對氣候變化 Tackling Climate Change		
	3	能源管理 Energy Management		
	6	其他資源使用及效益 Usage and Efficiency of Other Resources		
	5	廢棄物管理 Waste Management		
	1	溫室氣體及空氣污染物管理 Management of Greenhouse Gases and Air Pollutants		
	4	用水效益及污水管理 Water Use Efficiency and Sewage Management		
	15	瞭解社區的需要和利益 Understanding the Needs and Benefits of the Community		
	12	供應鏈管理 Supply Chain Management		
	2	對環境及天然資源的管理 Management of Environmental and Natural Resources		
	16	支持社區發展 Supporting Community Development		

Compliance Management 合規管理

本集團致力確保業務營運符合當地法律法規要求。本集團已識別以下相關法律及規例：

The Group is committed to ensuring that its business operations comply with the requirements of local laws and regulations. The Group has identified the following relevant laws and regulations:

層面 **Aspect**	對本集團相關法律及規例 **Laws and regulations relevant to the Group**
環境 Environmental	香港 Hong Kong • 《空氣污染管制條例》 the Air Pollution Control Ordinance 中國內地 Mainland China • 《中華人民共和國環境保護法》 the Environmental Protection Law of the People's Republic of China • 《中華人民共和國水法》 the Water Law of the People's Republic of China • 《中華人民共和國大氣污染防治法》 the Air Pollution Prevention and Control Law of the People's Republic of China • 《中華人民共和國固體廢物污染環境防治法》 the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution Caused by Solid Waste
僱傭及勞工準則 Employment and Labour Standards	香港 Hong Kong • 《僱傭條例》 the Employment Ordinance 澳門 Macau • 《勞動關係法》 the Labour Relations Law 中國內地 Mainland China • 《中華人民共和國勞動合同法》 the Labour Contract Law of the People's Republic of China • 《中華人民共和國勞動法》 the Labour Law of the People's Republic of China • 《中華人民共和國禁止使用童工規定》 Provisions on the Prohibition of Using Child Labour of the People's Republic of China

Compliance Management 合規管理

層面 **Aspect**	對本集團相關法律及規例 **Laws and regulations relevant to the Group**
健康與安全 Health and Safety	香港 Hong Kong • 《職業安全及健康條例》 the Occupational Safety and Health Ordinance 澳門 Macau • 《商業場所、辦事處場所及勞務場所之衛生與安全總規章》 the General Regulation of Working Safety and Hygiene of Office, Service and Commercial Establishment 中國內地 Mainland China • 《中華人民共和國安全生產法》 the Work Safety Law of the People's Republic of China
產品責任 Product Responsibility	香港 Hong Kong • 《商品説明條例》 the Trade Descriptions Ordinance • 《消費品安全條例》 the Consumer Goods Safety Ordinance • 《貨品售賣條例》 the Sale of Goods Ordinance • 《藥劑業及毒藥條例》 Pharmacy and Poisons Ordinance • 《中醫藥條例》 Chinese Medicine Ordinance 澳門 Macau • 《商法典》 the Commercial Code 中國內地 Mainland China • 《中華人民共和國民法通則》 the General Principles of the Civil Law of the People's Republic of China • 《中華人民共和國產品質量法》 the Product Quality Law of The People's Republic of China • 《中華人民共和國消費者權益保護法》 the Laws on the Protection of Rights and Interests of Consumers of the People's Republic of China

Compliance Management 合規管理

層面 **Aspect**	對本集團相關法律及規例 **Laws and regulations relevant to the Group**
反貪污 Anti-corruption	香港 Hong Kong • 《防止賄賂條例》 the Prevention of Bribery Ordinance 澳門 Macau • 《刑法典》 the Criminal Code • 《預防及遏止私營部門賄賂法律》 the Law for Prevention and Suppression of Bribery in the Private Sector 中國內地 Mainland China • 《中華人民共和國刑法》 the Criminal Law of the People's Republic of China

本集團於本年度內並無違反相關法律和規例。為確保合規，我們持續檢討及完善內部管理制度，加強監管措施，使日常運作符合法定要求。同時，本集團定期為員工提供合規培訓，提升他們的合規意識，並為董事及員工安排反貪污和反腐敗培訓課程，進一步強化集團整體的合規文化。

The Group did not violate any relevant laws and regulations during the Year. To ensure compliance, we continue to review and improve our internal management system and strengthen regulatory measures to ensure that daily operations comply with statutory requirements. At the same time, the Group regularly provides compliance training for employees to enhance their compliance awareness, and arranges anti-corruption and anti-bribery training courses for directors and employees to further strengthen the Group's overall compliance culture.

Operation Management 營運管理

為顧客提供最優質產品與服務是本集團的核心原則。我們通過完善的供應鏈管理體系、嚴格的產品責任標準以及健全的反貪污機制，以確保產品安全與服務品質，持續優化營運效能，並滿足顧客與持份者的期望。

Providing premium quality products and services to customers is the core principle of the Group. We ensure product safety and service quality through a comprehensive supply chain management system, strict product responsibility standards and a sound anti-corruption mechanism, continuously optimize operational efficiency and meet the expectations of customers and stakeholders.

供應鏈管理

本集團重視與供應商建立長久且緊密的合作關係。與此同時，供應鏈管理和提升產品質量是本集團的重要策略之一。

本集團的《供應鏈管理、產品責任及反貪污政策聲明》中提及一系列的監察流程及評核標準，嚴格選擇最符合本集團要求的供應商，流程包括篩選、聘用、評估、管理和監察。為了確保原材料穩定供應且符合質量要求和安全標準，本集團會定期對供應商進行評估並監察其表現。若供應商的質素有重大變化或有嚴重的安全問題，我們或會立即暫停接收供應商的交貨，甚至取消其供應商的資格。本集團堅持與供應商建立良好的溝通渠道，以提供適當的支持。

另外，本集團亦訂立了《氣候變化政策》，在採購過程中考慮環保因素，以減少供應鏈對環境的影響。同時，本集團的時裝生產廠房要求供應商在提供服裝原材料和輔料時，附上符合國家環保規定的合格檢測報告，以確保產品符合環保要求。

本集團要求新加入的化妝品供應商必須簽署承諾書，並需要提供產品資料，以證明產品不含任何有害物質或化學物質(包括任何此類受鹿特丹公約或斯德哥爾摩公約規定的化學物質)或任何對人體有害的物質或化學物質，以作內部評估。此外，本集團設有供應鏈申訴機制，處理和回應對供應商的投訴和意見。

Supply Chain Management

The Group values longstanding and close working relationships with suppliers. At the same time, supply chain management and improvement of product quality is one of the Group's key strategies.

The "Supply Chain Management, Product Responsibility and Anti-Corruption Policy Statement" of the Group mentions a series of monitoring processes and assessment criteria for the strict selection of suppliers that best meet the requirements of the Group, the processes of which include screening, hiring, evaluation, management and supervision. To ensure the stable supply of raw materials and compliance with quality requirements and safety standards, the Group will conduct regular evaluation of suppliers and monitor their performances. Should there be any significant change in a supplier's quality or any serious safety issue, we may suspend the deliveries from the supplier immediately or even cancel its status as our supplier. The Group insists on setting up good communication channels with suppliers to provide appropriate supports.

In addition, the Group also formulated the "Climate Change Policy" which has considered environmental factors in the procurement processes, so as to reduce the impact of the supply chain on the environment. At the same time, the Group's garment production plants require suppliers to provide apparel raw materials and accessories with qualified inspection reports that comply with national environmental protection requirements to ensure that the products meet environmental protection requirements.

The Group requires newly-joined cosmetic suppliers to sign a deed of undertaking and provide product information that the products do not contain any harmful substances or chemicals (including any such chemicals regulated under the Rotterdam Convention or Stockholm Convention) or any substances or chemicals harmful to humans for internal evaluation purposes. Besides, the Group has a supply chain complaint mechanism in place to handle and respond to complaints and opinions on suppliers.

Operation Management 營運管理

本集團相信日益嚴峻的氣候影響將增加未來供應鏈的風險。為盡量降低供應鏈所帶來的風險，本集團積極計劃建立風險評估流程，以加強供應鏈管理，識別環境及社會風險，並制定相應政策及措施，以提升自身於業界的價值及地位。

The Group believes that the increasingly severe climate impacts will increase the supply chain risk in the future. In order to minimize the risks brought by the supply chains, the Group actively plans to establish risk assessment processes to strengthen supply chain management, identify environmental and social risks and formulate corresponding policies and measures, so as to enhance their value and position in the industry.

供應商數目 **Number of Suppliers**	**數目／百分比** **Number/** **Percentage (%)**
位於香港的供應商 Suppliers in Hong Kong	168
位於中國內地的供應商 Suppliers in Mainland China	47
位於亞洲(不包括香港及中國內地)的供應商 Suppliers in Asia (excluding Hong Kong and Mainland China)	56
位於其他地區的供應商 Suppliers in other regions	19
供應商總數 **Total number of suppliers**	**290**
執行供應商篩選慣例的比例 Proportion of suppliers subject to supplier screening practices	67.9%

產品責任

本集團致力為顧客提供優質的產品以及稱心滿意的購物體驗。本集團根據《供應鏈管理、產品責任及反貪污政策聲明》推行各項產品責任的措施，以確保所出售的產品符合品質及安全的要求。

本集團參與由香港金融管理局及銀行公會聯合推出的《保障消費者防詐騙約章》，以提高公眾對保護信用卡及個人資料的意識。此外，自2017年起，本集團積極參與由香港知識產權署舉辦的「知識產權管理人員計劃」，旨在加強企業對知識產權的管理並提升我們對知識產權保護的認識和執行能力。

Product Responsibility

The Group is committed to providing customer with quality products and satisfactory shopping experience. The Group launches various product responsibility measures in accordance with the "Supply Chain Management, Product Responsibility and Anti-Corruption Policy Statement", to ensure products sold meet quality and safety requirements.

The Group have joined the Anti-Scam Consumer Protection Charter initiated jointly by Hong Kong Monetary Authority and the Hong Kong Association of Banks, aiming at increasing public awareness about safeguarding credit card and personal information. Since 2017, the Group has proactively participated into the "Intellectual Property Manager Scheme" launched by the Hong Kong Intellectual Property Department which aims at enhancing management of intellectual property and improving our awareness and executive capacity on intellectual property protection.

Operation Management 營運管理

時裝業務方面，本集團定期評估其服裝生產廠房的營運對生物多樣性和生態系統可能帶來的潛在影響，並實施保護土壤和水源的措施，以減少日常運營對周邊環境的影響。至於化妝品業務方面，自2018年起，本集團已要求其自家品牌產品的生產商停止使用含有微塑料顆粒的磨砂及清潔產品。鑒於部分面部清潔與磨砂產品中的微塑料顆粒難以分解，經排水系統進入海洋後可能對海洋生態及食物鏈造成負面影響，集團特此採取相關措施守護海洋生態環境。

For fashion business, the Group regularly assesses the potential impacts that may be caused by the operations of our garment production plants on biodiversity and ecosystems, and implements measures to protect soil and water so as to reduce the impact of their daily operations on the surrounding environment. For cosmetics business, the Group has requested the manufacturers of its own-brand products to stop using cleansing and exfoliating products with microplastic grains since 2018. As the microplastic particles in some facial cleansing and scrub products are difficult to decompose and may have a negative impact on the marine ecology and food chain after entering the ocean through the drainage system, the Group has taken relevant measures to protect the marine ecological environment.

本集團高度關注生態環境保護問題，並將繼續付諸行動，致力於實現可持續發展的目標。

The Group pays high attention to the ecological environmental protection issues and will continue to take actions, so as to commit to achieving the target of sustainable development.

與產品責任有關的措施 **Measures in relation to product responsibilities**	
產品和服務的健康與安全 Health and safety of products and services	• 與產品的健康及安全相關的條款 Provisions relating to health and safety of the products • 產品售後服務承諾 Product after-sales service commitments
質量檢定 Quality inspection	• 產品質量檢查體系及服裝生產廠房產品質量檢定流程 Product quality inspection system and quality assurance process in garment production plants • 內部質量監控標準或流程 Internal quality control standard or process • 貨倉驗貨程序 Product inspection procedures in warehouses
廣告和標籤 Advertising and labelling	• 廣告媒介及廣告內容的標準 Standard for advertising media and advertisement content • 在各營銷傳播途徑(包括產品標籤以及任何廣告內)，向顧客提供持平、準確、誠實、公正的資訊 Provide balanced, accurate, honest and fair information to customers in various marketing channels (including product label and any advertisement)

Operation Management 營運管理

與產品責任有關的措施 Measures in relation to product responsibilities	
顧客私隱 Customer privacy	• 保障個人資料收集方式的透明度 Safeguard the transparency of personal data collection methods • 在資料提供者知悉及獲同意的情況下收集個人資料 Collection of personal data with the knowledge and consent of the data provider • 採取資料保安措施，防止未經授權或意外存取、轉移、刪除、遺失或使用個人資料 Adopt data security measures to prevent unauthorised or accidental access, transfer, erasure, loss or use of personal data • 訂立處理商業秘密的內部指引 Establishment of internal guidelines on the handling of trade secrets
顧客意見及投訴處理 Customer's opinions and complaint handling	• 客戶投訴處理及應對機制 Customer complaint handling and response mechanism • 部份零售店舖進行客戶滿意度調查，並按調查結果進行改善工作 Conduct customer satisfaction surveys at certain retail stores, and make improvements based on the results of these surveys
知識產權 Intellectual property	• 在化妝品分銷合同中加入與知識產權相關的條款 Include intellectual property-related clauses in cosmetics distribution contracts • 採取保護知識產權的措施，避免使用或分銷侵犯版權的複製品或仿冒產品 Adopt intellectual property rights protection measures and prevent using or distributing copies or counterfeits violating copyright

每一位顧客的意見都對我們的營運至關重要，本集團致力透過持續提升產品和服務的質素，妥善管理供應鏈，為客戶提供滿意的產品，保障客戶權益。於本年度，本集團收到67宗有關產品質量以及服務態度等的投訴。

The Group attaches great importance to each and every one of its customers and is committed to protecting their interests by continuously enhancing the quality of products and services and properly managing the supply chain to provide customers with satisfactory products. During the Year, the Group received 67 complaints relating to product quality and service attitude, etc.

Operation Management 營運管理

投訴類別 **Complaint Category**	個案數目 **Number of Cases**
健康與安全 Health and safety	0
產品質量 Product quality	38
廣告或銷售説明 Advertising or sales description	0
產品標籤 Product label	0
服務條款 Service terms	2
銷售手法 Sales practices	4
客戶資料及私隱 Customer information and privacy	0
知識產權 Intellectual property	0
服務態度 Service attitude	23
付款問題 Payment issue	0
總計 **Total**	**67**

本集團對於處理投訴有既定的內部指引，亦承諾在收到相關個案後會作出迅速回覆。根據個案的嚴重性，客戶服務部會直接向相關部門反映，並積極向客戶提供解決方案。本集團十分重視每一件個案，就著投訴個案作出跟進及改善，例如定期安排培訓，以減低日後同類型事件發生的機會。我們鼓勵顧客透過店舖、電郵及服務熱線等不同渠道提供反饋及意見，以保障客戶權益和提升客戶消費體驗作為最優先考慮。

The Group has an established set of internal guidelines for handling complaints and promises to respond promptly after receiving relevant cases. According to the severity of cases, the customer service department will reflect to the relevant department and offer solutions to customers proactively. The Group lays great emphasis on every case and will follow-up the complaint cases and make improvement, such as arranging regular trainings, so as to reduce the chance of occurrence of similar incidents in the future. We encourage customers to provide feedbacks and opinions through different channels like stores, emails and service hotlines, and regard protecting customer's interests and improving customer's consumption experience as the most prioritized consideration.

Operation Management 營運管理

提升顧客體驗

伴隨著時代的進步，部份顧客的消費模式已經從傳統的線下消費轉變為線上購物，消費者在網購平台上花費的時間亦愈益增加，因此電子商務的角色變得愈加重要。為了擴大客戶群並增提升本集團於線上銷售領域的影響力和可見度，除了實體零售店舖外，我們亦透過官方網頁(https://www.colourmix-cosmetics.com)及手機應用程式經營網店，還積極與廣為人知的電子商貿平台合作，例如天貓國際、京東、抖音抖店等。本集團致力於提供準確的產品資訊和優質的售後服務，以確保在網購平台上的顧客滿意度並幫助本集團更好地應對未來的消費習慣和市場變化。

Enhancing Customers' Experience

With the progress of time, the consumption patterns of certain customers have changed from traditional offline consumption to online shopping and the time spent on online shopping platforms by consumers has been increasing, thus the role of e-commerce becomes increasingly important. In order to expand our customer base and enhance the Group's influence and visibility in the online sales sector, in addition to physical retail stores, we also operate online shop through our official website (https://www.colourmix-cosmetics.com) and mobile app, as well as cooperate with well-known e-commerce platforms proactively, such as Tmall Global, JD.com and Douyin Shop. The Group devotes to providing accurate product information and high-quality after-sales services, so as to ensure the satisfaction level of customers on online shopping platforms as well as to assist the Group to address future consumption habits and market changes better.

反貪污

本集團恪守商業誠信及操守道德至上的精神。我們對各種貪污、賄賂、勒索、詐騙及洗黑錢情況採取零容忍政策，嚴厲打擊任何利益衝突事件，並嚴格遵守相關法律及規例。

Anti-corruption

The Group upholds the spirit of integrity and prioritising business ethics. Strictly abiding by relevant laws and regulations, the Group adopts a zero-tolerance policy for all forms of corruption, bribery, extortion, fraud and money laundering, and handle any conflicts of interest seriously.

與反貪污有關的措施 **Measures in relation to anti-corruption**
• 在《僱員手冊》中加入與反貪污相關的條款，要求僱員遵守 Corruption-related provisions have been incorporated into the "Employees' Handbook" for the compliance by the employees
• 設有《僱員舉報政策》及投訴機制，及時處理和回應與貪污相關的投訴及建議 An "Whistleblowing Policy for Employees" and complaint mechanism is in place to timely handle and respond to complaints and suggestions relating to corruption
• 制訂懷疑貪污個案的調查程序 Establish the investigation procedure for cases of suspected corruption
• 服裝生產廠房舉辦反貪污及反腐敗培訓 Garment production plants conduct anti-corruption training
• 服裝生產廠房成立反貪污工作小組，負責協調反貪污措施的落實情況 Form an anti-corruption working team for its garment production plants to coordinate the implementation of anti-corruption measures

Operation Management 營運管理

本集團已建立舉報政策，讓僱員可以以保密方式向本集團反映關於財務匯報、內部監控或其他事項上的不當行為。就處理和發佈內幕消息而言，董事會自2013年8月起已採納披露政策，針對本公司董事、管理人員、高級管理人員和一切相關僱員提供指引，以遵守適用法律和規則處理機密資料和／或監督信息披露。本集團將定期審查和更新反貪污政策，並為董事和僱員提供反貪污培訓，以防止貪污行為的發生。

The Group has established a Whistleblowing Policy for the employees to reflect misconducts in relation to financial reporting, internal control or other matters to the Group in a confidential manner. For the handling and dissemination of inside information, a Disclosure Policy has been adopted by the Board since August 2013, which provides a guideline to the directors, officers, senior management and all relevant employees of the Company, so as to handle confidential information and/or monitor information disclosure in compliance with applicable laws and regulations. The Group will regularly review and update its Anti-corruption Policy and provide anti-corruption trainings for directors and employees, so as to prevent the occurrence of corrupt behaviour.

本年度內並無出現任何有關本集團或其僱員涉及貪污行為的法律訴訟。

During the Year, there was no litigation involving corrupt conduct of the Group or its employees.

Employment and Community 僱傭及社區

本集團深信員工的貢獻對業務成功至關重要。因此，我們透過一系列政策和措施，展現對員工的關愛和包容，並提供安全的工作環境。我們致力讓員工感受到被重視和尊重，同時提供良好的職業發展機會及學習新技能的途徑，以建立一支身心健康和高效能的團隊。

The Group strongly believes that contributions of employees is crucial to our business success. Thus, we demonstrate our care and tolerance for our employees through various policies and measures and provide a safe working environment. We are dedicated to let employees feel valued and respected. At the same time, great career development opportunities and ways to learn new skills are provided, so as to build a healthy and efficient team.

為達成這一目標，本集團已制定《僱傭及勞工常規政策聲明》及相關的僱傭政策和措施，承諾為員工提供健康、安全和發展機會，並提供有關勞工標準的指引。我們致力於遵守相關法律和法規，包括招聘、職業健康和安全，以及員工的權利與福利等。我們定期監察僱員薪酬及福利政策的實施情況，以制訂合適且可行的方案，留住人才並提升員工的工作效率。

In order to achieve this objective, the Group has formulated the "Employment and Labour Practice Policy Statement" and related employment policies and measures, which commits to providing health, safety and development opportunities to our staff, as well as providing guidelines in relation to labour standards. We are committed to complying with relevant laws and regulations, including recruitment, occupational health and safety as well as employees' rights and benefits. Remuneration of employees and implementation of benefit policies will be monitored regularly, so as to formulate appropriate and feasible plans to retain talents and improve the working efficiency of our staff.

僱傭及勞工準則

本集團堅信完善的僱傭制度是穩健經營的基石。我們致力為所有僱員提供公平公正、無歧視及無騷擾的工作環境，並積極推動一視同仁和多元化的僱傭文化。本集團已制訂《僱員手冊》及《人事行政管理制度》，就薪酬與解僱、招聘與晉升、工作時數、假期、平等機會、多元化、反歧視、其他待遇與福利等範疇，訂立明確的政策與措施。我們期望每位僱員都能充分發揮所長和發展潛能，並擁有更平衡的工作與生活模式，從而提高集團整體競爭力。

Employment and Labour Standards

The Group firmly believes that a comprehensive employment system is the cornerstone of stable operation. We are committed to providing all employees with a work environment which is fair and equal, free from discrimination and harassment, as well as actively promoting an employment culture of equality and diversity. The Group has established policies and measures in the areas of compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare, which are set out in the "Employees' Handbook" and "Human Resources Administration Management System". We hope every employee can fully utilize their talents and potentials and have a better work-life balance, so as to enhance the overall competitiveness of the Group.

此外，本集團亦設有保密的意見反映及投訴機制，處理和回應僱員對僱傭相關的建議及投訴。

Besides, the Group has also set up a confidential opinion and complaint mechanism to handle and respond to employment-related suggestions and complaints.

Employment and Community 僱傭及社區

以下是一些本集團於本年度已實行的僱傭措施：

The following are some of the employment measures implemented by the Group during the Year:

僱傭範疇 Employment aspect	政策措施內容 Contents of policies and measures
招聘、晉升及解僱 Recruitment, promotion and dismissal	• 在進行招聘時，採用劃一的甄選準則和中立的措辭刊登招聘廣告 Adopt uniform selection criteria during recruitment and use neutral wordings when publishing recruitment advertisement • 尊重僱員的權利，透過訂立僱傭合同確定與僱員之僱傭關係，以及有關離職及解僱的僱傭條款 Respect the rights of the employees, establish the employer-employee relationship and define the employment terms in relation to termination and dismissal of employment through entering into employment contracts
薪酬、工作時數、假期及福利 Compensation, working hours, rest periods and welfare	• 於《僱員手冊》載列有關考勤管理和假期的制度 Attendance management and holidays policy are set out in the "Employees' Handbook" • 為已通過試用期的僱員提供醫療保險及為出差的僱員提供旅遊保險 Provide medical insurance for employees who have passed the probation period and travel insurance for employees traveling on business trips • 全職店舖員工福利：為僱員提供跨島車資津貼、勤工獎金 Benefits for full-time in-store employees: Cross-harbour travel allowance, attendance bonus • 員工購物折扣優惠 Staff purchase discount privilege
平等機會、多元化及反歧視 Equal opportunity, diversity and anti-discrimination	• 建立工作評核制度，確保僱員在晉升、調職、培訓、職業發展及解僱等方面均得到平等待遇，不受歧視 Establish a performance appraisal system to ensure that employees are treated equally in relation to promotion, redesignation, training, career development and dismissal and not discriminated against • 透過內部通訊向僱員推廣與平等機會、反歧視和反騷擾相關的訊息，並提供相關的內部指引 Through internal communications, promote messages related to equal opportunities, anti-discrimination and anti-harassment to employees and provide relevant internal guidance • 不時審查評核準則，確保所採用的準則不含歧視成份 Review assessment criteria from time to time in order to ensure adopted criteria is not discriminatory • 提供與平等機會、反歧視和反騷擾相關的培訓 Provide trainings related to equal opportunities, anti-discrimination and anti-harassment
勞工準則 Labour Standards	• 聘用任何僱員前，檢查與應聘者年齡相關的身份證明文件，核實其年齡和身份，避免聘用童工、強迫、擔保(包括負債擔保)或契約勞工、非自願獄中勞役、被拐賣勞工或奴隸勞工 Inspect identity documents related to the age of an applicant, verify the age and identity before the hiring of any employee to avoid the hiring of child labour, forced labour, guaranteed (including guarantees for loans) or indentured labour, involuntary prison labour, human trafficked labour or slave labour

Employment and Community 僱傭及社區

薪酬委員會之主要職能包括就檢討本公司對全體董事及高級管理人員之薪酬政策及架構，以及彼等之薪酬待遇，並向董事會提出建議。此外，薪酬委員會亦負責建立正規而具透明度的程序以制訂該等薪酬政策與架構，確保概無任何董事或其關聯人士參與決定其個人薪酬，而薪酬將參照個人及公司表現與市場慣例及情況而釐定。

The principal functions of the Remuneration Committee include reviewing and making recommendations to the Board on the Company's policy and structure of all directors and senior management remuneration as well as their remuneration packages. Besides, the Remuneration Committee is also responsible for establishing formal and transparent procedures for developing such remuneration policy and structure to ensure that no director or any of his/her associates will participate in deciding his/her own remuneration, which remuneration will be determined by reference to the performance of the individual and the Company as well as market practice and conditions.

本公司已採納《董事會成員多元化政策》，當中訂明達致董事會多元化的方法。本公司認同並堅信多元化的董事會裨益良多，並將董事會層面的多元化視為維持本公司競爭優勢的關鍵要素。於檢討及評估董事會的組成時，提名委員會致力於各層面達致多元化，並將考慮多個方面，包括但不限於性別、年齡、文化及教育背景、專業資格、技能、知識以及區域及行業經驗。

The Company has adopted the Board Diversity Policy which sets out the approach to achieve diversity of the Board. The Company recognises and embraces the benefits of having a diverse Board and sees diversity at the Board level as an essential element in maintaining the Company's competitive advantage. When reviewing and assessing the Board composition, the Nomination Committee is committed to diversity at each level and will consider a number of aspects, including but not limited to gender, age, cultural and educational background, professional qualifications, skills, knowledge and regional and industry experience.

Employment and Community 僱傭及社區

僱傭數字

截至2026年3月31日，本集團位於香港、澳門及汕頭的營運點共有656名僱員。以下為員工人數詳情。

Number of employees

As of 31st March, 2026, the Group had a total of 656 employees at the Operation Points located in Hong Kong, Macau and Shantou. Details of the number of employees are set out below.

劃分類別 **Category**	香港及澳門 **Hong Kong and Macau**	汕頭 **Shantou**	總計 **Total**
按僱傭類型 **By employment type**			
全職 Full-time	355	228	583
兼職 Part-time	69	4	73
按性別 **By gender**			
男性 Male	35	62	97
女性 Female	389	170	559
按年齡組別 **By age group**			
30歲以下 Aged below 30	44	2	46
31-50歲 Aged 31-50	243	126	369
50歲以上 Aged above 50	137	104	241
按地區 **By region**			
香港及澳門 Hong Kong and Macau	424		424
中國內地 Mainland China		232	232
員工總數 **Total workforce**	**424**	**232**	**656**

Employment and Community 僱傭及社區

流失員工人數 **Number of turnover employees**	香港及澳門 **Hong Kong and Macau**		汕頭 **Shantou**		總計 **Total**	
按性別 **By gender**	**全職** **Full-time**	**兼職** **Part-time**	**全職** **Full-time**	**兼職** **Part-time**	**全職** **Full-time**	**兼職** **Part-time**
男性 Male	11	1	18	1	29 (22.7%)	2 (1.6%)
女性 Female	154	167	40	0	194 (21.1%)	167 (18.2%)
按年齡組別 **By age group**	**全職** **Full-time**	**兼職** **Part-time**	**全職** **Full-time**	**兼職** **Part-time**	**全職** **Full-time**	**兼職** **Part-time**
30歲以下 Aged below 30	21	19	1	0	22 (25.3%)	19 (21.8%)
31-50歲 Aged 31-50	111	113	33	1	144 (23.0%)	114 (18.2%)
50歲以上 Aged above 50	33	36	24	0	57 (17.1%)	36 (10.8%)
按地區 **By region**	**全職** **Full-time**	**兼職** **Part-time**	**全職** **Full-time**	**兼職** **Part-time**	**全職** **Full-time**	**兼職** **Part-time**
香港及澳門 Hong Kong and Macau	165	168			165 (21.8%)	168 (22.2%)
中國內地 Mainland China			58	1	58 (19.9%)	1 (0.3%)
流失員工人數及比率[1] **Number of turnover employees and turnover rate[1]**	**333**		**59**		223 (21.3%)	169 (16.1%)

[1] 特定類別僱員流失員工比率=特定類別員工流失人數/(特定類別員工總人數+特定類別流失總人數)

[1] Turnover rate of employees of specified type = number of turnover employees of specified type/(total number of employees of specified type + total number of turnover employees of specified type)

Employment and Community 僱傭及社區

健康及安全

本集團將僱員的安全與健康視為業務營運成功的核心要素。為確保職業安全與健康管理的有效性，本集團已制定一系列政策及措施，並承諾透過《職業健康與安全管理制度》，致力為僱員構建安全優質的工作環境。此外，本集團設立風險評估機制，以識別健康與安全的風險，並定期更新相應防護措施，確保業務營運符合安全標準。

Health and Safety

The Group recognizes that the safety and health of employees is the core element of the success of its business operations. To ensure the effectiveness of the management of occupational safety and health, the Group has formulated a series of policies and measures, and committed to creating a safe and excellent working environment for employees under the "Occupational Health and Safety Management System". Besides, the Group has established a risk assessment mechanism to identify health and safety risks and regularly update respective precaution measures to ensure its business operations comply with safety standards.

與健康及安全有關的措施 **Measures in relation to health and safety**	
職業健康安全管理小組 Occupational health and safety management team	• 服裝生產廠房設有健康與安全工作小組，按照已制定的職業健康安全制度，協調及監察相關措施落實情況，確保切實執行 A health and safety working group has been set up in the garment production plants to coordinate and monitor the implementation of relevant measures in accordance with the established occupational health and safety system to ensure effective implementation
安全作業的流程和指引 Safe operation procedures and guidelines	• 訂立有關場地整潔、防火、用電安全及正確體力處理的操作程序等職業安全須知 Compile occupational safety guidance notes in relation to site housekeeping, fire prevention, safe use of electricity, and procedures for correct manual handling operation • 於僱員手冊提供健康與安全指引 Provide health and safety guidelines in the "Employees' Handbook" • 為服裝生產廠房的僱員提供合適、充足的個人防護裝備 Provide suitable and adequate protective equipment for individual employee working in the garment production plants • 制定生產崗位的工作制度，確保安全生產 Develop a working system for employees working at production positions to ensure safe production • 定期進行安全檢查，對潛在隱患進行改善措施 Conduct regular safety inspections and take corrective measures against potential hazards

Employment and Community 僱傭及社區

與健康及安全有關的措施 **Measures in relation to health and safety**	
宣傳、教育及培圳 Publicity, education and training	• 以公告欄和內部通訊等方式向僱員提供職業安全須知及健康衛生資訊 Provide occupational safety instructions and health and hygiene information to employees through bulletin boards and internal communications • 為服裝生產廠房的僱員提供上崗前和在崗期間的職業衛生培訓 Provide occupational hygiene training for employees working in the garment production plants before and during employment • 為僱員提供正確使用防護設備指引及培訓 Provide guidelines and training to employees in relation to proper use of protective equipment

Employment and Community 僱傭及社區

於本年度，本集團有關職業健康及安全的管理常規並無重大變動。

There were no major changes in the Group's management practice in relation to occupational health and safety during the Year.

健康與安全 **Health and safety**	香港及澳門 **Hong Kong and Macau**			汕頭 **Shantou**			總計 **Total**		
年份 Year	**2026**	2025	2024	**2026**	2025	2024	**2026**	2025	2024
因工亡故人數 Number of work-related fatalities	**–**	–	–	**–**	–	–	**–**	–	–
因工亡故的比率 Percentage of work-related fatalities	**–**	–	–	**–**	–	–	**–**	–	–
因工傷損失工作日數 Lost days due to work injury	**–**	7	2	**–**	–	–	**–**	7	2

展望未來，本集團將持續監控員工職業健康與安全政策措施的有效性，強化風險管理，確保員工安全。

Looking forward, the Group will continue to monitor the effectiveness of the policies and measures that improve occupational health and safety of employees, and strengthen risk management to ensure the safety of our staff members.

發展及培訓

本集團非常重視員工之個人發展，致力人才培育和生產力提升，而為僱員提供專業在職培訓正是其中重要的環節。除了為所有新入職僱員提供基礎培訓課程外，本集團亦按部門職能需要定期提供不同類型的內部培訓，提升僱員的專業水平並鼓勵他們利用專業知識去創新，從而增強本集團的競爭力。

Development and Training

The Group attaches great importance to the personal development of employees and is committed to developing competent workforce and enhancing productivity, and providing professional on-the-job training to our employees is vital to us. In addition to induction training offered to all newcomers, the Group has regularly provided a variety of internal training for the need of department in order to elevate the level of professionalism of our employees and encourage them to catalyze innovation with their expertise, heightening the Group's competitiveness.

此外，本集團亦鼓勵僱員參加相關的外部培訓課程，並提供學費資助(倘適用)。本集團為零售員工提供服務獎金及跨島車資津貼，亦為所有員工提供購物折扣優惠，以吸引更多人才。同時，本集團亦會不定期進行實地培訓，對部分員工進行工作表現評核，並評估店舖同事的服務質素和工作績效。

In addition, the Group also encourages its employees to attend relevant external training courses and also provides tuition fee subsidy (if applicable). The Group has provided its in-store employees with service incentives and cross-harbour travel allowance, and all employees with staff purchase discount privilege to attract and retain more talents. At the same time, the Group has conducted field coaching from time to time, conducted performance appraisal for certain employees and evaluated the service quality and work performance of its in-store employees.

Employment and Community 僱傭及社區

於本年度，各性別及僱員類別(包括未接受培訓或已離開本集團的僱員)的培訓比例及平均培訓時數如下：

The percentage of employees trained and average training hours per gender and employee category (inclusive of employees who did not receive training or have left the Group) during the Year are as follows:

培訓及發展 **Training and development**	**總計** **Total**
培訓人數及百分比 **Number and percentage of employees trained**	
按性別 **By gender**	
男性 Male	24 **(24.7%)**
女性 Female	276 **(49.4%)**
按職級 **By rank**	
高級管理人員 Senior management	2 **(100.0%)**
管理人員 Management	5 **(13.9%)**
一般員工 General staff	293 **(47.4%)**
培訓總人數及百分比 **Total number and percentage of employees trained**	**300** **(45.7%)**
平均培訓時數 **Average training hours**	
按性別 **By gender**	
男性 Male	2.7
女性 Female	19.2
按職級 **By rank**	
高級管理人員 Senior management	28.0
管理人員 Management	1.6
一般員工 General staff	18.1
培訓總時數 **Total training hours**	**5,374**
每名員工平均培訓時數 **Average training hours per employee**	**8.2**

Employment and Community 僱傭及社區

社區投資

本集團致力履行企業責任，為我們營運所在社區作出貢獻，為社會及環境創造價值。我們鼓勵僱員參與義工服務及慈善活動，並致力於業務所在的社區發揮積極影響。本集團已訂立《社區投資政策聲明》，承諾倡導負責任的企業文化，回饋社會，為社區可持續發展盡一分力量。

未來，我們將定期檢討及更新社區投資政策，為社會發展帶來正面影響。

Community Investment

The Group has been committed to fulfilling its corporate responsibility to contribute to the communities in which we operate and to create value for society and the environment. We encouraged our staff members to participate in volunteer services and charity activities with an aim to make positive impacts on the community where we operate in. The Group has established its "Policy Statement for Community Investment" which is our commitment to become a responsible enterprise by giving back to our society, playing our role in sustainability of the community.

In the future, we will regularly review and update its community investment policy in order to contribute positive impacts to the development of society.

Protecting the Environment 環境保護

本集團深切認知其營運對環境可能產生的潛在影響，尤其關注生產過程中可能產生的污染問題。為了更有效應對和緩減氣候變化帶來的風險，本集團已制定《環境保護政策聲明》，當中明確涵蓋針對對排放物管理、資源使用規範，以及保護自然環境及天然資源的承諾及方針。

The Group is deeply recognised the potential impacts which may be caused by our operation to the environment, in particular the pollution problem that may occur during our production procedures. In order to cope with and mitigate the risks brought by climate change more effectively, the Group has formulated the "Environmental Protection Policy Statement", which clearly outlines its commitments and approaches in respect of emission management, resource use regulations, and protection of natural environment and natural resources.

我們定期檢討並探索綠色能源應用及資源效益提升措施，以達成減少碳排放、降低空氣污染物排放和減少廢棄物的目標。我們亦會持續評估業務營運的氣候風險，並制定應對措施。

We regularly review and explore the measures about using green energy and increasing resource efficiency, thereby achieving the objectives of reducing carbon emissions, reducing the emission of air pollutants and waste reduction. We will also continue to assess the climate risks in our business operations and develop mitigating measures.

本集團將積極引入聯交所的最新氣候相關披露要求及其他國際通行的標準，通過內部培訓計劃強化團隊對可持續發展披露準則的理解，並與專業顧問機構合作優化報告編制流程。

To actively align with the Stock Exchange's latest climate-related disclosure requirements and other prevailing international standards, the Group will enhance our team's grasp of sustainability disclosure guidelines through tailored internal training programs, while collaborating with professional advisors to optimize our reporting workflow.

我們亦會持續關注全球ESG報告趨勢，不斷提升數據整合能力與分析深度，力爭使ESG報告成為展現集團可持續發展績效與戰略願景的重要窗口，最終推動業務與環境責任的協同發展。

Additionally, we will closely follow global ESG reporting trends to continuously sharpen our data integration and analytical capabilities. Our goal is to position our ESG report as a vital window showcasing the Group's sustainable achievements and strategic vision, ultimately driving a seamless synergy between business growth and environmental responsibility.

Protecting the Environment 環境保護

應對氣候變化

未來十年間，極端氣候事件將日趨頻繁，而氣候變化將成為影響企業營運的關鍵因素之一。《香港氣候行動藍圖2050》和中國政府的「3060」雙碳目標均指出，企業於未來數年內加強應對氣候變化和支持向低碳經濟轉型至關重要。

管治

本集團將定期檢討現行《氣候變化政策》，持續強化氣候風險應對能力，並推動碳排放減量目標的落實。通過動態優化政策框架，確保策略與國際氣候治理趨勢及區域政策要求保持同步，從而在低碳轉型進程中構建可持續的競爭優勢。管治詳情請參考上述「環境、社會及管治治理」章節。

Responding to Climate Change

Extreme weather events will become increasingly frequent in the coming ten years, and climate change will become one of the key elements affecting business operations. The "Hong Kong Climate Action Plan 2050" and the "3060" dual-carbon goals of the Chinese government both suggest that it is crucial for enterprises to strengthen their responses to climate change and support the transformation into low-carbon economy in the coming few years.

Governance

The Group will regularly review our formulated "Climate Change Policy" to continuously strengthen our resilience to climate risks and drive the execution of carbon reduction targets. Through dynamic optimization of our policy framework, we ensure our strategies remain tightly aligned with international climate governance trends and local policy mandates, thereby building a sustainable competitive advantage throughout our transition into a low-carbon economy. For detailed governance disclosures, please refer to the "ESG Governance" section above.

與氣候風險管理有關的指引 **Guidelines in relation to climate risk management**	
《氣候變化政策》 "Climate Change Policy"	本集團承諾在未來積極減少碳排放，相關措施包括： The Group promises to reduce carbon emission in the future proactively, the relevant measures of which include: • 訂立並定期檢視減碳目標，致力減少溫室氣體排放 Set and regularly review carbon reduction targets to reduce greenhouse gas emissions • 善用創新科技，提高營運業務時的能源效益，並同時減少生產過程中用的天然資源 Leverage innovative technologies to improve energy efficiency in operating business while reducing the use of natural resources in production • 支持採用可再生能源，減少生產過程中產生的碳足跡 Support the adoption of renewable energy to reduce the carbon footprint in production • 遵守所有與氣候變化議題相關的法律、法規和標準 Comply with all laws, regulations and standards related to climate change issues • 與持份者(包括僱員、供應商等)保持溝通，鼓勵他們在日常營運中節約能源，減少碳排放 Maintain communication with stakeholders (including employees, suppliers, etc.) to encourage them to save energy and reduce carbon emissions in their daily operations

Protecting the Environment 環境保護

本集團在制定長期策略和重大決策，例如門店選址、供應鏈優化等事項均將氣候相關風險與機遇納入考量。在此過程中，我們評估產品長遠發展的效益，例如分散採購渠道，以及建立彈性靈活採購機制可能帶來的單位採購成本增幅，有效縮短前置時間。

When formulating long-term strategies and making pivotal decisions such as store site selection and supply chain optimization, the Group integrates climate-related risks and opportunities into our planning. In this process, we evaluate the long-term operational and cost benefits of our products, balancing the potential increase in unit procurement costs arising from diversifying sourcing channels, and establishing agile procurement mechanisms against their proven efficacy in shortening lead times.

策略

本集團致力減少溫室氣體排放，並提升企業應對氣候變化的韌性。我們已制定《氣候變化政策》，以確保未來的可持續發展策略能符合本集團要求，並與全球氣候變化議題的最新發展保持同步。該政策提出一系列措施，包括致力管理因氣候變化帶來的風險及機遇，提升應對氣候變化的復原力和建立相應的策略來減少碳足跡。與此同時，針對於可能出現的惡劣極端天氣帶來的各種自然災害，生產廠房已設立了《極端天氣應急處理制度》，通過預防性機制與應急響應流程盡量降低氣候變化帶來的營運風險。

Strategy

The Group is committed to reducing greenhouse gas emissions and improve its climate resilience. We have formulated the "Climate Change Policy", so as to ensure the sustainable development strategies in the future can meet the requirements of the Group and align with the latest development of global climate change issues. The policy put forward a series of measures, which include: committing to manage the risks and opportunities brought about by climate change, enhancing resilience to climate change and establishing corresponding strategies to reduce carbon footprint. Meanwhile, for those natural disasters caused by potential extreme weather, our factories has "Contingency Plan for Extreme Weather" in place to minimize the operational risks brought by climate change through preventive mechanisms and emergency response procedures.

本集團氣候變化政策摘要 **Summary of the Climate Change Policy of the Group**	
緩解 Mitigation	• 在採購過程中以氣候變化作為關鍵考慮，並促進低碳及可持續產品的採購。 Take climate change as a key factor into account during the procurement process, and facilitate the procurement of low-carbon and sustainable products.
適應 Adaptation	• 密切監察初現的氣候相關風險，並適時將氣候相關風險納入本集團的風險管理體系。 Closely monitor emergent climate-related risks and integrate climate-related risks into the risk management system of the Group as and when appropriate.
披露 Disclosure	• 於ESG報告中披露我們的方針、措施及進度。 Disclose our approaches, measures and progress in the ESG Report.

Protecting the Environment 環境保護

為建構集團長遠可持續發展，本集團致力提升氣候相關風險管理及評估能力，以加強識別、評估及監察氣候相關風險與機遇對業務營運的潛在影響，從而提升集團的應對能力及氣候韌性。本年度，本集團主要針對短期及中期[2]的氣候相關風險進行初步評估，並識別出以下潛在的主要氣候相關風險。至於長期氣候相關風險，本集團將持續監察氣候變化趨勢、監管要求及市場環境變化，並逐步完善相關評估工作，以進一步加強對長期氣候相關風險及機遇的理解。

To foster long-term sustainable development, the Group is dedicated to upgrading our climate-related risk management and assessment frameworks. This enables us to better identify, assess, and monitor the potential impacts of climate-related risks and opportunities on our operations, thereby boosting the Group's adaptability and climate resilience. During the Year, the Group conducted a preliminary assessment focused on short- and medium-term[2] climate-related risks, identifying the key potential risks outlined below. For long-term climate risks, we will continue to monitor global climate trends, regulatory shifts, and market dynamics, progressively refining our assessment methodologies to deepen our understanding of long-term climate-related risks and opportunities.

	時間框架 Time frame	價值鏈和業務模式的潛在影響 Potential impact on value chain and business model	應對措施 Response
實體風險 **Physical risks** 暴風、暴雨及水災等 Storms, heavy rains and floods, etc.	短期及中期 Short-term and medium-term	• 損毀生產廠房設施／店舖／寫字樓／倉庫，或運輸中斷，而影響日常運作 Damage production plant facilities/ shops/offices/warehouses or transportation disruptions which affect daily operations	臨街的店舖會盡量做好防風防洪的保護措施 Street-front shops will take protective measures against wind and flooding as far as possible
轉型風險 **Transition Risk** 氣候相關法規變化 Changes in climate-related regulations	短期及中期 Short-term and medium-term	• 增加合規及監管應對成本，帶來額外的資源投入及營運管理需求 Increase compliance/ regulatory response costs, demanding additional resource commitment and operational management requirements	持續關注氣候相關監管要求及市場發展趨勢，並適時優化相關管理措施，以提升應對轉型風險的能力 Continuously monitor climate-related regulatory requirements and market trends, and optimize relevant management measures as appropriate to enhance the Group's capability to navigate transition risks

2 本集團將氣候相關風險的時間範圍界定為：短期(一至兩年)、中期(三至五年)及長期(五年以上)，與本集團策略規劃週期一致

2 The Group defines the time horizons for climate-related risks as: short-term (one to two years), medium-term (three to five years), and long-term (more than five years), aligning with the Group's strategic planning cycles

Protecting the Environment 環境保護

業務模式和價值鏈

本集團持續關注其對業務營運及價值鏈可能帶來的潛在影響。根據本集團目前對業務營運環境及相關風險因素的理解，相關氣候因素目前未對本集團的日常營運構成實質性重大影響。著眼未來，隨著氣候風險管理架構的持續優化，本集團將積極部署並逐步完善氣候風險評估並在未來開展氣候情景分析，藉此加強對氣候相關風險的監測與評估。

Business Model and Value Chain

The Group continuously monitors the potential impacts of climate change on our business operations and value chain. Based on the Group's current understanding of the operating environment and associated risk factors, climate-related factors do not currently exert a material financial or operational impact on the Group's daily operations. Looking ahead, as we continue to refine our climate risk management framework, the Group will proactively plan and progressively enhance our climate risk assessments, with a view to conducting climate scenario analyses in the future to strengthen our monitoring and evaluation of climate-related risks.

策略和決策

本集團積極將低碳發展與氣候韌性架構融入項目開發與日常營運，確保氣候相關的風險與機遇能納入戰略規劃與決策體系中。本年度，我們未正式發佈全面的氣候轉型計劃，但現行的各項減碳與適應措施正穩步推進，為未來構建系統化的氣候轉型路線圖築牢根基。在資源配置方面，本集團將根據業務發展需要及氣候相關工作的推進情況，持續檢視及調配相關資源，以支持各項氣候緩解及應對措施的實施。

Strategy and Decision-making

We actively integrate low-carbon development and climate resilience frameworks into our project development and daily operations, ensuring that climate-related risks and opportunities are seamlessly embedded in our strategic planning and decision-making systems. While we had not formally published a comprehensive climate transition plan during the Year, our existing carbon reduction and adaptation initiatives are progressing steadily, building a solid foundation for a systematic climate transition roadmap in the future. In terms of resource allocation, the Group will continuously review and deploy relevant resources based on business developments and the progress of our climate initiatives to support the implementation of various climate mitigation and adaptation measures.

Protecting the Environment 環境保護

風險管理

我們已將氣候相關風險與機遇納入集團整體風險管理框架，並據此制定相應的應對措施。本集團將持續定期審視企業管治實務，即時辨識新興潛在風險，並制定有效的解決方案。此舉不僅有助強化集團治理效能、符合日益嚴峻之監管規範，更能積極回應股東與投資者之期望。

Risk Management

We have integrated climate-related risks and opportunities into the Group's overarching risk management framework, formulating corresponding response measures accordingly. The Group will continue to regularly review its corporate governance practices to identify emerging risks in a timely manner and develop effective mitigation solutions. This proactive approach not only strengthens the Group's governance efficiency and ensures compliance with increasingly stringent regulatory standards, but also actively responds to the expectations of our shareholders and investors.

風險管理框架 **Risk Management Framework**	
風險識別 **Risk Identification** 將環境、社會及治理與氣候相關範疇納入考量，識別可能影響營運及潛在風險與機遇。 Integrate ESG and climate-related considerations into our risk framework to identify potential risks and opportunities that may impact business operations.	**風險評估** **Risk Assessment** 針對已識別風險，評估其發生機率及潛在影響。 Evaluate the probability of occurrence and potential impacts of the identified risks.
風險優先排序 **Risk Prioritization** 透過定性評估，分析並排序重大風險，並將評估結果遞交至管理層審閱及採取行動。 Analyze and prioritize material risks through qualitative assessments, reporting the findings to management for review and strategic action.	**風險管理** **Risk Management** 計劃氣候風險的管控措施，持續檢測及優化，提升集團氣候韌性。 Formulate control measures for climate risks, which are continuously monitored and optimized to enhance the Group's overall resilience to climate risks.

本集團將透過定性分析，評估氣候相關風險與機遇對集團營運及供應鏈的影響。在評估潛在影響時，我們考慮事件發生的可能性、營運中斷時間以及對品牌影響等因素，初步釐定不同氣候議題的潛在影響程度。

The Group will assess the impact of climate-related risks and opportunities on our operations and supply chain through qualitative analysis. When evaluating potential impacts, we take into account factors such as the likelihood of occurrence, the duration of operational disruptions, and brand reputation, to preliminarily determine the severity of potential impacts across various climate issues.

Protecting the Environment 環境保護

在風險優先排序上，我們將氣候相關風險，與其他營運及財務風險置於集團的風險管理架構內進行考量。根據對業務連續性的潛在干擾程度進行重要性排序，確保核心營運層面能對突發天氣事件保持警惕。董事會及審核委員會定期聽取相關部門的日常營運匯報，以保持對氣候及ESG相關風險的持續監監察與動態管理。

For risk prioritization, we evaluate climate-related risks alongside other operational and financial risks within the Group's risk management framework. Risks are prioritized based on their potential disruption to business continuity, ensuring our core operational levels remain highly vigilant against sudden weather events. The Board and the audit committee regularly receive operational updates from relevant departments to maintain continuous oversight and dynamic management of climate- and ESG-related risks.

展望未來，本集團將進一步優化風險管理流程，促使ESG要素更緊密整合於集團的整體風險管理體系之中。同時我們亦將密切關注相關議題的最新趨勢，持續完善風險因應機制，以確保集團的長期可持續發展。

Looking ahead, the Group will further optimize its risk management processes to foster closer integration of ESG factors into our overarching risk management system. Simultaneously, we will closely monitor emerging trends in relevant sustainability issues and continuously refine our risk mitigation mechanisms to safeguard the Group's long-term sustainable development.

與上年度對比，我們的風險管理流程大致相同。相關內容請參考「環境、社會及管治風險管理」及「風險管理流程圖」章節。

Compared with the previous year, our risk management processes remain fundamentally consistent. For more details, please refer to the sections headed "ESG Risk Management" and " Risk Management Process Chart".

指標及目標

本集團按照香港環保署和機電工程署編製的指引[3]、中華人民共和國國家發展和改革委員會發佈的指南[4]，以及溫室氣體核算體系[5]等國際標準進行碳評估，監測與量度溫室氣體排放量，並披露碳足跡。

Index and Target

The Group conducted carbon assessment, monitored and measured greenhouse gas emissions and disclosed carbon footprint based on guidelines issued by the Environmental Protection Department and the Electrical and Mechanical Services Department of Hong Kong[3], the guidelines issued by the National Development and Reform Commission of the People's Republic of China[4], and international standards such as the GHG Protocol[5].

3 《香港建築物(商業、住宅或公共用途)的溫室氣體排放及減除的核算和報告指引》

4 《工業其他行業企業溫室氣體排放核算方法與報告指南(試行)》

5 《溫室氣體核算體系：企業核算與報告標準》

3 Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong

4 Guidelines for Calculation Methods and Reporting of Greenhouse Gas Emissions from Industrial and Other Industrial Enterprises (Trial)

5 The GHG Protocol: A Corporate Accounting and Reporting Standard

Protecting the Environment 環境保護

溫室氣體排放 Greenhouse gas emissions				
範圍 Scope	排放量 （公噸二氧化碳當量） Emissions (tonne of CO_2 equivalent)			總排放量 （公噸二氧化碳當量） Total emissions (tonne of CO_2 equivalent)
	香港 （零售店舖、相關辦公室及倉庫） Hong Kong (retail stores, relevant offices and warehouses)	澳門 （零售店舖） Macau (retail stores)	汕頭 （生產廠房） Shantou (production plants)	
範圍1：直接溫室氣體排放 Scope 1: Direct greenhouse gas emissions	57.20	0	2.82	60.02
範圍2：能源間接溫室氣體排放 Scope 2: Indirect energy-based greenhouse gas emissions	928.47	121.44	482.04	1,531.95
範圍3：其他間接溫室氣體排放[6] Scope 3: Other indirect greenhouse gas emissions[6]	22.58	0.94	15.58	39.10
溫室氣體排放總量 Greenhouse gas emissions in total	**1,130.63**		**500.44**	**1,631.07**
溫室氣體密度 Intensity of greenhouse gas emissions	**2.69 公噸二氧化碳當量／百萬港元營業額 tonne of CO_2 equivalent/ million HK$ turnover**		**1.06 公噸二氧化碳當量／千件產品 tonne of CO_2 equivalent/ thousand product units**	**不適用 Not applicable**

6 範圍3排放評估涵蓋商務旅行、食水使用、污水處理及廢紙處理等行為所產生的排放。因紙張廢棄物處理、食水使用、污水處理所致的碳排放均參考香港的排放因子。

6 Scope 3 emission assessment covers emissions from, among others, corporate travels for business, water usage, sewage treatment and paper waste disposal in Hong Kong. The carbon emissions from waste paper disposal, water usage, sewage treatment were calculated with reference to the factors of emissions in Hong Kong.

Protecting the Environment 環境保護

本年度溫室氣體排放最主要來自範圍2(能源間接溫室氣體排放)之外購能源使用，佔總溫室氣體排放的94%。本集團在減排方面作出不懈的努力，致使本年度溫室氣體排放較上年度下降約26%。溫室氣體密度方面，香港和澳門按營業額計算的溫室氣體密度較上年度下降12%，而廠房每千件產品產生的溫室氣體密度亦較上年度下降12%。

Greenhouse gas emissions for the Year derive mainly from the use of externally purchased electricity within Scope 2 (Indirect energy-based greenhouse gas emissions), representing 94% of total greenhouse gas emissions. The Group has made utmost efforts in emission reduction, resulting in a decrease of approximately 26% in greenhouse gas emissions for the Year as compared with last year. For greenhouse gas intensity, the greenhouse gas intensity of our Hong Kong and Macau operations (in turnover) decreased by 12% as compared with the last year, while the greenhouse gas intensity per 1,000 units of products produced in our plants also decreased by 12% as compared with the last year.

排放物

《環境保護政策聲明》亦已承諾本集團會妥善處理有害及無害廢棄物，部份營運點已實施的措施包括：

- 避免使用即棄產品，並向僱員提供減廢及廢物回收指引
- 設置回收箱，實施垃圾分類回收
- 委托回收商定期收集回收物料
- 使用環保的清潔產品，減少在污水中的有害物質
- 控制及紀錄有害化學品使用，妥善處理廢棄化學品
- 監測廢物產生量及回收量，以及污水排放情況，避免排放超標

作為負責任的時裝生產及銷售商，本集團的兩間服裝生產廠房已根據《節能減排責任書》制訂各項減排措施。此外，兩間服裝生產廠房設有環境保護工作小組，主要負責在生產過程中協調及落實環保措施、定期審視和更新環保政策。同時，我們設有投訴機制，以回應與環境保護相關的意見和建議。這些措施旨在確保我們的生產過程盡可能減少對環境的影響，並持續改進我們的環境保護措施。

Emissions

Commitment is also made in the "Environmental Protection Policy Statement" that the Group will properly handle hazardous and non-hazardous wastes. Measures that are implemented in some Operation Points include:

- Avoiding the use of disposable products and providing guidance to employees on waste reduction and recycling
- Provision of recycling bins for waste separation and recycling
- Commissioning recyclers to collect recycled materials on a regular basis
- Using environmental-friendly cleaning products to reduce harmful substances in sewage
- Controlling and recording the use of hazardous chemicals and proper disposal of waste chemicals
- Monitoring of waste generation and recycling, and sewage discharge to avoid excessive discharge

Being a responsible fashion manufacturer and distributor, two garment production plants of the Group have formulated measures to reduce emissions pursuant to the "Energy Saving and Emission Reduction Responsibility Statement". In addition, environmental protection working groups have been set up in the two garment production plants, which are mainly responsible for coordinating and implementing environmental protection measures in the production process, regularly reviewed and updated its environmental protection policies, In addition, we have a complaints mechanism in place to respond to comments and suggestions relating to environmental protection. These measures are designed to ensure that our production processes minimise our environmental impacts and we will continue to improve our environmental protection measures.

Protecting the Environment 環境保護

資源使用

本集團的營運過程中使用能源、水及紙張等資源。本年度，本集團主要的能源消耗為營運中所消耗的外購電力，以及車輛消耗的汽油和柴油。本年度能源總耗量為3,921.48兆瓦時，總能源消耗量與去年相若，其中電力消耗佔總能源消耗的94%。

Use of Resources

The Group uses resources such as energy, water and paper in its operation process. During the Year, the Group's major energy consumption was purchased electricity consumed in its operations and petrol and diesel consumed by vehicles. The total energy consumption for the Year was 3,921.48 MWh, similar to that for the previous year, of which electricity consumption accounted for 94% of the total energy consumption.

能源消耗量 Energy consumption			
類別 **Category**	**2026年** **Year 2026**	**2025年** **Year 2025**	**單位** **Unit**
直接能源 **Direct energy**			
汽油 Petrol	**57.39**	46.79	兆瓦時 MWh
柴油 Diesel	**173.66**	256.30	兆瓦時 MWh
間接能源 **Indirect energy**			
電力 Electricity	**3,690.43**	4,547.85	兆瓦時 MWh
能源總耗量 **Total energy consumption**	**3,921.48**	4,850.94	兆瓦時 MWh
能源密度（香港及澳門，以營業額計算） **Intensity of energy consumption (Hong Kong and Macau, in turnover)**	**7.14**	7.33	兆瓦時／百萬港元營業額 MWh/million HK$ turnover
能源密度（汕頭生產廠房，以產量計算） **Intensity of energy consumption (Shantou production plants, in production volume)**	**1.95**	2.19	兆瓦時／千件產品 MWh/thousand products

Protecting the Environment 環境保護

在水資源方面，本集團於本年度內共耗水10,644立方米。其中，由於香港及澳門地區的總建築面積減少，故此總用水量下降，耗水密度(單位面積用水量)則較上年度下降22%。為避免有浪費水資源的風險，本集團會在營運點定期檢查取水及用水設施，及時識別漏水情況。

In terms of water resources, the Group consumed a total of 10,644 m^3 of water during the Year. In particular, the total water consumption decreased as the gross area of Hong Kong and Macau regions decreased, whereas the water consumption density water (consumption per unit area) decreased by 22%. In order to avoid the risk of wasting water resources, the Group will regularly inspect the water intake and water use facilities at the operating points to identify water leakage in a timely manner.

指標 **Index**	**2026年** **Year 2026**	**2025年** **Year 2025**	**單位** **Unit**
總耗水量 Water consumption in total	**10,644**	14,282	立方米 m^3
耗水密度(香港及澳門，以面積計算) Intensity of water consumption (Hong Kong and Macau, in area)	**24.91**	31.80	立方米／千平方呎面積 m^3/thousand sq. ft. area
耗水密度(汕頭生產廠房，以產量計算) Intensity of water consumption (Shantou production plants, in production volume)	**14.14**	14.98	立方米／千件產品 m^3/thousand products

本集團已編製內部環境保護指引，除計劃向僱員提供減廢及廢物回收指引外，亦透過內部通訊向僱員推廣環保訊息。此外，本集團於香港之化妝品零售店舖在本年度繼續參與了中國銀行(香港)有限公司推出的「商戶無付款存根計劃」，共同實踐綠色消費。這項計劃旨在減少紙張的使用，提倡數位化收據，從而減少對自然資源的消耗。

The Group has established its internal guidelines on environmental protection. In addition to planning to provide employees with guidelines on waste reduction and recycling, the Group also disseminates environmental messages to employees through internal communication. Furthermore, the Group's cosmetics retail stores in Hong Kong continued to participate in the "Merchant Payment Without Paper Receipt Programme" launched by Bank of China (Hong Kong) Limited during the Year, jointly practicing green consumption. This programme aims to reduce the consumption of natural resources by minimising the use of paper and promoting digital receipts.

通過上述舉措，我們致力於在內部和外部推廣環保意識，並積極參與可持續發展的實踐，以具體行動落實企業環境責任。

Through these initiatives, we strive to promote environmental awareness both internally and externally, and actively participate in sustainable practices to fulfill our corporate environmental responsibility through concrete actions.

Protecting the Environment 環境保護

廢棄物排放

本集團營運點所產生的生活垃圾大部份為無害廢棄物，產生0.02公噸有害廢棄物。無害廢棄物交由相關市政部門清運。本年度，營運點共生產了1.37公噸無害廢棄物，主要來自生活及生產垃圾包括紙樣、截片修邊和布碎線頭等衣物相關物。

Waste Emissions

The majority of domestic wastes produced from the Group's Operation Points are non-hazardous waste, whereas 0.02 tonne of hazardous wastes were generated. The non-hazardous wastes are collected by the relevant municipal authorities for disposal. During the Year, a total of 1.37 tonnes of non-hazardous wastes were generated at the Operation Points, which mainly are domestic waste and production waste, including clothing-related materials like paper patterns, segments, trimmings, cloth scraps and threads.

指標 Index	2026年 Year 2026	2025年 Year 2025	單位 Unit
無害廢棄物總量 Total non-hazardous waste	**1.37**[7]	14.61	公噸 tonne
無害廢棄物密度 Non-hazardous waste intensity	**0.0029**	0.02	公噸／千件產品 tonne/thousand products
有害廢棄物總量 Total hazardous waste	**0.002**	0	公噸 tonne
有害廢棄物密度 Hazardous waste intensity	**0.00004**	0	公噸／千件產品 tonne/thousand products

展望未來，本集團將致力減少廢物的產生並最大限度地減少其營運送往垃圾堆填區的廢棄物，旨在促進再利用和回收，探索提高回收率的方法。

Looking ahead, the Group is committed to reducing waste generation and minimising the waste sent from its operations to landfills, with the aim of promoting reuse and recycle and exploring ways to improve recycling rate.

7 由於本年度店鋪和廠房總樓面面積分別減少15%和22%，因此無害廢棄物總量下降。

7 Due to a decrease of 15% and 22% in the total gross area of stores and factories respectively during the Year, the total amount of non-hazardous waste declined.

Protecting the Environment 環境保護

類別 **Category**	與資源使用有關的措施 **Measures in relation to use of resources**
能源 Energy	電腦 Computer • 更改電腦設置，若長時間無操作電腦，電腦將啟動待命或休眠等省電模式 Change computer settings. Computer will enter an energy saving mode such as the standby or sleep mode if left unused for a long period of time • 在午飯時或離開工作地方時關掉電腦顯示屏 Turn off monitor displays of computers during lunch time or when leaving the work place • 在非辦公時間關掉電腦及非必要的伺服器 Switch off computers and non-essential servers during non-office hours • 調節顯示屏至合適的亮度 Tune the brightness of monitor displays properly • 伺服器設有獨立空調，保持伺服器有關設備附近的空氣流通，並監察伺服器室的溫度（例如使用恆溫器），以免將溫度調得過低 A separate air conditioning system is installed in server room to keep air circulating around the server-related equipment and monitor the temperature in the server room (e.g. use a thermostat) to avoid turning the temperature down too low

Protecting the Environment 環境保護

類別 **Category**	與資源使用有關的措施 **Measures in relation to use of resources**
能源 Energy	空調 Air-conditioning • 於非辦公時間關掉部分空調裝置 Turn off some of the air conditioners during non-office hours • 會議室在有人使用時才開動空調，不得提早開動；在離開會議室時隨即關掉空調 Turn on the air conditioning only when the meeting room is occupied and no prior turning on is allowed; turning off the air conditioning when leaving the meeting room • 把生產廠房的空調溫度設定為攝氏24-26度 Set the air conditioning temperature in the production plants to 24-26 degrees Celsius • 於生產廠房利用風扇配合空調使用，增強清涼效果 In the production plants, fans are used in conjunction with air conditioners to enhance the cooling effect • 於生產廠房放下百葉簾或窗簾，減少陽光直接照射生產廠房內 Lower the venetian blinds or draw the curtains in the production plants to reduce direct sunlight shining into the plants • 定期清洗隔塵網及盤管式風機，並定期維修空調系統，確保高效運作 Clean the dust filters and fan coil units regularly and maintaining the air conditioning system regularly to ensure efficient operation

Protecting the Environment 環境保護

類別 Category	與資源使用有關的措施 Measures in relation to use of resources
能源 Energy	照明 Lighting • 安裝具能源效益的照明系統 Install energy-efficient lighting systems • 安排最後離開的僱員關閉所有照明裝置 Make arrangement for the last employee who leaves the office to turn off all lighting devices • 在燈掣附近貼上「節約能源」標貼以作提示 Place “Conserve Energy” labels next to light switches as a reminder • 劃分區域，靈活控制個別照明系統 Establish zoning for the flexibility in the control of individual lighting systems • 當日光足夠照亮生產廠房的室內地方時，關掉部分照明 Turn off some of the lights when there is sufficient daylight to illuminate the interior of the production plants • 辦公室牆身及天花採用淺色，以減少燈光需要 Use light colors for office walls and ceilings to reduce the need for lighting
用水 Water	• 定期檢查水管及水龍頭，如發現出現漏水情況，將安排及時維修 Inspect water pipes and faucets regularly and arrange for timely repairs if water leakages are found • 監測生產及日常用水量，減少浪費用水的機會 Monitor production and daily water consumption to reduce water waste • 為提醒同事們節約用水，在水龍頭旁邊張貼了珍惜用水的提示 A reminder is posted next to the water faucets to remind our staff to conserve water

Protecting the Environment 環境保護

類別 Category	與資源使用有關的措施 Measures in relation to use of resources
紙張 Paper	• 適用較薄的紙張 Use thinner paper • 鼓勵採用雙面印刷，並將影印機預設為雙面打印模式 Preset printers and photocopiers to double-sided printing mode • 使用紙張未用過的一面，作草擬、列印及接收傳真用途 Use the clean side of paper for drafting, printing and print-out of incoming fax • 循環使用信封和檔案夾，發送內部文件及書信 Recycle envelopes and folders for internal mail and correspondence • 採用電子通訊及電子存檔作日常工作溝通 Adopt electronic communications and electronic filing for daily working communication • 推動無須列印實體付款存根的電子消費，推動綠色消費 Promote electronic consumption without printing physical payment receipts to encourage green consumption

環境合規

本集團全面遵守所有適用的環境法例及規例。於本年度內，本集團未有收到任何違規報告。

Environmental Compliance

The Group has been fully in compliance with all applicable laws and regulations in environmental protection. During the Year, the Group did not receive any report on non-compliance.

Looking Forward 展望未來

為配合全球氣候變化議題的最新發展，回應持份者的期望及監管機構的要求，本集團承諾定期檢視報告匯報水平，並與各方緊密協作，適時制訂措施以有效管理氣候風險。我們將嚴格遵從國際及國家標準，同時積極推動創新以提升生產效率，致力將能源消耗及環境污染的影響降至最低。

In order to keep pace with the latest developments of the global climate change issue and response to stakeholders' expectations and regulatory requirements, the Group is committed to regularly reviewing the level of reporting disclosure, and will continue to work closely with all parties to develop measures in a timely manner, to effectively manage climate risks. We will strictly comply with international and national standards, while actively promoting innovation to improve production efficiency and strive to minimise the impact of energy consumption and environmental pollution.

閣下的意見均有助本集團制訂各項未來業務發展計劃及可持續發展策略，以提升可持續發展績效。如　閣下對本報告有任何疑問或建議，歡迎電郵至contact@veeko.com.hk。

The Group welcomes feedbacks from all parties, which are conducive for formulating its future business development plans and sustainability strategies, with an aim to enhance the performance on sustainable development. Should you have any questions or suggestions regarding the Report, please feel free to contact us through e-mail at contact@veeko.com.hk.

KPIs Summary 關鍵績效指標一覽

環境績效指標 Environmental KPIs

污染物排放 Pollutant Emissions

年份 Year	2026	2025	單位 Unit
氮氧化物(NOx) Nitrogen oxides (NOx)	**194.71**[8]	400.09	千克 kg
硫氧化物(SOx) Sulphur oxides (SOx)	**0.44**	0.54	千克 kg
懸浮粒子(PMs) Particulate matter (PMs)	**19.21**[9]	39.56	千克 kg

溫室氣體排放[10,11] Greenhouse Gas Emissions[10,11]

年份 Year	2026	2025	單位 Unit
範圍1：直接溫室氣體排放 Scope 1: Direct greenhouse gas emissions	**60.02**	78.57	公噸二氧化碳當量 Tonne of CO_2 equivalent
範圍2：間接溫室氣體排放 Scope 2: Indirect greenhouse gas emissions	**1,531.95**	2,059.61	公噸二氧化碳當量 Tonne of CO_2 equivalent
範圍3：其他間接溫室氣體排放 Scope 3: Other indirect greenhouse gas emissions	**39.10**	52.33	公噸二氧化碳當量 Tonne of CO_2 equivalent
溫室氣體排放總量 Greenhouse gas emissions in total	**1,631.07**	2,190.50	公噸二氧化碳當量 Tonne of CO_2 equivalent
溫室氣體密度－香港及澳門(以營業額計算) Intensity of greenhouse gas emissions – Hong Kong and Macau (in turnover)	**2.69**	3.05	公噸二氧化碳當量／百萬港元營業額 Tonne of CO_2 equivalent/ million HK$ turnover
溫室氣體密度－汕頭生產廠房(以生產量計算) Intensity of greenhouse gas emissions – Shantou production plants (in production volume)	**1.06**	1.20	公噸二氧化碳當量／千件產品 Tonne of CO_2 equivalent/ thousand products

8 本年度計算氮氧化物(NOx)排放量時，以燃料消耗量為基準，而非車輛行駛距離，故此排放減少。假設一輛普通私家車每公升汽油可行駛7.72公里；一輛普通中型貨車每公升柴油可行駛3.57公里。

9 本年度計算懸浮粒子(PMs)排放量時，以燃料消耗量為基準，而非車輛行駛距離，故此排放減少。假設一輛普通私家車每公升汽油可行駛7.72公里；一輛普通中型貨車每公升柴油可行駛3.57公里。

10 範圍1—直接溫室氣體排放，包括本集團設備及系統運作時溫室氣體的排放。範圍2—間接溫室氣體排放，包括本集團外購電力消耗的排放。範圍3—其他溫室氣體排放，包括來自堆填區處理的廢紙、政府部門處理淡水和污水所用電力及商務航空差旅所產生之排放。

11 量化的過程參考《公共建築運營企業溫室氣體排放核算方法和報告指南(試行)》，以及參考國際標準如ISO14064-1及溫室氣體盤查議定書。

8 For the Year, nitrogen oxides (NOx) emissions were calculated based on fuel consumption rather than vehicle mileage, resulting in a reduction in emissions. It is assumed that an average private car travels 7.72 km per liter of petrol, while an average medium goods vehicle travels 3.57 km per liter of diesel.

9 For the Year, particulate matter (PMs) emissions were calculated based on fuel consumption rather than vehicle mileage, resulting in a reduction in emissions. It is assumed that an average private car travels 7.72 km per liter of petrol, while an average medium goods vehicle travels 3.57 km per liter of diesel.

10 Scope 1 – direct GHG emissions included GHG emissions from the Group's equipment and systems in operation. Scope 2 – indirect GHG emissions included emissions resulting from the Group's consumption of purchased electricity. Scope 3 – other GHG emissions included emissions from waste paper disposed at landfills, electricity used by government departments for water and sewage treatment and business travels by air.

11 The quantitative process was based on the Guidelines for Accounting and Reporting Greenhouse Gas Emissions – China Public Building Operation Units (Enterprises) (Trial) and with reference to international standards such as ISO14064-1 and the Greenhouse Gas Protocol.

KPIs Summary 關鍵績效指標一覽

環境績效指標(續)

Environmental KPIs *(Continued)*

有害及無害廢棄物產生量

Hazardous and Non-hazardous Waste Produced

年份 **Year**	**2026**	**2025**	單位 **Unit**
所產生有害廢棄物總量 Total hazardous waste produced	**0.02**	–	公噸 Tonne
有害廢棄物密度－汕頭生產廠房(以生產量計算) Intensity of hazardous waste produced – Shantou production plants (in production volume)	**0.00004**	–	公噸／千件產品 Tonne/thousand products
所產生無害廢棄物總量 Total non-hazardous waste produced	**1.37**	14.61	公噸 Tonne
無害廢棄物密度－汕頭生產廠房(以生產量計算) Intensity of non-hazardous waste produced – Shantou production plants (in production volume)	**0.0029**	0.02	公噸／千件產品 Tonne/thousand products

能源耗量

Energy Consumption

年份 **Year**	**2026**	**2025**	單位 **Unit**
直接能源總用量 Total direct energy consumption	**231.04**	303.09	兆瓦時 MWh
汽油 Petrol	**57.39**	46.79	兆瓦時 MWh
柴油 Diesel	**173.66**	256.30	兆瓦時 MWh
間接能源總用量 Total indirect energy consumption	**3,690.43**	4,547.85	兆瓦時 MWh
電力 Electricity	**3,690.43**	4,547.85	兆瓦時 MWh
能源總耗量 Total energy consumption	**3,921.48**	4,850.94	兆瓦時 MWh
能源密度－香港及澳門(以營業額計算) Intensity of energy consumption – Hong Kong and Macau (in turnover)	**7.14**	7.33	兆瓦時／百萬港元營業額 MWh/million HK$ turnover
能源密度－汕頭生產廠房(以生產量計算) Intensity of energy consumption – Shantou production plants (in production volume)	**1.95**	2.19	兆瓦時／千件產品 MWh/thousand products

KPIs Summary 關鍵績效指標一覽

環境績效指標(續)

Environmental KPIs *(Continued)*

耗水量

Water Consumption

年份 **Year**	**2026**	**2025**	單位 **Unit**
耗水總量 Total water consumption	**10,644**	14,282	立方米 m^3
耗水密度－香港及澳門(以面積計算) Intensity of water consumption – Hong Kong and Macau (in area)	**24.91**	31.80	立方米／千平方呎面積 m^3/thousand sq.ft. area
耗水密度－汕頭生產廠房(以生產量計算) Intensity of water consumption – Shantou production plants (in production volume)	**14.14**	14.98	立方米／千件產品 m^3/thousand products

包裝材料用量

Packaging Materials Consumption

年份 **Year**	**2026**	**2025**	單位 **Unit**
包裝材料總量 Total packaging materials	**38.25**	42.03	公噸 Tonne
包裝材料的每生產單位佔量－香港及澳門(以營業額計算) Packaging materials per unit produced – Hong Kong and Macau (in turnover)	**0.04**	0.03	公噸／百萬港元營業額 Tonne/million HK$ turnover
包裝材料的每生產單位佔量－汕頭生產廠房(以生產量計算) Packaging materials per unit produced – Shantou production plants (in production volume)	**0.05**	0.04	公噸／千件產品 Tonne/thousand products

KPIs Summary 關鍵績效指標一覽

社會績效指標 Social KPIs

員工人數 Number of Employees

		2026年 Year 2026		2025年 Year 2025	
		人數 Number	總人數 Total Number	人數 Number	總人數 Total Number
按僱傭類別 By employment type	全職 Full-time	**583**	**656**	657	853
	兼職 Part-time	**73**		196	
按性別劃分 By gender	男性 Male	**97**		112	
	女性 Female	**559**		741	
按年齡組別劃分 By age group	30歲以下 Aged below 30	**46**		51	
	31-50歲 Aged 31-50	**369**		491	
	50歲以上 Aged above 50	**241**		311	
按地區劃分 By region	香港及澳門 Hong Kong and Macau	**424**		564	
	中國內地 Mainland China	**232**		289	

KPIs Summary 關鍵績效指標一覽

社會績效指標(續)

Social KPIs *(Continued)*

新入職員工人數及比率[12]

Number and Rate of Newly-joined Employees[12]

		2026年 Year 2026				2025年 Year 2025			
		新入職員工人數及比率 Number and Rate of Newly-joined Employees		新入職員工總人數及比率 Total Number and Rate of Newly-joined Employees		新入職員工人數及比率 Number and Rate of Newly-joined Employees		新入職員工總人數及比率 Total Number and Rate of Newly-joined Employees	
按性別劃分 By gender	男性 Male	**4**	**4.1%**	**163**	**24.8%**	12	10.7%	467	54.7%
	女性 Female	**159**	**28.4%**			455	61.4%		
按年齡組別劃分 By age group	30歲以下 Aged below 30	**38**	**82.6%**			99	194.1%		
	31-50歲 Aged 31-50	**113**	**30.6%**			276	56.2%		
	50歲以上 Aged above 50	**12**	**5.0%**			92	29.6%		
按地區劃分 By region	香港及澳門 Hong Kong and Macau	**158**	**37.3%**			447	79.3%		
	中國內地 Mainland China	**5**	**2.2%**			20	6.9%		

12 新入職員工比率 = 新入職員工人數/年末員工人數

12 Rate of newly-joined employees = number of newly-joined employees/number of employees as at the end of the Year

KPIs Summary 關鍵績效指標一覽

社會績效指標(續)

Social KPIs *(Continued)*

流失員工人數及比率[13]

Number of Turnover Employees and Turnover Rate[13]

		2026年 Year 2026				2025年 Year 2025			
		全職流失員工人數及比率 Number of Full-time Turnover Employees and Turnover Rate		兼職流失員工人數及比率 Number of Part-time Turnover Employees and Turnover Rate		全職流失員工人數及比率 Number of Full-time Turnover Employees and Turnover Rate		兼職流失員工人數及比率 Number of Part-time Turnover Employees and Turnover Rate	
按性別劃分 By gender	男性 Male	**29**	**22.7%**	**2**	**1.6%**	12	9.5%	2	1.6%
	女性 Female	**194**	**21.2%**	**167**	**18.2%**	216	18.3%	221	16.8%
按年齡組別劃分 By age group	30歲以下 Aged below 30	**22**	**25.3%**	**19**	**21.8%**	33	23.6%	56	40.0%
	31-50歲 Aged 31-50	**144**	**23.0%**	**114**	**18.2%**	142	18.6%	131	17.1%
	50歲以上 Aged above 50	**57**	**17.1%**	**36**	**10.8%**	53	13.3%	36	9.0%
按地區劃分 By region	香港及澳門 Hong Kong and Macau	**165**	**21.8%**	**168**	**22.2%**	214	21.4%	223	22.3%
	中國內地 Mainland China	**58**	**19.9%**	**1**	**0.3%**	14	4.6%	0	0.0%

13 特定類別僱員流失員工比率=特定類別員工流失人數/(特定類別員工總人數+特定類別流失總人數)

13 Turnover rate of employees of specified type = number of turnover employee of specified type/(total number of employee of specified type + total number of turnover employee of specified type)

KPIs Summary 關鍵績效指標一覽

社會績效指標(續)

Social KPIs *(Continued)*

受訓員工人數及比率[14]

Number and Rate of Trained Employees[14]

		2026年 Year 2026				2025年 Year 2025			
		人數及百分比 Number and Percentage		總人數及百分比 Total Number and Percentage		人數及百分比 Number and Percentage		總人數及百分比 Total Number and Percentage	
按性別劃分 By gender	男性 Male	**24**	**24.7%**	**300**	**45.7%**	28	25.0%	312	36.6%
	女性 Female	**276**	**49.4%**			284	38.3%		
按職級劃分 By rank	高級管理人員 Senior management	**2**	**100.0%**			2	100.0%		
	管理人員 Management	**5**	**13.9%**			3	6.8%		
	一般員工 General staff	**293**	**47.4%**			307	38.0%		

受訓員工平均培訓時數[15]

Average Training Hours of Trained Employees[15]

		2026年 Year 2026		2025年 Year 2025	
		平均培訓時數 Average Training Hours	總培訓時數 Total Training Hours	平均培訓時數 Average Training Hours	總培訓時數 Total Training Hours
按性別劃分 By gender	男性 Male	**2.7**	**5,374**	2.5	4,902
	女性 Female	**19.2**		17.0	
按職級劃分 By rank	高級管理人員 Senior management	**28.0**		30.0	
	管理人員 Management	**1.6**		2.0	
	一般員工 General staff	**18.1**		15.8	
每名員工平均培訓時數 Average training hours per employee		**8.2**		5.7	

14 受訓員工比率＝相關類別參加培訓的員工／相關類別員工人數

15 受訓員工平均培訓時數＝相關類別員工培訓時間總數/相關類別員工總數

14 Rate of trained employees = number of trained employees of specified type/number of employees of specified type

15 Average training hours of trained employees = total number of training hours of employees of specified type/total number of employees of specified type

KPIs Summary 關鍵績效指標一覽

社會績效指標*(續)*

Social KPIs *(Continued)*

供應商數目

Number of Suppliers

		2026年 Year 2026	2025年 Year 2025
按地區劃分 By region	香港及澳門 Hong Kong and Macau	**168**	176
	中國內地 Mainland China	**47**	46
	亞洲地區 (不包括香港、澳門及中國內地) Asia (excluding Hong Kong, Macau and Mainland China)	**56**	61
	其他地區 Other regions	**19**	18
	總數 Total	**290**	301
	執行供應商篩選慣例的比例 Proportion of suppliers subject to supplier screening practices	**67.9%**	76.1%

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《環境、社會及管治報告指引》內容索引

主要範疇 **Subject areas**	內容 **Content**	頁碼索引 **Page**
A. 環境 **Environmental**		
A1 排放物 **Emissions**		
一般披露 General Disclosure	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： Information on: (a) 政策；及 the policies; and (b) 遵守對發行人有重大影響的相關法律及規例的資料 compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	11-12, 31-46
A1.1	排放物種類及相關排放數據。 The types of emissions and respective emissions data.	38
A1.2	直接(範圍1)及能源間接(範圍2)溫室氣體總排放量及(如適用)密度。 Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and, where appropriate, intensity.	38
A1.3	所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位，每項設施計算)。 Total hazardous waste produced (in tonnes), and where appropriate, intensity (e.g. per unit of production volume, per facility).	42
A1.4	所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位，每項設施計算)。 Total non-hazardous waste produced (in tonnes), and where appropriate, intensity (e.g. per unit of production volume, per facility).	42
A1.5	描述所訂立的排放量目標及為達到這些目標所採取的步驟。 Description of emissions target(s) set and steps taken to achieve them.	39
A1.6	描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。 Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	39, 42

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主要範疇 Subject areas	內容 Content	頁碼索引 Page
A2 資源使用 Use of Resources		
一般披露 General Disclosure	有效使用資源(包括能源、水及其他原材料)的政策 Policies on the efficient use of resources, including energy, water and other raw materials.	40-41
A2.1	按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個瓦時計算)及密度(如以每產量單位，每項設施計算)。 Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	40
A2.2	總耗水量及密度(如以每產量單位，每項設施計算)。 Water consumption in total and intensity(e.g. per unit of production volume, per facility).	41
A2.3	描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。 Description of energy use efficiency target(s) set and steps taken to achieve them.	39, 43-46
A2.4	描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。 Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	41
A2.5	製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。 Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	50
A3 環境及天然資源 The Environment and Natural Resources		
一般披露 General Disclosure	減低發行人對環境及天然資源造成重大影響的政策。 Policies on minimising the issuer's significant impact on the environment and natural resources.	32-42
A3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	32-42
A4 氣候變化 Climate Change		
一般披露 General Disclosure	識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。 Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	32-34
A4.1	描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。 Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	32-34

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主要範疇 Subject areas	內容 Content	頁碼索引 Page
B. 社會 Social		
B1 僱傭 Employment		
一般披露 General Disclosure	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： Information on: (a) 政策；及 the policies; and (b) 遵守對發行人有重大影響的相關法律及規例的資料 compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	11-13, 21-23
B1.1	按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。 Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	24
B1.2	按性別、年齡組別及地區劃分的僱員流失比率。 Employee turnover rate by gender, age group and geographical region.	25
B2 健康與安全 Health and Safety		
一般披露 General Disclosure	有關提供安全工作環境及保障僱員避免職業性危害的： Information on: (a) 政策；及 the policies; and (b) 遵守對發行人有重大影響的相關法律及規例的資料 compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	11-13, 26-27
B2.1	過去3年(包括匯報年度)每年因工亡故的人數及比率。 Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	28

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主要範疇 **Subject areas**	內容 **Content**	頁碼索引 **Page**
B2.2	因工傷損失工作日數。 Lost days due to work injury.	28
B2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法。 Description of occupational health and safety measures adopted, and how they are implemented and monitored.	26-27
B3 發展及培訓 **Development and Training**		
一般披露 General Disclosure	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。 Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	28
B3.1	按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。 The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	29
B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。 The average training hours completed per employee by gender and employee category.	29
B4 勞工準則 **Labour Standards**		
一般披露 General Disclosure	有關防止童工或強制勞工的： Information on: (a) 政策；及 the policies; and (b) 遵守對發行人有重大影響的相關法律及規例的資料 compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	11-13, 22
B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。 Description of measures to review employment practices to avoid child and forced labour.	22
B4.2	描述在發現違規情況時消除有關情況所採取的步驟。 Description of steps taken to eliminate such practices when discovered.	22

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B5 供應鏈管理 **Supply Chain Management**		
一般披露 General Disclosure	管理供應鏈的環境及社會風險政策。 Policies on managing environmental and social risks of the supply chain.	14-15
B5.1	按地區劃分的供應商數目。 Number of suppliers by geographical region.	15
B5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。 Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	14-15
B5.3	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	14-15
B5.4	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。 Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	14-16
B6 產品責任 **Product Responsibility**		
一般披露 General Disclosure	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： Information on: (a) 政策；及 the policies; and (b) 遵守對發行人有重大影響的相關法律及規例的資料 compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	11-13, 15-20
B6.1	已售或已運送產品總數中因安全與健康理由而須回收的百分比。 Percentage of total products sold or shipped subject to recalls for safety and health reasons.	18
B6.2	接獲關於產品及服務的投訴數目以及應對方法。 Number of products and service related complaints received and how they are dealt with.	18-19
B6.3	描述與維護及保障知識產權有關的慣例。 Description of practices relating to observing and protecting intellectual property rights.	17

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B6.4	描述質量檢定過程及產品回收程序。 Description of quality assurance process and recall procedures.	16
B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法。 Description of consumer data protection and privacy policies, and how they are implemented and monitored.	17
B7 反貪污 **Anti-corruption**		
一般披露 General Disclosure	有關防止賄賂、勒索、欺詐及洗黑錢的： Information on: (a) 政策；及 the policies; and (b) 遵守對發行人有重大影響的相關法律及規例的資料 compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	11-13, 19-20
B7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。 Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	20
B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。 Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	19-20
B7.3	描述向董事及員工提供的反貪污培訓。 Description of anti-corruption training provided to directors and staff.	20
B8 社區投資 **Community**		
一般披露 General Disclosure	有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。 Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	30
B8.1	專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	30
B8.2	在專注範疇所動用資源(如金錢或時間)。 Resources contributed (e.g. money or time) to the focus area.	30

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D部分：氣候相關披露 **Part D: Climate-related Disclosures**		
(I) 管治 **Governance**		
19.	發行人須披露有關以下方面的資料： An issuer shall disclose information about: (a) 負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊： the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: (i) 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略； how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; (ii) 該機構或個人獲悉氣候相關風險和機遇的方式和頻率； how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; (iii) 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估； how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;	5-7

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	(iv) 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度（見第37段至第40段），包括是否將相關績效指標納入薪酬政策以及如何納入（見第35段）；及 how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and	
	(b) 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊： management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:	5-7, 32-33
	(i) 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及 whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and	
	(ii) 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。 whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	

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(II) 策略 Strategy		
氣候相關風險和機遇 Climate-related risks and opportunities		
20.	發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須： An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: (a) 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇； describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; (b) 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險； explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; (c) 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及 specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and (d) 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鈎。 explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.	5-7, 33-34

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主要範疇 Subject areas	內容 Content	頁碼索引／解釋 Page/ Explanation
業務模式和價值鏈 **Business model and value chain**		
21.	發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露： An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: (a) 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及 a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and (b) 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如，地理區域、設施及資產類型）。 a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	35
策略和決策 **Strategy and decision-making**		
22.	發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露： An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose: (a) 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊： information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: (i) 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式（包括資源配置）作出的變動； current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;	35 本集團尚未制定氣候相關轉型計畫和相關目標。 The Group has not yet drawn up a climate-related transition plan or set any related targets.

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	(ii) 已經或預期將進行的任何適應或減緩工作（直接或間接）； current and anticipated adaptation and mitigation efforts (whether direct or indirect); (iii) 發行人任何與氣候相關轉型計劃（包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素），或若發行人並未有這樣的計劃，則作適當的否定聲明； any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and (iv) 發行人計劃如何實現第37至40段所述的任何氣候相關目標（包括任何溫室氣體排放目標（如有））；及 how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and (b) 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。 information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	本集團尚未制定氣候相關轉型計畫和相關目標。 The Group has not yet drawn up a climate-related transition plan or set any related targets.
23.	發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。 An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	

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主要範疇 **Subject areas**	內容 **Content**	頁碼索引／解釋 **Page/ Explanation**
財務狀況、財務表現及現金流量 **Financial position, financial performance and cash flows**		
當前財務影響 **Current financial effect**		
24.	發行人須披露以下定性和量化資料： An issuer shall disclose qualitative and quantitative information about: (a) 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及 how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and (b) 當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。 the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	本集團目前尚未對氣候相關風險及機遇的財務影響進行當前及預期財務進行評估，並將於未來提升相關評估能力。 The Group has not yet assessed the current and anticipated financial impacts of climate-related risks and opportunities, and will enhance its capacity to carry out such assessments in the future.
預期財務影響 **Anticipated financial effect**		
25.	發行人須披露以下定性和量化資料： The issuer shall provide qualitative and quantitative disclosures about: (a) 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化： how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: (i) 其投資及處置計劃；及 its investment and disposal plans; and (ii) 其為實施策略所需的資金的計劃資金來源；及 its planned sources of funding to implement its strategy; and	

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	(b) 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。 how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. (c) 提供有關該氣候相關風險或機遇與其他氣候相關風險或機遇以及其他因素的綜合財務影響的量化資料，除非發行人確定有關綜合財務影響的量化資料沒有用處則作別論。 provide quantitative information about the combined financial effects of that climate-related risk or opportunity with other climate-related risks or opportunities and other factors unless the issuer determines that quantitative information about the combined financial effects would not be useful.	

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主要範疇 Subject areas	內容 Content	頁碼索引／解釋 Page/ Explanation
氣候韌性 Climate resilience		
26.	在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露： An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: (a) 發行人截至匯報日對其氣候韌性的評估，其有助於了解： the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: (i) 發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響； the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; (ii) 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及 the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and (iii) 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力； the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;	本集團於本年度尚未進行情景分析，因此未能披露相關結果。未來將逐步提升氣候相關評估能力，並考慮開展情景分析工作。 The Group has not carried out any scenario analysis during the year and is therefore unable to disclose the relevant results. In future, the Group will gradually enhance its capacity for climate-related assessments and consider undertaking scenario analysis.

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	(b) 如何及何時進行氣候相關情景分析，包括： how and when the climate-related scenario analysis was carried out, including: (i) 使用的輸入數據，包括： information about the inputs used, including: (1) 發行人在分析中使用的氣候相關情景及其來源； which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; (2) 分析是否涵蓋多種不同的氣候相關情景； whether the analysis included a diverse range of climate-related scenarios; (3) 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關； whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (4) 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景； whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; (5) 發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關； why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; (6) 發行人在分析中所使用的時間範圍；及 time horizons the issuer used in the analysis; and (7) 發行人分析所涵蓋的營運範圍（例如分析所涵蓋的營運地點及業務單位）； what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);	本集團於本年度尚未進行情景分析，因此未能披露相關結果。未來將逐步提升氣候相關評估能力，並考慮開展情景分析工作。 The Group has not carried out any scenario analysis during the year and is therefore unable to disclose the relevant results. In future, the Group will gradually enhance its capacity for climate-related assessments and consider undertaking scenario analysis.

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	(ii) 發行人在分析中所作的關鍵假設；及 the key assumptions the issuer made in the analysis; and (iii) 進行氣候相關情景分析的匯報期。 the reporting period in which the climate-related scenario analysis was carried out.	
(III) 風險管理 Risk Management		
27.	發行人須披露以下資訊： An issuer shall disclose information about: (a) 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊； the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: (i) 發行人使用的輸入資料及參數（例如資料來源及程序所涵蓋的業務範圍）； the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (ii) 發行人可有及如何使用氣候相關情景分析來識別氣候相關風險； whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (iii) 發行人如何評估有關風險的影響的性質、可能性及程度（例如發行人可有考慮定性因素、量化門檻或其他所用標準）； how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); (iv) 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列； whether and how the issuer prioritises climate-related risks relative to other types of risks; (v) 發行人如何監察其氣候相關風險；及 how the issuer monitors climate-related risks; and (vi) 與上一個匯報期相比，發行人可有及如何改變其使用的流程； whether and how the issuer has changed the processes it uses compared with the previous reporting period;	本集團於本年度尚未進行情景分析，因此未能披露相關結果。 The Group has not carried out any scenario analysis during the year and is therefore unable to disclose the relevant results.

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	(b) 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）；及 the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and (c) 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。 the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.	
(IV) 指標及目標 Metrics and Targets		
溫室氣體排放 Greenhouse gas emissions		
28.	發行人須披露匯報期內的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分為： An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO_2 equivalent, classified as: (a) 範圍1溫室氣體排放； Scope 1 greenhouse gas emissions; (b) 範圍2溫室氣體排放；及 Scope 2 greenhouse gas emissions; and (c) 範圍3溫室氣體排放。 Scope 3 greenhouse gas emissions.	38

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29.	發行人須： An issuer shall: (a) 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準（2004年）》計量其溫室氣體排放； measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; (b) 披露其用於計量溫室氣體排放的方法，包括： disclose the approach it uses to measure its greenhouse gas emissions including: (i) 發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設； the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; (ii) 發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及 the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (iii) 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因； any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; (c) 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及 for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and (d) 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準（2011年）》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。 for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	本集團的溫室氣體排放計算方法根據《溫室氣體盤查議定書》所載的相關原則及方法進行計算。 The Group's greenhouse gas emissions are calculated in accordance with the relevant principles and methodologies set out in the Greenhouse Gas Protocol.

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氣候相關轉型及物理風險、機遇、及資本運用 **Climate-related transition risks and physical risks, opportunities and capital deployment**		
30.	發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。 An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	根據目前的業務情況及管理層的理解，氣候相關轉型及物理風險暫未對本集團的資產架構及核心業務活動造成重大影響。 Based on current business conditions and management's understanding, climate-related transition and physical risks have not, to date, had a material impact on the Group's asset structure or core business activities.
31.	發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。 An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	
32.	發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。 An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.	

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33.	發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。 An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	此外，集團現階段未有就氣候相關風險及機遇單獨追蹤相關資本開支、融資或投資金額，因此未能獨立識別及量化相關金額。 Furthermore, at this stage, the Group does not track capital expenditure, financing or investment amounts relating to climate-related risks and opportunities separately; consequently, it is unable to identify and quantify such amounts independently.

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內部碳定價 **Internal carbon prices**		
34.	發行人須披露如下： An issuer shall disclose: (a) 闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及 an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and (b) 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價； the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions;	本年度本集團尚未採用內部碳定價。 The Group has not yet adopted internal carbon pricing for the Year.
薪酬 **Remuneration**		
35.	發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。 An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).	本年度本集團尚未將氣候相關議題納入薪酬政策，我們將在未來探討相關可能性。 The Group has not yet incorporated climate-related issues into its remuneration policy for the Year; we will explore the possibilities in the future.

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主要範疇 Subject areas	內容 Content	頁碼索引／解釋 Page/ Explanation
行業指標 **Industry-based metrics**		
36.	本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。 An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.	本集團將在未來探討指定行業標準的可能性。 The Group will explore the possibility of adopting specific industry standards in the future.
氣候相關目標 **Climate-related targets**		
37.	發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露： An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: (a) 用以設定目標的指標； the metric used to set the target; (b) 目標的目的（例如減緩、適應或以科學為基礎的舉措）； the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); (c) 目標的適用範圍（例如目標是適用於發行人整個集團還是部分（如僅適用於某個業務單位或地理區域））； the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); (d) 目標的適用期間； the period over which the target applies;	本集團暫未設立溫室氣體排放目標，將在未來探討制定氣候相關目標以及其績效的可能性。 The Group has not yet set any greenhouse gas emission targets, but will explore the possibility of establishing climate-related targets and measuring performance against them in the future.

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主要範疇 Subject areas	內容 Content	頁碼索引／解釋 Page/ Explanation
	(e) 衡量進度的基準期間； the base period from which progress is measured; (f) 階段性目標或中期目標（如有）； milestones or interim targets (if any); (g) 如屬量化目標，其屬絕對目標還是強度目標；及 if the target is quantitative, whether the target is an absolute target or an intensity target; and (h) 最新氣候變化國際協議（包括該協議產生的司法承諾）如何幫助發行人設定目標。 how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	本集團暫未設立溫室氣體排放目標，將在未來探討制定氣候相關目標以及其績效的可能性。 The Group has not yet set any greenhouse gas emission targets, but will explore the possibility of establishing climate-related targets and measuring performance against them in the future.
38.	發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括： An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: (a) 目標本身及設定目標的方法是否經第三方驗證； whether the target and the methodology for setting the target has been validated by a third party; (b) 發行人審核目標的程序； the issuer's processes for reviewing the target; (c) 用於監察達標進度的指標；及 the metrics used to monitor progress towards reaching the target; and (d) 任何修訂目標的內容及原因。 any revisions to the target and an explanation for those revisions.	
39.	發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。 An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.	

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40.	就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露： For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: (a) 目標涵蓋哪些溫室氣體； which greenhouse gases are covered by the target; (b) 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放； whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; (c) 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標； whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; (d) 目標是否是採用行業脱碳方法得出的；及 whether the target was derived using a sectoral decarbonisation approach; and (e) 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露： the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: (i) 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式； the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; (ii) 該碳信用將由哪些第三方計劃驗證或認證； which third-party scheme(s) will verify or certify the carbon credits;	本集團暫未設立溫室氣體排放目標，將在未來探討制定氣候相關目標以及其績效的可能性。 The Group has not yet set any greenhouse gas emission targets, but will explore the possibility of establishing climate-related targets and measuring performance against them in the future.

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	(iii) 碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及 the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and (iv) 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素（例如，對碳抵消效果的假設）。 any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).	
跨行業指標及行業指標的適用性 **Applicability of cross-industry metrics and industry-based metrics**		
41.	在編制披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。 In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).	本集團將在未來考慮應用跨行業指標。 The Group will consider applying cross-sector indicators in the future.

Veeko®

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