2025/
2026

ENVIRONMENTAL, SOCIAL & GOVERNANCE REPORT

環境、社會及管治報告

歐化國際有限公司
Ulferts International Limited

於香港註冊成立之有限公司 (股份代號：1711)
Incorporated in Hong Kong with limited liability (Stock Code: 1711)

CONTENTS
目錄

1. ABOUT THIS REPORT 2
關於本報告

2. ENVIRONMENTAL PROTECTION 13
環境保護

3. WORKPLACE QUALITY 24
工作場所質素

4. OPERATING PRACTICE 33
經營常規

5. COMMUNITY INVOLVEMENT 42
參與社區活動

6. APPENDIX 51
附錄

I. ABOUT THIS REPORT 關於本報告

Ulferts International Limited ("Company") and its subsidiaries (collectively referred to as "Group") principally engages in the sale of high quality imported home furniture. The Group acknowledges the significance of effective environmental, social and governance ("ESG") initiatives at operational level. By adopting environmental and social initiatives into its business operation, the Group can enhance its cost efficiency and risk management, and make informed decisions by engaging with the stakeholders of the Group. Besides, the Group is dedicated to prioritising ESG disclosure, and is committed to improving its transparency and accountability by consistently disclosing its ESG practices and performance, showcasing its commitment to sustainable and responsible business practices.

歐化國際有限公司(「本公司」)及其附屬公司(統稱為「本集團」)主要從事銷售進口的優質傢俬。本集團深明有效的環境、社會及管治舉措在經營層面的重要性。通過於業務營運實施環境和社會舉措，本集團可提升其成本效益及風險管理，並透過與本集團利益持份者溝通以作出明智決策。此外，本集團致力優先考慮環境、社會及管治披露，並透過持續披露其環境、社會及管治常規及表現，提高其透明度及問責性，展示其對可持續及負責任經營慣例的承諾。

1.1 Reporting Boundary 匯報範圍

This report primarily provides an overview of the Group's operations in Hong Kong for the financial year ended 31 March 2026 ("Year"), and describes the ESG values and initiatives of the Group. This report sets out the Group's compliance with the mandatory disclosure requirements and its report on the "comply or explain" provisions of the Environmental, Social and Governance Reporting Code ("ESG Reporting Code") as set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("Stock Exchange"). It is recommended that this report is read in conjunction with the Company's 2025/2026 Annual Report, in particular the Directors' Report and Corporate Governance Report sections therein.

本報告主要概述本集團於截至2026年3月31日止財政年度(「本年度」)於香港的營運，以及闡述本集團的環境、社會及管治價值及措施。本報告闡述了本集團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所載《環境、社會及管治報告守則》(「環境、社會及管治報告守則」)的強制披露要求以及對「不遵守就解釋」條文作匯報。建議　閣下將本報告與本公司2025/2026年年報一併閱讀，尤其是其中的董事會報告及企業管治報告部分。

1.2 Reporting Principles 匯報原則

This report is based on the four reporting principles outlined in the ESG Reporting Code – materiality, consistency, quantitative, and balance.

本報告基於環境、社會及管治報告守則中概述的四項報告原則－重要性、一致性、量化和平衡。

- Materiality: The Group collects and compiles information based on the materiality principle, focusing on key ESG issues that are relevant to the Group and its stakeholders
- Consistency: The Group maintains consistency in its ESG reporting by following the ESG Reporting Code, ensuring that the information is consistently disclosed over time
- Quantitative: The Group includes quantitative data in its ESG report, providing a measurable and objective assessment of its performance in areas such as emissions, consumption of resources, and waste management

- 重要性：本集團根據重要性原則收集和彙編資訊，其主要關注與本集團及其持份者有關的環境、社會及管治議題
- 一致性：本集團遵循環境、社會及管治報告守則，保持其環境、社會及管治報告的一致性，確保了資訊於日後披露的一致性
- 量化：本集團在其環境、社會及管治報告中納入了可予計量的數據，為本集團在排放、資源消耗及廢物處理等領域的表現提供了可量度的客觀評估

- Balance: The Group strives to achieve a balanced ESG report, which provides an overview of the Group's sustainability initiatives spanning areas including governance, talent development, compliance, environmental responsibility, and community investment

- 平衡：本集團致力實現環境、社會及管治報告的平衡，以提供本集團在可持續發展舉措的概述，涵蓋的領域包括治理、人才發展、合規、環境責任及社區投資

This report is available on the website of the Company (https://www.UlfertsIntl.com) and the news website of Hong Kong Exchanges and Clearing Limited ("HKEX") (https://www.hkexnews.hk).

本報告可於本公司的網站((https://www.UlfertsIntl.com)及香港交易及結算所有限公司(「港交所」)的披露易網站(https://www.hkexnews.hk)查閱。

1.3 Board Statement 董事會聲明

The board of directors of the Company ("Board") recognises that sustainable practices are essential for the success and resilience of the Group, which enable the Group to operate its businesses in a responsible and sustainable manner. By prioritising ESG practices and upholding responsible governance, the Group aims to establish trust, build credibility, and make positive contributions to the community and environment in which the Group operates.

本公司董事會(「董事會」)認同可持續發展的實踐對於本集團的成功和抗逆力十分重要，以讓本集團以負責任及可持續的方式營運其業務。通過優先考慮環境、社會及管治實踐以及堅持負責任的治理，本集團旨在建立信任、樹立信譽，並為本集團在其營運的社區和環境作出正面的貢獻。

The Group's ESG processes and procedures focus on non-financial indicators that outline the Company's approach towards sustainability and has taken into account ESG-related issues covering different aspects including operations, legal and compliance, internal control, human resources, as well as marketing and communications. The Board has overall responsibility for the Company's ESG strategy and reporting. To reinforce the Board's ESG management approach and strategy as well as further enhance ESG governance, the Board has adopted an ESG Policy whereby the ESG Committee (comprising representatives from operations and supporting departments and the Executive Committee of the Company ("Executive Committee")) is delegated the power and authority to handle all ESG-related matters.

本集團的環境、社會及管治流程和程序專注於非財務指標，概述了本公司就可持續發展的方法，並已考慮與環境、社會及管治相關議題，涵蓋多個方面，包括營運、法律及合規、內部監控、人力資源以及營銷和通訊。董事會全面負責本公司的環境、社會及管治策略和匯報工作。為加強董事會的環境、社會及管治管理方針及策略，並進一步提升對環境、社會及管治的管治，董事會採納了環境、社會及管治政策，據此授予環境、社會及管治委員會(由營運及支援部門及本公司執行委員會(「執行委員會」)的代表組成)權力及權限處理所有與環境、社會及管治相關的事宜。

The roles and functions of the ESG Committee and Executive Committee are as follows:

環境、社會及管治委員會及執行委員會的角色和職能如下：

ESG Committee

環境、社會及管治委員會

- Works through the key performance indicators ("KPIs") and the right tools and resources to handle the ESG issues

- Formulates and executes action plans and ensures execution by respective teams so as to achieve the ESG-related goals and targets set by the Board

- 通過關鍵績效指標及正確的工具和資源來處理環境、社會及管治事宜

- 制定及實施執行計劃，並確保各團隊的執行以達致董事會制定的環境、社會及管治相關目標

The ESG Committee reports to the Executive Committee on the progress of the above action plans.

環境、社會及管治委員會向執行委員會匯報上述執行計劃的進展情況。

Executive Committee

- Provides recommendations to the Board on setting ESG-related goals and targets in line with the Group's businesses as well as management approach and strategy
- Oversees formulation and implementation of action plans by the ESG Committee
- Monitors and evaluates effectiveness of action plans in achieving ESG-related goals and targets relating to the Group's businesses including the KPIs
- Reviews effectiveness of ESG-related risk management and internal control systems ("Risk Control Systems"), and reports to the Audit Committee of the Company ("Audit Committee") for its review and discussion with the Board

The Executive Committee reports at least once a year to the Board on the implementation and the progress made towards achieving ESG objectives.

Based on the recommendations from the Executive Committee, the Board reviewed the progress made towards achieving the ESG-related goals and targets as well as effectiveness of the management approach and strategy.

執行委員會

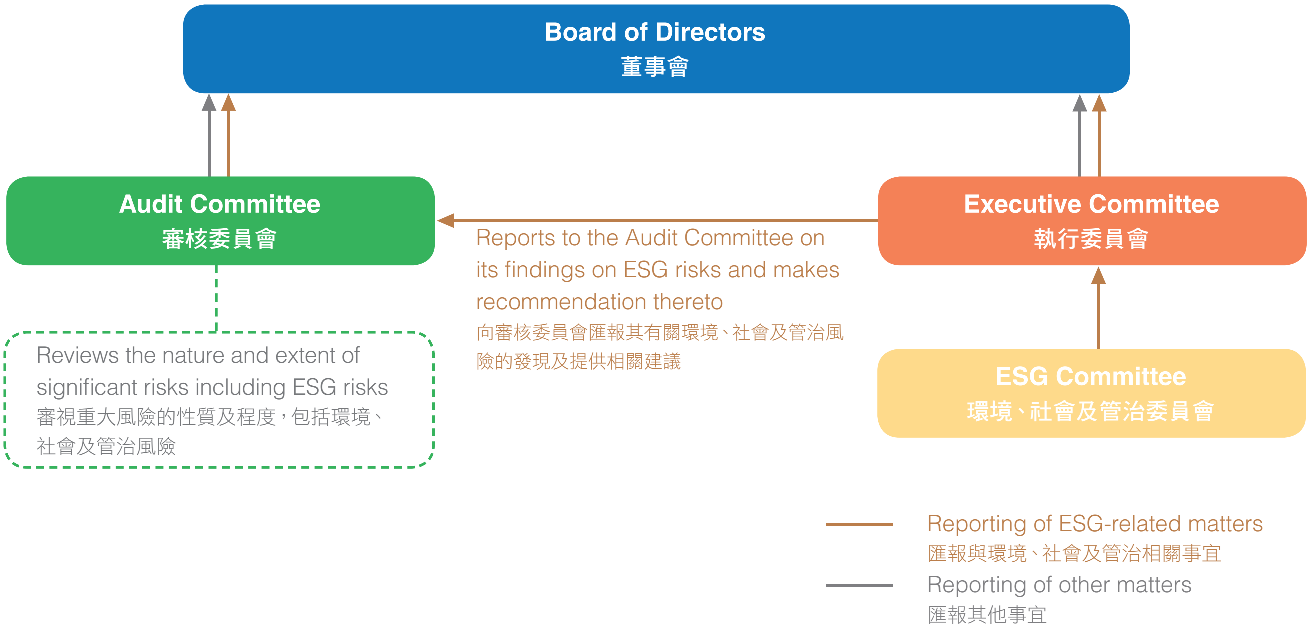
- 基於本集團的業務、管理方式及策略，就制定環境、社會及管治相關目標向董事會提出建議
- 監督由環境、社會及管治委員會制定及實施的執行計劃
- 監測和評估執行計劃在達致與本集團業務在環境、社會及管治相關目標方面的有效性，包括關鍵績效指標
- 檢視環境、社會及管治相關的風險管理和內部監控系統(「風險監控系統」)的有效性，並向本公司之審核委員會(「審核委員會」)報告，供其審閱及與董事會進行討論

執行委員會至少每年向董事會匯報一次就達致環境、社會及管治目標的執行及進展情況。

根據執行委員會的建議，董事會已檢視在達致環境、社會及管治相關目標方面取得的進展，以及管理方法及策略的有效性。

Set out below is the functional framework on ESG sustainability of the Company.

以下是本公司環境、社會及管治可持續性方面之功能框架。



1.4 ESG Risk Management 環境、社會及管治風險管理

The Group has adopted an effective risk management mechanism to identify, assess, review and manage ESG risks related to the Group's business. By actively managing and mitigating the identified ESG risks as outlined below, the Group demonstrates its commitment to sustainable and responsible business practices, aiming to contribute to a more equitable and inclusive society, while ensuring long-term success.

本集團採納了有效的風險管理機制，以識別、評估、審查和管理與本集團業務相關的環境、社會及管治風險。通過積極管理和降低已識別下面所列出的環境、社會及管治風險，本集團展示了其對可持續和負責任的經營方式的承諾，旨在為建設一個更公平及包容的社會作出貢獻，同時確保長遠的成功。

(i) Environmental

1. Consumption of Resources

   Risk: Furniture production involves extensive use of natural resources such as wood, metal, and other raw materials, and results in significant energy consumption and greenhouse gas ("GHG") emissions.

   Approach: Offering quality furniture that are more sustainable and educating customers on maintenance of furniture to prolong the life span of its products. Launching vigorous promotion campaigns and warehouse sale for aging stock and display items to minimise wastage.

2. Waste Generation

   Risk: Furniture retail business generates various types of waste, including packaging materials, damaged or returned products, and recyclable materials such as cardboard and plastic. Improper disposal of these wastes can lead to environmental contamination and resource depletion.

   Approach: Enhancing waste management by implementing waste separation, recycling and the reuse of packaging materials, to reduce waste generation from operations.

(i) 環境

1. 資源消耗

   風險：傢俬製造需要大量使用自然資源，如木材、金屬及其他原材料，導致大量的能源消耗及溫室氣體排放。

   方法：提供更可持續的優質傢俬，並教育顧客保養傢俬，以延長其產品的壽命。對陳舊庫存和陳列品進行進取的推廣活動及倉庫促銷，以減少浪費。

2. 廢物產生

   風險：傢俬零售業務會產生各種類型的廢物，包括包裝材料、損壞或退回的產品以及紙板和塑膠等可回收材料。該等廢物處理不當會導致環境污染和資源耗盡。

   方法：透過廢物分類、回收及重用包裝材料等措施，加強廢物管理，並減少營運過程中產生的廢物。

3. Chemical Usage

Risk: Furniture may contain chemicals, such as formaldehyde, flame retardants, and volatile organic compounds (VOCs), which can be released into the environment and potentially harm human health and the ecosystem.

Approach: Strives to source furniture that does not involve excessive use of hazardous chemicals and seeks to promote the use of eco-friendly materials, in order to reducing potential environmental impacts.

4. Transportation and Logistics

Risk: The transportation of furniture from manufacturing sites and warehouse to showrooms and customer locations can contribute to air pollution, noise pollution, and GHG emissions.

Approach: Optimising transportation routes and modes can help reduce the environmental impact by reducing emissions of delivery fleet.

5. Energy Efficiency

Risk: Showrooms consume energy for lighting, heating, cooling, and other operational activities, which can lead to significant carbon footprints.

Approach: Implementing energy-efficient practices and technologies.

(ii) Social

1. Employment

Risk: The Group may fail in attracting, recruiting or retaining key personnel, which may result in the Group lacking key talent in critical positions, in turn adversely impact business operations and development.

Approach: Implementing talent management strategies, which include offering competitive compensation packages, providing career development opportunities, initiating employee engagement initiatives, providing specific skills trainings to different levels of staff, and work-life balance programs.

3. 化學品使用

風險：傢俬可能含有甲醛、阻燃劑和揮發性有機化合物等化學物質，該等物質會釋放到環境中，對人類健康及生態系統可能造成危害。

方法：致力採購不涉及過量使用有害化學物質的傢俱，並鼓勵採用環保物料，以減少對環境的潛在影響。

4. 運輸及物流

風險：將傢俬從生產基地及倉庫運送到陳列室及顧客所在地，會造成空氣污染、噪音污染及溫室氣體排放。

方法：完善運輸路線及模式有助於減少運輸車隊的排放量，從而降低對環境的影響。

5 能源效益

風險：陳列室的照明、供熱、製冷及其他營運活動都需要消耗能源，這可能會產生大量的碳足跡。

方法：採用節能措施及技術。

(ii) 社會

1. 僱傭

風險：本集團可能未能吸引、招聘或保留重要人才，這可能導致本集團在關鍵崗位上缺乏重要人才，從而對業務營運和發展造成不利影響。

方法：實施人才管理策略，包括提供具競爭力的薪酬待遇、提供就業發展機會、發起員工參與活動、為不同級別的員工提供專門的技能培訓及工作與生活平衡計劃。

2. Workforce Diversity and Inclusion

Risk: Lack of diversity and inclusion within the workforce, both at the retail and corporate levels, can lead to issues such as discrimination, lack of representation, and limited career opportunities.

Approach: The Group targets at promoting diversity, equity, and inclusion within the workforce for building a socially responsible business.

3. Product Safety and Usability

Risk: If any serious safety incident occurs to the customers due to its furniture products, it will jeopardize the Group's image and brand.

Approach: Furniture products are offered with customer safety as a primary consideration, while due regard is given to product usability and practicality to cater to the needs of different customer groups.

4. Responsible Marketing and Advertising

Risk: Irresponsible such as false or misleading publicity, may damage the reputation of the Group and its brands.

Approach: Responsible marketing can help build trust and brand reputation. The Group develops responsible marketing and advertising practices, ensuring they are not perpetuating negative stereotypes or making misleading claims.

5. Ethical Sourcing and Supply Chain

Risk: Issues such as human rights violations, child labour, and poor working conditions in the supply chain can pose significant social risks.

Approach: Considering labour and compliance risks during the supplier selection and evaluation process, and avoiding engagement with suppliers or business partners involved in unethical labour practices.

2. 員工多元化及包容性

風險：不論是在零售或企業層面，員工缺乏多元化及包容性均會導致歧視、缺乏代表性及限制就業機會等問題。

方法：本集團的目標是促進員工的多元化、公平性及包容性，從而建立一個對社會負責任的企業。

3. 產品安全及使用便利性

風險：如顧客因其傢俬產品發生任何嚴重安全事故，將損害本集團形象及品牌。

方法：提供傢俬產品時以顧客安全為首要考慮因素，並兼顧產品的使用便利性及實用性，以滿足不同顧客的需要。

4. 負責任的推廣和廣告

風險：虛假或具誤導性等不負責任的宣傳可能會損害本集團及品牌的聲譽。

方法：負責任的推廣有助於建立信任和品牌聲譽。本集團制定了負責任的推廣及廣告常規，確保其不會有負面的社會定型觀念或作出誤導性聲明。

5. 道德採購及供應鏈

風險：供應鏈中的侵犯人權行為、童工及惡劣工作環境等問題會帶來重大社會風險。

方法：於供應商甄選及評估過程中適當考慮勞工及合規風險，並避免與涉及不道德勞工行為的供應商或業務夥伴合作。

(iii) Governance

1. Regulatory Compliance

   Risk: Furniture retailers must comply with a range of regulations, including product safety standards, environmental regulations, labour laws, and consumer protection laws. Failure to comply with these regulations can lead to legal and financial penalties, as well as reputational damage.

   Approach: Closely monitoring compliance with all applicable laws and regulations. The Group has maintained customer service hotlines and social media platforms, in order to engage with stakeholders and maintaining transparency.

2. Corporate Governance

   Risk: Weak corporate governance can lead to issues like conflicts of interest, mismanagement, and lack of oversight.

   Approach: Implementing corporate governance practices, such as a robust board structure, clear decision-making processes, transparent financial reporting and declaration of interests for ensuring accountability and to build up a transparent and responsible management.

3. Ethical Business Practices

   Risk: Unethical practices such as bribery, false trade description or misleading marketing, can result in legal consequences and reputational damage.

   Approach: Fostering a culture of ethical business conduct and upholds ethical business practices, including anticorruption measures, fair competition, adherence to industry codes of conduct.

(iii) 管治

1. 遵守法規

   風險：傢俬零售商必須遵守一系列法規，包括產品安全標準、環境法規、勞動法和消費者保護法。不遵守這些法規會導致法律及財務處罰，以及聲譽受損。

   方法：密切監察所有適用法律及法規的遵守情況。本集團維持顧客服務熱線及社交媒體平台，以便與持份者保持聯繫及保持透明度。

2. 企業管治

   風險：薄弱的企業管治會導致利益衝突、管理不善及缺乏監督等問題。

   方法：實施企業管治常規，如穩健的董事會架構、清晰的決策程序、透明的財務報告及利益申報，以確保問責制及建立透明和負責任的管理。

3. 道德商業常規

   風險：賄賂、虛假商品說明或誤導性行銷等不道德行為會導致法律後果及聲譽受損。

   方法：培養商業道德文化，堅持商業道德實踐，包括反貪污措施、公平競爭、遵守行業行為準則。

4. Data Privacy and Security

Risk: Failure to protect customer data can lead to data breaches, cyberattacks, and regulatory penalties.

Approach: Collecting and storing customer data, including personal and financial information, will be handled with appropriate data privacy and security measures.

5. Risk Management and Internal Controls

Risk: Weak risk management practices can expose the business to unexpected challenges and liabilities.

Approach: Implementing Risk Control Systems to identify, assess, and mitigate various operational, financial, and compliance-related risks. The Group strives to strengthen supervision and management accountability in its business operations. It also evaluates and enhances risk management and the internal control system, as well as actively promoting a culture of integrity.

Through ongoing monitoring, evaluation, and improvement of its risk management strategies, the Group strives to ensure the long term resilience and success of its operations while minimising potential negative impacts on its business, stakeholders, and the environment. Should risk events arise, the Group will handle it according to the measures and procedures in a timely manner.

For further details on risk management and identified significant risks, please refer to the Risk Management and Internal Control section in the Corporate Governance Report on pages 43 to 55 of the Company's 2025/2026 Annual Report.

4. 資料隱私及安全

風險：未能保護顧客資料會導致資料洩露、網絡攻擊及監管處罰。

方法：在收集和儲存顧戶資料（包括個人及財務資訊）時，將採取適當的資料隱私及安全措施。

5. 風險管理及內部監控

風險：薄弱的風險管理實踐會使企業面臨未能預料的挑戰及責任。

方法：實施風險監控系統，以識別、評估及降低各種與營運、財務及合規相關的風險。本集團致力於其業務營運中加強監督及管理問責。其亦檢討及加強風險管理及內部控制系統，以及積極提倡誠信文化。

通過對風險管理策略的持續監察、檢討和改善，本集團致力於確保其營運的長期抗逆力及成功，同時減少對其業務、持份者和環境的潛在負面影響。一旦發生風險事故，本集團將根據措施和流程及時處理。

有關風險管理及已識別的重大風險之進一步詳情，請參閱本公司2025/2026年年報第43至55頁企業管治報告中的風險管理及內部監控部份。

1.5 Stakeholders Engagement and Transparency 持份者之參與及透明性

Lack of transparency and stakeholder engagement can lead to conflicts and reputational risks. Effective communication and engagement with key stakeholders, such as shareholders, employees, and the local community, are important for building trust and maintaining a positive reputation.

缺乏透明度及持份者的參與會導致衝突及聲譽風險。與股東、員工及當地社區等主要持份者進行有效溝通和接觸，對於建立信任及保持良好聲譽非常重要。

Stakeholder engagement plays a key role in the Group's continuous improvement and development. The Group is committed to making proactive efforts to continuously interact with key stakeholder groups through various communication channels, to better understand their needs and concerns, and develop strategies and measures to address these issues. Through ongoing dialogues, the Group endeavours to strengthen relationships with stakeholders and improve its operations and practices, thereby creating value for stakeholders.

持份者的參與對本集團的持續改進和發展擔當很重要的角色。本集團致力於通過各種溝通渠道，積極主動地與主要持份者群組進行持續互動，更好地了解其需要及關注點，從而制定解決這些問題的策略和措施。通過持續對話，本集團致力加強與持份者的關係，改善其營運和實踐，從而為持份者創造價值。

1.5.1 Major Communication Channels 主要溝通渠道

Customers 顧客

- Onsite communications 現場溝通
- Social media 社交媒體
- Emails 電郵
- Customer service hotlines 顧客服務熱線

Employees 員工

- Performance appraisal interviews 績效評估訪談
- Employee engagement surveys 員工參與度調查問卷
- Staff activities 員工活動
- Daily communications 日常交流

Shareholders and Investors 股東及投資者

- General meetings 股東大會
- Corporate websites 企業網站
- Meetings and conference calls 會議及電話會議
- Corporate communication documents 公司通訊文件

Business Partners and Suppliers 商業夥伴及供應商

- Daily communications 日常交流
- Assessments 評估
- Meetings 會議

Community 社區

- Community services 社區服務
- Corporate websites 企業網站
- Social media 社交媒體

Government and Regulatory Bodies 政府及監管機構

- Regular dialogues 定期對話
- Meetings and enquiries 會議及查詢
- Forums 論壇

1.5.2 Materiality Assessment 重要性評估

During the Year, the Group invited senior management to participate in identifying crucial issues, thus aiding in the development of effective sustainability strategies and policies. The results as below with 1 being the most important and 5 being relatively less important.

於本年度，本集團邀請高級管理層參與識別重要議題，以協助制定有效的可持續發展策略和措施。結果如下，1表示最重要，5表示重要性相對較低。

	Environment **環境**	**Social** **社會**	**Governance** **管治**
1	Energy consumption 能源消耗	Product assurance and quality 產品保證及質量	Compliance with laws and regulations and anti-corruption 遵守法律與規例及反貪污
2	Waste management 廢物管理	Customer service 顧客服務	Corporate governance practices 企業管治常規
3	GHG emissions 溫室氣體排放	Employment policy 僱傭政策	Data protection and privacy 資料保護及私隱
4	Water consumption 耗水量	Occupational health and safety 職業健康及安全	Intellectual property rights management 知識產權管理
5	Green procurement 綠色採購	Employee development and training 員工發展及培訓	Business ethics 商業道德

1.5.3 Material Topics 重要議題

Based on the management team's assessment and stakeholders' feedback, the material issues were identified as follows. The Group's performances regarding these issues are discussed in this report.

根據管理層的評估及持份者的意見，以下為已識別之重要議題。本集團就該等議題的表現於本報告內討論。

Environment 環境	**Workplace** 工作場所	**Operating Practices** 經營常規	**Community** 社區
• Energy management 能源管理	• Employment and labour practices 僱傭及勞工常規	• Supply chain management 供應鏈管理	• Employee volunteering 員工志願服務
• Waste management 廢物管理	• Diversity and equal opportunities 多元共融及平等機會	• Products and services quality 產品及服務質素	• Community fundraising 社區籌款
• Paper reduction 減少用紙	• Employee development and training 員工發展及培訓	• Customer privacy protection 客戶私隱保護	
• Water conservation 節約用水	• Occupational health and safety 職業健康及安全	• Anti-corruption/Anti-money laundering 反貪污／打擊洗錢	
	• Work-life balance 工作與生活平衡	• Compliance with laws and regulations 遵守法律及規例	

The Group will continue improving its stakeholder communication mechanisms, and broaden the range of stakeholders for identifying material issues, in order to conduct more thorough assessments and analyses.

本集團將繼續改善與持份者的溝通機制，擴大持份者的範圍以識別重要議題，從而進行更全面的評估和分析。

2.1 Environmental Policies 環境政策

The Group attaches great importance to the sustainability of the environment. Although the Group does not operate any manufacturing facilities and is not a major source of environmental pollution given its operations do not generate material air, noise, wastewater, physical waste or other types of pollutants, the Group is committed to making every effort to protect the environment in its business activities and workplaces.

本集團高度重視環境的可持續性。儘管本集團沒有經營任何生產設施，且鑒於其營運不會產生重大空氣、噪音、廢水、實體廢物或其他類型的污染物，並非環境污染的主要來源，但本集團仍致力竭盡全力於其業務活動及工作場所保護環境。

The Group seeks to identify and manage environmental impacts attributable to its operations, in order to minimise these impacts if possible. The Group has adopted various measures to reduce energy and other resource use, minimise waste and increase recycling, and promote environmental protection in its supply chain and marketplace. The Group also educates its employees, to increase their awareness of promoting a green environment.

本集團努力辨識及管理其業務對環境造成之影響，務求將該等影響盡可能減至最低。本集團已採取多項措施以降低能源及其他資源使用、減廢及增加循環再用，並在其供應鏈及市場中推行環保。本集團亦教育其僱員，以提升他們對綠色環境的意識。

2.2 Use of Resources 資源使用

2.2.1 Emissions and Energy Consumption 排放物及能源消耗

The Group's GHG emissions mainly arise from indirect emissions resulting from the use of purchased electricity. To ensure the emission management goals are achieved, the Group has adopted the following measures in its Hong Kong office and showrooms during the Year, to reduce energy consumption and improve overall energy efficiency.

本集團的溫室氣體排放主要來自於使用外購電力所產生的間接排放。為確保實現排放管理目標，本集團於本年度已於其香港辦公室及陳列室採取以下措施，以降低能源消耗及提升整體能源效率。

Hong Kong Office

- Using energy saving LED fluorescent tubes
- Higher priority given to purchasing electrical appliances with high energy efficiency grades
- Applying energy-saving modes by default for all electrical appliances

香港辦公室

- 採用節能的LED光管
- 優先選購高能源效益級別的電器
- 所有電器被預設以電力節省模式運作

- Switching off their lights when the staff leave the office for more than one hour
- Switching off lights and air-conditioning in respective zones after work
- Maintaining constant room temperatures with thermostats in the air-conditioning system
- Sharing tips on decarbonisation with colleagues

- 倘員工離開辦公室超過一小時，則關掉辦公室的照明
- 下班後需關閉各自區域的燈光及空調
- 透過空調系統的恆溫器維持穩定室溫
- 與同事分享減碳生活的建議

Showrooms

- Adopting energy-efficient LED light bulbs
- Adopting dimmer systems, to turn down the lighting of certain areas to save energy
- Installing thermostats in the air conditioning systems which automatically adjust the room temperature, and strive to maintain room temperature at 23.5°C

陳列室

- 採用較具能源效益的LED燈泡
- 採用調光系統，藉以調低部分範圍的照明而節省能源
- 空調系統配備溫度控制器以控制室內溫度，並致力將室內溫度保持於攝氏23.5度

Through consistently measuring, setting targets for and monitoring GHG emissions, the Group can effectively assess and manage the risks associated with increased energy consumption, reduce its impact on the environment, and realise cost savings.

透過持續量度、設定目標及監測溫室氣體排放，本集團可有效評估及管理能源消耗增加之相關風險，減少其對環境的影響，並實現成本節約。

In regard of the logistics fleet, the Group engages experienced logistics personnel and utilises its enterprise resource planning (ERP) system to continuously optimise product delivery routes and resources planning, with the aim of improving operational efficiency, reducing fuel consumption, and mitigating the environmental impact associated with transportation activities.

在物流車隊方面，本集團聘用經驗豐富的物流團隊，並善用企業資源規劃系統，持續優化產品配送路線及資源調配，以提高物流效率、減少燃料消耗及降低運輸過程對環境的影響。

2.2.2 Consumption of Resources 資源消耗

The Group is engaged in the sale of high quality home furniture imported from Europe and Asia, and does not operate any manufacturing facilities. By sourcing quality products, providing after-sale services and educating customers in product maintenance, the Group strives to prolong the life span of its products. The Group also launched vigorous promotion campaigns and warehouse sale to clean aging stocks and display items, in order to minimise wastage.

本集團從事銷售由歐洲及亞洲進口的優質傢俬，且並無經營任何生產設施。通過採購優質產品、提供售後服務及教育顧客保養產品，本集團致力於延長其產品的壽命。本集團還對陳舊庫存和陳列品進行進取的推廣活動及倉庫促銷，以減少浪費。

Besides, the Group strives to source furniture that does not involve excessive use of hazardous chemicals and seeks to promote the use of eco-friendly materials, with a view to reducing potential environmental impacts.

此外，本集團致力採購不涉及過量使用有害化學物質的傢俱，並鼓勵採用環保物料，以減少對環境的潛在影響。

2.2.3 Waste Reduction and Management 減少及管理廢物

The Group engages employees in their waste behaviours and encourages recycling practices in the workplace in order to minimise the environmental impacts arising from waste disposal. Besides, the Group also shares tips on waste management with colleagues from time to time.

本集團讓員工參與廢物處理，並鼓勵他們在工作場所進行回收，以減低棄置廢物對環境所產生的影響。此外，本集團亦不時與同事分享廢物管理的建議。

The waste generated by the Group in the Hong Kong office is mainly household waste. In the office building, the building's property management company has appointed recycling contractor to collect and recycle used papers, plastic bottles, aluminium, fluorescent tubes and computer equipment. Recycled bags are also put in the Hong Kong office to collect waste for recycling. In addition, waste sorting containers are placed in the Hong Kong office to improve waste management.

本集團於香港辦公室所產生的廢物主要為生活垃圾。在辦公大樓，大廈之物業管理公司已委聘回收承包商收集及回收使用過的紙張、塑膠瓶、鋁、光管以及電腦設備。香港辦公室放置了回收袋以收集廢紙作循環利用。此外，在香港辦公室放置了廢物分類箱以改善廢物管理。

The waste generated by the Group's logistics department is mainly packaging materials. The warehouses will collect used packaging materials and recycle them for reuse whenever possible.

本集團物流部門產生的廢物主要為包裝材料。倉庫會收集已使用的包裝材料，並盡量回收再利用。

2.2.4 Reduction of Paper Use 減少用紙

Apart from electricity, paper is another major resource that is consumed in the Group's Hong Kong office and showrooms.

除電力外，紙張是本集團在其香港辦公室及陳列室消耗的另一主要資源。

The Group continues to encourage a paperless working environment which not only reduces environmental damage but also fits commercial goals, as it can save physical space, facilitate information sharing via IT networks, and reduce complicated documentation procedures. The Group has implemented paperless internal operating processing such as leave applications, surveys, performance appraisals and many more. From time to time, the Group shares tips on paper reduction with colleagues – such as utilising used envelopes for internal correspondences, and using laptops or tablets instead of paper for meetings. Besides, electronic channels or devices are widely used for the Group's promotional activities.

本集團繼續鼓勵無紙化的工作環境，不僅可減少對環境的破壞，亦具有多重商業裨益，包括節省空間、促進資訊科技網絡信息共享及減省繁複的文書程序等。本集團已實行內部營運無紙化流程，例如假期申請、意見調查及表現評估等。本集團不時與同事分享減少用紙的建議，例如利用已使用的信封作內部文件往來及使用平板或手提電腦代替紙張開會等。此外，本集團的宣傳活動大多透過電子渠道或應用電子器材。

Moreover, duplex printing and copying have become the norm within the Group, greatly reducing paper consumption and saving costs. Usage data of office printing machines is regularly collected and assessed for monitoring the efficiency of the paperless environment. In addition, the Group uses papers certified by the Forest Stewardship Council (FSC) in its Hong Kong office and showrooms, helping to reduce environmental impacts while supporting certified and responsibly managed forests.

另外，雙面列印及複印已成為本集團內部慣例，大幅減少紙張消耗及節省成本。本集團定期收集及評估辦公室打印機使用數據，以監控無紙化環境之成效。此外，本集團已於香港辦公室及陳列室使用經森林管理委員會(FSC)認證的紙張，以協助減少對環境所造成之影響，並同時支持符合認證標準及負責任地管理森林。

The Company strongly recommends shareholders to access its corporate communications, including financial reports, through the websites of the HKEX and the Company, instead of receiving printed form. By offering electronic means of corporate communications to shareholders, the quantity of printed materials has been considerably reduced. This paperless practice thus helps to protect the environment, as well as save costs for stationery, printing and administrative charges, etc.

本公司極力推薦股東利用港交所及本公司網站獲取公司通訊（包括財務報告）而非收取印刷文件。通過向股東提供電子版公司通訊，印刷量大幅減少。此無紙化的做法既可保護環境，亦可節約文儀用品、印刷及行政費用等。

2.3 Climate-related Disclosures 氣候相關披露

Climate change is one of the most overarching challenges of our time, posing threats to human beings and causing impacts to ecosystems, economic development, and social stability. To combat the adverse effects arising from climate change, nations and businesses worldwide have been joining forces to advance various initiatives and drive towards a low carbon economy.

氣候變化是現今最重大的挑戰之一，不僅對人類構成威脅，更對生態系統、經濟發展及社會穩定造成影響。為應對氣候變化帶來的不利影響，全球各國及企業攜手合作，推進各項倡議，並推動向低碳經濟轉型。

The Group is committed to minimising its carbon footprint across its operations, in order to manage and mitigate climate change risks and contribute to a sustainable environment and resilient future.

本集團致力於在營運過程中盡可能減少碳足跡，以管理及減緩氣候變化風險，並為可持續環境及具韌性的未來作出貢獻。

2.3.1 Governance 管治

The Board acknowledges the importance of sustainable practices and is dedicated to ensuring that the Group operates in a responsible and sustainable manner. The Board assumes overall responsibility for the Company's ESG strategy and reporting, and maintains close oversight of the Group's ESG issues – including those which are climate-related, via the Executive Committee and the ESG Committee. The ESG Committee reports to the Executive Committee on progress with action plans, while the Executive Committee reports to the Board on implementation of and progress with measures aimed at achieving ESG objectives. The Board then reviews the progress made as well as effectiveness of the management approach and strategies.

董事會深明可持續實踐的重要性，並致力確保本集團以負責且可持續的方式營運。董事會對本公司的環境、社會及管治策略及匯報承擔總體責任，並透過執行委員會及環境、社會及管治委員會，維持密切監察本集團的環境、社會及管治事宜（包括與氣候相關的事宜）。環境、社會及管治委員會向執行委員會匯報行動計劃的進度，而執行委員會則向董事會匯報為實現環境、社會及管治目標所採取措施的實施情況及進度。董事會隨後審視所取得的進展，以及管理方針及策略的成效。

The Board has adopted an ESG Policy whereby the ESG Committee is delegated the authority to handle all ESG-related matters. Day-to-day climate-related matters are managed by executive management and the operations team. ESG risk assessments are regularly conducted, to identify potential climate-related threats to the Group's business. The Group evaluates the effectiveness of the related measures, and strives to adapt to changes and explore ways to counter challenges in order to mitigate risks. The Audit Committee reports to the Board on the climate-related risks at least once a year.

董事會已採納一項環境、社會及管治政策，授權環境、社會及管治委員會處理所有與環境、社會及管治相關的事宜。日常與氣候相關的事宜由行政管理團隊及營運團隊負責處理。本集團定期進行環境、社會及管治風險評估，識別本集團業務可能面臨的潛在氣候相關威脅。本集團評估有關措施的成效，致力適應變化及探索應對挑戰的方法，從而有效減緩風險。審核委員會至少每年一次向董事會匯報與氣候相關的風險。

Through this established governance structure, the Board can monitor sustainability risks and opportunities that may influence the Group's long-term development, and hence formulate and adjust strategies. For details of the Executive Committee and ESG Committee, please refer to pages 3 to 4 of this report.

透過此已建立好的管治架構，董事會可監察可能影響本集團長遠發展的可持續發展風險及機遇，從而制定及調整策略。有關執行委員會及環境、社會及管治委員會之詳情，請參閱本報告第3至4頁。

2.3.2 Strategy 策略

The Group engages in the sale of high quality imported home furniture, and its strategy emphasises operational continuity and long-term value preservation.

本集團從事銷售進口的優質傢俬，其策略著重於營運持續性及長遠價值的保存。

Extreme weather events can disrupt value chains through physical impacts – such as by damaging infrastructure and hindering transport, thus disrupting transportation of raw materials, leading to halts in production, increased costs, and financial losses. Although the Group has not suffered significant losses due to extreme weather previously, it has formulated strategies along each stage of the value chain, as well as contingency plans for extreme weather or emergencies, to develop climate resilience and operational resilience to such risks.

極端氣候事件可透過物理影響擾亂價值鏈－如損壞基礎設施及阻礙運輸，導致原材料運輸中斷，進而造成生產停頓、成本攀升及財務損失。縱使本集團過往並未因極端天氣而蒙受重大損失，其已針對價值鏈的各個環節制定應對策略，並就極端天氣或突發事件制定應變計劃，以建立抵禦該等風險的氣候韌性及營運韌性。

Besides, regarding transition risks which are challenges associated with the shift to a low carbon economy, may potentially require substantial policy, legal, technological, and market changes to address climate change mitigation and adaptation requirements. In this regard, the Group will also devise strategies so that it can promptly respond as appropriate.

此外，就轉型風險（即向低碳經濟轉型所伴隨的挑戰）而言，可能需要在政策、法律、技術及市場層面進行潛在重大變革，以滿足氣候變化的緩解與適應要求。對此，本集團亦將制定策略，以便適時採取相應措施。

The Group has identified various physical risks – with potential adverse impacts spanning delivery of products, supply of raw materials, showroom visits, damage to assets and energy consumption, as well as transition risks that mainly entail policy changes. These are elaborated on in the following paragraphs.

本集團已識別多項具潛在不利影響的物理風險（涵蓋產品運輸、原材料供應、光顧陳列室、資產損毀及能源消耗）及轉型風險（主要涉及政策變動）。相關詳情將於下文闡述。

Delivery of Products

The Group imports a wide variety of furniture products from European and Asian countries. Over the years, the Group has built up long-standing relationships with a suite of reliable brands, many of which are recognised for their high quality, stylish designs. The Group favours working with a variety of brands, in order to avoid risks arising from suppliers being unduly concentrated.

Apart from product quality, on-time delivery is a key indicator of a brand's service quality. Extreme weather events might lead to product supply disruptions, hence delays in product delivery, which might negatively impact the Group's reputation. The Group therefore closely monitors logistics arrangements, in order to minimise the risks and potential financial impacts.

Supply of Raw Materials

Apart from importing furniture products from European and Asian countries, the Group also produces furniture, mattresses and bedding products under its own brands – "***at • home***" and "***Ulfenbo***". Rather than operating any manufacturing facilities, the Group outsources production to independent third party manufacturers. The "***at • home***" product manufacturers are located in the Chinese Mainland and Malaysia, while manufacturers of "***Ulfenbo***" products are located in the Chinese Mainland, Taiwan and Malaysia. The priority raw materials purchased by its manufacturers are mainly steel spring coils, foam, fabrics, wood, leather and metal. Extreme weather events might lead to raw material supply disruptions and shortages, which might in turn impact the pricing of raw materials as well as delays to production and product deliveries. It is therefore crucial to maintain a stable supply of raw materials and timely delivery of products, to mitigate the risks and potential financial impacts. While unable to collect data regarding the percentage of raw materials that were third-party certified to environmental or social sustainability standards, the Group maintains close dialogues with its manufacturers in order to enhance the transparency of the supply chains. The Group also maintains an active supplier monitoring programme through regular site visits. Preference will be given to suppliers which use environmentally friendly materials and demonstrate environmental commitment.

產品運輸

本集團從歐洲及亞洲進口各種不同款式的傢俬產品。多年來，本集團已與一眾可靠品牌建立了長遠合作關係，當中大部分以高質素及時尚設計聞名。本集團傾向與多個品牌合作，以避免因供應商過於集中而產生的風險。

除了產品品質外，準時交貨亦是衡量品牌服務質素的重要指標。極端天氣事件可能導致產品供應中斷，進而造成交貨延遲，這可能會對本集團的聲譽造成負面影響。因此，本集團密切監控物流安排，以盡量降低風險及潛在的財務影響。

原材料供應

除了從歐洲及亞洲國家進口傢俬產品外，本集團亦以自家品牌「***at • home***」及「***歐化寶***」生產傢俬、床褥及床上產品。本集團並無營運任何製造設施，而是把生產外判至獨立第三方生產商。「***at • home***」產品之生產商位於中國內地及馬來西亞，而「***歐化寶***」產品之生產商位於中國內地、台灣及馬來西亞。其生產商採購的主要原材料主要為鋼製彈簧線圈、泡棉、布料、木材、皮革及金屬。極端天氣事件可能導致原料供應中斷與短缺，進而影響原材料價格，並造成生產延誤及產品交付延遲。因此維持原料供應穩定與產品及時交付十分重要，以降低相關風險及潛在的財務影響。儘管未能收集原材料中經第三方認證符合環境或社會可持續發展標準的百分比數據，本集團與生產商保持密切溝通，以提高供應鏈的透明度。本集團亦會透過定期現場考察以積極維持供應商監察計劃。使用環保材料及實踐環保承諾的供應商將獲優先考慮。

Showroom Visit

The Group relies heavily on a stable power supply for its showroom operations; extreme weather conditions might interrupt power supplies, and in turn hinder or halt showroom operations, thus reducing in-store purchases. Besides, extreme weather might discourage customers from heading out to physical showrooms, causing a shift to online shopping. In this regard, the Group continues developing its online business by strengthening its presence in social media as well as actively utilising live e-commerce broadcasts, aiming to increase brand visibility and hence drive online sales.

光顧陳列室

本集團的陳列室營運十分依賴穩定的電力供應；極端天氣情況可能會導致電力供應中斷，進而阻礙或中斷陳列室營運，導致店內購買減少。此外，極端天氣可能降低顧客前往實體陳列室的意願，促使其轉向線上購物。有鑑於此，本集團持續發展線上業務，加強在社交媒體的曝光率，並積極利用電商直播，旨在提升品牌知名度，從而推動線上銷售。

Damage to Assets

Climate hazards such as flooding and typhoons might cause damage to the Group's showrooms, which could disrupt operations and lead to additional maintenance costs. In view of this, the Group has precautionary measures in place for its frontline staff to follow during hazardous weather.

資產損毀

水浸及颱風等氣候災害可能對本集團的陳列室造成損害，這可能導致營運中斷並產生額外的維修費用。有見及此，本集團已制定預防措施，供前線員工在遭遇氣候災害時遵循。

Energy Consumption

Global warming could result in increased energy consumption in the Group's office and showrooms – particularly the increase in electricity consumption for air conditioning as average temperatures rise. In this regard, the Group has implemented various measures to reduce energy consumption in the above-mentioned locations, such as requiring its staff to switch off lights and air-conditioning in their respective zones after work, maintaining constant room temperatures with thermostats in the air-conditioning system and adopting energy-efficient LED light bulbs. To encourage staff to effectively work together, the Group has established guidelines, and shared tips from time to time for staff to follow. The Group has also devised other energy consumption and waste management plans to reduce carbon emissions, which will help alleviate the impacts of global warming. By so doing, the Group can reduce carbon footprints and thereby achieve cost savings of its store operations. For details, please refer to pages 13 to 17 of this report.

能源消耗

全球暖化可能導致本集團辦公室及陳列室的能源消耗增加，尤其隨著平均氣溫上升，空調之耗電量將隨之攀升。就此而言，本集團已實施多項措施減少上述地點的能源消耗，例如要求員工在下班後關閉各自區域的照明及空調、透過空調系統的恆溫器保持室內恆定溫度，以及採用較具能源效益的LED燈泡。為鼓勵員工有效協作，本集團已制定指引，並不時分享貼士，供員工參照執行。本集團亦已制定其他能源消耗及廢物管理計劃，以減少碳排放，此舉將有助於緩解全球暖化的影響。透過此舉，本集團得以減少碳足跡，從而節省其店舖營運的成本。詳情請參閱本報告第13至17頁。

Policy Change

With the aim of meeting carbon neutrality targets and achieving a low carbon economy, the governments or regulatory bodies may implement more stringent environmental policies. Accordingly, the Group may be required to implement rigorous energy management in its operations, which will inevitably increase procurement, operating and investment costs. Plus, regulatory bodies may enforce stricter ESG disclosure requirements which require the Group to carry out more comprehensive reporting. Hence, the Group will closely monitor the existing and emerging trends, as well as climate-related policies and regulations, so that it can respond to changing circumstances in a timely manner while controlling the related expenses. The Group is committed to increasing its employees' awareness of climate change issues and mobilising them to work together to enhance the Group's ESG performance, and continue enhancing the reporting principles and strengthening transparency of communications with stakeholders.

In the meantime, there may be increasing expectations and demand from customers for environmentally friendly products. In this regard, the Group will closely monitor the consumption trends and consumer preferences, and adjust its production and marketing strategies accordingly. Meeting the increasing customer expectations and demand also provides opportunities for the Group to expand its customer base and business opportunities.

Financial Impacts

To date, the Group has not suffered significant losses due to natural hazards. Nevertheless, it is possible that there may be adverse effects on the Group's financials in the short, medium or long term, given increasing climate risks that may cause physical impacts which hinder the Group's business activities. For instance, extreme weather may lead to disruptions in operations and losses of revenue and assets. Although currently lacking the capabilities and resources to prepare disclosures on climate-related scenario analyses and anticipated financial effects, the Group will attempt to integrate sustainability considerations into its business operations and financial planning, and endeavour to enhance its climate risk management framework by incorporating financial impact assessments in future.

政策變動

為達致碳中和目標及實現低碳經濟，政府或監管機構可能會實施更嚴格的環保政策。相應地，本集團可能需要在其營運中實施嚴格的能源管理，這將無可避免地增加採購、營運及投資成本。此外，監管機構可能會執行更嚴格的環境、社會及管治披露要求，本集團因而須作出更全面的報告。因此，本集團將密切關注現有及新興趨勢，以及氣候相關政策及法規，以便能及時應對不斷變化的情況，同時控制相關開支。本集團致力於提高員工對氣候變化議題的認知，並將推動彼等齊心協力提升本集團的環境、社會及管治表現，同時持續優化匯報原則及加強與持份者溝通的透明度。

與此同時，顧客對環保產品的期望及要求亦可能日益提高。就此而言，本集團將密切關注消費趨勢及消費者偏好，並據此調整其生產及營銷策略。滿足顧客日益提高的期望及要求，亦為本集團拓展顧客群及開拓商機提供了契機。

財務影響

截至目前，本集團並未因自然災害而蒙受重大損失。然而，鑑於日益加劇的氣候風險可能造成實質影響，進而阻礙本集團的業務活動，本集團的財務狀況在短期、中期或長期內仍有可能受到不利影響。例如，極端天氣可能導致營運中斷，以及收入與資產損失。儘管目前缺乏就氣候相關情景分析及預期財務影響編製披露資料所需的能力及資源，本集團將嘗試就可持續發展考慮因素融入其業務營運及財務規劃，並於未來透過納入財務影響評估，積極強化氣候風險管理架構。

2.3.3 Risk Management 風險管理

In an endeavour to build climate and operational resilience to cope with climate risks, an ESG Policy is in place for the Group's staff to follow. Through the Executive Committee and the ESG Committee, the Group conducts ongoing qualitative and quantitative assessments of its business activities and environmental performance data, as well as climate risk analyses, in order to identify and monitor the impacts of climate change on its operations and development. Risks are prioritised based on their nature, potential impacts and likelihood of occurrence. The results of risk assessments are periodically reviewed, allowing the Group to evaluate the effectiveness of its current measures and identify areas for improvement, and update the mitigation measures where necessary. The Group then implements climate-related strategies across its operations, including the reduction of energy and water consumption, increasing energy efficiency, strengthening waste management, and active communications with suppliers.

為建構氣候及營運韌性以應對氣候風險，本集團已制定環境、社會及管治政策供員工遵循。本集團透過執行委員會及環境、社會及管治委員會，持續對業務活動及環境表現數據進行定性及定量化評估，並進行氣候風險分析，藉以識別及監察氣候變化對其營運及發展的影響。風險是根據其性質、潛在影響及發生可能性進行排序。本集團會定期檢視風險評估結果，藉此評估現行措施的成效、找出可改進之處，並在必要時更新緩解措施。隨後，本集團於其營運實施氣候相關策略，包括減少能源與水資源消耗、提升能源效益、強化廢物管理，以及與供應商保持積極溝通。

For details of the Group's ESG risk management, please refer to pages 5 to 9 of this report.

有關本集團環境、社會及管治風險管理的詳情，請參閱本報告第5至9頁。

Regarding other significant risks, please refer to Significant Risks and Strategies sub-section in the Corporate Governance Report, on pages 52 to 55 of the Company's 2025/2026 Annual Report.

關於其他重大風險，請參閱本公司2025/2026年年報第52至55頁企業管治報告中的重大風險及策略小節。

2.3.4 Metrics and Targets 指標與目標

The Group measured its GHG emissions based on the ESG Reporting Code as set out in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange, as well as Appendix 2: Reporting Guidance on Environmental KPIs of How to prepare an ESG Report issued by the HKEX.

本集團根據聯交所證券上市規則附錄C2所載之環境、社會及管治報告守則，以及聯交所發佈的《如何編製環境、社會及管治報告》「附錄二：環境關鍵績效指標匯報指引」，量度其溫室氣體排放量。

Data were collected from operational or administrative staff, who mainly gathered the figures from utility bills or stock-taking database in the course of operations. Please refer to the table in section 6.1.1 on page 51 of this report for the detailed environmental performance, and page 23 of this report for the environmental performance target. Half-yearly data were collected in order to better comprehend the Group's energy consumption and progress with improvement measures. The Group also maintained ongoing communications with its operational staff, in order to ensure the targets set were reasonable and achievable.

數據由營運或行政人員收集，該等人員主要於營運過程中從水電費單據或庫存記錄資料庫收集相關數據。詳細的環境績效請參閱本報告第51頁第6.1.1章節的表格，環境績效目標請參閱本報告第23頁。為更精準掌握本集團能源消耗情況及改善措施的進度，本集團採集半年期數據。本集團亦與營運人員保持持續溝通，確保所設定的目標合理且可達成。

As at the publication date of this report, the Group did not have sufficient information for preparing disclosures on the amounts and percentages of assets or business activities that are vulnerable to climate-related physical and transition risks, as well as the amounts and percentages of assets or business activities that align with climate-related opportunities, and undue cost and effort may occur to obtain such information. The Group will continue to attempt to gather the related information without undue cost or effort, and disclose the progress in future reports as appropriate.

截至本報告發佈日期，本集團沒有足夠資料就容易受氣候相關物理及轉型風險影響的資產或業務活動的金額及百分比，以及涉及氣候相關機遇的資產或業務活動的金額及百分比進行披露，而獲取該等資料可能需要付出不必要成本或努力。本集團將繼續嘗試在不需付出不必要成本或努力的情況下收集有關資料，並適時於日後報告中披露進度。

While the Group does not have any financing deployed towards climate-related risks and opportunities at present, it will closely monitor the situation and adopt flexible financial management.

縱使本集團目前沒有任何用於氣候相關風險和機遇的融資金額；其將密切監察情況及採取靈活的財務管理措施。

Investments concerning climate-related risks and opportunities are assessed based on cost, return and feasibility, and are being considered in the Group's business planning and operations management, with the aim of enhancing overall energy efficiency and environmental performance. Currently, the Group has deployed an insignificant amount of capital expenditure and investment in relation to the climate-related risks and opportunities mentioned under the section 2.3.2 on pages 18 to 21 of this report; it will continue to evaluate the capital deployment and make adjustments as appropriate.

氣候相關風險與機遇的投資，均依據成本、回報及可行性進行評估，並已納入本集團的業務規劃及營運管理作考慮，旨在提升整體能源效率及環境表現。在本報告第18至21頁第2.3.2章節內所提及，本集團目前已用於在氣候相關風險和機遇的資本開支及投資金額較低；其將繼續評估資本運用並適時作出調整。

To date, the Group has not applied a carbon price and carbon credits in its decision making. The Group will evaluate the feasibility of doing so, and will disclose any such implementation in future reports as appropriate.

截至目前，本集團尚未在決策過程中應用碳定價及碳信用。本集團將評估此舉的可行性，並將適時於日後報告中披露任何相關實施情況。

An Employees and Remuneration Policy is in place, which determines employees' remuneration in accordance with factors such as employees' responsibilities, competence and skills, and performances. The management will evaluate how to factor climate-related considerations into the Employees and Remuneration Policy in future, and further information will be disclosed in future reports as appropriate.

本集團已制定僱員及薪酬政策，根據僱員職責、能力、技能及表現等因素釐定僱員薪酬。管理層將評估日後如何將氣候相關因素納入僱員及薪酬政策，進一步資料將適時於日後報告中披露。

2.4 Environmental Performance 環境保護績效

To illustrate the Group's sustainability performance, quantitative data has been collected from all showrooms of "***Ulferts***" and "***Ulferts Signature***" in Hong Kong, the warehouse in Tuen Mun and the Hong Kong office, during the Year. During the Year, an aggregate of approximately 43% (2025: 49%) of the Group's revenue was derived from "***Ulferts***" and "***Ulferts Signature***". The related data are listed in the table in section 6.1.1 on page 51 of this report.

為展示本集團之可持續表現，本集團於本年度從香港所有「***歐化傢俬***」及「***歐化傢俬尊尚店***」陳列室、位於屯門之倉庫及香港辦公室收集量化數據。於本年度，本集團收入合共約43%（2025年：49%）來自「***歐化傢俬***」及「***歐化傢俬尊尚店***」。相關數據已列載於本報告第51頁第6.1.1章節的表格內。

Besides, the Group has set a target to reduce energy consumption by 5% based on the per-unit consumption by FY2026/2027 or before, with FY2021/2022 as the baseline.

此外，本集團已訂立了目標，以2021/2022年度為基準，於2026/2027年度或之前基於每個單位消耗量減少能源消耗5%。

3.1 Workforce Distribution and Diversity 員工分佈及職場多元化

The Group believes that a motivated and balanced workforce is crucial for building a sustainable business model and delivering long-term returns. The Group is firmly committed to diligently fostering a nurturing and all-encompassing work environment that encourages and empowers its employees to flourish, thereby enabling them to make utmost valuable contributions towards the Group's continued prosperity and advancement.

本集團深信，積極主動且具均衡比例之員工團隊，是建立可持續經營模式及帶來長遠回報的關鍵元素。本集團堅定致力營造一個具培育及包容性的工作環境，鼓勵並賦權員工蓬勃發展，從而使他們能夠為本集團的持續繁榮及進步作出極具價值的貢獻。

The Group has a diverse workforce in terms of gender and age, providing a variety of ideas and levels of competencies that contribute to the Group's success. The Group is firmly committed to gender equality at both managerial and operational levels. The total number of the employees of the Group and the demographics of the workforce as at 31 March 2026 are listed in the table in section 6.1.2 on page 52 of this report.

本集團的員工團隊來自不同年齡層及性別，提供多元化的觀點及各種程度的技能，為本集團的成功作出貢獻。本集團在管理及營運層面均一直堅守兩性平等原則。本集團於2026年3月31日的僱員數目及員工分佈已列載於本報告第52頁第6.1.2章節的表格內。

The management believes that employees are important assets of the Group, and remains committed to attracting and retaining talent with diverse backgrounds for achieving sustainable growth and maintaining a stable turnover rate. The turnover rates of the Group's workforce during the Year are listed in the table in section 6.1.2 on page 52 of this report.

管理層相信，員工乃本集團之重要資產，並致力吸引並挽留不同背景的人才，以達致可持續增長及維持穩定的流失率。本集團於本年度之員工流失率已列載於本報告第52頁第6.1.2章節的表格內。

3.2 Employment Practice 僱傭常規

The Group strictly complies with Employment Ordinance (Cap. 57, Laws of Hong Kong), Minimum Wage Ordinance (Cap. 608, Laws of Hong Kong), Sex Discrimination Ordinance (Cap. 480, Laws of Hong Kong) and other statutory requirements regarding employment and labour practices.

本集團嚴格遵守《僱傭條例》（香港法例第57章）、《最低工資條例》（香港法例第608章）、《性別歧視條例》（香港法例第480章）及其他有關僱傭及勞工慣例的法定規定。

To ensure staff clearly understand their rights and obligations, the employee handbook and other policies and guidelines are in place covering the areas of compensation and dismissal, recruitment, working hours, rest periods, equal opportunity, anti-discrimination and other fringe benefits, etc. The Group reviews its related policies from time to time to ensure compliance with the latest statutory requirements.

為確保員工清楚了解自己的權利和義務，已制定員工手冊及其他政策及指引，涵蓋薪酬及解僱、招聘、工作時間、休息時間、平等機會、反歧視以及其他額外福利等範疇。本集團不時檢討其相關政策，以確保符合最新法定要求。

The Group firmly believes that a fair and just working environment can significantly boost employee morale and productivity, and is therefore dedicated to providing equal opportunities in all aspects of employment and ensuring the workplace is free from discrimination. The Group ensures employees receive fair and competitive remuneration packages in accordance with their experience, qualifications, performance and market rates, and are being reviewed on a regular basis. Performance evaluations are conducted by department supervisors at the end of probationary periods, and during promotions, salary adjustments and annual assessments. These evaluations help assess employees' past performances, and set goals for their future development. The Group encourages employees to provide feedback during performance evaluations, to guide their career growth. The completed performance evaluation forms are kept in employees' personal files for record-keeping purposes.

本集團堅信公平公正的工作環境可大幅提高員工士氣和工作效率，因此其致力於在就業的各方面提供平等機會，並確保工作場所不存在歧視。本集團確保僱員基於其經驗、資歷、表現及市場工資水平獲得公平及具競爭力的薪酬待遇，並定期檢討有關待遇。績效評估由部門主管於試用期結束，以及晉升、薪酬調整及年度考核期間進行。該等評估有助評核員工的過往表現，並為他們的未來發展設定目標。本集團鼓勵員工於績效評估時提供反饋，以指導其職業發展。所填妥之績效評估表存在員工個人檔案中以作記錄保存。

A set of grievance procedures is in place, to provide staff with a channel to confidentially escalate complaints and concerns to the Human Resources Department. The management will continue listening to the voices of employees, to ensure that their concerns and needs are appropriately addressed and resolved.

本集團已制定申訴程序，為員工提供渠道，使員工可以保密方式向人力資源部提出投訴和關注事項。管理層將繼續聆聽員工聲音，確保他們的關注和需求得到適當關注及解決。

The Group fully complies with relevant laws and regulations in related regions concerning prevention of child and forced labour including the Protection of Children and Juveniles Ordinance (Cap. 213, Laws of Hong Kong). In the recruitment process, the Group implements appropriate procedures to ensure that employment adheres to minimum age provisions of applicable laws. The Group also prohibits any form of forced labour. The ages and identities of its employees are verified, and employment contracts are entered into with all employees.

本集團嚴格遵守在相關地區有關防止童工及強制勞工的法律及法規，包括《保護兒童及少年條例》（香港法例第213章）。在招聘過程中，本集團實施適當程序以確保受僱員工符合適用法律的最低年齡規定。本集團亦禁止任何形式的強制勞工。其僱員的年齡和身份均得到核實，並與所有僱員簽訂了僱傭合同。

During the Year, the Group was not aware of any cases of non-compliance with employment and labour regulations. If a violation is confirmed during the regular monitoring process or upon receipt of an application, the Group will handle the case in accordance with internal policies and regulations, such as by terminating the employment contract or reporting the violation to law enforcement agencies.

於本年度，本集團並不知悉任何違反僱傭及勞工法規的個案。倘於定期監控過程中或收到申請後確認有違規行為，本集團將根據內部政策及規例處理個案，如終止僱傭合約或向執法機關舉報違規行為。

3.3 Welfare and Benefits 福利及津貼

The Group places a strong emphasis on the well-being and benefits of its employees, recognising their vital role in the overall success and sustained growth of the Group. To ensure a supportive and nurturing work environment, the Group implements various measures to prioritise the welfare of its employees.

本集團極為重視員工的福祉及福利，並認同他們對本集團的整體成功及持續發展至關重要。為確保一個具支持性及培養性的工作環境，本集團採取多項措施優先考慮員工福利。

One key aspect of employee welfare is the timely and full payment of salaries. The management understands the importance of financial stability and ensures that employees receive their salaries on time and in full, providing them with a sense of security and satisfaction. Additionally, the Group offers a comprehensive range of leave entitlements, including statutory holidays as well as additional leave such as annual leave, sick leave, maternity leave, paternity leave, compensatory leave, marriage leave, jury leave and condolence leave. Each employee is also entitled to one day of birthday leave in lieu of a birthday gift. These leave options allow employees to fulfil personal and family commitments, thus attaining work-life balance.

員工福利的一個重要方面是及時全額支付薪資。管理層深明財務穩定的重要性，確保員工按時全額領取薪資，讓員工有安全感和滿足感。此外，本集團提供全面的休假權利，包括法定假期以及額外假期如年假、病假、產假、侍產假、補休假、婚假、陪審員假及喪假。每名員工並可享有一天生日假期以代替生日禮物。這些休假選擇讓員工履行個人和家庭承擔，從而實現工作與生活平衡。

Besides, comprehensive benefits are provided by the Group, such as employer's voluntary mandatory provident fund contributions, medical coverage and personal accident insurance. During the Year, the Group encouraged its staff to undergo annual health check by way of subsidy. By providing these welfare benefits, the Group ensures that employees have access to necessary healthcare services and financial security.

此外，本集團提供全面的福利，例如僱主的自願性強積金供款、醫療保險及個人意外保險。於本年度，本集團通過資助方式鼓勵員工進行年度身體檢查。通過提供這些福利，本集團確保員工能夠獲得必要的醫療保健服務和經濟保障。

The Group values workplace wellness practices that support employees' health and well-being. The Group encourages breastfeeding and provides a designated private space in the office building to support breastfeeding female employees to express breastmilk according to their schedule during working hours. These "Breastfeeding Friendly Workplace" measures demonstrate the Group's commitment to the wellbeing of its employees and their families.

本集團注重實踐健康的工作場所，使員工體魄強健。本集團鼓勵母乳餵哺，並於辦公大樓提供特定的私人空間，以支援女性員工在工作時間內按照其時間表擠母乳。該等「母乳餵哺友善工作間」措施兑現本集團維護員工及其家庭成員福祉的承諾。

3.4 Occupational Health and Safety 職業健康及安全

The Group prides itself on providing a safe, effective and congenial work environment for its staff. To ensure the highest standards of health and safety, the Group adheres to all relevant regulations and implements comprehensive safety measures throughout its operations.

本集團致力為員工提供安全、高效及舒適之工作環境，並引以為豪。為確保最高的健康和安全標準，本集團遵守所有相關法規，並於整個營運過程中實施全面的安全措施。

Occupational health and safety ("OHS") measures are regularly reviewed by the Group to ensure their effectiveness. A dedicated team has also been established to deal with OHS matters, and to react promptly if there are issues, to ensure a healthy and safe work environment. Workshops and seminars on different topics are regularly held, to present the latest information and raise awareness of OHS issues for employees. Regular fire drills are arranged by the building management office in which the Group's staff has participated.

本集團定期審查職業健康及安全(「職安健」)措施，以確保其有效性。同時成立了一個專門小組處理職安健事宜，以便在問題出現時迅速作出反應，確保一個健康和安全的工作環境。本集團定期舉辦不同主題的學習工作坊及研討會，以呈列最新資訊，及加強僱員對職安健方面的意識。大廈管理處定期安排消防演習，本集團員工均有參與。

The Group enhances emergency preparedness and ensures there are well-stocked first-aid kits in its Hong Kong office, showrooms and warehouses to protect the health and safety of employees and customers. Besides, the Group has identified the nearest locations of the automated external defibrillators (AEDs) near its office, showrooms, and warehouses, and has ensured that relevant guidelines have been communicated to employees so that the devices can be accessed quickly when needed. The Group has also arranged staff who is certified first aider to provide emergency assistance to other colleagues whenever needed.

本集團提升應急準備能力，並確保香港辦公室、陳列室及倉庫內配備充足的急救箱，以保障員工及顧客的健康與安全。此外，本集團已識別辦公地點、陳列室及倉庫周邊最近的自動體外心臟去顫器(AED)位置，並確保相關指引已傳達予員工，以在需要時能迅速取得設備。本集團並安排持有認可急救證書的員工，於需要時為同事提供緊急支援。

Health Seminar – Falling into Dietary traps
健康講座 – 墮入飲食陷阱

September 2025
2025年9月

To help colleagues maintain healthy eating habits, the Group invited nutritionists to provide staff with insights into common lifestyle diseases, breakfast "calorie traps", and tips for fat reduction.

為了讓同事保持健康的飲食習慣，本集團邀請了營養學家為員工講解常見都市病、早餐熱量陷阱及減脂等小貼士。

Health Seminar – First Aid Knowledge for the Workplace
健康講座 – 工作間急救常識

November 2025
2025年11月


The Group arranged a seminar related to first aid for employees, introducing basic first aid knowledge and enabling them to assist injured colleagues in the event of workplace accidents.

本集團為員工安排了有關急救的講座，介紹基本的急救常識，讓他們在工作間遇到意外事故時協助傷患同事。

Health Seminar – The Complete Guide to Probiotics
健康講座 – 益生菌健康大解構

January 2026
2026年1月

The Group organised a seminar on probiotics for employees, enabling them to understand the relationship between specific probiotics and the stress hormone cortisol, and how to choose suitable probiotics. The seminar aimed at helping employees cope with daily stress and thereby improve their sleep quality.

本集團為員工安排了有關益生菌的講座，讓他們了解特定的益生菌與壓力荷爾蒙皮質醇之間的關係，以及如何選擇合適的益生菌。該講座旨在協助員工應對生活壓力，從而改善睡眠質素。

Every case of injury, if any, is required to be reported to the Human Resources Department and be individually assessed under the internal guideline procedures. The number and rate of work-related fatalities, and the number of lost days due to work injuries, are listed in the table in section 6.1.2 on page 53 of this report.

一旦發生工傷事故（如有），必須通報人力資源部，並根據內部指引程序進行獨立評估。因工亡故的人數及和比率以及因工傷損失工作日數已列載於本報告第53頁第6.1.2章節的表格內。

3.5 Development and Training 發展及培訓

Recognising the importance of skilled and professionally trained employees, the Group offers comprehensive training to enhance the knowledge, skills and work capability of its staff, enabling them to excel in their roles. The Group encourages and provides subsidies to employees at all levels to pursue educational or training opportunities that achieve personal growth and professional development. A policy on External Training Subsidy is in place, allowing every staff member to develop and maintain job-related skills for full performance.

本集團明白技能熟練及經專業培訓的員工之重要性，因此提供全面的培訓以提升員工的知識、技能及工作能力，讓他們能在其崗位發揮所長。本集團鼓勵並資助各級員工進修或參與培訓，以實現其個人成長及專業發展。本集團設外間進修資助政策，讓每個員工能發展及維持工作技能，發揮最佳表現。

The Group has a comprehensive training system, covering corporate culture, personal competencies development, and management skills, as well as induction training for new hires.

本集團擁有全面的培訓制度，當中涵蓋企業文化、個人能力發展、管理技能及新人入職培訓。

Orientation and training sessions on service attitude, customer service standard and selling skills are arranged for all new frontline staff. They have to pass the field coaching assessment before the end of their probation, which assessment requires demonstration of their service and selling skills, as well as knowledge of company policy that was learnt from the classroom and on-the-job training. Each new-comer also receives guidance from a designated mentor.

所有新加入的前線員工獲安排迎新培訓，以及關於服務態度、顧客服務標準和銷售技巧的培訓。他們必須通過於試用期結束前進行的現場指導考核，該考核要求他們展示從課堂和在職培訓中學到的服務和銷售技能，以及對公司政策的認識。每名新入職之員工還將接受指定導師的指導。

The training programmes offered to general frontline staff mainly focus on customer servicing skills and product knowledge. In an effort to achieving better sales performance, the Group arranges workshops for enhancing sales skills of staff. In these workshops, participants are coached with practical selling techniques through role play.

一般前線員工之培訓計劃主要專注於顧客服務技能及產品知識。為達致更佳的銷售表現，本集團安排多個工作坊，致力提升員工銷售技能。該等工作坊透過角色扮演，向參加的員工傳授實用銷售技巧。

The Group also provides supervisory training to senior frontline staff, such as briefing skills, on-floor coaching and feedback skills. The Group has also developed a Train-The-Trainers (TTT) programme for selected senior frontline staff, to groom them to share tactics on service and selling with the team, to help improve overall performance of the team.

本集團亦為高級前線員工提供督導培訓，例如簡報技巧、現場教練及回饋技巧。本集團還為特選的資深前線人員制定了導師培訓計劃，以培養他們有效與團隊分享服務及銷售方面的實用技巧，從而提升團隊的整體表現。

Apart from service and selling skills related training, the Group also emphasises on building effective management and supervisory skills of managerial staff. The Group provides management development programmes to senior staff from operations, back office, warehouse and delivery team, helping them to develop and refi ne supervisory skills, which contributes to a positive work environment and maximises employees' efforts to achieve the business goals.

除有關服務及銷售技能之培訓外，本集團亦注重為管理層員工培養有效的管理及監督技能。本集團針對營運、後勤、倉庫及送貨團隊之高級員工提供管理發展培訓，協助彼等發展及改良其監督技能，從而締造良好工作環境及使員工發揮所長，以實現業務目標。

During the Year, the Group also arranged training for staff responsible for recruitment, mainly covering recruitment channels, procedures and interviewing skills, with a view to upskilling the interviewers in the selection process and enhancing the efficiency of the recruitment process. In addition, the Group organised workshops on KPI setting methodology and performance appraisal skills, to enhance management skills of employees of managerial and pre-managerial grades.

於本年度，本集團並為負責招聘之員工安排培訓，內容主要包括招聘渠道、流程及面試技巧，以提升面試員的甄選技巧及提高招聘過程的效率。此外，本集團舉行了關鍵績效指標制定方法及績效考核技巧工作坊，以提升經理及準經理級別員工的管理技巧。

By investing in the continuous learning and development of its employees, the Group aims to enhance their capabilities and foster their professional growth.

透過投資員工的持續學習和發展，本集團旨在提高其能力並促進其專業發展。

The number of training hours of the staff of the Group, and the percentage of employees trained are listed in the table in section 6.1.2 on page 53 of this report.

本集團員工培訓時數以及受訓僱員百分比已列載於本報告第53頁第6.1.2章節的表格內。

3.6 Employee Activities 員工活動

The Group believes that maintaining work-life balance is essential for sustainability and a sound body and mind for every employee. To support employees in maintaining work-life balance and creating team spirit, the Group organised staff activities from time to time that helped strengthen relationships between employees, boosted their morale and promoted a harmonious working environment.

本集團相信，維持工作與生活的平衡對每位員工的可持續發展及身心健康至為重要。為支持員工維持工作與生活的平衡及培養團隊神，本集團不時舉辦員工活動，這有助鞏固員工之間的關係、加強員工士氣，並締造和諧的工作環境。

Mid-Autumn Festival Delicacies
佳餚美饌賀中秋

September 2025
2025年9月

As a token of appreciation, the Group prepared mooncake gift boxes from The Emperor Hotel for the staff in the Hong Kong office.

為表達心意，本集團為香港辦公室的員工準備了英皇駿景酒店的月餅禮盒。

Eight-Form Tai Chi – Mind and Body Wellness Class
八式太極拳 – 身心健康班

November 2025
2025年11月

The Group arranged an eight-form Tai Chi class to enable employees to practice this mind-body exercise during their non-working hours. Eight-form Tai Chi promotes cardiovascular health, unblocks meridians, harmonises energy and blood flows, enhances physical balance and muscle strength, while also reducing stress and anxiety, and helping prevent dementia. All these can comprehensively improve employees' physical and mental well-being.

本集團安排了八式太極拳班，以讓員工在工餘時間進行這種結合身心的運動。八式太極拳能促進心血管健康、疏通經絡、調和氣血、增強身體平衡與肌肉力量，同時也能減輕壓力與焦慮，並可預防認知障礙症。這些都能全面提升員工的身心健康。

Coffee Painting Workshop
咖啡山水畫體驗工作坊

January 2026
2026年1月

This workshop combined coffee making with landscape painting, offering a unique artistic experience designed to help employees unwind. The activity aimed to blend the aroma of coffee with the poetic atmosphere of landscape painting, allowing participants to enjoy moments of calm and focus during the creative process, thereby helping to relieve stress.

該工作坊結合了咖啡製作與山水畫創作，透過獨特的藝術體驗，幫助員工放鬆心情。該活動旨在結合咖啡的香氣與山水畫的意境，讓參與者在創作過程中享受平靜與專注的時刻，從而幫助舒緩壓力。

The Group places a strong emphasis on compliance and considers it a core value in all aspects of its operations. The Group is committed to upholding ethical business practices and complying with relevant laws, regulations, and industry standards. Compliance is not only a legal obligation to the Group, but a fundamental principle that guides its decision-making and ensures that the Group operates with integrity and transparency. The Group has implemented robust compliance frameworks and internal controls to mitigate risks and ensure that its actions align with the Group's values. By prioritising compliance, the Group aims to foster trust, maintain the confidence of its stakeholders, and contribute to a sustainable and responsible business environment.

本集團高度重視合規，並將其視為營運各方面的核心價值。本集團致力維護道德商業慣例，遵守相關法律、法規及行業標準。合規不僅為本集團的法律義務，亦為指導其決策、確保本集團誠信、透明經營的基本原則。本集團實施了穩健的合規框架及內部控制，以降低風險並確保其行動符合本集團的價值觀。透過優先考慮合規，本集團旨在培養信任，維持持份者信心，並為可持續及負責任的營商環境作出貢獻。

4.1 Supply Chain Management 供應鏈管理

The Group acknowledges the substantial benefit of robust and transparent supply chain management for its business operations. The Group has therefore instituted a thorough and stringent supply chain management system, including mechanisms to monitor the performance and compliance of its suppliers.

本集團認同穩健、透明的供應鏈管理對其業務營運有重大的好處。因此，本集團建立了一套全面且嚴格的供應鏈管理體系，包括供應商之表現監察及合規性的機制。

The furniture products offered by the Group are imported from Europe and Asia. As at 31 March 2026, over 60 brands were offered for sale in its showrooms. With 50 years' history in the furniture retail industry, the Group has built up a long-standing relationship with a suite of reliable brands, many of which are recognised for their high quality and stylish design. Regarding the "***Ulfenbo***" products, the Group outsources the production process to independent third party manufacturers in Chinese Mainland, Taiwan and Malaysia. The long-established relationships with its suppliers provide the Group with reliable sources of furniture with assured quality. The procurement plans are implemented after analysing the Group's sales and inventory levels for various furniture products.

本集團提供之傢俬產品乃進口自歐洲及亞洲。於2026年3月31日，本集團陳列室售賣超過60個品牌。本集團在傢俬零售行業擁有50年歷史，與一系列可靠品牌建立了長遠合作關係，當中大部分以高質素及時尚設計聞名。至於「***歐化寶***」產品，本集團把生產工序外判至中國內地、台灣及馬來西亞的獨立第三方生產商。本集團與供應商建立長久的合作關係，向本集團提供可靠且具質量保證之傢俬貨源。各項不同傢俬產品之採購方案乃經分析本集團之銷售及存貨水平後執行。

The Group has internal control authorisations and procedures for selecting suppliers, which are based on criteria such as quality, price, delivery timeliness, supplier's capability and experience. The Group's evaluation criteria extends beyond product quality, with preference given to suppliers demonstrating strong sustainability commitments. When sourcing furniture, the Group does not only avoid choosing products that involve excessive use of hazardous chemicals, but also considers the packaging materials used by suppliers, and gives preference to suppliers that adopt recycled materials or recyclable packaging materials, thereby reducing waste generation and supporting a more sustainable supply chain.

本集團設有內部監控授權及程序甄選供應商，其乃根據質素、價格、送貨時效、供應商的實力及經驗等準則進行。本集團的評估標準不僅限於產品質素，並會優先考慮具堅定持續發展承諾的供應商。本集團在採購傢俬時，除留意避免選擇過度使用有害化學物質的產品外，亦會考慮供應商使用的包裝材料，並優先考慮採用回收物料或可回收包裝材料的供應商，以減少廢物產生及降低供應鏈對環境的影響。

The Group maintains a zero-tolerance policy against any form of child or forced labour. Any violations of these standards result in immediate contract termination, ensuring full compliance with ethical business practices throughout the Group's supply chain.

本集團對任何形式的童工或強制勞工採取零容忍政策。任何違反該等標準的行為均會引致立即終止合約，以確保本集團整個供應鏈均完全符合商業道德操守。

The Group requires relevant team members to maintain internal records of previous appointments and evaluations of the suppliers' work quality, which serves as a basis for supplier quality oversight. The Group also maintains an active suppliers monitoring program through regular site visits.

本集團要求相關團隊成員保存先前委任及供應商工作質素評估的內部記錄，以作為供應商質量監管的基準。本集團亦會透過定期現場巡視積極維持供應商監察計劃。

The Group will be alert as to whether there is unfavourable news regarding its engaged suppliers on the environmental aspect. In the event of such news, the Group will verify the news and internally discuss the need to change the supplier if needed.

本集團會留意其使用的供應商在環境保護方面有否出現不利新聞。如有發現，本集團會核實新聞，並將進行內部討論以決定是否需要更換供應商。

The numbers of service providers engaged by the Group's operations during the Year are listed in the table in section 6.1.2 on page 53 of this report.

本集團於本年度所聘用之服務供應商數目已列載於本報告第53頁第6.1.2章節的表格內。

4.2 Product Responsibility and Customer Services 產品責任及客戶服務

A customer service department has been set up to listen to customers' opinion and address to customers' complaint. Customer service meetings are held where customers and product quality issues are reported to and discussed with senior management on a monthly basis.

本集團已設立客戶服務部，負責聆聽客戶意見及處理客戶投訴。每月均會舉行客戶服務會議，以向高級管理層匯報及討論有關客戶及產品質量之問題。

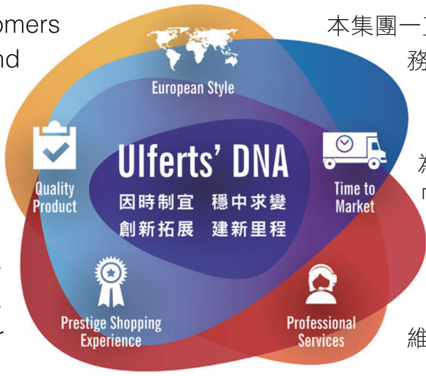
The Group offers free on-site inspection for some products within the first year of delivery. To gather valuable customer feedback, the Group collects customer satisfaction questionnaires through different channels from time to time.

就部份產品，本集團於首年內交貨提供免費上門檢查服務。為收集客戶寶貴意見，本集團不時透過不同渠道收集客戶滿意度調查問卷。

The numbers of sold or shipped products recalled for safety and health reasons and the numbers of customer complaints lodged with the Consumer Council during the Year are listed in the table in section 6.1.2 on page 53 of this report. All complaints were independently investigated and handled according to its internal guidelines.

本集團於本年度因安全與健康理由而須回收的已售或已運送的產品數目以及由顧客向消費者委員會作出投訴的數目已列載於本報告第53頁第6.1.2章節的表格內。所有投訴均已按照內部指引作獨立調查及處理。

The Group has been continuously offering its customers with high quality products and services, and has developed a strong brand reputation for selling high quality furniture. The Group has adopted the five corporate DNAs that shape the core values of the Group: European style, quality products, prestige shopping experience, professional services and time to market. The Group emphasises quality and efficient after sales services to its customers as essential elements for maintaining its business reputation.



本集團一直持續向客戶提供優質產品及服務，並在銷售優質傢俬方面樹立了良好的品牌信譽。本集團實施了5項企業基因密碼(DNA)，分別為「歐洲風格」、「優質產品」、「優越購物體驗」、「專業服務」及「適時應市」，並以此塑造出本集團之核心價值。本集團重視並認為優質及高效之售後服務是維持商譽不可或缺之重要元素。

For "***Ulfenbo***" products, the Group provides warranties on the mattress coil systems, electric motors and metal elastic hinges of mattresses, sofas and adjustable beds; and, depending on the product series, varying maintenance and replacement services are offered according to the length of time since a product was purchased, at prevailing charges. "***Ulfenbo***" brand has been awarded "Hong Kong Top Brand Mark" under the Hong Kong Top Brand Scheme organised by The Chinese Manufacturers' Association of Hong Kong and Hong Kong Brand Development Council since 2014.

就「***歐化寶***」產品而言，本集團為床褥、梳化及電動床之床褥彈簧結構、電動摩打及金屬彈鉸結構提供保用服務；亦會視乎產品系列，因應產品購買日起計之時期，在收取當時之費用下提供維修及更換服務。「***歐化寶***」品牌自2014年起獲得由香港中華廠商聯合會及香港品牌發展局舉辦之香港名牌標識計劃所授予之「香港名牌標識」。

The Group has actively participated in the Quality Service Programme organised by the Hong Kong Retail Management Association. During the assessment period, the Hong Kong Retail Management Association commissioned mysterious shoppers to visit the Group's showrooms, to conduct multiple sampling service assessments on various aspects including the showroom environment, staff appearance, service awareness, product introduction, objection handling, payment, sending off customers and team spirit, to make professional and rigorous assessments.

本集團一直積極參與由香港零售管理協會舉辦之優質服務計劃。香港零售管理協會在評核期間委派神秘顧客前往本集團陳列室作出多次抽樣服務評核，從多方面包括陳列室環、店員儀容、服務意識、產品介紹、異議處理、付款、送別顧客及團隊精神等範疇，作出專業嚴謹的評審。

During the Year, the Group received the following awards for its quality products, professional services and quality showroom environment.

- **"*at • home*": Quality Service Retailer of the Year 2025 – Furniture & Home Accessories Category**
  Quality Service Programme of Hong Kong Retail Management Association

- **"*Ulferts*": Quality Service Leader Award – Furniture & Home Accessories Category (Apr to Jun 2025 and Jan to Mar 2026)**
  Quality Service Programme of Hong Kong Retail Management Association

於本年度，本集團憑藉其優質產品、專業的服務及優質陳列室環境獲得以下獎項。

- **「*at • home*」：全年最佳服務零售商 2025－傢俱及居室用品組別**
  香港零售管理協會優質服務計劃

- **「*歐化傢俬*」：行業服務領袖－傢俱及居室用品組別（2025年4至6月及2026年1至3月）**
  香港零售管理協會優質服務計劃

4.3 Data Protection 資料保護

The Group places the utmost importance on protecting the privacy of its customers, partners and staff in the collection, handling, safekeeping, use and retention of their personal data. The Group adheres to the applicable data protection regulations and ensures appropriate technical measures are in place to protect personal data against unauthorised disclosure, use or access. The Group also ensures that customers' personal data is securely stored, and used only for the purpose for which it has been collected and such other purposes as expressly consented by customers. Currently, the privacy policy is displayed in the website of the Group for customers' reading at any time.

本集團在收集、處理、保管、使用及保存客戶、合作夥伴及員工的個人資料過程中，對保障彼等的私隱給予最高度的重視。本集團嚴格依循適用的資料保護法例並確保設立適當之技術措施，保障個人資料免被未經授權披露、挪用或存取。本集團亦確保客戶個人資料獲安全妥善地儲存，並只會按收集時指定的用途及經客戶明確同意的其他用途使用。目前，私隱政策已於本集團之網站展示，供客戶隨時閱讀。

In addition, relevant staff are provided with guidelines in compliance with applicable laws on data privacy protection, to strengthen their awareness and to protect personal data against loss, unauthorised access, use, modification or disclosure. In this regard, the Group arranges regular cybersecurity awareness training sessions for its staff, covering topics such as up-to-date internet safety and phishing awareness, as well as providing corporate guidance on safe remote working practices. To minimise risks of data leakage, access to customer database is limited to authorised staff. The Group does not share any personal data with third parties unless in accordance with law. To reduce the risk of identity theft, the Group takes appropriate measures to dispose of documents that contain customer information.

此外，本集團根據資料私隱保護適用法律向相關員工提供指引，以加強彼等的意識及保障個人資料，防止遺失、未經授權查閱、使用、修改或披露。在這方面，本集團定期為其員工安排網絡安全意識培訓課程，內容包括最新的互聯網安全和網絡釣魚意識，並提供有關安全遠端工作實踐的企業指引。為降低資料外洩風險，客戶資料庫只容許經授權員工查閱。除非根據法律規定，否則本集團不會與第三方分享任何個人資料。為減低身份盜竊的風險，本集團於處置含有客戶資料的文件方面採取適當措施。

All these measures aim to ensure the Group's business activities adhere to the highest personal data protection standards. The Group regularly reviews and updates its policies and measures to align with the latest laws, regulations, and technology changes, ensuring the implementation of a continued and high degree of personal data protection.

所有該等措施旨在確保本集團業務活動符合最高的個人資料保護標準。本集團定期審閱及更新其政策和措施，以符合最新法律、法規及技術變動，確保持續及高度的個人資料保護得以實施。

4.4 Protection of Intellectual Property 保護知識產權

The Group attaches great importance to the protection of intellectual property and is committed to complying with relevant laws, regulations and international standards. The Group protects its intellectual property rights by prolonged use and registration of domain names and various trademarks including without limitation to "***Ulferts***", "***Ulfenbo***" and "***at • home***". The Group has registered trademarks in various classes in Hong Kong and Chinese Mainland. The Group's trademarks and domain names are constantly monitored and renewed prior to their expiration.

本集團高度重視知識產權保護，並致力遵守相關法律、法規及國際標準。本集團透過持續使用及註冊域名與各類商標(包括但不限於「***歐化傢私***」、「***歐化寶***」及「***at • home***」)保障其知識產權。本集團已在香港及中國內地註冊多個類別的商標。本集團商標及域名會獲持續監控及於屆滿前續期。

The Group signs contracts with suppliers and partners that clearly define the ownership and usage rights of intellectual property to ensure the legal use of others' intellectual property. Besides, the Group takes prompt action against any infringement of the Group's intellectual property rights.

本集團與供應商及合作夥伴簽訂合約，明確列明知識產權的所有權及使用權，確保合法使用他人之知識產權。此外，本集團會針對任何對本集團之知識產權作出的侵犯採取迅速行動。

The Group takes active steps to collect and retain detailed records and evidence of its use of trademarks, and constantly monitors and conducts periodical reviews on such use to protect them from potential cancellation.

本集團採取積極措施收集及保存有關商標使用的詳盡紀錄及證據、時刻監察並定期就商標使用進行檢討，以免除潛在撤銷風險。

The Group will continue improving and updating its intellectual property protection policies and measures to ensure that its business operations comply with the latest legal and regulatory requirements and protect the legitimate rights and interests of intellectual property.

本集團將持續改善並更新知識產權保護政策和措施，以確保其業務營運符合最新法律法規要求，並保護知識產權的合法權益。

4.5 Anti-corruption/Anti-money Laundering 反貪污／打擊洗錢

The Group believes that fair, transparent, and ethical business practices are key to corporate success and sustainable development. In order to enhance ethical corporate culture and practices, the Group has established policies and procedures for anti-corruption, anti-money laundering ("AML") and counter-terrorist financing.

本集團堅信公平、透明和道德的商業行為是企業成功及可持續發展的關鍵。為提升企業道德文化及常規，本集團已建立反貪污、打擊洗錢及恐怖分子資金籌集之政策及程序。

For high value cash transactions, frontline staff would require customers to provide relevant information to verify their identities. Such records are required to be kept properly in strict confidentiality. The Group maintains stringent protocols for handling customer personal information, ensuring the highest standards of data protection and confidentiality. Besides, the Group cooperates with regulatory bodies during case investigation when required, ensuring strict adherence to compliance.

就大額現金交易，前線員工將要求顧客提供有關資料以核實彼等之身份。有關記錄須高度保密地妥善保存。本集團在處理顧客個人資料方面制定了嚴格的程序，以確保資料保護及保密達到最高標準。此外，本集團在監管機構進行案件調查時作出配合，以確保嚴格遵守合規規定。

The Group adopts a zero-tolerance approach to all forms of corruption and bribery. It is essential for the Group's employees to have a deep understanding of bribery, extortion, corruption and related acts, in order to maintain compliance and integrity in business operations. Strictly adhering to the Prevention of Bribery Ordinance (Cap. 201, Laws of Hong Kong), an Anti-Corruption Policy and Procedures has been established, in which a set of guidelines in giving and receiving gifts, or offer in the form of meals, accommodation and entertainment, as well as interacting with business partners and government officials, was established to outline acceptable and unacceptable conduct in employees' daily business activities. This is also clearly stipulated in all employees' contracts. These policies are explained during induction training, and are freely accessible on the Group's intranet. The Group aims to ensure every employee adheres to applicable legal requirements and makes ethical business decisions. Besides, special care must additionally be taken to ensure that all business dealings with business partners and government officials are conducted in a context that is free from any form of corrupt practices.

本集團對一切形式的貪污和賄賂採取零容忍的態度。本集團之員工必須對賄賂、勒索、貪污及相關行為有深入的了解，以維持業務營運合規及誠信。本集團嚴格遵守《防止賄賂條例》（香港法例第201章），且已制定反貪污政策及程序，其中本集團已就贈送及收受禮物、提供用餐、住宿及娛樂，以及與商業夥伴和政府官員交往制訂一套指引，列明員工日常業務活動中可接受及不可接受的行為。上述指引均已在所有僱傭合同中清晰訂明。這些政策已在入職培訓時作出解釋，並可在本集團內聯網上自由查閱。本集團旨在確保每位員工遵從適用的法律規定及作出合乎道德之商業決定。此外，還必須特別注意確保所有與商業夥伴和政府官員進行的所有業務往來在不涉及任何形式的舞弊行為的情況下進行。

The Group has long adopted an Anti-Money Laundering and Counter-Terrorist Financing Policy and Procedure ("AML Policy"). The AML Policy establishes the general framework for combating potential money laundering and financing of terrorism, and provides guidelines for preventing the Group's employees from being misused for money laundering, terrorist financing or other financial crimes. The AML Policy indicates part of potentially suspicious transactions or activities that employees should look out for. The Group mandates full due diligence verification for all potential candidates prior to employment contract execution. Furthermore, Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615, Laws of Hong Kong) is introduced to new staff during the orientation by the Human Resources Department, and subsequent trainings and updated information are provided to its staff regularly by email. Also, relevant information is shared through the e-learning platform.

本集團多年來一直採納打擊洗錢及恐怖分子資金籌集政策及程序（「打擊洗錢政策」）。打擊洗錢政策確立了打擊潛在洗錢及恐怖主義資金籌集罪行的一般框架，並提供指引防止本集團的員工被濫用於洗錢、資助恐怖主義或其他金融罪行。打擊洗錢政策已列出部分潛在可疑交易或活動的指標，供員工參考。本集團要求對所有潛在人選進行全面的盡職調查驗證。此外，在新員工入職培訓時，人力資源部會向他們介紹《打擊洗錢及恐怖分子資金籌集條例》（香港法例第615章），並於隨後透過電郵定期向員工提供培訓和最新資訊，且通過電子學習平台分享相關資訊。

The Group has also adopted a whistle-blowing policy and procedures for all levels and operations under the Group, so staff can raise concerns, in confidence, about possible improprieties (such as misconduct and malpractice) in any matter related to the Group. The Group's whistle-blowing policy encourages all staff to report any actual or suspected improper conduct, in confidence, to their immediate supervisor or department head. The Group guarantees confidentiality of the whistle-blowers' identities and protection from harassment, even if disclosure is required for legal proceedings. Moreover, the Group regularly assigns employees to review their department's compliance performance, formulate measures to address potential or existing issues, and identify and manage potential compliance risks in advance. This ensures that compliance standards are continually strengthened and improved. These policies and procedures together with the code of conduct can be found in the employee handbook.

本集團亦採納一套舉報政策及程序，讓本集團各層面及業務之員工可在保密的情況下就任何可能影響本集團之不當事宜（如不當及不法行為）進行舉報。本集團的檢舉政策鼓勵所有員工在保密的情況下向其直屬上司或部門主管舉報任何實際或疑似的不當行為。即使法律程序要求披露，本集團亦保證舉報人身份的保密性並防止騷擾。此外，本集團定期委派員工審查其部門的合規表現，制定解決潛在或現有問題的措施，及提前識別及管理潛在合規風險。這確保不斷加強及完善合規標準。該等政策及程序連同行為守則可於員工手冊內查閱。

In addition to these measures, the Group puts a strong emphasis on training and education. Employees are provided with regular training on anti-corruption practices, such as talks or seminars on business ethics, delivered by the Independent Commission Against Corruption (ICAC) of Hong Kong from time to time, equipping them with the knowledge and skills necessary to maintain a clean and ethical business environment.

除該等措施外，本集團亦非常重視培訓及教育。員工獲定期提供有關反貪污守則的培訓，如由香港廉政公署不時舉辦的商業道德講座或研討會，令他們具備維持廉潔及道德營商環境所需的知識和技能。

The numbers of legal cases regarding corrupt practices and whistle-blowing cases concerning a criminal offence or misconduct during the Year are listed in the table in section 6.1.2 on page 53 of this report.

本年度有關貪污行為之法律起訴案件及涉及刑事罪行或不當行為舉報個案之數目已列載於本報告第53頁第6.1.2章節的表格內。

4.6 Compliance with Relevant Laws and Regulations 遵守相關法律及法規

The Corporate Governance Committee is delegated by the Board to review and monitor the policies and practices on compliance with relevant legal and regulatory requirements, including but not limited to the following ordinances which have significant impact on the Group:

- Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615, Laws of Hong Kong)
- Companies Ordinance (Cap. 622, Laws of Hong Kong)
- Competition Ordinance (Cap. 619, Laws of Hong Kong)
- Employment Ordinance (Cap. 57, Laws of Hong Kong)
- Inland Revenue Ordinance (Cap. 112, Laws of Hong Kong)
- Occupational Safety and Health Ordinance (Cap. 509, Laws of Hong Kong)
- Personal Data (Privacy) Ordinance (Cap. 486, Laws of Hong Kong)
- Prevention of Bribery Ordinance (Cap. 201, Laws of Hong Kong)
- Trade Descriptions Ordinance (Cap. 362, Laws of Hong Kong)
- Trade Marks Ordinance (Cap. 559, Laws of Hong Kong)

董事會委派企業管治委員會檢視及監察有關法例及法規要求之政策及慣例，包括但不限於以下對本集團有重大影響的法例：

- 《打擊洗錢及恐怖分子資金籌集條例》（香港法例第615章）
- 《公司條例》（香港法例第622章）
- 《競爭條例》（香港法例第619章）
- 《僱傭條例》（香港法例第57章）
- 《稅務條例》（香港法例第112章）
- 《職業安全及健康條例》（香港法例第509章）
- 《個人資料（私隱）條例》（香港法例第486章）
- 《防止賄賂條例》（香港法例第201章）
- 《商品說明條例》（香港法例第362章）
- 《商標條例》（香港法例第559章）

Details on the work of the Corporate Governance Committee are shown in the Corporate Governance Report, which can be found on page 41 of the Company's 2025/2026 Annual Report.

企業管治委員會之工作詳情載於本公司2025/2026年年報第41頁中之企業管治報告內。

The Legal Department works to provide an in-house legal and compliance service that effectively supports various operation units in their duties and day-to-day operation to comply with all applicable laws, rules and regulations.

法律部旨在提供內部法務及合規服務，有效支援多個營運單位於其職責及日常營運方面遵守所有適用法律、規則及法規。

Updates to the relevant applicable laws, rules and regulations are brought to the attention of relevant employees and relevant operation units from time to time. The management must ensure that business is conducted in accordance with the relevant applicable laws and regulations.

相關員工及相關經營單位不時獲悉之相關適用法律、規則及法規之更新資訊。管理層須確保所從事業務乃符合適用之法律及法規。

The Board is not aware of any issues within the Group during the Year that are in violation of any laws and regulations.

於本年度，董事會並不知悉本集團有違反法律及法規的情況。

5. COMMUNITY INVOLVEMENT 參與社區活動

The Group highly recognises its role in social responsibility, and is committed to giving back to the communities. Embracing the mission “From the Community, To the Community”, the Group actively promotes diverse community campaigns spanning elderly welfare, underprivileged communities and environmental conservation initiatives. The Group’s management team also plays an important role in mobilising staff to join all these activities, which are held in tandem with its commitment to sustainable development. The Group is dedicated to making a positive impact on society through community investment and engagement initiatives.

The Group has been awarded the 5 Years Plus Caring Company Logo by the Hong Kong Council of Social Service, recognising its ongoing commitment to fulfilling its corporate social responsibilities.

本集團高度重視其社會責任，致力回饋社群。以「取諸社會，用諸社會」為使命，本集團積極推廣多種社區活動，涵蓋長者福利、弱勢社群及環保行動。該等活動與本集團可持續發展之承諾相輔相承，而本集團管理層團隊在動員參與該等活動方面亦擔任重要角色。本集團致力透過社區投資及參與，對社會作出正面影響。

本集團獲香港社會服務聯會頒發5年或以上「商界展關懷」標誌殊榮，表揚其履行企業社會責任的持久承諾。

5.1 Voluntary Services 義工服務

The Group continues its partnerships with non-governmental organisations and charitable organisations, to reach and support needy communities. Major voluntary service events during the Year include:

本集團持續與非政府組織和慈善組織保持夥伴關係，以伸出援手支持有需要幫助的社群。於本年度，主要義工服務活動包括：

V are Here – Senior Citizens' Service Day
V愛共行 – 長者服務日

April 2025
2025年4月

The Group's volunteers joined teenagers from the V are Here Mentorship Program, run by the V Foundation, to participate in a Senior Citizens' Service Day at the Jockey Club Fu Shin Lutheran Integrated Service Centre. During the event, volunteers led the senior citizens in playing board games and making leather wallets, helping them to improve their hand-eye coordination, observational skills, and manual dexterity. Through this activity, the youth in the programme were able to give back to the community by applying the talents and skills they had learned, while also fostering a positive sense of mutual care with the senior citizens, making for a truly enriching day for everyone involved.

本集團義工與V慈善基金旗下V愛共行師友計劃中的青少年一同前往路德會賽馬會富善綜合服務中心參與長者服務日。活動中，義工們帶領長者進行桌上遊戲及製作皮革錢包，藉此改善他們的手眼協調能力、觀察力及手部靈巧度。透過這個活動，計劃中的青少年不僅能將自身所學的才藝和技能回饋社會，更與長者們建立了互相關懷的正面觀念，為每一位帶來了豐富多彩的一天。

Making Dragon Boat Festival Rice Dumplings
端午節包粽活動

May 2025
2025年5月

The Group's volunteers participated in the Dragon Boat Festival rice dumplings making event organised by the V Foundation at Gingko House. Under the guidance of experienced pastry chefs, the volunteers joined hands with a group of senior citizens to learn how to make rice dumplings and experience the charm of traditional culture. V Foundation subsequently donated these rice dumplings to underprivileged communities supported by Gingko House, including the elderly, the homeless, residents of subdivided flats, and low-income families, allowing more people to share in the joy of the Dragon Boat Festival.

本集團義工參與由V慈善基金於銀杏館舉辦之端午節包粽活動。在資深師傅的指導下，義工們與一群長者攜手學習包粽，感受傳統文化的魅力。V慈善基金隨後並將該些粽子捐贈予銀杏館支持的弱勢社群，包括長者、露宿者、劏房戶、低收入家庭等，讓更多人能夠分享端午節的喜悅。

V are Here Carnival
V愛共青連嘉年華

June 2025
2025年6月

The Group's volunteers participated in the "V are Here" Carnival, co-organised by the V Foundation and the Jockey Club Fu Shin Lutheran Integrated Service Centre. The event was held at Fu Shin Estate in Tai Po, and featured singing, dancing, taekwondo, and juggling performances. A variety of game booths were also set up on site, allowing residents to enjoy a pleasant afternoon. The Group's volunteers primarily assisted with organising the booths, including through preliminary preparations, on-site management, and subsequent clean-up.

本集團義工參與由V慈善基金與路德會賽馬會富善綜合服務中心合辦之V愛共青連嘉年華。活動於大埔富善邨舉行，節目包括唱歌跳舞、跆拳道及雜耍表演等，現場還安排了各式各樣的攤位遊戲，讓居民度過了一個愉快的下午。本集團義工主要協助統籌攤位，包括前期準備、現場管理及後期清理等。

Green Youth Workshops
綠色青年工作坊

July 2025
2025年7月

In preparation for the “Green Generation Games”, a fun and interactive sports event organised by the Emperor Foundation in August 2025, youth volunteers from the event partner, the Neighbourhood Advice-Action Council, by arranging Green Youth Workshops to guide volunteers to craft sports props from upcycled materials. The Group’s volunteers proactively joined the workshops, in which they helped refine the props and conducted trial runs to ensure a safe and enjoyable experience for senior citizens on the event day.

為籌備由英皇慈善基金於2025年8月舉辦的一個有趣及互動的體育活動「綠世代運動會」，來自活動合作方鄰舍輔導會的多位青年透過綠色青年工作坊，帶領義工利用升級再造材料製作運動道具。本集團義工積極參與此工作坊，共同協助製作道具並進行試玩，以確保長者在活動當天能享有安全且愉快的體驗。

Green Generation Games
綠世代運動會

August 2025
2025年8月

Embracing the spirit of "Play for the Dreams in GBA of the 15th National Games", Emperor Foundation specially joined forces with Emperor Entertainment Group, Emperor Entertainment Group 0 e:ffect and the Neighbourhood Advice-Action Council to host the Green Generation Games at the Youth Outreach "Hangout", inviting senior citizens and youth volunteers to team up for fun competitions. The youth volunteers creatively designed and produced sports equipment using recycled materials in pre-event workshops, injecting innovative eco-friendly elements. The Group's volunteers, together with other youth volunteers and 50 senior citizens, formed nine volunteer teams to participate in this meaningful community sports event.

為響應第15屆全運會「激情全運會活力大灣區」的精神，英皇慈善基金特別聯同合作伙伴英皇娛樂、英皇娛樂0 e:ffect及鄰舍輔導會，假協青社「蒲吧Hangout」舉辦「綠世代運動會」，邀請長者與青年義工組隊參與趣味競技。青年義工更於賽前工作坊利用再生資源，創意設計及製作運動用具，為運動會注入嶄新環保元素。本集團義工連同一眾青年義工及50位長者，共同組成九支義工隊伍攜手參與這場富有意義的社區運動盛事。

V Share – Meal Sharing
V愛共享–有飯共享

August 2025
2025年8月

The Group's volunteers participated in this meal sharing event, co-organised by the V Foundation and Christian Family Service Centre, delivering meal boxes and fruit to senior citizens from Shun On Estate in Kwun Tong, enabling them feel the care and support from the community.

本集團義工參與由V慈善基金及基督教家庭服務中心合辦的有飯共享活動，為來自觀塘順安邨的長者送上飯盒及水果，透過行動讓他們感受到社區的關懷與支持。

Tung Wah Group of Hospitals (TWHGs) "iRun" – Hong Kong Jockey Club Special Marathon 2026
東華三院「奔向共融」– 香港賽馬會特殊馬拉松2026

January 2026
2026年1月

Since 2012, the Hong Kong Jockey Club has supported the annual TWHGs "iRun" - Hong Kong Jockey Club Special Marathon to encourage people with intellectual disabilities to participate in sports proactively and adopt healthy behaviours. This year's event has expanded participation to include wider disability types, such as hearing impairments, visual impairments and persons in mental recovery. A total of more than 5,500 runners with disabilities and their guide runners participated, fully demonstrating the spirit of social inclusion. The Group's volunteers actively supported the event by serving as guide runners to accompany participants with disabilities along the Central and Western District Promenade.

自2012年起，香港賽馬會支持每年舉辦的東華三院「奔向共融」— 香港賽馬會特殊馬拉松，以鼓勵智障人士積極參與運動及養成健康的生活習慣。本屆賽事涵蓋更多類別的殘疾人士如聽覺障礙、視覺障礙及精神復原人士等，共逾5,500名殘疾人士跑手及伴跑員參與，充分展現了社會共融的精神。本集團義工積極支持該活動，作為伴跑員陪伴殘疾人士在中西區海濱長廊跑步。

5.2 Charitable Sponsorship and Donations 慈善贊助及捐贈

The Group mobilises its staff to participate in fundraising campaigns to help underprivileged people in the community. Major charity donation and fundraising campaigns during the Year include:

本集團推動員工參與籌款活動，幫助社區弱勢群體。於本年度，主要慈善捐贈及籌款活動包括：

Blood Donation
捐血行動

July 2025
2025年7月

The Group's employees actively joined the blood donation event jointly organised by Emperor Group in conjunction with the Red Cross, in order to help people in need.

本集團員工積極參加由英皇集團及紅十字會聯合舉辦的捐血行動，以幫助有需要的人。

Mooncake Donation Campaign
愛心月餅募捐大行動

September 2025
2025年9月

During the Mid-Autumn Festival, excess mooncakes were collected by the Group from staff and donated to a subsidiary of Pok Oi Hospital. The mooncakes were then given to the underprivileged groups in Tin Shui Wai, to share the joy and celebrate the Mid-Autumn Festival with them.

於中秋節期間，本集團向同事們收集過剩月餅，捐贈至博愛醫院屬下機構，然後轉贈天水圍的弱勢社群，與他們分享喜悅，共度中秋佳節。

Dress Casual Day
公益金便服日

October 2025
2025年10月

This year's theme for the annual Dress Casual Day was Wear To Care". Participating staff members each donated HK$70 or more to The Community Chest of Hong Kong, and put on casual wear to support the event.

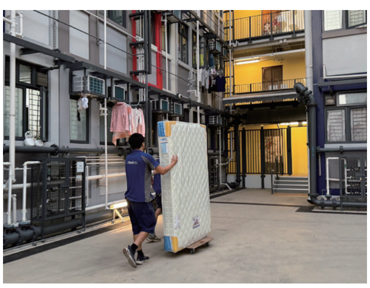
一年一度的便服日於本年的主題為「Wear To Care」，每位參與同事均捐出70港元或以上予香港公益金，並穿上便服以支持該活動。

Donation of Bedding Products to the Victims of the Fire at Wang Fuk Court in Tai Po
捐贈寢具予大埔宏福苑火災災民

November 2025 to April 2026
2025年11月至2026年4月

In response to the severe fire incident at Wang Fuk Court in Tai Po, the Group, through the Emperor Foundation, has donated over a thousand pieces of bedding products, including new pillows, quilts, and mattresses, to help affected residents meet their daily needs.

針對大埔宏福苑嚴重火災事故，本集團透過英皇慈善基金捐贈了逾千件牀上用品，包括全新枕頭、棉被及床褥，協助受影響居民解決生活所需。



5.3 Environmental Conservation 環境保護

The Group is dedicated to promoting environmental awareness through green education. Major environmental conservation events during the Year include:

本集團致力通過綠色教育宣揚環保意識。於本年度，主要環境保護活動包括：

Red Packets and Candy Boxes Recycling Campaign
利是封及糖果盒回收活動

February to March 2026
2026年2至3月

The Group encouraged its staff to participate in the red packets recycling campaign, in order to support waste reduction and promote an environmentally friendly lifestyle. All red packets collected were sent to recycling organisations for further processing and reuse, contributing to sustainable development and waste minimisation.

本集團鼓勵其員工參與利是封回收活動，以支持減少廢物及推廣環保的生活方式。所有收集的利是封將轉交至回收機構進行進一步處理及循環再用，為可持續發展和減廢工作作出貢獻。

Earth Hour
地球一小時

March 2026
2026年3月

The Group's Hong Kong office joined the millions of people around the globe and turned off its office lights in support of WWF's Earth Hour, an annual event to raise awareness of climate change.

為響應世界自然基金會一年一度的「地球一小時」活動，本集團香港辦公室與全球數百萬人一同參與關閉辦公室照明燈。活動旨在提高人們對氣候變化的意識。

6.1 ESG PERFORMANCE DATA 環境、社會及管治表現數據

6.1.1 Environmental 環境

Indicators 指標	Unit of Measurement 計量單位	FY2023/2024 年度	FY2024/2025 年度	FY2025/2026 年度	HKEX Aspect 港交所層面
Gross Floor Area 總建築面積	Square metres 平方米	14,863	12,107	12,107	–
GHG Emissions 溫室氣體排放					
Scope 1 範疇1	kgCO_2e 公斤二氧化碳當量	N/A 不適用	N/A 不適用	N/A 不適用	A1.1
Scope 2 範疇2	kgCO_2e 公斤二氧化碳當量	206,029	181,926	190,802	A1.1
Scope 3 範疇3					
Category 5: Waste generated in operations [4] 類別5:營運中產生的廢物[4]	kgCO_2e 公斤二氧化碳當量	4,280[1]	4,249[1]	1,049	A1.1
Total GHG emissions (Scope 1, 2 & 3) 溫室氣體排放總量(範疇1,2及3)	kgCO_2e 公斤二氧化碳當量	210,309	186,175	191,851	A1.1
GHG emissions intensity 溫室氣體排放強度	kg/m^2 公斤/平方米	14.1	15.4	15.8	A1.1
Energy Consumption 能源消耗					
Direct energy consumption 直接能源消耗	GJ 千兆焦耳	N/A 不適用	N/A 不適用	N/A 不適用	A2.1
Indirect energy consumption 間接能源消耗	GJ 千兆焦耳	1,447	1,410	1,533	A2.1
Total energy consumption 能源消耗總量	GJ 千兆焦耳	1,447	1,410	1,533	A2.1
Energy consumption intensity 能源消耗強度	GJ/m^2 千兆焦耳/平方米	0.1	0.1	0.1	A2.1
Water Consumption 耗水量 [2]					
Water consumption 耗水量	m^3 立方米	372	366	348	A2.2
Water consumption intensity 耗水量密度	m^3/m^2 立方米/平方米	0.03	0.03	0.03	A2.2
Waste Management 廢物處理					
General refuse disposed to landfills [4] 棄置於堆填區的一般廢物 [4]	kg 公斤	7,358	7,306	1,790	A1.4
General refuse disposed to landfills intensity 棄置於堆填區的一般廢物密度	kg/m^2 公斤/平方米	0.5	0.6	0.1	A1.4
Total recycled waste 回收廢物總量	kg 公斤	664	634	568	–
Recycled waste intensity 回收廢物密度	kg/m^2 公斤/平方米	0.04	0.05	0.05	–
Packaging Material Consumption 包裝物料消耗 [3]					
Total packaging material used 所用包裝材料總量	kg 公斤	4,102	4,159	4,744	A2.5

1 Figures recalculated based on the GHG emission factors available in the website of the United States Environmental Protection Agency.
根據美國國家環境保護局網站所提供的溫室氣體排放系數重新計算的數值。

2 The Hong Kong office and the showrooms of "***Ulferts***" in Shatin do not have separate water meters, hence their water consumption data is not included.
香港辦公室及位於沙田之「***歐化傢俬***」陳列室並沒有獨立水錶,因此並沒有包括其耗水量數據。

3 In the Group's retail business operation, the packaging solutions are designed and provided by suppliers, which mainly use cartons and packaging film to protect finished goods against potential damage.
就本集團之零售業務營運,包裝方案由供應商設計及提供,其主要使用紙箱及包裝膜來保護製成品免受損害。

4 Only including paper waste; the significant decline in FY2025/2026 was mainly due to digitalisation in the administration, hence decreased usage of paper.
僅包含紙張廢物;2025/2026年度出現顯著下降主要是由於行政管理電子化導致紙張使用量減少。

6.1.2 Social 社會

Indicators 指標	Unit 單位	FY2023/2024 年度	FY2024/2025 年度	FY2025/2026 年度	HKEX Aspect 港交所層面
Number of Staff 員工數目					
Total number 總數	Number of persons 人數	126	113	103	B1.1
By gender 按性別					
Female 女性	Number of persons 人數	70	61	59	B1.1
Male 男性	Number of persons 人數	56	52	44	B1.1
By age group 按年齡組別					
⩽25	Number of persons 人數	1	2	2	B1.1
26-35	Number of persons 人數	18	14	7	B1.1
36-45	Number of persons 人數	33	29	27	B1.1
46-55	Number of persons 人數	41	39	40	B1.1
⩾56	Number of persons 人數	33	29	27	B1.1
By work location 按工作地點					
Office 辦公室	Number of persons 人數	33	28	25	B1.1
Showroom and warehouse 陳列室及倉庫	Number of persons 人數	93	85	78	B1.1
No. of staff worked for 5 years or more 工作超過5年或以上的員工數目	Number of persons 人數	69	63	57	–
Staff Turnover 員工流失					
Overall 整體	%	25%	29%	17%	B1.2
By gender 按性別					
Female 女性	%	31%	36%	12%	B1.2
Male 男性	%	16%	21%	25%	B1.2
By age group 按年齡組別					
⩽25	%	100%	50%	0%	B1.2
26-35	%	56%	36%	57%	B1.2
36-45	%	18%	21%	15%	B1.2
46-55	%	29%	15%	0%	B1.2
⩾56	%	6%	52%	22%	B1.2
By work location 按工作地點					
Office 辦公室	%	3%	18%	20%	B1.2
Showroom and warehouse 陳列室及倉庫	%	32%	33%	17%	B1.2

Indicators 指標	Unit 單位	FY2023/2024 年度	FY2024/2025 年度	FY2025/2026 年度	HKEX Aspect 港交所層面
Occupational Health & Safety 職業健康與安全					
Number of work-related fatalities 因工亡故的人數	Number of persons 人數	0	0	0	B2.1
Rate of work-related fatalities 因工亡故的比率	%	0%	0%	0%	B2.1
Lost days due to work injury 因工傷損失工作日數	Number of days 日數	55	42	3	B2.2
Development and Training 發展及培訓					
Percentage of employees trained 受訓僱員百分比					
By gender 按性別					
Female 女性	%	56%	80%	49%	B3.1
Male 男性	%	44%	20%	51%	B3.1
By employee category 按僱員類別					
General staff 一般員工	%	78%	43%	78%	B3.1
Managerial grade or above 經理級別或以上	%	22%	57%	22%	B3.1
Training hours completed by employee 僱員完成受訓時數					
Total training hours 總培訓時數	Number of hours 小時	562	121	253	B3.2
Average training hours per employee 每名員工平均培訓時數	Number of hours 小時	4.5	1.1	2.5	B3.2
Supply Chain Management 供應鏈管理					
Total number of suppliers in supply chain 供應鏈中的供應商總數					
Europe 歐洲	Number 數目	41	41	28	B5.1
Asia 亞洲	Number 數目	39	39	39	B5.1
Product Responsibility 產品責任					
Percentage of products sold subject to recalls for safety and health reasons 已售產品中因安全與健康理由而須回收的百分比	%	0%	0%	0%	B6.1
Number of customer complaints lodged with the Consumer Council 由顧客向消費者委員會作出之投訴數目	Number 數目	15	8	16	B6.2
Number of significant legal disputes or claims related to the intellectual property 與知識產權相關的重大法律糾紛或索償之數目	Number 數目	0	0	0	–
Anti-Corruption 反貪污					
Number of legal cases regarding corrupt practices 有關貪污行為之法律起訴案件之數目	Number 數目	0	0	0	B7.1
Number of whistle-blowing cases concerning a criminal offence or misconduct 涉及刑事罪行或不當行為個案之數目	Number 數目	0	0	0	B7.2

6.2 HKEX ESG REPORTING CODE CONTENT INDEX 港交所環境、社會及管治報告守則內容索引

Subject areas 主要範疇	Description 描述	Section 章節
A. Environmental 環境		
Aspect A1: Emissions 層面A1：排放物		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	2.1
KPI A1.1 指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	6.1
KPI A1.3 指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 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）。	Not applicable *In view of its business nature, the Group does not directly generate any hazardous waste.* 不適用 *基於其業務性質，本集團不會直接產生任何有害廢棄物。*
KPI A1.4 指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 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）。	6.1
KPI A1.5 指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	2.2, 2.4
KPI A1.6 指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	2.2

Subject areas 主要範疇	Description 描述	Section 章節
Aspect A2: Use of Resources 層面A2：資源使用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	2.1, 2.2
KPI A2.1 指標A2.1	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). 按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	6.1
KPI A2.2 指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度（如以每產量單位、每項設施計算）。	6.1
KPI A2.3 指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	2.2, 2.4
KPI A2.4 指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Not applicable *The Group did not encounter any problems in sourcing water for its daily operations.* 不適用 *本集團在日常營運中，在覓水源方面並無遇到任何問題。*
KPI A2.5 指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 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。	2.2, 6.1
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源		
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	2.1, 2.2
KPI A3.1 指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	2.1, 2.2

Subject areas 主要範疇	Description 描述	Section 章節
B. Social **B. 社會**		
Employment and Labour Practices 僱傭及勞工常規		
Aspect B1: Employment 層面B1：僱傭		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	3.2, 3.3
KPI B1.1 指標B1.1	Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	6.1
KPI B1.2 指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	6.1
Aspect B2: Health and Safety 層面B2：健康與安全		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	3.4
KPI B2.1 指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工亡故的人數及比率。	6.1
KPI B2.2 指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	6.1
KPI B2.3 指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	3.4

Subject areas 主要範疇	Description 描述	Section 章節
Aspect B3: Development and Training 層面B3：發展及培訓		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	3.5
KPI B3.1 指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 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。	6.1
KPI B3.2 指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	6.1
Aspect B4: Labour Standards 層面B4：勞工準則		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	3.2
KPI B4.1 指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	3.2
KPI B4.2 指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	3.2, 4.1

Subject areas 主要範疇	Description 描述	Section 章節
Operating Practices 營運慣例		
Aspect B5: Supply Chain Management 層面B5：供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	4.1
KPI B5.1 指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	6.1
KPI B5.2 指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	4.1
KPI B5.3 指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	4.1
KPI B5.4 指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	4.1

Subject areas 主要範疇	Description 描述	Section 章節
Aspect B6: Product Responsibility 層面B6：產品責任		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	4.2
KPI B6.1 指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	6.1
KPI B6.2 指標B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	6.1
KPI B6.3 指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	4.4
KPI B6.4 指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	4.2
KPI B6.5 指標B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	4.3

Subject areas 主要範疇	Description 描述	Section 章節
Aspect B7: Anti-Corruption 層面B7：反貪污		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	4.5
KPI B7.1 指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 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。	6.1
KPI B7.2 指標B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	4.5
KPI B7.3 指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	4.5
Community 社區		
Aspect B8: Community Investment 層面B8：社區投資		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解發行人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。	5
KPI B8.1 指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	5
KPI B8.2 指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	5

歐化國際有限公司
Ulferts International Limited