

# CASABLANCA

CASABLANCA GROUP LIMITED  
卡撒天嬌集團有限公司

(INCORPORATED IN THE CAYMAN ISLANDS WITH LIMITED LIABILITY)  
(於開曼群島註冊成立之有限公司)

STOCK CODE 股份代號 : 2223



2025

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

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## ABOUT CASABLANCA

Since its establishment in Hong Kong in 1993, Casablanca Group Limited (the “Company”) and its subsidiaries (the “Group”) have been principally engaged in designing, manufacturing, distribution and retailing of bedding products under its proprietary “Casablanca”, “Casa Calvin” and “CASA-V” brands, striving to provide consumers in the People’s Republic of China (for the purpose of this report, excluding Hong Kong, Macau and Taiwan) (“Mainland China” or the “PRC”), Hong Kong and Macau (collectively the “Greater China Region”) with quality bed linens, duvets and pillows, and home accessories. The Group’s business and products are closely related to consumers’ daily lives. Therefore, the board of directors (the “Directors”) of the Company (the “Board”) places great importance on environmental, social and governance (collectively “ESG”) matters.

## BOARD STATEMENT

The Board believes that sustainability is fundamental to the long-term development of the Group’s business and operations. By maintaining communication with stakeholders and reviewing relevant ESG developments on an ongoing basis, the Group identifies and monitors key ESG issues that are relevant to its operations and management. The Group has also established ESG-related goals and targets to support continuous improvement in its environmental and social performance, including enhancing resource efficiency, protecting the environment and natural resources, providing employees with a safe working environment and appropriate training, and contributing positively to the community.

The Board has the overall responsibility for overseeing the Group’s ESG strategies, priorities, risks, opportunities and related disclosures. Its responsibilities include providing strategic direction on ESG matters, reviewing and endorsing ESG-related policies, measures, goals and targets, and approving the ESG report. The Board also reviews the Group’s ESG performance and progress on a regular basis in order to assess the effectiveness of the relevant measures and identify areas for further improvement.

To support the implementation of the Group’s ESG initiatives, the management is responsible for coordinating ESG-related work across relevant functions and departments, including management of relevant data collection, facilitation of internal communication, and support for the preparation of ESG disclosures. Under the oversight of the Board, the management also monitors the implementation of ESG measures, reviews ESG performance and progress, and follows up on material ESG matters identified during the reporting process.

## 關於卡撒天嬌

卡撒天嬌集團有限公司(「本公司」)及其附屬公司(「本集團」)自1993年於香港創立以來，主要以旗下自創品牌「卡撒天嬌」、「卡撒·珂芬」及「CASA-V」從事床上用品設計、生產、分銷及零售，致力為中華人民共和國(就本報告而言，不包括香港、澳門及台灣)(「中國內地」或「中國」)、香港及澳門(統稱「大中華地區」)的消費者提供優質的床品套件、被芯及枕芯，以及家居用品等產品。本集團的業務及產品與消費者的生活息息相關，所以本公司董事(「董事」)會(「董事會」)非常注重環境、社會及管治(統稱「ESG」)事宜。

## 董事會聲明

董事會深信，可持續發展對本集團的業務和營運的長期發展至關重要。本集團透過與持份者保持溝通，並持續檢討相關的ESG發展事宜，藉以識別及監察與其營運及管理相關的關鍵ESG事宜。本集團亦已制定ESG相關目標及指標，以持續提升其環境及社會表現，包括提高資源效率、保護環境及自然資源、為僱員提供安全工作環境及適當培訓，以及對社區作出積極貢獻。

董事會對監督本集團的ESG策略、優先事項、風險、機遇及相關披露負有整體責任。其職責包括就ESG事宜提供策略方針、檢視及認可ESG相關政策、措施、目標及指標，以及審批ESG報告。董事會亦定期檢討本集團的ESG表現及進展，以評估相關措施的成效，並識別可進一步改善之處。

為支持本集團ESG舉措的實施，管理層負責協調各相關職能及部門之間的ESG相關工作，包括管理相關數據收集、促進內部溝通，以及支持編製ESG披露資料。在董事會的監督下，管理層亦負責監察ESG措施的實施情況、檢討ESG表現及進展，並跟進報告過程中所識別的重大ESG事宜。

## REPORTING STANDARD AND SCOPE

The Company has prepared this Environmental, Social and Governance Report (the “Report”) to provide shareholders, investors, customers and the general public with an overview of the Group’s environmental and social policies, measures and performance.

The Report has been prepared in compliance with the applicable disclosure requirements of the Environmental, Social and Governance Reporting Code (the “ESG Reporting Code”) as set out in Appendix C2 to the Rules Governing the Listing of Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The Report covers the period from 1 January 2025 to 31 December 2025 (the “Reporting Period” or the “Year”). The Report is principally divided into two subject areas: A. Environmental; and B. Social. Contents in this Report have been prepared, verified and endorsed by Shinewing Sustainability Advisory Service Limited. The Reporting Period aligns with the annual report of the Company for the Year.

Unless otherwise specified, this Report covers the ESG policies, initiatives and performance of the following major operating subsidiaries of the Group:

## 報告準則及範圍

本公司編製本環境、社會及管治報告（「本報告」），旨在向股東、投資者、客戶及公眾人士概述本集團的環境及社會政策、措施及表現。

本報告乃遵照香港聯合交易所有限公司（「聯交所」）證券上市規則（「上市規則」）附錄C2所載《環境、社會及管治報告守則》（「ESG報告守則」）之適用披露要求編製。本報告涵蓋2025年1月1日至2025年12月31日期間（「報告期」或「本年度」）。本報告主要分為A.環境；及B.社會兩大層面。本報告的內容由信永方略可持續發展諮詢服務有限公司編製並核實及認可。報告期與本公司本年度的年度報告一致。

除另有指明外，本報告涵蓋本集團以下主要營運附屬公司的ESG政策、措施及表現：

Name of subsidiary 附屬公司名稱	Principal business 主要業務	Region 地區	Scope of data included in the Report 載入本報告之數據範圍
Casablanca Hong Kong Limited ("Casablanca Hong Kong")	Trading of bedding products and home accessories	Hong Kong	Office and self-operated retail stores in Hong Kong
卡撒天嬌香港有限公司 （「卡撒香港」）	床上用品及家居用品貿易	香港	香港辦公室及自營專賣店
Casablanca Home (Shenzhen) Limited ("Casablanca Shenzhen")	Trading of bedding products and home accessories	Mainland China	Office and self-operated retail stores in Mainland China
卡撒天嬌家居用品（深圳）有限公司 （「卡撒深圳」）	床上用品及家居用品貿易	中國內地	中國內地辦公室及自營專賣店
Casablanca Home (Huizhou) Company Limited ("Casablanca Huizhou")	Manufacturing and sales of bedding products and home accessories	Mainland China	Production plant in Huizhou, the PRC (the "Production Plant")
卡撒天嬌家居（惠州）有限公司 （「卡撒惠州」）	生產及銷售床上用品及家居用品	中國內地	中國惠州生產基地（「生產基地」）

Casa Living New Retail (Guangdong) Company Limited\* (“Casa Living”), a non-wholly owned subsidiary of the Group established in 2022 to engage in livestream sales business, was not fully operational for most of the Year as one of its former shareholders had not completed the capital contribution and the arrangements relating to the change of shareholders during the Reporting Period. The ESG performance of Casa Living was insignificant during the Reporting Period and therefore had been removed from the reporting scope of this Report. The Report has been reviewed and approved by the management of the Company and the Board on 27 March 2026. We would like to extend our gratitude to all parties who have participated in the preparation of the Report.

## BASIS OF PREPARATION

The preparation, presentation and contents of this Report follow the principles of “Materiality”, “Quantitative”, “Consistency” and “Balance” set out in the ESG Reporting Code.

**Materiality:** The Group determines material ESG topics through stakeholder engagement and materiality assessment, so as to identify the environmental and social issues that are most relevant to its business operations and stakeholders.

**Quantitative:** To the extent applicable, this Report includes quantitative information on the Group’s ESG performance. The standards, methodologies, assumptions and calculation tools used for the preparation of quantitative disclosures, together with the sources of relevant conversion factors, are set out in the relevant sections of this Report.

**Consistency:** Unless otherwise stated, the reporting scope, disclosure approach and methodologies adopted in this Report are consistent with those of the last year to facilitate year-on-year comparison. Where there are any changes to the reporting scope, methodologies or assumptions, such changes will be explained in the relevant sections of this Report.

**Balance:** This Report provides an unbiased and balanced presentation of the Group’s ESG performance and sets out both its sustainability progress and aspects requiring continuous improvement.

卡撒生活新零售(廣東)有限公司(「卡撒生活」)為本集團一家於2022年成立的非全資附屬公司，從事直播銷售業務。由於報告期內其中一名前股東未能完成出資及辦理股東更替安排，故該公司於本年度大部分時間並未全面投入營運。卡撒生活於報告期內的ESG表現並不重大，因此已從本報告的報告範圍中剔除。本報告經由本公司管理層及董事會於2026年3月27日審批。我們謹此感謝所有參與製作本報告的人士。

## 編製基準

本報告的編製、陳述和內容均遵循ESG報告守則中的「重要性」、「量化」、「一致性」和「平衡」原則。

**重要性：**本集團透過持份者參與及重要性評估，釐定重大的ESG議題，以識別對其業務營運及持份者最具相關性的環境及社會事宜。

**量化：**在適用範圍內，本報告載有本集團ESG表現的量化資料。有關編製量化披露資料所採用的標準、方法、假設及計算工具，以及相關換算系數的來源，已於本報告相關章節載列。

**一致性：**除另有說明外，本報告所採用的報告範圍、披露方式及方法均與上一年度一致，以便進行逐年比較。倘報告範圍、方法或假設有任何變更，將於本報告相關章節中說明。

**平衡：**本報告客觀平衡地呈列本集團的ESG表現，並載列其可持續發展進展及有待持續改善之處。

## STAKEHOLDERS COMMUNICATIONS

The Company attaches great importance to maintaining effective communication with its stakeholders and believes that stakeholder participation is essential for identifying potential risks, understanding expectations and capturing business opportunities. Through ongoing engagement with stakeholders, the Group is able to better understand their concerns and expectations, which supports the enhancement of its management approach, business operations and sustainable development planning.

The Group communicates with its key internal and external stakeholders through various channels, so as to promote mutual understanding of the Group's business development, operational principles and sustainability direction. Such communication also enables the Group to listen to stakeholders' views in a timely manner and respond appropriately to issues of concern. The communication channels adopted by the Group are set out below.

## 持份者溝通

本公司高度重視與持份者保持有效溝通，並深信持份者的參與對識別潛在風險、了解期望及把握商機至關重要。透過持續與持份者溝通，本集團能更深入了解彼等的關切及期望，有助於提升管理方針、業務營運及可持續發展規劃。

本集團透過多種渠道與關鍵內外部持份者進行溝通，以增進彼等對本集團業務發展、營運原則及可持續發展方向的相互了解。此類溝通亦使本集團能夠及時聽取持份者的意見，並就所關注的事宜作出適當回應。本集團採納的溝通渠道載列如下。

### Communication Channels 溝通渠道

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>• Internal communications<br/>內部通訊</li> <li>• Group trainings<br/>集體培訓</li> <li>• Video conferences and meetings<br/>視像會議及面談</li> <li>• Emails and correspondence<br/>電郵及書信</li> <li>• General meetings<br/>股東大會</li> </ul> | <ul style="list-style-type: none"> <li>• Annual report and interim report<br/>年報及中期報告</li> <li>• Customer service hotline<br/>客戶服務熱線</li> <li>• Website and social media platforms<br/>網站及社交平台</li> <li>• Statutory documents and reports<br/>法定文件及報告</li> <li>• Charity and volunteer activities<br/>慈善及義工活動</li> </ul> |
|--|--|

#### Internal Stakeholders 內部持份者

- Board members  
董事會成員
- Management  
管理層
- General staff  
一般員工



#### External Stakeholders 外部持份者

- Investors and shareholders  
投資者及股東
- Consumers and customers  
消費者及顧客
- Suppliers and partners  
供應商及合作夥伴
- Government and regulatory authorities  
政府和監管機構
- Community  
社會大眾

## STAKEHOLDERS ENGAGEMENT AND MATERIALITY ASSESSMENT

The Group recognises that stakeholder engagement is essential to the formulation and ongoing enhancement of its ESG strategy. Through continuous communication with stakeholders and regular review of the evolving environmental and social landscape, the Group is able to identify and assess the ESG issues that are of greatest relevance to its business operations and stakeholders, and to align its sustainability priorities and disclosures accordingly.

During the Reporting Period, the Group carried out a materiality assessment to support the identification and prioritisation of material ESG issues. The assessment was conducted by way of an online questionnaire distributed to both internal and external stakeholders, including executive directors, senior management, employees, business partners, suppliers and etc.

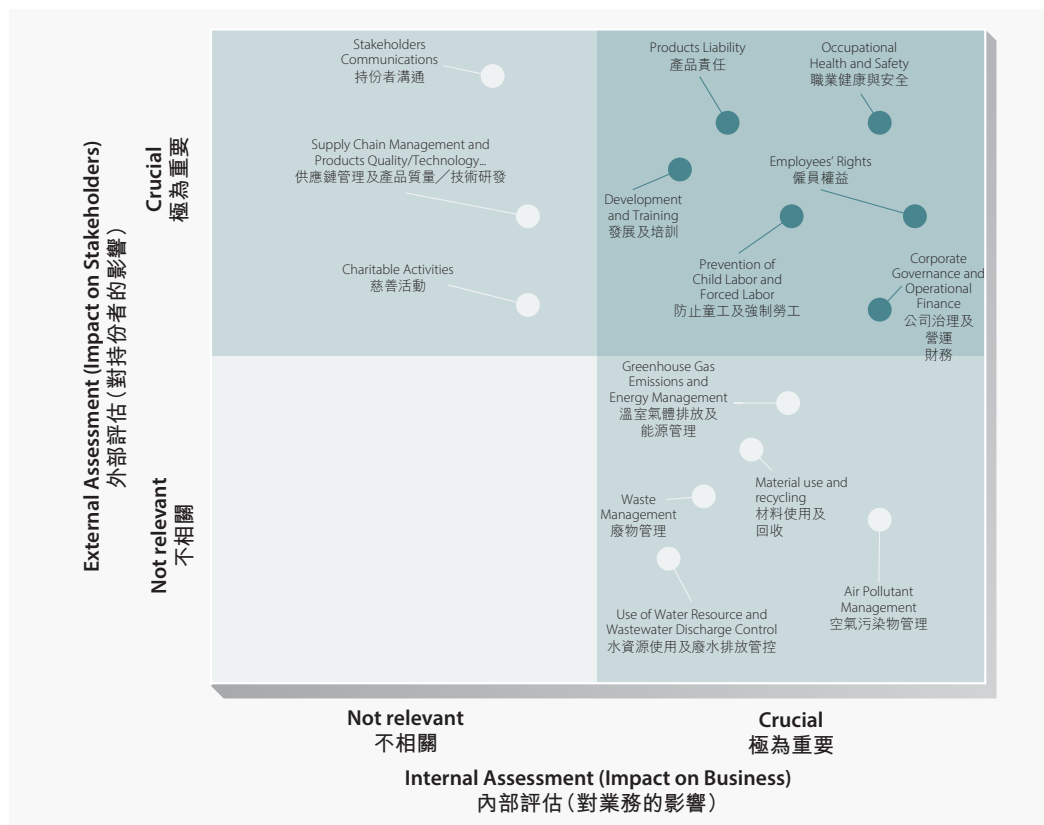
Based on the feedback collected, occupational health and safety was regarded by stakeholders as one of the most material ESG issues. The outcome of the materiality assessment has assisted the Group in determining the key areas of focus for this Report and in further enhancing its ESG management and response to stakeholder concerns.

## 持份者參與及重要性評估

本集團深明持份者的參與對制定及持續提升其 ESG 策略至關重要。透過與持份者持續溝通，並定期檢討不斷演變的環境及社會狀況，本集團能夠識別及評估對其業務營運及持份者最具相關性的 ESG 事宜，並據此調整其可持續發展優先事項及披露重點。

於報告期內，本集團進行了重要性評估，以協助識別及釐定重大 ESG 事宜的優先順序。該評估以網上問卷方式進行，受訪對象涵蓋內外部持份者，包括執行董事、高級管理層、僱員、業務夥伴、供應商等。

根據收集所得的反饋，職業健康與安全被持份者視為最重大的 ESG 事宜之一。重要性評估的結果有助本集團釐定本報告的重點關注範疇，並進一步加強其 ESG 管理及對持份者關切的回應。



## A: ENVIRONMENTAL

The Group integrates environmental responsibility into its daily operations and strives to reach a balance between business growth and environmental protection. The Group implements environmental measures in accordance with its environmental policies and management system, with a focus on reducing resource consumption, strengthening waste management and enhancing employees' environmental awareness.

The Group's basic environmental principles are to strengthen environmental management and improve the environmental awareness of all employees, and to develop and procure products which utilise properly managed resources in consideration of sustainability.

To support these principles, the Group continues to adopt various environmental protection measures in its daily operations, including switching off lights and air-conditioning when offices are not in use, making use of natural lighting where practicable, promoting double-sided printing and electronic communication, monitoring paper and electricity consumption regularly, encouraging water-saving practices, carrying out waste sorting and recycling, and promoting the reuse of office supplies and other materials. The Group also continues to pay attention to climate-related issues and support its environmental targets in relation to greenhouse gas emissions, waste, energy use and water consumption.

The Group has established an environmental management system in accordance with applicable national laws and regulations and continuously monitors and reviews its emissions performance during production, including air pollution, water pollution and solid waste pollution, in order to minimise pollutants generated and mitigate the related impacts on the ecosystem through stringent emission controls. During the Reporting Period, the Group maintained ISO 14001 certification for its environmental management system, with the certificate valid from 30 May 2024 to 29 May 2027.

## A：環境

本集團將環境責任融入日常營運，致力在業務增長與環境保護之間取得平衡。本集團按照其環境政策及管理系統實施環保措施，重點在於減少資源消耗、加強廢物管理及提升僱員的環保意識。

本集團的基本環保原則為加強環境管理，提高全體僱員的環保意識，以及開發並採購善用管理得當的資源及考慮可持續發展的產品。

為支持該等原則，本集團持續在日常營運中採取多項環保措施，包括在辦公室閒置時關閉照明及空調、在可行情況下善用自然光、推廣雙面打印及電子通訊、定期監察紙張及電力消耗、鼓勵節約用水、實行廢物分類及回收，以及推動辦公室用品及其他物料的重複使用。本集團亦持續關注氣候相關議題，並支持其在溫室氣體排放、廢物、能源使用及用水方面的環境目標。

本集團已按照適用的國家法律法規建立環境管理系統，並持續監察及檢討生產過程中的排放表現，包括空氣污染、水污染及固體廢物污染，透過嚴格的排放控制，以盡量減少污染物的產生，並減輕對生態系統的相關影響。於報告期內，本集團維持其環境管理系統的ISO 14001認證，證書有效期為2024年5月30日至2027年5月29日。

Products of Casablanca are mainly produced at its Production Plant in the Casablanca Smart Digital Eco-Park. The Production Plant strictly complies with the national laws and regulations relevant to pollution prevention and control in Mainland China, including but not limited to the following:

- Environmental Protection Law of the People's Republic of China
- Law of the People's Republic of China on the Prevention and Control of the Atmospheric Pollution
- Law of the People's Republic of China on Prevention and Control of Water Pollution
- Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste
- Law of the People's Republic of China on the Prevention and Control of Noise Pollution
- Regulations on the Safety Administration of Dangerous Chemicals
- Regulations on the Administration of Construction Project Environmental Protection
- Energy Conservation Law of the People's Republic of China

卡撒天嬌的產品主要於卡撒天嬌數智生態園生產基地生產。生產基地嚴格遵守中國內地有關污染防治的國家法律及規例，包括但不限於以下各項：

- 《中華人民共和國環境保護法》
- 《中華人民共和國大氣污染防治法》
- 《中華人民共和國水污染防治法》
- 《中華人民共和國固體廢物污染環境防治法》
- 《中華人民共和國噪聲污染防治法》
- 《危險化學品安全管理條例》
- 《建設項目環境保護管理條例》
- 《中華人民共和國節約能源法》

## A1: EMISSIONS

### Pollutant Emissions

During the Reporting Period, the Group managed and monitored pollutant emissions arising from its operations in accordance with applicable environmental laws and regulations. The main pollutant emissions covered in this section included wastewater, exhaust air and noise. As in previous years, the production of the Group's products did not directly generate wastewater or exhaust air, and the pollutant emissions disclosed were primarily related to the staff dormitory and canteen at the Casablanca Smart Digital Eco-Park.

Category 類別	Pollutant 污染物	Unit 單位	2025 Emission <sup>(1)</sup> 2025年 排放量 <sup>(1)</sup>	2024 Emission <sup>(2)</sup> 2024年 排放量 <sup>(2)</sup>	Requirements as in relevant laws or regulations (Max Allowable Value) 相關法律或規例 要求(最大允許值)
Wastewater 廢水	Total Wastewater Discharge 廢水總排放量	m <sup>3</sup> 立方米	<b>15,816</b>	19,768	–
	Chemical Oxygen Demand (COD) 化學需氧量(COD)	mg/Litre 毫克/升	<b>316</b>	109	500
	Five-day Biochemical Oxygen Demand (BOD5) 五天生化需氧量(BOD5)	mg/Litre 毫克/升	<b>91.8</b>	26.3	300
	Suspended Substance (SS) 懸浮物質(SS)	mg/Litre 毫克/升	<b>62</b>	86	400
Exhaust Air 廢氣	Oily fume 油煙	mg/m <sup>3</sup> 毫克/立方米	<b>0.3</b>	1.1	2
Noise 噪音	Noise Level 噪音水平	dB(A) 分貝(A)	<b>58.0</b>	57.0	65

Notes:

- The test was carried out by Guangdong Huilitong Testing Technology Co., Ltd\* in the third quarter of 2025.
- The test was carried out by Guangdong HongKe Testing Technology Limited\* in the third quarter of 2024.

Based on the results of testing conducted during the Reporting Period, the Group notes that the relevant pollutant emission indicators remain within the corresponding statutory limits. The Group will continue to strengthen its emission control and environmental management measures, with a view to minimising pollutants generated in the course of its operations and mitigating the associated environmental impacts.

## A1：排放物

### 污染物排放

於報告期內，本集團遵照適用的環境法律法規，管理及監察營運過程中產生的污染物排放。本節所涵蓋的主要污染物排放包括廢水、廢氣及噪音。與過往年度相同，本集團產品的生產過程並未直接產生廢水或廢氣，所披露的污染物排放主要與卡撒天嬌數智生態園的員工宿舍及食堂有關。

附註：

- 測試由廣東惠利通檢測技術有限公司於2025年第三季進行。
- 測試由廣東宏科檢測技術有限公司於2024年第三季進行。

根據報告期內進行的測試結果，本集團得悉相關污染物排放指標仍維持在相應法定限度內。本集團將持續加強排放控制及環境管理措施，以減低營運過程中產生的污染物，並緩解相關環境影響。

## Greenhouse Gases Emission

Greenhouse gas (“GHG”) emissions are closely related to climate change and global warming. The Group recognises the importance of reducing its carbon footprint and remains committed to promoting green operations through prudent environmental management and energy-saving measures across its business. During the Reporting Period, the Group monitored its GHG emissions and implemented practical measures to reduce the climate impact arising from its operations.

The Group’s GHG emissions mainly arise from energy consumption in its operations, in particular indirect emissions from purchased electricity used at the Production Plant and offices, as well as direct emissions from fuel consumption by stationary and mobile sources. As electricity consumption remains a major source of the Group’s GHG emissions, the Group continues to focus on improving energy efficiency in daily operations and production processes.

To reduce energy use and the related GHG emissions, the Group implemented a range of energy-saving measures during the Reporting Period. These included switching off lights and air-conditioning when offices or work areas were not in use, making use of natural lighting where practicable, installing separate light switches for different zones to avoid unnecessary electricity consumption, and regularly monitoring electricity consumption on a monthly basis. The Group also adopted air-conditioning control measures, such as setting a minimum temperature for the air-conditioning system, cleaning filters regularly and avoiding installation in locations exposed to direct sunlight, with a view to improving cooling efficiency and reducing electricity consumption.

In addition, the Group continues to promote environmental-friendly operational practices that contribute to emissions reduction, including the use of video conferencing to reduce unnecessary travel and the gradual adoption of more energy-efficient or cleaner vehicles where appropriate. The Group will continue to review its energy performance, strengthen carbon management and explore further opportunities to reduce GHG emissions in support of its long-term environmental objectives and climate resilience.

## 溫室氣體排放

溫室氣體排放與氣候變化及全球變暖密切相關。本集團深明減少碳足跡的重要性，並持續致力透過審慎的環境管理及業務營運中的節能措施，推動綠色營運。報告期內，本集團監察溫室氣體排放情況，並推行切實可行的措施，以降低營運所引致的氣候影響。

本集團的溫室氣體排放主要源於營運過程中的能源消耗，尤其是生產基地及辦公室所購電力產生的間接排放，以及固定及移動源燃油消耗所產生的直接排放。由於電力消耗仍為本集團溫室氣體排放的主要來源，本集團持續聚焦於提升日常營運及生產流程中的能源效益。

為降低能源使用及相關的溫室氣體排放，本集團於報告期內實施多項節能措施，包括在辦公室或工作區域閒置時關閉照明及空調、在可行情況下利用自然採光、按不同區域安裝獨立燈光開關以避免不必要的用電，以及每月定期監察電力消耗情況。本集團亦採取空調管控措施，例如設定空調系統的最低溫度、定期清洗過濾網，並避免安裝於陽光直射的位置，以期提升製冷效率及減少用電。

此外，本集團持續推廣有助減排的環保營運措施，包括採用視像會議減少不必要的出行，以及在合適情況下逐步選用更具能源效益或更環保的車輛。本集團將持續檢討能源表現，加強碳管理，並探索更多減低溫室氣體排放的機會，以支持其長遠環境目標及氣候適應力。

## Solid-waste Disposal

The Group purchases finished fabrics from its suppliers, and therefore no dyeing or bleaching process is involved in its production operations. During the Reporting Period, the Group produced approximately 18.82 tonnes (2024: 18.00 tonnes) of non-hazardous solid waste and approximately 0.10 tonnes (2024: 0.15 tonnes) of hazardous waste in the course of its operations. Non-hazardous waste mainly comprised production waste materials, product packaging materials and general office waste, while hazardous waste mainly arose from waste light tubes containing mercury and waste packaging containers contaminated by chemicals generated at the Casablanca Smart Digital Eco-Park.

The Group handles waste in accordance with applicable laws and regulations and seeks to minimise the environmental impacts arising from waste disposal. Hazardous waste generated is handled by a qualified local waste collector holding the relevant permit for the operation of dangerous wastes issued by the PRC government, while non-recyclable waste is processed by appropriate local waste treatment or disposal service providers. Domestic waste generated by employees is sorted at on-site rubbish bins and handled by certified local sanitation departments.

To reduce waste at source, the Group continues to promote waste reduction and recycling measures across its operations. These measures include reducing unnecessary product packaging, considering the use of recyclable materials as packaging materials, collecting recyclable waste generated during production for recycling, encouraging employees to reuse envelopes, folders, file cards and other stationery items, and promoting the use of refills to reuse pen barrels. In addition, the Group continues to encourage double-sided printing and the reuse of paper where practicable, the use of electronic communication and network fax to reduce paper consumption, the collection of recyclable paper materials, and the use of reusable tableware in daily operations, with a view to reducing general office waste and enhancing resource efficiency.

## Noise

The Group's noise emissions mainly stem from the operation of machinery and equipment during its production processes. To mitigate noise at source, the Group carefully selects production equipment and implements regular maintenance programmes to keep machinery in proper operating condition. The Group also adopts noise control measures, such as the use of barriers and sound-absorbing materials where appropriate, to reduce noise transmission during operations.

## 固體廢物處理

本集團向供應商採購成品布料，故生產營運過程並不牽涉染色或漂白工序。報告期內，本集團在營運過程中產生約 18.82 公噸（2024 年：18.00 公噸）無害固體廢物及約 0.10 公噸（2024 年：0.15 公噸）有害廢物。無害廢物主要包括生產廢料、產品包裝材料及一般辦公室廢物，而有害廢物主要源於卡撒天嬌數智生態園所產生含汞的廢燈管及受化學品污染的廢包裝容器。

本集團按照適用的法律法規處理廢物，並致力於盡量減少廢物處置所帶來的環境影響。產生的有害廢物由持有中國政府簽發的相關危險廢物經營許可證的合資格本地廢物收集商處理；而不可回收廢物則由適當的本地廢物處理或處置服務提供商處理。員工產生的生活垃圾於現場垃圾箱分類收集，並交由經認證的本地環衛部門處理。

為從源頭減少廢物，本集團持續在營運中推行減廢及回收措施。該等措施包括減少不必要的產品包裝、考慮使用可回收材料作為包裝材料、收集生產過程中產生的可回收廢料以供回收、鼓勵僱員重複使用信封、文件夾、檔案卡及其他文具，以及推廣使用替換筆芯以重複使用筆桿。此外，本集團繼續鼓勵在可行情況下進行雙面打印及重複使用紙張、使用電子通訊及網絡傳真以減少紙張消耗、收集可回收的紙質材料，並在日常營運中使用可重複使用的餐具，以減少一般辦公室廢物及提升資源效率。

## 噪音

本集團的噪音排放主要源於生產過程中機器及設備的運作。為從源頭減低噪音，本集團審慎選用生產設備，並實施定期維護計劃，以確保機器處於適當運行狀態。本集團亦採取噪音控制措施，例如在合適情況下使用屏障及吸音材料，以減少營運過程中的噪音傳播。

During the Reporting Period, the Group managed operational noise in accordance with its environmental management approach and relevant regulatory requirements. The Group will continue to strengthen equipment upkeep and review noise control practices on an ongoing basis so as to minimise the environmental impact arising from noise emissions.

### Wastewater

The Group's water consumption mainly comprises tap water used for the daily needs of office employees and groundwater used in the production process. During the Reporting Period, the Group did not encounter any issue in sourcing water that is fit for its operational needs. The Group remains committed to managing water use prudently and minimising wastewater generated from its operations through appropriate water-saving and operational control measures.

To reduce water consumption and the related environmental impact, the Group carefully selects and gives priority to water-saving equipment where practicable. In addition, water-saving reminders continue to be posted in washrooms and other appropriate locations to encourage employees to use water responsibly and close faucets promptly after use. Through ongoing staff reminders and daily operational practices, the Group seeks to enhance employees' awareness of water conservation and reduce unnecessary water wastage in the workplace.

## A2: USE OF RESOURCES

The Group recognises the importance of efficient resource use to its environmental management and long-term sustainable development. The principal resources consumed in the Group's operations include finished fabrics used for the production of bedding products, as well as electricity, water, fuel, natural gas and paper. During the Reporting Period, the Group continued to strengthen its management of resource consumption and implement measures to improve operational efficiency and reduce wastage.

The Group promotes the concept of "Reduce, Reuse and Recycle" across its operations and seeks to make effective use of resources through continuous review and improvement of its operational practices. The Group also monitors the consumption of major resources and supports the achievement of its environmental targets through ongoing management efforts and enhanced staff awareness.

報告期內，本集團按照其環境管理方針及相關監管規定，對營運噪音進行管理。本集團將持續加強設備保養，並持續檢討噪音控制措施，以盡量減低噪音排放所帶來的環境影響。

### 廢水

本集團的用水主要包括辦公室僱員日常所需的自來水，以及生產過程中使用的地下水。報告期內，本集團在尋找適合營運需求的用水來源方面並無遇到任何問題。本集團持續致力審慎管理用水，並透過適當的節水及營運管控措施，盡量減少營運所產生的廢水。

為降低用水及相關環境影響，本集團在可行情況下審慎選用並優先採用節水設備。此外，繼續在洗手間及其他合適位置張貼節水提示，鼓勵僱員負責任地用水，並在使用後及時關閉水龍頭。透過持續的員工提醒及日常營運慣例，本集團致力提升僱員的節水意識，減少工作場所中不必要的用水浪費。

## A2：資源使用

本集團深明有效使用資源對其環境管理及長遠可持續發展的重要性。本集團營運過程中消耗的主要資源包括用於生產床上用品的成品布料，以及電力、水、燃料、天然氣及紙張。報告期內，本集團持續加強對資源消耗的管理，並實施措施以提升營運效率及減少浪費。

本集團在營運中推廣「減少使用、物盡其用、循環再造」的理念，並透過持續檢討及改進營運慣例，力求有效運用資源。本集團亦監察主要資源的消耗情況，並透過持續的管理工作及提升員工意識，支持實現其環境目標。

The following shows the resources consumption during the Reporting Period:

以下列示報告期內的資源消耗情況：

Category 類別	2025 2025年			2024 2024年		
Resources 資源	Consumption 消耗量	GHG Emission <sup>(1)</sup> 溫室氣體排放 <sup>(1)</sup>	Consumption Intensity 消耗強度	Consumption 消耗量	GHG Emission <sup>(1)</sup> 溫室氣體排放 <sup>(1)</sup>	Consumption Intensity 消耗強度
Electricity 電力	1,543,447 kWh 1,543,447 千瓦時	773.52 tonnes CO <sub>2</sub> equivalent 773.52 公噸二氧化碳 當量	6,531.45 kWh/ HK\$ million revenue 6,531.45 千瓦時/ 港幣百萬元收入	1,148,816 kWh 1,148,816 千瓦時	586.12 tonnes CO <sub>2</sub> equivalent 586.12 公噸二氧化碳 當量	4,649.99 kWh/HK\$ million revenue 4,649.99 千瓦時/ 港幣百萬元收入
Water 水	15,816 m <sup>3</sup> 15,816 立方米	5.41 tonnes CO <sub>2</sub> equivalent 5.41 公噸二氧化碳 當量	66.93 m <sup>3</sup> / HK\$ million revenue 66.93 立方米/ 港幣百萬元收入	20,026 m <sup>3</sup> 20,026 立方米	6.86 tonnes CO <sub>2</sub> equivalent 6.86 公噸二氧化碳 當量	81.06 m <sup>3</sup> / HK\$ million revenue 81.06 立方米/ 港幣百萬元收入
Natural gas 天然氣	16,953 m <sup>3</sup> 16,953 立方米	36.69 tonnes CO <sub>2</sub> equivalent 36.69 公噸二氧化碳 當量	71.74 m <sup>3</sup> / HK\$ million revenue 71.74 立方米/ 港幣百萬元收入	22,866 m <sup>3</sup> 22,866 立方米	49.49 tonnes CO <sub>2</sub> equivalent 49.49 公噸二氧化碳 當量	92.55 m <sup>3</sup> / HK\$ million revenue 92.55 立方米/ 港幣百萬元收入
Petroleum 石油	13,023 Litre 13,023 升	34.31 tonnes CO <sub>2</sub> equivalent 34.31 公噸二氧化碳 當量	55.11 Litre/ HK\$ million revenue 55.11 升/ 港幣百萬元收入	10,735 Litre 10,735 升	29.39 tonnes CO <sub>2</sub> equivalent 29.39 公噸二氧化碳 當量	43.45 Litre/ HK\$ million revenue 43.45 升/ 港幣百萬元收入

Note:

(1) The GHG emission factors are according to the "Guidelines on Greenhouse Gas Emission Accounting and Reporting" provided by the National Development and Reform Commission ("NDRC") of the PRC and the "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong" (2010 Edition) and relevant departments information.

附註：

(1) 溫室氣體排放係數乃參照中國國家發展和改革委員會(「國家發改委」)提供的《溫室氣體排放核算方法與報告指南》，以及《香港建築物(商業、住宅或公共用途)的溫室氣體排放及減除的核算和報告指引》(2010年版)及有關部門資訊。

### Packaging Materials Consumption

The Group consumes various packaging materials in the course of its operations, mainly including paper card for product description, paper card for packaging support, PE packaging materials for duvets and pillows, PVC packaging materials for bedding sets, non-woven fabric, paper gift boxes and plastic bags with logo. During the Reporting Period, the Group continued to monitor the consumption of packaging materials used for its products so as to enhance packaging efficiency and reduce unnecessary material use.

### 包裝材料消耗

本集團在營運過程中耗用多種包裝材料，主要包括產品說明底卡、產品包裝支撐線卡、PE包裝物料(被芯和枕芯)、PVC包裝物料(床上用品)、不織布、紙禮盒及商標塑料袋。於報告期內，本集團持續監察其產品所用包裝材料的消耗量，以提升包裝效率及減少不必要的材料使用。

In line with the Group's resource management and waste reduction approach, the Group continues to promote the principles of "Reduce, Reuse and Recycle" in relation to packaging and other consumable materials. The Group seeks to minimise unnecessary packaging and, where practicable, considers the use of more recyclable or environmentally preferable materials, with a view to reducing waste arising from packaging consumption and improving overall resource efficiency.

為配合本集團的資源管理及減廢方針，本集團持續就包裝及其他消耗性材料推廣「減少使用、物盡其用、循環再造」的原則。本集團力求盡量減少不必要的包裝，並在可行情況下考慮使用可回收性更高或更環保的材料，以期減少包裝消耗所產生的廢物，並提升整體資源效率。

The following table illustrates packaging materials consumption during the Reporting Period:

下表列示報告期內的包裝材料消耗情況：

Category 類別	2025 <sup>(1)</sup> 2025年 <sup>(1)</sup>		2024 <sup>(2)</sup> 2024年 <sup>(2)</sup>	
	Consumption In tonnes 消耗量以公噸計	Consumption Intensity consumption/ production units, in kg 消耗強度 消耗量/ 生產單位， 以千克計	Consumption In tonnes 消耗量以公噸計	Consumption Intensity consumption/ production units, in kg 消耗強度 消耗量/ 生產單位， 以千克計
Paper card for product description 產品說明底卡	18.66	0.02	8.00	0.01
Paper card for packaging support 產品包裝支撐線卡	28.07	0.03	28.02	0.07
PE packaging material for duvets & pillows PE包裝物料(被芯和枕芯)	39.41	0.04	4.45	0.02
PVC packaging material for bedding sets PVC包裝物料(床上用品)	10.04	0.01	10.17	0.03
Non-Woven fabric 不織布	3.91	0.004	27.63	0.07
Paper gift box 紙禮盒	31.93	0.03	10.57	0.44
Plastic bag with logo 商標塑料袋	11.17	0.01	1.90	0.01

Notes:

- (1) The 2025 annual consumption of packaging materials was based on the actual procurement volume during the Reporting Period, which was regarded as more accurate and will be adopted consistently thereafter.
- (2) The 2024 annual consumption of packaging materials was estimated by annualising the monthly consumption data.

附註：

- (1) 2025年的包裝材料年度消耗量乃根據報告期的實際採購量計算得出，其被認為更為準確，今後將一貫採用。
- (2) 2024年包裝材料年度消耗量乃透過將每月消耗數據年化估算得出。

### A3: ENVIRONMENT AND NATURAL RESOURCES

The Group recognises the importance of minimising the environmental and natural resource impacts arising from its operations and remains committed to promoting green and low-carbon operating practices across its business. During the Reporting Period, the Group managed its emissions, resource consumption and waste generation in accordance with applicable environmental laws and regulations in the places where it operated, with a view to minimising adverse impacts on the surrounding environment.

To reduce its impact on the environment and natural resources, the Group continues to implement a range of practical environmental protection measures in its daily operations. These include conducting regular paper stock counts to monitor paper consumption and facilitate improvement measures, encouraging employees to use electronic communications and disseminate information electronically wherever practicable, promoting double-sided printing and paper reuse where appropriate, and carrying out waste sorting and recycling to improve resource efficiency and reduce waste. The Group also continues to promote water-saving and energy-saving practices in the workplace as part of its broader effort to conserve natural resources and strengthen employees' environmental awareness.

In relation to corporate publications and communications, the Group seeks to reduce unnecessary paper consumption by printing only the quantities required and by promoting electronic dissemination of corporate communications in accordance with the applicable Listing Rules. Where printed materials are required, the Group continues to give consideration to the use of paper sourced in an environmentally and socially responsible manner. In addition, domestic waste generated at the Casablanca Smart Digital Eco-Park continues to be handled by an external service provider after waste sorting.

The Group will continue to review the environmental impacts of its operations and strengthen the implementation of green office, resource conservation and waste reduction measures, with the aim of enhancing environmental performance and supporting the sustainable use of natural resources.

### A3：環境及天然資源

本集團深明盡量減低營運對環境及自然資源所造成影響的重要性，並持續致力於在業務中推動綠色低碳營運慣例。於報告期內，本集團根據其營運所在地適用的環境法律法規，管理排放、資源消耗及廢物產生情況，以期盡量減少對周邊環境的不利影響。

為減少對環境及自然資源的影響，本集團持續在日常營運中實施一系列切實可行的環保措施。該等措施包括定期進行紙張庫存盤點以監察紙張消耗並推動改善措施、鼓勵僱員在可行情況下使用電子通訊及以電子方式傳遞資訊、在適當情況下推廣雙面打印及紙張重複使用，以及進行廢物分類及回收，以提升資源效率及減少廢物。本集團亦繼續在工作場所推廣節水節能慣例，作為節約自然資源及加強僱員環保意識的整體努力的一部分。

於企業刊物及通訊方面，本集團力求減少不必要的紙張消耗，僅印製所需數量，並按照適用的上市規則推廣以電子方式傳遞企業通訊。在需要印製材料的情況下，本集團繼續考慮採用以環保及對社會負責任的方式採購的紙張。此外，卡撒天嬌數智生態園所產生的生活垃圾，繼續於分類後由外部服務提供商處理。

本集團將持續檢討其營運對環境的影響，並加強推行綠色辦公室、節約資源及減廢措施，旨在提升環境表現，支持自然資源的可持續使用。

## CLIMATE CHANGE

The Group recognises that climate-related issues can materially impact its business operations, supply chain resilience and long-term value. The Group therefore integrates climate change considerations into its core strategy and enhances climate-related risk assessments to fully evaluate the material impacts on the business and value chain. This enables the development of targeted mitigation measures. In this Report, the Group discloses climate-related information based on a four-pillar framework (Governance, Strategy, Risk Management, and Metrics & Targets) in compliance with Appendix C2 of the Listing Rules.

### Governance

The Group has integrated climate-related risks and opportunities into a three-tier governance structure: “Governance – Management – Execution”. The Board oversees the Group’s sustainable development policies and strategies, taking the lead on deliberation, decision-making, management, and supervision.

To ensure climate-related matters are systematically addressed, the Board reviews and assesses annually whether the Group has implemented effective measures to mitigate climate change impacts. Besides, the Board constantly monitors progress toward climate targets, making revisions as needed to keep strategies on track. The Board also considers climate-related risks and opportunities when overseeing strategy, major transactions, and risk management processes and related policies, and evaluates their potential impacts on the Group’s business development and operations.

The Group supports Directors and the management in enhancing their climate-related knowledge and capabilities. Initiatives include providing access to specialised learning resources, organising targeted internal training sessions, and facilitating participation in climate-focused programs and seminars delivered by external professional institutions. These efforts strengthen the Board’s ability to navigate complex climate challenges and stay abreast of the latest developments in climate risks and opportunities.

Strategies, controls and procedures are fully integrated within the Group’s policies in various operational departments to enable the Group to proactively identify potential climate-related risks and opportunities, make data-informed decisions, and roll out actionable climate action plans.

## 氣候變化

本集團深明氣候相關議題可對其業務營運、供應鏈韌性及長期價值造成重大影響。因此，本集團將氣候變化考量融入其核心策略，並加強氣候相關風險評估，以全面評估對業務及價值鏈的重大影響，從而制定具針對性的緩解措施。本報告中，本集團按照上市規則附錄C2的規定，基於四大支柱框架（管治、策略、風險管理、以及指標與目標）披露氣候相關資料。

### 管治

本集團已將氣候相關風險與機遇融入「管治 – 管理 – 執行」的三層治理架構。董事會監督本集團的可持續發展政策及策略，主導相關審議、決策、管理及監督工作。

為確保氣候相關事宜得到系統性處理，董事會每年檢討及評估本集團是否已實施有效措施以減緩氣候變化影響。此外，董事會持續監督氣候目標的進展，並按需要作出修訂，以確保策略按計劃落實。董事會於監督策略、重大交易、風險管理程序及相關政策時，亦會考慮氣候相關風險與機遇，並評估其對本集團業務發展及營運的潛在影響。

本集團協助董事及管理層提升氣候相關知識與能力。相關舉措包括提供專業學習資源、組織專項內部培訓，以及安排參與外部專業機構舉辦的氣候相關計劃及研討會。該等工作強化董事會應對複雜氣候挑戰的能力，並緊貼氣候風險與機遇的最新發展。

本集團已將各項策略、控制措施及程序全面納入各營運部門的政策之中，以主動識別潛在的氣候相關風險與機遇，作出基於數據的決策，並推行切實可行的氣候行動計劃。

## Strategy

The Group aims to enhance its business resilience to climate change and build an environmentally responsible enterprise. To operationalise these goals and address the limitations of traditional risk assessment procedures in capturing long-term climate impacts, the Group conducted its first comprehensive climate scenario analysis during the Reporting Period. This analysis covered both physical risks and transition risks, as well as opportunities, with detailed screening and assessment performed for each risk and opportunity category.

- **Physical Risks:** Risks related to physical impacts of climate change, which can be event-driven (acute risks) or caused by longer-term shifts in climate patterns (chronic risks).
- **Transition Risks:** Risks related to the transition to a lower-carbon economy, which may entail policy, legal, technology, and market changes to address mitigation and adaptation requirements related to climate change.

To conduct a comprehensive analysis of climate-related risks and opportunities that may arise throughout its business development, the Group needs to take into account factors such as global temperature rise pathways, changes in climate policies, and time horizons of impact. Therefore, the Group selected scenario assumption models and relevant parameters from the Sixth Assessment Report (AR6) of the Intergovernmental Panel on Climate Change (IPCC) and the Phase 5 public release of the Network of Central Banks and Supervisors for Greening the Financial System (NGFS). The scenarios selected align with the nature of the Group's industry and strategic goals, and are consistent with China's "dual carbon" strategy and the Hong Kong government's target of achieving carbon neutrality by 2050. Moreover, the Group expects the anticipated impact range of risks and opportunities to have a material impact over the short, medium and long term, covering up to 2030, 2040 and 2050. These time horizons are defined by taking into account the Group's operational budgeting cycle and strategic business planning cycle.

## 策略

本集團旨在提升其業務韌性以應對氣候變化，建設對環境負責任的企業。為落實該等目標，並解決傳統風險評估程序在捕捉長期氣候影響方面的局限，本集團於報告期內首次進行全面氣候情景分析。該分析涵蓋物理風險及轉型風險，同時兼顧機遇，並對各風險及機遇類別進行詳細的篩選與評估。

- **物理風險：**與氣候變化的物理影響相關的風險，可分為事件驅動型風險（急性風險）或氣候模式長期轉變所引致的風險（慢性風險）。
- **轉型風險：**與向低碳經濟轉型相關的風險，可能涉及政策、法律、技術及市場變化，以應對與氣候變化相關的緩解及適應要求。

為對本集團業務發展過程中可能出現的氣候相關風險與機遇進行全面分析，本集團需考慮全球溫度上升路徑、氣候政策變化及影響時間範圍等因素。為此，本集團選取了政府間氣候變化專門委員會(IPCC)第六次評估報告(AR6)及央行與監管機構綠色金融網絡(NGFS)第五階段公開資料中的情景假設模型及相關參數。所選情景與本集團所屬行業性質及戰略目標相符，並與中國「雙碳」戰略及香港政府於2050年前實現碳中和的目標一致。此外，本集團預計風險與機遇的預期影響範圍，將在短期、中期及長期內產生重大影響，涵蓋至2030年、2040年及2050年。該等時間範圍的界定，已考慮本集團的營運預算週期及戰略業務規劃週期。

In the scenario analysis, the Group assumes that there will be no material changes to its mitigation policies and reporting scope within the anticipated impact range of risks. The following table presents the selected climate scenario models covering both low-emission and high-emission scenarios to better understand the impacts of climate change on the Group.

於情景分析中，本集團假設在其預期的風險影響範圍內，其緩解政策及報告範圍不會出現重大變動。下表列示所選取的氣候情景模型，涵蓋低排放情景及高排放情景，以更好了解氣候變化對本集團的影響。

Scope 範圍	Same as the reporting boundary 與報告邊界一致
Scenario Used 使用情景	<p>IPCC for physical risks analysis: 用於物理風險分析的IPCC情景：</p> <ul style="list-style-type: none"> <li> <p><b>SSP 1-2.6:</b> Global warming reaches 2.0°C. Governments' social, economic and clean energy transitions align with historical trends. Stringent policies amplify transition risks for enterprises, while physical risks remain notable. <b>SSP 1-2.6：</b> 全球變暖達 2.0°C。各國政府的社會、經濟及清潔能源轉型與歷史趨勢一致。嚴格的政策加劇企業的轉型風險，而物理風險仍然顯著。</p> </li> <li> <p><b>SSP 5-8.5:</b> Global warming exceeds 4.0°C. Delayed government climate action, stalled emission reduction/adaptation and insufficient policies drive extreme climate impacts, increasing enterprises' immediate and long-term physical risks. <b>SSP 5-8.5：</b> 全球變暖超過 4.0°C。政府氣候行動遲緩、減排／適應措施停滯及政策力度不足，導致極端氣候影響加劇，增加企業的即時及長期物理風險。</p> </li> </ul> <p>NGFS for transition risks analysis: 用於轉型風險分析的NGFS情景：</p> <ul style="list-style-type: none"> <li> <p><b>Net Zero 2050:</b> Early adoption of stringent climate policies. By reducing energy demand and advancing low-carbon technologies, it aims to limit global warming to well below 1.5°C and achieve global net-zero carbon dioxide emissions around 2050. <b>2050年淨零排放：</b> 提早採納嚴格的氣候政策。透過降低能源需求及推進低碳技術，旨在將全球變暖控制在遠低於 1.5°C 的水平，並於 2050 年前後實現全球二氧化碳淨零排放。</p> </li> <li> <p><b>Current Policies:</b> Only currently implemented climate policies remain in place, leading to continued growth in GHG emissions. Global warming is projected to exceed 3.0°C, resulting in severe physical risks. <b>現行政策：</b> 僅維持目前已實施的氣候政策，導致溫室氣體排放持續增長。預計全球變暖將超過 3.0°C，從而引致嚴重的物理風險。</p> </li> </ul>

The Group recognises that integrating both quantitative and qualitative analysis would deliver a more comprehensive assessment of climate-related risks and opportunities. However, the Group cannot reliably compile various cross-industry metrics for these climate issues in a reasonable and cost-effective manner, as relevant operational data is fragmented across business units and industry-accepted measurement methodologies for such metrics remain highly uncertain. Besides, the Group's climate-related actions are largely embedded within day-to-day business operations, with no separately identifiable funds earmarked specifically for addressing climate-related risks and opportunities. This operational integration further prevents the Group from providing quantitative data on the current and anticipated financial impacts of these climate initiatives.

Nevertheless, the Group has identified the core financial implications of key climate risks and opportunities and provided detailed qualitative disclosures in the tables below. It is also actively enhancing internal data integration systems and scenario-modelling capabilities to gradually improve the granularity of quantitative climate disclosures, and commits to disclosing quantitative impacts on its financial position, operating performance, and cash flows should material adjustments be made to its operational strategy.

The following 6 climate-related risks and opportunities have been identified from assessment and analysis under the selected scenarios and time horizon (2030-2050). Detailed qualitative assessment results for these risks and opportunities are presented in the tables below.

本集團深明，結合定量與定性分析可對氣候相關風險及機遇作出更全面評估。然而，本集團未能以合理且符合成本效益的方式，可靠地彙編該等氣候議題的各種跨行業指標，乃由於相關營運數據分散於各業務單位，而該等指標的業界公認計量方法仍存在高度不確定性。此外，本集團的氣候相關行動主要融入日常業務營運，並無專門撥付可單獨識別的專項資金應對氣候相關風險與機遇。該營運整合亦令本集團無法就該等氣候措施的當前及預期財務影響提供定量數據。

儘管如此，本集團已識別關鍵氣候風險與機遇的核心財務影響，並在下表作出詳細的定性披露。本集團亦正積極完善內部數據整合系統及情景建模能力，以逐步提升定量氣候披露的精細度，並承諾倘其營運策略作出重大調整，將會披露對其財務狀況、經營表現及現金流量的定量影響。

本集團已根據所選情景及時間範圍（2030年至2050年），透過評估及分析識別出以下六項氣候相關風險與機遇。該等風險與機遇的詳細定性評估結果載於下表。

Types of Risk 風險類型	Key Affected Area 關鍵影響範疇	Materiality Level 重要性程度			Impact on Business 對業務的影響	Impact on Financial Performance 對財務表現的影響
		Short term 短期	Medium Term 中期	Long Term 長期		
<b>Physical Risks</b> 物理風險						
Acute – Extreme Weather Events 急性 – 極端天氣事件	All operating sites of the Group in Hong Kong and Mainland China 本集團位於香港及中國內地的所有營運場所	Handle through standard existing processes 透過現有標準流程處理	Need to be monitored consistently 需要持續監察	Require management strategy planning and implementation tracking 需要管理層制定策略規劃及追蹤實施情況	<p><b>Business Model:</b> 業務模式：</p> <ul style="list-style-type: none"> <li>Extreme weather events such as typhoons, rainstorms, flooding and heatwaves may disrupt the operation of the Group's offices, points-of-sale ("POS"), warehouse and production plant, resulting in temporary suspension of business activities or reduced operating efficiency.</li> </ul> <p>颱風、暴雨、洪水及熱浪等極端天氣事件可能干擾本集團辦公室、銷售網點（「網點」）、倉庫及生產廠房的營運，導致業務活動暫停或營運效率下降。</p> <p><b>Value Chain:</b> 價值鏈：</p> <ul style="list-style-type: none"> <li>Upstream suppliers may experience production delays, transport disruption or temporary shutdowns due to extreme weather, which may affect the timely supply of raw materials, finished fabrics, packaging materials and other goods required by the Group.</li> </ul> <p>上游供應商可能因極端天氣而出現生產延誤、運輸中斷或暫時停工，影響本集團所需原材料、成品布料、包裝材料及其他貨品的及時供應。</p>	<p><b>Cost increase:</b> Extreme weather may increase repair and maintenance costs for POS, warehouses, plant facilities and equipment, as well as additional logistics, transportation and temporary operational arrangement costs.</p> <p><b>成本增加：</b>極端天氣可能增加網點、倉庫、廠房設施及設備的維修保養成本，以及額外的物流、運輸及臨時營運安排費用。</p> <p><b>Revenue risk:</b> Temporary closure of POS, disruption to production and delayed deliveries may reduce sales opportunities and affect revenue generation.</p> <p><b>收入風險：</b>網點暫時關閉、生產中斷及交付延誤可能減少銷售機會，影響收入。</p>

Types of Risk 風險類型	Key Affected Area 關鍵影響範疇	Materiality Level 重要性程度			Impact on Business 對業務的影響	Impact on Financial Performance 對財務表現的影響
		Short term 短期	Medium Term 中期	Long Term 長期		
Chronic – Change in Precipitation Patterns 慢性 – 降水模式改變	All operating sites of the Group in Hong Kong and Mainland China 本集團位於香港及中國內地的所有營運場所	Handle through standard existing processes 透過現有標準流程處理	Need to be monitored consistently 需要持續監察	Require management strategy planning and implementation tracking 需要管理層制定策略規劃及追蹤實施情況	<p><b>Business Model:</b> 業務模式：</p> <ul style="list-style-type: none"> <li>Long-term changes in precipitation patterns, including more frequent heavy rainfall, prolonged wet seasons or increased flooding risks, may affect the reliability and efficiency of the Group's production, warehousing and retail operations.</li> </ul> <p>降水模式的長期變化，包括強降雨更為頻繁、雨季延長或洪水風險增加，可能影響本集團生產、倉儲及零售業務的可靠性及效率。</p> <p><b>Value Chain:</b> 價值鏈：</p> <ul style="list-style-type: none"> <li>Changes in precipitation patterns may affect transport routes, warehousing conditions and delivery schedules, thereby reducing the stability and efficiency of inbound and outbound logistics.</li> </ul> <p>降水模式變化可能影響運輸路線、倉儲條件及交付時間表，從而降低進出物流的穩定性及效率。</p>	<p><b>Cost increase:</b> Higher expenditure may be required for drainage improvement, waterproofing measures, humidity control, storage protection, facility maintenance and more resilient logistics arrangements.</p> <p>成本增加：可能需要增加排水改善、防水措施、濕度控制、倉儲防護、設施維護及更具韌性的物流安排等方面的開支。</p> <p><b>Operating cost pressure:</b> More frequent weather-related disruptions may lead to higher warehousing, transportation, utility and contingency management costs.</p> <p>營運成本壓力：與天氣相關的中斷情況更為頻繁，可能導致倉儲、運輸、公用事業及應急管理成本上升。</p>

Types of Risk 風險類型	Key Affected Area 關鍵影響範疇	Materiality Level 重要性程度			Impact on Business 對業務的影響	Impact on Financial Performance 對財務表現的影響
		Short term 短期	Medium Term 中期	Long Term 長期		
<b>Transition Risks</b> 轉型風險						
Change in Market Demand 市場需求轉變	The Group's sourcing, product development and sales functions 本集團的採購、產品開發及銷售職能	Handle through standard existing processes 透過現有標準流程處理	Need to be monitored consistently 需要持續監察	Need to be monitored consistently 需要持續監察	<p><b>Business Model:</b> 業務模式：</p> <ul style="list-style-type: none"> <li>As customers place increasing emphasis on environmentally responsible consumption, demand may gradually shift towards products with more sustainable materials, lower environmental impact, reduced packaging and stronger ESG attributes. 隨著客戶日益重視環保責任消費，需求可能逐步轉向材料可持續性更高、環境影響更低、包裝減少及ESG屬性更強的產品。</li> <li>If the Group is unable to respond to changing customer preferences in a timely manner through product design, sourcing, packaging and brand communication, its market competitiveness and customer appeal may be affected. 若本集團未能透過產品設計、採購、包裝和品牌傳播及時應對客戶偏好的變化，其市場競爭力及對客戶的吸引力可能受到影響。</li> </ul>	<p><b>Cost increase:</b> Additional expenditure may be required for product enhancement, packaging optimisation, sustainability-related marketing, supplier engagement and data collection on product and environmental attributes. <b>成本增加：</b>可能需要增加產品改良、包裝優化、可持續發展相關營銷、供應商參與以及產品與環境屬性數據收集等方面的額外開支。</p> <p><b>Revenue risk:</b> Failure to respond to changing consumer preferences may reduce customer demand, weaken brand competitiveness and lead to lower sales of certain product lines. <b>收入風險：</b>未能應對不斷變化的消費者偏好可能減少客戶需求，削弱品牌競爭力，並導致若干產品線的銷售額下降。</p>

Types of Risk 風險類型	Key Affected Area 關鍵影響範疇	Materiality Level 重要性程度			Impact on Business 對業務的影響	Impact on Financial Performance 對財務表現的影響
		Short term 短期	Medium Term 中期	Long Term 長期		
					<p><b>Value Chain:</b> 價值鏈：</p> <ul style="list-style-type: none"> <li>Upstream suppliers may be required to provide more transparent information on material sourcing, environmental compliance and product-related sustainability attributes in order to meet evolving market expectations.</li> </ul> <p>上游供應商或需提供更透明的資料，涵蓋材料來源、環境合規情況及與產品相關的可持續發展屬性，以滿足不斷變化的市場預期。</p>	

Types of Risk 風險類型	Key Affected Area 關鍵影響範疇	Materiality Level 重要性程度			Impact on Business 對業務的影響	Impact on Financial Performance 對財務表現的影響
		Short term 短期	Medium Term 中期	Long Term 長期		
Policy & Regulation Tightening 政策與法規收緊	The Group's financial reporting, environmental compliance, sourcing, product development and sales functions 本集團的財務報告、環境合規、採購、產品開發及銷售職能	Need to be monitored consistently 需要持續監察	Need to be monitored consistently 需要持續監察	Require management strategy planning and implementation tracking 需要管理層制定策略規劃及追蹤實施情況	<p><b>Business Model:</b> 業務模式：</p> <ul style="list-style-type: none"> <li>Tightening climate-related and environmental regulations may require the Group to comply with more stringent disclosure, emissions management, packaging and waste reduction and product-related environmental requirements.</li> </ul> <p>與氣候相關及環保法規的收緊，可能要求本集團遵守更嚴格的披露、排放管理、包裝和廢物減量及產品相關的環保要求。</p> <p><b>Value Chain:</b> 價值鏈：</p> <ul style="list-style-type: none"> <li>Suppliers and service providers may also be subject to stricter environmental and compliance obligations, which may affect procurement timelines, supplier qualification and the cost or availability of compliant materials and services. 供應商及服務提供商亦可能面臨更嚴格的環保及合規責任，從而可能影響採購時間表、供應商資格，以及合規材料與服務的成本或供應情況。</li> </ul>	<p><b>Cost increase:</b> Higher expenditure may be required for compliance management, ESG data systems, environmental monitoring, professional advisory support, product or packaging adjustment and staff training. 成本增加：可能需要增加合規管理、ESG數據系統、環境監測、專業諮詢支持、產品或包裝調整以及員工培訓等方面的開支。</p> <p><b>Operating cost pressure:</b> Stricter regulatory requirements may increase recurring compliance, reporting and administration costs. 營運成本壓力：更嚴格的監管要求可能增加經常性的合規、報告及行政管理成本。</p>

Types of Risk 風險類型	Key Affected Area 關鍵影響範疇	Materiality Level 重要性程度			Impact on Business 對業務的影響	Impact on Financial Performance 對財務表現的影響
		Short term 短期	Medium Term 中期	Long Term 長期		
<b>Opportunities 機遇</b>						
Products and services 產品與服務	The Group's sourcing, product development and sales functions 本集團的採購、產品開發及銷售職能	Handle through standard existing processes 透過現有標準流程處理	Need to be monitored consistently 需要持續監察	Require management strategy planning and implementation tracking 需要管理層制定策略規劃及追蹤實施情況	<p><b>Business Model:</b> 業務模式：</p> <ul style="list-style-type: none"> <li>Growing customer awareness of sustainability creates opportunities for the Group to strengthen its product and brand positioning through more responsible products, improved packaging practices and environmentally conscious operations. 客戶對可持續發展的認知不斷提升，為本集團透過更負責任的產品、經改良的包裝常規及注重環保的營運方式，強化其產品及品牌定位創造機遇。</li> </ul> <p><b>Value Chain:</b> 價值鏈：</p> <ul style="list-style-type: none"> <li>Closer collaboration with suppliers may enable the Group to source materials and products with stronger environmental performance and improve transparency on product-related sustainability attributes. 與供應商的更緊密協作，可使本集團採購到環保表現更佳的材料及產品，並提升與產品相關的可持續發展屬性的透明度。</li> </ul>	<p><b>Revenue growth:</b> Stronger customer preference for responsible products and brands may support sales growth and improve customer retention. <b>收入增加：</b>客戶對負責任產品及品牌的偏好增強，有助於支持銷售增長及提高客戶留存率。</p> <p><b>Brand value enhancement:</b> Enhanced market recognition and stakeholder trust may strengthen the Group's competitiveness and support long-term business development. <b>品牌價值提升：</b>市場認可度及持份者信任度的提升，可增強本集團的競爭力，並支持長遠業務發展。</p>

Types of Risk 風險類型	Key Affected Area 關鍵影響範疇	Materiality Level 重要性程度			Impact on Business 對業務的影響	Impact on Financial Performance 對財務表現的影響
		Short term 短期	Medium Term 中期	Long Term 長期		
Policy Opportunity 政策機遇	All operating sites of the Group in Hong Kong and Mainland China, particularly the production plant, offices, POS, environmental management and ESG reporting functions 本集團位於香港及中國內地的所有營運場所，尤其是生產廠房、辦公室、網點、環境管理及ESG報告職能	Handle through standard existing processes 透過現有標準流程處理	Need to be monitored consistently 需要持續監察	Require management strategy planning and implementation tracking 需要管理層制定策略規劃及追蹤實施情況	<p><b>Business Model:</b> 業務模式：</p> <ul style="list-style-type: none"> <li>The transition to a lower-carbon economy and increasing regulatory focus on climate-related matters may encourage the Group to improve its environmental management, resource efficiency and internal governance practices. 向低碳經濟轉型以及監管機構日益重視氣候相關事宜，可能促使本集團改善其環境管理、資源效率及內部管治常規。</li> </ul> <p><b>Value Chain:</b> 價值鏈：</p> <ul style="list-style-type: none"> <li>Clearer policy direction and stronger market standards may encourage suppliers and business partners to improve their own environmental performance, which may in turn support the Group's supply chain management and supplier screening. 更清晰的政策方向及更嚴格的市場標準，可鼓勵供應商及業務合作夥伴改善自身的環保表現，進而支持本集團的供應鏈管理及供應商篩選工作。</li> </ul>	<p><b>Cost savings:</b> Better energy, water, paper and waste management may improve operational efficiency and reduce recurring operating costs over time. 成本節約：更佳的能源、水、紙張及廢物管理可提高營運效率，並隨著時間推移減少經常性營運成本。</p> <p><b>Risk reduction:</b> Improved compliance readiness may reduce the likelihood of future regulatory, operational or reputational costs arising from tightening climate-related and environmental requirements. 風險降低：合規準備度的提升或會降低日後因氣候相關及環保要求收緊而產生監管、營運或聲譽成本的可能性。</p>

### Mitigation and Response Measures of Risks and Opportunities Assessment Result:

#### 風險與機遇評估結果的緩解及應對措施：

Types of Risks 風險類型	Mitigation Measures 緩解措施
Acute – Extreme Weather Events 急性 – 極端天氣事件	Implement weather-related work arrangements; strengthen contingency planning for POS, offices and the production plant; conduct regular inspection and maintenance of facilities, drainage and electrical systems. 實施與天氣相關的工作安排；加強網點、辦公室及生產廠房的應急計劃；定期檢查及維護設施、排水及電力系統。
Chronic – Change in Precipitation Patterns 慢性 – 降水模式改變	Improve waterproofing, drainage and storage management; strengthen humidity control and inventory protection; conduct regular review of facility conditions. 改善防水、排水及倉儲管理；加強濕度控制及庫存防護；定期檢視設施狀況。
Change in Market Demand 市場需求轉變	Enhance responsible product and packaging practices; strengthen customer communication on product quality and sustainability-related features; review product mix in response to market trends. 強化負責任產品及包裝常規；加強與客戶就產品質量及可持續發展相關特性的溝通；檢討產品組合應對市場趨勢。
Policy & Regulation Tightening 政策與法規收緊	Strengthen environmental data collection, compliance monitoring and ESG disclosure processes; enhance internal policy review and staff awareness on relevant requirements. 加強環境數據收集、合規監察及ESG披露流程；強化內部政策檢討及提升員工對相關要求的認知。
Types of Opportunities 機遇類型	Response Measures 應對措施
Products and Services 產品與服務	Improve product quality, packaging efficiency and responsible sourcing practices; strengthen brand positioning through environmentally conscious operations and customer engagement. 提升產品質量、包裝效率及負責任採購常規；透過注重環保的營運方式及客戶參與，強化品牌定位。
Policies Opportunity 政策機遇	Enhance resource efficiency, environmental management and governance practices; monitor policy developments and improve readiness for future climate-related and ESG requirements. 提升資源效率、環境管理及管治常規；監察政策發展，提升對未來氣候相關及ESG要求的準備程度。

While the Group has not yet developed a climate-related transition plan, it has already implemented the abovementioned mitigation and response measures, which are funded and executed through the Group's internal capital and existing human resources. The Group has also explicitly identified the material Scope 3 categories relevant to the Group, as well as established climate-related targets during the Year to fully advance its decarbonisation and climate resilience efforts.

During the Year, the Group did not separately identify climate-related capital expenditure, financing or investment, as most climate-related actions were embedded in ordinary operational expenditure and executed through existing resources. In addition, the Group has implemented the mitigation and response measures disclosed in this Report across its operating locations where applicable.

本集團雖尚未制定氣候相關轉型計劃，惟已實施上述緩解及應對措施，相關措施透過本集團內部資本及現有人力資源撥付及執行。本集團於本年度亦明確識別對其屬重大的範圍3類別，並訂立氣候相關目標，以全面推進脫碳及氣候適應力工作。

於本年度，本集團並未單獨識別氣候相關資本開支、融資或投資，乃由於大部分氣候相關行動已納入一般營運開支，並透過現有資源執行。此外，本集團已在其營運地點，在適用情況下實施本報告所披露的緩解及應對措施。

Despite these proactive actions, the Group faces key uncertainties that may constrain the effective implementation of its future climate resilience plans. These include the uncertain pace of global and regional climate policy updates, shifting consumer demand for sustainable products, the evolving pace and severity of physical impacts of climate change, and the unclear timing and stringency of future climate-related regulatory requirements applicable to the Group. Nevertheless, the Group believes it has a robust capacity to adjust and adapt its strategy and business model to address climate change across the short, medium and long term. This adaptive capacity is embedded in the Group's ongoing strategic planning and operational management, enabling timely adjustments to business priorities, operational processes and value chain collaboration in response to evolving climate risks, regulatory changes and market dynamics.

Going forward, the Group will regularly monitor climate-related risks and opportunities, evaluate mitigation effectiveness, adjust strategies based on operational performance, and track the progress of all climate-related target achievement through daily monitoring. The Group will adjust climate-related targets in a timely manner based on operational conditions and external developments, with a view to continually improving its climate resilience and decarbonisation performance.

### Risk Management

The Group has integrated the processes for identifying, assessing, prioritising, and managing climate-related risks and opportunities into the overall risk management framework and system to embed climate risk management into day-to-day operations. It also ensures that the Group effectively addresses the potential impacts of climate-related issues on its bedding products and home accessories business, retail operations, manufacturing activities and wider value chain.

儘管已採取上述積極行動，本集團仍面臨若干關鍵不確定因素，可能限制其未來氣候適應力計劃的有效實施。該等不確定因素包括：全球及區域氣候政策更新的步伐存在不確定性；消費者對可持續產品的需求不斷變化；氣候變化物理影響的演變速度及嚴重程度；以及未來適用於本集團的氣候相關監管要求的出台時間及嚴格程度尚不明確。儘管如此，本集團相信其具備穩健的適應能力，能夠調整其策略及業務模式，以應對短期、中期及長期的氣候變化。該適應能力體現於本集團的持續策略規劃及營運管理之中，使其能夠適時調整業務重點、營運流程及價值鏈協作，以應對不斷演變的氣候風險、監管變化及市場動態。

展望未來，本集團將定期監察氣候相關風險與機遇，評估緩解成效，根據營運表現調整策略，並透過日常監測追蹤所有氣候相關目標的達成進度。本集團將根據營運狀況及外部發展，及時調整氣候相關目標，以持續提升其氣候適應力及脫碳表現。

### 風險管理

本集團已將識別、評估、排序及管理氣候相關風險與機遇的流程融入整體風險管理框架及體系，以將氣候風險管理納入日常營運。此舉亦確保本集團能有效應對氣候相關議題對其床上用品及家居用品業務、零售營運、生產活動及更廣泛價值鏈所帶來的潛在影響。

Throughout the processes, the Group considers parameters such as asset location and type, historical exposure to extreme weather, supply chain dependencies and energy consumption patterns. Climate data from publicly available scenario sources, as well as internal data such as utility consumption records and operational information, are integrated into the assessment to support informed risk identification and evaluation.

在整個流程中，本集團考慮多項參數，例如資產位置及類別、過往極端天氣風險、供應鏈倚賴程度及能源消耗模式。來自公開可得情景來源的氣候數據，以及公用事業消耗記錄及營運資料等內部數據，均被納入評估，以支持作出有依據的風險識別及評估。

<p>1. Identification 識別</p>	<p>The Group conducts research on climate change trends, domestic and international industry developments, and technological advancement, while considering its own business model, operating locations and value chain, to identify climate-related risks and opportunities relevant to the Group.</p> <p>本集團研究氣候變化趨勢、國內外行業發展及技術進步，同時考慮自身的業務模式、營運地點及價值鏈，以識別與本集團相關的氣候相關風險與機遇。</p>
<p>2. Evaluation 評估</p>	<p>The Group conducts a comprehensive assessment, analysing the potential impacts of climate-related risks and opportunities on its offices, POS, warehouse operations, production plant, supply chain and financial performance under different time horizons and scenarios.</p> <p>本集團進行全面評估，分析氣候相關風險與機遇在不同時間範圍及情景下，對其辦公室、網點、倉庫營運、生產廠房、供應鏈及財務表現的潛在影響。</p>
<p>3. Prioritisation 排序</p>	<p>Based on the assessment results of climate-related risks and opportunities, the Group prioritises the identified items by considering materiality level, likelihood, severity of impact and relevance to business operations, so as to support decision-making and resource allocation.</p> <p>根據氣候相關風險與機遇的評估結果，本集團考慮重要性程度、可能性、影響嚴重性及與業務營運的相關性，對所識別事項進行排序，以支持決策及資源配置。</p>
<p>4. Monitoring 監察</p>	<p>The Group's management regularly evaluates and monitors the identified climate-related risks and opportunities, and reports material findings and progress on mitigation and target achievement to the Board where appropriate.</p> <p>本集團的管理層定期評估及監察所識別的氣候相關風險與機遇，並在適當時向董事會報告重大發現，以及緩解措施與目標達成的進展。</p>

### Metrics and Targets

The Group regards the advancement of climate resilience and sustainable operational practices as a core strategic priority. The Group consistently aligns its sustainability targets and associated initiatives with the framework of the Sustainable Development Goals of the United Nations to ensure alignment with global sustainability benchmarks, while tailoring the focus of these targets to its own operating profile and climate-related priorities.

### 指標與目標

本集團將提升氣候適應力及推動可持續營運慣例視為核心策略重點。本集團持續將其可持續發展目標及相關舉措與聯合國可持續發展目標框架保持一致，以確保符合全球可持續發展基準，同時根據自身的營運狀況及氣候相關優先事項，調整該等目標的重點。

Guided by global climate commitments, the Group prioritises alignment with China's national "dual carbon" strategy and Hong Kong's regional carbon peaking and neutrality objectives — initiatives that underpin China's fulfillment of its obligations under the Paris Agreement. To align with these climate frameworks, the Group conducts ongoing assessments of its ESG KPIs and has developed targeted reduction and management goals that mirror the requirements of these national and regional climate and sustainability frameworks. While these targets have not yet undergone independent third-party verification, nor were they formulated using sectoral decarbonisation approach, the Board will monitor the progress and performance of target achievement on an annual basis and assess whether revisions are necessary. Besides, the Board will continue to refine the mechanisms for formulating, evaluating and verifying these targets to ensure the transparency and credibility of its decarbonisation efforts.

To turn these governed targets into tangible emissions reductions, the Group focuses on substantive decarbonisation through energy efficiency and operational process enhancement. At this stage, the Group has no plans to use carbon credits for emissions offsetting, but it will monitor carbon credit markets and policy developments to leverage such tools as a supplementary support for long-term carbon neutrality goals when appropriate.

Carbon Reduction Targets for the Group's Operation Sites:

在全球氣候承諾的引領下，本集團優先遵循中國國家「雙碳」戰略以及香港的地區碳達峰及碳中和目標，而該等舉措乃中國履行《巴黎協定》的義務的重要基礎。為與該等氣候框架保持一致，本集團持續評估其ESG關鍵績效指標，並制定針對性的減排及管理目標，以回應該等國家及地區層面氣候與可持續發展框架的要求。雖然該等目標尚未經獨立第三方驗證，亦未採用行業脫碳方法制定，董事會將每年監察目標達成的進度及表現，並評估是否需要作出修訂。此外，董事會將持續完善制定、評估及驗證該等目標的機制，以確保其脫碳工作的透明度及可信度。

為將上述管治目標轉化為切實的減排量，本集團專注於透過提升能源效率及優化營運流程來實現實質性的脫碳。現階段，本集團並無計劃使用碳信用進行排放抵銷，惟將密切監察碳信用市場及政策發展，以在適當時候運用此等工具作為達成長遠碳中和目標的補充支持。

本集團營運場所的減碳目標：

Main Category 範疇	Subcategory 層面	KPI 關鍵績效指標	2025 Results 2025年總結	Targets & Planned Action 目標和計劃
Emissions 排放量	CO <sub>2</sub> Emissions in Operations and Logistics <sup>(1)(2)</sup> 營運及物流方面的二氧化碳排放量 <sup>(1)(2)</sup>	Total CO <sub>2</sub> Emissions Factor (CO <sub>2</sub> Emissions/Total Floor Area) 總二氧化碳排放系數(二氧化碳排放量/總樓面面積)	0.012 tonnes CO <sub>2</sub> equivalent/m <sup>2</sup> (2024: 0.010 tonnes CO <sub>2</sub> equivalent/m <sup>2</sup> ) 0.012公噸二氧化碳當量/平方米 (2024年: 0.010公噸二氧化碳當量/平方米)	The Group targets to maintain or reduce CO <sub>2</sub> emissions in transportation in the coming years compared to the Year by changing vehicles which consume fossil fuel into electric vehicles in both Hong Kong and Mainland China. We will also encourage staff to utilise electronic meeting equipment instead of traveling to attend physical meetings. 本集團的目標是在未來幾年透過在香港及中國內地淘汰耗用化石燃料的車輛而改用電動汽車，維持或較本年度減少交通運輸的二氧化碳排放量。我們亦將鼓勵員工使用電子會議設備，代替外出參加實體會議。
		CO <sub>2</sub> Emissions due to transportation 交通運輸的二氧化碳排放量	34.31 tonnes CO <sub>2</sub> equivalent (2024: 29.39 tonnes CO <sub>2</sub> equivalent) 34.31公噸二氧化碳當量 (2024年: 29.39公噸二氧化碳當量)	

Main Category 範疇	Subcategory 層面	KPI 關鍵績效指標	2025 Results 2025年總結	Targets & Planned Action 目標和計劃
Emissions 排放量	Waste Emissions in Operations 營運方面的廢物排放量	Total amount of solid waste generated 固體廢物總量	18.82 tonnes (2024: 18 tonnes) 18.82 公噸 (2024年：18 公噸)	<p>The Group targets to maintain similar level in the next 3 years by raising staff awareness on protecting the environment and promoting the concept of "Reduce, Reuse and Recycle". In addition, we encourage staff to reduce the use of paper with the adoption of the Enterprise Resource Planning system for the order flow process and online internal forms on internal communications platform.</p> <p>本集團的目標是透過提高員工的環保意識和推廣「減少使用、物盡其用、循環再造」的理念，在未來三年把排放量維持於相若水平。此外，我們鼓勵員工減少使用紙張，在訂單流程中採用企業資源規劃系統，並在內部溝通平台上使用線上內部表格。</p>

Main Category 範疇	Subcategory 層面	KPI 關鍵績效指標	2025 Results 2025年總結	Targets & Planned Action 目標和計劃
Use of Resources 資源使用	Energy Efficiency 能源效率	Total Energy Use Factor (Amount of Heat/Total Floor Area) 總能源使用系數 (能量/總樓面面積)	0.079 GJ/m <sup>2</sup> (2024: 0.078 GJ/m <sup>2</sup> ) 0.079 千兆焦耳/平方米 (2024年: 0.078 千兆焦耳/平方米)	The Group targets to maintain or reduce the total energy consumption in the next 3 years compared to the Year. We will remind our staff to turn off all lights, air-conditioners, and electrical equipment before leaving the office. 本集團的目標是在未來三年維持或較本年度減少總耗能。我們會提醒員工在離開辦公室前關掉所有的燈、空調和電器設備。
	Water Efficiency 用水效率	Use of fresh water (in tonnes of CO <sub>2</sub> equivalent) 使用淡水 (公噸二氧化碳當量)	5.41 tonnes CO <sub>2</sub> equivalent (2024: 4.32 tonnes CO <sub>2</sub> equivalent) 5.41 公噸二氧化碳當量 (2024年: 4.32 公噸二氧化碳當量)	The Group targets to maintain or reduce the water consumption in the next 3 years compared to the Year. We promote water-saving to our staff by putting up slogan in the toilet, reminding employees to avoid water wastage by closing the faucet timely. 本集團的目標是在未來三年維持或較本年度減少用水量。我們透過在洗手間張貼標語向員工宣傳節水，提醒僱員及時關閉水龍頭，避免浪費水資源。

Notes:

- (1) The GHG Emission Calculation is based on the "Guidelines on Greenhouse Gas Emission Accounting and Reporting" provided by the National Development and Reform Commission ("NDRC") of the PRC and the "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong" 2010 Edition of Environmental Protection Department ("EPD").
- (2) The Emission Factors are based on Intergovernmental Panel on Climate Change (IPCC) and Greenhouse Gas Protocol. EPD's Guidelines specified value has been taken as the standard for any unspecified factor.

附註：

- (1) 溫室氣體排放計算基礎乃參照中國國家發展和改革委員會(「國家發改委」)提供的《溫室氣體排放核算方法與報告指南》，以及環境保護署(「環保署」)的《香港建築物(商業、住宅或公共用途)的溫室氣體排放及減除的核算和報告指引》(2010年版)。
- (2) 排放系數以政府間氣候變化專門委員會(IPCC)和《溫室氣體議定書》為基礎，任何未指明的系數均以環保署指引作標準。

During the Year, the Group conducted GHG identification, assessment, and inventory activities to effectively manage its GHG emissions. These activities covered the Group's operations in Hong Kong and Mainland China, with its Scope 1 and Scope 2 emissions accounting completed in accordance with the requirements of the "Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)". Besides, the Group completed a preliminary mapping of its Scope 3 emission sources with reference to the "Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)". After taking into account its core operations, the estimated scale of emissions, data availability, and peer research, the following categories are included in its Scope 3 calculation:

- Category 5 – Paper waste disposal
- Category 5 – Use of fresh water
- Category 5 – Sewage discharge
- Category 6 – Business air travel by employees

於本年度，本集團進行了溫室氣體的識別、評估及盤查工作，以有效管理其溫室氣體排放。該等工作涵蓋本集團在香港及中國內地的營運，其範圍1及範圍2的排放核算已按照《溫室氣體盤查議定書：企業會計與報告標準(2004年)》的要求完成。此外，本集團參照《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》，完成其範圍3排放源的初步識別。經考慮其核心營運、估計排放規模、數據可用性及同業研究後，以下類別已納入其範圍3的計算範圍：

- 類別5 – 廢紙處理
- 類別5 – 使用淡水
- 類別5 – 污水排放
- 類別6 – 僱員商務航空差旅

Scopes of GHG emissions identified for the Reporting Period:

於報告期內識別的溫室氣體排放範圍：

Description 種類	2025 GHG Emission/ (Removals) <sup>(1)(2)</sup> 2025年溫室氣體排放量/ (移除量) <sup>(1)(2)</sup> in tonnes of CO <sub>2</sub> equivalent 二氧化碳當量，以公噸計	2024 GHG Emission/ (Removals) 2024年溫室氣體排放量/ (移除量) in tonnes of CO <sub>2</sub> equivalent 二氧化碳當量，以公噸計
<b>Scope 1 – Direct GHG Emissions</b> 範圍 1 – 直接溫室氣體排放		
Stationary sources combustion 固定設施燃燒	<b>36.69</b>	49.49
Mobile sources combustion 流動設施燃燒	<b>34.31</b>	29.39
Assimilation of CO <sub>2</sub> into biomass <sup>(3)</sup> 轉化為生物質的二氧化碳量 <sup>(3)</sup>	<b>(0.28)</b>	(0.28)
<b>Total Scope 1</b> 範圍 1 總計	<b>70.72</b>	78.60
<b>Scope 2 – Indirect GHG Emissions</b> 範圍 2 – 間接溫室氣體排放		
Purchased electricity 購買電力	<b>773.52</b>	586.12
<b>Total Scope 2</b> 範圍 2 總計	<b>773.52</b>	586.12
<b>Scope 3 – Other Indirect GHG Emissions</b> 範圍 3 – 其他間接溫室氣體排放		
Category 5 – Paper waste disposal 類別 5 – 廢紙處理	<b>5.78</b>	5.96
Category 5 – Use of fresh water 類別 5 – 使用淡水	<b>5.41</b>	4.32
Category 5 – Sewage discharge 類別 5 – 污水排放	<b>2.61</b>	2.54
Category 6 – Business air travel by employees 類別 6 – 僱員商務航空差旅	<b>0.17</b>	3.54
<b>Total Scope 3<sup>(4)</sup></b> 範圍 3 總計 <sup>(4)</sup>	<b>13.97</b>	16.36
<b>Total GHG Emissions</b> 溫室氣體總排放量	<b>858.21</b>	681.08
<b>Total GHG emission per number of products sold during the Year</b> 本年度每件售出產品的溫室氣體總排放量	<b>0.0009</b>	0.0007

Notes:

- (1) The Group uses an operational control approach for GHG emission accounting. This methodology defines the accounting scope based on the Group's authority to enforce operational policies across its business activities, which more accurately reflects its actual responsibilities in carbon emission management, helps strengthen GHG emission monitoring and governance.
- (2) The calculation methodology of GHG emissions is aligned to "Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)". Emission factors used for calculation are reference from "Appendix 2: Reporting Guidance on Environmental KPIs" issued by HKEX, and the "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong" published by the Environmental Protection Department and the Electrical and Mechanical Services Department. The Group's GHG emissions include carbon dioxide, methane and nitrous oxide, and is presented in tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e) for better readability.
- (3) CO<sub>2</sub> sequestration by biomass was recorded as plants had been added to Building B of the Casablanca Smart Digital Eco-Park and its surrounding areas following the completion of the Phase II construction of Building B at the Casablanca Smart Digital Eco-Park.
- (4) Scope 3 refers to indirect GHG emissions, which include category 5 and 6. The emission factor of general waste in Carbon Audit Toolkit for Small and Medium Enterprises in Hong Kong is adopted for that of display items waste disposed by the Group. The calculation of business air travel by staff is based on the Carbon Emissions Calculator provided by International Civil Aviation Organisation (ICAO).

Aligned with the Group's strategic focus on maintaining sound business operations and creating long-term value, and consistent with its current risk management approach, the Group has not incorporated internal carbon pricing ("ICP") mechanisms or linked climate-related factors to remuneration policies during the Reporting Period. This is primarily because such mechanisms and arrangements are still under review, taking into account the Group's business nature, operational priorities and practical management needs. The Group continues to monitor climate-related developments, regulatory trends and market practices, and will assess the feasibility and appropriateness of introducing relevant mechanisms and arrangements in the future as its climate governance approach continues to evolve.

附註：

- (1) 本集團採用營運控制法進行溫室氣體排放核算。該方法根據本集團對其業務活動執行營運政策的權限來界定核算範圍，能更準確反映本集團在碳排放管理方面的實際責任，有助於加強溫室氣體排放的監察及治理。
- (2) 溫室氣體排放的計算方法遵循《溫室氣體盤查議定書：企業會計與報告標準(2004年)》。計算所使用的排放系數參考聯交所發佈的《附錄二：環境關鍵績效指標匯報指引》，以及環境保護署及機電工程署所刊發《香港建築物(商業、住宅或公共用途)的溫室氣體排放及減除的核算和報告指引》。本集團的溫室氣體排放涵蓋二氧化碳、甲烷及一氧化二氮，並以公噸二氧化碳當量呈列，以提高可讀性。
- (3) 由於卡撒天嬌數智生態園B座二期工程竣工後，該建築物及其周邊區域已增種植物，因此錄得生物質帶來的二氧化碳封存量。
- (4) 範圍3指間接溫室氣體排放，涵蓋類別5及類別6。本集團陳列品廢物採用香港中小型企業碳審計工具箱中一般廢物的排放系數。員工的商務航空差旅計算則基於國際民用航空組織(ICAO)提供的碳排放計算器。

為配合本集團維持穩健業務營運及創造長遠價值的策略重點，並與其現行風險管理方針保持一致，本集團於報告期內尚未引入內部碳定價(「內部碳定價」)機制，亦未將氣候相關因素與薪酬政策掛鈎。乃主要由於該等機制及安排仍在檢討中，並已考慮本集團的業務性質、營運優先次序及實際管理需要。本集團持續監察氣候相關發展、監管趨勢及市場慣例，並隨著其氣候治理方針的不斷演進，評估日後引入相關機制及安排的可行性及適當性。

## B: SOCIAL

### EMPLOYMENT AND LABOUR PRACTICES

The Group recognises that its employees are fundamental to the sustainable development of its business and remains committed to fostering a fair, respectful and people-oriented workplace. The Group manages employment and labour practices in accordance with applicable laws and regulations in the jurisdictions where it operates, while seeking to maintain a stable, inclusive and well-managed working environment for its workforce.

The Group strives to build sound employment relationships through transparent human resources management and effective internal communication. It maintains regular performance review and employment management procedures, and seeks to align employee management with business needs, job performance and long-term organisational development. At the same time, the Group values employee engagement and sense of belonging, and continues to promote a workplace culture that supports mutual respect, communication and operational collaboration.

The Group also seeks to offer employees appropriate remuneration, benefits and welfare arrangements in accordance with its internal policies and relevant requirements, with a view to enhancing employee well-being and supporting workforce stability. It will continue to review its employment practices and strengthen its people management approach in support of its long-term business development.

The Group's operating units are located in Mainland China and Hong Kong. The Group strictly complies with the laws and regulations relevant to employment and labour practices in the jurisdictions where it operates, including but not limited to the following:

- Labour Law of the People's Republic of China
- Production Safety Law of the People's Republic of China
- Law of the People's Republic of China on Prevention and Control of Occupational Diseases
- Prohibition of Using Child Labour
- Provisions on Minimum Wages
- Regulation on the Administration of Housing Fund
- Employment Ordinance
- Employees' Compensation Ordinance
- Sex Discrimination Ordinance
- Disability Discrimination Ordinance

## B : 社會

### 僱傭及勞工常規

本集團深知僱員對其業務可持續發展至關重要，並持續致力於營造公平、尊重及以人為本的工作場所。本集團按照其營運所在司法權區適用的法律法規管理僱傭及勞工常規，同時力求為員工維持穩定、包容及管理完善的工作環境。

本集團致力於透過透明的人力資源管理及有效的內部溝通，建立穩健的僱傭關係。本集團維持定期的績效評估及僱傭管理程序，並力求使僱員管理與業務需求、工作表現及長期組織發展保持一致。同時，本集團重視僱員的參與度及歸屬感，並持續推動相互尊重、溝通與營運協作的工作場所文化。

本集團亦根據內部政策及相關規定，力求為僱員提供合適的薪酬、待遇及福利安排，旨在提升僱員福祉及維持員工隊伍穩定。本集團將持續檢討僱傭常規，強化人員管理方針，以支持長遠業務發展。

本集團的營運單位設於中國內地及香港。本集團嚴格遵守經營所在司法權區有關僱傭及勞工常規的法律法規，包括但不限於以下各項：

- 《中華人民共和國勞動法》
- 《中華人民共和國安全生產法》
- 《中華人民共和國職業病防治法》
- 《禁止使用童工規定》
- 《最低工資規定》
- 《住房公積金管理條例》
- 《僱傭條例》
- 《僱員補償條例》
- 《性別歧視條例》
- 《殘疾歧視條例》

## B1: EMPLOYMENT

The Group manages its employment practices in accordance with applicable laws and regulations and its internal human resources policies. Staff manuals formulated by the Group's subsidiaries are made available to employees through internal channels to help them understand the Group's employment-related requirements, including but not limited to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, benefits and welfare, leave arrangements, and grievance or appeal procedures. The Group seeks to maintain a fair, transparent and well-managed employment framework that supports lawful compliance, stable workforce management and sustainable business development.

### *Staff Structure and Turnover*

The Group recognises that a balanced and diversified workforce contributes to its long-term development and operational resilience. It values employees with different genders, age groups, educational backgrounds, professional experience and skill sets, and seeks to maintain an appropriate workforce structure in light of its business model and operational needs.

At the end of the Reporting Period, the total number of employees of the Group was 466 (2024: 532) with 101 male staff and 365 female staff, and the male-to-female ratio was approximately 1:3.6. The Company deemed the gender ratio of workforce in general as adequate and appropriate for a company with major business in retail and trading of bedding products and home accessories.

During the Reporting Period, the employee turnover situation in different regions and functions was influenced by the Group's operational arrangements and workforce planning. Employee turnover was relatively higher in the marketing and design functions, primarily due to personal career development. The Group will continue to review its workforce structure and turnover trends with a view to strengthening human resources planning, maintaining operational efficiency and supporting the stable development of its business.

As of the end of the Reporting Period, the distribution of employees of the Group by gender, region, function and age and respective staff turnover rates are as follows:

## B1: 僱傭

本集團根據適用法律法規及內部人力資源政策管理僱傭常規。本集團附屬公司制定的員工手冊透過內部渠道向僱員公佈，協助僱員了解本集團有關僱傭的各項要求，包括但不限於薪酬與解僱、招聘與晉升、工作時間、休息時段、平等機會、多元共融、反歧視、待遇及福利、假期安排及申訴或上訴程序。本集團致力於維持公平、透明及管理完善的僱傭架構，以支持合法合規、穩定的員工團隊管理以及可持續的業務發展。

### *員工結構及流失*

本集團深知均衡且多元化的員工團隊有助於其長遠發展及營運韌性。本集團重視有著不同性別、年齡組別、教育背景、專業經驗及技能組合的僱員，並致力於根據其業務模式及營運需要，維持合適的員工結構。

於報告期末，本集團僱員總數為466人（2024年：532人），其中101人為男性員工，365人為女性員工，男女比例約為1:3.6。作為一間主要業務為床上用品及家居用品零售及貿易的公司，本公司認為整體員工的性別比例屬適當及合宜。

於報告期內，不同地區及職能的僱員流失情況受本集團的營運安排及人力規劃所影響。市場推廣及設計職能的僱員流失率相對較高，主要由於個人職業發展所致。本集團將持續檢視其員工結構及流失趨勢，以加強人力資源規劃，維持營運效率，並支持業務穩健發展。

截至報告期末，本集團僱員按性別、地區、職能及年齡的分佈及相應的員工流失率如下：

## Distribution of employees by gender

## 僱員性別分佈

	2025 2025年			2024 2024年		
	As at 31 December 於12月31日		Average turnover rate <sup>(1)</sup> 平均流失率 <sup>(1)</sup>	As at 31 December 於12月31日		Average turnover rate 平均流失率
	No. of employees 僱員數目	% of total 佔總數百分比		No. of employees 僱員數目	% of total 佔總數百分比	
Female 女性	365	78.3%	37.3%	408	76.7%	32.0%
Male 男性	101	21.7%	21.7%	124	23.3%	62.6%
Total 總數	466	100.0%	25.3%	532	100.0%	39.0%



## Distribution of employees by region

## 僱員地區分佈

	2025 2025年			2024 2024年		
	As at 31 December 於12月31日		Average turnover rate <sup>(1)</sup> 平均流失率 <sup>(1)</sup>	As at 31 December 於12月31日		Average turnover rate 平均流失率
	No. of employees 僱員數目	% of total 佔總數百分比		No. of employees 僱員數目	% of total 佔總數百分比	
Mainland China 中國內地	317	68.0%	30.3%	375	70.5%	44.4%
Hong Kong 香港	149	32.0%	13.7%	157	29.5%	25.7%
Total 總數	466	100.0%	25.3%	532	100.0%	39.0%



Distribution of employees by age

僱員年齡分佈

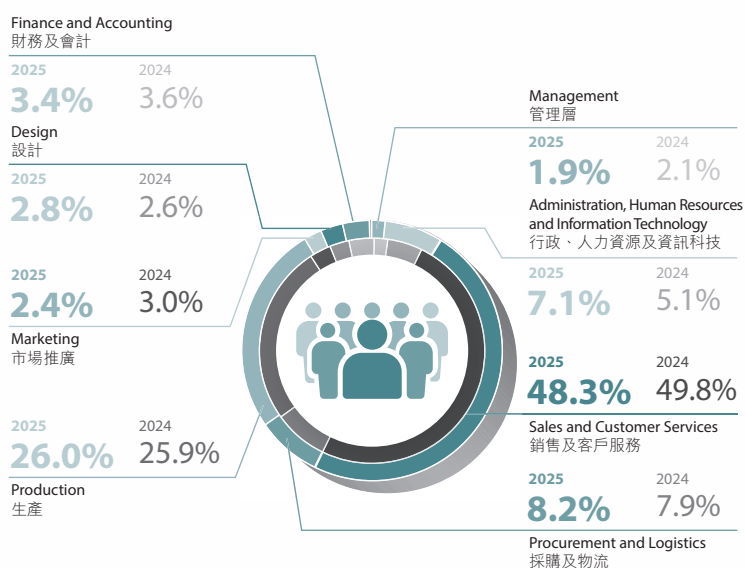
	2025 2025年			2024 2024年		
	As at 31 December 於12月31日		Average turnover rate <sup>(1)</sup> 平均流失率 <sup>(1)</sup>	As at 31 December 於12月31日		Average turnover rate 平均流失率
	No. of employees 僱員數目	% of total 佔總數百分比		No. of employees 僱員數目	% of total 佔總數百分比	
Aged 29 or below 29歲或以下	22	4.7%	54.0%	41	7.7%	104.6%
Aged 30 – 39 30-39歲	82	17.6%	32.1%	105	19.7%	46.0%
Aged 40 – 49 40-49歲	166	35.6%	23.9%	185	34.8%	28.5%
Aged 50 or above 50歲或以上	196	42.1%	18.6%	201	37.8%	30.3%
Total 總數	466	100.0%	25.3%	532	100.0%	39.0%



## Distribution of employees by function

## 僱員職能分佈

	2025 2025年			2024 2024年		
	As at 31 December 於12月31日		Average turnover rate <sup>(1)</sup> 平均流失率 <sup>(1)</sup>	As at 31 December 於12月31日		Average turnover rate 平均流失率
	No. of employees 僱員數目	% of total 佔總數百分比		No. of employees 僱員數目	% of total 佔總數百分比	
Management 管理層	9	1.9%	0.0%	11	2.1%	8.7%
Administration, Human Resources and Information Technology 行政、人力資源及資訊科技	33	7.1%	36.7%	27	5.1%	46.2%
Sales and Customer Services 銷售及客戶服務	225	48.3%	16.7%	265	49.8%	30.6%
Procurement and Logistics 採購及物流	38	8.2%	12.5%	42	7.9%	16.7%
Production 生產	121	26.0%	35.5%	138	25.9%	60.4%
Marketing 市場推廣	11	2.4%	103.7%	16	3.0%	116.7%
Design 設計	13	2.8%	51.9%	14	2.6%	42.9%
Finance and Accounting 財務及會計	16	3.4%	11.4%	19	3.6%	0.0%
Total 總數	466	100.0%	25.3%	532	100.0%	39.0%



Note:

- (1) The formula for employee turnover rate is employees who left during the Year/ (employees at the beginning + employees at the end)/2 \*100%, separate statistical analyses were conducted for different classification groups including gender, region, age and function.

附註：

- (1) 僱員流失率的計算公式為：本年度離職僱員數目 ÷ (年初僱員數目 + 年末僱員數目) ÷ 2 × 100%。個別統計分析乃依據包括性別、地區、年齡及職能的不同分類組別進行。

### Compensation and Dismissal

The Group manages employee compensation and dismissal in accordance with applicable laws and regulations, employment contracts and internal human resources policies. The Group seeks to provide employees with remuneration packages that are commensurate with their job responsibilities, experience, performance and operational needs, while maintaining a fair and transparent approach to employment management. Employees are informed of the relevant terms and conditions of employment through employment contracts, the staff handbook and internal policies.

The Group has established procedures governing termination of employment to ensure that resignation and dismissal are handled in an orderly and compliant manner. Employees who resign are required to give notice in writing in accordance with the terms of their employment contracts and internal procedures. After the probation period, either party is generally required to give written notice or payment in lieu of notice to terminate employment, unless summary dismissal is justified under applicable laws, regulations or internal disciplinary requirements. The Group also requires departing employees to complete handover arrangements and return company property, and final payments are handled in accordance with the relevant internal procedures.

In handling dismissal matters, the Group seeks to follow a fair process and relevant approval procedures, taking into account employees' conduct, work performance and the applicable internal rules. The Group also arranges exit communication or interviews where appropriate to understand the reasons for departure and identify areas for management improvement. During the Reporting Period, the Group was not aware of any material non-compliance with the relevant laws and regulations relating to compensation and dismissal that would have a significant impact on the Group.

### 薪酬及解僱

本集團按照適用的法律法規、僱傭合約及內部人力資源政策，管理僱員薪酬及解僱事宜。本集團致力於為僱員提供與彼等職責、經驗、表現及營運需要相稱的薪酬待遇，同時維持公平透明的僱傭管理方針。僱員透過僱傭合約、員工手冊及內部政策，知悉相關的僱傭條款及條件。

本集團已制定僱傭終止程序，以確保辭職及解僱事宜得以有序及合規地處理。辭職僱員須按照僱傭合約條款及內部程序，以書面形式作出通知。於試用期後，任何一方一般須發出書面通知或作代替通知的支付以終止僱傭關係，除非根據適用的法律法規或內部紀律要求可作即時解僱。本集團亦要求離職僱員完成交接安排並歸還公司財產，最後薪酬則按照相關內部程序處理。

在處理解僱事宜時，本集團力求遵循公平程序及相關審批流程，並考慮僱員的行為、工作表現及適用的內部規則。本集團亦會在適當情況下安排離職溝通或面談，以了解離職原因並識別管理上可作改善之處。於報告期內，本集團並未獲悉任何與薪酬及解僱相關的適用法律法規出現重大不合規情況，而對本集團構成重大影響。

### *Recruitment, Promotion and Anti-discrimination*

The Group manages recruitment and promotion in accordance with its internal human resources policies and operational needs, with a view to attracting, retaining and developing suitable talent to support its business development. In recruitment, the Group seeks to assess candidates based on factors relevant to the job requirements, such as qualifications, experience, skills, competence and suitability for the role. The Group also applies probation arrangements for newly hired employees, during which work performance is assessed to determine confirmation of employment.

The Group has established performance appraisal and review procedures to support employee development, promotion and remuneration review. Employee performance assessments are generally conducted upon completion of probation, prior to promotion and before annual salary adjustment. The appraisal process helps the Group evaluate employees' work performance, capabilities and development potential, and also supports the setting of future work goals. Depending on the nature of the role, the assessment may cover areas such as job knowledge, work quality, efficiency, responsibility, initiative, teamwork, communication skills, attendance, leadership, staff development and business or sales performance.

The Group seeks to promote employees with suitable potential and capability to take up positions of greater responsibility. Promotion recommendations are not based solely on current job performance, but also take into account the employee's potential and ability to meet the requirements of future roles. Relevant recommendations are subject to internal review and approval procedures in accordance with the Group's established performance management and remuneration review framework.

The Group is committed to fostering a fair, respectful and inclusive workplace and does not tolerate discrimination or harassment in any form. Employees are entitled to be treated with dignity and respect, and should not be subject to discrimination, harassment or hostile treatment on grounds such as religion, race, gender, sexual orientation or other personal characteristics unrelated to work. Where employees encounter suspected discrimination or harassment, they may report the matter to management and/or the human resources department, and the Group will take appropriate actions in accordance with its internal procedures. During the Reporting Period, the Group was not aware of any material non-compliance with the relevant laws and regulations relating to recruitment, promotion and anti-discrimination that would have a significant impact on the Group.

### *招聘、晉升及反歧視*

本集團按照內部人力資源政策及營運需要管理招聘及晉升事宜，以吸引、留任及培養合適人才，支持業務發展。在招聘過程中，本集團根據與職位要求相關的因素(如資歷、經驗、技能、能力及職位適宜性)評估候選人。本集團亦對新入職僱員設有試用期安排，期間會評估其工作表現，以決定是否確認僱傭。

本集團已制定績效評估及審查程序，以支持僱員發展、晉升及薪酬檢討。僱員績效評估一般於完成試用期後、晉升前及年度薪資調整前進行。評估程序有助於本集團評核僱員的工作表現、能力及發展潛力，亦為設定未來工作目標提供支持。視乎職位性質，評估可涵蓋工作知識、工作質素、效率、責任、主動性、團隊合作、溝通技巧、出勤率、領導能力、員工發展及業務或銷售表現等範疇。

本集團致力於提拔具備合適潛力及能力的僱員，以擔任職責更為重大的職位。晉升推薦不僅基於僱員現時的工作表現，亦會考慮其潛力以及勝任未來崗位要求的能力。相關推薦須根據本集團既定的績效管理及薪酬檢討框架，經由內部審閱及審批程序處理。

本集團致力於營造公平、尊重及包容的工作環境，對任何形式的歧視或騷擾均採取零容忍態度。僱員有權獲得尊重及有尊嚴的對待，不應因宗教、種族、性別、性取向或其他與工作無關的個人特徵而遭受歧視、騷擾或敵意對待。若僱員遇到疑似歧視或騷擾，可向管理層及/或人力資源部門報告，本集團將根據其內部程序採取適當行動。於報告期內，本集團並未獲悉任何與招聘、晉升及反歧視相關的適用法律法規出現重大不合規情況，而對本集團構成重大影響。

### *Working Hours and Leave Arrangement*

The Group manages employees' working hours and rest periods in accordance with applicable laws and regulations, employment contracts and internal human resources policies. Working arrangements are determined with reference to the operational needs and job nature of different positions. According to the Group's staff handbook and employment contracts, the working hours of office employees, warehouse employees and sales staff are separately specified, and meal breaks are provided in accordance with the relevant arrangements. For example, office employees generally work from Monday to Friday with a designated lunch break, warehouse employees follow a different schedule, and sales staff normally work a nine-hour day subject to the nature of their duties and the terms set out in their employment contracts.

The Group also provides employees with rest days and leave arrangements in accordance with applicable requirements and internal policies. Employees are entitled to various types of leave, including annual leave, sick leave and other approved leave, subject to eligibility, service period and relevant procedures. Unauthorised absence is handled in accordance with the Group's staff handbook and disciplinary requirements. Through these arrangements, the Group seeks to support employees' work-life balance while maintaining effective attendance and workforce management.

### *Employees' Rights and Benefits*

The Group actively protects and safeguards employees' rights and interests, and places emphasis on enhancing employees' sense of belonging and well-being through appropriate welfare and protection arrangements. In accordance with its internal policies and applicable employment requirements, the Group seeks to provide employees with fair and lawful employment protection, while fostering a respectful and supportive working environment.

The Group provides eligible employees with a range of benefits and welfare arrangements, including medical coverage, retirement protection, employee purchase discounts, birthday shopping vouchers, referral awards for eligible frontline sales staff, training subsidies, long service awards and festive benefits or staff activities. For certain positions and subject to internal approval procedures, employees may also receive allowances such as overtime meal and transportation allowances. These arrangements are intended to provide reasonable support and recognition to employees and to strengthen workforce stability and engagement.

### *工作時間及假期*

本集團按照適用的法律法規、僱傭合約及內部人力資源政策，管理僱員的工作時間及休息時段。工作安排乃參考不同職位的營運需要及工作性質而釐定。根據本集團的員工手冊及僱傭合約，辦公室僱員、倉庫僱員及銷售人員的工作時間分別有不同規定，並根據相關安排提供用餐休息時間。舉例而言，辦公室僱員一般星期一至星期五工作，並設有指定午餐時間；倉庫僱員則遵循不同的工作時間表；而銷售人員通常按工作性質及僱傭合約所載條款，每天工作九小時。

本集團亦按照適用要求及內部政策，為僱員提供休息日及假期安排。僱員在符合資格、服務期限及相關程序的情況下，可享受各類假期，包括年假、病假及其他獲批准的假期。未經授權的缺勤則按照本集團的員工手冊及紀律要求處理。透過該等安排，本集團在維持有效出勤及人力管理的同時，亦致力支持僱員達致工作與生活平衡。

### *僱員權益及福利*

本集團積極保障及維護僱員權利及權益，並著重透過適當的福利及保障安排，提升僱員的歸屬感及福祉。按照其內部政策及適用的僱傭要求，本集團致力於為僱員提供公平及合法的僱傭保障，同時營造互相尊重及互相扶持的工作環境。

本集團為合資格僱員提供一系列待遇及福利安排，包括醫療保障、退休保障、僱員購物優惠、生日購物禮券、合資格前線銷售人員的推薦獎勵、培訓津貼、長期服務獎，以及節日福利或員工活動。就若干職位而言，經內部審批程序後，僱員亦可獲發加班餐補及交通津貼等補助。該等安排旨在為僱員提供合理支持及認可，並加強員工隊伍的穩定性及參與度。

## B2: HEALTH AND SAFETY

The Group attaches great importance to occupational health and safety and is committed to providing employees with a safe, hygienic and healthy working environment. To support this objective, the Group has established internal occupational safety and health guidelines covering workplace hygiene, cargo handling, equipment inspection and maintenance, fire safety, employee training and work injury handling procedures. The Group seeks to prevent accidents, reduce workplace risks and enhance employees' health and safety awareness through ongoing management and employee participation.

In daily operations, the Group maintains workplace cleanliness and hygiene in its offices, warehouses and retail stores, and seeks to provide adequate space, lighting and ventilation in the working environment. Employees are required to keep work areas and common areas clean and orderly, while additional hygiene measures are implemented in relation to food storage, rubbish disposal and the handling of illness or infectious diseases. First-aid boxes are made available in offices and stores, and employees are required to report any communicable disease to the human resources and administration department for appropriate follow-up action.

To strengthen occupational safety, the Group has also put in place operational control measures for cargo handling and workplace facilities. Large goods and promotional materials are required to be stored properly to avoid obstruction of passageways, and employees are instructed to use appropriate tools when moving heavy items. The Group also arranges regular inspection, repair and maintenance of workplace facilities and company vehicles, including annual checks of air-conditioning systems, carpets, fire protection systems and emergency lighting systems, with a view to maintaining a safe working environment. In addition, fire escape route maps are displayed prominently in offices and warehouses, and employees are encouraged to participate in fire drills arranged by the property management office.

The Group also provides employees with health and safety protection through relevant welfare and compensation arrangements. Formal employees are entitled to medical benefits under the Group medical plan, and the Group has subscribed to labour insurance for employees. In the event of a work injury, employees are required to report the incident promptly and seek medical treatment, while the Group follows up the case and handles compensation in accordance with the relevant internal procedures and the Employees' Compensation Ordinance. Employees injured at work and granted sick leave by a registered medical practitioner may receive compensation in accordance with the applicable requirements and internal policy. During the Reporting Period, there were 68 working man-days (2024: 90 working man-days) lost due to work injury.

## B2：健康與安全

本集團高度重視職業健康與安全，致力於為僱員提供安全、衛生及健康的工作環境。為達致此目標，本集團已制定內部職業安全與健康指引，涵蓋工作場所衛生、貨物裝卸、設備檢查與維修、消防安全、僱員培訓及工傷處理程序。本集團旨在透過持續管理及員工參與，預防意外，降低工作場所風險，並提升僱員的健康與安全意識。

在日常營運中，本集團於辦公室、倉庫及專賣店維持工作場所的整潔及衛生，並致力於在工作環境中提供充足的空間、照明及通風。僱員須保持工作區域及公共區域整潔有序，同時就食物儲存、垃圾處理及疾病或傳染病應對實施額外的衛生措施。辦公室及店舖均備有急救箱，僱員須將任何傳染病個案通報人力資源及行政部，以便作出適當的跟進行動。

為加強職業安全，本集團亦已就貨物裝卸及工作場所設施實施營運控制措施。大型貨物及宣傳物料須妥善存放，避免阻礙通道，僱員在搬運重物時須使用合適工具。本集團亦安排定期檢查、維修及保養工作場所設施及公司車輛，包括每年檢查空調系統、地毯、消防系統及應急照明系統，以維持安全的工作環境。此外，辦公室及倉庫均在顯眼位置張貼消防逃生路線圖，並鼓勵僱員參與物業管理辦公室安排的消防演習。

本集團亦透過相關福利及補償安排，為僱員提供健康與安全保護。正式僱員可享有本集團醫療計劃下的醫療保險福利，而本集團亦已為僱員投購勞工保險。發生工傷事故時，僱員須即時報告事件並求醫，本集團則會跟進個案，並按照相關內部程序及《僱員補償條例》處理補償事宜。因工受傷並經註冊執業醫生簽發病假的僱員，可根據適用要求及內部政策獲得補償。報告期內，因工傷損失的工作日數為68人天（2024年：90人天）。

The Group will continue to review and improve its health and safety management measures in light of operational needs and relevant legal requirements, so as to safeguard employees' well-being and maintain a healthy and safe working environment.

### B3: DEVELOPMENT AND TRAINING

The Group places importance on the development and training of its employees and believes that enhancing their knowledge, skills and capabilities is essential to supporting the long-term development of the business. The Group has formulated internal training and development policies with a view to improving employees' professional competence, supporting their career development and enabling them to better contribute to the Group's operations and growth.

The Group provides training to employees at different stages of their employment. New recruits generally receive induction training to help them understand the Group's corporate culture, development direction and job requirements, while relevant departments provide position-specific training according to operational needs. During the Reporting Period, the Group also organised various types of training activities for employees to strengthen professional knowledge, improve work performance and promote communication and collaboration among employees from different departments.

The Group also links employee development with its performance management framework. Performance appraisals are conducted at key stages, including upon completion of probation, prior to promotion and before annual salary adjustment, so as to review employees' past performance, identify development needs and formulate future work and development goals. For supervisory and managerial staff, the assessment process also places emphasis on leadership, staff motivation, delegation, training of subordinates and succession planning, thereby supporting talent development within the organisation.

In addition to employee training, the Group also attaches importance to the continuous professional development of its Directors. Every newly appointed Director is provided with induction materials to ensure that he or she has an appropriate understanding of the Group's business, as well as the duties and responsibilities of directors under the Listing Rules and other relevant statutory and regulatory requirements. The Company also keeps Directors informed of the Group's business performance and development on a regular basis.

本集團將持續根據營運需要及相關法律要求，檢討及完善其健康與安全管理措施，以保障僱員福祉，維持健康安全的工作環境。

### B3：發展及培訓

本集團重視僱員的發展與培訓，深信提升彼等的知識、技能及能力，對支持業務的長遠發展至關重要。本集團已制定內部培訓及發展政策，旨在提升僱員的專業能力，支持其事業發展，並使其能夠更好地為本集團的營運及增長作出貢獻。

本集團為處於不同僱傭階段的僱員提供培訓。新入職員工一般會接受入職培訓，以幫助彼等了解本集團的企業文化、發展方向及職位要求，而相關部門則會根據營運需要提供職位特定培訓。於報告期內，本集團亦為僱員組織各類培訓活動，以加強專業知識、提升工作表現以及促進不同部門僱員之間的溝通與協作。

本集團亦將僱員發展與其績效管理框架相結合。績效評估於關鍵階段進行，包括在完成試用期後、晉升前及年度薪資調整前，以審視僱員過往表現、識別發展需要，並制定未來工作及發展目標。對於監督及管理人員，評估過程亦著重領導能力、員工激勵、授權、下屬培訓及繼任規劃等方面，從而支持組織內的人才發展。

除僱員培訓外，本集團亦重視董事的持續專業發展。每位新任董事均會獲提供入職資料，確保其對本集團業務，以及董事根據上市規則以及其他相關法定與監管規定所須履行的職責及責任有適當了解。本公司亦定期向董事匯報本集團的業務表現及發展。

To support Directors in maintaining up-to-date knowledge of regulatory and governance requirements, the Group arranges annual training for all Directors conducted by its legal adviser and provides them from time to time, by email, with information on the latest requirements under the Listing Rules and other relevant regulations. The Group also encourages all Directors to participate in other continuous professional development courses and seminars to further develop and update their knowledge and skills, with a view to enhancing compliance awareness and strengthening good corporate governance practices.

為支持董事掌握最新的監管及治理要求，本集團安排由法律顧問為全體董事提供年度培訓，並不時透過電子郵件向彼等提供有關上市規則及其他相關法規最新要求的資料。本集團亦鼓勵全體董事參加其他持續專業發展課程及研討會，以進一步發展及更新彼等的知識與技能，從而提升合規意識及加強良好的企業管治常規。

#### Percentage of staff trained by gender

#### 員工按性別受訓百分比

	2025 2025 年		2024 2024 年	
	Percentage of staff trained <sup>(1)</sup> 受訓員工百分比 <sup>(1)</sup>	Average training hours 平均培訓時數	Percentage of staff trained <sup>(1)</sup> 受訓員工百分比 <sup>(1)</sup>	Average training hours 平均培訓時數
Female 女性	153%	4.0	147%	2.6
Male 男性	124%	3.6	115%	3.2
Total 總數	147%	3.9	140%	2.7

Note:

(1) The percentage of staff trained is calculated based on the average number of staff in each gender. During the Reporting Period, some of the staff who received training had resigned from subsidiaries of the Group resulting in a training ratio of more than 100%.

附註：

(1) 受訓員工百分比乃根據每個性別的平均員工人數計算。於報告期內，部分已接受培訓的員工從本集團的附屬公司離職，導致受訓百分比超過 100%。

Percentage of staff trained by grade

員工按職級受訓百分比

	2025 2025年		2024 2024年	
	Percentage of staff trained <sup>(1)</sup> 受訓員工百分比 <sup>(1)</sup>	Average training hours 平均培訓時數	Percentage of staff trained <sup>(1)</sup> 受訓員工百分比 <sup>(1)</sup>	Average training hours 平均培訓時數
Directors and Management 董事及管理層	100%	2.3	105%	3.5
Supervisors to Managers 主任至經理	82%	3.2	89%	4.1
General Staff (Note) 一般員工(附註)	156%	4.0	147%	2.6
Total 總數	147%	3.9	140%	2.7

Note:

附註：

(1) The percentage of staff trained is calculated based on the average number of staff in each grade. Since the “general staff” includes front-line sales staff and back-office staff below the supervisor level and the number of front-line sales staff is mainly affected by changes in short-term sales outlets, resulting in the number of trained staff more than the average number of staff for the Year and a training ratio of more than 100% in such rank.

(1) 受訓員工百分比乃根據每個職級的平均員工人數計算。由於「一般員工」包括前線銷售人員及主任職級以下的後勤人員，而前線銷售人員的人數主要受短期銷售網點變動所影響，導致該職級受訓員工人數多於本年度平均員工人數，受訓百分比超過100%。

## B4: LABOUR STANDARDS

The Group attaches importance to upholding lawful and ethical labour standards in its operations and is committed to preventing child labour and forced labour in any form. To prevent child labour, the Group maintains recruitment procedures that require the verification of personal identity information during the hiring process. In accordance with its internal policies, Casablanca Hong Kong does not employ children under the age of 15, while the Group's operating entities in Mainland China do not recruit job applicants under the age of 18. Through these recruitment controls, the Group seeks to ensure that underage persons are not employed in its operations.

The Group also prohibits forced or compulsory labour and seeks to ensure that all employment is entered into on a voluntary basis. Internal policies provide that the normal working period and overtime pay arrangements applicable to any person engaged in labour should be consistent with those applicable to voluntary workers, and that all persons engaged in any form of labour should be entitled to at least one rest day per week. The Group also manages working hours, overtime, leave and compensation arrangements through its employment contracts, staff handbook and relevant internal procedures, with a view to maintaining fair and lawful labour practices.

During the Reporting Period, the Group was not aware of any material non-compliance with the relevant laws and regulations relating to the prevention of child labour and forced labour that would have a significant impact on the Group. The Group will continue to review and strengthen its recruitment and employment management procedures in order to uphold lawful labour standards across its operations.

## B4：勞工準則

本集團重視在營運中恪守合法及道德的勞工準則，並致力於防止任何形式的童工及強制勞工。為防止聘用童工，本集團維持的招聘程序要求於招聘過程中核實個人身份資料。根據其內部政策，卡撒香港不僱用未滿15歲的兒童，同時本集團於中國內地的營運實體不招聘未滿18歲的求職者。透過該等招聘管控措施，本集團力求確保其營運不會僱用未成年人士。

本集團亦禁止強迫或強制勞動，並致力於確保所有僱傭關係均建立在自願基礎之上。內部政策規定，任何從事勞動的人員，其適用的正常工作時間及加班工資安排應與自願工作者適用的安排一致，並且所有以任何形式從事勞動的人員，每週應享有至少一天休息日。本集團亦透過僱傭合約、員工手冊及相關內部程序，管理工作時間、加班、假期及薪酬安排，以維持公平合法的勞工常規。

於報告期內，本集團並未獲悉任何與防止童工及強制勞工相關的適用法律法規出現重大不合規情況，而對本集團構成重大影響。本集團將持續檢討及加強其招聘及僱傭管理程序，以在其營運中維持合法的勞工準則。

## OPERATING PRACTICES

### B5: SUPPLY CHAIN MANAGEMENT

The Group recognises that effective supply chain management is important to maintaining product quality, operational stability and sustainable business development. The Group therefore seeks to manage its supply chain in a prudent and responsible manner by taking into account not only commercial considerations, but also suppliers' compliance, environmental, health and safety performance and other operational risk factors.

In selecting suppliers, the Group evaluates potential suppliers based on a range of assessment criteria, including product quality, delivery performance, production capacity and compliance status. Only suppliers that meet the Group's assessment requirements may be included in the list of qualified suppliers. In addition, the Group considers environmental, health and safety performance as part of the supplier selection process, with a view to encouraging responsible business practices throughout the supply chain.

The Group also seeks to promote responsible supply chain practices through its procurement arrangements and supplier management approach. Suppliers are expected to maintain written policies governing the personal conduct and behaviour of their employees, and to provide open and transparent reporting on their material environmental, social and regulatory risks, together with the measures adopted to address such risks. Through procurement contracts and relevant supplier commitments, the Group seeks to ensure that products supplied to the Group meet its standards on quality, safety and environmental protection.

To strengthen ongoing supplier management, the Group conducts supplier evaluations on a regular basis and removes suppliers that fail to meet the required cooperation standards from its list of qualified suppliers where appropriate. Where a supplier is found to have acted in a manner inconsistent with the Group's policy requirements, the Group may suspend or terminate the relevant cooperation until satisfactory improvement has been made. In addition, the Group provides relevant training to employees responsible for supply chain management so as to enhance their understanding of applicable requirements and improve the effectiveness of supplier review and monitoring.

## 營運慣例

### B5：供應鏈管理

本集團深知有效的供應鏈管理對維持產品質量、營運穩定性及可持續業務發展至關重要。因此，本集團致力於以審慎及負責任的方式管理供應鏈，不僅考慮商業因素，亦重視供應商的合規、環境、健康與安全表現以及其他營運風險因素。

在遴選供應商時，本集團會根據一系列評估標準對潛在供應商進行評估，包括產品質量、交貨表現、生產能力及合規狀況。只有符合本集團評估要求的供應商，方可納入合資格供應商名單。此外，本集團在供應商遴選過程中亦會考慮環境、健康與安全表現，以鼓勵整個供應鏈踐行負責任的商業常規。

本集團亦致力於透過其採購安排及供應商管理方式，推動負責任的供應鏈常規。供應商應就其僱員的個人操守及行為維持書面政策，並就彼等重大的環境、社會及監管風險，連同為應對該等風險所採取的措施，提供公開透明的報告。本集團透過採購合約及相關供應商承諾，力求確保供應予本集團的產品符合其在質量、安全及環保方面的標準。

為加強持續的供應商管理，本集團定期進行供應商評估，並在適當情況下將未能達到所需合作標準的供應商從合資格供應商名單中剔除。若發現供應商的行為不符合本集團的政策要求，本集團可能會暫停或終止相關合作，直至其作出適當的改進。此外，本集團為負責供應鏈管理的僱員提供相關培訓，以提升彼等對適用要求的理解，並加強供應商審查及監察的成效。

During the Reporting Period, the Group purchased finished products, raw materials, auxiliary ingredients and packaging materials from 62 suppliers in total and all suppliers were subject to the practices described above. The geographical distribution of suppliers of finished products, raw materials, auxiliary ingredients and packaging materials is as follows:

於報告期內，本集團共向62間供應商採購製成品、原材料、輔料及包裝材料，全體供應商均已奉行上述慣例。製成品、原材料、輔料及包裝材料供應商的地區分佈如下：

	2025 2025年	2024 2024年
Hong Kong 香港	0	2
Southern China <sup>(1)</sup> 華南 <sup>(1)</sup>	36	39
Eastern China <sup>(2)</sup> 華東 <sup>(2)</sup>	21	33
Other regions in Mainland China 中國內地其他地區	1	1
Overseas 海外	4	3
Total 總數	62	78

Notes:

- (1) "Southern China" includes Guangxi, Guangdong and Hainan.
- (2) "Eastern China" includes Shanghai, Jiangsu, Zhejiang, Anhui, Shandong, Jiangxi and Fujian.

附註：

- (1) 「華南」包括廣西、廣東及海南。
- (2) 「華東」包括上海、江蘇、浙江、安徽、山東、江西及福建。

## B6: PRODUCT RESPONSIBILITY

The Group is committed to providing customers with a broad range of bedding and home products that are safe, reliable and of good quality. Given the nature of the Group's products and their close connection with customers' daily lives, the Group places strong emphasis on product quality control, customer service, marketing compliance, protection of customer privacy and safeguarding of intellectual property rights.

### *Product Quality and Safety*

The Group's product quality control is conducted mainly based on the relevant requirements of the ISO 9001 quality management system. The Group maintains product quality control throughout the product lifecycle, covering the inspection of raw materials and auxiliary materials, in-process inspection, finished goods inspection and shipment inspection. Casablanca Huizhou follows a series of internal procedures and work instructions covering fabric inspection, auxiliary material inspection, production process inspection, handling of quality abnormalities, control of unqualified products, product protection and corrective actions, with a view to ensuring consistent product quality and safety. In the event of product complaints, the Group takes remedial measures as soon as practicable and conducts in-depth investigations to identify the underlying issues, with an aim of formulating preventive measures and improving customer satisfaction. Where necessary, the Group may establish a designated product recall team to investigate and perform quality and safety checks on products that may be subject to recall. In addition, the Group regularly collects feedback from customers on product quality and after-sales service, and conduct survey on customers' opinion on a regular basis to analyse customer satisfaction and rectify any deficiencies identified. During the Reporting Period, Casablanca Huizhou complied with the Product Quality Law of the People's Republic of China, and there was no material recall of products arising from product quality, safety or health issues.

### *Customer Service and Complaint Handling*

The Group has established a customer service department and formulated a customer complaint handling process for internal reference. The customer service department is responsible for handling general enquiries and complaints and providing explanations and responses to customers. In respect of product-related complaints, the Group carries out prompt investigation and follow-up, and keeps detailed records of the reasons for customer calls for future review and service improvement. The Group also conducts customer opinion surveys on a regular basis to better understand customer expectations and satisfaction levels.

## B6：產品責任

本集團致力於為客戶提供種類廣泛、安全可靠且品質優良的床上及家居用品。鑒於本集團產品的性質及其與客戶日常生活的密切關聯，本集團高度重視產品質量控制、客戶服務、市場推廣合規性、客戶私隱保護及知識產權保護。

### *產品質量與安全*

本集團的產品質量控制主要依據ISO 9001質量管理體系的相關要求執行。本集團在產品全生命週期中維持產品質量控制，涵蓋原材料及輔料檢驗、進程內檢驗、製成品檢驗及裝運檢驗。卡撒惠州遵循一系列內部程序及作業指導書，涵蓋面料檢驗、輔料檢驗、生產過程檢驗、質量異常處理、不合格品控制、產品保護及糾正措施，以確保產品質量及安全的一致性。在收到產品投訴時，本集團會在切實可行的情況下盡快採取補救措施，並進行深入調查以識別根本問題，旨在制定預防措施及提升客戶滿意度。如有需要，本集團或會成立特定產品召回小組，對有可能需召回的產品進行調查及質量安全檢查。此外，本集團定期收集客戶對產品質量及售後服務的回饋意見，定期進行顧客意見問卷調查，從中分析客戶滿意度，糾正識別的任何不足。於報告期內，卡撒惠州遵循《中華人民共和國產品質量法》，並未出現因產品質量、安全或健康理由而須大量召回產品之情形。

### *客戶服務與投訴處理*

本集團設有客戶服務部，並制定客戶投訴處理流程供內部參考。客戶服務部負責處理一般查詢及投訴，並向客戶提供解釋及回應。對於與產品相關的投訴，本集團會迅速展開調查並跟進，並詳細記錄客戶來電的原因，供日後審閱及服務改進。本集團亦定期進行客戶意見調查，以更好了解客戶期望及滿意度水平。

During the Reporting Period, the statistics of product quality complaints received by the customer service hotline are as follows:

於報告期內，本集團客戶服務熱線接到有關產品質量的投訴統計如下：

	2025 2025年	2024 2024年
No. of products sold during the Year <sup>(1)</sup> 全年售出產品數量 <sup>(1)</sup>	<b>About 945,500 pieces</b> <b>約 945,500 件</b>	About 986,000 pieces 約 986,000 件
No. of complaints about product quality 產品質量投訴數量	<b>358 pieces</b> <b>358 件</b>	267 pieces 267 件
% of products with quality complaints over no. of products sold during the Year 產品質量投訴佔全年售出產品數量百分比	<b>0.038%</b>	0.027%

Note:

(1) During the Reporting Period, the decrease in no. of products sold was mainly attributable to the decline in sales for the Year.

附註：

(1) 報告期內，售出產品數量減少，主要由於本年度銷售額下降所致。

### Advertising, Labelling and Customer Privacy

The Group recognises that customers' purchase decisions may be influenced by advertising materials, promotional wording and product labels. Accordingly, the Group seeks to ensure that advertising content, promotional materials and product labelling comply with the relevant legal and regulatory requirements in the jurisdictions where it operates. In Mainland China and Hong Kong, the Group was not aware of any material non-compliance with the Law of the People's Republic of China on the Protection of Consumer Rights and Interests, the Sales of Goods Ordinance and the Trade Descriptions Ordinance, as applicable during the Reporting Period.

The Group also places importance on the protection of customer personal data. Casablanca Hong Kong maintains a database of VIP members for ongoing communication and customer relationship management, and handles personal data provided by customers joining its membership programme in accordance with the laws and regulations applicable to personal data protection in Hong Kong.

### Intellectual Property Rights

The Group seeks to safeguard its intellectual property rights, including trademarks, product patents, logos and brand assets. It has applied for trademark registrations and product patents in Hong Kong and Mainland China to protect its intellectual property. Internally, the Group has formulated guidelines for monitoring and protecting intellectual property rights, and it also requires suppliers, customers and collaborating parties to enter into confidentiality arrangements where appropriate in order to protect its business secrets.

### 廣告、標籤及客戶私隱

本集團深知客戶的購買決定或會受廣告材料、宣傳用語及產品標籤所影響。因此，本集團致力於確保廣告內容、宣傳材料及產品標籤符合經營所在司法權區的相關法律法規要求。報告期內，於中國內地及香港，本集團並不知悉就《中華人民共和國消費者權益保護法》、《貨品售賣條例》及《商品說明條例》（如適用）出現任何重大不合規情況。

本集團亦重視保護客戶個人資料。卡撒香港設有VIP會員數據庫，用作持續溝通及客戶關係管理，並根據香港個人資料保護適用的法律法規，處理客戶加入其會員計劃時所提供的個人資料。

### 知識產權

本集團致力於保障其知識產權，包括商標、產品專利、標識及品牌資產。本集團已在香港及中國內地申請商標註冊及產品專利，以保護其知識產權。在內部，本集團已制定監察及保護知識產權的指引，並在適當時要求供應商、客戶及合作方簽訂保密安排，以保護其商業機密。

In addition, the Group has established internal logo guidelines governing the use of its brand elements, including the CASABLANCA, CASA-V and Casa Sleep Lab logos. Such guidelines set out requirements on approved usage scenarios, colour, ratio, clearance space and incorrect use, and generally require prior approval from the marketing department before certain logos may be used. These controls help maintain brand consistency and support the protection of the Group's brand image and intellectual property.

During the Reporting Period, the Group was not aware of any material non-compliance with the relevant laws and regulations relating to product responsibility, including health and safety, advertising, labelling and privacy matters relating to products and services, that would have a significant impact on the Group.

#### Awards and Recognitions

The Group's continued commitment to product quality, customer service, brand building, supply chain collaboration and people-oriented employment practices has been recognised by a number of external organisations. The Group and its subsidiaries continue to receive awards, accreditations and recognitions in relation to product and service quality, brand reputation, supply chain partnership and caring employment practices. These recognitions reflect the Group's ongoing efforts to uphold quality standards, strengthen stakeholder trust and promote responsible business practices.

The major awards and recognitions received by the Group during the Reporting Period include the following:

此外，本集團已制定內部標識指引，規管其品牌元素的使用，包括卡撒天嬌、CASA-V及Casa Sleep Lab標識。該等指引訂明獲准使用場景、顏色、比例、留白空間及不當使用等方面的要求，一般而言，使用若干標識前須事先獲得市場推廣部的批准。此等管控措施有助維持品牌一致性，並支持保護本集團的品牌形象及知識產權。

於報告期內，本集團並未獲悉任何與產品責任（包括產品及服務的健康與安全、廣告、標籤及私隱事宜）相關的適用法律法規出現重大不合規情況，而對本集團構成重大影響。

#### 獎項與認可

本集團在產品質量、客戶服務、品牌建設、供應鏈協作及以人為本的僱傭常規方面持續作出的努力，獲得多家外部機構的認可。本集團及其附屬公司持續在產品及服務質量、品牌聲譽、供應鏈夥伴關係及關懷僱傭常規等方面獲頒多項獎項、認證及認可。此等認可體現了本集團在堅守質量標準、加強持份者信任及推動負責任商業常規方面的持續努力。

本集團於報告期內獲得的主要獎項與認可包括：

Organiser 主辦機構	Awards/Recognitions 獎項／認證
Hong Kong Q-Mark Council 香港優質標誌局	Hong Kong Q-Mark Product Scheme; and Hong Kong Q-Mark Service (Cyan) Scheme 香港Q嘜優質產品計劃；及香港Q嘜優質服務（藍金）計劃
Cotton Incorporated	"Seal of Cotton™" trademark 「Seal of Cotton™」商標
Cotton Incorporated	Supply Chain Partner Award
Hong Kong Brand Development Council 香港品牌發展局	Hong Kong Premier Brand and Hong Kong top Brand Label 香港卓越名牌及香港名牌標籤
Hong Kong Tourism Board 香港旅遊發展局	Quality Tourism Services (QTS) Scheme; and logo for QTS Scheme merchants that have been accredited for 15-19 consecutive years 「優質旅遊服務」計劃；及連續15-19年榮獲「優質旅遊服務」計劃認可優質商戶標籤
The Hong Kong Council of Social Service 香港社會服務聯會	Caring Company 2025 – Above-average Performance; and recognition for consistently fostering a caring culture for 13 years 2025年度商界展關懷 — 表現優異；及持續推動關懷文化13年認可

## B7: ANTI-CORRUPTION

The Group attaches great importance to integrity, ethical conduct and lawful business operations, and does not tolerate bribery, corruption, fraud or other improper conduct in any form. The Group manages anti-corruption matters in accordance with the applicable laws and regulations in the jurisdictions where it operates, including the Prevention of Bribery Ordinance of Hong Kong and the relevant anti-bribery provisions under the Law Against Unfair Competition of the People's Republic of China. During the Reporting Period, the Group was not aware of any material non-compliance with the relevant laws and regulations relating to bribery, extortion, fraud and money laundering that would have a significant impact on the Group.

The Group requires employees to adhere to proper standards of conduct in the course of business. In accordance with the Group's relevant internal rules and employment requirements, employees shall not solicit or accept benefits improperly under any circumstances, shall avoid using their position for personal gain, and shall not offer benefits to any person in order to obtain improper advantage or preferential treatment. Employees are also required to declare any actual or potential conflict of interest to management in writing, and unauthorised disclosure of confidential or business-sensitive information is prohibited. Where suspected criminal conduct is identified, the Group will report the matter to the relevant authorities in a timely manner and take appropriate internal disciplinary action.

To facilitate the reporting of suspected misconduct, the Company has established a whistle-blowing mechanism for employees and external parties dealing with the Company, including customers and suppliers. Concerns may be raised in confidence and, where appropriate, anonymously, either first to the management and then to the Audit Committee if the reporting party is dissatisfied with the handling process, or directly to the Audit Committee where considered appropriate. Serious cases are required to be referred to the Audit Committee so as to ensure fair and independent investigation. The confidentiality of whistle-blowers is protected, and employees who report misconduct truthfully will not be subject to discrimination or retaliation.

The Group also seeks to strengthen anti-corruption awareness through communication and training. The Company previously arranged anti-corruption training provided by the Independent Commission Against Corruption ("ICAC") for all Directors and the management, and during the Reporting Period it continued to provide updated anti-corruption materials issued by the ICAC and other organisations. The Group will continue to arrange relevant anti-corruption training and updates for Directors and management from time to time so as to reinforce compliance awareness and good corporate governance practices.

## B7：反貪污

本集團高度重視誠信、道德操守及合法合規營商，絕不容忍任何形式的賄賂、貪污、欺詐或其他不當行為。本集團根據其經營所在司法權區的適用法律法規管理反貪污事宜，包括香港《防止賄賂條例》及《中華人民共和國反不正當競爭法》中有關反賄賂的條文。於報告期內，本集團並未獲悉任何與賄賂、勒索、欺詐及洗錢相關的適用法律法規出現重大不合規情況，而對本集團構成重大影響。

本集團要求僱員在業務過程中恪守恰當的行為準則。根據本集團相關內部規則及僱傭要求，僱員於任何情況下均不得索取或接受不當利益，應避免利用職位謀取私利，亦不得向任何人士提供利益以獲取不正當優勢或優待。僱員亦須以書面形式向管理層申報任何實際或潛在的利益衝突，且未經授權不得披露機密或商業敏感資料。若發現涉嫌犯罪行為，本集團將及時向相關機構報告，並採取適當的內部紀律處分。

為便於舉報涉嫌不當行為，本公司已為僱員以及與本公司有業務往來的外部各方（包括客戶及供應商）設立舉報機制。舉報人可以保密方式提出關切，並在適當情況下匿名舉報。舉報人可先向管理層反映，若對處理過程不滿，可再向審核委員會反映；或在認為合適時直接向審核委員會反映。嚴重案件須轉交審核委員會，以確保調查公平及獨立。舉報人的保密性受到保護，如實舉報不當行為的僱員將不會遭受歧視或報復。

本集團亦透過溝通及培訓加強反貪污意識。本公司過往曾為全體董事及管理層安排由廉政公署（「廉政公署」）提供的反貪污培訓，並於報告期內持續提供廉政公署及其他機構發佈的最新反貪污材料。本集團將持續不時為董事及管理層安排相關的反貪污培訓及最新資訊，以強化合規意識及良好企業管治常規。

In addition, the Group's governance and control framework supports the management of corruption-related risks. Incidents and allegations or suspicions of fraud are assessed and investigated by management and are escalated to the Audit Committee where appropriate. Although the Company does not maintain an internal audit function in-house, it has engaged an external professional party to perform internal audit functions, including independent appraisal of the adequacy and effectiveness of the Group's risk management and internal control systems covering financial, operational and legal compliance controls.

## COMMUNITY

### B8: COMMUNITY INVESTMENT

The Group believes that business development should go hand in hand with community care. The Group participates in charitable and community investment activities through donations, sponsorships, sales-linked charity campaigns and product support, with a focus on community health, family support, care for vulnerable groups and animal welfare every year. By leveraging its products, retail network and brand platform, the Group seeks to create positive social value in a practical manner and contribute to the well-being of the community.

During the Reporting Period, the Group participated in the following charitable activities:

Beneficiary 受惠機構	Form/Name of activity 活動形式／名稱	Month 月份	Details 詳情
Ronald McDonald House Charities Hong Kong 香港麥當勞叔叔之家慈善基金	"Passing on Love" campaign 「以愛傳愛」活動	4/2025 – 6/2025	Casablanca donated nearly 200 products to the Kwun Tong House of Ronald McDonald House Charities Hong Kong. The donated items included children's quilts, lightweight air-conditioning quilts, winter duvets and towel sets. Through this campaign, the Group sought to provide practical household support to families with sick or injured children and help create a more comfortable temporary living environment for them during treatment. 卡撒天嬌向香港麥當勞叔叔之家慈善基金的觀塘家舍捐出近200件產品。捐贈物品包括兒童被、輕柔冷氣被、冬厚被及毛巾套裝。本集團透過是次活動，旨在為患病或受傷兒童的家庭提供實用的家居支援，協助彼等於治療期間營造更舒適的臨時居住環境。

此外，本集團的管治及控制框架支持管理貪污相關風險。管理層會對欺詐事件及指控或懷疑進行評估及調查，並於適當時上報至審核委員會。雖然本公司並未維持內部審計職能，惟已委聘外部專業機構執行內部審計職能，包括對本集團風險管理及內部控制系統(涵蓋財務、營運及法律合規控制)的充足性及有效性進行獨立評估。

## 社區

### B8：社區投資

本集團深信業務發展應與社區關懷並行。本集團每年透過捐贈、贊助、與銷售掛鉤的慈善活動及產品支持等方式參與慈善及社區投資活動，重點關注社區健康、家庭支援、弱勢群體關懷及動物福利。本集團憑藉其產品、零售網絡及品牌平台，致力於以務實的方式創造積極的社會價值，為社區福祉作出貢獻。

於報告期內，本集團參與以下慈善活動：

Beneficiary 受惠機構	Form/Name of activity 活動形式／名稱	Month 月份	Details 詳情
Hong Kong Breast Cancer Foundation 香港乳癌基金會	Pink October/“Early Detection Saves Lives” 粉紅十月／「及早發現，挽救生命」	10/2025	Casablanca once again acted as a Pink Partner of the Hong Kong Breast Cancer Foundation. The Group selected a series of pink-themed bedding products for sale at all Casablanca counters and retail stores in Hong Kong. After deducting costs, part of the proceeds from the campaign was donated to the Hong Kong Breast Cancer Foundation to support community breast health promotion and related support work for women. 卡撒天嬌再次擔任香港乳癌基金會的粉紅夥伴。本集團精選了一系列以粉紅色為主題的床上用品，於卡撒天嬌在香港的所有專櫃及專賣店銷售。是次活動在扣除成本後，將部分收益贈予香港乳癌基金會，推動社區乳癌工作及相關的女性支持工作。
Orbis 奧比斯	“Darkness to Go” 「買走黑暗」	10/2025	During the campaign period from 1 October to 31 October 2025, for each designated bedding set sold through Casablanca eShop under the “Darkness to Go” campaign, the Group donated HK\$30 to Orbis to support its sight-saving and blindness prevention work. This initiative allowed customers to participate in charitable giving through their purchases while supporting people with visual impairment. 於2025年10月1日至10月31日活動期間，透過卡撒天嬌 eShop 每售出一套「買走黑暗」活動的指定床上用品，本集團就會捐出港幣30元予奧比斯，以支持其救盲及防盲工作。此舉讓客戶透過購物參與慈善捐助，支援視障人士。
Society for Abandoned Animals Limited (“SAA”) 保護遺棄動物協會 （「SAA」）	SAA Charity Raffle Ticket 2025 SAA 慈善獎券 2025	10/2025 – 12/2025	Casablanca sponsored the SAA Charity Raffle Ticket 2025 campaign to support animal welfare and promote greater public awareness of abandoned animals. Through this sponsorship, the Group sought to support SAA’s work in caring for abandoned, aged, sick or disabled animals and in promoting respect for animal life and responsible pet ownership. 卡撒天嬌贊助 SAA 慈善獎券 2025 活動，以支持動物福利工作，並提升公眾對被遺棄動物的關注。本集團透過是次贊助，支持 SAA 照顧被遺棄、年老、生病或殘缺的動物，並推廣尊重動物生命及盡責寵物飼養的理念。

## APPENDIX: DATA SUMMARY

## 附錄：數據摘要

Environmental Indicators 環境指標		
Pollutant 污染物	2025 2025年	2024 2024年
Total Wastewater Discharge (m <sup>3</sup> ) 廢水總排放量 (立方米)	<b>15,816</b>	19,768
Chemical Oxygen Demand (COD) (mg/Litre) 化學需氧量 (COD) (毫克/升)	<b>316</b>	109
Five-day Biochemical Oxygen Demand (BOD5) (mg/Litre) 五天生化需氧量 (BOD5) (毫克/升)	<b>91.8</b>	26.3
Suspended Substance (SS) (mg/Litre) 懸浮物質 (SS) (毫克/升)	<b>62</b>	86
Oily fume (mg/m <sup>3</sup> ) 油煙 (毫克/立方米)	<b>0.3</b>	1.1
Noise level (dB(A)) 噪音水平 (分貝 (A))	<b>58.0</b>	57.0
GHG Emissions 溫室氣體排放	2025 2025年	2024 2024年
Total GHG Emissions (tonnes CO <sub>2</sub> equivalent) 溫室氣體總排放量 (二氧化碳當量，以公噸計)	<b>858.21</b>	681.08
Scope 1 – Direct GHG Emission (tonnes CO <sub>2</sub> equivalent) 範圍1 – 直接溫室氣體排放 (二氧化碳當量，以公噸計)	<b>70.72</b>	78.60
Scope 2 – Indirect GHG Emission (tonnes CO <sub>2</sub> equivalent) 範圍2 – 間接溫室氣體排放 (二氧化碳當量，以公噸計)	<b>773.52</b>	586.12
Scope 3 – Other Indirect GHG Emission (tonnes CO <sub>2</sub> equivalent) 範圍3 – 其他間接溫室氣體排放 (二氧化碳當量，以公噸計)	<b>13.97</b>	16.36
Total GHG emission per number of products sold during the Year 本年度每件售出產品的溫室氣體總排放量	<b>0.0009</b>	0.0007
Waste 廢物	2025 2025年	2024 2024年
Total Non-hazardous Waste (tonnes) 無害廢物總量 (公噸)	<b>18.82</b>	18.00
Total Hazardous Waste (tonnes) 有害廢物總量 (公噸)	<b>0.10</b>	0.15

Resources Consumption 資源消耗	2025 2025年	2024 2024年
Electricity (kWh) 電力(千瓦時)	<b>1,543,447</b>	1,148,816
Consumption intensity (kWh/HK\$ million revenue) 消耗強度(千瓦時/港幣百萬元收入)	<b>6,531.45</b>	4,649.99
Water (m <sup>3</sup> ) 水(立方米)	<b>15,816</b>	20,026
Consumption intensity (m <sup>3</sup> /HK\$ million revenue) 消耗強度(立方米/港幣百萬元收入)	<b>66.93</b>	81.06
Natural Gas (m <sup>3</sup> ) 天然氣(立方米)	<b>16,953</b>	22,866
Consumption intensity (m <sup>3</sup> /HK\$ million revenue) 消耗強度(立方米/港幣百萬元收入)	<b>71.74</b>	92.55
Petroleum (Litre) 石油(升)	<b>13,023</b>	10,735
Consumption intensity (Litre/HK\$ million revenue) 消耗強度(升/港幣百萬元收入)	<b>55.11</b>	43.45

Packaging Materials Consumption 包裝材料消耗	2025 2025年	2024 2024年
Paper card for product description (tonnes) 產品說明底卡(公噸)	<b>18.66</b>	8.00
Consumption intensity (consumption/production units, in kg) 消耗強度(消耗量/生產單位, 以千克計)	<b>0.02</b>	0.01
Paper card for packaging support (tonnes) 產品包裝支撐線卡(公噸)	<b>28.07</b>	28.02
Consumption intensity (consumption/production units, in kg) 消耗強度(消耗量/生產單位, 以千克計)	<b>0.03</b>	0.07
PE packaging material for duvets & pillows (tonnes) PE 包裝物料(被芯和枕芯)(公噸)	<b>39.41</b>	4.45
Consumption intensity (consumption/production units, in kg) 消耗強度(消耗量/生產單位, 以千克計)	<b>0.04</b>	0.02
PVC packaging material for bedding sets (tonnes) PVC 包裝物料(床上用品)(公噸)	<b>10.04</b>	10.17
Consumption intensity (consumption/production units, in kg) 消耗強度(消耗量/生產單位, 以千克計)	<b>0.01</b>	0.03
Non-Woven fabric (tonnes) 不織布(公噸)	<b>3.91</b>	27.63
Consumption intensity (consumption/production units, in kg) 消耗強度(消耗量/生產單位, 以千克計)	<b>0.004</b>	0.07
Paper gift box (tonnes) 紙禮盒(公噸)	<b>31.93</b>	10.57
Consumption intensity (consumption/production units, in kg) 消耗強度(消耗量/生產單位, 以千克計)	<b>0.03</b>	0.44
Plastic bag with logo (tonnes) 商標塑料袋(公噸)	<b>11.17</b>	1.90
Consumption intensity (consumption/production units, in kg) 消耗強度(消耗量/生產單位, 以千克計)	<b>0.01</b>	0.01

Social Indicators 社會指標		
Number of Employees 僱員數目	2025 2025年	2024 2024年
<b>Total</b> 總數	<b>466</b>	532
<b>By Gender</b> 按性別		
Male 男性	<b>101</b>	124
Female 女性	<b>365</b>	408
<b>By region</b> 按地區		
Mainland China 中國內地	<b>317</b>	375
Hong Kong 香港	<b>149</b>	157
<b>By Age Group</b> 按年齡組別		
Aged 29 or below 29歲或以下	<b>22</b>	41
Aged 30 – 39 30-39歲	<b>82</b>	105
Aged 40 – 49 40-49歲	<b>166</b>	185
Aged 50 or above 50歲或以上	<b>196</b>	201
<b>By function</b> 按職能		
Management 管理層	<b>9</b>	11
Administration, Human Resources and Information Technology 行政、人力資源及資訊科技	<b>33</b>	27
Sales and Customer Services 銷售及客戶服務	<b>225</b>	265
Procurement and Logistics 採購及物流	<b>38</b>	42
Production 生產	<b>121</b>	138
Marketing 市場推廣	<b>11</b>	16
Design 設計	<b>13</b>	14
Finance and Accounting 財務及會計	<b>16</b>	19

Employee Turnover Rate 僱員流失率	2025 2025年	2024 2024年
<b>Total</b> 總數	<b>25.3%</b>	39.0%
<b>By Gender</b> 按性別		
Male 男性	<b>21.7%</b>	62.6%
Female 女性	<b>37.3%</b>	32.0%
<b>By region</b> 按地區		
Mainland China 中國內地	<b>30.3%</b>	44.4%
Hong Kong 香港	<b>13.7%</b>	25.7%
<b>By Age Group</b> 按年齡組別		
Aged 29 or below 29歲或以下	<b>54.0%</b>	104.6%
Aged 30 – 39 30-39歲	<b>32.1%</b>	46.0%
Aged 40 – 49 40-49歲	<b>23.9%</b>	28.5%
Aged 50 or above 50歲或以上	<b>18.6%</b>	30.3%
<b>By function</b> 按職能		
Management 管理層	<b>0.0%</b>	8.7%
Administration, Human Resources and Information Technology 行政、人力資源及資訊科技	<b>36.7%</b>	46.2%
Sales and Customer Services 銷售及客戶服務	<b>16.7%</b>	30.6%
Procurement and Logistics 採購及物流	<b>12.5%</b>	16.7%
Production 生產	<b>35.5%</b>	60.4%
Marketing 市場推廣	<b>103.7%</b>	116.7%
Design 設計	<b>51.9%</b>	42.9%
Finance and Accounting 財務及會計	<b>11.4%</b>	0.0%

Average Hours of Training per Employee and Percentage of Employees Who Received Training 每位僱員平均受訓時數及受訓僱員百分比	2025 2025年	2024 2024年
<b>By Gender</b> 按性別		
Male 男性	<b>3.6(124%)</b>	3.2(115%)
Female 女性	<b>4.0(153%)</b>	2.6(147%)
<b>By Employee Grade</b> 按僱員職級		
Directors and Management 董事及管理層	<b>2.3(100%)</b>	3.5(105%)
Supervisors to Managers 主任至經理	<b>3.2(82%)</b>	4.1(89%)
General Staff 一般員工	<b>4.0(156%)</b>	2.6 (147%)
<b>Workplace Health and Safety</b> 工作場所健康與安全	2025 2025年	2024 2024年
Number of Work-related Fatalities 因工死亡人數	<b>0</b>	0
Number of Work-related Injuries 因工受傷人數	<b>1</b>	4
Lost Days due to Work Injury 因工傷損失工作日數	<b>68</b>	90
<b>Locations of Major Suppliers</b> 主要供應商所在地	2025 2025年	2024 2024年
Hong Kong 香港	<b>0</b>	2
Southern China 華南	<b>36</b>	39
Eastern China 華東	<b>21</b>	33
Other regions in Mainland China 中國內地其他地區	<b>1</b>	1
Overseas 海外	<b>4</b>	3



**CASABLANCA**

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