

Environmental, Social and Governance Report

環境、社會及管治報告

1. ABOUT THIS REPORT

Report Introduction and Standard

The purpose of this annual Environmental, Social and Governance Report (the "Report") is to disclose to stakeholders the latest update on the environmental, social and governance ("ESG") efforts of Viva Goods Company Limited ("the Group") and its subsidiaries ("the Group", "we" and "Viva Goods") for the year 2023. On 19 June 2023, the Group transferred its listing from GEM to the Main Board of the Stock Exchange of Hong Kong ("HKSE"). Accordingly, this Report was prepared in accordance with the revised requirements of the ESG Reporting Guide, Appendix C2 (the "ESG Guide") of the Main Board of the Listing Rules of The Stock Exchange of Hong Kong Limited ("HKEX"), and has complied with all provisions of "mandatory disclosure requirements" and "comply or explain" set out in the ESG Guide.

Reporting Period

The reporting period of this Report is from 1 January 2023 to 31 December 2023 (the "Reporting Period").

Reporting Scope

The reporting scope covers the businesses¹ that have the most significant impact on the Group's environmental and social performance, including sports experience and multi-brand apparel and footwear businesses. The scope of reporting includes the following companies:

Sports Experience business
運動體驗業務

- Li Ning Sports Park, Sports Centres (of which Hangzhou Sports Park is included in the new scope)
李寧體育園、運動中心 (其中杭州體育園為新範圍)
- All Star Ice Skating Club
全明星滑冰俱樂部

1. 關於本報告

報告簡介及標準

本環境、社會及管治報告（「本報告」）乃旨在向利益相關者披露非凡領越有限公司（「本集團」）及其附屬公司（「本集團」、「我們」及「非凡領越」）2023年度在環境、社會及管治（「ESG」）領域最新工作情況。本集團於二零二三年六月十九日由香港聯合交易所（「香港交易所」）GEM轉往主板上市。因此本報告根據香港聯合交易所有限公司（「聯交所」）主板上市規則附錄C2《環境、社會及管治報告指引》（「環境、社會及管治指引」）的規定編製，並已遵守環境、社會及管治指引所載的所有「強制披露規定」及「不遵守就解釋」條文。

報告期間

本報告的報告時間為2023年1月1日至2023年12月31日（「報告期」）。

報告範圍

彙報範圍涵蓋對本集團的環境及社會表現影響最為重大的業務¹，包括運動體驗及多品牌鞋服業務。彙報範圍包含以下公司：

¹ The disclosure scope of the Report includes subsidiaries that have been in operation for over 12 months, and for this year have included Hangzhou Sports Park for the sports business, and Laibin Ningjuli Footwear Company Limited for the apparel and footwear business.

¹ 本報告的披露範圍涵蓋運營超過12個月的附屬公司，及本年度更新的報告範圍包括體育業務的杭州體育園，和鞋服業務的來賓聚力鞋業有限公司。

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

Multi-brand Apparel and Footwear Business
多品牌鞋服業務

- Bossini²
堡獅龍²
- Laibin Ning Juli Shoes Company Limited (new scope)
來賓寧聚力鞋業有限公司 (新範圍)
- LNG
- TESTONI
- Clarks

The content of this Report has been determined through a systematic materiality assessment process, covering materiality issues relevant to different stakeholders and setting the reporting scope in accordance with the materiality principle.

For a full list of ESG Aspects, respective key performance indicators ("KPIs") and their references within this Report, please refer to the HKEx ESG Guide Content Index on page 138 to 144.

Reporting Principles

The following principles have been followed in the preparation of the Report:

Materiality

The Group has identified and ranked key issues by a combination of many criteria and industry factors and has presented these key issues in the Report.

Quantification

To provide a more comprehensive assessment of the Group's ESG performance during the Reporting Period, we disclose the quantitative KPIs applicable to the ESG guidelines and the criteria and methodology used for the data, as well as the source of the key conversion factors.

本報告的內容通過系統性的重要性評估過程所釐定，涵蓋與不同利益相關者相關的重要性議題，並根據重要性原則設定報告範圍。

有關本報告內環境、社會及管治方面、相關關鍵績效指標（「關鍵績效指標」）及其參考資料的完整列表，請參閱第138至144頁的聯交所環境、社會及管治指引內容索引。

彙報原則

以下為編製本報告時所遵循的原則：

重要性

本集團綜合眾多標準及行業因素，識別關鍵議題及對其進行排序，並在本報告闡述該等關鍵議題。

量化

為更全面評估本集團於報告期內的ESG表現，我們披露環境、社會及管治指引適用的量化關鍵績效指標，並披露數據所用準則和方法，以及主要轉換因子的來源。

² This year, Bossini has expanded its disclosure scope to include key performance indicators from mainland China and Singapore.

² 本年度堡獅龍增加披露範圍，新增涵蓋來自中國大陸及新加坡地區的關鍵績效指標

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

Consistency

In order to provide a more meaningful comparison of quantitative KPIs, the statistical methodology used in the Report remains broadly consistent with previous years and any changes to the statistical methodology or relevant factors such as KPIs are explained³.

Balance

The Group's ESG performance for the period under review is disclosed objectively to fully demonstrate the Group's operations.

Report Statement

The Report has been reviewed by the Board, which is responsible for the truth and validity of the information contained herein and has ensured that there are no false entries or misleading descriptions. This Report is published in both traditional Chinese and English languages. In the event of any inconsistency or discrepancy between the traditional Chinese and English versions, the traditional Chinese version shall prevail.

Suggestions and Feedback

We welcome feedback on our ESG performance and disclosures. Please share your views by email (info@vivagoods.hk) or by phone (+852 3796 1111).

一致性

為更有意義地比較量化關鍵績效，本報告所用的統計方法與往年大致保持一致，並對統計方法或關鍵績效指標等相關因素的任何變化作出解釋³。

平衡

本集團客觀地披露本報告期內的ESG表現，充分展示本集團的營運情況。

報告聲明

本報告已經過董事會審查，董事會對其中所含信息的真實性和有效性負責，並確保沒有任何虛假條目或誤導性描述。本報告以繁體中文及英文兩種語言進行發佈。若繁體中文及英文兩個版本有任何抵觸或不相符之處，應以繁體中文版本為準。

意見及反饋

我們歡迎閣下對我們的ESG表現和披露提出反饋。請將閣下的意見電郵至info@vivagoods.hk或致電+852 3796 1111。

³ During the Reporting Period, the inclusion of some new subsidiaries as to enhance the overall data coverage, the environmental and social performance indicators for the multi-brand apparel and footwear business have undergone significant changes compared to previous years.

³ 因本報告期內新增了一些附屬公司，以完善整體數據的統計範圍，因此多品牌鞋服業務的環境和社會績效指標與往年發生較大變化。

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

2. ABOUT VIVA GOODS

Business Introduction

The Group is committed to becoming a leading international consumer brands operating company. We have two main business lines: "Multi-brand apparel and footwear business" is engaged in the design and development, brand promotion and sales of consumer products; "Sports experience business" is engaged in the management and operation of sports parks, sports centres and ice skating rinks and operating e-sports clubs, coordinating sports events and sports-related marketing services.

In 2023, the Group continued to expand the footprint of its "Multi-brand Apparel and Footwear Business" and endeavored to develop a diversified product series to capture the consumer demand in different segments, such as sports and leisure, affordable luxury and high-end luxury. In 2022, the Group completed the acquisitions of Clarks, an internationally recognized brand, and TESTONI, a century-old Italian luxury brand. In addition, the Group has continued to expand its well-known casual wear brand Bossini in Hong Kong and Mainland China, and developed its affordable luxury brand "LNG", with its business territory covering Europe and the United States, Greater China region, Japan and Korea, Southeast Asia etc.

In terms of "Sports experience business", the Group has set strategies to leverage the existing resources of the sports experience business to promote the establishment of an integrated sports platform. Its business includes the operation, services and investment of sports destinations (including sports parks, sports centres and ice skating rinks), sports events and e-sports clubs.

Major Events in 2023

In January 2023, the Group completed the acquisition of the remaining 49% equity interest in LionRock Capital Partners Qile Limited, further increasing the effective shareholding of Clarks to 51%.

In May 2023, the Group announced its change of name from "Viva China Holdings Limited" to "Viva Goods Company Limited".

In June 2023, the Group transferred its listing from GEM to the Main Board of the HKEX. The transfer of listing provided the Group with more funding channels and laid the foundation for sustainable development in achieving its goal of becoming a leading international consumer brands operating company.

2. 關於非凡領越

業務介紹

本集團致力成為頂尖的國際化消費品品牌運營公司。我們擁有兩條主要的業務線：「多品牌鞋服業務」從事消費品的設計及開發、品牌推廣及銷售；「運動體驗業務」從事管理及運營體育園、運動中心以及滑冰場和管理及運營電競俱樂部、協調體育賽事及體育相關營銷服務。

於二零二三年，本集團持續擴大「多品牌鞋服業務」的版圖，並致力開發多元化的產品系列，以抓緊消費群在運動休閒、輕奢及高端奢華等不同領域的需求。於二零二二年，本集團完成收購國際知名品牌Clarks及意大利百年頂尖奢華品牌TESTONI。除此之外，本集團亦持續擴展旗下於中港馳名的休閒服裝品牌堡獅龍，並發展輕奢品牌「LNG」，業務版圖覆蓋歐美、大中華區、日韓、東南亞等。

在「運動體驗業務」方面，本集團設定策略以利用運動體驗業務的現有資源推動建立一個綜合體育平台。業務包括體育目的地（包括體育園、運動中心及滑冰場）、體育賽事活動和電競俱樂部之營運、服務及投資。

2023年度大事記

二零二三年一月，本集團完成收購LionRock Capital Partners Qile Limited餘下49%的權益，進一步將持Clarks有效股權增加至51%。

二零二三年五月，本集團宣佈名稱由「非凡中國控股有限公司」更改為「非凡領越有限公司」。

二零二三年六月，本集團由聯交所GEM轉往主板上市。此次轉板上市，標誌著本集團將擁有更多融資渠道，為實現卓越的國際化消費品品牌運營公司的目標奠定可持續發展的基礎。

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



In terms of "Multi-brand apparel and footwear business", the Group completed an increase in its shareholding in the Clarks brand in January 2023, bringing its effective shareholding to 51% and making it the largest shareholder of Clarks. Clarks accounted for over 85% of the Group's overall revenue for the full year 2023.

在「多品牌鞋服業務」方面，本集團於二零二三年一月完成增持Clarks品牌，有效股權達到51%，成為Clarks的最大股東。Clarks在2023年全年收入佔集團整體收入的85%以上。

In terms of "Sports experience business", the Group successively established three Li-Ning Sports Centres in Jiangshan Zhejiang, Guangzhou, and Ningbo, and opened two new ice skating rinks in Beijing. During the Reporting Period, the Group operated a total of 12 sports parks and 13 ice rinks across China.

在「運動體驗業務」方面，本集團於二零二三年先後於浙江江山、廣州和寧波開設了3個李寧運動中心，並於北京新增2個冰場。於報告期內，本集團在全國共經營12個體育園及13個冰場。

ESG Awards and Honors

ESG獎項與榮譽



SME ESG Best Practices Recognition Programme
中小企ESG最佳實踐表現嘉許證書



Promoting Happiness Index Foundation –
Happy Company
香港提升快樂指數基金開心企業



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

3. STEADY GOVERNANCE AND RISK MANAGEMENT

ESG Governance Structure

The Board holds the overall accountability for the Group's ESG strategies and reporting. The Board (Executive Committee) is the core of ESG governance, responsible for formulating and reviewing ESG strategies and objectives of the Group. In addition, the Board receives regular training on corporate governance, understands new ESG requirements, maintains communication with the Executive Committee from time to time, assesses and determines the Group's relevant ESG risks, opportunities and materiality issues, establishes a notification mechanism for ESG-related matters, and ensures that the Group has put in place an appropriate and effective ESG risk management and internal control system in order to minimise the negative impacts of ESG risks in the course of business development.

The Group's ESG governance is carried out by the ESG Management Committee, which is responsible for planning and coordinating the day-to-day implementation of the Group's environmental, social and governance strategy, and reporting to the Board in writing on an annual basis on the progress of the relevant objectives and initiatives. In the ESG Management Committee, the Chief Executive Officer of the Group serves as the team leader, the Chief Financial Officer of the Group serves as the deputy team leader, with overall responsibility for the ESG Management Committee. The person in charge of the Investor Relations Department, Human Resources and Administration Department and Company Secretary Department of the Group serve as the members. The Investor Relations Department coordinates the ESG work, and is responsible for climate target management in collaboration with an external ESG advisory consultancy; the Human Resources and Administration Department coordinates the data collection with subsidiaries and is responsible for emergency response in case of extreme weather; and the Company Secretary Department oversees ESG compliance and is responsible for climate impact analysis in collaboration with external risk management agencies. The main responsibilities of the ESG Management Committee of the Group include:

1. Formulate and improve the "ESG Management Measures of Viva Goods Company Limited" (the "ESG Management Measures"), and update in a timely manner in accordance with the listing regulations of the HKEX;

3. 穩健治理，管控風險

ESG管治架構

董事會對集團的ESG策略及彙報承擔全部責任。其中董事會（執行委員會）為ESG管治的核心，負責制定和審視集團ESG策略和目標。此外，董事會會定期接受企業管治培訓，了解有關ESG新的規定，保持不定期地與執行委員會溝通，評估並釐定集團相關ESG風險、機遇及重要性事宜，制定ESG相關事宜通報機制，並確保集團設立合適及有效的ESG風險管理和內部監控系統，減少ESG風險在業務發展過程中產生的負面影響。

本集團的ESG管治工作由ESG管理委員會執行。ESG管理委員會負責規劃及協調本集團環境、社會及管治戰略的日常執行，每年度向董事會書面彙報相關目標及舉措的進展情況。在ESG管理委員會中，集團首席執行官擔任組長，集團首席財務官擔任副組長，總負責ESG管理委員會。集團投資者關係部、人力資源及行政部及公司秘書部負責人為組員。投資者關係部統籌ESG工作，並協同外部ESG諮詢顧問機構負責氣候目標管理工作；人力資源及行政部協調下屬子公司進行信息填報及溝通，並負責極端天氣的應急工作；公司秘書部負責監管ESG合規工作，並協同外部風險管理機構負責氣候影響分析工作。ESG管理委員會的主要職責包括：

1. 制定並完善《非凡領越有限公司ESG管理辦法》（簡稱「《ESG管理辦法》」），並按照聯交所上市條例及時更新；

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

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| 2. Recommend the ESG work plan and targets of the Group, and conduct annual reviews in accordance with the requirements of the Board; | 2. 建議集團ESG工作計劃及目標，並按照董事會要求進行年度檢討； |
| 3. Identify, screen and advise on ESG materiality issues for discussion by the Board to ensure oversight by the Board; | 3. 識別、篩選和建議ESG重要性事宜，供董事會討論，以確保董事會得以進行監管； |
| 4. Maintain effective environmental and financial data management systems and coordinate the ESG data collection of the subsidiaries and ESG report preparation; | 4. 維持有效的環境及財務數據管理系統，協調下屬子公司進行ESG數據匯總及報告編製； |
| 5. Monitor the identification, assessment, management and reporting of ESG risks, opportunities and materiality issues; | 5. 監督ESG風險、機遇及重要性事宜的識別、評估、管理及彙報工作； |
| 6. Terms and conditions related to stakeholder engagement (e.g. organizing stakeholder engagement and survey activities on a regular/irregular basis to understand stakeholders' expectations and requirements, and providing regular feedback to the Board) to further enhance the level of compliance and integrated ESG governance; | 6. 利益相關者參與（如定期／不定期組織利益相關者參與及調查活動，了解利益相關者期待與要求，並定期向董事會進行反饋）相關的條款及細則，進一步提升合規性與ESG綜合管治水平； |
| 7. Oversee other ESG matters (e.g. overseeing the development of ESG strategies such as carbon neutral planning, ESG initiatives or projects such as ESG rating enhancement programmes and community investment projects). Identify, assess, manage and report on materiality issues; | 7. 其他ESG事務的監督（如監督碳中和規劃等ESG策略的開發、ESG評級提升計劃及社區投資項目等ESG倡議或項目的落實及執行等）。重要性事宜的識別、評估、管理及彙報工作； |
| 8. Other tasks assigned by the Board. | 8. 其他董事會交辦的任務。 |

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

The ESG governance of the Group is mainly implemented by the ESG execution team. Under the guidance of the ESG Management Committee, the ESG execution team promotes the identification and assessment of ESG risks and the implementation of relevant management strategies in accordance with the "ESG Management Measures of Viva Goods Company Limited" and in collaboration with the relevant persons in charge of other departments and business units. In particular, the Investor Relations Department, the Human Resources and Administration Department, the person in charge of the subsidiaries' business and the ESG work liaison of the subsidiaries are involved in the ESG work by division of labour. Its main responsibilities include:

1. Implement the ESG work objectives and tasks assigned by the ESG Management Committee, including promoting the ESG work plan, monitor and track the progress of the established objectives, and oversee the rectification of ESG risks;
2. For major ESG issues that may have an impact on the Group's operation, asset security, financial condition and reputation, such as major violations involving the environment, climate change, occupational health and safety, employment, labour standards, product responsibility, corruption, or subject to investigations or penalties imposed by the government and regulatory authorities, or the occurrence of major environmental accidents and major safety accidents (such as the death of one or more persons), the person in charge of the subsidiaries' business shall report the matter to the ESG Management Committee via a dedicated ESG affairs email within 24 hours after the occurrence of the matter and follow up to resolve the matter;
3. The ESG work liaison cooperates with the ESG Management Committee and promptly reports the ESG data and information required for the preparation of ESG reports;
4. The person in charge of the subsidiaries' business and the ESG work liaison of the subsidiaries co-operate with the Internal Audit Department in conducting ESG-related audits;
5. Other tasks assigned by the ESG Management Committee.

本集團的ESG管治主要由ESG執行小組落實。在ESG管理委員會指導下，ESG執行小組按照《非凡領越有限公司ESG管理辦法》，協同其他部門及業務單元的相關負責人，推進ESG風險的識別與評估及相關管理策略的落地執行。其中，投資者關係部、人力資源及行政部、子公司業務負責人及ESG工作聯絡人分工參與ESG工作，其主要職責包括：

1. 執行ESG管理委員會下達的ESG工作目標和任務，包括推進ESG工作計劃、監察及追蹤既定目標進度以及監督ESG風險的整改工作等；
2. 對集團的經營、資產安全、財務狀況和聲譽可能造成影響的ESG重大事項，如涉及環境、氣候變化、職業健康及安全、僱傭、勞工準則、產品責任、貪污等重大違規事項，或受到政府及監管部門的調查或處罰，或發生重大環境事故及重大安全事故（如造成1人或以上死亡），子公司業務負責人應在事項發生後24小時內通過ESG事務專用電郵及時上報ESG管理委員會並跟進解決；
3. ESG工作聯絡人配合ESG管理委員會，及時上報ESG報告編製所需的ESG數據及資料；
4. 子公司業務負責人及ESG工作聯絡人配合內審部進行ESG相關審計工作；
5. 其他ESG管理委員會交辦的任務。

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



For details of our detailed corporate governance structure, functions and responsibilities, please read it together with the "Corporate Governance Report" in the Company's "2023 Annual Report" for a comprehensive understanding of the Company's governance performance.

ESG Risk Management

The Group regards risk management as an important component in the construction of corporate sustainability and has been deepening the construction of risk management. In order to enhance the Group's risk prevention capability and business flexibility, and to ensure the Company's security, stability and healthy development in a sustainable direction. The Group has proactively established a robust risk management and internal control system and has incorporated the identification and management of ESG-related risks into the Company's risk management system, which involves multi-dimensional aspects, including but not limited to: climate change, public health, natural disasters, conflicts, political impacts, and other factors affecting the disruption of the underlying value chain. In addition, we also emphasize the identification, assessment and management of climate change risks, and will comply with the Working Group on Disclosure of Climate-Related Financial Information and the HKEX's "Guidelines on Climate Disclosures" in carrying out our work and disclosing the risks associated with climate change and the measures to be taken in response to such changes.

有關我們詳細的企業管治架構、職能及責任的詳情，請與本公司《2023年報》中的《企業管治報告》一並閱覽，以全面了解本公司的管治表現。

ESG風險管理

本集團視風險管理為企業可持續發展建設中的重要組成部分，並不斷深化風險管理建設。為了提高本集團的風險防範能力和業務彈性，並保證公司安全、穩健、朝著可持續的方向健康發展。本集團積極建立穩健的風險管理和內部監控系統，並將ESG相關風險的識別與管理納入到公司的風險管理體系中。ESG風險管理涉及多維度，包括但不限於：氣候變化、公共衛生、自然災害、衝突、政治影響和其他影響相關價值鏈中斷的因素。此外，我們亦著重強調對氣候變化風險的識別、評估及管理，將遵循氣候相關財務信息披露工作組及香港聯交所《氣候信息披露指引》開展工作並披露氣候變化相關風險及應對舉措。

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

The Board oversees the Group's risk management system from a macro perspective, including ESG risks, in particular climate-related risks. The ESG execution team specializes in identifying and assessing sustainability-related risks. With the support of professional advisors, the ESG execution team is responsible for consolidating the results of risk investigations and selecting risks of strategic and financial significance to the Company to provide recommendations to the Board.

During the Reporting Period, the Group's ESG execution team has undertaken an ESG risk assessment work to assist the Board in evaluating, prioritizing and managing the significant risks identified, and proactively incorporating ESG risks into the Group's risk management system. The Group's process for assessing ESG risks is as follows:

董事會從宏觀角度監督集團的風險管理系統，包括ESG風險，尤其是與氣候相關的風險。ESG執行小組則專門負責識別和評估與可持續發展相關的風險。在專業顧問的支持下，ESG執行小組負責整合風險調查結果，並挑選對公司的戰略和財務有重大意義的風險，向董事會提供建議。

於本報告期內，本集團的ESG執行小組已開展了ESG風險評估工作，協助董事會評估、優次排列及管理其識別出的重大風險，積極將ESG風險納入集團風險管理體系。本集團評估ESG風險的流程如下所示：

Confirm the prioritisation of ESG risks 確認ESG風險的優次排序

Confirm the prioritisation of ESG risks 確認ESG風險的優次排序

Develop and distribute ESG risk assessment questionnaires 擬定及派發ESG風險評估問卷

1. Establish an ESG risk database: Based on the "Report on Risk Management of Viva Goods Company Limited and its Subsidiaries" (the "Risk Management Report"), ESG issues database, and trend analyses, ESG risks relevant to the Group were identified and the Group's ESG risk database was constructed;
2. Formulate and distribute an ESG risk assessment questionnaire: Based on the Group's identified ESG risk database, survey questionnaires are formulated and relevant departments of the Group are invited to prioritize ESG risks;
3. Confirm the ESG risk prioritization: Analyze and confirm the prioritization of ESG risks by analyzing the survey results.

Based on the results of the ESG risk assessment questionnaire, the Group assessed the level of ESG risk in terms of "Significance of ESG risk impact" and "Possibility of occurrence of ESG risk" and calculated the risk prioritization score to construct the ESG risk matrix. Next, the Group analyzed the results of ESG risk assessment and risk management gaps, discussed the prioritization of ESG risks and reviewed the management of relatively significant ESG risks to further improve the Group's risk management mechanism. The following table shows the ESG risks that have been identified as being critical to the Group's operations and business, and a review of the related management practices has been undertaken to ensure that these risks are effectively controlled.

1. 建立ESG風險庫：根據《非凡領越有限公司及其附屬公司風險管理報告》（《風管報告》）、ESG議題庫、大趨勢分析等，識別與本集團相關的ESG風險，構建本集團的ESG風險庫；
2. 擬定及派發ESG風險評估問卷：根據本集團已確認的ESG風險庫，擬定調查問卷，邀請本集團有關部門對ESG風險進行優次排序；
3. 確認ESG風險的優次排序：通過分析調查結果，分析及確認ESG風險的優次排序。

根據ESG風險評估問卷結果，本集團從「ESG風險影響嚴重性」和「ESG風險發生的可能性」兩個維度評估ESG風險程度並計算風險優次分值，構建ESG風險矩陣。接著，本集團對ESG風險評估結果及風險管理差距進行分析，商討ESG風險的優次進行以及審視在相對重要的ESG風險上的管理情況，進一步完善本集團的風險管理機制。下表為已識別出對本集團運營及業務至關重要的ESG風險，並針對相關管理措施進行審視，確保該等風險得到有效控制。

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

Risk level 風險程度	ESG risks ESG風險	Internal Management Methods 內部管理方法
High 高	Supply chain and product quality risks 供應鏈及產品質量風險	<ul style="list-style-type: none"> Conducted daily phone monitoring, weekly plant performance evaluations, and monthly direct meetings with suppliers at the operational level; 在運營層面對供應商進行每日電話監控，每週工廠績效評估，每月直接會議； Monitor supplier performance through the balanced scorecard and key performance indicators (E.g. quality, development, corporate social responsibility, cost and audit-related performance assessments); 通過平衡計分卡及關鍵績效指標(如：質量、開發、企業社會責任、成本和審計相關的績效評估等)來監控供應商的績效表現； Conduct technical audits of suppliers and provide training to suppliers on identified issues; 對供應商進行技術審計，並針對發現問題為供應商提供培訓； Fill staff vacancies in the supply chain team in a timely manner; 及時補充供應鏈團隊的人員空缺； Integrate reputable suppliers and maintain good relationships by improving the way we communicate with them; 整合良好聲譽的供應商，並通過改善與他們的溝通方式以維繫良好關係； Use Acceptance Qualification ("AQL") 1.0 standards for Level 1 and Level 2 product quality acceptance; 使用驗收合格("AQL") 1.0標準中的一級及二級標準來進行產品質量驗收； Establish management processes for second- and third-tier suppliers; 建立針對二三級供應商的管理流程； Monitor the ESG performance of our suppliers. 關注供應商的ESG表現。

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

Communicate with Stakeholders

During the Reporting Period, we regularly and proactively communicated with various stakeholders through a variety of channels and maintained close contact with our key stakeholders in order to continuously improve the transparency of our operations and to help us better identify relevant ESG risks and opportunities. Meanwhile, it can also help us proactively understand and respond to the expectations and requirements of our stakeholders, to understand their views on the Group's ESG performance and strategic concerns, and to make appropriate responses. This will enable us to achieve mutually beneficial interactions and create sustainable values for our stakeholders.

The following table summarizes the main stakeholders of the Group, the relevant communication channels and the expectations and requirements of each stakeholder.

與利益相關者溝通

於本報告期，我們定期通過多種渠道積極與各利益相關者進行溝通，與重要利益相關者保持緊密聯絡，以不斷提高我們營運的透明度，並幫助我們更好地識別相關ESG風險和機遇。同時，這也可以幫助我們積極了解和回應利益相關者的期望和要求，針對性地去了解彼等對本集團在ESG方面的表現以及戰略上所關注的議題，並做出適當回應。實現互惠互利的良性互動，並為利益相關者創造可持續價值。

下表總結本集團的主要利益相關者、相關的溝通渠道以及各利益相關者的期望與要求。

Major Stakeholders 主要利益相關者	Communication channels 溝通渠道	Expectations and requirements 期望與要求
Shareholders and investors 股東及投資者	Information disclosure, shareholders meeting, investor meeting 信息披露、股東大會、投資者會議	Business strategy, profitability, progress of mergers and acquisitions, transparency of information disclosure 經營策略、盈利能力、併購進度、信息披露透明度
Senior management 高級管理層	Management meetings, intranet mailboxes, group activities 管理層會議、內網郵箱、集團活動	Labor standards, health and safety, supply chain management, product quality management 勞工準則、健康與安全、供應鏈管理、產品質量管理
Consumer 消費者	Customer service hotline, satisfaction survey, marketing campaign, official website 客戶服務熱線、滿意度調查、營銷活動、官方網站	Product quality, after-sales service, privacy protection 產品質量、售後服務、隱私保障
Distributors and Suppliers 經銷商及供應商	Daily exchanges and visits, cooperation agreements, strategic negotiations 日常交流互訪、合作協議、戰略談判	Fair cooperation, integrity performance, mutual development 公平合作、誠信履約、共同發展
Employees 員工	Intranet mailboxes, group activities 內網郵箱、集團活動	Employee compensation and benefits, training and development, safety and security 員工薪酬福利、培訓發展、安全保障

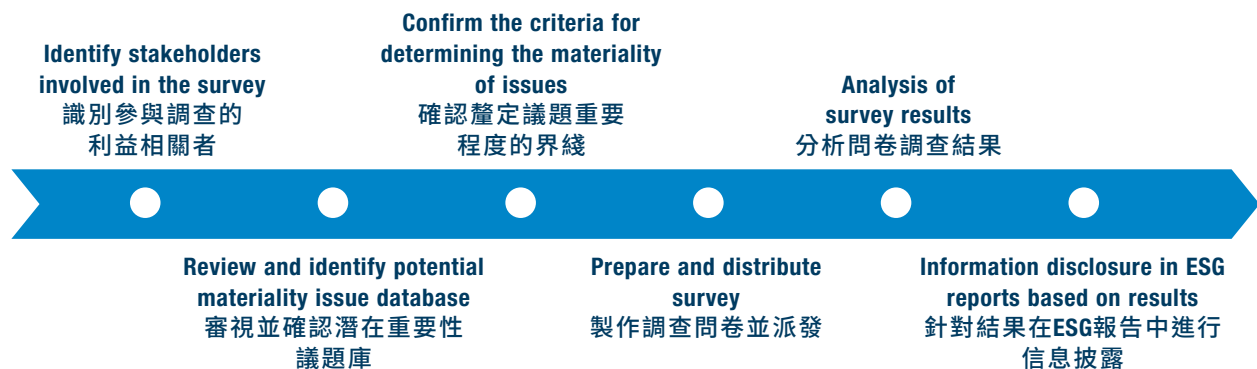
Environmental, Social and Governance Report 環境、社會及管治報告

Materiality Issues

During the Reporting Period, Viva Goods engaged an independent professional organization to conduct a questionnaire on internal and external stakeholders, to collect stakeholder opinions, and prioritize issues based on materiality analysis. The materiality assessment was conducted with the participation of the ESG Management Committee of Viva Goods and was reviewed by the Board, to investigate the materiality issues for the Reporting Period based on the materiality issues for 2022 and the actual business changes of the Group, in order to ensure that the ESG materiality issues highlighted and disclosed in the Report can continue to respond to the expectations and aspirations of the major stakeholders. The materiality assessment process for the Reporting Period was as follows:

重要性議題

於本報告期，非凡領越聘請獨立專業機構對內外部利益相關者進行問卷調研，收集利益相關者意見，並按議題重要性分析對議題進行優先順序排序。本次重要性評估邀請非凡領越ESG負責人參加，由董事會審閱，基於2022年度重要性議題以及本集團實際業務變動情況等對本報告期重要性議題進行調查，以確保報告中所著重披露的ESG重要性議題可以持續回應主要利益相關者的期望與訴求。於本報告期的重要性評估具體流程如下：



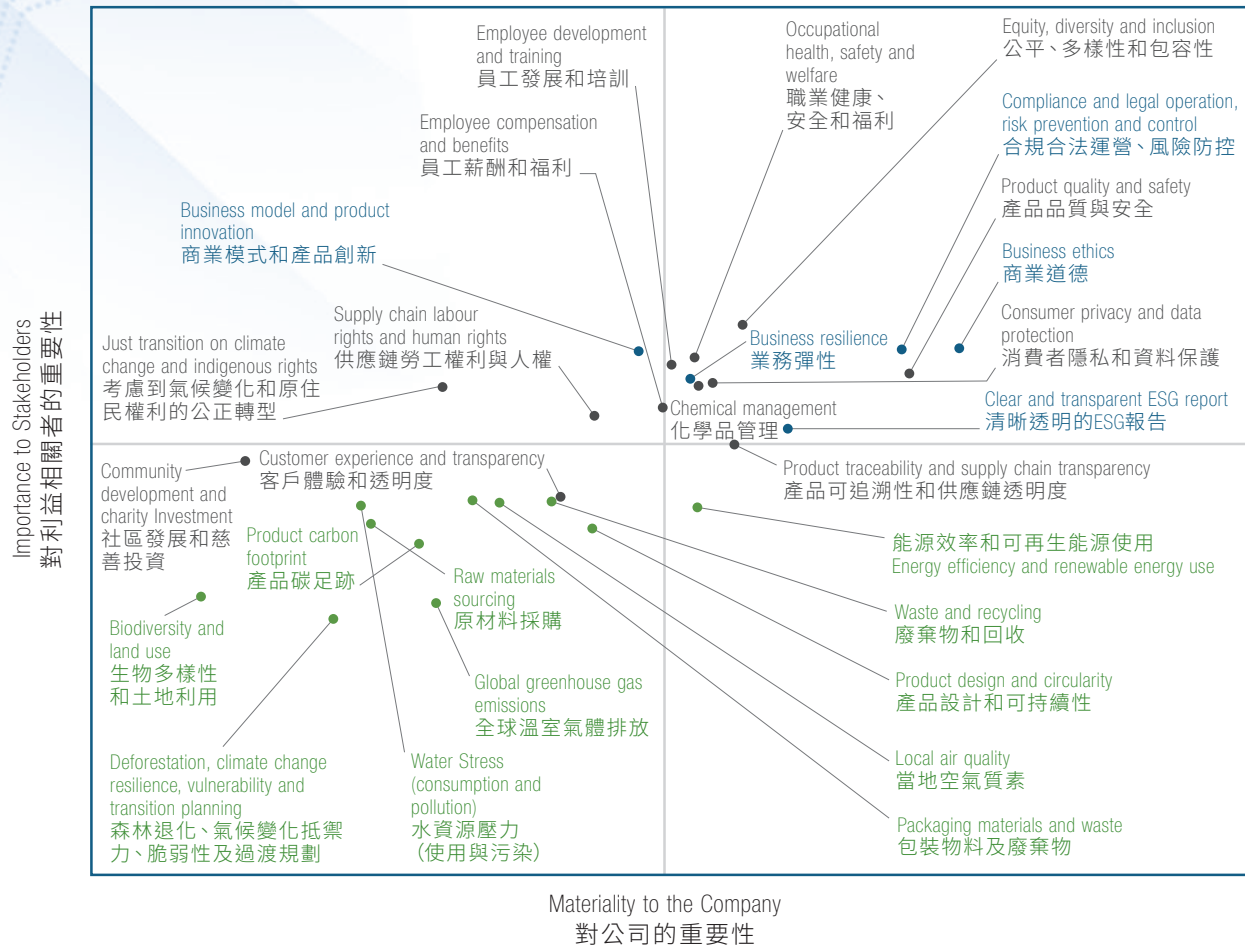
Following the Group's analysis and examination of survey results on materiality issues for the year 2023, the Board has finally confirmed that the materiality issues identified by the Group during the Reporting Period are shown in the chart below:

本集團在對2023年度重要性議題調查問卷的結果進行分析以及評估後，經董事會最終確認，本集團於本報告期識別出的重要性議題如下圖所示：

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

Materiality to Stakeholders

對利益相關者的重要性



List of ESG Materiality Issues in 2023 by Viva Goods 非凡領越二零二三年ESG重要性議題列表

Social – Product quality and safety 社會–產品質量與安全	Governance – Compliance and legal operation, risk prevention and control 管治–合規合法運營、風險防控
Social – Equity, diversity and inclusion 社會–公平、多樣性和包容性	Governance – Business ethics 管治–商業道德
Social – Occupational health, safety and welfare 社會–職業健康、安全和福利	Governance – Business resilience 管治–業務彈性
Social – Consumer privacy and data protection 社會–消費者隱私和資料保護	Governance – Clear and transparent ESG report 管治–清晰透明的ESG報告
Social – Employee development and training 社會–員工發展和培訓	
Social – Chemical management 社會–化學品管理	

4. PEOPLE-ORIENTED AND GROWING UP TOGETHER

We recognise the value of our employees and regard them as a core competence for the long-term development of our business. We are firmly committed to creating an inclusive, safe, respectful and harmonious working environment, respecting the basic rights of our employees, in order to promote their career development and enhance their sense of achievement. In order to ensure the realization of this objective, the Group has put in place a series of internal policies covering remuneration, recruitment, termination, promotion, working hours, holidays, equal opportunities, diversity, anti-discrimination and other benefits, and has complied with the relevant laws and regulations to ensure that all employees are treated fairly and reasonably.

Employment and Working Conditions

In order to attract and retain talents, the Group attaches great importance to the welfare and working conditions of our employees. The Company provides our employees with open, transparent and attractive remuneration and benefits, including extensive medical care, diversified product discounts, as well as birthday leave, study leave, paid paternity leave breastfeeding leave and other benefits. In addition, we offer a wide range of employee benefits to our subsidiaries, such as regular bodychecks, afternoon tea for employees, birthday benefits and wedding gifts. We maintain regular communication with our employees to understand the prevailing remuneration and benefit arrangements in the market and regularly review the Group's staff policies, benefits and facilities. As the market recovered in 2023, the talent market gradually flourished. During the salary review period, we conducted various market surveys and consolidated the salary levels of all employees in relation to their positions and experiences, and gradually adjusted the salaries of our employees to the market median to the 75th percentile, which is closely in line with the market rate of salary adjustment, in order to increase the sense of belonging of our employees, safeguard employees' competitiveness, and enhance the employee retention rates.

4. 以人為本，共同成長

我們深知員工的價值，並將員工視為企業長效發展的核心競爭力。我們堅定地致力於打造一個充滿包容、安全、尊重和和諧的工作環境，尊重員工的基本權益，以促進員工的職業發展並提升他們的工作成就感。為了確保這一目標的實現，本集團已制定了一系列內部政策，涵蓋薪酬、招聘、解僱、晉升、工作時數、假期、平等機會、多元化、反歧視和其他福利待遇，並遵守相關法律法規，以確保所有員工能夠獲得公平和合理的待遇。

僱傭及工作條件

為了吸引和挽留人才，本集團十分重視員工的待遇和工作條件。公司向員工提供公開透明、具有吸引力的薪酬與福利，包括覆蓋面廣的醫療保險、多元化的產品折扣，以及生日假、進修假、帶薪陪產假、哺乳假等福利等。此外，我們為旗下附屬公司提供多樣化的員工福利，包括定期體檢、員工下午茶、生日和結婚福利等。我們保持與員工定期溝通，了解市場上普遍的薪酬和福利安排，定期檢討本集團的員工政策、福利和設施。2023年市場復甦，人才市場逐漸興旺，我們在薪資回顧期間，進行各類市場調查，整合了所有員工對應崗位及經驗的薪資水平，逐步把員工的薪資上調至市場的中位至75分位數，緊貼市場調薪率水平，以增加員工歸屬、保障員工的競爭力，並提升員工的留任率。

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

Meanwhile, any employment contract of the Group should be terminated on reasonable and lawful grounds, and the termination process should be regular and in accordance with the applicable local labour laws and regulations.

As an employer concerned about family harmony among our employees, we have been endeavouring to implement corresponding measures, such as setting up well-equipped breastfeeding rooms and kindergarten in the office areas, to support our employees in striking a balance between family and work. We firmly believe that we can help our employees achieve a win-win situation between work and family through these family-friendly measures and create a harmonious working atmosphere.

The Group is also committed to fostering a work environment free from prejudice and discrimination and places a high value on the rights of its employees. We have established internal policies in our subsidiaries, the Global Equality, Diversity, Equity and Inclusion Principles and the Speak Up and Non-Retaliation Policy. The above policy aims to ensure that all employees have a working environment free from prejudice and discrimination. We support multiculturalism and select, recruit and promote our employees fairly and equitably on the basis of their individual expertise, skills and qualifications, regardless of nationality, gender, pregnancy, marital status, race, religion, disability and family status. In addition, we also have in place an Anti-Harassment Policy which does not tolerate any unlawful behaviour including harassment, vilification and personal injury to employees. During the Reporting Period, we have not committed any breaches of the relevant legislation and regulations⁴ in respect of recruitment and employment.

同時，本集團的任何僱傭合約應按照合理及合法理由終止，解僱流程應規範、並符合當地適用勞動法及法規。

作為一家關注員工家庭和和睦的僱主，我們一直努力實施相應的措施，例如設立設備齊全的哺（集）乳室，辦公園區內的幼兒園，以支持員工在家庭與工作之間取得平衡。我們深信，通過這些家庭友善的措施，能夠幫助員工實現工作和家庭的雙贏，並營造一個融洽和諧的工作氛圍。

本集團還致力於建構一個沒有偏見及歧視的工作環境，並高度重視員工權益，我們在附屬公司設立內部政策《全球平等、多樣性、公平和包容原則》及《直言與不報復政策》。上述政策旨在保障全體員工能擁有一個沒有偏見及歧視的工作環境。我們並支持多元文化，無論國籍、性別、懷孕、婚姻狀況、種族、宗教、殘疾和家庭狀況，我們都以個人的專業知識、技能和資歷對員工進行公平公正的甄選、招聘和晉升。此外，我們也制定了《反騷擾政策》，絕不容忍任何非法的行為，包括騷擾、中傷和員工的人身傷害。於本報告期，我們在招聘及僱傭方面並無違反相關法例及規例⁴的情況。

⁴ Including but not limited to the legal documents and regulations on recruitment and employment as set out in Appendix 1.
⁴ 包括但不限於附錄1中列載的有關招聘及僱傭方面方面的法律文件及規例。

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

We actively create an atmosphere of work-life balance in our office and organise various festivals, sports and entertainment for our employees. For example, Mid-Autumn Snowy Mooncake Workshop and Sports Challenge Day.

我們積極營造工作與生活平衡的辦公氛圍，並為員工舉行各種節慶及體育娛樂活動。例如：中秋冰皮月餅工作坊、運動挑戰日。



Mid-Autumn Snowy Mooncake Workshop
中秋冰皮月餅工作坊



Sports Challenge Day
運動挑戰日

Table of Human Resource Overview

人力資源概況表格

For Sports Experience Business in 2023 2023年運動體驗業務

2023
2023年

2022
2022年

2021
2021年

Human Resource Overview⁵

人力資源概況⁵

Total number of staff 員工總人數	Person 人	762	737	633
Number of staff – by gender 按性別劃分員工人數				
Male 男	Person 人	373	367	316
Female 女	Person 人	389	317	317
Number of staff – by age group 按年齡組別劃分員工人數				
<30 years old <30歲	Person 人	259	285	267
30-50 years old 30-50歲	Person 人	454	407	332
>50 years old >50歲	Person 人	49	45	34

⁵ In order to further improve data disclosure, disclosure of number of staff by geographic region and turnover rate is added for the year.
⁵ 為進一步完善數據披露，本年度新增披露按地區劃分的員工人數及流失率。

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

For Sports Experience Business in 2023 2023年運動體驗業務		2023 2023年	2022 2022年	2021 2021年
Number of staff – by employee type 按僱員類別劃分員工人數				
Full-time 全職	Person 人	687	661	550
Part-time 兼職	Person 人	75	76	83
Number of staff – by geographic region 按地區劃分員工人數				
Hong Kong 香港	Person 人	27	25	Nil
Mainland China 中國內地	Person 人	735	712	Nil
Others 其他	Person 人	0	0	Nil
Staff Turnover ⁶ 員工流失 ⁶				
Overall staff turnover rate 員工總流失率	%	64	56	52
Staff turnover rate – by gender 按性別劃分員工流失率				
Male 男	%	75	65	59
Female 女	%	53	47	45
Staff turnover rate – by age group 按年齡組別劃分員工流失率				
<30 years old <30歲	%	122	99	75
30-50 years old 30-50歲	%	33	30	36
>50 years old >50歲	%	35	22	27
Staff turnover rate – by geographic region 按地區劃分員工流失率				
Hong Kong 香港	%	44	28	Nil
Mainland China 中國內地	%	64	57	Nil
Others 其他	%	0	0	Nil

⁶ The formula to calculate the staff turnover rate of each category is: the number of employee turnover of the category for the Reporting Period/the total number of employees in the category at the end of the Reporting Period x 100%.

⁶ 各類別的員工流失率計算公式為：本報告期該類別的員工流失人數／本報告期年末該類別的總員工人數x100%。

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

For Multi-brand apparel and footwear business in 2023 2023年多品牌鞋服業務

Human Resource Overview ⁷ 人力資源概況 ⁷		2023 2023年	2022 2022年	2021 2021年
Total number of staff 員工總人數	Person 人	8,851	627	1,123
Number of staff – by gender 按性別劃分員工人數				
Male 男	Person 人	2,594	198	485
Female 女	Person 人	6,257	429	638
Number of staff – by age group 按年齡組別劃分員工人數				
<30 years old <30歲	Person 人	3,741	195	495
30-50 years old 30-50歲	Person 人	3,811	346	598
>50 years old >50歲	Person 人	1,299	86	30
Number of staff – by employee type 按僱員類別劃分員工人數				
Full-time 全職	Person 人	4,575	548	1,067
Part-time 兼職	Person 人	4,276	79	56
Number of staff – by geographic region 按地區劃分員工人數				
Hong Kong 香港	Person 人	307	251	Nil
Mainland China 中國內地	Person 人	1,962	211	Nil
United Kingdom 英國	Person 人	3,825	—	Nil
The United States & Canada 美國&加拿大	Person 人	1,900	—	Nil
Others ⁸ 其他 ⁸	Person 人	857	165	Nil

⁷ The formula to calculate the staff turnover rate of each category is: the number of employee turnover of the category for the Reporting Period/the total number of employees in the category at the end of the Reporting Period x 100%.

⁷ 各類別的員工流失率計算公式為：本報告期該類別的員工流失人數／本報告期末該類別的總員工人數x100%。

⁸ Other countries and regions include: Singapore, Bangladesh, India, Italy, Spain, Poland, Japan, Malaysia, Korea, Taiwan, Australia, Canada, Vietnam, Cambodia, Ireland, Portugal, France, Netherlands, Germany, Switzerland, Sweden, Macau.

⁸ 其他國家和地區包括：新加坡，孟加拉國，印度，意大利，西班牙，波蘭，日本，馬來西亞，韓國，臺灣，澳大利亞，加拿大，越南，柬埔寨，愛爾蘭，葡萄牙，法國，荷蘭，德國，瑞士，瑞典，澳門。

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

For Multi-brand apparel and footwear business in 2023 2023年多品牌鞋服業務

Staff Turnover⁹

員工流失⁹

Overall staff turnover rate 員工總流失率	%	64	46	28
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Staff turnover rate – by gender

按性別劃分員工流失率

Male 男	%	64	46	18
Female 女	%	63	45	36

Staff turnover rate – by age group

按年齡組別劃分員工流失率

<30 years old <30歲	%	91	78	34
30-50 years old 30-50歲	%	49	33	22
>50 years old >50歲	%	26	22	57

Staff turnover rate – by geographic region

按地區劃分員工流失率

Hong Kong 香港	%	27	70	Nil
Mainland China 中國內地	%	72	38	Nil
United Kingdom 英國	%	68	—	Nil
The United States & Canada 美國&加拿大	%	60	—	Nil
Others ¹⁰ 其他 ¹⁰	%	34	18	Nil

⁹ In order to further improve data disclosure, disclosure of number of staff by geographic region and turnover rate is added for the year.

⁹ 為進一步完善數據披露，本年度新增披露按地區劃分的員工人數及流失率。

¹⁰ Other countries and regions include: Singapore, Bangladesh, India, Italy, Spain, Poland, Japan, Malaysia, Korea, Taiwan, Australia, Canada, Vietnam, Cambodia, Ireland, Portugal, France, Netherlands, Germany, Switzerland, Sweden, Macau.

¹⁰ 其他國家和地區包括：新加坡，孟加拉國，印度，意大利，西班牙，波蘭，日本，馬來西亞，韓國，臺灣，澳大利亞，加拿大，越南，柬埔寨，愛爾蘭，葡萄牙，法國，荷蘭，德國，瑞士，瑞典，澳門。

Training and Development

We attach great importance to the growth and development of our employees and attach great importance to staff training. We actively provide a wide range of internal training for our employees to enrich their professional knowledge and enhance their job skills, thereby improving their work quality and efficiency, and meanwhile, cultivating their learning and problem-solving abilities. We make every effort to support our employees in enhancing their knowledge, skills and management capabilities. We provide customized training to meet the needs of employees in different areas and at different levels. During the Reporting Period, we provided a wide range of training, such as industry-specific professional training for our staff in the Human Resources Department, including the Core Competency of HRBP Certification Course and Recruitment Skills Workshop. Meanwhile, we also arranged for finance executives to participate in a corporate consultancy forum to understand the market dynamics in the Mainland China and Hong Kong.

In addition to internal training, our employees are also encouraged to attend relevant external training courses. We have established a Training and Development System in some of our subsidiaries to help employees received subsidies from the Company for relevant training costs upon completion of the courses and passing the examinations.

培訓與發展

我們非常注重員工的成長和發展，並十分重視員工培訓。我們積極為員工提供種類多樣的內部培訓，充實他們的專業知識、提升崗位技能，從而提高工作質量和效率，同時培養他們的學習能力和解決問題的能力。我們竭盡全力支持員工在知識、技能和管理等方面的能力提升。針對不同領域和各職級的員工需求，我們提供定制培訓。本報告期，我們提供了一系列的培訓，例如為人力資源部門的員工提供行業專業培訓，包括人力資源業務夥伴關鍵技能培訓證書課程和招聘技巧工作坊。同時，我們還安排財務高管參與了企業顧問論壇，了解國內與香港的市場動態。

除了內部培訓，我們還鼓勵員工參加相關的外部培訓課程。我們在一些附屬公司中設立了《培訓與發展制度》，幫助員工在完成課程並通過考試後，獲得公司資助相關培訓費用。

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

Table of Training Hours

受訓時數表格

For Sports Experiences Business in 2023 2023年運動體驗業務		2023 2023年	2022 2022年	2021 2021年
Employee Training¹¹ 僱員培訓¹¹				
Percentage of trained employees to total employees ¹² 受訓僱員佔僱員總百分比 ¹²	%	65	64	Nil
Percentage of trained employees – by gender 按性別劃分受訓僱員百分比				
Male 男	%	50	51	49
Female 女	%	50	49	51
Percentage of trained employees – by employee category 按僱員類別劃分受訓僱員百分比				
Functional heads 部門主管	%	8.4	8.0	12.0
Management 管理層	%	4.0	3.0	11.0
General/technical staff 一般／技術員工	%	87.6	89.0	77.0
Average training hours per employee ¹³ 每名僱員平均受訓時數 ¹³	Hours 小時	13.99	12.00	Nil
Average training hours – by gender 按性別劃分平均受訓時數				
Male 男	Hours 小時	13.11	12.00	16.00
Female 女	Hours 小時	14.84	12.00	16.00

¹¹ The formula to calculate the average training hours per employee of each category is: the number of training hours of employees of the category/the number of employees trained of the category.
各類別的每名員工平均受訓時數計算公式為：該類別的員工受訓總時數/該類別的受訓員工人數。

¹² The formula to calculate the percentage of trained employees to total employees is: the number of trained employees/total number of employees at the end of the Reporting Period x 100%.
受訓僱員佔僱員總百分比計算公式為：受訓員工人數/本報告期年末的總員工人數x100%。

¹³ The formula to calculate the employee trained rate of each category is: the number of employees trained of the category/the number of employees trained x 100%.

¹³ 各類別的員工培訓率計算公式為：該類別的受訓員工人數/受訓員工人數x100%。

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

For Sports Experiences Business in 2023 2023年運動體驗業務

		2023 2023年	2022 2022年	2021 2021年
Average training hours – by employee category 按僱員類別劃分平均受訓時數				
Functional heads 部門主管	Hours 小時	12.18	13.00	6.00
Management 管理層	Hours 小時	11.77	9.00	37.00
General/technical staff 一般／技術員工	Hours 小時	14.66	12.00	16.00

For Multi-brand Apparel and Footwear Business in 2023 2023年多品牌鞋服業務

Employee Training¹⁴ 僱員培訓¹⁴

		2023 2023年	2022 2022年	2021 2021年
Percentage of trained employees to total employees ¹⁵ 受訓僱員佔僱員總百分比 ¹⁵	%	18	39	Nil
Percentage of trained employees – by gender 按性別劃分受訓僱員百分比				
Male 男	%	38	22	15
Female 女	%	62	78	85
Percentage of trained employees – by employee category 按僱員類別劃分受訓僱員百分比				
Functional heads 部門主管	%	7.81	8.00	1.00
Management 管理層	%	0.82	3.00	3.00
General/technical staff 一般／技術員工	%	91.37	89.00	96.00

¹⁴ The formula to calculate the average training hours per employee of each category is: the number of training hours of employees of the category/the number of employees trained of the category.

¹⁴ 各類別的每名員工平均受訓時數計算公式為：該類別的員工受訓總時數/該類別的受訓員工人數。

¹⁵ The formula to calculate the percentage of trained employees to total employees is: the number of trained employees/total number of employees at the end of the Reporting Period x 100%.

¹⁵ 受訓僱員佔僱員總百分比計算公式為：受訓員工人數/本報告期年末的總員工人數x100%。

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

For Multi-brand Apparel and Footwear Business in 2023

2023年多品牌鞋服業務

Average training hours per employee ¹⁶ 每名僱員平均受訓時數 ¹⁶	Hours 小時	13.99	14.00	Nil
Average training hours – by gender 按性別劃分平均受訓時數				
Male 男	Hours 小時	80	15	3
Female 女	Hours 小時	84	13	5
Average training hours – by employee category 按僱員類別劃分平均受訓時數				
Functional heads 部門主管	Hours 小時	1.5	12.0	1.0
Management 管理層	Hours 小時	0.8	19.0	3.0
General/technical staff 一般／技術員工	Hours 小時	0.0	14.0	4.0

Occupational Safety and Health

The health and safety of our staff is our paramount importance, hence we have implemented different precautionary measures to ensure compliance with regulatory requirements. We adhere strictly to high standards of occupational safety and health, and actively identify potential occupational safety and health risks in the workplace, and strive to provide a zero-hazard working environment for our employees. For instance, we carried out formaldehyde treatment before moving into a new office, and leased air purifiers and deodorising greenery to reduce the potential harm posed to our staff health caused by renovations. During the Reporting Period, the occupational health and safety management systems of the Group's subsidiaries were certified to ISO45001.



職業安全與健康

我們將員工的健康和安全視為最重要的事項，因此我們採取了多項預防措施，以確保遵守監管規定。我們嚴格遵循職業安全和高標準，積極識別工作場所潛在的職業安全健康風險，並致力於為員工提供一個無危害的工作環境。例如，我們在新辦公室入駐前會進行甲醛治理，並租賃了空氣淨化器及可除甲醛的綠植減少因裝修給員工健康帶來的潛在傷害。於報告期內，本集團附屬公司的職業健康安全管理体系得到了ISO45001認證。

¹⁶ The formula to calculate the employee trained rate of each category is: the number of employees trained of the category/the number of employees trained x 100%.

¹⁶ 各類別的員工培訓率計算公式為：該類別的受訓員工人數/受訓員工人數x100%。

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

Occupational health and safety guidelines are tailored by the Group to different business units in response to the unique workplace and operating activities of our employees. For employees working under our sports-related operations, we offer them healthcare benefits such as free physical check-up services and complimentary access to sports facilities of the Company. In addition, we provided employees in our Hong Kong headquarters with office equipment such as ergonomic chairs and footrests to reduce shoulder and neck stress and prevent muscle pain, which is conducive to reducing the health risks for our employees. Clarks also has policies in place and utilises questionnaires and health and safety checklists to conduct occupational risk assessments for each of the three segments, i.e. retail, logistics and corporate services, to understand and minimise the health risks to our staff.

We attach great importance to the physical and mental wellness of our staff. To address the mental and work-related stress of our employees, the Group set reasonable fixed working hours and organised activities for our staff to participate from time to time, such as sports day, so that employees do not neglect their physical and mental health at work. The Group also placed information and pamphlets on emotional support at various locations, so that employees in need can easily obtain relevant consultation and support.

To cultivate our safety-first awareness, we continue to organise talks and workshops and provide relevant trainings, covering mental wellness, first aid and fire precaution. We also regularly conduct onsite safety inspections through inspections of firefighting installations, effectiveness of fire extinguishers and safety of firefighting exits. In addition, we pay special attention to employees who perform high-risk operations and ensure that employees are equipped with necessary personal protective equipment, such as safety goggles, gloves and helmets.

During the Reporting Period, there were no breaches of relevant laws and regulations in respect of occupational health and safety¹⁷.

本集團根據員工的具體工作及業務活動制定了相應的職業健康及安全指引。我們為在體育相關業務工作的員工提供醫療保健福利，例如免費體檢服務及免費使用公司的體育設施。另外，我們為香港總部的辦公室員工提供符合人體工學的座椅、腳踏等辦公設備，以幫助他們減少肩頸壓力、預防肌肉疼痛，有利於減少員工的辦公健康風險。Clarks也設立相關政策，並利用問卷及健康安全檢查表分別對零售、物流和企業服務三個板塊進行職業風險評估，以了解並降低員工的健康風險。

我們十分重視員工的身心健康。針對員工的精神及工作壓力，本集團設定合理的固定工時，並不時舉行一些活動供員工參與，例如運動日等，讓員工不要在工作時忽視身體與心理健康。本集團亦在不同地方放置情緒支援的信息及小冊子，讓有需要的員工輕易獲取相關諮詢，得到支持。

為培養員工「安全第一」的意識，我們持續組織講座及研討會，並提供相關培訓，其中涵蓋心理健康、急救、消防演練等。我們亦定期進行實地安全檢查，檢查消防裝置、滅火器有效性、消防通道安全性。另外，我們尤其關注進行高危作業的職工，確保職工配備必要的個人防護裝備，如安全護目鏡、手套及頭盔。

於本報告期，我們在職業健康及安全方面並無違反相關法例及規例¹⁷的情況。

¹⁷ Including but not limited to the legal documents and regulations relating to occupational health and safety as set out in Appendix 1.
¹⁷ 包括但不限於於附錄1中列載的有關職業健康及安全方面的法律文件及規例。

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

Table of Work Injury

工傷數據表格

Indicators ¹⁸ 指標 ¹⁸	Units 單位	2023 2023年
Number of work-related deaths 因工作關係而死亡的人數	Person 人	0
Rate of work-related deaths 因工作關係而死亡的比率	% 百分比	0
Number of working days lost due to work-related injuries ¹⁹ 因工傷損失工作日數 ¹⁹	Days 日	270

Labour Standards

As a responsible company, Viva Goods strictly adheres to the law and employment regulations requirements, and the Group does not tolerate the use of child labour or forced labour in our operations and supply chain. We also adhere to the principle that we will not require our employees to work during maternity leave or sick leave. To this end, we have explicitly incorporated the relevant policies into our Employee Handbook and conduct regular internal reviews to ensure that we remain in strict compliance with applicable laws and regulations²⁰. Our subsidiary Clarks publishes the Modean Slavery Report annually to specifically address the Company's management practices to prevent forced labour, which are rigorously enforced in accordance with the Code of Practice (working condition standards for suppliers, sub-contractors and service providers) and the Modern Slavery and Human Trafficking Policy.

勞工準則

作為一家負責任的企業，非凡領越嚴格遵守法律和僱傭條例的要求，本集團絕不允許在我們的營運和供應鏈中出現使用童工或強制勞工的情況。我們亦堅守不會要求員工在產假或病假期間工作的原則。為此，我們已將相關政策明確納入《員工手冊》，並定期進行內部檢討，以確保我們始終嚴格遵守適用法律法規²⁰。我們的附屬公司 Clarks 每年發佈《現代奴隸制報告》以專門闡述公司防止強制勞工的管理措施，並根據《行為準則（供應商、次級供應商和服務商工作條件標準）》和《現代奴隸制和人口販賣政策》嚴格執行。

¹⁸ During the Reporting Period, the inclusion of some new subsidiaries data in this Report completes the scope of the overall data statistics, resulting in a more significant change in the overall data statistics compared to 2022. As a result, data of previous years are no longer comparable and are no longer shown in this Report. The Group will report the number and rate of work-related deaths for each year from this Reporting Period onwards.

¹⁸ 在本報告期中，因本報告全盤包含了一些新的附屬公司數據，完善了整體數據的統計範圍，較2022年整體數據統計值發生較大改變。因此往年數據不再具有對比價值，不再在本報告中顯示往年數據。本集團將從本報告期開始匯報每年因工亡故的人數及比率。

¹⁹ The number of lost work days is defined as the number of days (other than serious injury) that actually caused the person to be absent from work due to the injury or disease, and it is at least one day from the day following the date of the injury or disease.

¹⁹ 損失工作日數是指實質造成傷害或者職業病患者自受傷或發病當日的下一日算起至少有一天因受傷或患病離開工作崗位的事故（重傷除外）。

²⁰ Including but not limited to the legal documents and regulations relating to labour standards as set out in Appendix 1.

²⁰ 包括但不限於附錄1中列載的有關勞工準則方面的法律文件及規例。

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

The Group's Human Resources Department is responsible for carefully reviewing all identification documents provided by the applicants to avoid the use of child labour. To ensure full compliance with applicable laws and regulations, regular audits and internal reviews are performed. If any employee found to be in breach of our labour policies, we take it seriously and will take disciplinary action and may even pursue legal action against them to maintain a fair, legal and ethical working environment.

Business Ethics and Anti-corruption

The Group does not tolerate corruption or malfeasance. To this end, we have developed internal policies, the Anti-Corruption and Anti-bribery Commitment, covering the areas of bribery, extortion, fraud, money laundering and anti-corruption, which are explicitly included in the Group's Code of Business Conduct. These policies clearly define the responsibilities of employees and are detailed in the Employee Handbook, which requires all employees to comply strictly with the anti-corruption policy.

We strictly prohibit all employees from accepting money or any other gifts from outside entities such as customers, suppliers, contractors, authorities or other business partners. Meanwhile, through our internal Conflict of Interest and Declaration Policy, we require our employees to refrain from engaging in any activity that may give rise to a conflict of interest with the Company's business. Detailed guidelines on responsible business behaviour are clearly set out in the Group's Employee Handbook.

在聘請新員工之前，本集團的人力資源部門負責仔細審核申請人提供的所有身份證明文件避免出現使用童工的情況。我們定期進行審核和內部檢討，以確保完全遵守適用的法律法規。如果發現任何員工違反我們的勞工政策，我們將會嚴肅，並將採取紀律處分措施，甚至可能對其進行法律追究，以維護公平、合法和道德的工作環境。

商業道德及反貪污

本集團絕對不容忍貪污或瀆職行為的出現。為此，我們已制定了內部政策《反腐敗和反賄賂承諾書》，涵蓋賄賂、勒索、欺詐、洗黑錢和反貪污等領域，並將其明確列入集團的商業行為準則。這些政策明確界定了員工的責任，並在《員工手冊》中詳細說明，要求所有員工嚴格遵守反腐敗政策。

我們嚴格禁止所有員工接受來自客戶、供應商、承包商、機構或其他業務夥伴等外部實體的金錢或任何其他禮物。同時，我們通過內部的《利益衝突及申報政策》要求員工避免參與任何可能導致與公司業務存在利益衝突的活動。詳細有關負責任商業行為的指導原則，本集團已於《員工手冊》中明確列出。

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

We are actively building an anti-corruption culture. During the Reporting Period, we arranged anti-corruption training programmes for our Board members and employees in Hong Kong headquarters and Mainland China subsidiaries to update them on the latest anti-corruption enforcements and proper practice procedures. Clarks is also committed to ensuring that every employee understands their role in working ethically and protecting the brand's reputation by launching a new anti-bribery and corruption training programme on Clarks online training portal in September 2023, which includes but is not limited to: the Company's Anti-money Laundering and Sanctions Policy Overview, Global Anti-bribery and Anti-corruption – Training and Policies, Conflicts of Interest – Training and Policies, and Gifts and Hospitality – Training and Policies.

The Group supports the implementation of our policy on ethical behaviour by establishing an internal whistle-blowing mechanism. Employees are encouraged to report any misconduct anonymously or by name as early as possible through three reporting channels (i.e. email, post or telephone). All whistle-blowing cases will be treated with strict confidentiality and further investigated by a designated commissioner to ensure that whistle-blowers have the freedom to report grievances without retaliation.

During the Reporting Period, there were no breaches of relevant legislation and regulations²¹ in the area of anti-corruption and therefore no corruption litigation cases were concluded.

我們積極建設反貪腐文化。在本報告期，本集團為香港總部和內地附屬公司的董事會成員和員工安排了反貪污培訓課程，以使他們了解最新的反貪污執法行動和適當的做法程序。Clarks也為了確保每位員工都了解自己在道德工作和保護品牌聲譽方面的作用，於2023年9月在Clarks online training portal上推出了新的反賄賂和腐敗培訓課程，內容包括但不限於：公司的反洗錢和制裁政策概述、全球反賄賂和反腐敗-培訓和政策、利益衝突-培訓與政策、禮品和招待-培訓和政策。

本集團通過建立內部舉報機制，以支持我們執行道德行為方面的政策。我們鼓勵員工通過電郵、郵寄或電話這三條舉報渠道，盡早對任何不當行為作出匿名或實名舉報。我們會對所有舉報個案進行嚴格保密處理，並由指定專員進一步調查，以保障舉報人士能夠自由地提出舉報申訴而免於報復。

於本報告期，我們在反貪污方面並無違反相關法例及規例²¹，故沒有已審結的貪污訴訟案件。

²¹ 包括但不限於於附錄1中列載的有關反貪污方面的法律文件及規例。

²¹ Including but not limited to the legal documents and regulations related to anti-corruption as set out in Appendix 1.

5. STRICT QUALITY CONTROL AND RESPONSIBLE SOURCING

Sustainable Supply Chain

Suppliers are the foundation for the quality of our products and the basis on which the Group communicates its vision of sustainable development. Through our diversified sports and footwear businesses, we connect with many stakeholders along the value chain. The Group follows relevant internal policy documents, such as the Viva Goods Supplier Social Responsibility Management Handbook, Regulations on Supplier Quality Assurance, the Procurement Management Regulations, Social Responsibility and Hazardous Chemicals Pledge and the Supply Chain Management Regulations, etc., and takes into account the environmental and social indicators and performance of our suppliers in selecting our suppliers. We establish long term and friendly partnerships with suppliers with good performance and ensure that their products and services meet our expected standards and that their operations will not cause significant adverse impact on the environment and society. We continually evaluate our suppliers' corporate social responsibility performance and prohibit any unlawful or improper business cooperation. We are committed to improving supply chain risk management by actively engaging our suppliers and partners in preventing and curbing the occurrence of improper practices such as corruption and commercial bribery.

The Group identifies environmental and social risks at each stage of the supply chain by preparing an annual Risk Management Report. The major raw materials involved in our procurement include leather, rubber, textiles, metals and related chemicals to support the manufacturing, logistics and sales of footwear and apparel products. The above processes may also cause air and water pollution or certain waste emissions and GHG emissions at the environmental level. At the social level, delays, disruptions or major quality problems in the supply chain may lead to higher costs for the Company and affect the Company's brand reputation. Therefore, we proactively manage potential risks in the supply chain and promote social and environmental impact monitoring along the supply chain by establishing an effective communication mechanism with suppliers and a product quality control system.

5. 嚴控品質，責任採購

可持續供應鏈

供應商是我們產品品質的基石，同時也是本集團傳達自身可持續發展願景的基礎。我們通過多元化的體育和鞋服業務與價值鏈上眾多利益相關者建立聯繫。本集團遵循相關內部政策文件，例如《非凡領越供應商社會責任管理手冊》《供應商資質審查管理規定》《採購管理辦法》《社會責任和危險化學品承諾書》和《供應鏈管理辦法》等，在篩選供應商時充分考慮其環境和社會方面的指標和表現。我們與表現良好的供應商建立長期友好的合作夥伴關係，並確保他們的產品和服務達到我們的預期標準，以及他們的運營不會對環境和社會造成重大不良影響。我們會持續評估供應商的企業社會責任表現，禁止任何不合法或不正當的商業合作。我們積極與供應商和合作夥伴共同預防和制止腐敗和商業賄賂等不正當行為的發生，致力於提升供應鏈風險管理。

本集團通過每年制定《風險管理報告》來識別供應鏈每個環節的環境和社會風險。我們採購涉及的主要原材料包括皮革、橡膠、紡織品、金屬以及相關化學製品，以支持鞋服產品的製造、物流和銷售。上述環節在環境層面上也有可能對空氣、水造成污染，或產生一定的廢棄物排放和溫室氣體排放。在社會層面，供應鏈的延遲、中斷或質量出現重大問題會導致公司成本上升，並影響公司品牌聲譽。所以，我們通過建立與供應商的有效溝通機制和商品質量控制體系，以積極管理供應鏈上的潛在風險，並推進供應鏈上的社會和環境影響監控。

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

In terms of supplier communication, the Group monitors the performance of its suppliers through telephone calls, balanced scorecards and key performance indicators. It also conducts technical audits on its suppliers and provides training to those suppliers with problems identified in the audits, so as to facilitate the improvement of the suppliers. In addition, the Group maintains cooperative relationships with some of its suppliers by improving the way they communicate with each other. In terms of quality control of goods, the Group uses Level 1 and Level 2 of Acceptance Qualification ("AQL") 1.0 standards for acceptance. We also focus on the issue of wages in the supply chain, and have taken the dismissal without payment of wages by the suppliers in India very seriously. The Group has assigned our Corporate Social Responsibility Team to monitor subcontracting related issues, and regularly reports on action plans and conducts procurement review meetings. Through the compliance risk review, we have standardised our resources and accountability assessment in supply chain management and established management processes for second and third tier suppliers.

According to the "Social Responsibility and Hazardous Chemicals Pledge", the Group classifies and describes aromatic amine dyes, toxic substances and other restricted substances that are definitely not contained in our products, and lists in detail "Aromatic amines that are carcinogenic to human beings", "Aromatic amines that are carcinogenic to animals and possibly carcinogenic to human beings", "toxic substances" and "chemical substance standards to be met by children's products". In accordance with the document, we require the relevant suppliers' plants to comply with the mandatory standards for textiles and clothing of the People's Republic of China (GB18401 2010 and GB31701 2015) in the course of production and processing, so as to safeguard the health and safety of consumers as well as employees.

To support the local economy and promote green procurement, the Group gives priority to cooperation with local suppliers. At the same time, we promote the procurement of sustainable raw materials and encourage our suppliers to develop environmental protection policies and management measures to reduce and control the adverse impacts on human health and the environment caused by gases, solid wastes, wastewater and hazardous wastes arising from their production and operation activities. When evaluating new suppliers, we require them to provide relevant supporting documents such as environmental assessment reports, emission permits and use of hazardous chemicals.

在供應商溝通方面，本集團通過電話、平衡計分卡及關鍵績效指標來監控供應商的績效表現；並對供應商進行技術審計，針對在審計中發現的問題的供應商進行培訓，從而推進供應商的改進工作。此外，本集團通過改善與部分供應商的溝通方式，以維持合作關係。在商品質量控制方面，本集團使用驗收合格（「AQL」）1.0標準中的一級及二級標準來進行驗收。我們還重點關注供應鏈中的工資問題，對印度地區的供應商未有支付工資的解僱行為引起高度重視。本集團委派我們的企業社會責任團隊負責監控分包的相關問題，並定期彙報有關行動計劃及進行採購評審會議。通過開展合規風險審閱，我們規範化供應鏈管理中的資源及問責評估工作，對二三級供應商建立管理流程。

根據《社會責任和危險化學品承諾書》，本集團對芳香胺染料、有毒物質及其他產品中絕不含有的限制物質進行分類和說明，並詳細列舉了「對人體有致癌性的芳香胺」、「對動物有致癌性，對人體可能有致癌性的芳香胺」、「有毒物質」和「兒童產品需符合的化學物質標準」。我們根據該文件，要求相關供應商工廠在生產加工時必須符合中華人民共和國紡織品及服裝強制標準(GB18401 2010及GB31701 2015)，以保障消費者以及員工的健康與安全。

為了支持本地經濟並推動綠色採購，本集團優先考慮與當地供應商合作。同時，我們推動可持續原材料的採購，並鼓勵供應商制定環境保護方針和管理措施，減少和控制因生產經營活動而產生的氣體、固體廢物、廢水以及有害廢棄物對人體健康和環境造成的不良影響。在評估新供應商時，我們要求供應商提供環評報告、排污許可和危險化學品使用等相關證明文件。

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

Case Study:

LNG used S.Cafe® Eco-Tech Coffee Yarn

LNG, a subsidiary of the Group, has officially used S.Cafe® Eco-Tech Coffee Yarn in 2023. S.Cafe® Eco-Tech Coffee Yarn transforms waste coffee grounds into an eco-friendly functional fabric that prolongs the life of the coffee bean and provides superior comfort, odour absorption, UV protection and quick drying. Coffee grounds have a natural cavity on the yarn surface, which provides the best natural protection against UV rays. The structure of the coffee grounds allow quick transfer of moisture to the surface of the fabric to achieve a quick-drying effect, keeping the body cool and comfortable during exercise.



案例：

LNG使用S.Cafe®環保科技咖啡紗

本集團附屬公司LNG在2023年正式使用S.Cafe®環保科技咖啡紗。S.Cafe®環保科技咖啡紗將廢咖啡渣轉化成環保機能布料，延續咖啡豆生命，並提供卓越的舒適、吸附異、紫外線防護和快乾功能。咖啡渣在紗線表面具天然空洞，成為折射紫外線的最佳天然防護其結構能將水分快速在纖維表面傳到，達到快乾效果保持運動中的身體保持涼爽舒適。

We require our suppliers to strictly adhere to our Supplier Code of Conduct. The Supplier Code of Conduct specifies requirements for ethical behaviour, health and safety, labour rights and environmental responsibility. As part of our monitoring mechanism, we conduct regular audits, site visits and evaluations to ensure our suppliers fully comply with our requirements. If a supplier fails to meet the expected standards, we may terminate the contractual relationship with the supplier.

我們要求供應商嚴守我們的供應商行為守則。供應商行為守則明確規範了道德行為、健康與安全、勞工權益和環境責任等方面的要求。作為監督機制的一部分，我們定期進行審計、實地視察和評估，以確保供應商完全符合我們所提出要求。如果供應商未能達到預期標準，我們可能會終止與其的合約關係。

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

Table of number of suppliers – by geographical region
按地區劃分的供應商數目表格

Total number of suppliers as of the end of the Reporting Period 截至報告期末的供應商總數	3,101
Number of suppliers – by geographical region 按地區劃分的供應商數目	
Mainland China 中國內地	607
Hong Kong 香港	92
Italy 意大利	42
India 印度	12
Vietnam 越南	12
Others ²² 其他 ²²	2,266
Total number of suppliers ²³ who comply with the Supplier Code of Conduct 符合聘用供應商的慣例的供應商總數 ²³	2,820

Our Quality Products and Services

The key to the success and long term development of the Group's business lies in the quality of its products and services. We attach great importance to the quality and safety of our products throughout the entire production and marketing process of our footwear and apparel business. The Group requires all of its apparel to comply with the relevant product safety and environmental standards, including but not limited to GB 18401-2010 (National General Safety Technical Code for Textile Products), GB 31701-2015 (Safety Technical Code on Infant and Children's Textile Products) and ISO9001:2015 Quality Management Standard Verification before being sold to customers.

優質產品及服務

本集團的業務成功和長期發展的關鍵在於產品和服務的質量。我們在鞋服業務的整個生產到上市的過程中都非常注重產品的質量和安全。本集團要求所有服飾都必須符合相關的產品安全和環境標準，包括但不限於GB 18401-2010《國家紡織產品基本安全技術規範》、GB 31701-2015《嬰幼兒及兒童紡織產品安全技術規範》以及ISO 9001:2015質量管理標準。只有通過上述標準的驗證後，我們才會將產品出售給客戶。

²² Other countries and regions include: Austria, Belgium, Cambodia, Canada, France, Germany, Japan, Korea, Malaysia, Netherlands, Poland, Republic of Ireland, Singapore, Spain, Sweden, Switzerland, United Arab Emirates, United Kingdom, United States, Albania, Indonesia, Romania, Bangladesh, Singapore.

²² 其他國家和地區包括：奧地利、比利時、柬埔寨、加拿大、法國、德國、日本、韓國、馬來西亞、荷蘭、波蘭、愛爾蘭共和國、新加坡、西班牙、瑞典、瑞士、阿拉伯聯合酋長國、英國、美國、阿爾巴尼亞、印度尼西亞、羅馬尼亞、孟加拉國、新加坡。

²³ The contracts with the suppliers that do not comply with Supplier Code of Conduct are not renewed after contract expiration.

²³ 不符合聘用供應商管理的供應商已到期解約，不再續聘。

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



Bossini ISO 9001 QME Certificate
Bossini ISO 9001 QME證書



Laibin Ning Juli Shoes Company Limited ISO9001-QMS Certificate
來賓寧聚力鞋業有限公司ISO9001-QMS證書

In terms of product inspection, the Group has also formulated relevant internal policies and documents to safeguard the quality of the products, including but not limited to the "Viva Goods - Quality Management System for Large Production Suppliers", "Product Processing and Customisation Agreement", "Inspection Report" and "After-sale Returns Procedure", etc., products are inspected, tested, approved and accepted by the Group before they are put into the warehouses. If the products fail to meet the inspection standards and quality requirements, we shall have the right to refuse to accept the products and refuse to pay for the unqualified products, and the supplier shall indemnify the Company for all the losses incurred. In the event of a quality problem for the products, the supplier shall organise a quality meeting with the relevant personnel to analyse the cause of the failure and complete an analysis report, and cooperate with us to implement necessary remedial measures to rectify the problem. During the Reporting Period, there was no product recall for safety and quality reasons in the reporting business scope.

Case Study: Clarks product quality

At Clarks, products are manufactured and inspected in accordance with international standards relating to quality such as BS, ISO, ASTM and DIN. In addition, in order to ensure that Clarks products always comply with the relevant international footwear standards, Clarks maintains a high degree of cooperation with SATRA, an independent footwear research organisation based in the UK, which constantly keeps abreast of the latest industry trends and conducts product research and testing to ensure that Clarks can provide consumers with the best quality products.

在產品檢定方面，本集團也制定了相關內部政策及文件，以保障產品質量，包括但不限於《非凡領越-供應商大貨質量管理制度》《產品加工定作協議》《檢品日報》和《售後退次流程》等，本集團在貨物入庫之前會進行檢查、測試、批准和驗收，如果產品不符合本集團的檢驗標準和質量要求，我們有權拒絕收貨，並且有權拒絕支付該批不合格產品的貨款。同時，供應商應該對由此造成的全部損失進行賠償。如果產品出現質量問題，供應商將組織相關人員召開質量會議，分析不合格的根本原因，填寫分析報告，並與我們合作，實施必要的補救措施來解決問題。於報告期內，彙報業務範圍概無因安全及健康原因召回產品。

案例： Clarks的產品質量

在Clarks，產品的生產和檢驗必須符合BS、ISO、ASTM和DIN等與質量差相關的國際標準體系。此外，為了使Clarks的產品始終符合相關國際鞋類標準，Clarks與英國的獨立鞋類研究機構SATRA保持高度合作，不斷關注行業最新動態並進行產品研究和測試，以保障Clarks能為消費者提供最優質的產品。

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

To build a trusting and transparent relationship with our clients, we provide an easily accessible and responsive customer services hotline and email for customers enquiries. In addition, we clearly state our product return and exchange policy at the back of each sales receipt to help provide clarity and certainty for our customers.

In terms of complaints, customers can lodge their complaints in relation to products and services via the Company's complaint mailbox or to the staffs in person. We will handle and follow-up customers' complaints in a timely manner in accordance with the internal policies of various businesses, such as the "Customer Complaint Management Regulations" of Tianjin Li Ning Sports Centre.

For the sports experience business of the Group, the total number of complaints received during the Reporting Period was 32, and for the multi-brands apparels and footwears business, the total number of complaints received during the Reporting Period was 10,907, all of which have been handled.

Advertisement

In order to ensure our sales and marketing products comply with relevant local laws and regulations and to provide accurate descriptions and information to our customers, the Group has implemented internal "Regulations on the Development of Advertising Business" to govern our advertising practices. We collect relevant advertising certificates in accordance with local laws and examine whether the contents of the advertisements are legal, truthful and the concept is in line with objective facts. Only approved materials can be placed on the market and any advertisement with false statements, misleading information or exaggeration will be prohibited.

Data Privacy

In order to ensure the privacy of our customers, the Group is constantly concerned about the safekeeping of their personal data in a secure and safe manner. Customer information is regarded as strictly confidential and the Group has incorporated a privacy policy into the Staff Handbook to ensure that all staff are aware of and recognise the importance of protecting customer privacy. In addition, new employees are required to understand and sign a Data Protection and Privacy document.

為了建立與客戶之間誠信透明的合作關係，我們提供方便快捷的客戶服務熱線和電子郵件，以便客戶垂詢。此外，我們的銷售收據背面詳細說明我們的產品退換政策，以幫助客戶可以清晰明確地享受相關服務。

在投訴方面，客戶可經投訴郵箱或當場向職員作出對產品及服務的投訴，我們會按照不同業務的內部政策，例如天津李寧運動中心的《客戶投訴管理條例》，及時處理和跟進客戶的投訴個案。

本集團的運動體驗業務，於報告期內接獲的投訴數目合共32宗；本集團的多品牌鞋服業務，於報告期內接獲的投訴數目合共10,907宗，均已悉數處理。

廣告

為確保我們的銷售和營銷產品符合當地相關法律法規的規定，並向客戶提供準確的描述和信息，本集團實施了內部的《廣告業務開發管理條例》來管理我們的廣告行為。我們會根據當地法律收取相關廣告證明，並審查廣告內容是否合法、真實，構思符合客觀事實。只有獲得批准的材料才能投放市場，任何虛假陳述、誤導消費者或誇大的廣告將被禁止。

數據保密

為了確保客戶的隱私，本集團持續關注並以安全妥善的方式保管客戶的個人資料。客戶資料被視為嚴格保密的信息，本集團已將私隱政策納入《員工手冊》，以確保所有員工清楚了解並重視保護客戶隱私的重要性。此外，新入職員工也需要了解並簽署《資料保障及隱私》文件。

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

Clarks has data privacy teams in both the UK and the EU, with dedicated personnel to guarantee compliance and handle data privacy issues. Clarks uses software from One Trust, a globally recognised provider of data privacy software, to manage cookies, data subject access requests and data privacy assessments. In April 2023, Clarks reissued its internal data privacy and protection policy, the Global Privacy Policy, and worked with IT department to support staff and management in engaging with the policy and training.

During the Reporting Period, we have complied with laws and regulations relating to consumer privacy matters and data security²⁴.

Intellectual Property Right

The Group attaches great importance to intellectual property rights and has formulated an internal "Intellectual Property Management System" and "Trademark Management Measures". To protect our intellectual property rights, the Group utilises copyrights, trademarks, confidential information and other applicable legal protection. Furthermore, we work closely with law firms to regularly update and protect our trademarks. At the same time, new employees are required to understand and sign an "Intellectual Property Rights" document to ensure that they have a clear and in-depth understanding of the importance of intellectual property rights. In addition, the Group requires that employees do not consent to the use of company names, trademarks, patents and other intellectual property rights by suppliers in their advertisements, marketing materials or other materials without the written permission of the Company. We have added relevant policies on intellectual property rights to our Employee Handbook. These measures are designed to ensure that the Group's intellectual property is properly protected.

All Clarks products are labelled with appropriate patterns to identify the materials used in the upper, lining and sole. This follows written technical documentation on labelling and sizing to facilitate machine identification. The Company also uses written procedures to manage the labelling of products containing wool, fur and synthetic pelt.

During the Reporting Period, we have been complying with the relevant laws and regulations in respect of advertising and labelling in relation to the products and services provided by the Group²⁵.

Clarks則在英國和歐盟都設有專門的數據隱私團隊，並有專人管理的合規和隱私相關事務。Clarks使用全球公認的數據隱私軟件提供商One Trust的軟件來管理Cookie、數據主體訪問請求和數據隱私評估。2023年4月，Clarks重新發佈了其內部數據隱私和保護政策《全球隱私政策》，並聯合IT部門一起支持員工和管理層參與該政策和培訓。

於報告期內，我們已遵守相關消費者隱私事項和數據安全的法律和法規²⁴。

知識產權

本集團對知識產權非常重視，並制定了內部的《知識產權管理制度》和《商標管理辦法》。為了保護我們的知識產權，本集團利用版權、商標、保密信息以及其他適用的法律保護手段。並且，我們與律師事務所密切合作，定期更新和保護我們的商標。同時，新入職的員工也需要了解並簽署《知識產權》文件，以確保他們對知識產權的重要性有清晰、深入的認識。此外，本集團要求，在未經公司書面許可的情況下，員工不得同意供應商在其廣告、推銷材料或其他材料中使用公司名稱，商標，專利以及其他知識產權。我們已將有關知識產權的相關政策添加到《員工手冊》中。這些措施旨在確保本集團的知識產權得到妥善保護。

Clarks所有產品都用適當的圖案標籤進行分類，以識別鞋面、內襯和鞋底所用的材料。這遵循了相關標籤和尺寸的書面技術文件，方便機器進行識別。公司還使用書面程序管理含有羊毛、毛皮和人造毛皮的產品的標籤。

於本報告期，我們就與本集團所提供產品及服務相關的廣告、標籤一直遵守相關法律和法規²⁵。

²⁴ Including but not limited to the legal documents and regulations on consumer privacy and data safety set out in Appendix 1.

²⁴ 包括但不限於於附錄1中列載的有關消費者隱私事項和數據安全方面的法律文件及規例。

²⁵ Including but not limited to the legal documents and regulations on advertisement, label set out in Appendix 1.

²⁵ 包括但不限於於附錄1中列載的有關廣告、標籤方面的法律文件及規例。

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

6. HEALTHY COMMUNITY, REWARD THE SOCIETY

Over the years, the Group has been supporting social welfare and has formulated internal policies to support related activities, including but not limited to the areas of education, sports and health. Leveraging on its sports resources and human capital, the Group has organised a number of sports related activities and community events, and is committed to promoting active and healthy lifestyles and enhancing the health and well-being of the public in various locations.

Community Service Statistics 社區服務統計

Units 單位

Number of Events and Activities Supported ²⁶ 所支持的事宜及活動次數 ²⁶	Time 次	203
Total Hours of Community Service Contributed 貢獻社區服務總時數	Hour 小時	2,883
Amount of social investment of the Company during the Reporting Period 報告期內公司社會投資金額	dollar 元	3,222,563
Number of Beneficiaries Served 服務受益人數	Person 人	52,964

Promoting Sports and Healthy Living

It is our commitment to promote a nationwide sportive culture and to continue to foster wider public participation in different sports and fitness activities. For example, we organised in Tongxiang the Li Ning Sports Park Ping Pong Competition, Wutong Street Community Fun Sports Day and 2023 Chinese Badminton Association Amateur Club League Tongxiang Regional Competition for public participation. In addition, we regularly communicate with sports related organisations/departments to organise large scale tournaments, such as the CJBL China Secondary School Basketball League All Star Game and the China Primary School Basketball League Grassroots Tournament (Zhejiang Division), to help teenagers develop teamwork skills and physical fitness from an early age, and to nurture and develop athletes reserves for the country. We also organised sports and fun activities for the senior cadre of the Ministry of Human Resources and Social Security, which not only promote the concept of sports and fitness, but also help them develop a healthy and active lifestyle. During the Reporting Period, a number of sports activities suitable for citizens of different ages were successfully organised.

6. 健康社區，回饋社會

多年來，本集團一直支持社會公益，並制定了內部政策以支持相關活動的開展，包括但不限於教育、體育和健康等領域。本集團利用自身的體育資源和人力資本，舉辦了多項與體育相關的活動和社區活動，致力於在各地推廣積極健康的生活方式，提升市民的健康和福祉。

普及體育及健康生活

我們致力在全國推廣體育文化，繼續推動公眾參與各種體育和健身活動。例如，我們在桐鄉舉辦李寧體育園乒乓球比賽、梧桐街道社區黨建共建趣味運動會和2023年中國羽毛球協會業餘俱樂部聯賽桐鄉大區賽，讓公眾參加。此外，我們還定期與體育相關機構／部門溝通，舉辦大型賽事，例如CJBL中國初中籃球聯賽全明星賽、中國小學生籃球聯賽基層賽（浙江賽區），助力青少年從小培養團隊合作能力、增強體魄，並為國家培養和發掘體育後備人才。我們還組織人社局老幹部參加運動、趣味活動等，除推廣運動健身理念外，亦幫助他們養成健康積極的生活方式。於本報告期，我們已成功舉辦了多項適合不同年齡層市民參加的體育活動。

²⁶ During the Reporting Period, the inclusion of some new subsidiaries data in this Report completes the scope of the overall data statistics, resulting in a more significant change in the overall data statistics compared to that of 2022. As a result, previous years' data is no longer comparative and is no longer shown in this Report.

²⁶ 在本報告期中，因本報告全盤包含了一些新的附屬公司數據，完善了整體數據的統計範圍，較2022年整體數據統計值發生較大改變。因此往年數據不再具有對比價值，不再在本報告中顯示往年數據。

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



Li Ning Sports Parks Ping Pong Competition
李寧體育園乒乓球比賽



2023 Chinese Badminton Association Amateur Club
League Tongxiang Regional Competition
2023年中國羽毛球協會業餘俱樂部聯賽桐鄉大區賽



CJBL China Secondary School Basketball League
All Star Game
CJBL中國初中籃球聯賽全明星賽



Ministry of Human Resources and Social Security
Senior Cadre Activity
人社局老干部活動

The foundation of health for all is comprehensive fitness. During the Reporting Period, the Group actively participated in the Hefei 2023 Swimming Training Subsidy Policy for Primary and Secondary School Students, with a total of 472 participants. We insisted on strengthening youth sports, with the main objective of teaching primary and secondary school students swimming skills and improving their physical fitness. At the same time, through the provision of swimming training subsidy for primary and secondary students, we encourage parents to bring their children to participate in swimming training.

In addition, we have been actively communicating with community leaders to organise regular activities to enhance public health awareness. For example, we held Physical Fitness Monitoring activities in the community to help those in need understand their own health conditions and promote Li Ning Sports Centres to enhance the brand's influence.

全民健康的基礎是全面健身。在本報告期內，本集團積極參與合肥市2023年中小學生游泳培訓補貼政策，共計472人參與其中。我們堅持加強青少年體育工作，主要目標是教授中小學生游泳技能和提高他們的身體健康素質。同時，我們也通過發放中小學生游泳培訓補貼，鼓勵家長帶領他們的孩子參加游泳培訓。

此外，我們亦積極與社區相關負責人溝通，定期舉辦相關活動，提升公眾的健康意識。比如舉行體質監測走進社區的活動，幫助有需要的人了解自身身體狀況，並宣傳李寧運動中心，提升品牌影響力。

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



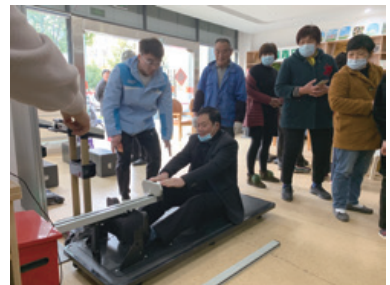
National Physical Fitness Monitoring in Jiangsu Xingfu Property (江蘇幸福物業)
國民體質監測走進江蘇幸福物業



National Physical Fitness Monitoring in Jing Hai (靜海府)
國民體質監測走進靜海府



National Physical Fitness Monitoring in Likang community (麗康社區)
國民體質監測走進麗康社區



National Physical Fitness Monitoring in The Aqua (中海碧林灣)
國民體質監測走進中海碧林灣



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



National Physical Fitness Monitoring in Qinbei village (秦北村)
國民體質監測走進秦北村社區



National Physical Fitness Monitoring in Jiangoutou (尖溝頭) community activity
國民體質監測走進尖溝頭社區活動



National Physical Fitness Monitoring in Lehui Yuncheng Nursery (樂慧韻城幼兒園)
國民體質監測走進樂慧韻城幼兒園



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

Fostering Social Inclusion

In line with the spirit of "Giving back to the Community", the Group has a strong sense of responsibility to the communities we depend on, operate in and serve. The Group actively promotes social inclusion and fully supports the Group's interaction with the local community, including but not limited to the youth and socially disadvantaged groups.

During the Reporting Period, the Group launched a large number of public welfare activities in the communities in Mainland China, such as the "Women's Day Public Welfare Lecture", the "Art Public Welfare Class", the "Fitness Knowledge Popularisation Community Walk", the "Teenagers' Health Lecture Volunteer Clinic" and the "Drowning Prevention Public Welfare Seminar", etc., which attracted more than 10,000 participants in total. We spread knowledge about health, safety and culture to groups from all Community Groups, and popularise a positive attitude towards life.

We also insist on donating resources to groups in need or social welfare organisations for distribution to people in need. We also utilize online charity to make charitable donations to help those in need.

促進社會共融

本集團秉承「取之社會，用之社會」的精神。本集團對我們所依賴、所經營及所服務的社區有著強烈的責任感。本集團積極促進社會共融，全力支持本集團與當地社區的交流，對象包括但不限於青少年及社會弱勢群體。

在報告期內，本集團在中國內地社區開展了大量公益活動，例如，「三八婦女節公益講堂」、「藝術公益課堂」、「健身知識普及社區公益行」、「青少年健康大講堂義診活動」和「防溺水公益講座」等等，共計吸引超過萬人參與。向社會各界的群體傳遞有關健康、安全以及文化相關的知識，普及陽光積極的生活態度。

我們還堅持向有需要的群體，或者社福機構捐出物資，以便派發給有需要人士。我們亦採用線上慈善方式，進行慈善捐款，幫助有需要的人士。

Case Study:

非凡領越體育發展(北京)公司 – Donation of Love

During the Reporting Period, in line with the Group's long-standing love and sense of social responsibility to the community, 非凡領越體育發展(北京)公司 made a donation to the children of migrant workers at Yuehe School (月河學校) in Tongzhou District, Beijing. The donations included TVs, computers, clothing, T-shirts, table soccers, mugs, desktop purifiers and other living and learning materials. Providing them with better learning environment and in turn get quality education and development.



案例：

非凡領越體育發展 (北京)公司－愛心捐贈

於本報告期非凡領越體育發展(北京)公司秉承著本集團對社會一貫的愛心和社會責任感，對北京市通州區月河學校的外來務工人員子弟進行了愛心捐贈。我們向他們捐贈的物資包括電視、電腦、服裝、T恤、桌上足球、水杯、桌面淨化器等生活以及學習用品幫助他們能夠在更好的學習環境中得到優質的教育和發展。

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

Case Study:

Ningbo Li Ning Sports Park – Blood Donation

On 19 February 2023, the Group's Ningbo Li-Ning Sports Park hosted a blood donation activity entitled "Donate Blood for Love without Boundaries" initiated by Ningbo City Blood Station, the Party's Joint Secretariat of Qianwan New Zone Pioneer Public Service (前灣新區鋒領公益黨建聯建秘書處) and Rainbow Bay Social Work Service Centre. The activity was well received by the staff and residents of the Group. The blood donation activity not only contributed to the social welfare cause, but also fully demonstrated the Group's staff's commitment and dedication.



案例：

寧波李寧體育園－無償獻血

於2023年2月19日，本集團的寧波李寧體育園承辦了由寧波市中心血站、前灣新區鋒領公益黨建聯建秘書處、彩虹灣社會工作服務中心等單位發起的「獻熱血愛無疆」無償獻血活動。活動得到了本集團企業員工和居民群眾的積極響應、踴躍參與。此次獻血活動不僅為社會公益事業作出了貢獻，更充分展現了本集團員工敢於擔當、勇於奉獻的風採。

Clarks, a subsidiary of the Group also has a strong commitment to social responsibility, having partnered with UNICEF and MiracleFeet, an international charity focusing on children with Talipes equinovarus since 2012, and has developed a new sustainability strategy in 2023, which has elevated 'community development' to the level of the Company's strategy.

本集團的附屬公司Clarks也同樣具備非常優秀的社會責任和擔當。Clarks從2012年就開始與聯合國兒童基金會和一家關注兒童先天性杵狀足的國際公益機構「MiracleFeet」開展合作，並在2023年制定了新的可持續發展戰略，將「社區發展」提升到公司戰略層面。

Case Study:

Clarks charity business

During the Reporting Period, Clarks demonstrated its strong sense of social responsibility by donating £20,000 to UNICEF, £10,000 to the British Red Cross and £60,000 to "MiracleFeet", helping many groups in need internationally. Meanwhile, during the Reporting Period, Clarks employees also raised £4,273 for charities in the local communities where the company is based and distributed £1,900 worth of shopping vouchers to local community groups, including schools and other community organisations.

Clarks has teamed up with Sals Shoes and ShoeAid, UK footwear charities, to donate shoes to communities in need, and has launched a shoe recycling programme, 'ShoeShare', which enables members of the public to donate their old shoes to be reused, repaired or recycled. As of October 2023, more than 53 tonnes of shoes have been recycled through the programme.

案例：

Clarks的公益事業

在報告期內，Clarks向聯合國兒童基金會捐贈20,000英鎊，向英國紅十字會捐贈10,000英鎊，向「MiracleFeet」捐贈60,000英鎊，在國際上幫助了眾多需要幫助的群體，展現了其強大的社會責任感。同時，Clarks員工還在報告期內為公司所在當地社區的慈善機構籌集了4,273英鎊，並向包括學校和其他社區團體在內的當地社區群眾發放了價值1,900英鎊的購物代金券。

Clarks聯合英國關注鞋類慈善事業的機構Sals Shoes和ShoeAid，向有需要的社區捐贈鞋子。Clarks還開展了鞋子回收計劃「ShoeShare」使公眾能夠捐出舊鞋進行再利用、維修或回收。截止2023年10月，共計有超過53公噸鞋子因此計劃得到了回收利用。

7. CONSERVATION OF NATURE AND HARMONIOUS CO-EXISTENCE

The impact of the Group's business activities on the environment and natural resources includes, but not limited to, GHG emissions, energy consumption, wastewater and related hazardous/non-hazardous waste arising from product design, packaging, production, logistics and distribution, and corporate operations. In order to fulfil our commitment to environmental protection, the Group has systematised its environmental policy to effectively manage our environmental impact. We focus on reducing emissions, improving energy efficiency and exercising prudence in the use of the earth's resources. At the same time, we endeavour to build up internal environmental awareness and continue to enhance the environmental consciousness of our staff, guiding them to adopt the concept of sustainable development in their daily work and to make the best use of resources. To this end, we have also formulated internal policies to implement the relevant initiatives, including but not limited to the "Energy Saving and Consumption Reduction Management System", the "Facilities and Equipment Management System", the "Waste Reduction Targets and Measures to Adopt" and the "Office Energy Conservation System". The Group promotes green office practices through internal circulars, reminders on energy and water conservation labels and notice boards. We also organise regular trainings on environmental activities covering topics such as waste reduction, energy conservation and carbon reduction. The Group follows relevant guidelines and principles to reduce its own environmental footprint and that of the entire value chain, and continues to promote green transformation, take an active role in climate change responsibility, and implement various measures such as raw material management, packaging material control, pollution reduction and waste management.

In addition to international and regional laws and regulations, our subsidiaries adopt and comply with internationally recognised management system standards and other relevant certifications, such as the ISO 14001 environmental management system and the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), depending on the nature of their business. Clarks, a subsidiary of the Group, has also formulated its own internal "Animal Welfare Policy" to ensure the protection of wild animals, the prevention of international trade of endangered species, the welfare of domestic livestock used in the supply chain is addressed, and to promote the sustainable use and protection of natural resources.

7. 守護自然，和諧共生

本集團業務活動對環境及天然資源的影響包括不限於，因產品設計、包裝、生產、物流配送和公司營運所產生的溫室氣體排放、能源消耗、廢水以及相關有害／無害廢棄物。為了履行對環境保護的承諾，本集團已將環境政策系統化，以有效管理我們的環境影響。我們專注於減少排放、提高能源效率，並在使用地球資源方面謹慎行事。同時，我們致力於內部環保意識的建設，持續增強員工的環保意識，引導員工在日常工作中秉持可持續發展的理念善用資源。為此，我們還制定相應的內部政策來貫徹相關舉措，包括但不限於《節能降耗管理制度》《設施設備管理制度》《減少廢棄物的目標及所採取的措施》以及《辦公室節約能源制度》。本集團通過內部通告、節能節水標籤提示和於信息牆來宣傳綠色辦公方式，我們還定期組織環境培訓活動，內容涵蓋減廢、節能和減碳等主題。本集團遵循相關的指引和原則，旨在減少自身以及整個價值鏈的環境足跡，持續推進綠色轉型，積極承擔氣候責任，並切實做好原材料管理、包裝材料控制、減少污染、廢棄物管理等各項工作。

除了國際及地區法律及法規，我們的附屬公司亦會根據業務性質，採用和遵守國際認可的管理體系標準及其他相關認證，例如ISO14001環境管理體系、《瀕危野生動植物種國際貿易公約》(CITES)等，本集團旗下的Clarks也制定自己內部的《Animal Welfare Policy》，以確保保護野生動物、防止瀕危物種的國際貿易，關注供應鏈中使用的家畜的福利，並促進自然資源的可持續利用和保護。

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

[illegible]

Clarks

ANIMAL WELFARE POLICY

INTRODUCTION

At Clarks, everything we do is built on our strong ethical heritage and the way we do business is underpinned by a strong sense of our responsibilities to a global customer base. The Clarks of Business Ethics are one of the ethical principles we expect of employees to demonstrate to ensure that the highest standards are maintained. These include:

- We operate with integrity and honesty
- We are committed to making sound and environmental responsible a key part of what we make & deliver.

As part of this, Clarks places a high priority on animal welfare and our product supply chains. We have a strong reliance upon the manufacturers and users of animals and respect that all Clarks should support and follow the requirements set in the policy and produce the diligence down their supply chain.

PURPOSE

Clarks Responsible Sourcing Policy for Animal Derived Materials ensures that Clarks suppliers understand the:

- requirements and expectations that Clarks places on animal welfare in our product supply chain.
- expectations that suppliers will take steps to promote good animal welfare (the Five Freedoms) within their supply chain.
- promise to source from suppliers with adequate good animal welfare/husbandry practices.
- species, animal welfare and information requirements which apply to the supply of animal skins and wool used in Clarks footwear.
- procedures for demonstrating compliance to the policy.

Suppliers are expected to apply a Declaration of conformity each year to confirm that they have reviewed and will comply with the requirements and set in this policy.

POLICY

The purpose of the business requirement is to ensure that animal supply chains. The following requirements should be applied to animal derived materials used in our products. Clarks will not knowingly source materials which are in compliance with this policy. The requirements outlined in this policy will be reviewed periodically and updated specifically when:

- All Animal Derived Materials
 - Clarks does not accept any animal derived materials from:
 - Endangered species as defined by:
 - The International Union for Conservation of Nature and Natural Resources (IUCN) – and its categories critically endangered, endangered, vulnerable, or near threatened. This does not include species categorised as 'least concern', 'near threatened' or 'conservation dependent'.
 - Species on International Trade in Endangered Species (CITES) Appendix I and II.
 - The US Endangered Species Act.
 - Species known to be at risk of being reclassified by relevant CITES or expert determination in the conservation compliance.
- Species listed in the US List of Commerce Endangered Species (WHS)

Leather

Responsible Sourcing Policy for Animal Derived Materials

Page 6 of 6

[illegible]

The subsidiaries of the Group are also committed to packaging sustainability, responsible sourcing of leather, minimising GHG emissions, increasing the use of renewable energy and working to improve the efficiency of waste recycling, through the adoption of internal Codes of Conduct within each company, and guided by the United Nations' sustainability goals on climate action and responsible consumption and production.

本集團的附屬公司也通過各公司內部的《行為準則》，並以聯合國關於氣候行動和負責任的消費和生產的可持續發展目標為指導，致力於提高包裝的可持續性，負責任地採購皮革，最大限度地減少溫室氣體排放，增加可再生能源的使用，致力於提高廢棄物的回收效率。

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

We have set quantitative environmental targets for 2021, with carbon emission targets, waste targets, energy use targets and water use targets, but as the Group completed the acquisition of Clarks in 2022, whose revenue in 2023 account for more than 85% of the Group's overall revenue. Therefore, in the Reporting Period, the Group was required to take into account Clarks' situation and re-establish its directional environmental targets to set the foundation for specific quantitative targets in the future. The detail of the key environmental targets and actions are set out in the subsequent sections.

During the Reporting Period, the Group adheres to comply with international and regional legal and regulatory requirement²⁷ regarding environmental protection and there were no non-compliance cases relating to air and GHG emissions, discharges into water and land, and the generation of hazardous and non-hazardous wastes.

Climate Change

In order to continue echoing the national dual carbon targets of "strives to reach the peak of carbon dioxide emission by 2030, and to achieve carbon neutral by 2060" as set out by the PRC government, as well as to address the significant financial and non-financial risks that may be faced by different areas of the Group's business, the Group is firmly committed to managing climate-related issues and has formulated strategies for mitigation, adaptation and resilience. We have formulated corresponding internal policies and documents, such as the "Climate Change Management Act" and "Climate and Related Response Actions Affecting the Company", according to the characteristics of each of our businesses, in order to monitor the impact of climate change on our business, to cope with the corresponding risks and to capitalise on the opportunities.

我們已於2021年度設立定量環境目標，分別訂立碳排放目標、廢棄物目標、能源使用目標及水資源使用目標，但因本集團於2022年完成了對Clarks的收購，其2023年的收入佔集團整體收入的85%以上，所以本報告期，本集團需要考慮Clarks的情況並重新設立方向性的環境目標，為將來具體的量化指標奠定基礎。主要環境目標和行動詳見後續章節。

於本報告期內，本集團致力於遵守與環保相關的國際及地區法律及法規²⁷且概無涉及廢氣及溫室氣體的排放、向水及土地的排污、以及有害及無害廢棄物的產生之違規情況。

氣候變化

為繼續響應中國政府所提出的「二氧化碳排放力爭2030年前達到峰值，2060年前實現碳中和」的雙碳目標，以及應對本集團不同業務範疇可能面臨的重大財務和非財務風險，本集團堅定致力於管理與氣候相關的事宜，並制定了緩解、適應和抗逆力策略。我們根據各業務的特點制定相應的內部政策和文件，如《氣候變化管理辦法》和《對公司產生影響的氣候及相關應對行動》等，以監測氣候變化對我們業務的影響，應對相應的風險並把握機遇。

²⁷ 詳情請參考附錄1：本集團遵守的法律法規。

²⁷ For details, please refer to Appendix 1: Compliance with Laws and Regulations by the Group.

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

According to the content of the "ESG Risk Analysis" section, climate change may trigger more frequent and severe extreme weather events such as hurricanes, floods and heavy rainfall. These physical risks of climate change could cause damage to our production facilities, warehousing and transportation corridors, which in turn could affect our supply chain and delivery capabilities, resulting in higher insurance claims or disputes. At the same time, climate change can cause business interruptions, shop closures, product damage or loss, and even threaten the lives of employees and customers. In order to cope with these emergencies, we have formulated clear contingency policies, such as the Emergency plan for flood prevention and control, Windstorm Plan and other internal documents, to cultivate our staff's awareness of the relevant climate risks and to ensure we are fully prepared. Clarks, a subsidiary of the Group, also organised a TCFD (Taskforce on Climate Related Financial Disclosures regulations) seminar in Q4 2023 to help identify climate related risks and opportunities in the business at both its own and Group levels. In addition, we will engage with stakeholders to discuss and address the impacts of climate change, support our business partners in achieving decarbonisation targets and work with all parties to build a sustainable business model.

In order to address the risks associated with climate change we have identified, we have set up relevant directional targets and are actively contributing to their realisation through specific plans and steps. We will continue to promote the Group's clean and low-carbon transformation to enhance our climate resilience and sustainable competitiveness. At the same time, we will continue to refine, detail and quantify our climate change objectives and related targets, integrate our climate agenda into our business operations and ensure we can effectively respond to the challenges brought about by climate change.

根據「ESG風險分析」章節中的內容，氣候變化可能引發更頻繁和嚴重的極端天氣事件，如颶風、洪水和暴雨。這些氣候變化的物理風險可能對我們的生產設施、倉儲和運輸通道造成損害，進而影響供應鏈和交貨能力，造成更高的保險索賠或糾紛。同時，氣候變化還可能導致業務中斷、商店關閉、產品損壞或損失，甚至威脅到員工和客戶的生命安全。為了應對這些緊急情況，我們制定了明確的應急政策，例如《防汛應急預案》《防風預案》等內部文件，培養員工應對相關氣候風險的意識，以確保我們做好充分準備。本集團的附屬公司Clarks也於2023年第四季度舉辦TCFD (Taskforce on Climate Related Financial Disclosures regulations)研討會，幫助自身與集團層面確定業務中與氣候相關的風險和機遇。此外，我們還會與利益相關者保持溝通，以商討並應對氣候變化所帶來的影響，支持我們的業務夥伴實現脫碳目標，並與各方攜手建立可持續的業務模式。

為了應對我們所識別出的與氣候變化相關的風險，我們已設立相關方向性目標並通過具體計劃及步驟積極助力其實現。我們持續推動本集團向清潔低碳轉型，以提升我們的氣候適應能力和可持續競爭力。同時，我們將不斷完善並具體細化和量化我們的氣候變化目標和相關指標，將氣候議程融入我們的業務運營中，並確保我們能夠有效應對氣候變化帶來的挑戰。

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

Target Scope 目標範疇	Business Segment 業務板塊	Environmental Target 環境目標	Specific Plans and Steps 具體計劃及步驟
GHG Emission 溫室氣體 排放	Multi-brands apparels and footwears business 多品牌鞋服 業務	<ul style="list-style-type: none"> To achieve carbon neutrality by 2050; 於2050年度前實現碳中和； Vigorously launch publicity and education work on the concept of green operation, and integrating the concept of sustainable development and green awareness into the work and life of our employees. 大力開展綠色運營理念的宣教工作，將可持續發展理念與綠色環保意識融入員工的工作與生活。 	<ul style="list-style-type: none"> Focus on low-carbon product marketing and communication activities, and actively create a low-carbon scene in shops; 重視低碳產品營銷傳播活動，積極在門店中營造低碳場景； Introduce low carbon products with high price/quality ratio, quality and variety according to the characteristics and needs of consumers; 根據消費者人群特徵和需求推出高性價比、高質量、多樣化的低碳產品； Encourage staff to adopt green communication methods such as video and teleconferencing; 鼓勵員工採用綠色溝通方式，如視像及電話會議； Conduct regular inspections of the Group's vehicles; 為本集團旗下車輛定期進行檢測； Ensure the emissions of the Group's vehicles are in compliance with the standards and control the level of emissions; 確保本集團車輛的廢氣排放符合標準，控制排放水平； Strictly control the use of air-conditioning. When the indoor temperature is suitable, staff can use air-conditioning intermittently without opening the windows and doors to avoid wasting energy on cold air leakage. 嚴格控制空調的使用。當室內溫度適宜時，員工可以間歇性使用空調，不開門窗，避免冷風外泄浪費能源。

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

Target Scope 目標範疇	Business Segment 業務板塊	Environmental Target 環境目標	Specific Plans and Steps 具體計劃及步驟
	Sports experience business 運動體驗業務	<ul style="list-style-type: none"> To achieve carbon neutrality by 2050; 於2050年度前實現碳中和； Vigorously launch publicity and education work on the concept of green operation, and integrating the concept of sustainable development and green awareness into the work and life of our employees. 大力開展綠色運營理念的宣教工作，將可持續發展理念與綠色環保意識融入員工的工作與生活。 	<ul style="list-style-type: none"> Utilize the influence of sport to encourage stakeholders and sports enthusiasts to take action on climate change; 利用體育運動的影響力鼓勵利益相關者和運動愛好者採取行動應對氣候變化； Encourage staff to adopt green communication methods such as video and teleconferencing; 鼓勵員工採用綠色溝通方式，如視像及電話會議； Conduct regular inspections of the Group's vehicles; 為本集團旗下車輛定期進行檢測； Ensure the emissions of the Group's vehicles are in compliance with the standards and control the level of emissions; 確保本集團車輛的廢氣排放符合標準，控制排放水平； Strictly control the use of air-conditioning. When the indoor temperature is suitable, staff can use air-conditioning intermittently without opening the windows and doors to avoid wasting energy on cold air leakage. 嚴格控制空調的使用。當室內溫度適宜時，員工可以間歇性使用空調，不開門窗，避免冷風外泄浪費能源。

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

Case Study:

In Zhejiang Province, rainfall and typhoons are common from June to September every year, so we have formulated an emergency plan for flood prevention and control and set out the relevant countermeasures:

1. In the event of extreme weather, such as typhoons, relevant management measures issued by the local government will be followed;
2. In view of the occasional extreme weather, the countermeasures are mainly to check the weather forecast and prevent the impact of weather changes on the Company in advance, and to check the local weather notices and guidance in advance.

案例：

浙江省每年6月-9月，雨水及颱風較多，我們制定防洪防汛應急預案，並列明相關應對措施：

1. 如有極端天氣，如颱風等情況，依據當地政府出臺的相關管理措施執行；
2. 極端天氣偶發，應對措施主要以提前查看天氣預報及提早預防天氣變化對公司產生的影響，提早查看當地發布的天氣變化通知及指導意見。

Improve Energy Efficiency

The Group recognises that improving energy efficiency is an important measure to reduce the impact of climate change. For this purpose, we have formulated internal policies such as the "Energy and Water Resources Management Measures" and "Li Ning Sports Park Energy Saving and Consumption Reduction Management Regulations" for the purpose of refining and improving the Group's internal management measures and implementing the energy saving target tasks. The following table demonstrates the Group's environmental targets and the specific implementation plans and steps in respect of energy usage.

提高能源使用效率

本集團認為提高能源效率是降低氣候變化影響的重要舉措。為此，我們制定了《能源、水資源管理辦法》和《李寧體育園節能降耗管理規程》等內部政策，用於細化和完善集團內部管理措施，落實節能目標任務。下表展示了本集團在能源使用方面的環境目標以及具體的實施計劃及步驟。

Target Scope 目標範疇	Business Segment 業務板塊	Environmental Target 環境目標	Specific Plans and Steps 具體計劃及步驟
Energy use 能源使用	Multi-brands apparels and footwears business 多品牌鞋服業務	<ul style="list-style-type: none"> Minimise the use of non-renewable or fossil energy; 盡可能減少非可再生或化石能源使用比率； 	<ul style="list-style-type: none"> Building of energy-efficient office; 打造節電辦公室； Replace incandescent lamps with energy-saving lamps; 以節能燈取代白熾燈； Installation of sensor-activated lamps; 安裝自動感應燈具； Replace business travel with teleconferencing where appropriate; 酌情以遠程會議代替商務差旅； Encourage the use of public transport among staffs. 鼓勵員工使用公共交通工具。

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

Target Scope 目標範疇	Business Segment 業務板塊	Environmental Target 環境目標	Specific Plans and Steps 具體計劃及步驟
	Sports experience business 運動體驗業務	<ul style="list-style-type: none"> Minimise the use of non-renewable or fossil energy; 盡可能減少非可再生或化石能源使用比率； Gradually adopt the use of clean energy for energy supply (new energy vehicles, solar power installations). 逐步替換使用清潔能源供能（新能源汽車、太陽能發電裝置）。 	<ul style="list-style-type: none"> Building of energy-efficient office; 打造節電辦公室； Replace incandescent lamps with energy-saving lamps; 以節能燈取代白熾燈； Installation of sensor-activated lamps; 安裝自動感應燈具； Replace business travel with teleconferencing where appropriate; 酌情以遠程會議代替商務差旅； Encourage the use of public transport among staffs; 鼓勵員工使用公共交通工具； Installation of photovoltaic power generation. 安裝光伏發電裝置。

The Group is committed to creating energy efficient offices, promoting LED lighting, PIR sensors and solar heating. In particular, Clarks, a subsidiary of the Group, has sourced and used 100% renewable energy and replaced over 500 fluorescent light bulbs with LED alternatives in its UK offices, distribution centres and directly owned and controlled shops. During the summer, the Group maintains air conditioning at 25 degrees Celsius and requires staffs to follow the 'switch off' practice by switching off relevant electrical equipment at the end of the working day. Our refrigeration system regulates indoor temperature using smart technology and data analysis to optimise energy performance and promote energy conservation.

本集團致力於打造節電辦公室，推廣LED照明、PIR傳感器及太陽能加熱。其中，本集團附屬公司Clarks在其英國辦事處、配送中心以及直接擁有和控制的商店內已經採購並使用100%的可再生能源，並用LED替代品取代了500多個熒光燈泡。在夏天的時候，本集團會將空調維持在攝氏25度，並要求員工貫徹落實「人走電關」的做法，下班後關閉相關用電設備等。我們的製冷系統調節室內溫度利用智能技術及數據分析來優化能源性能並促進節能。

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

To alleviate the pressure of energy shortages, reduce emissions, and promote the innovative and efficient use of energy, we have taken a number of measures. Firstly, we are reducing air transport by improving our operations, for example by using lower-emission land transport. Secondly, we have endeavoured to enhance the efficiency of our energy usage by increasing the proportion of clean energy use, actively introducing renewable energy, and upgrading the hardware of our sports and footwear businesses to capture energy saving opportunities. In addition, we have added more electric vehicle charging facilities in our sports facilities to support the development of electric vehicles in the country. In addition to installing solar panels and solar hot water systems, we are also committed to providing more charging facilities for electric vehicles.

Responsible Resource Management

For the effective management of the large amount of municipal water required by our sports facilities and to achieve our water conservation targets, we have adopted a variety of measures in accordance with the Emergency plans for environmental protection and Resource utilization management regulations. While the Group has no problem in sourcing water, we conserve water and actively control the amount of water used in our daily operations. For example, we have installed rainwater and wastewater recycling systems at selected sports venues to collect and reuse water resources for toilet flushing, irrigation, cleaning and sanitation. We also regularly check for water leakage in water pipes and regularly inspect water meters. If we find abnormal water consumption, we will trace the cause and make timely corrections. In addition, we install water-saving devices such as sensor-activated taps and water-saving devices to improve water efficiency throughout the office. At the same time, we are also investing in environmental protection infrastructure, including water reuse systems, centralised sewage treatment and centralised solid waste treatment facilities. The aim of these measures is to ensure that we manage our water resources effectively, achieve the water saving targets in the table below and promote environmental protection.

為了緩解能源短缺的壓力、減少污染排放並促進能源創新和高效利用，我們採取了多種措施。首先，我們通過改善公司營運，例如使用排放較低的陸地運輸來減少空運。其次，我們致力於提升能源利用效率，增加了清潔能源的使用比率，積極引進可再生能源，並對我們的體育及鞋服業務進行硬件升級，以抓住節能的機會。此外，我們在體育設施中增設更多電動汽車充電裝置，以支持國內電動汽車的發展。除了安裝太陽能板和太陽能熱水系統外，我們也致力於提供更多的電動汽車充電設施。

珍惜地球資源

為了有效管理我們體育設施所需的大量市政用水並實現節水目標，我們根據《環境保護應急預案》和《資源使用管理規定》採取了多種措施。雖然本集團在求取水源方面沒有問題，但我們會在日常營運中節約用水，積極控制水的使用量，例如，我們在特定的體育場所安裝了雨水和廢水回收系統，以收集和再利用水資源，用於沖洗廁所、灌溉、清潔和衛生。我們還會定期檢查水管漏水情況、定期檢查水錶，如發現異常用水量，我們會追蹤原因並及時進行修正。此外，我們會為辦公室安裝自動感應水龍頭和節水裝置等節水設備，以提高整個辦公場所的用水效率。同時，我們還不忘積極投資於環境保護基礎設施建設，包括中水回用系統、污水集中處理和固體廢棄物集中處理設施。這些措施的目的是確保我們有效管理水資源，實現下表中的節水目標並促進環境保護。

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

Target Scope 目標範疇	Business Segment 業務板塊	Environmental Target 環境目標	Specific Plans and Steps 具體計劃及步驟
Water use 水資源使用	Multi-brands apparels and footwears business 多品牌鞋服業務	<ul style="list-style-type: none"> Save water and enhance water efficiency; 節約用水，提升用水效益； Eliminate the discharge of untreated sewage and wastewater in the production process. 杜絕生產過程中未經處理的污水、廢水排放。 	<ul style="list-style-type: none"> Installation of water saving taps; 安裝節水水龍頭； Regular monitoring of water meters and timely rectification if abnormal water consumption is detected. 定期監察水錶，如若發現用水量異常，便進行及時整改。
	Sports experience business 運動體驗業務	<ul style="list-style-type: none"> Save water and enhance water efficiency. 節約用水，提升用水效益。 	

Reduce Waste

As a part of our environmental management, we endeavour to promote waste reduction and recycling at our subsidiaries, sports venues, retail outlets, offices and warehouses. We have formulated internal policies such as "Waste Reduction Targets and Measures to Take" and "Environmental Hygiene Management Regulations" to categorise, collect and manage solid waste within the Group, which is collected and disposed of by professional organisations.



Waste categorisation: installation of different types of waste collection bins
垃圾分類：設置不同類別收垃圾箱

減少廢棄物

作為我們環境管理的一部分，我們致力於在附屬公司、運動場所、零售店、辦公室和倉庫推廣減少廢物和回收利用。我們制定了《減少廢棄物的目標及所採取的措施》《環境衛生管理辦法》等內部政策，對本集團內的固體廢棄物進行分類、收集和管理，並由專業機構進行收集和處置。



Recycle paper for repeated use
回收紙張，二次利用

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

Target Scope 目標範疇	Business Segment 業務板塊	Environmental Target 環境目標	Specific Plans and Steps 具體計劃及步驟
Waste generation 廢棄物產生	Multi-brands apparels and footwears business 多品牌鞋服業務	<ul style="list-style-type: none"> • Increase product packaging recycling rate 提高產品包裝回收率 • Increase office waste paper recycling rate 提高辦公室廢紙回收率 • Increase office electronic equipment recycling rate 提高辦公室電子設備回收率 	<p>Increase recycling rate of packaging: 提升包裝回收率：</p> <ul style="list-style-type: none"> • Phase out non-essential disposable packaging and halt usage of plastic bag packaging; 逐步淘汰非必要的一次性包裝，不使用塑料袋包裝； • Increase proportion of environmentally friendly materials used in product packaging (eco-friendly wax ropes, recycled PE material moisture-proof bags, PE tapes, etc.); 提高環保材料在產品包裝中的使用佔比（環保蠟繩、再生PE材料防潮袋、PE膠帶等）； • Use of decomposable packaging materials; 使用可分解包裝材料； <p>Categorised recycling: 分類回收：</p> <ul style="list-style-type: none"> • For recyclable waste, including waste paper and waste metals, set up collection points for recyclable waste, which will be collected by the waste recycling department. 對可回收廢棄物，包括廢紙類、廢金屬類，設置可回收廢棄物收集點，由廢棄物資回收部門回收； • For hazardous waste, set up hazardous waste warehouse for storage and appoint qualified third party to handle and dispose of the waste in a uniform manner to ensure compliance with the laws and regulations on the disposal of hazardous waste. 對有害廢棄物，建立危廢品倉庫存放，委任有資質第三方統一處理及棄置，確保遵守有害廢棄物處置的法律法規。

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

Target Scope 目標範疇	Business Segment 業務板塊	Environmental Target 環境目標	Specific Plans and Steps 具體計劃及步驟
			<ul style="list-style-type: none"> Improve office waste recycling system and keep statistics on the amount of waste paper recycled; 完善辦公室廢棄物回收系統，統計廢紙回收數量； Encourage paper reprinting and set the default mode of all network printers to duplex printing; 鼓勵紙張重複打印，並將所有網絡打印機的默認模式設為雙面打印； Digitise internal communication and distribute memoranda and reports electronically; 數字化內部溝通，以電子形式分發備忘錄及報告； <p>Electronic equipment recycling: 電子設備回收：</p> <ul style="list-style-type: none"> Develop an electronic equipment recycling programme and monitor its status on a regular basis; 制定電子設備回收計劃，定期監察計劃進行狀況；

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

Target Scope 目標範疇	Business Segment 業務板塊	Environmental Target 環境目標	Specific Plans and Steps 具體計劃及步驟
	Sports experience business 運動體驗業務	<ul style="list-style-type: none"> • Increase office waste paper recycling rate 提高辦公室廢紙回收率 • Increase office electronic equipment recycling rate 提高辦公室電子設備回收率 • Categorise recycling waste 分類回收廢棄物 	<p>Categorised recycling: 分類回收：</p> <ul style="list-style-type: none"> • Provide different bins for recyclable waste, non-recyclable waste and non-hazardous waste and calculate the respective recycle rates; 為可回收廢棄物、不可回收廢棄物和無害廢棄物提供不同的垃圾桶，並計算各自回收率； • Improve the office waste recycling system and keep statistics of the amount of waste paper recycled; 完善辦公室廢棄物回收系統，統計廢紙回收數量； • Encourage paper reprinting and set default mode of all network printers to duplex printing; 鼓勵紙張重複打印，並將所有網絡打印機的默認模式設為雙面打印； • Digitise internal communication and distribute memoranda and reports electronically; 數字化內部溝通，以電子形式分發備忘錄及報告； <p>Electronic equipment recycling: 電子設備回收：</p> <ul style="list-style-type: none"> • Develop an electronic equipment recycling programme and monitor its status on a regular basis; 制定電子設備回收計劃，定期監察計劃進行狀況；

Case Study:

Clarks environmentally friendly packaging

In recent years, Clarks, the Group's subsidiary, has also been committed to reduce the environmental impact of packaging, focusing on the development of fully recyclable, FSC (Forest Stewardship Council®) certified plastic-free shoeboxes. The Company plans to phase out single-use plastic bags from its shops in Europe and the UK with paper bags over the course of 2024 to help it set and meet its waste-related targets for the future.

案例：

Clarks的環保包裝

近年來，本集團的子公司Clarks也一直致力於減少包裝對環境的影響，著力開發了完全可回收並有FSC (Forest Stewardship Council®)認證的無膠鞋盒。公司計劃在2024年期間逐步用紙袋淘汰其在歐洲和英國商店中的一次性塑料袋，以幫助其在未來制定並達成廢棄物相關目標。

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

Table of Environmental Performance Data²⁸

環境表現數據表格²⁸

2023 sports experience business 2023年運動體驗業務		2023 2023年	2022 2022年	2021 2021年
Emissions 排放物				
Carbon emissions in total and intensity 碳排放總量及密度				
Scope 1 emissions ²⁹ 範圍1排放量 ²⁹	Tonnes 公噸	1,923.0	664.6	703.2
Scope 2 emissions ³⁰ 範圍2排放量 ³⁰	Tonnes 公噸	15,280.3	12,424.5	12,763.8
Scope 3 emissions ³¹ 範圍3排放量 ³¹	Tonnes 公噸	27.5	Nil	Nil
Total emissions 總排放量	Tonnes 公噸	17,230.8	13,089.1	13,467.0
Total emission intensity 總排放密度	Tonnes/FTE ³² 公噸／FTE ³²	26.1	19.8	24.5

²⁸ During the Reporting Period, the inclusion of Clarks data in this Report completes the scope of the overall data statistics, resulting in a more significant change in the overall data statistics compared to that of 2022. As a result, previous years' data is no longer comparative and is no longer shown in this Report.

²⁸ 在本報告期中，因本報告全盤包含了Clarks的數據，完善了整體數據的統計範圍，較2022年整體數據統計值發生較大改變。因此往年數據不再具有對比價值，不再在本報告中顯示往年數據。

²⁹ Scope 1 (Direct Emissions) GHG of the Group are mainly derived from direct GHG emissions and refrigerant emissions from the consumption of fossil fuels (e.g. petrol, diesel, natural gas) in the Company's operations/production processes, and the methodology for calculating the refrigerant emission data refers to the "Appendix 2: Reporting Guidance on Environmental KPIs" set out in Appendix C2 of the Listing Rules.

²⁹ 本集團範圍一（直接排放）溫氣體主要源於公司運營／生產過程消耗化石燃料產生的直接溫室氣體排放（如汽油、柴油、天然氣）以及製冷劑排放，製冷劑排放數據計算方法參照《上市規則》附錄C2之《附錄二：環境關鍵績效指標匯報指引》。

³⁰ Scope 2 (Indirect Energy Emissions) of the Group only includes emissions from electricity consumption. Scope 2 GHG emissions are mainly indirect GHG emissions from purchased electricity and steam consumed in the Group's operations/production processes, which are calculated with reference to the "Appendix 2: Reporting Guidance on Environmental KPIs" in Appendix C2 of the Listing Rules, and the emission factors used for the calculation refer to the latest data from the state and power grids involved, as well as the emission factors provided by the GHG Protocol. In 2023, we refined the scope of the purchased electricity statistic compared to 2022, with the addition of purchased electricity from Clarks' shops globally.

³⁰ 本集團範圍二（能源間接排放）僅包含電力消耗產生的排放，範圍二溫室氣體排放主要源於集團運營／生產過程消耗的外購電力和蒸汽所產生的間接溫室氣體排放，計算方法參照《上市規則》附錄C2之《附錄二：環境關鍵績效指標匯報指引》，用於計算的排放因子均參考所參考國家及電網的最新數據，以及溫室氣體核算體系（GHG Protocol）所提供的排放因子。2023年我們相較2022年完善外購電量的統計範圍，新增Clarks全球門店的外購電量。

³¹ Scope 3 (Other Indirect Emissions) of the Group only includes emissions from waste paper disposed of at landfills and emissions from travelling by air on business trips, and the emission factors used in the calculation refer to the ICAO Carbon Calculator.

³¹ 本集團範圍三（其他間接排放）僅包含於堆填區處置之廢紙以及乘坐飛機出外公幹產生的排放，用於計算的排放因子參考於國際民航組織碳計算器。

³² FTE: FTE stands for the number of hours worked by a full-time employee over a fixed period of time (e.g., a month or a year). The concept is used to convert the working hours of a number of part-time employees into those of a full-time employee.

³² FTE: FTE是代表全職員工在固定時間內（例如一個月或一年）的工作小時數。該概念用於將多名兼職員工的工作時間轉換為全職員工的工作時間。

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

2023 sports experience business 2023年運動體驗業務

2023
2023年

2022
2022年

2021
2021年

Other Emissions

其他排放

NOx emissions	Kg	68.8	167.1	16.2
氮氧化物排放	千克			
SOx emissions	Kg	6.8	20.7	0.2
硫氧化物排放	千克			
PM emissions	Kg	8.1	0.4	1.4
顆粒物排放	千克			

Resource usage

資源使用量

Resource usage in total and intensity³³

能源使用總量及密度³³

Purchased electricity	MWh/FTE	26,895.0	21,804.3	16,738.8
外購電量	千個千瓦時 ／FTE			
Renewable Energy	MWh/FTE	349.6	7.2	Nil
可再生能源	千個千瓦時 ／FTE			
Natural gas consumption	MWh/FTE	347.5	1,111.6	2,203.2
天然氣消耗	千個千瓦時 ／FTE			
Gasoline consumption	MWh/FTE	58.3	86.6	121.7
汽油消耗	千個千瓦時 ／FTE			
Purchased electricity intensity	MWh/FTE	39.1	33.0	30.4
外購電量密度	千個千瓦時 ／FTE			
Natural gas consumption intensity	MWh/FTE	0.5	1.7	4.0
天然氣消耗密度	千個千瓦時 ／FTE			
Gasoline consumption intensity	MWh/FTE	0.1	0.1	0.2
汽油消耗密度	千個千瓦時 ／FTE			

³³ Energy use from the group, includes related usage and intensity of natural gas, gasoline and diesel.

³³ 本集團能源使用包含天然氣、汽油和柴油相關用量及密度。

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

2023 sports experience business 2023年運動體驗業務

2023
2023年

2022
2022年

2021
2021年

Water consumption in total and intensity

用水總量及密度

Water consumption

m³

246,114.1

208,583³⁴

279,123.0

用水量

立方米

Water consumption intensity

m³/FTE

358.2

315.6³⁴

507.0

用水密度

立方米/FTE

Hazardous and Non-hazardous Waste³⁵

有害及無害廢棄物³⁵

Hazardous waste in total and intensity³⁶

有害廢棄物總量及密度³⁶

Waste carbon battery and alkaline battery

Kg

38.68

17.50

Nil

廢棄碳性電池與鹼性電池

千克

Discarded lamp

Piece

122.00

200.00

Nil

廢燈管

個

Discarded cartridge

Piece

32.00

35.00

Nil

廢墨盒

Kg/FTE

0.10

0.10

Nil

Hazardous waste intensity³⁷

有害廢棄物密度³⁷

千克/FTE

³⁴ The water usage and water intensity have been adjusted in 2022

³⁴ 2022年用水量及用水密度已調整

³⁵ In order to further improve data disclosure, disclosure of hazardous waste in total and intensity (including discarded plastic bucket, discarded iron bucket, discarded cloth strip and discarded plastic solution) from the apparel and footwear business, is added for the year.

³⁵ 為進一步完善數據披露，本年度新增披露鞋服業務的有害廢棄物排放，包括廢膠桶、廢鐵桶、廢布條和廢膠藥水相關用量及密度。

³⁶ The total volume and intensity of hazardous waste and the intensity of hazardous waste recycled by the sports experience business were disclosed during the Reporting Period.

³⁶ 本報告期披露了運動體驗業務的有害廢棄物總量及密度，和有害廢棄物回收量密度。

³⁷ Hazardous waste intensity is calculated based on discarded lamp as 250g/piece, discarded cartridge as 54g/piece.

³⁷ 有害廢棄物密度以廢燈管250克/個、廢墨盒54克/個。

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

2023 sports experience business 2023年運動體驗業務		2023 2023年	2022 2022年	2021 2021年
Hazardous waste in total and intensity 有害廢棄物回收量及密度				
Waste carbon battery and alkaline battery 廢棄碳性電芯與鹼性電芯	Kg 千克	1.57	0.00	2.00
Discarded lamp 廢燈管	Piece 個	0.0	Nil	Nil
Discarded cartridge 廢墨盒	Piece 個	15.0	Nil	Nil
Hazardous waste intensity 有害廢棄物回收量密度	Kg/FTE 千克／FTE	0.00	0.00	Nil
Non-hazardous waste in total and intensity 無害廢棄物總量及密度				
Paper 用紙	Tonnes 公噸	5.26	1.10	0.80
General Waste 一般廢棄物	Tonnes 公噸	14.4	13.4	9.6
Glass 玻璃	Kg 千克	9.6	10.0	0.0
Non-hazardous waste intensity 無害廢棄物密度	Tonnes/FTE 公噸／FTE	0.03	0.02	0.02
Non-hazardous waste recycled and intensity 無害廢棄物回收量及密度				
Paper 用紙	Tonnes 公噸	0.72	1.60	2.0
General waste 一般廢棄物	Tonnes 公噸	8.80	0.30	0.00
Glass 玻璃	Kg 千克	0.00	Nil	Nil
Non-hazardous waste recycled intensity 無害廢棄物回收量密度	Tonnes/FTE 公噸／FTE	0.010	0.003	0.004

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

2023 multi-brands apparels and footwears business 2023年多品牌鞋服業務	2023 2023年	2022 2022年	2021 2021年
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Emissions 排放物

Carbon emissions in total and intensity
碳排放總量及密度

Scope 1 emissions 範圍1排放量	Tonnes 公噸	209.0	64.6	0.0
Scope 2 emissions 範圍2排放量	Tonnes 公噸	26,381.3	1,080.7	1,448.1
Scope 3 emissions 範圍3排放量	Tonnes 公噸	307.8	Nil	Nil
Total emissions 總排放量	Tonnes 公噸	26,898.1	1,145.2	1,448.1
Total emission intensity 總排放密度	Tonnes/FTE 公噸／FTE	5.9	2.1	1.3

Other Emissions 其他排放

Nitrogen Oxides emissions 氮氧化物排放	Kg 千克	276.3	9.2	Nil
Sulphur Oxides emissions 硫氧化物排放	Kg 千克	1.1	0.4	Nil
Particulate Matter emissions 顆粒物排放	Kg 千克	1.3	0.2	Nil

Resource Usage 資源使用量

Energy usage in total and intensity
能源使用總量及密度

Purchased electricity 外購電量	MWh 千個千瓦時	68,859.1	2,656.0	2,781.8
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Environmental, Social and Governance Report 環境、社會及管治報告

2023 multi-brands apparels and footwears business 2023年多品牌鞋服業務		2023 2023年	2022 2022年	2021 2021年
Natural gas consumption 天然氣消耗	MWh 千個千瓦時	13,425.4	437.9	Nil
Gasoline consumption 汽油消耗	MWh 千個千瓦時	514.4	176.4	Nil
Diesel consumption intensity 柴油消耗	MWh 千個千瓦時	298.6	7.8	Nil
Purchased electricity intensity 外購電量密度	MWh/FTE 千個千瓦時 ／FTE	15.1	4.8	2.5
Natural gas consumption intensity 天然氣消耗密度	MWh/FTE 千個千瓦時 ／FTE	2.9	0.8	Nil
Gasoline consumption intensity 汽油消耗密度	MWh/FTE 千個千瓦時 ／FTE	0.1	0.3	Nil
Diesel consumption intensity 柴油消耗密度	MWh/FTE 千個千瓦時 ／FTE	0.1	0.0	Nil
Water consumption intensity				
用水總量及密度				
Water consumption 用水量	m ³ 立方米	5,4118.3	2,157.0	4,874.0
Water consumption intensity 用水密度	m ³ /FTE 立方米／FTE	11.8	3.9	4.3
Hazardous and Non-hazardous Waste				
有害及無害廢棄物				
Hazardous waste in total and intensity 有害廢棄物總量及密度				
Waste carbon battery and alkaline battery 廢棄碳性電池與鹼性電池	Kg 千克	0.8	0.0	Nil
Discarded lamp 廢燈管	Piece 個	100	0.0	Nil

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

2023 multi-brands apparels and footwears business 2023年多品牌鞋服業務		2023 2023年	2022 2022年	2021 2021年
Discarded cartridge 廢墨盒	Piece 個	51.1	28.0	Nil
Chemical Waste 化學廢料	Kg 千克	626.7	Nil	Nil
Hazardous waste intensity 有害廢棄物密度	Kg/FTE 千克／FTE	0.1	0.003	Nil
Hazardous waste recycled and intensity 有害廢棄物回收量及密度				
Waste carbon battery and alkaline battery 廢棄碳性電芯與鹼性電芯	Kg 千克	0.8	0.00	2.60
Discarded lamp 廢燈管	Piece 個	100.0	Nil	Nil
Discarded cartridge 廢墨盒	Piece 個	51.1	Nil	Nil
Chemical Waste 化學廢料	Kg 千克	626.7	Nil	Nil
Hazardous waste recycled intensity 有害廢棄物回收量密度	Kg/FTE 千克／FTE	0.1	0.00	Nil

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

2023 multi-brands apparels and footwears business 2023年多品牌鞋服業務		2023 2023年	2022 2022年	2021 2021年
Non-hazardous waste in total and intensity 無害廢棄物總量及密度				
Paper 用紙	Tonnes 公噸	3,276.7	12.1	5.1
Plastic 塑膠	Tonnes 公噸	2,223.5	28.7	Nil
Metal 金屬	Tonnes 公噸	8.5	0.0	Nil
General waste 一般廢棄物	Tonnes 公噸	1,709.4	30.2	9.6
Shopping bag 購物袋	Tonnes 公噸	69.4	14.9	13.6
Non-hazardous waste intensity 無害廢棄物密度	Kg/FTE 千克/FTE	1,592.9	34.3	16.7
Non-hazardous waste recycled and intensity 無害廢棄物回收量及密度				
Paper 用紙	Tonnes 公噸	708.4	8.4	0.1
Plastic 塑膠	Tonnes 公噸	253.1	17.5	Nil
Metal 金屬	Tonnes 公噸	8.5	7.9	Nil
General waste 一般廢棄物	Tonnes 公噸	126.7	16.2	Nil
Shopping bag 購物袋	Tonnes 公噸	0.87	Nil	Nil
Non-hazardous waste recycled intensity 無害廢棄物回收量密度	Kg/FTE 千克/FTE	239.9	1.4	0.1

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

APPENDIX 1: COMPLIANCE WITH LAWS AND REGULATIONS BY THE GROUP

The relevant departments of the Group proactively obtain information on business-related laws and regulations in a timely manner to ensure the usual operations of the Group are in compliance with the provisions of the relevant laws applicable in the places of operation. During the Reporting Period, the Group strictly complied with the laws and regulations that have a significant impact on its operation and compliance status, including but not limited to the following:

附錄1：本集團遵守的法律法規

本集團相關部門積極及時獲取與業務有關的法律法規資料，以確保本集團日常營運乃遵守營運地適用的相關法例條文。在本報告期內，本集團嚴格遵守對其經營情況和合規狀況有重大影響的法律法規包括但不限於以下：

Areas 範疇	Laws and regulations with significant impact on the Group 對本集團有重大影響的法律法規
Emissions 排放物	<ul style="list-style-type: none">• Law of the People's Republic of China on Promotion of Cleaner Production 《中華人民共和國清潔生產促進法》• Law of the People's Republic of China on Conserving Energy 《中華人民共和國節約能源法》• Renewable Energy Law of People's Republic of China 《中華人民共和國可再生能源法》• Circular Economy Promotion Law of the People's Republic of China 《中華人民共和國循環經濟促進法》• Regulations of the People's Republic of China on Nature Reserves 《中華人民共和國自然保護區條例》• Convention on Biological Diversity 《生物多樣性公約》• Environmental Protection Act 1990 (UK)• Pollution Prevention and Control Act 1999 (UK)• Pollution Prevention Act 1990 (US)• California Health & Safety Code, (HSC), Division 20, Chapter 6.5 (Hazardous Waste Control Law)• Health and Safety at Work Act 1974 (UK)

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

Areas 範疇

Laws and regulations with significant impact on the Group 對本集團有重大影響的法律法規

Employment 僱傭

- Employment Ordinance (Cap. 57)
《僱傭條例》(Cap. 57)
- Employees' Compensation Ordinance (Cap. 282)
《僱員補償條例》(Cap. 282)
- Minimum Wage Ordinance (Cap.608)
《最低工資條例》(Cap.608)
- Mandatory Provident Fund Schemes Ordinance (Cap. 485)
《強制性公積金計劃條例》(Cap. 485)
- Labor Law of the People's Republic of China (amended in 2009)
《中華人民共和國勞動法》(2009修正)
- Labor Contract Law of the People's Republic of China(amended in 2012)
《中華人民共和國勞動合同法》(2012修正)
- Regulations for the Implementation of the Labor Contract Law of the People's Republic of China (2008)
《中華人民共和國勞動合同法實施條例》(2008)
- Employment Promotion Law of the People's Republic of China(amended in 2015)
《中華人民共和國就業促進法》(2015修正)
- Social Insurance Law of the People's Republic of China (2011)
《中華人民共和國社會保險法》(2011)
- Law of the People's Republic of China on the Protection of Rights and Interests of Women (amended in 2018)
《中華人民共和國婦女權益保障法》(2018修正)
- Law of the People's Republic of China on the Protection of Disabled Persons (amended in 2018)
《中華人民共和國殘疾人保障法》(2018修正)
- Regulations for the Employment of the Disabled (2007)
《殘疾人就業條例》(2007)
- Disability Discrimination Ordinance (Cap. 487)
《殘疾人歧視條例》(Cap. 487)

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

Areas 範疇

Laws and regulations with significant impact on the Group 對本集團有重大影響的法律法規

- Measures on Having a holiday for National Annual Leaves and Memorial Days
《全國年節及紀念日放假辦法》
- Law of the People's Republic of China on Mediation and Arbitration of Labor Disputes (2008)
《中華人民共和國勞動爭議調解仲裁法》(2008)
- Regulations on Paid Annual Leave of Employees (2008)
《職工帶薪年休假條例》(2008)
- National Minimum Wage Act 1998 (UK)
- Equality Act 2010 (UK)
- Employment Rights Act 1996 (UK)
- Working Time Regulations 1998 (UK)
- Health and Safety at Work Act 1974 (UK)
- Pensions Act 2008 (UK)
- Data Protection Act 2018 (UK)
- Immigration and Nationality Act 1952 (US)
- Equal Pay Act 1963 (US)
- Federal Fair Labour Standards Act (US) & various US state wage & hour laws
- Age Discrimination in Employment Act 1967 (US)

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

Areas 範疇

Laws and regulations with significant impact on the Group 對本集團有重大影響的法律法規

- Employee Retirement Income Security Act 1974 (US)
- Pregnancy Discrimination Act 1978 (US)
- Immigration Reform and Control Act 1986(US)
- Americans with Disabilities Act 1990 (US)
- Title VII of the Civil Rights Act 1991 (US)
- Family and Medical Leave Act 1993 (US)
- Constitution of the Italian Republic (IT)
- Civil Code – Book V of Labor (IT)
- law 20/5/1970 n. 300, known as the "workers' statute"(IT)
- Legislative Decree 14 September 2015, n. 151– Implementation of the Jobs Act (IT)
- Legislative Decree 4 March 2015, n. 22 – Naspi (IT)
- Legislative Decree 8 April 2003, n. 66 – Working hours (IT)
- Legislative Decree 11 April 2006, n. 198 – Equal Opportunities (IT)
- Legislative Decree 15 June 2015, n. 81 – Reorganization of employment contracts (IT)
- Legislative Decree 26 March 2001, n. 151 – Maternity (IT)
- Law 28 June 2012, n. 92 – Labor market reform (IT)
- Law 10 December 2014, n. 183 – Jobs Act enabling law (IT)
- National collective labor agreement for workers in the footwear industry
- National collective labor agreement for workers in the retail and services industry (IT)
- Uniformed Services Employment and Reemployment Rights Act 1994 (US)
- Genetic Information Nondiscrimination Act 2008 (US)

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

Areas 範疇

Laws and regulations with significant impact on the Group 對本集團有重大影響的法律法規

Health and Safety 健康及安全

- Occupational Safety and Health Ordinance (Cap.509)
《職業安全及健康條例》(Cap.509)
- Labour Contract Law of the People's Republic of China (amended in 2009)
《中華人民共和國勞動法》(2009修正)
- Safety Production Law of the People's Republic of China (amended in 2014)
《中華人民共和國安全生產法》(2014修正)
- Law of the People's Republic of China on the Prevention and Control of Occupational Diseases(amended in 2017)
《中華人民共和國職業病防治法》(2017修正)
- law 81/2008 integrated by Legislative Decree no. 106 of 3 August 2009 (IT)
- Regulation on Work-Related Injury Insurances (amended in 2010)
《工傷保險條例》(2010修訂)
- Health and Safety at Work Act 1974 (UK)
- The Management of Health and Safety at Work Regulations 1999 (UK)
- Occupational Safety and Health Act 1970 (US)

Labour Standards 勞工標準

- Labor law of the People's Republic of China (amended in 2009)
《中華人民共和國勞動法》(2009修正)
- Regulation on Prohibition of Child Labor (2002)
《禁止使用童工規定》(2002)
- Law of the People's Republic of China on the Protection of Minors (amended in 2012)
《中華人民共和國未成年人保護法》(2012修正)
- Children & Young Person Act 1933 (UK)
- National Labor Relations Act 1935 (US)
- Fair Labor Standards Act 1938 (US)
- Uyghur Forced Labor Prevention Act 2021 (US)
- Occupational Safety and Health Act 1970 (US)

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

Areas 範疇

Laws and regulations with significant impact on the Group 對本集團有重大影響的法律法規

Product Responsibility 產品責任

- National General Safety Technical Code for Textile Products (2010)
《國家紡織產品基本安全技術規範》(2010)
- Personal Data (Privacy) Ordinance (Cap.486)
《個人資料(私隱)條例》(Cap.486)
- Product Eco-responsibility Ordinance (Cap. 603)
《產品環保責任條例》(Cap.603)
- Sale of Goods Ordinance (Cap. 26)
《貨品售賣條例》(Cap.26)
- Consumer Goods Safety Ordinance (Cap. 456)
《消費品安全條例》(Cap.456)
- Trade Descriptions Ordinance (Cap.362)
《商品說明條例》(Cap.362)
- Advertising Law of the People's Republic of China (amended in 2018)
《中華人民共和國廣告法》(2018修正)
- Trademark Law of the People's Republic of China (amended in 2013)
《中華人民共和國商標法》(2013修正)
- Patent Law of the People's Republic of China (amended in 2008)
《中華人民共和國專利法》(2008修正)
- Product Quality Law of the People's Republic of China (amended in 2009)
《中華人民共和國產品質量法》(2009修正)
- Law of the people's Republic of China on the Protection of Consumers' Rights and Interests (amended in 2013)
《中華人民共和國消費者權益保護法》(2013修正)
- Tort Law of the People's Republic of China (2010)
《中華人民共和國侵權責任法》(2010)
- Copyright Law of the People's Republic of China (amended in 2010)
《中華人民共和國著作權法》(2010修正)

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

Areas 範疇

Laws and regulations with significant impact on the Group 對本集團有重大影響的法律法規

- Standardisation Law of the People's Republic of China (amended in 2017)
《中華人民共和國標準化法》(2017修訂)
- Import and Export Commodity Inspection Law of the People's Republic of China (amended in 2018)
《中華人民共和國進出口商品檢驗法》(2018修正)
- Implementation Regulations on the Trademark Law of the People's Republic of China (amended in 2014)
《中華人民共和國商標法實施條例》(2014修訂)
- Trademark Law Treaty
《商標法條約》
- WIPO Copyright Treaty
《世界知識產權組織版權條約》
- United Nations Guidelines for Consumer Protection
《聯合國消費者保護準則》
- Toxic Substances Control Act of 1976 (US)
- Consumer Product Safety Act of 1972 (US)
- Federal Trade Commission Act 1914 (US)
- Regulation (EU) 2023/988 of the European Parliament and of the Council of 10 May 2023 on general product safety
- "Regulation (EC) No 1907/2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH)"
- Restriction of Hazardous Substances Directive 2002/95/EC(2003) (EU)
- California PROP65 & other US State PFAS regulations
- Canada's Anti Spam Law 2014
- Personal Information Protection and Electronic Documents Act 2000 (Canada)

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

Areas 範疇

Laws and regulations with significant impact on the Group 對本集團有重大影響的法律法規

- General Data Protection Regulation (EU) 2016/679
- Data Protection Act 2018 (UK)
- California Privacy Rights Act (CPRA) 2020 and other equivalent US State legislation
- the European regulation 2016/679 GDPR (General data protection regulation) (IT)
- Personal Information Protection Law (PIPL) 2021 (China)
- "Bureau of Indian Standards (Conformity Assessment) Regulations, 2018"
- Transparency in Supply Chains Act (California, US) and other equivalent US State legislation
- "Assembly Bill A8352 (2021) (New York Fashion Sustainability & Social Accountability Act)"

Anti-corruption 反貪污

- Prevention of Bribery Ordinance (Cap. 201)
《防止賄賂條例》(Cap.201)
- Criminal Law of the People's Republic of China (amended in 2017)
《中華人民共和國刑法》(2017修正)
- Anti-Money Laundering Law of the People's Republic of China (2007)
《中華人民共和國反洗錢法》(2007)
- Company Law of the People's Republic of China (amended in 2018)
《中華人民共和國公司法》(2018修正)
- Law of the people's Republic of China on Anti Unfair Competition (amended in 2017)
《中華人民共和國反不正當競爭法》(2017修訂)

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

Areas 範疇

Laws and regulations with significant impact on the Group 對本集團有重大影響的法律法規

- Law of the People's Republic of China on Tenders and Bids (amended in 2017)
《中華人民共和國招標投標法》(2017修正)
- Regulations on the Implementation of the Tendering and Bidding Law of the People's Republic of China (amended in 2018)
《中華人民共和國招標投標法實施條例》(2018修正)
- Supervision Law of the People's Republic of China (2018)
《中華人民共和國監察法》(2018)
- Fraud Act 2006 (UK)
- Foreign Corrupt Practices Act of 1977 (US)
- Bribery Act 2010
- "Money Laundering Regulations 2017 (UK)
- Legislative Decree 231/01 (IT)
- Legislative Decree 24/2023 – new Whistleblowing Directive (IT)
- Anti-Money Laundering Act of 2020 (US)
- Companies Act 2006 Sec.175 (UK)
- Financial COI 18 U.S.C 208 (US)
- EU Financial Regulation (Article 61 FR 2018) (EU)
- Anti Competition Law (UK)
- Anti Trust Law (US)

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

APPENDIX 2: HKEX ESG GUIDE CONTENT INDEX

附錄2：聯交所《環境、社會及管治報告指引》內容索引

General Disclosure and Key Performance Indicators (KPIs) 一般披露及關鍵績效指標	Description 描述	Page Number/ Remarks 頁碼／備註
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	110-122
KPI A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	123-124, 127
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以公噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	123, 127
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以公噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	125-126, 128-129
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以公噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	126, 130
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	120-122
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	120-122

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

General Disclosure and Key Performance Indicators (KPIs) 一般披露及關鍵 績效指標

	Description 描述	Page Number/ Remarks 頁碼／備註
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	110-118
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	124, 127-128
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度（如以每產量單位、每項設施計算）。	125, 128
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	116-117
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	119
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以公噸計算）及（如適用）每生產單位佔量。	During the Reporting Period, total packaging materials used included 71.46 tonnes of price tag, 84.32 tonnes of plastic packaging bag, 100.52 tonnes of carton box, and 32.72 tonnes of copy paper. 報告期內，所使用的包裝材料總量包括71.46公噸價格標籤、84.32公噸塑膠包裝袋、100.52公噸紙箱、32.72公噸複印紙。

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

General Disclosure and Key Performance Indicators (KPIs) 一般披露及關鍵 績效指標	Description 描述	Page Number/ Remarks 頁碼／備註
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	118
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	118
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	118
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	118
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	82
KPI B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	84-85
KPI B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	85, 87

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

General Disclosure and Key Performance Indicators (KPIs) 一般披露及關鍵 績效指標	Description 描述	Page Number/ Remarks 頁碼／備註
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	91-92
KPI B2.1	Number and rate of work-related fatalities. 因工作關係而死亡的人數及比率。	0
KPI B2.2	Lost days due to work injury. 因工傷損失工作日數。	270
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	91-92
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	88
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層等）劃分的受訓僱員百分比。	88-90
KPI B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	89, 91

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

General Disclosure and Key Performance Indicators (KPIs) 一般披露及關鍵 績效指標	Description 描述	Page Number/ Remarks 頁碼／備註
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	93-94
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	93-94
KPI B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	93-94
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	96-99
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	99
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法。	96-99
KPI B5.3	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	96-99
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	96-99

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

General Disclosure and Key Performance Indicators (KPIs) 一般披露及關鍵 績效指標

	Description 描述	Page Number/ Remarks 頁碼／備註
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	100-103
KPI 6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	No products have recalled for safety and health reasons during the Reporting Period. 於報告期內概無因安全及健康原因召回產品。
KPI 6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	101
KPI 6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	102
KPI 6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	100
KPI 6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	102

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

General Disclosure and Key Performance Indicators (KPIs) 一般披露及關鍵 績效指標	Description 描述	Page Number/ Remarks 頁碼／備註
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	94-95
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於彙報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	95
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	95
KPI B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	95
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	104-109
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	104-109
KPI B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	104