

The board of directors (the “Board”) of the Company is pleased to present this Corporate Governance Report in the Group’s annual report for the year ended 31 March 2025 (the “Annual Report”).

The Company’s corporate governance policies and practices are applied and implemented in the manners as stated in the below Corporate Governance Report.

## CORPORATE GOVERNANCE CULTURE

The Company has always regarded food hygiene, safety and quality as the top priority. It strives to instil an overarching culture of compliance, honesty, integrity and ethical behaviour with its stakeholders to build trust and credibility. Such culture is consistent and well aligned with the Company’s purpose to be a leading corporation in the food industry, and the Company’s values of acting lawfully, ethically and responsibly across all levels of the Company. The spirit of “Eating Happily” provide the basis for the Company’s philosophy and serve as the abiding values of its foundation.

To achieve the purpose and safeguard the long-term prospects of the Company, the Board adopted and implemented a corporate strategy with a view to maintain its leading position in food industry, sourcing delicacies from all over the world and introducing more types of food so that customers can enjoy overseas flavors anytime, anywhere to increase market share. Also, the Board ensures these values are embedded throughout all levels of the Company that shaping our corporate culture and aligning our purpose. By so acting, the Board believes that Shareholders’ wealth will be maximised in the long term and that its employees, those with whom it does business and the communities in which it operates will all benefit.

## CORPORATE GOVERNANCE PRACTICES

The Company and the management are committed to maintaining a good corporate governance with an emphasis on the principles of transparency, accountability and independence to all shareholders. The Company believes that good corporate governance standards are essential to a continual growth and enhancement of shareholders’ value. The Company periodically reviews its corporate governance practices with reference to the latest development of corporate governance. Throughout the year under review, the Company has applied the principles of corporate governance and complied with the code provisions of the Corporate Governance Code (the “CG Code”) as set out in Appendix C1 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) (the “Listing Rules”), details will be set out below.

本公司董事會（「董事會」）欣然於本集團截至二零二五年三月三十一日止年度的年報（「年報」）內呈報其企業管治報告。

本公司之企業管治政策及常規乃根據下文之企業管治報告所載之方式應用及實行。

## 企業管治文化

本公司一直將食品衛生、安全和質量視為首要，並致力向持份者灌輸合規、誠實、誠信、正直及道德行為的總體文化，以建立信任及信譽。這種文化與本公司成為食品行業領先企業的目標以及本公司於所有層面上秉持合法、道德和負責任的價值觀一致且相互配合。「食得開心」的精神是本公司理念的基礎，並為其永恆的價值觀。

為達致本公司的目標及保障其長遠前景，董事會已採納及實施企業策略，以維持其於食品行業的領先地位，從世界各地採購美食及引進更多種類的食品，讓客戶隨時隨地享受海外美食，以增加市場份額。此外，董事會確保該等價值觀融入本公司各個層面，塑造我們的企業文化並配合我們的目標。董事會相信恪守此理念長遠可為股東取得最大的回報，而僱員、業務夥伴及公司營運業務的社區亦可受惠。

## 企業管治常規

本公司及管理層致力維持良好的企業管治，著重於對全體股東的透明度、問責性及獨立性的原則。本公司相信，良好的企業管治標準對達致持續增長及提高股東回報實為重要。本公司參考企業管治之最新發展定期審閱其企業管治常規。本公司於整個回顧年度內已採用於香港聯合交易所有限公司（「聯交所」）證券上市規則（「上市規則」）附錄C1所載之企業管治守則（「企管守則」）之企業管治原則，並加以遵守其中之守則條文，詳情載列如下。

The key corporate governance principles and practices of the Company are summarized as follows:

### BOARD OF DIRECTORS

#### Responsibilities, Accountabilities and Contributions of the Board and Management

The role of the Board is to set up strategic goals, performance objectives and operational policies; establish a framework of prudent and effective controls which enables risks (including but not limited to business, operation as well as environmental, social and governance (“ESG”) risks) to be assessed and managed; delegate authorities to the management to manage and supervise the business of the Group; and ensure the management monitor performance against objectives being set.

The Company has formalised a written guideline for the division of responsibilities between the Board and the management. Certain responsibilities or functions have been delegated by the Board to the management which include the day-to-day business operation of the Group, execution of corporate strategies, business and financial plans and budgets approved by the Board; and preparation of annual and interim financial statements. The Board has reserved for its decision matters of the Group covering the approval of significant changes in accounting or capital structure; approval of public announcements and financial statements; approval of major acquisitions, disposals and major capital projects; approval of material borrowings and any issuing or buying back of equity securities; and approval of the annual budget and setting of the dividend policy.

All directors of the Company have full and timely access to all the information of the Company and may, upon request, seek independent professional advice in appropriate circumstances, at the Company’s expenses for discharging their duties to the Company.

The Company has established mechanisms which will ensure that there are channels (in addition to independent non-executive directors of the Company) where independent views are available, including the access by directors of the Company to external independent professional advice to assist their performance of duties.

本公司的主要企業管治原則及常規概述如下：

### 董事會

#### 董事會及管理層之責任、問責及貢獻

董事會的職責是制定策略性目標、表現目標及營運政策；建立審慎且有效的監控框架以確保能評估及管理風險（包括但不限於業務、營運及環境、社會及管治（「環境、社會及管治」）風險）；下放權力予管理層以管理及監察本集團的業務；並確保管理層按所定目標監察表現。

本公司已制定一套書面指引訂明董事會與管理層之間的職責分設。董事會已指派若干職責或職能予管理層，包括經營本集團的日常業務營運、執行經董事會批准的公司策略、業務和財務計劃及預算；並編製全年和中期財務報告。董事會已保留其對本集團事宜的決定權，範圍涉及批准重大會計或資本架構變動；批准公告及財務報告；批准主要收購、出售及主要資本項目；批准重大借款及發行或購回任何權益證券；及批准年度預算及制定股息政策。

本公司所有董事均可完全及隨時獲取本公司的所有資料，並可應要求在適當情況下就履行其對本公司的職責而尋求獨立專業意見，費用由本公司承擔。

本公司已建立機制，確保設有渠道（除本公司獨立非執行董事外）提供獨立意見，包括本公司董事獲取外部獨立專業意見以協助其履行職責。

## BOARD OF DIRECTORS (continued)

### Board Composition

As at 31 March 2025, the Board of the Company comprises eight directors consisting of five executive directors and three independent non-executive directors.

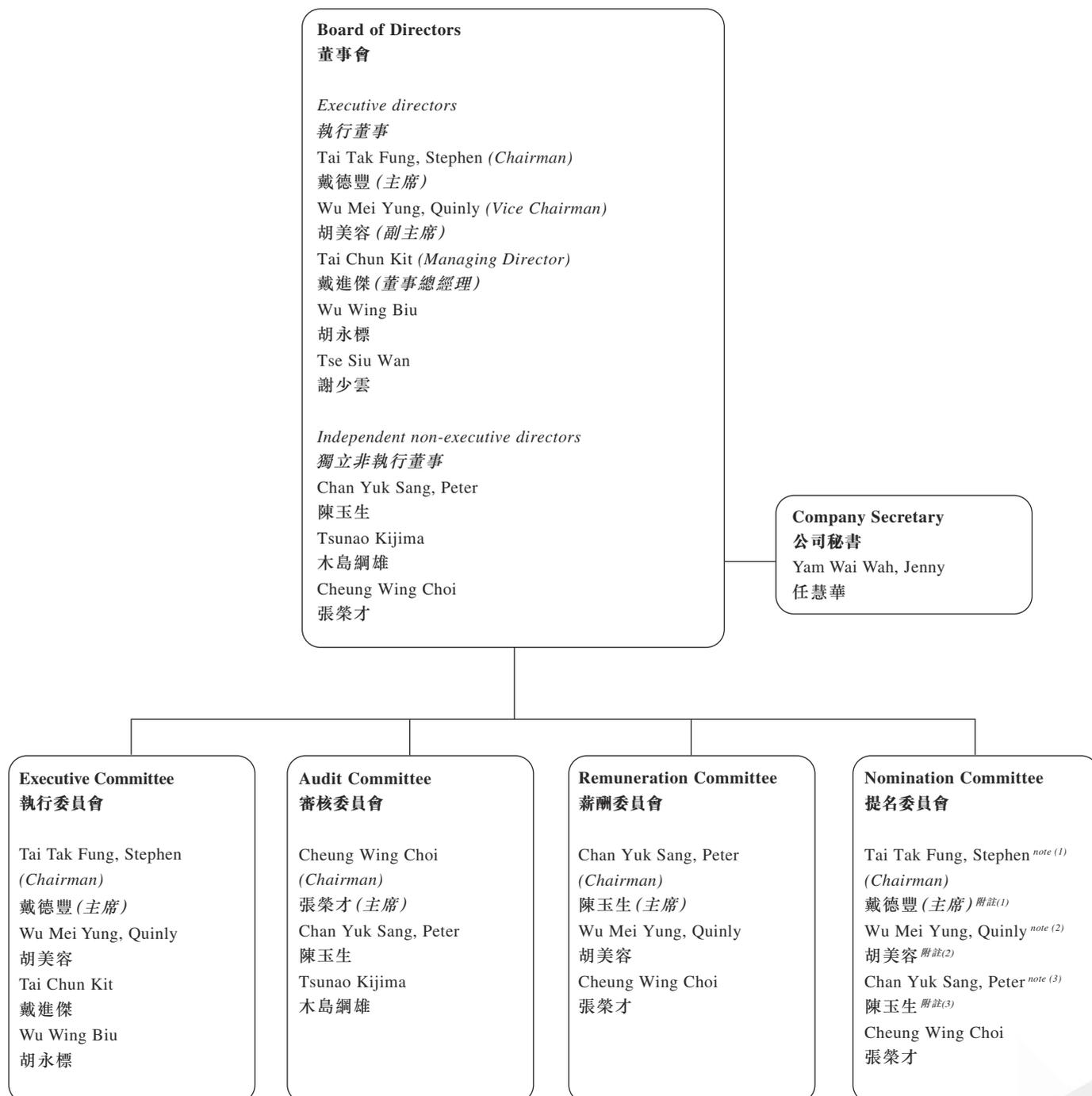
The following chart shows the structure and membership of the Board and Board Committees as at 31 March 2025:

## 董事會 (續)

### 董事會組合

於二零二五年三月三十一日，本公司董事會包括八名董事，其中包括五名執行董事及三名獨立非執行董事。

於二零二五年三月三十一日，董事會及董事委員會的架構及成員載列於下表：



### BOARD OF DIRECTORS (continued)

#### Board Composition (continued)

The biographical information of the directors of the Company is set out in the section headed “Profile of Directors and Senior Management” of this Annual Report. The relationships between the directors of the Company are disclosed in the respective directors under the section headed “Profile of Directors and Senior Management” of this Annual Report. Save as disclosed above, there is no relationships (including financial, business, family or other material/relevant relationship(s)) between the Board members and in particular, between the Chairman and the Managing Director.

#### Notes:

1. Mr. Tai Tak Fung, Stephen, ceased to be the chairman and a member of the Nomination Committee with effect from 27 June 2025.
2. Ms. Wu Mei Yung, Quinly, has been appointed as a member of the Nomination Committee with effect from 27 June 2025.
3. Mr. Chan Yuk Sang, Peter, has been re-designated from a member to the chairman of the Nomination Committee with effect from 27 June 2025.

### 董事會(續)

#### 董事會組合(續)

本公司董事之履歷載於本年報「董事及高級管理人員履歷簡介」一節。本公司董事之間的關係已於本年報「董事及高級管理人員履歷簡介」一節各自之董事簡介中披露。除上文所披露者外，董事會成員之間，尤其是主席及董事總經理之間，並無任何關係（包括財務、業務、家庭或其他重大／相關關係）。

#### 附註：

1. 戴德豐先生不再擔任提名委員會主席及成員，自二零二五年六月二十七日起生效。
2. 胡美容女士獲委任為提名委員會成員，自二零二五年六月二十七日起生效。
3. 陳玉生先生已由提名委員會成員調任為提名委員會主席，自二零二五年六月二十七日起生效。

## BOARD OF DIRECTORS (continued)

### Board Meeting

#### Number of Meetings and Directors' Attendance

The Board meets regularly throughout the year to discuss and formulate overall strategies for the Company, monitor financial performance and discuss the interim and annual results, as well as other significant matters.

The Board has convened four regular meetings during the year ended 31 March 2025 and the attendance record of each director at the said board meetings and general meetings of the Company is set out below:

## 董事會(續)

### 董事會會議

#### 會議次數及董事出席率

董事會於年內定期召開會議以討論及制定本公司的整體策略、監察財務表現及討論中期和全年業績，以及其他重大事項。

董事會於截至二零二五年三月三十一日止年度共召開四次定期會議，各董事於所述之董事會及股東大會的出席紀錄載列如下：

Name of directors	董事名稱	Number of meetings attended/held	
		出席／舉行會議次數	
		Regular Board Meetings	General Meeting
		董事會定期會議	股東大會
<b>Executive directors</b>			
Tai Tak Fung, Stephen (Chairman)	戴德豐(主席)	4/4	1/1
Wu Mei Yung, Quinly (Vice Chairman)	胡美容(副主席)	4/4	1/1
Tai Chun Kit (Managing Director)	戴進傑(董事總經理)	4/4	1/1
Wu Wing Biu	胡永標	4/4	1/1
Wong Fu Hang, Derek*	黃輔鏗*	2/2	1/1
Tse Siu Wan**	謝少雲**	2/2	N/A
<b>Independent non-executive directors</b>			
Chan Yuk Sang, Peter	陳玉生	4/4	1/1
Tsunao Kijima	木島綱雄	4/4	1/1
Cheung Wing Choi	張榮才	4/4	1/1

\* Mr. Wong Fu Hang, Derek resigned as executive director of the Company on 9 November 2024.

\*\* Mr. Tse Siu Wan has been appointed as executive director of the Company on 9 November 2024.

\* 黃輔鏗先生於二零二四年十一月九日辭任本公司之執行董事。

\*\* 謝少雲先生於二零二四年十一月九日獲委任本公司之執行董事。

### BOARD OF DIRECTORS (continued)

#### Board Meeting (continued)

##### *Practices and Conduct of Meetings*

Notice of regular Board meetings is served to all directors at least 14 days before the meetings while reasonable notice is generally given for other Board meetings. For committee meetings, notices are served in accordance with the required notice period stated in the relevant terms of reference.

Board papers together with all appropriate, complete and reliable information are sent to all directors or committee members at least 3 days before each Board meeting and each committee meeting to keep the directors or committee members apprised of the latest developments and financial position of the Company and to enable them to make informed decisions. All directors are encouraged to take independent professional advice, at the Company's expense, upon the performance of their duties as and when deemed necessary. The Board and each director have separate and independent access to the senior management where necessary.

Minutes of all Board meetings and committee meetings are kept by the Company Secretary. Draft minutes are normally sent to directors or committee members for their comments within a reasonable period of time after each meeting and final version is open for directors' inspection.

If a substantial shareholder or a director has a conflict of interest in a matter to be considered material by the Board, the matter will be dealt with in accordance with applicable rules and regulations and, if appropriate, an independent Board committee will be set up to deal with the matter.

#### Directors' Appointment and Re-election

The Board is empowered under the articles of association of the Company (the "Articles of Association") from time to time and at any time to appoint any person as a director either to fill a casual vacancy or as an additional member of the Board. Appointments are first considered by the Nomination Committee and recommendations of the Nomination Committee are then put to the Board for decision. Details in respect of the process and criteria for the Nomination Committee to select and recommend candidates for directorship are provided in the section headed "Nomination Committee" in this Corporate Governance Report.

### 董事會(續)

#### 董事會會議(續)

##### *會議常規及操守*

董事會定期會議通告最少於會議前14日發送予全體董事，而就其他董事會會議一般均有合理的通知期。就委員會會議而言，通告乃根據有關職權範圍所規定之通知期發出。

董事會文件連同一切適當、完整及可靠資料最少於各董事會會議或各委員會會議前3日送呈全體董事或委員會成員，以便令全體董事或委員會成員知悉本公司之最新發展及財務狀況，確保彼等能作出知情決定。全體董事可於彼等視為有需要時取得獨立專業意見以履行其職責，費用由本公司支付。董事會及各董事於有需要時可個別及獨立地聯絡高級管理人員。

所有董事會會議及委員會會議的會議紀錄乃由公司秘書保管。會議紀錄之初稿一般於各會議後之一段合理時間內發送予董事或委員會成員審閱，而最終定稿可供董事查閱。

倘主要股東或董事於董事會認為重大的事宜中存在利益衝突，則有關事宜將根據適用規則及規例處理，並將於適當情況下，成立獨立董事委員會處理有關事宜。

#### 董事委任及重選

董事會根據本公司之組織章程細則（「組織章程細則」）獲授權可不時及隨時委任任何人士出任董事以填補董事會臨時空缺或作為新增成員。提名委員會首先商議有關委任，然後向董事會提交推薦建議，以作出決定。有關提名委員會挑選及推薦董事候選人之程序及準則載於本企業管治報告內「提名委員會」一節。

## BOARD OF DIRECTORS (continued)

### Directors' Appointment and Re-election (continued)

In accordance with the Articles of Association, one-third of the directors for the time being or, if their number is not three or a multiple of three, then the number nearest to but not less than one-third, shall retire from office by rotation and re-election by shareholders at the annual general meeting of the Company, such that every director is subject to retirement by rotation at least once every three years.

### Directors' Continuous Professional Development

Each newly appointed director receives a comprehensive, formal and tailored induction on the first occasion of his/her appointment to ensure proper understanding of the operations and business of the Company and full awareness of director's responsibilities and obligations under the Listing Rules and relevant regulatory requirements.

All directors have complied with the code provision C.1.4 of the CG Code in relation to continuous professional development to develop and refresh their knowledge and skills. The Company has arranged an annual training session on the new development of the Listing Rules and statutory updates for the Board during the year. In addition, some directors have attended seminars and workshops on topics which are relevant to their work and responsibilities so as to update their technical knowledge and professional skills during the year ended 31 March 2025. Relevant reading materials on corporate governance, regulatory developments and changes of accounting standards and other topics relevant to the Company's business and director's duties and responsibilities have been given to the directors of the Company from time to time during the year under review.

## 董事會(續)

### 董事委任及重選(續)

根據組織章程細則，三分之一的在任董事(或其數目並非為三或三的倍數，則為最接近但不少於三分之一的人數)須於本公司股東周年大會上輪席退任並由股東重選，而各董事須最少每三年輪席退任一次。

### 董事之持續專業發展

各新委任的董事於其首次獲委任後獲得全面、正式及度身訂造的講解，以確保充份理解本公司的營運和業務，並全面瞭解在上市規則及有關監管規定下的董事責任及職責。

全體董事已遵守企管守則之守則條文第C.1.4條有關持續專業發展，以提高及更新彼等之知識及技能。年內，本公司已為董事會安排一個有關上市規則最新發展及法定更新資料的年度培訓課程。此外，截至二零二五年三月三十一日止年度，部份董事出席與彼等工作及職責相關之座談會及工作坊，以更新彼等的技術知識及專業技能。本公司之董事於回顧年度內，不時收到有關企業管治、法規發展及會計標準之改變及其他有關本公司業務以及董事職能及職責議題之相關閱讀資料。

### BOARD OF DIRECTORS (continued)

#### Directors' Continuous Professional Development (continued)

Participation by individual directors in continuous professional development during the year under review is summarised below:

Name of directors	董事名稱	Types of training 培訓類別
<b>Executive directors</b>		
Tai Tak Fung, Stephen ( <i>Chairman</i> )	戴德豐 (主席)	B, C
Wu Mei Yung, Quinly ( <i>Vice Chairman</i> )	胡美容 (副主席)	B, C
Tai Chun Kit ( <i>Managing Director</i> )	戴進傑 (董事總經理)	A, B, C
Wu Wing Biu	胡永標	B, C
Wong Fu Hang, Derek*	黃輔鏗*	B, C
Tse Siu Wan**	謝少雲**	B, C
<b>Independent non-executive directors</b>		
Chan Yuk Sang, Peter	陳玉生	A, B, C
Tsunao Kijima	木島綱雄	B, C
Cheung Wing Choi	張榮才	A, B, C

A – Attending briefings/seminars/conferences/forums

B – Attending in-house annual training session

C – Reading updates on relevant topics including corporate governance and regulatory update

\* Mr. Wong Fu Hang, Derek resigned as executive director of the Company on 9 November 2024.

\*\* Mr. Tse Siu Wan has been appointed as executive director of the Company on 9 November 2024.

#### Chairman and Managing Director

Currently, Mr. Tai Tak Fung, Stephen and Mr. Tai Chun Kit hold the positions of Chairman and Managing Director respectively. Their respective responsibilities are clearly defined and set out in writing.

The Chairman provides leadership for the Board and is responsible for the effective functioning of the Board in accordance with good corporate governance practices. With the support of the executive directors and senior management, the Managing Director is responsible for new business planning and the development of the Group's business associated with overseas brands. He is also overseeing the Group's operation policies and leading the Group's core business.

### 董事會 (續)

#### 董事之持續專業發展 (續)

於回顧年度內參與持續專業發展之個別董事詳情概述如下：

Name of directors	董事名稱	Types of training 培訓類別
<b>執行董事</b>		
Tai Tak Fung, Stephen ( <i>Chairman</i> )	戴德豐 (主席)	B, C
Wu Mei Yung, Quinly ( <i>Vice Chairman</i> )	胡美容 (副主席)	B, C
Tai Chun Kit ( <i>Managing Director</i> )	戴進傑 (董事總經理)	A, B, C
Wu Wing Biu	胡永標	B, C
Wong Fu Hang, Derek*	黃輔鏗*	B, C
Tse Siu Wan**	謝少雲**	B, C
<b>獨立非執行董事</b>		
Chan Yuk Sang, Peter	陳玉生	A, B, C
Tsunao Kijima	木島綱雄	B, C
Cheung Wing Choi	張榮才	A, B, C

A – 出席簡報會／座談會／會議／論壇

B – 出席內部年度培訓課程

C – 閱覽相關議題之更新資料，包括企業管治及法規更新

\* 黃輔鏗先生於二零二四年十一月九日辭任本公司之執行董事。

\*\* 謝少雲先生於二零二四年十一月九日獲委任本公司之執行董事。

#### 主席及董事總經理

現時，戴德豐先生及戴進傑先生分別擔任主席及董事總經理職務。彼等各自的責任已清楚界定並以書面列明。

主席領導董事會，並負責根據良好企業管治常規令董事會有效地運作。在執行董事及高級管理人員的協助下，董事總經理負責新業務策劃及海外品牌之業務發展。彼亦負責掌管集團之營運方針及領導集團之核心業務。

## BOARD OF DIRECTORS (continued)

### Independent Non-executive Directors

During the year ended 31 March 2025, the Board at all times met the requirements of the Listing Rules relating to the appointment of at least three independent non-executive directors, representing one third of the Board, with at least one of them possessing appropriate professional qualifications or accounting or related financial management expertise as required under Rules 3.10(1) and (2), and 3.10A of the Listing Rules. The Company has received a written annual confirmation from each independent non-executive director of his/her independence and the Company is of the view that the existing independent non-executive directors are independent under the independence guidelines set out in Rule 3.13 of the Listing Rules up to the date of this Annual Report.

## BOARD COMMITTEES

The Board has established four committees, namely the Executive Committee, the Audit Committee, the Remuneration Committee and the Nomination Committee, for overseeing particular aspects of the Company's affairs. All Board committees of the Company are established with specific written terms of reference which are available to shareholders upon request. The terms of reference of the Board committees, except those of Executive Committee, are also available for viewing on the websites of the Company and the Stock Exchange.

### Executive Committee

The Executive Committee was established with specific written terms of reference and all of its members are executive directors.

The primary duties of the Executive Committee include approval and execution of the corporate guarantees to be provided by the Company to individual bankers in respect of the banking facilities granted to any company of the Group, including wholly-owned subsidiaries, non wholly-owned subsidiaries and associates within the meaning of the Hong Kong Financial Reporting Standards.

The Executive Committee has held seventeen meetings during the year for the purposes of approving, inter alia, to give guarantees for banking facilities granted to companies of the Group and to provide guarantees and/or indemnities with respect to the obligations of a wholly-owned subsidiary in tenancy agreements.

## 董事會(續)

### 獨立非執行董事

於截至二零二五年三月三十一日止年度，董事會於任何時間均達致上市規則有關委任最少三名獨立非執行董事，佔董事會成員三分之一，且當中最少一名需具備上市規則第3.10(1)及(2)以及3.10A條所規定之合適專業資格或會計或相關財務管理專門知識。本公司已接獲各獨立非執行董事就其獨立性發出之年度確認書，而本公司認為，根據上市規則第3.13條所載有關獨立性的指引，截至本年報日期止，現任獨立非執行董事均保持其獨立性。

## 董事委員會

董事會已成立四個委員會，分別為執行委員會、審核委員會、薪酬委員會及提名委員會，以監察本公司特定方面的事務。本公司所有董事委員會均以書面的特定職權範圍成立，該等職權範圍可按股東要求供其查閱。有關董事委員會之職權範圍(執行委員會除外)已登載於本公司及聯交所網站內，以供查閱。

### 執行委員會

執行委員會已成立，並以書面訂明具體的職權範圍，其所有成員均為執行董事。

執行委員會的主要職責包括批准及簽立本公司就本集團任何成員公司(包括根據香港財務報告準則所定義的全資附屬公司、非全資附屬公司及聯營公司)獲授予的銀行融資向個別銀行提供的公司擔保。

執行委員會於年內曾舉行十七次會議，以批准(其中包括)就本集團成員公司獲授銀行融資提供擔保及就一間全資附屬公司於租賃協議項下之責任提供擔保及/或彌償保證。

### BOARD COMMITTEES (continued)

#### Executive Committee (continued)

The attendance records of the Executive Committee during the year are set out below:

Name of Executive Committee members	執行委員會成員名稱	Number of meetings attended/held 出席／舉行會議次數
Tai Tak Fung, Stephen ( <i>Chairman of Executive Committee</i> )	戴德豐 (執行委員會主席)	17/17
Wu Mei Yung, Quinly	胡美容	17/17
Tai Chun Kit	戴進傑	17/17
Wu Wing Biu	胡永標	17/17

#### Audit Committee

The Audit Committee was established with specific written terms of reference and all of its members are independent non-executive directors, one of them possesses the appropriate professional qualifications or accounting or related financial management expertise. The Audit Committee currently comprises three independent non-executive directors, namely Mr. Cheung Wing Choi (Chairman of the Audit Committee), Mr. Chan Yuk Sang, Peter and Mr. Tsunao Kijima.

The primary duties of the Audit Committee are to review and supervise the financial reporting process and the risk management and internal control systems of the Group, to monitor the integrity of the Company's financial statements and review significant financial reporting judgements contained in them, to maintain an appropriate relationship with the Company's external auditor and to oversee the audit process.

The Audit Committee has held two meetings during the year ended 31 March 2025 to review the accounting principles and practices adopted by the Group and discuss internal controls and financial reporting matters including a review of the interim financial statements for the six months ended 30 September 2024 and the annual financial statements for the year ended 31 March 2024 of the Group. The Audit Committee has also reviewed the annual results for the year ended 31 March 2025 of the Group.

### 董事委員會 (續)

#### 執行委員會 (續)

執行委員會於年內的出席紀錄載列如下：

Name of Executive Committee members	執行委員會成員名稱	Number of meetings attended/held 出席／舉行會議次數
Tai Tak Fung, Stephen ( <i>Chairman of Executive Committee</i> )	戴德豐 (執行委員會主席)	17/17
Wu Mei Yung, Quinly	胡美容	17/17
Tai Chun Kit	戴進傑	17/17
Wu Wing Biu	胡永標	17/17

#### 審核委員會

審核委員會已成立，並以書面訂明具體的職權範圍，其所有成員均為獨立非執行董事，其中一名成員具備適當的專業資格或會計或相關財務管理專業知識。審核委員會現時包括三名獨立非執行董事，計為張榮才先生 (審核委員會主席)、陳玉生先生及木島綱雄先生。

審核委員會之主要職責為檢討及監管本集團之財務申報程序以及風險管理及內部監控系統、監察本公司財務報告之完整性，並審閱當中所載有關財務匯報之重大判斷、維持與本公司外聘核數師適當的關係及監察審計程序。

審核委員會於截至二零二五年三月三十一日止年度曾舉行兩次會議，以審閱本集團所採納的會計政策及常規，並討論內部監控及財務報告等事宜，包括審閱本集團截至二零二四年九月三十日止六個月的中期財務報告，以及截至二零二四年三月三十一日止年度的年度財務報告。審核委員會亦已審閱本集團截至二零二五年三月三十一日止年度之年度業績。

## BOARD COMMITTEES (continued)

### Audit Committee (continued)

The attendance records of the Audit Committee during the year are set out below:

Name of Audit Committee members	審核委員會成員名稱	Number of meetings attended/held 出席／舉行會議次數
Cheung Wing Choi ( <i>Chairman of Audit Committee</i> )	張榮才 (審核委員會主席)	2/2
Chan Yuk Sang, Peter	陳玉生	2/2
Tsunao Kijima	木島綱雄	2/2

### Remuneration Committee

The Remuneration Committee was established with specific written terms of reference and is currently constituted by two independent non-executive directors, namely Mr. Chan Yuk Sang, Peter (Chairman of the Remuneration Committee) and Mr. Cheung Wing Choi and an executive director, namely Ms. Wu Mei Yung, Quinly.

The Company has adopted the model where the Remuneration Committee makes recommendations to the Board on the remuneration packages of individual executive directors and senior management. The primary duties of the Remuneration Committee are to make recommendations to the Board on the policy and structure of the Company for the remuneration of all directors and senior management and the remuneration packages of individual directors and senior management.

The Remuneration Committee has held one meeting during the year ended 31 March 2025 to review, inter alia, the Group's remuneration policy and structure, the remuneration packages of all directors and senior management by reference to the individual performance, skills and knowledge, time commitment and responsibilities, and performance and profitability of the Group, and the service contracts of the directors for the year under review. Details of the remuneration of each director of the Company are set out in note 9 to the financial statements.

## 董事委員會 (續)

### 審核委員會 (續)

審核委員會於年內的出席紀錄載列如下：

Name of Audit Committee members	審核委員會成員名稱	Number of meetings attended/held 出席／舉行會議次數
Cheung Wing Choi ( <i>Chairman of Audit Committee</i> )	張榮才 (審核委員會主席)	2/2
Chan Yuk Sang, Peter	陳玉生	2/2
Tsunao Kijima	木島綱雄	2/2

### 薪酬委員會

薪酬委員會已成立，並以書面訂明具體的職權範圍，現時成員包括兩名獨立非執行董事陳玉生先生 (薪酬委員會主席) 及張榮才先生，以及一名執行董事胡美容女士。

本公司採納就薪酬委員會對個別執行董事及高級管理人員之薪酬待遇向董事會提出建議之模式。薪酬委員會之主要職責為就本公司全體董事及高級管理人員之本公司薪酬政策及架構，以及個別董事及高級管理人員之薪酬待遇向董事會提出建議。

薪酬委員會於截至二零二五年三月三十一日止年度內曾舉行一次會議，以 (其中包括) 審閱本集團的薪酬政策和架構；參考個別表現、技能及知識、所付出的時間及責任以及本集團表現及盈利能力，以審閱全體董事及高級管理人員之薪酬待遇；以及審閱回顧年度內董事之服務合約。本公司各董事的薪酬詳情載述於財務報告附註9。

### BOARD COMMITTEES (continued)

#### Remuneration Committee (continued)

The attendance records of the Remuneration Committee during the year are set out below:

Name of Remuneration Committee members	薪酬委員會成員名稱	Number of meeting attended/held 出席／舉行會議次數
Chan Yuk Sang, Peter ( <i>Chairman of Remuneration Committee</i> )	陳玉生 ( <i>薪酬委員會主席</i> )	1/1
Wu Mei Yung, Quinly	胡美容	1/1
Cheung Wing Choi	張榮才	1/1

For the year ended 31 March 2025, the remuneration of the members of the senior management, not being the directors of the Company, by band is set out below:

Remuneration band (HK\$)	薪酬組別 (港元)	Number of persons 人數
Nil to 1,000,000	零至1,000,000	3
Over 1,000,000	1,000,000以上	2

Further particulars regarding the directors' and chief executive's remuneration and the five highest paid employees as required to be disclosed pursuant to Appendix D2 of the Listing Rules are set out in notes 9 and 10 to the financial statements.

### 董事委員會 (續)

#### 薪酬委員會 (續)

薪酬委員會於年內的出席紀錄載列如下：

截至二零二五年三月三十一日止年度非任職本公司董事之高級管理人員之薪酬組別如下：

根據上市規則附錄D2須就董事及最高行政人員之薪酬以及五位薪酬最高僱員披露之進一步詳情載於財務報告附註9及10。

#### Nomination Committee

The Nomination Committee was established with specific written terms of reference. During the year under review, it comprised an executive director, namely Mr. Tai Tak Fung, Stephen (Chairman of the Nomination Committee) and two independent non-executive directors, namely Mr. Chan Yuk Sang, Peter and Mr. Cheung Wing Choi.

On 27 June 2025, Mr. Tai Tak Fung, Stephen has ceased to be the chairman and a member of the Nomination Committee; Ms. Wu Mei Yung, Quinly, the vice chairman and an executive director of the Company, has been appointed as a member of the Nomination Committee; and Mr. Chan Yuk Sang, Peter, has been re-designated from a member to the chairman of the Nomination Committee.

#### 提名委員會

提名委員會已成立，並以書面訂明具體的職權範圍。於回顧年度內，提名委員會由一名執行董事戴德豐先生 (提名委員會主席) 及兩名獨立非執行董事陳玉生先生及張榮才先生組成。

於二零二五年六月二十七日，戴德豐先生已不再擔任提名委員會主席及成員；本公司副主席兼執行董事胡美容女士已獲委任為提名委員會成員；而陳玉生先生已由提名委員會成員調任為提名委員會主席。

## BOARD COMMITTEES (continued)

### Nomination Committee (continued)

The primary duties of the Nomination Committee are to review the Board composition, to develop and formulate the relevant procedures for nomination and appointment of directors, to monitor the appointment of directors and succession planning for directors and to assess the independence of independent non-executive directors. The Nomination Committee will also identify individuals suitably qualified to become members of the Board and make recommendations to the Board on the selection of individuals nominated for directorships when there are vacancies on the Board. All appointments will be made based on merits and against objective criteria with due regard to the Board diversity policy of the Company.

The Nomination Committee has held one meeting during the year to review, inter alia, the Board's structure, size and composition to ensure that it had a balance of expertise, skills and experience appropriate to the requirements of the business of the Company and assessed the independence of the independent non-executive directors of the Company.

The attendance records of the Nomination Committee during the year are set out below:

Name of Nomination Committee members	提名委員會成員名稱	Number of meeting attended/held 出席／舉行會議次數
Tai Tak Fung, Stephen ( <i>Chairman of Nomination Committee</i> )	戴德豐 (提名委員會主席)	1/1
Chan Yuk Sang, Peter	陳玉生	1/1
Cheung Wing Choi	張榮才	1/1

### Nomination Policy

#### 1. Purpose

This nomination policy of the Company ("Nomination Policy") sets out the approach and procedures which are adopted by the Company for the nomination and selection of directors of the Company (the "Director(s)"), including the appointment of additional Directors, replacement of Directors, and re-election of Directors.

#### 2. Policy Statement

To ensure that the Board consists of Directors with qualities and range of skills and experience which sustain the success and growth of Group in a way that the interests of the shareholders and stakeholders of the Company are promoted and protected.

## 董事委員會 (續)

### 提名委員會 (續)

提名委員會之主要職責為檢討董事會之成員組合、發展及制定提名及委任董事之有關程序、監察董事委任及董事繼任計劃，以及評估獨立非執行董事之獨立性。提名委員會亦會在董事會出現空缺時物色具備合適資格擔任董事會成員的個別人士，並在挑選個別獲提名擔任董事的人士上向董事會作出建議。所有委任將會基於有關人士的專長比對客觀準則以充分配合本公司的董事會成員多元化政策。

提名委員會於年內曾舉行一次會議，以審閱(其中包括)董事會架構、人數及組成，以確保適合本公司業務所需之專業知識、技能及經驗取得平衡，並已評估本公司獨立非執行董事之獨立性。

提名委員會於年內之出席紀錄載列如下：

Name of Nomination Committee members	提名委員會成員名稱	Number of meeting attended/held 出席／舉行會議次數
Tai Tak Fung, Stephen ( <i>Chairman of Nomination Committee</i> )	戴德豐 (提名委員會主席)	1/1
Chan Yuk Sang, Peter	陳玉生	1/1
Cheung Wing Choi	張榮才	1/1

### 提名政策

#### 1. 目的

本公司的提名政策(「提名政策」)載列本公司就本公司董事(「董事」)的提名及甄選所採用的方法及程序，包括委任額外董事、更換董事及重選董事。

#### 2. 政策聲明

為確保董事會由優質及具備不同技能及經驗的董事組成，以促進及保障本公司股東及持份者利益之方式維持本集團的成功及發展。

### BOARD COMMITTEES (continued)

#### Nomination Policy (continued)

#### 3. Selection Criteria

When selecting a candidate to be nominated for directorship, considerations will be given to a variety of factors including without limitation the following in assessing the suitability of the proposed candidate:

- 3.1 Be an individual of highest character and integrity.
- 3.2 The potential contribution that the candidate is expected to bring in sustaining the success and growth of the Group and monitoring the management team of the Company to implement its corporate objectives.
- 3.3 Be an individual possessing attributes which are complementary to the other current Directors and in line with the board diversity policy of the Company. Attributes to be considered shall include professional experience, skills, knowledge, cultural and educational background, gender, age and other personal qualities of the candidate.
- 3.4 The candidate to be nominated as an Independent non-executive director (“INED”) shall satisfy the independence requirements as listed in the Listing Rules. The INED candidate shall also possess the necessary qualification and appropriate expertise, where applicable.
- 3.5 Any other relevant factors as may be determined by the Nomination Committee or the Board from time to time as appropriate.

#### 4. Nomination Process

##### 4.1 Appointment of New and Replacement Director

Subject to the provisions in the Articles of Association, if the Board determines that an additional or replacement Director is required, the following procedures shall be adopted:

- (i) The Nomination Committee, with or without assistance from Human Resources Department of the Company, deploy multiple channels for identifying suitable director candidates.

### 董事委員會 (續)

#### 提名政策 (續)

#### 3. 甄選標準

於甄選獲提名擔任董事的候選人時，在評估擬議候選人的適合性時將考慮多種因素，包括但不限於下列各項：

- 3.1 為具有最高品格及誠信的人。
- 3.2 預期候選人為維持本集團的成功及增長以及監察本公司管理團隊以實施其企業目標方面所帶來的潛在貢獻。
- 3.3 為具有與其他現任董事互補且符合本公司董事會多元化政策特性的個人。所考慮的特性應包括候選人的專業經驗、技能、知識、文化和教育背景、性別、年齡及其他個人素質。
- 3.4 獲提名出任獨立非執行董事（「獨立非執行董事」）的候選人須符合上市規則所載的獨立性規定。獨立非執行董事候選人亦應具備必要的資格及合適的專業知識（如適用）。
- 3.5 提名委員會或董事會可能不時釐定的任何其他相關因素（如適用）。

#### 4. 提名程序

##### 4.1 委任新任命及替換董事

於符合本公司之章程細則之條文所規限下，倘若董事會確定需要增加或替換董事，則應採取以下程序：

- (i) 提名委員會（不論是否於本公司人力資源部的協助下）利用不同渠道以識別合適的董事候選人。

## BOARD COMMITTEES (continued)

### Nomination Policy (continued)

#### 4. Nomination Process (continued)

##### 4.1 Appointment of New and Replacement Director (continued)

- (ii) The Nomination Committee shall evaluate the biographical information (or relevant details) of the candidate to assess the suitability of the candidate in becoming a Director of the Company in accordance with the selection criteria set out above in this Nomination Policy.
- (iii) If an appropriate candidate is identified by the Nomination Committee, it shall then make recommendation to the Board for the directorship appointment.
- (iv) The Board shall decide the appointment based on the recommendation of the Nomination Committee.

##### 4.2 Re-election of Director

A retiring Director, being eligible, offers himself/herself for re-election at an annual general meeting of the Company, shall follow the requirements of the Articles of Association and the Listing Rules with a circular containing the requisite information of the retiring Director be sent to the shareholders of the Company prior to the annual general meeting in which the retiring Director is to be re-elected.

#### 5. Review and Monitoring

- 5.1 The Nomination Committee shall monitor the implementation of this Nomination Policy.
- 5.2 The Nomination Committee shall from time to time review this Nomination Policy, as appropriate, to ensure the effectiveness of this Nomination Policy.

#### 6. Disclosure of Policy

A summary of this Nomination Policy will be disclosed in the Corporate Governance Report to be included in the Company's Annual Report.

## 董事委員會 (續)

### 提名政策 (續)

#### 4. 提名程序 (續)

##### 4.1 委任新任命及替換董事 (續)

- (ii) 提名委員會須評估候選人的履歷資料 (或相關詳情)，根據本提名政策上文所載之甄選標準評估將成為本公司董事之候選人的合適性。
- (iii) 倘若提名委員會確定合適的候選人，則應向董事會推薦董事任命。
- (iv) 董事會應根據提名委員會的建議決定委任。

##### 4.2 重選董事

符合資格並願意於本公司股東周年大會上膺選連任的退任董事，須遵守章程細則及上市規則之規定，並附有一份載有退任董事所需資料的通函，於退任董事重選連任的股東周年大會之前寄發予本公司股東。

#### 5. 審查及監控

- 5.1 提名委員會應監控本提名政策的實施。
- 5.2 提名委員會應不時審查本提名政策，以確保本提名政策的有效性 (如適用)。

#### 6. 披露政策

本提名政策的概要將於本公司年報所載之企業管治報告中披露。

### BOARD COMMITTEES (continued)

#### Summary of the Board Diversity Policy

The Company considers increasing diversity at the Board level as an essential element in maintaining a competitive advantage. The Company has adopted a Board diversity policy (the “Policy”) which sets out the approach to achieve diversity on the Board of the Company. Under the Policy, the Nomination Committee will consider a number of aspects, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service in reviewing and assessing the Board composition. The Nomination Committee has assessed the composition of the Board against these aspects and has come to the conclusion that it is a balanced board of directors.

An analysis of the Board’s composition for the year ended 31 March 2025 based on the measurable objectives is set out below:

Gender	Age Group
Male: 7 Directors	41-50: 1 Director
Female: 1 Director	61-70: 3 Directors
	71-80: 4 Directors

#### Gender Diversity

Details on the gender ratio of the Group together with relevant data can be found in the Environmental, Social and Governance Report on page 21.

#### Corporate Governance Functions

The Board is responsible for performing the corporate governance functions set out in code provision A.2.1 of the CG Code.

During the year under review, the Board reviewed the Company’s corporate governance policies and practices, training and continuous professional development of directors and senior management, the Company’s policies and practices in compliance with legal and regulatory requirements, the compliance of the Model Code for Securities Transactions by Directors of Listed Issuers (the “Model Code”) as set out in Appendix C3 of the Listing Rules, and the Company’s compliance with the CG Code and disclosure in this Corporate Governance Report.

### 董事委員會 (續)

#### 董事會成員多元化政策概要

本公司認為提高董事會的成員多元化是維持競爭優勢的重要元素。本公司已採納一套董事會成員多元化政策 (「該政策」)，當中載列落實達致本公司董事會成員多元化的方針。根據該政策，提名委員會於檢討及評估董事會組成架構時，將會從多方面考慮，包括但不限於性別、年齡、文化及教育背景、種族、專業經驗、技能、知識及服務任期。提名委員會在評估董事會組成架構時經已考慮該等方面，得出結論為董事會組成架構均衡。

根據可計量目標對截至二零二五年三月三十一日止年度董事會組成之分析如下：

性別	年齡組別
男性：7名董事	41-50歲：1名董事
女性：1名董事	61-70歲：3名董事
	71-80歲：4名董事

#### 性別多元化

有關本集團性別比例的詳情及相關數據，請參閱環境、社會及管治報告的第21頁。

#### 企業管治職能

董事會負責履行企管守則之守則條文第A.2.1條所載之企業管治職能。

於回顧年度內，董事會已審閱本公司之企業管治政策及常規、董事及高級管理人員之培訓及持續專業發展、本公司遵守法律及監管規定之政策及常規、遵守上市規則附錄C3所載之上市發行人董事進行證券交易的標準守則 (「標準守則」) 之情況，及本公司遵守企管守則之情況和在本企業管治報告之披露。

## MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code as the Company's code of conduct regarding securities transactions by directors of the Company (the "Code of Conduct"). Having made specific enquiry of all directors of the Company, the directors have confirmed that they have complied with the required standard of dealings as set out in the Code of Conduct throughout the year ended 31 March 2025.

The Company has also established the Code for Securities Transactions by Relevant Employees (the "Employees Code") on no less exacting terms than the Model Code for securities transactions by the employees who are likely to be in possession of inside information of the Company. No incident of non-compliance of the Employees Code by the employees was noted by the Company throughout the year ended 31 March 2025.

## ACCOUNTABILITY AND AUDIT

### Financial Reporting

The directors acknowledge their responsibility for preparing the financial statements of the Company for the year ended 31 March 2025. In preparing the financial statements for the year ended 31 March 2025, appropriate accounting principles and policies are selected and applied consistently; judgments and estimates made are appropriate and reasonable; and these financial statements have been prepared on a going concern basis.

The senior management of the Company provides the Board with such information and explanations as are necessary to enable the Board to carry out an informed assessment of the Company's financial information and position, which are put to the Board for approval.

The Board is also responsible for presenting a balanced, clear and understandable assessment of both annual and interim reports, inside information announcements and other disclosures required under the Listing Rules and other regulatory requirements.

The reporting responsibilities of the Company's external auditor, Ernst & Young ("EY"), are set out in the Independent Auditor's Report of this Annual Report.

The directors are not aware of any material uncertainties relating to events or conditions that may cast significant doubt upon the Company's ability to continue as a going concern.

## 證券交易標準守則

本公司已採納標準守則，作為本公司董事進行證券交易之本公司操守守則（「操守守則」）。經向本公司全體董事作出特定查詢後，董事們確認，彼等於截至二零二五年三月三十一日止年度內一直遵守操守守則所規定之買賣標準。

本公司亦已按可能擁有本公司內幕消息之有關僱員進行不遜於證券交易之標準守則之條款訂定有關僱員進行證券交易守則（「僱員守則」）。於截至二零二五年三月三十一日止年度內，本公司並無獲悉僱員未有遵守僱員守則之情況。

## 問責及審核

### 財務報告

董事明悉彼等編製本公司截至二零二五年三月三十一日止年度之財務報告之責任。董事在編製截至二零二五年三月三十一日止年度之財務報告時，已選擇及貫徹應用適當的會計原則及政策；作出了適當和合理的判斷及估算；及已按持續經營基準編製該等財務報告。

本公司高級管理人員會向董事會提供所需資料及解釋，使彼等就提交予董事會批准之本公司財務資料及狀況作出知情評估。

董事會亦負責對年度財務報告及中期財務報告、內幕消息之公告以及上市規則及其他監管規定所規定之其他披露事宜作出平衡、清晰及可理解的評估。

本公司外聘核數師安永會計師事務所（「安永」）的匯報職責載於本年報之獨立核數師報告。

董事並不知悉任何有關事件或情況之重大不明朗因素而可能對本公司持續經營之能力構成重大疑問。

### ACCOUNTABILITY AND AUDIT (continued)

#### External Auditors' Remuneration

EY has been re-appointed as the Company's external auditor by shareholders at the 2024 annual general meeting until the conclusion of the next annual general meeting. They are primarily responsible for providing audit services in connection with the financial statements for the year ended 31 March 2025.

An analysis of the remuneration of EY for the year ended 31 March 2025 is set out as follows:

Services rendered	提供之服務	Fee paid/payable 已付/應付費用 HK\$'000 港幣千元
Audit services	審計服務	8,300
Non-audit services	非審計服務	789

Auditors' remuneration (including underprovision of prior year) of HK\$9,409,000 as set out in note 6 to the financial statements comprises of remuneration for audit services provided by (i) EY of HK\$8,300,000; and (ii) auditors other than EY of HK\$1,109,000 for acting as auditors to certain subsidiaries of the Company.

### RISK MANAGEMENT AND INTERNAL CONTROLS

The Board acknowledges its overall responsibilities for maintaining adequate risk management and internal control systems to safeguard shareholders' investments and the Group's assets and reviewing their effectiveness. The systems, including the strategies, policies and expectations on the oversight, have been designed to manage rather than to eliminate the risk of failure in achieving the Group's business objectives. Therefore, it can only provide reasonable but not absolute assurance against material misstatement, loss or fraud.

Risk management and internal control systems are designed and put in place with a view to safeguard the Group's assets and business operations. In order to successfully implement, support and sustain the risk management process, the Group has taken into account the factors including risk-aware culture, risk prioritisation, as well as allocation of roles and responsibilities. The systems are featured with defined organisational and management structure with authorities properly delegated to qualified personnel from different management levels within the Group.

### 問責及審核 (續)

#### 外聘核數師酬金

安永已於二零二四年股東周年大會上獲股東續聘為本公司之外聘核數師，任期直至今屆股東周年大會止。安永主要負責提供關於截至二零二五年三月三十一日止年度財務報告的審核服務。

截至二零二五年三月三十一日止年度安永之酬金分析如下：

Services rendered	提供之服務	Fee paid/payable 已付/應付費用 HK\$'000 港幣千元
Audit services	審計服務	8,300
Non-audit services	非審計服務	789

載列於財務報告附註6之核數師酬金(包括去年撥備不足)9,409,000港元包括給予提供審計服務的(i)安永8,300,000港元；及(ii)作為本公司若干附屬公司核數師之安永以外的核數師1,109,000港元。

### 風險管理及內部監控

董事會知悉須整體負責維持妥善的風險管理及內部監控系統，以保障股東投資及本集團資產，並審閱其成效。有關系統(包括監察之策略、政策及預期效果)的設計旨在管理而非消除未能達致本集團商業目標之風險。因此，內部監控只能合理地而非絕對地確保避免重大錯誤陳述、損失或舞弊。

設計及實施風險管理及內部監控系統旨在保障本集團資產及業務營運。為成功實施、支援及維持風險管理程序，本集團已考慮多項因素，包括風險意識文化、風險優先排序以及職能及職責分配等。有關系統具有界定組織及管理架構，集團內不同管理階層的合資格人員均獲指派合適職權。

## RISK MANAGEMENT AND INTERNAL CONTROLS (continued)

The regular monitoring of the risk management and internal control systems is mainly conducted by the delegated executive directors and senior management. With the oversight of the Audit Committee, the delegated executive directors lead the senior management in overseeing the design, implementation and monitoring of the risk management and internal control systems.

Executive directors of the Company determine the business strategies and objectives of the Group, and evaluate and determine the nature and extent of risks (including but not limited to business, operation as well as ESG risks) the Group is willing to take in achieving the Group's strategic objectives and therefore are accountable for the effectiveness of the risk management.

Senior management from different departments identifies and evaluates the risks (including but not limited to business, operation as well as ESG risks) which may potentially impact the major business processes, including key operational and financial processes, regulatory compliance and information security, monitors the risks and takes measures to mitigate risks in daily operations.

Periodic meetings are held between the delegated executive directors and senior management. Standing instructions have been provided to management of the Group that if any material issue relating to risk management and internal control systems that may have or have had a material impact on the business of the Group arise, it should be reported on a timely basis.

Internal control procedures are designed to protect the Group's assets against misappropriation and disposition; ensure proper maintenance of accounting records for provision of reliable financial information used for business decision or publication; and to provide reasonable assurance against material misstatement. The internal audit function reviews the major operational, financial and compliance controls and risk management function on a continuing basis to cover the major operations of the Group.

The delegated executive directors and senior management has reported to the Board the effectiveness of the risk management and internal control systems for the year under review. The Board has reviewed the effectiveness of the systems including the adequacy of resources, staff qualifications and experience of the Group's accounting and financial reporting functions and considers that the risk management and internal control systems of the Group are effective and adequate.

## 風險管理及內部監控(續)

風險管理及內部監控系統主要由獲授權執行董事及高級管理人員定期監察。在審核委員會之監管下，獲授權執行董事帶領高級管理人員，監督設計、實行及監控風險管理及內部監控系統。

本公司執行董事制定本集團之業務策略及目標，評估及釐定於實現本集團策略目標時所願意承擔之風險(包括但不限於業務、營運及環境、社會及管治風險)性質及程度，因此負責風險管理之有效性。

各部門的高級管理人員確定及評估風險(包括但不限於業務、營運及環境、社會及管治風險)可能對主要業務流程的潛在影響，包括關鍵營運及財務流程、監管合規及信息安全、監控風險及採取措施，以將日常營運所承擔之風險減至最低。

獲授權執行董事及高級管理人員會定期進行會議，本集團管理層已獲常行指示，倘若發現任何與風險管理及內部監控系統相關重大事項可能或已對本集團業務造成重大影響，應即時作出匯報。

內部監控程序乃為保障本集團資產免遭挪用及不當處置；確保會計記錄得以妥善保管以提供可靠的財務資料用作業務決策或刊發；及針對避免作出重大失實陳述提供合理保證而設立。內部審計功能持續檢討涵蓋本集團主要業務營運之主要營運、財務及合規監控以及風險管理職能。

獲授權執行董事及高級管理層已向董事會匯報風險管理及內部監控系統於回顧年度之成效。董事會已檢討系統之成效，包括本集團會計及財務匯報部門資源、員工資歷及經驗之足夠性，並認為本集團之風險管理及內部監控系統有效及足夠。

### RISK MANAGEMENT AND INTERNAL CONTROLS (continued)

The Company has developed its disclosure policy which provides a general guide to the Company's directors, officers, senior management and relevant employees in handling inside information, monitoring information disclosure and responding to enquiries.

### COMPANY SECRETARY

Ms. Yam Wai Wah, Jenny is the company secretary of the Company. During the year under review, she undertook at least 15 hours of relevant professional training.

### SHAREHOLDERS' RIGHTS

#### Convening of Extraordinary General Meeting by Shareholders

Pursuant to Article 73 of the Articles of Association, the Board may, whenever it thinks fit, convene an extraordinary general meeting. General meetings shall also be convened on the written requisition of shareholders holding at the date of deposit not less than one-tenth of the paid up capital of the Company which carries the right to vote deposited at the principal office of the Company in Hong Kong specifying the objects of the meeting and signed by the requisitionists.

If the Board does not within 30 days from the date of deposit of the requisition proceed to convene the general meeting, the requisitionists themselves may convene the general meeting in the same manner, as nearly as possible, as that in which meetings may be convened by the Board, and all reasonable expenses incurred by the requisitionists as a result of the failure of the Board shall be reimbursed to them by the Company.

#### Proposing a Person for Election as a Director

The procedures for shareholders to propose a person for election as a director of the Company are available for viewing on the Company's website at <http://www.fourseasgroup.com.hk>.

#### Shareholders' Enquiries and Proposals

Shareholders may send their enquiries or requests for putting forward proposals at shareholders' meetings to the Company's principal place of business in Hong Kong at 31/F., Four Seas Group Centre, No. 41 King Yip Street, Kwun Tong, Kowloon, Hong Kong for the attention of the Company Secretary.

#### Putting Forward Enquiries to the Board

For putting forward any enquiries to the Board, Shareholders may send written enquiries to the Company. The Company will not normally deal with verbal or anonymous enquiries.

### 風險管理及內部監控(續)

本公司已制定其披露政策，為本公司董事、高級職員、高級管理人員及相關僱員於處理內幕消息、監控信息披露及回應查詢方面提供整體指引。

### 公司秘書

任慧華女士為本公司之公司秘書。於回顧年度，彼已進行最少15小時之相關專業培訓。

### 股東權利

#### 股東召開股東特別大會

根據組織章程細則第73條，董事會可於其認為適合時召開股東特別大會。股東大會亦可應股東書面要求召開，彼等須於遞交請求書當日持有不少於附帶投票權的本公司已繳股本十分之一，並向本公司之香港主要辦事處遞交請求書，當中列明召開該大會的目的，並由提出要求的人士簽署。

倘若董事會於接獲請求書日期起計30日內未有召開股東大會，則提出要求人士本身可按由董事會召開大會的相同或最接近的方式召開股東大會，而提出要求人士因董事會未能召開大會而產生的一切合理開支將由本公司向彼等償付。

#### 提名人選參選為董事

有關股東提名人選參選為本公司董事之程序可於本公司網站<http://www.fourseasgroup.com.hk>查閱。

#### 股東查詢及建議

股東可將查詢或擬於股東大會上提呈其建議之要求發送至本公司之香港主要營業地點，地址為香港九龍觀塘敬業街41號四洲集團中心31樓，註明公司秘書收啟。

#### 向董事會提出查詢

如欲向董事會作出任何查詢，股東可將書面查詢寄送至本公司。本公司一般不會處理口頭或匿名查詢。

## SHAREHOLDERS' RIGHTS (continued)

### Contact Details

Shareholders may send their enquiries or requests as mentioned above to the following:

Address: 31/F., Four Seas Group Centre, No. 41 King Yip Street,  
Kwun Tong, Kowloon, Hong Kong  
(For the attention of the Board of Directors)

Email: info@fourseasgroup.com.hk

For the avoidance of doubt, Shareholders must deposit and send the original duly signed written requisition, notice or statement, or enquiry (as the case may be) to the above address and provide their full name, contact details and identification in order to give effect thereto. Shareholders' information may be disclosed as required by law.

## COMMUNICATION WITH SHAREHOLDERS

The Board has adopted a Shareholders' Communication Policy reflecting mostly current practices of the Company for communication with its shareholders. Such policy aims at disseminating information in relation to the Group to shareholders in a timely manner through a number of formal channels, which include interim and annual reports, announcements and circulars, and is reviewed regularly by the Board to ensure its effectiveness.

The Company maintains a website at <http://www.fourseasgroup.com.hk> as a communication platform with shareholders and investors, where information and updates on the Company's announcements, business developments/operations and other information are available for public access.

The Company's annual general meeting provides a forum for communication between the Board and the shareholders. The chairmen of the Board and Board committees actively participate in the annual general meeting and answer questions from the shareholders. Notice of the annual general meeting is sent to the shareholders at least 21 days before the meeting. All resolutions put forward at shareholder meetings including the annual general meeting will be voted on by poll pursuant to the Listing Rules and the poll results will be posted on the websites of the Company and the Stock Exchange after each shareholder meeting.

During the year under review, the Company has not made any changes to its Articles of Association. A consolidated version of the Memorandum and Articles of Association of the Company is available on the websites of the Company and the Stock Exchange.

## 股東權利 (續)

### 聯絡資料

股東可將上述的查詢或要求發送至：

地址：香港九龍觀塘敬業街41號  
四洲集團中心31樓  
(收件人為董事會)

電郵：info@fourseasgroup.com.hk

為釋疑慮，股東必須將妥為簽署的書面要求、通知或聲明正本或查詢(視情況而定)遞交及寄發至上述地址，並提供其全名、聯絡資料及身份，以使其生效。股東資料可能須按法律規定予以披露。

## 與股東之溝通

董事會已採納股東通訊政策以反映本公司目前與股東溝通之常規。此政策旨在透過多項正式渠道及時向股東傳達有關本集團之資料，包括中期及年度報告、公告及通函，而董事會定期進行檢討以確保成效。

本公司設立其網站於<http://www.fourseasgroup.com.hk>，作為與股東及投資者溝通的平台，公眾可於此網站獲取有關本公司的公告、業務發展／經營狀況的最新資料及其他資料。

本公司的股東周年大會為董事會與股東之間的溝通平台。董事會及董事委員會主席積極參與股東周年大會及回答股東的提問。股東周年大會通告最少於大會前21日寄予股東。根據上市規則，於股東大會(包括股東周年大會)上提呈之所有決議案將以投票方式表決，而投票結果將於各股東大會後刊載於本公司及聯交所網站內。

於回顧年度內，本公司並無就組織章程細則作出任何修改。綜合版本的本公司組織章程大綱及章程細則可於本公司及聯交所網站查閱。

### DIVIDEND POLICY

#### 1. Purpose

This dividend policy of the Company (“Dividend Policy”) sets out the principles and guidelines in relation to the declaration, payment or distribution of the Company’s distributable reserves as dividends to its shareholders.

#### 2. Principles

2.1 It is the goal of the Company to maintain a balance between meeting expectations of shareholders of the Company and prudent capital management with a sustainable dividend policy.

2.2 In considering the payment of dividends of the Company, shareholders of the Company shall be eligible to participate in the Company’s profits whilst preserving the Company’s liquidity to capture future growth opportunities.

#### 3. Guidelines

In deciding whether to propose a dividend and in determining the dividend amount, the Board of the Company shall take into account, inter alia:

- 3.1 the general financial condition and the liquidity position of the Group;
- 3.2 the actual and expected financial performance of the Group;
- 3.3 corporate development plans of the Group;
- 3.4 the Group’s expected working capital requirements and capital expenditure;
- 3.5 the retained profits and other distributable reserves of the Company and other member companies of the Group;
- 3.6 the requirements and restrictions under the Companies Law of the Cayman Islands and the memorandum and articles of association of the Company;
- 3.7 general economic conditions, business cycle of the Group’s business and other internal or external factors that may have an impact on the business or financial performance and position of the Group; and
- 3.8 any other factors that the Board may consider relevant.

### 股息政策

#### 1. 目的

本公司的股息政策（「股息政策」）載列有關本公司可分派儲備的宣派、派付或分派作為給予股東的股息的原則及指引。

#### 2. 原則

2.1 本公司的目標是滿足本公司股東的期望及謹慎的資本管理與可持續股息政策之間保持平衡。

2.2 於考慮派付本公司股息時，本公司股東符合資格參與本公司的溢利，同時保留本公司的流動資金以掌握未來的增長機會。

#### 3. 指引

在決定是否建議股息及釐定股息金額時，本公司董事會須考慮（其中包括）：

- 3.1 本集團的一般財務狀況及流動資金狀況；
- 3.2 本集團的實際及預期財務表現；
- 3.3 本集團的公司發展計劃；
- 3.4 本集團的預期營運資金需求及資本支出；
- 3.5 本公司及本集團其他成員公司的保留溢利及其他可分派儲備；
- 3.6 根據開曼群島公司法及本公司之組織章程大綱及章程細則的規定及限制；
- 3.7 一般經濟狀況、本集團業務的業務週期及可能對本集團的業務或財務表現以及狀況造成影響的其他內部或外部因素；及
- 3.8 董事會可能認為相關的任何其他因素。

## DIVIDEND POLICY (continued)

### 4. Review of the Dividend Policy

The Board will review the Dividend Policy from time to time and may exercise at its sole and absolute discretion to update, amend and/or modify the Dividend Policy at any time as it deems fit and necessary.

### 5. Form of Dividend Payment

The Company may declare and pay dividends by way of cash or scrip or by other means that the Board considers appropriate.

This Dividend Policy shall in no way constitute a legally binding commitment by the Company in respect of its future dividend and/or in no way obligate the Company to declare a dividend at any time or from time to time.

## 股息政策 (續)

### 4. 審查股息政策

董事會將不時審查股息政策，並可於其認為合適及必要時隨時全權酌情決定更新、修訂及／或修改股息政策。

### 5. 股息派付形式

本公司可以現金或以股代息或董事會認為適當的其他方式宣派及派付股息。

本股息政策絕不構成本公司未來股息的具有法律約束力承諾，及／或絕不構成本公司於任何時候或不時宣派股息的責任。