

CORPORATE GOVERNANCE REPORT

企業管治報告書

Corporate Governance Practices

The board of directors of the Company (the “Board”) has adopted a Corporate Governance Code (the “CG Code”), based on the principles as set out in Appendix C1 (the “HKEX Code”) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) (the “Listing Rules”). The CG Code is reviewed from time to time and updated as appropriate to align with the revised provisions of the HKEX Code. Continuous efforts are made to review and enhance the performance of the Board as well as the Group’s risk management and internal control systems, disclosure practices and communication with investors and stakeholders in light of changes in regulations and developments in best practices. To us, maintaining high standards of corporate governance practices is not just complying with the letter of the provisions but also the intent of the regulations to enhance corporate performance and accountability.

The Board is of the opinion that the Company has complied with the applicable HKEX Code throughout the year ended 30 June 2024 and up to the date of this report.

A. CORPORATE VISION & PURPOSE, VALUES, CULTURE AND STRATEGY

1. Group Vision & Purpose

The Group’s vision is for its businesses to be long-term competitive and sustainable enterprises; and in doing so, create prime value and achieve long-term sustainable growth for its shareholders.

The strategic intent is to transform the businesses in the Group, to focus on core businesses, to build brands and develop competencies. It would include strategies and action plans to achieve sustainable global competitiveness and to deliver consistent compound annual growth in revenue, profits and free cash flow. This is carried out through integrating entrepreneurialism with professional business management as well as strong discipline and governance.

2. Group Values

Our Group values below underpin our culture and serve as a compass in all we do.

企業管治常規

本公司之董事會(「董事會」)已採納一套以香港聯合交易所有限公司(「港交所」)證券上市規則(「上市規則」)附錄C1之原則(「港交所守則」)為本之企業管治守則(「企業管治守則」)。企業管治守則將不時檢討及作適當的更新以與經修改後的港交所守則保持一致。本集團不斷因應規則之改變及最佳常規之發展不時審閱及加強董事會的表現，以及本集團的風險管理及內部監控系統、披露常規及與投資者及持份者的溝通。對我們而言，維持高水準之企業管治常規不僅是符合條文的規定，而是實現條例的精神，藉以提升企業的表現及問責性。

董事會認為截至二零二四年六月三十日止年度及截至本報告日期，本公司一直遵守港交所守則。

A. 企業願景及宗旨、價值觀、文化及策略

1. 集團願景及宗旨

本集團的願景是打造具有長遠競爭力及可持續發展的企業；矢志為股東創造最大價值，實現長期可持續增長。

本集團的戰略目標是推動業務轉型，專注核心業務，建立品牌及發展各項能力，採取各項策略及行動計劃，以實現可持續的全球競爭力，並帶來收入、溢利及自由現金流量持續的複合年度增長，這是通過發揮企業家精神與專業企業管理及嚴格的紀律和治理而實行。

2. 集團價值觀

我們秉持的價值觀不僅是我們企業文化的基石，同時亦為我們一切行動的指南針。

CORPORATE GOVERNANCE REPORT

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A. CORPORATE VISION & PURPOSE, VALUES, CULTURE AND STRATEGY *(continued)*

2. Group Values *(continued)*

Honour 信譽	To conduct business with honour 以信譽經營業務
Human Resources 人力資源	To enhance the quality of human resources – as the essence of management excellence 提升人力資源質量作為卓越管理的精髓
Entrepreneurship 企業精神	To pursue management vision and foster entrepreneurship 追求管理願景及培育企業精神
Innovation 創新	To nurture and be committed to innovation 培育及致力於創新
Quality 質素	To provide products and services that consistently exceed customers' expectations 提供一貫超出客戶期望的產品及服務
Progress 進步	To continuously improve existing operations and to position for expansion and new business opportunities 不斷改善現有營運模式以及為擴大規模及新商業機遇作好準備
Unity 團結	To ensure oneness in purpose, harmony and friendship in the pursuit of prosperity for all 確保人人目標一致，和諧友好地追求繁榮
Social responsibility 社會責任	To create wealth for the betterment of society 創造財富以造福社會

3. Group Culture

Group culture serves as the basis of our business operation. The Board plays a leading role in shaping the corporate culture and reviews this from time to time. With the Board's oversight, we promote compliance and ethical behavior across the Group, as well as strict adherence to the code of conduct and corporate policies, together with a whistleblowing framework.

Furthermore, the quality of our people forms the bedrock of our business strategies. The Group commits to create an inclusive workplace for our employees which values open communication to foster growth. Employees are encouraged to collaborate towards shared objectives, seeking win-win solutions and taking ownership of their progress.

A. 企業願景及宗旨、價值觀、文化及策略_(續)

2. 集團價值觀_(續)

3. 集團文化

集團文化是我們業務經營的基礎。董事會在塑造企業文化方面擔當領導角色，並不時對此進行檢討。在董事會的監督下，我們在集團推廣合規及道德行為，及嚴格遵守行為守則及企業政策，並同時制定了舉報框架。

此外，員工質素是我們業務策略的基石。本集團致力為僱員創造包容性工作環境，重視坦率溝通，促進僱員成長。我們鼓勵僱員齊心協力達成共同目標，同時尋求雙贏解決方案，積極進取。

CORPORATE GOVERNANCE REPORT

企業管治報告書

A. CORPORATE VISION & PURPOSE, VALUES, CULTURE AND STRATEGY *(continued)*

3. Group Culture *(continued)*

Innovation, creativity, and dedication to continuous improvement are vital qualities for a progressive organization. Consequently, we expect all businesses within the Group to be forward-thinking, adaptable, and receptive to new technologies amidst the evolving environment. It is through transformation that the Group is able to achieve sustainable global competitiveness and to deliver consistent growth.

4. Group Strategy

With a strong heritage of value creation, the Group's entrepreneurial vision guides our operating businesses to remain relevant, trustworthy, competitive and sustainable in pursuit of growth and the creation of prime value. We also seek to advance our development through incorporating digital technology as part of our Group's business strategy. With the growing importance of environmental, social and governance ("ESG"), we are also incorporating this in our business operations and strategic decision-making to derive sustainable solutions that benefit our stakeholders. This is all underpinned by achieving a strong and healthy financial position through strict adherence to prudent financial disciplines that enhance the resilience and sustainability of our businesses.

In summary, taking into account the vision, values and strategy of the Group, the Board considers that they are in alignment with the Group's culture.

A. 企業願景及宗旨、價值觀、文化及策略^(續)

3. 集團文化^(續)

對於銳意進取的組織而言，創新、創意及專注於持續改善為其重要特質。因此，我們期望本集團的所有業務均具有前瞻性，不論外部環境如何變幻不定，仍能夠不斷適應及接納新科技。正是通過轉型，本集團才能實現可持續的全球競爭力及持續增長。

4. 集團策略

秉承創造價值的深厚傳統，我們的企業願景指引著我們業務營運保持相關性、可信性、競爭性及可持續性，以追求實現增長及創造最佳價值。作為本集團業務策略的一部分，我們亦尋求透過結合數碼科技推動發展。隨著環境、社會及管治（「環境、社會及管治」）日益重要，我們亦將其納入我們的業務營運及戰略決策中，以制定有利於持份者的可持續解決方案。此乃透過嚴格遵守審慎財務原則以達致穩健的財務狀況，從而提升我們業務的抗禦力及可持續性相一致。

總括而言，鑒於以上所述，董事會認為，本集團的願景、價值觀及策略與本集團的文化相一致。

CORPORATE GOVERNANCE REPORT

企業管治報告書

B. DIRECTORS

1. Role of the Board

The Board assumes responsibilities for directing the Company and enhancing its value for shareholders in accordance with good corporate governance principles. The main role and responsibilities of the Board broadly cover, among others, overseeing the corporate mission, value, culture and broad strategies; directing and evaluating the conduct and performance of the Group's businesses; identifying principal risks and ensuring the implementation of appropriate systems to manage these risks; reviewing and approving key matters such as financial results, investments and divestments and other material transactions.

The Board recognises its corporate governance duties as an ongoing commitment and has monitored and reviewed the relevant CG Code, policies, standards and practices of the Company on corporate governance as well as legal and regulatory compliance during the year. It has delegated relevant aspects of the functions to the board committees and management, where appropriate, to assist it in discharging its duties. In addition, the Board has reviewed the Company's compliance with the HKEX Code and disclosure in the corporate governance report. Through the Board Nomination Committee, the training and continuous professional development of directors and senior management was reviewed and monitored.

The Board has overall responsibility for the ESG matters of the Group and is accountable for setting forth the sustainability mission and related reporting framework, and oversees significant policies which guide the implementation of relevant ESG strategies at the business group level. The Board Audit and Risk Management Committee of the Company is assigned to assist the Board in monitoring the ESG reporting progress, reviewing the ESG report as well as managing the related ESG risk and issues.

The Board has delegated the day-to-day management and operation of the Group's businesses to the management of the Company.

B. 董事

1. 董事會之角色

按照良好企業管治原則，董事會負責領導本公司及為股東提升公司價值。董事會之主要角色及責任廣泛地包括(除其他)監督企業目標、價值觀、文化及整體策略；指揮及評估本集團業務之運作及表現；識別主要風險，並確保管理有關風險之適當系統得以推行；檢討及審批關鍵事宜，例如財務業績、投資、撤出投資及其他重大交易。

董事會認為其企業管治責任為持續的承諾，於年內已監察及檢討本公司的相關企業管治守則、政策、標準及常規，以及法律及條例之遵守。董事會已(如適當)授權相關方面的職能予董事會委員會及管理層協助其履行職責。此外，董事會已審閱本公司就港交所守則之遵守及於企業管治報告中的披露。透過董事會提名委員會審閱和監督董事和高層管理人員的培訓及持續專業發展。

董事會全面負責本集團的環境、社會及管治事務及負責制定可持續發展使命和相關報告框架，並監督指導業務集團層面相關環境、社會及管治策略的重要政策。本公司董事會審核及風險管理委員會負責協助董事會監察有關環境、社會及管治之報告進度、審閱環境、社會及管治報告以及管理相關環境、社會及管治之風險及問題。

董事會已授權本公司管理層負責本集團業務的日常管理及營運。

CORPORATE GOVERNANCE REPORT

企業管治報告書

B. DIRECTORS (continued)

2. Board Composition

The Board during the year and up to the date of this report comprised the following members:

Chairman

KWEK Leng Hai

Executive Director

CHIU Chao Hsiang, James – Chief Executive Officer^{Note 1}

WONG Cho Fai – Group Managing Director/
Chief Executive Officer^{Note 2}

Non-executive Directors

Christian K. NOTHHAFT^{Note 3}

CHEW Seong Aun^{Note 4}

WHANG Sun Tze

Independent Non-executive Directors

LO Kai Yiu, Anthony

Lester G. HUANG, SBS, JP

HO Yuk Wai, Joan

Notes:

1. Mr. CHIU Chao Hsiang, James was appointed as Executive Director and Chief Executive Officer of the Company with effect from 3 June 2024.
2. Mr. WONG Cho Fai has retired as Group Managing Director/Chief Executive Officer and ceased to be a member of the Board with effect from 18 April 2024.
3. Mr. Christian K. NOTHHAFT was appointed as a Non-executive Director of the Company with effect from 18 April 2024.
4. Mr. CHEW Seong Aun has retired from his position as a Non-executive Director of the Company with effect from 15 May 2024.

B. 董事(續)

2. 董事會的組成

董事會於本年度及直至本報告日期由下列成員組成：

執行主席

郭令海

執行董事

邱肇祥 – 行政總裁^{附註1}

黃祖暉 – 集團董事總經理/
行政總裁^{附註2}

非執行董事

Christian K. NOTHHAFT(羅敬仁)^{附註3}

周祥安^{附註4}

黃上哲

獨立非執行董事

羅啟耀

黃嘉純，銀紫荊星章，太平紳士

何玉慧

附註：

1. 邱肇祥先生於二零二四年六月三日獲委任為本公司執行董事兼行政總裁。
2. 黃祖暉先生已於二零二四年四月十八日退任集團董事總經理／行政總裁之職務，並不再為董事會成員。
3. Christian K. NOTHHAFT (羅敬仁)先生於二零二四年四月十八日獲委任為本公司非執行董事。
4. 周祥安先生已於二零二四年五月十五日退任本公司非執行董事之職務。

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B. DIRECTORS *(continued)*

2. Board Composition *(continued)*

Pursuant to the Articles of Association of the Company (the "Articles of Association") and the CG Code, not less than one-third of the directors shall retire from office by rotation at each annual general meeting. The directors to retire in every year shall be those who have been longest in office since the last election but as between persons who became directors on the same day shall (unless they otherwise agree between themselves) be determined by lot.

Non-executive directors are not appointed for a specific term. They are subject to retirement by rotation and re-election at the annual general meetings pursuant to the Articles of Association and the CG Code.

The Company received confirmation of independence from each of the independent non-executive directors ("INEDs") for the year pursuant to Rule 3.13 of the Listing Rules. The Board is of the view that Messrs. LO Kai Yiu, Anthony, Lester G. HUANG, SBS, JP and Ms. HO Yuk Wai, Joan remain independent.

The family relationships among the Board members, if any, are disclosed under "Board of Directors and Senior Management" on pages 28 to 32 of this annual report.

B. 董事 *(續)*

2. 董事會的組成 *(續)*

根據本公司組織章程細則(「組織章程細則」)及企業管治守則，不少於三分之一的董事須於每屆股東週年常會輪值退任。每年的退任董事，須是最近一次當選後任職最長的董事，但如在同一天有多人成為董事，除非他們彼此之間另有協定，否則須以抽籤決定他們當中須退任的人選。

非執行董事並無設特定任期，彼等須根據組織章程細則及企業管治守則於本公司之股東週年常會上輪值退任及膺選連任。

本公司已接獲本年度各名獨立非執行董事(「獨立非執行董事」)按照上市規則第3.13條規定就其獨立性作出之聲明。本公司認為羅啟耀先生、黃嘉純先生，銀紫荊星章，太平紳士及何玉慧女士繼續保持獨立。

董事會成員之親屬關係(如有)已於本年報第28至第32頁「董事會及高層管理人員」中披露。

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B. DIRECTORS (continued)

3. Chairman, Executive Director and Chief Executive Officer (“CEO”)

Currently, Mr. KWEK Leng Hai is the Chairman of the Company. The Chairman sets the vision and strategic direction of the Group and leads the Board and ensures its smooth and effective functioning.

Mr. CHIU Chao Hsiang, James is the Executive Director and CEO of the Company and is responsible for implementing policies and Board decisions, initiating business ideas and corporate strategies, setting the benchmark and targets for operating companies, overseeing the day-to-day operations and tracking compliance and business progress. The roles of the Chairman and CEO are separate with clear division of responsibilities.

4. Board Process

The Board meets regularly, at least four times a year. Additional board meetings are held whenever warranted. For the year ended 30 June 2024, a total of four board meetings were held.

The directors are at liberty to propose matters as appropriate to be included in the meeting agendas. Board agenda items are reviewed by the Chairman and/or CEO of the Company. Board papers are circulated prior to board meetings on a timely manner, which include, among others, financial and corporate information, significant operational and corporate issues and business performance of the Group as well as material or notable transactions which require the approval of the Board.

Where appropriate, decisions are also taken by way of circulated resolutions with supporting explanations and materials, supplemented by additional verbal or written information from the Company Secretary or other executives as and when needed. Monthly updates on the Group’s business are provided to the directors of the Company to allow their assessment of the Group’s financial performance and position.

B. 董事(續)

3. 主席、執行董事及行政總裁

現時，郭令海先生為本公司之主席。主席制定集團之目標及策略性方向，領導董事會並確保其運作流暢及有效。

邱肇祥先生為本公司執行董事兼行政總裁，負責執行政策及董事會決定、提出經營建議及企業策略、定立營運公司的基準與目標、監察日常營運及遵從法規及緊貼業務發展。主席與行政總裁之職責均清楚區分。

4. 董事會程序

董事會定期開會，每年至少舉行四次會議。董事會在有需要時會舉行額外會議。截至二零二四年六月三十日止年度，本公司舉行了合共四次董事會會議。

董事可自由建議加入適当事項於會議議程內。董事會會議議程項目由主席及／或行政總裁審閱。於董事會召開前，會議文件會適時傳閱，當中包括(除其他)財務及公司資料、重要營運及公司事宜及集團業務表現，以及須董事會核准之重大或須注意的交易。

於適當時，董事會亦會以傳閱決議案的方式作出決策，相關闡釋及資料亦同時傳閱，並在需要時由公司秘書或其他行政人員提供額外口頭或書面補充資料。董事亦會收到本集團業務的每月更新，以供彼等評估本集團之財務表現及狀況。

CORPORATE GOVERNANCE REPORT

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B. DIRECTORS (continued)

4. Board Process (continued)

All directors have separate and independent access to senior management and also have access to the advice and services of the Company Secretary and internal auditor, and upon reasonable request, independent professional advice in appropriate circumstances at the Company's expense, if any.

Details of directors' attendance at the board meetings and general meeting held during the year are as follows:

Name of Director	董事姓名	Board Meeting	General Meeting
		Number of Attendance/ Number of Meeting Held 董事會會議 出席次數/ 舉行會議次數	Number of Attendance/ Number of Meeting Held 股東大會 出席次數/ 舉行會議次數
Chairman:	主席：		
KWEK Leng Hai	郭令海	4/4	1/1
Executive Directors:	執行董事：		
CHIU Chao Hsiang, James – Chief Executive Officer (Note 1)	邱肇祥 – 行政總裁(附註1)	0/0	0/0
WONG Cho Fai – Group Managing Director/ Chief Executive Officer (Note 2)	黃祖暉 – 集團董事總經理/ 行政總裁(附註2)	3/3	1/1
Non-Executive Directors:	非執行董事：		
Christian K. NOTHHAFT (Note 3)	Christian K. NOTHHAFT (羅敬仁)(附註3)	1/1	0/0
CHEW Seong Aun (Note 4)	周祥安(附註4)	2/3	1/1
WHANG Sun Tze	黃上哲	3/4	1/1
Independent Non-Executive Directors:	獨立非執行董事：		
LO Kai Yiu, Anthony	羅啟耀	4/4	1/1
Lester G. HUANG, SBS, JP	黃嘉純，銀紫荊星章，太平紳士	4/4	1/1
HO Yuk Wai, Joan	何玉慧	4/4	1/1

B. 董事(續)

4. 董事會程序(續)

所有董事可各自及獨立地接觸高層管理人員，並可取得公司秘書及內部核數師的意見和幫助，以及在合理要求下，可按適當的情況尋求獨立專業意見，費用由本公司支付(如有)。

於本年度，董事出席董事會會議及股東大會之出席率詳情如下：

CORPORATE GOVERNANCE REPORT

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B. DIRECTORS (continued)

4. Board Process (continued)

Notes:

1. Mr. CHIU Chao Hsiang (“Mr. Chiu”) was appointed as an Executive Director and CEO of the Company with effect from 3 June 2024. No board/general meeting was held during the period from 3 June 2024 (date of appointment of Mr. Chiu) to 30 June 2024.
2. Mr. WONG Cho Fai (“Mr. Wong”) retired as the Group Managing Director/CEO of the Company with effect from 18 April 2024. Three board meetings and one general meeting were held during the period from 1 July 2023 to 18 April 2024 (date of retirement of Mr. Wong).
3. Mr. Christian K. NOTHHAFT (“Mr. Nothhaft”) was appointed as a Non-executive Director of the Company with effect from 18 April 2024. One board meeting and no general meeting was held during the period from 18 April 2024 (date of appointment of Mr. Nothhaft) to 30 June 2024.
4. Mr. CHEW Seong Aun (“Mr. Chew”) retired as a Non-executive Director of the Company with effect from 15 May 2024. Three board meetings and one general meeting were held during the period from 1 July 2023 to 15 May 2024 (date of retirement of Mr. Chew).

5. Board Independence

Pursuant to the CG Code, the Company has put in place mechanisms within our governance framework to ensure that independent views and input are available to the Board.

During the year, the Board had reviewed the implementation and effectiveness of the mechanisms and is of the view that such mechanisms are effective. The key mechanisms under the Company's governance framework are summarised below:

B. 董事(續)

4. 董事會程序(續)

附註：

1. 邱肇祥先生(「邱先生」)於二零二四年六月三日獲委任為本公司執行董事兼行政總裁。由二零二四年六月三日(即邱先生委任之日期)至二零二四年六月三十日期間並無舉行董事會/股東大會。
2. 黃祖輝先生(「黃先生」)於二零二四年四月十八日退任本公司集團董事總經理/行政總裁。由二零二三年七月一日至二零二四年四月十八日(即黃先生退任之日期)期間共舉行三次董事會會議及一次股東大會。
3. Mr. Christian K. NOTHHAFT (羅敬仁)(「羅先生」)於二零二四年四月十八日獲委任為本公司非執行董事。由二零二四年四月十八日(即羅先生委任之日期)至二零二四年六月三十日期間舉行一次董事會會議，並無舉行股東大會。
4. 周祥安先生(「周先生」)自二零二四年五月十五日退任本公司非執行董事。由二零二三年七月一日至二零二四年五月十五日(即周先生退任之日期)期間共舉行三次董事會會議及一次股東大會。

5. 董事會獨立性

根據企業管治守則，本公司已於管治框架內建立機制，以確保董事會可獲得獨立意見及觀點。

於本年度內，董事會已檢討該等機制的實施情況及成效，並認為該等機制行之有效。本公司管治框架下的主要機制概述如下：

CORPORATE GOVERNANCE REPORT

企業管治報告書

B. DIRECTORS *(continued)*

5. Board Independence *(continued)*

Composition of the Board and board committees

The Board comprises more than one-third of INEDs and the Board Audit and Risk Management Committee and Board Remuneration Committee are both chaired by INEDs.

The composition of the Board is reviewed by the Board Nomination Committee annually to ensure that the number of INEDs meets or exceeds the independence requirements under the Listing Rules.

Directors' responsibilities

As set out in the terms of reference of the Board, it is the responsibility of the directors (including INEDs) to make positive contribution to the development of the Company's strategy and policies through independent, constructive and informed comments. Directors with different views are encouraged to voice their concerns so as to ensure that independent views and input are available to the Board.

The Chairman encourages a culture of openness and debate by facilitating the effective contribution of non-executive directors in particular and ensuring constructive relations between executive and non-executive directors.

Criteria to assess independence of INEDs on appointment and re-election

The suitability of the candidates for appointment and the directors subject to re-election as an INED will be assessed based on the assessment criteria and guidelines as set out in the Company's Nomination Policy, including among others, their independence and potential/actual conflicts of interest that may arise if the candidate is appointed/re-elected.

B. 董事 *(續)*

5. 董事會獨立性 *(續)*

董事會及董事委員會的組成

董事會組成中，獨立非執行董事超過三分之一，而董事會審核及風險管理委員會及董事會薪酬委員會均由獨立非執行董事擔任主席。

董事會提名委員會每年檢討董事會的組成，以確保獨立非執行董事的人數符合或超過上市規則的獨立性規定。

董事責任

誠如董事會職權範圍所載，董事（包括獨立非執行董事）有責任透過提供獨立、富建設性及有根據的意見，對本公司的策略及政策發展作出正面貢獻。本公司鼓勵持不同意見的董事表達其關注事項，以確保董事會可獲得獨立意見及觀點。

主席提倡公開、積極討論的文化，促進董事（特別是非執行董事）對董事會作出有效貢獻，並確保執行董事與非執行董事之間維持建設性的關係。

有關委任及重選獨立非執行董事的獨立性評估標準

委任候選人及重選為獨立非執行董事的董事的合適性將根據本公司提名政策所載的評估標準及指引進行評估，包括（其中包括）彼等的獨立性及候選人獲委任／重選時可能產生的潛在／實際利益衝突。

CORPORATE GOVERNANCE REPORT

企業管治報告書

B. DIRECTORS *(continued)*

5. Board Independence *(continued)*

Annual review of independence of INEDs

Annual review of independence of INEDs is conducted by the Board Nomination Committee pursuant to Rule 3.13 of the Listing Rules.

INED's remuneration

None of the INEDs receive remuneration based on performance of the Group.

Independent professional advice

External independent professional advice is available to all directors, including INEDs, whenever considered appropriate.

Meetings with INEDs

The Chairman at least annually meets with INEDs without the presence of other directors to facilitate INEDs to express their views.

6. Directors' Securities Transactions

The Company had adopted the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix C3 of the Listing Rules (the "Model Code") as the code of conduct governing directors' securities transactions.

All directors during the year, following specific enquiry by the Company, have confirmed that they have complied with the required standard set out in the Model Code throughout the year.

B. 董事 *(續)*

5. 董事會獨立性 *(續)*

獨立非執行董事獨立性之年度檢討

獨立非執行董事的獨立性由董事會提名委員會根據上市規則第3.13條每年進行檢討。

獨立非執行董事薪酬

概無獨立非執行董事基於本集團的表現而收取薪酬。

獨立專業意見

所有董事(包括獨立非執行董事)可於適當時候獲取外部獨立專業意見。

與獨立非執行董事舉行會議

主席至少每年與獨立非執行董事舉行一次沒有其他董事出席的會議，以便獨立非執行董事發表意見。

6. 董事進行證券交易

本公司已採納上市規則附錄C3所載之上市公司董事進行證券交易的標準守則(「標準守則」)，作為董事進行證券交易之操守守則。

經本公司作出具體查詢後，本公司本年度之所有董事確認於整個年度一直遵守標準守則規定之標準。

CORPORATE GOVERNANCE REPORT

企業管治報告書

B. DIRECTORS *(continued)*

7. Dividend Policy

Pursuant to the HKEX Code, the Board has adopted a dividend policy (the "Dividend Policy") which is set out as follow:

- The Company intends to create long term value for its shareholders through maintaining a balance between dividend distribution, preserving adequate liquidity and reserve to meet its working capital requirements, and capturing future growth opportunities.
- Pursuant to the Dividend Policy, the Board may propose/declare the payment of dividend(s) after taking into account the current financial performance of the Company, the future financial requirements of the Company and any other factors the Board may deem relevant.
- The Board may also decide on the frequency of dividend payment and further declare/recommend any special distributions. Dividend(s) may be in the form of cash, shares, distribution in-specie or any other form as the Board may determine.

The Board may review the Dividend Policy from time to time and update, amend, modify and/or cancel the Dividend Policy at any time in the interest of the Company and its shareholders.

B. 董事 *(續)*

7. 股息政策

根據港交所守則，董事會已採納股息政策(「股息政策」)如下：

- 本公司旨在透過在股息分派、保留足夠流動資金和儲備以滿足其營運資金需求及把握未來增長機會之間取得平衡，為股東創造長遠價值。
- 據股息政策，董事會經考慮本公司目前財務表現、本公司未來財務需求及董事會可能認為任何相關的其他因素作出建議／宣派派付股息。
- 董事會亦可決定股息派付的次數以及進一步宣派／建議任何特別分派。股息的形式可為現金、股份、實物分派或董事會可能釐定的其他任何形式。

董事會可不時檢討股息政策，並為了本公司及其股東的權益，於任何時間更新、修訂、修改及／或取消股息政策。

CORPORATE GOVERNANCE REPORT

企業管治報告書

B. DIRECTORS (continued)

8. Whistleblowing Policy

To foster a productive workforce and maintain high standards of business ethics, we have established a whistleblowing policy that outlines confidential and anonymous channels for employees to voice their concerns, including an explanation of how records will be maintained and stored. The Group is committed to high corporate governance and probity standards as well as ethical and compliant business practices, and encourages reporting of concerns and actual or suspected misconduct, malpractice or non-compliance by any staff and/or external parties in any matter related to the Group. A whistleblower will be protected from retaliation, adverse employment action or legal action by the Group where the report is made in good faith.

All information received shall be investigated by Group Internal Audit or other relevant persons instructed by senior management, with the findings reported to senior management and the Board Audit and Risk Management Committee of the Company. Management may take disciplinary action against any persons found to have committed misconduct, malpractice or non-compliance, and the matter may be reported and information provided to the police or relevant authorities/governing or professional bodies as the findings may call for.

Our whistleblowing channels are:

Email: whistleblowing@lamsoon.com

Letter: Group Internal Audit

Lam Soon Hong Kong Limited,
21 Dai Fu Street, Tai Po Industrial Estate,
Tai Po, New Territories, Hong Kong

B. 董事(續)

8. 舉報政策

為了培養高效的勞動力和保持高標準的商業道德，我們已制定概述讓僱員提出疑慮的保密及匿名渠道的舉報政策，當中包括維護及儲存記錄的說明。本集團致力秉持高標準的企業管治和誠信操守，以及符合道德和合規的商業慣例，並鼓勵任何員工和／或外部人士就任何與本集團相關事務的疑慮，和實際或懷疑的失當行為、舞弊行為或違規行為作出舉報。只要舉報是出於善意，本集團將保障舉報者不會遭受報復、不利僱傭行動或法律行動的困擾。

所有收到的資料均會由集團內部審核，或由高層管理人員所指定的其他相關人員進行調查，並向本公司高層管理人員及董事會審核及風險管理委員會匯報調查結果。管理層可對任何證實有失當行為、舞弊行為或違規行為的人採取紀律處分，並可根據調查結果向警方或相關當局／管理機構或專業機構報告此事並向其提供資料。

我們的舉報渠道是：

電郵：whistleblowing@lamsoon.com

郵寄：香港新界

大埔大埔工業邨大富街二十一號
南順(香港)有限公司
集團內部審核收

CORPORATE GOVERNANCE REPORT

企業管治報告書

B. DIRECTORS *(continued)*

9. Anti-corruption Policy

Enforcing integrity and transparency across our operations, through anti-corruption, business ethics and stringent policies, are imperative in building trust, creating a positive impact and being a good corporate citizen. As we uphold our corporate governance values, the Group acknowledges the importance of anti-corrupt behaviours in establishing itself as a sincere and reputed industry player. Our contractors and suppliers will also be required to sign as appropriate with us the anti-corruption policy, to ensure they abide by the policy.

The Group also disseminates the staff handbook and code of conduct to all employees. We are dedicated to upholding integrity and honesty in all our operations, and have adopted zero tolerance towards fraud, corruption and unethical actions. The Group has implemented policies on anti-corruption and procedures concerning offering or accepting gifts and gratuities, which require employees to consider the appropriateness of the giving and receiving of gifts and hospitality. All employees are required to become acquainted with and to abide by these policies and procedures. In addition, our Group has in place training, management systems and internal controls to prevent corruption from occurring.

During the year, we were not aware of any material non-compliance with laws and regulations regarding anti-corruption.

10. Directors' Continuous Training and Development Programme

Pursuant to the HKEX Code, all directors should participate in continuous professional development to develop and refresh their knowledge and skills. This is to ensure that their contribution to the board remains informed and relevant.

The Company has put in place training and development programmes for directors which includes (i) induction/familiarisation programme for newly appointed directors; and (ii) on-going training and professional development programme for directors.

B. 董事 *(續)*

9. 反貪污

我們通過實施反貪污、商業道德及嚴格的政策加強我們營運的誠信及透明度，而這也是建立信任、創造正面影響以及成為良好企業公民的必要條件。本集團在秉持企業管治價值觀的同時，我們深知反貪污行為對於建立集團作為具誠信、知名的行業營運商的重要性。我們的承包商和供應商亦要求(如適合情況下)與我們簽署反腐污政策，以確保他們遵守政策。

本集團向其全體員工派發員工手冊及行為守則。我們堅守就所有業務營運保持誠信和誠實，對欺詐、貪污及不道德行為採取零容忍態度。本集團針對送贈或接受禮物及小費的行為實施反貪污程序，員工需考慮送贈及接受禮物及款待的適當性。全體員工須熟悉及遵守該等政策及程序。此外，我們的業務集團設有培訓、管理系統及內部控制措施，以防止貪污發生。

於本年度內，我們並無發現任何重大違反反貪污法律法規的情況。

10. 董事持續培訓及發展課程

根據港交所守則，全體董事須參與持續專業發展，以發展及更新其知識及技能。此舉可確保彼等繼續在具備全面資訊及切合所需的情況下對董事會作出貢獻。

本公司已為董事提供培訓及發展課程，包括(i)為新委任之董事提供就職／熟悉課程；及(ii)為董事提供持續培訓及專業發展課程。

CORPORATE GOVERNANCE REPORT

企業管治報告書

B. DIRECTORS (continued)

10. Directors' Continuous Training and Development Programme (continued)

Mr. CHIU Chao Hsiang, James, who was appointed Executive Director and CEO of the Company with effect from 3 June 2024 has attended a training session conducted by an external legal advisor from a firm of solicitors and obtained legal advice pursuant to Rule 3.09D of the Listing Rules on 27 May 2024. He confirmed that he understood his obligations as a director of the Company.

Mr. Christian K. NOTHHAFT, who was appointed Non-Executive Director of the Company with effect from 18 April 2024 has attended a training session conducted by an external legal advisor from a firm of solicitors and obtained legal advice pursuant to Rule 3.09D of the Listing Rules on 8 April 2024. He confirmed that he understood his obligations as a director of the Company.

During the year ended 30 June 2024, all directors namely, Messrs. KWEK Leng Hai, CHIU Chao Hsiang, James (appointed on 3 June 2024), WONG Cho Fai (retired on 18 April 2024), Christian K. NOTHHAFT (appointed on 18 April 2024), CHEW Seong Aun (retired on 15 May 2024), WHANG Sun Tze, LO Kai Yiu, Anthony, Lester G. HUANG, SBS, JP and Ms. HO Yuk Wai, Joan received regular briefings and updates on the Group's business, operations, risk management, corporate governance and ESG matters. Materials on new or changes to salient laws and regulations applicable to the Group were provided to the directors. They also attended regulatory update sessions and seminars on relevant topics. All directors are requested to provide the Company with their respective training record pursuant to the CG Code.

B. 董事 (續)

10. 董事持續培訓及發展課程(續)

邱肇祥先生(於二零二四年六月三日獲委任為本公司執行董事兼行政總裁)已參加由律師行之外聘法律顧問舉辦的培訓課程，並於二零二四年五月二十七日根據上市規則第3.09D條取得法律意見。彼確認彼明白其作為本公司董事的責任。

Christian K. NOTHHAFT (羅敬仁) 先生(於二零二四年四月十八日獲委任為本公司非執行董事)已參加由律師行之外聘法律顧問舉辦的培訓課程，並於二零二四年四月八日根據上市規則第3.09D條取得法律意見。彼確認彼明白其作為本公司董事的責任。

截至二零二四年六月三十日止年度內，全體董事(即郭令海先生、邱肇祥先生(於二零二四年六月三日獲委任)、黃祖暉先生(於二零二四年四月十八日退任)、Christian K. NOTHHAFT (羅敬仁) 先生(於二零二四年四月十八日獲委任)、周祥安先生(於二零二四年五月十五日退任)、黃上哲博士、羅啟耀先生、黃嘉純先生，銀紫荊星章，太平紳士及何玉慧女士)已接獲有關本集團業務、營運、風險管理及企業管治事宜之定期簡報及更新。董事亦獲提供適用於本集團之重要法律及法規之有關新修訂或變更資料。彼等亦出席有關最新監管議題的課程及研討會。根據企業管治守則，所有董事須向本公司提供彼等各自之培訓記錄。

CORPORATE GOVERNANCE REPORT

企業管治報告書

C. DIRECTORS' REMUNERATION

1. Board Remuneration Committee ("BRC")

The Company established the BRC on 1 July 2005 with specific written terms of reference in accordance with the requirements of the Stock Exchange which deal clearly with its authority and duties.

The principal role and functions of the BRC are to make recommendations to the Board on the policy and structure for the remuneration of directors and senior management, as well as to determine, with delegated responsibility from the Board as described under Code E.1.2(c) of the HKEX Code, the individual remuneration packages of all executive director and senior management, including benefits in kind, pension rights and compensation payment, which may include any compensation payable for loss or termination of their office or appointment. It is also responsible to review and approve matters relating to share schemes under Chapter 17 of the Listing Rules. Detailed terms of reference of the BRC is accessible on the Company's website at www.lamsoon.com and the Stock Exchange's website at www.hkexnews.hk.

During the year, the BRC comprised Messrs. Lester G. HUANG, *SBS, JP* (Chairman of the BRC), KWEK Leng Hai and LO Kai Yiu, Anthony. Messrs. Lester G. HUANG, *SBS, JP* and LO Kai Yiu, Anthony are INEDs of the Company whilst Mr. KWEK Leng Hai is the Chairman of the Company.

C. 董事薪酬

1. 董事會薪酬委員會(「薪酬委員會」)

本公司於二零零五年七月一日成立薪酬委員會，並設有符合港交所規定之具體書面職權範圍，當中訂明其權力及職責。

薪酬委員會之主要職能是就有關各董事及高層管理人員之薪酬政策及架構向董事會作出建議，並且就港交所守則第E.1.2(c)條守則所描述由董事會所授予之責任，釐定所有執行董事及高層管理人員之個人薪酬待遇，包括實物利益、退休金權利及賠償金額(包括任何喪失或終止其職務或委任的賠償)。薪酬委員會亦負責審閱及批准上市規則第十七章下與股份計劃有關的事宜。薪酬委員會職權範圍之詳情於本公司網站 www.lamsoon.com 及港交所網站 www.hkexnews.hk 可供查閱。

於本年度內，薪酬委員會由黃嘉純先生，*銀紫荊星章，太平紳士*(薪酬委員會主席)、郭令海先生及羅啟耀先生組成。黃嘉純先生，*銀紫荊星章，太平紳士*及羅啟耀先生均為本公司獨立非執行董事，而郭令海先生則為本公司主席。

CORPORATE GOVERNANCE REPORT

企業管治報告書

C. DIRECTORS' REMUNERATION

(continued)

1. Board Remuneration Committee ("BRC")

(continued)

Membership and attendance

During the year, three BRC meetings were held. The individual attendance of each member are as follows:

Name of Director	董事姓名	Number of Attendance/ Number of Meeting Held 出席次數/ 舉行會議次數
Mr. Lester G. HUANG, SBS, JP (Chairman)	黃嘉純先生，銀紫荊星章， 太平紳士(主席)	3/3
Mr. KWEK Leng Hai	郭令海先生	3/3
Mr. LO Kai Yiu, Anthony	羅啟耀先生	3/3

Work done during the year

- reviewed and recommended directors' fees for non-executive directors for the financial year 2022/2023;
- reviewed and approved the discretionary bonuses for executive director and senior management for the financial year 2022/2023;
- reviewed and approved the remuneration packages of executive director and senior management for the calendar year 2024;
- reviewed and approved the remuneration package of the Executive Director and CEO of the Company appointed during the year;
- reviewed the Employee's Share Option Scheme related matters;

C. 董事薪酬(續)

1. 董事會薪酬委員會(「薪酬委員會」)(續)

成員及出席率

於本年度內，共舉行三次薪酬委員會會議。個別成員出席之情況載列如下：

Name of Director	董事姓名	Number of Attendance/ Number of Meeting Held 出席次數/ 舉行會議次數
Mr. Lester G. HUANG, SBS, JP (Chairman)	黃嘉純先生，銀紫荊星章， 太平紳士(主席)	3/3
Mr. KWEK Leng Hai	郭令海先生	3/3
Mr. LO Kai Yiu, Anthony	羅啟耀先生	3/3

於本年度完成之工作

- 就二零二二／二零二三年財政年度之非執行董事之董事袍金向董事會作出檢討及建議；
- 檢討及批准截至二零二二／二零二三年度之執行董事及高層管理人員之酌情花紅；
- 檢討及批准二零二四年度之執行董事及高層管理人員之酬金待遇；
- 檢討及批准於本年度內委任之本公司執行董事兼行政總裁之薪酬待遇；
- 檢討僱員之股份認購權計劃相關事項；

CORPORATE GOVERNANCE REPORT

企業管治報告書

C. DIRECTORS' REMUNERATION

(continued)

1. Board Remuneration Committee ("BRC")

(continued)

Work done during the year (continued)

- reviewed the terms of reference of the BRC;
- reviewed and updated the remuneration policy for directors and senior management; and
- deliberated the statement relating to the BRC for inclusion in the Corporate Governance Report.

2. Level and Make-up of Remuneration

The Group's remuneration policy for executive director and senior management is linked to performance, service seniority, experience and scope of responsibility and is based on the provisions in the Group's Human Resources Manual, which is reviewed from time to time to align with market/industry practices.

The level of remuneration of non-executive directors reflects the level of responsibilities undertaken by them. The fees of directors, including non-executive directors, are recommended and endorsed by the Board for shareholders' approval at the Company's annual general meetings. Details of directors' remuneration for the year ended 30 June 2024 are provided in note 9 to the Financial Statements in this annual report.

C. 董事薪酬(續)

1. 董事會薪酬委員會(「薪酬委員會」)(續)

於本年度完成之工作(續)

- 檢討對薪酬委員會之職權範圍；
- 檢討及更新董事及高層管理人員的薪酬政策；及
- 批准於企業管治報告書中有關薪酬委員會的陳述。

2. 薪酬水平及釐定

本集團對執行董事及高層管理人員之薪酬政策按表現、服務年資、經驗及職權範圍釐定，並根據本集團人力資源手冊內之條文為基礎，並不時按照市場／行業慣例作出檢討。

非執行董事之薪酬水平反映其責任級別。董事(包括非執行董事)之袍金由董事會建議及確認，以供股東於本公司股東週年常會上批准。就二零二四年六月三十日止年度之董事酬金詳情載於本年報之財務報表附註9。

CORPORATE GOVERNANCE REPORT

企業管治報告書

D. DIRECTORS' NOMINATION

1. Board Nomination Committee ("BNC")

The Company established the BNC on 1 April 2012 with specific written terms of reference in accordance with the requirement of the Stock Exchange which deal clearly with its authority and duties.

The principal role and functions of the BNC is to make recommendations to the Board on the structure, size and composition of the Board, to complement the Company's corporate strategy, to review the independence of INEDs, the suitability of directors who will stand for re-election and directors' continuous training and development programme, to formulate, review and implement a policy for the nomination of directors (including nomination procedures) and to formulate a policy concerning board diversity, monitor the implementation of such policy and to review the same, as appropriate. Detailed terms of reference of the BNC is accessible on the Company's website at www.lamsoon.com and the Stock Exchange's website at www.hkexnews.hk.

The BNC comprised Messrs. KWEK Leng Hai (Chairman of the BNC), LO Kai Yiu, Anthony, and Ms. HO Yuk Wai, Joan. Mr. LO Kai Yiu, Anthony and Ms. HO Yuk Wai, Joan are INEDs of the Company whilst Mr. KWEK Leng Hai is the Chairman of the Company.

Membership and attendance

During the year, two BNC meetings were held. The individual attendance of each member is as follows:

Name of Director	董事姓名	Number of Attendance/ Number of Meeting Held 出席次數/ 舉行會議次數
Mr. KWEK Leng Hai (Chairman)	郭令海先生(主席)	2/2
Mr. LO Kai Yiu, Anthony	羅啟耀先生	2/2
Ms. HO Yuk Wai, Joan	何玉慧女士	2/2

D. 董事之提名

1. 董事會提名委員會(「提名委員會」)

本公司於二零一二年四月一日設立提名委員會。提名委員會設有符合港交所規定之具體書面職權範圍，當中訂明其權力及職責。

提名委員會的主要職能是就董事會之架構、規模及組成向董事會作出推薦建議，以配合本公司的企業戰略，以及審閱獨立非執行董事之獨立性、董事是否合適獲提名重選及董事之持續培訓及發展項目、制定、檢討及實施有關董事提名政策(包括提名程序)，以及制定有關董事會多元化之政策，監督該政策之實施及檢討該政策(如適用)。提名委員會職權範圍之詳情於本公司網站 www.lamsoon.com 及港交所網站 www.hkexnews.hk 可供查閱。

提名委員會由郭令海先生(提名委員會主席)、羅啟耀先生及何玉慧女士組成。羅啟耀先生及何玉慧女士均為本公司獨立非執行董事，而郭令海先生則為本公司主席。

成員及出席率

於本年度內，共舉行兩次提名委員會會議。個別成員出席之情況載列如下：

CORPORATE GOVERNANCE REPORT

企業管治報告書

D. DIRECTORS' NOMINATION

(continued)

1. Board Nomination Committee ("BNC")

(continued)

Work done during the year

- assessed the suitability of 1) a candidate for appointment as executive director and CEO of the Company and 2) a candidate for appointment as a non-executive director of the Company pursuant to the process and criteria as set out in the Company's nomination policy (the "Nomination Policy");
- reviewed the structure, size, composition, diversity and gender of the Board (including the mix of skills, knowledge, experience, competences of directors, and the balance between executive directors, non-executive directors and INEDs) annually and for proposed changes of board composition;
- reviewed and assessed the independence of INEDs of the Company;
- reviewed and assessed the suitability of the directors who stood for re-election at the annual general meeting pursuant to the process and criteria as set out in the Nomination Policy;
- reviewed the continuous training and development programmes undertaken by directors to ensure that an appropriate program is in place;
- reviewed the terms of reference of the BNC, the Company's board diversity policy (the "Board Diversity Policy") and the Nomination Policy; and
- deliberated the statement relating to the BNC for inclusion in the Corporate Governance Report.

D. 董事之提名(續)

1. 董事會提名委員會(「提名委員會」)(續)

於本年度完成之工作

- 根據本公司之提名政策(「提名政策」)所設定的程序和標準，評估其合適性
1)委任一名候選人為本公司執行董事兼行政總裁及
2)一名候選人為本公司非執行董事；
- 就董事會之架構、規模、組成、多元化及性別(包括董事不同之技能、知識、經驗、能力以及執行董事、非執行董事及獨立非執行董事之平衡)作出年度檢討及就董事會之組成提出變更的提議；
- 審閱及評核本公司獨立非執行董事之獨立性；
- 根據提名政策所設定的程序和標準，檢討及評估將於股東週年常會上獲提名重選之董事是否合適膺選連任；
- 檢討董事負責之持續培訓及發展項目，並確認已具備適合之項目；
- 檢討提名委員會之職權範圍、本公司董事會多元化政策(「董事會多元化政策」)及提名政策；及
- 批准於企業管治報告書中有關提名委員會之陳述。

CORPORATE GOVERNANCE REPORT

企業管治報告書

D. DIRECTORS' NOMINATION

(continued)

2. Board Diversity Policy

The Company has adopted the Board Diversity Policy. Pursuant to the Board Diversity Policy, the Company recognizes and embraces the benefits of having a diverse Board to enhance the quality of its performance. The Company maintains that selection of candidates for Board appointments will be based on a range of diversity perspectives, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service and the ultimate decision will be based on merit and contribution that the selected candidates will bring to the Board. The BNC reviews the Board Diversity Policy annually to ensure its continued effectiveness.

Assessment and selection of candidates for Board succession will be made pursuant to the objectives of the Board Diversity Policy. While conscious efforts are being taken to achieve board diversity, new appointments are ultimately made on a merit basis taking into account available and suitable candidates. With a view to achieving a sustainable and balanced development, the BNC reviews annually the structure, size, composition and diversity of the Board and the Board confirms that its composition complies with the Listing Rules and reflects an appropriate mix of education disciplines, professional experiences and skill set.

D. 董事之提名(續)

2. 董事會多元化政策

本公司已採納董事會多元化政策。根據董事會多元化政策，本公司認同及接納董事會多元化在提升其表現質素方面的裨益。本公司於選擇董事會候選人時將考慮一系列多元化範疇，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、知識及年資，而最終決定將基於該候選人將為董事會帶來之功績及貢獻。提名委員會每年檢討董事會多元化政策以確保其持續有效性。

本公司根據董事會多元化政策的計量目標就董事會繼任候選人作出評估及挑選。本公司致力達致董事會多元化，而新委任的決定最終取決於可用及合適候選人的才幹。為達致一個可持續和平衡的發展為目標，提名委員會亦對董事會的架構、規模、組成及多元化作出檢討，而董事會確保其組成符合上市規則並反映一個合適而包含不同學術專業、專業經驗和技能的組合。

CORPORATE GOVERNANCE REPORT

企業管治報告書

D. DIRECTORS' NOMINATION

(continued)

2. Board Diversity Policy (continued)

The Board is currently diversified in terms of cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service. The directors possess various skills and professional experience ranged from, amongst others, finance, accounting, legal, business management & advisory, people management and merger & acquisition. During the year, Mr. CHIU Chao Hsiang, James, who was appointed Executive Director and CEO of the Company and Mr. Christian K. NOTHHAFT, who was appointed Non-executive Director of the Company, enhanced board diversity by bringing in new knowledge to the Board with their professional experience in food and beverage, nutritional and healthcare products, sales and distribution, retail & consumer products, network rollouts, e-commerce and digital transformation, etc. The extensive education background and professional experience of the Board facilitates effective decision-making process with each director provides constructive advice and contribution to the Board. For further biographical details of the members of the Board, please refer to "Board of Directors and Senior Management" in this annual report.

As at the date of the annual report, the Board consists of one female member and six male members. Biographical details of the current Directors are set out in the section of "Board of Directors and Senior Management" of this annual report. The BNC considered that the Board is sufficiently diverse in terms of gender and it is not necessary to set numerical target and timeline for board gender diversity for the time being.

As at 30 June 2024, the Group had a total of 1,631 employees, the ratio of male and female in the workforce (including senior management) is approximately 59% and 41% respectively. The Board is of the view that appropriate balance of gender diversity of workforce is achieved taking into account the business sectors and operational needs of the Group. The Company will continue to take gender diversity into consideration during recruitment process.

D. 董事之提名(續)

2. 董事會多元化政策(續)

董事會目前在文化及教育背景、種族、專業經驗、技能、知識及年資範疇上多元化。董事擁有財務、會計、法律、企業管理與諮詢、人員管理以及併購等領域的各種技能和專業經驗。於本年度內，邱肇祥先生獲委任為本公司執行董事兼行政總裁及Christian K. NOTHHAFT (羅敬仁) 先生獲委任為本公司非執行董事，憑藉其於餐飲、營養保健產品、銷售與分銷、零售與消費品、網路推廣、電子商務及數碼轉型等方面的專業經驗，為董事會帶來新知識，增強了董事會的多元化。擁有廣泛的教育背景及專業經驗的董事會，每位董事為董事會提供了建設性的建議及貢獻，促進了有效的決策過程。董事會成員的詳細履歷請參閱本年報「董事會及高層管理人員」。

截至本年報日期，董事會由一名女性成員和六名男性成員組成。現任董事之簡歷載於本年報「董事會及高層管理人員」內。提名委員會認為董事會在性別多元化方面已足夠，暫時無需為董事會性別多元化設定數字目標及時間表。

截至二零二四年六月三十日，本集團合共員工為1,631人，員工(包括高層管理人員)中男性和女性比例分別為59%和41%。董事會認為，考慮到本集團的業務部門及營運需要，員工的性別多元化已達到適當平衡。本公司將繼續在招聘過程中考慮性別多元化。

CORPORATE GOVERNANCE REPORT

企業管治報告書

D. DIRECTORS' NOMINATION

(continued)

3. Nomination Policy

The Board has adopted the Nomination Policy which serves as a guiding mechanism and framework for the BNC on the process for new appointments of directors, Group Managing Director and CEO and board committee members as well as the re-appointment and assessment of directors.

Under the Nomination Policy, the BNC will assess potential candidates based on various assessment criteria, including the candidate's age, skills, knowledge, experience, expertise, professional and educational qualifications, etc., potential/actual conflicts of interest with the Group and time commitments as well as the overall desired Board composition and the mix of expertise and experience of the Board as a whole. In case of appointment and re-appointment of INEDs, the BNC will also assess the independence of the candidates pursuant to the criteria set out in the Listing Rules. The BNC will make recommendations to the Board in respect of the appointment and re-election.

The BNC reviews annually the Nomination Policy to ensure its effectiveness and application and will update, amend and modify as appropriate to ensure it continues to be relevant to needs of the Company and is consistent with regulatory and corporate governance requirements.

The Nomination Policy is accessible on the Company's website at www.lamsoon.com.

D. 董事之提名(續)

3. 提名政策

董事會已採納提名政策，其為提名委員會定下指導機制及框架，以處理新委任董事、集團董事總經理／行政總裁及董事委員會成員以及董事之重新委任及年度評估事宜。

根據提名政策，提名委員會將根據各種評估標準對潛在候選人進行評估，包括候選人的年齡、技能、知識、經驗、專長、專業及教育資格等、與本集團潛在／實際的利益衝突以及時間承諾，以及董事會組成及整個董事會的專業知識及經驗組合之整體所需。若委任及重新委任獨立非執行董事時，提名委員會亦會根據上市規則所載標準評估候選人的獨立性。提名委員會將任命及重選之董事向董事會提出建議。

提名委員會每年檢討提名政策以確保其有效性及得以實施，並將進行適當更新、修訂及修改，以確保其繼續切合本公司需要並符合監管及企業管治規定。

提名政策可於本公司網站 www.lamsoon.com 查閱。

CORPORATE GOVERNANCE REPORT

企業管治報告書

E. ACCOUNTABILITY AND AUDIT

1. Board Audit and Risk Management Committee (“BARMC”)

The Company established the Board Audit Committee on 29 December 1998 with specific written terms of reference in accordance with the requirements of the Stock Exchange which deal clearly with its authority and duties. On 17 February 2016, the Board has resolved to rename the Committee as Board Audit and Risk Management Committee.

The BARMC oversees the financial reporting process, assesses the adequacy and effectiveness of the Company’s financial reporting, risk management and internal control systems, oversees the Company’s ESG matters including, among others, monitoring the ESG reporting progress and reviewing the ESG report as well as the ESG-related risks and issues. The BARMC meets with the Company’s external and internal auditors, and reviews their audit plans, the internal audit programmes, and the results of their examinations as well as their evaluations of the risk management and internal control systems. It also reviews directors’ interests in contracts and connected transactions. The BARMC reviews the Group’s and the Company’s financial statements and the auditors’ report thereon and submits its views to the Board. Detailed terms of reference of the BARMC are accessible on the Company’s website at www.lamsoon.com and the Stock Exchange’s website at www.hkexnews.hk.

During the year, the BARMC comprised Messrs. LO Kai Yiu, Anthony (Chairman of the BARMC), Lester G. HUANG, SBS, JP and Ms. HO Yuk Wai, Joan. Messrs. LO Kai Yiu, Anthony, Lester G. HUANG, SBS, JP and Ms. HO Yuk Wai, Joan are INEDs of the Company.

E. 問責性及審核

1. 董事會審核及風險管理委員會 (「審核及風險管理委員會」)

本公司於一九九八年十二月二十九日設立董事會審核委員會，並設有符合港交所規定之具體書面職權範圍，當中訂明其權力及職責。於二零一六年二月十七日，董事會決議把委員會之名稱重新命名為董事會審核及風險管理委員會。

審核及風險管理委員會監察財務報告程序以及評估本公司之財務匯報風險管理及內部監控系統是否合乎需要及有效，監察本公司之環境、社會及管治事宜，其中包括監督環境、社會及管治之匯報進度、審閱環境、社會及管治報告書以及環境、社會及管治相關風險和事宜。審核及風險管理委員會會見本公司之外聘核數師及內部核數師，以審閱彼等之審核方案、內部審核項目、彼等審核之結果以及彼等對風險管理及內部監控系統之評價。審核及風險管理委員會亦審閱董事於合同及關連交易之利益關係。審核及風險管理委員會審閱本集團及本公司之財務報表以及相關之核數師報告書，並向董事會提交意見。審核及風險管理委員會職權範圍之詳情於本公司網站 www.lamsoon.com 及港交所網站 www.hkexnews.hk 可供查閱。

於本年度內，審核及風險管理委員會由羅啟耀先生(審核及風險管理委員會主席)、黃嘉純先生，銀紫荊星章，太平紳士及何玉慧女士組成。羅啟耀先生、黃嘉純先生，銀紫荊星章，太平紳士及何玉慧女士均為本公司獨立非執行董事。

CORPORATE GOVERNANCE REPORT

企業管治報告書

E. ACCOUNTABILITY AND AUDIT

(continued)

1. Board Audit and Risk Management Committee ("BARMC") (continued)

Membership and attendance

During the year, five BARMC meetings were held. The individual attendance of each member are as follows:

Name of Director	董事姓名	Number of Attendance/ Number of Meeting Held 出席次數/ 舉行會議次數
Mr. LO Kai Yiu, Anthony (Chairman)	羅啟耀先生(主席)	5/5
Mr. Lester G. HUANG, SBS, JP	黃嘉純先生，銀紫荊星章，太平紳士	5/5
Ms. HO Yuk Wai, Joan	何玉慧女士	5/5

The Group Managing Director/CEO, Group Financial Controller and Head of Internal Audit are regular attendees of the BARMC meetings. Representatives of the external auditor are invited to attend the BARMC meetings to present their audit plan, significant audit and accounting matters which they noted in the course of their audit.

Work done during the year:

- reviewed the fees charged by external auditor for audit and non-audit services;
- reviewed the nature and scope of external audit, the independence of external auditor and effectiveness of the audit process and approved the external audit fee and the engagement terms;
- reviewed the interim financial report, the interim results announcement, the annual accounts and the final results announcement;

E. 問責性及審核(續)

1. 董事會審核及風險管理委員會 (「審核及風險管理委員會」) (續)

成員出席率

於本年度內，共舉行五次審核及風險管理委員會會議。個別成員出席之情況載列如下：

Name of Director	董事姓名	Number of Attendance/ Number of Meeting Held 出席次數/ 舉行會議次數
Mr. LO Kai Yiu, Anthony (Chairman)	羅啟耀先生(主席)	5/5
Mr. Lester G. HUANG, SBS, JP	黃嘉純先生，銀紫荊星章，太平紳士	5/5
Ms. HO Yuk Wai, Joan	何玉慧女士	5/5

集團董事總經理／行政總裁、集團財務總監及內部審核主管為審核及風險管理委員會會議之慣常出席者。外聘核數師之代表會獲邀請出席審核及風險管理委員會會議，藉以提供其審核計劃、於審核過程中察覺的重要審核及會計事宜。

於本年度完成之工作：

- 檢討外聘核數師就審核及非審核服務收取的費用；
- 檢討外聘審核性質及範圍、外聘核數師之獨立性、審核過程之有效性以及批准外聘審核費用及協議書條款；
- 審閱中期財務報告、中期業績公佈、年度賬目及全年業績公佈；

CORPORATE GOVERNANCE REPORT

企業管治報告書

E. ACCOUNTABILITY AND AUDIT

(continued)

1. Board Audit and Risk Management Committee ("BARMC") (continued)

Work done during the year: (continued)

- reviewed the external auditor's management letter, any material queries raised by the auditor to management about accounting records, financial accounts or systems of control, as well as management's response thereto;
- reviewed the adequacy of resources, staff qualifications and experience, training programmes and budget of the accounting, internal audit and financial reporting functions, as well as those relating to the Company's ESG performance and reporting;
- reviewed the Group's accounting policies and practices;
- reviewed and approved the annual internal audit plan;
- reviewed major findings of internal audit assignments and the progress of implementation of remedial measures on control issues identified;
- reviewed the nature and scope of services of the non-assurance services provided by the external auditor to the Group;
- reviewed the draft policy on non-assurance services;
- reviewed the effectiveness of the processes for financial reporting and Listing Rules compliance of the Company;
- reviewed and discussed with the management the effectiveness of the risk management, including among others, material ESG and climate risks, and internal control system;

E. 問責性及審核 (續)

1. 董事會審核及風險管理委員會 (「審核及風險管理委員會」) (續)

於本年度完成之工作：(續)

- 審閱外聘核數師之管理信函、由核數師提出任何有關會計紀錄、財務帳目或系統管理的重要提問，以及管理層對以上的回應；
- 檢討在會計、內部審核及財務匯報職能，以及與本公司環境、社會及管治績效和報告相關方面的資源、員工資歷及經驗、培訓課程以及有關預算是否充足；
- 檢討本集團會計政策及守則；
- 檢討及批准年度內部審核計劃；
- 審理內部審核之主要發現及推行有關已識別監控事故之補救措施之進度；
- 審閱外聘核數師向本集團提供的非保證服務的性質和範圍；
- 審閱非保證服務政策草擬文件；
- 檢討本公司財務報告及遵守上市規則流程之有效性；
- 檢討及與管理層討論風險管理之有效性，其中包括重大環境、社會及管治和氣候風險，及內部監控系統；

CORPORATE GOVERNANCE REPORT

企業管治報告書

E. ACCOUNTABILITY AND AUDIT

(continued)

1. Board Audit and Risk Management Committee ("BARMC") (continued)

Work done during the year: (continued)

- reviewed connected transactions entered into by the Group or subsisting during the year;
- reviewed the terms of reference of the BARMC; and
- deliberated the statement relating to the BARMC for inclusion in the Corporate Governance Report.

2. Financial Reporting

The Listing Rules require listed companies to prepare annual financial statements which shall provide a true and fair view of the state of affairs of the companies and of the results of their operations and cash flows.

The Board is responsible for ensuring the maintenance of proper accounting records of the Group. It has also acknowledged its responsibility for preparing the financial statements.

The Board approves the financial statements after taking into account the BARMC's comments on specific accounting matters.

The Board is satisfied that appropriate accounting policies have been used in preparing the financial statements, consistently applied and complied with the relevant accounting standards.

The statement of the external auditors of the Company about their reporting responsibilities is included in the Independent Auditors' Report on pages 83 to 92 of this annual report.

E. 問責性及審核(續)

1. 董事會審核及風險管理委員會(「審核及風險管理委員會」)(續)

於本年度完成之工作：(續)

- 審閱於本年度由本集團訂立或仍存續之關連交易；
- 檢討審核及風險管理委員會之職權範圍；及
- 批准於企業管治報告中有關審核及風險管理委員會的陳述。

2. 財務匯報

上市規則要求上市公司每年編製財務報表，真實公平地反映公司之業務狀況、營運業績及現金流量。

董事會負責確保本集團之會計紀錄保存妥當。董事會亦認知其編製財務報表之責任。

董事會經考慮審核及風險管理委員會就特別會計事項之意見後，核准財務報表。

董事會信納編製財務報表時已採納適當之會計政策，該等會計政策已貫徹採用並按相關會計標準制定。

本公司外聘核數師就其匯報職責之聲明已載於本年報第83頁至92頁之獨立核數師報告內。

CORPORATE GOVERNANCE REPORT

企業管治報告書

E. ACCOUNTABILITY AND AUDIT

(continued)

3. Risk Management and Internal Control

The risk management and internal control system is designed to facilitate the effectiveness and efficiency of operations, safeguard assets against unauthorised use and disposition, ensure the maintenance of proper accounting records and the truth and fairness of the financial statements, and ensure compliance with relevant legislation and regulations. It provides reasonable, but not absolute, assurance against material misstatement or loss and manages rather than eliminates risks associated with its business activities.

The Board, recognising its responsibilities in ensuring sound risk management and internal controls, has developed a set of Enterprise Risk Management framework ("ERM framework") for the Group and set forth in its policy and procedures to assist in:

- identifying the enterprise risks faced by the Group in the operating environment as well as evaluating the impact of such risks identified;
- developing the necessary measures for managing these risks; and
- monitoring and reviewing the effectiveness and adequacy of such measures.

The ERM framework consists of interactive processes for each of our business units to constantly identify and assess risks in terms of their potential impact and probability of occurrence, as well as to establish and implement relevant procedures and internal controls for risk mitigation, ongoing monitoring and periodic reporting by management to ensure that residual risks after taking into account risk mitigating measures fall within the risk appetite and tolerance set by the Board.

E. 問責性及審核 (續)

3. 風險管理及內部監控

風險管理及內部監控系統旨在提升營運之成效及效率、保護資產以免在未經授權下被挪用及處理、確保有保存恰當之會計記錄以及財務報表之真實性及公平性，並確保遵守相關法規及條例。內部監控可作為不會出現重大錯誤陳述或損失的合理(而非絕對)保證，亦可管理(而非消除)與其商業活動有關之風險。

董事會確認其有責任確保穩健妥善的風險管理及內部監控，並已建立一套企業風險管理架構(「企業風險管理架構」)並闡述於本集團的政策及程序以協助本集團：

- 找出本集團在營運環境內之重大風險，同時評估該等風險之影響；
- 制定管理該等風險所需的措施；及
- 監察並檢討該等措施是否有效及合乎需要。

企業風險管理架構是我們每個業務分部，就風險之潛在影響及發生概率而言，去持續辨認及評估，以及至風險緩解的制定、實行相關程序和內部監控之間的互動過程，管理人員持續監察及定期報告，以確保執行風險緩解措施後，所剩餘的風險已被考慮及被董事會所釐定的可承受力範圍之內。

CORPORATE GOVERNANCE REPORT

企業管治報告書

E. ACCOUNTABILITY AND AUDIT

(continued)

3. Risk Management and Internal Control

(continued)

The Board has entrusted the BARMC with the responsibility to oversee the implementation of the ERM framework of the Group. In discharging this responsibility, the BARMC, assisted by the Group Internal Audit Department (“GIAD”):

- ensures that new and emerging enterprise risks are promptly identified by management;
- assesses the adequacy of action plans and control systems developed to manage these risks;
- monitors the implementation of the action plans and the effectiveness and adequacy of the control systems; and
- ensures the Group’s risk register is up-to-date and risk profile reports are furnished by management to the BARMC review.

These on-going processes have been in place, and reviewed periodically by the BARMC to ensure their effectiveness, supplemented by other reports from GIAD on the Group’s internal control and risk management findings.

The controls built into the risk management framework are intended to manage and not expected to eliminate all risks of failure to achieve business objectives. These controls provide reasonable, but not absolute, assurance against material misstatement of management and financial information or against financial losses and fraud.

E. 問責性及審核(續)

3. 風險管理及內部監控(續)

董事會已將監察本集團企業風險管理架構之責任委託予審核及風險管理委員會。於履行有關責任時，審核及風險管理委員會在本集團內部審核部門(「內審部」)協助下：

- 確保管理層可立即得知與本集團有關之新企業風險；
- 評估為管理有關風險而制訂之行動計劃及監控制度是否合乎需要；
- 監察行動計劃之執行及監控制度之成效及是否合乎需要；及
- 確保本集團之風險管控表是最新及由管理人員提交的風險概況報告已由審核及風險管理委員會檢閱。

此等持續程序已設立，並由審核及風險管理委員會定期檢討，以確保其有效性，並輔以由內審部提供其他的內部監控報告及風險管理調查結果。

風險管理架構內之監控措施旨在管理(而非期望消除)無法達到業務目標之所有風險。此等監控措施可作為管理及財務資料不會出現重大失實聲明或不會出現財務損失及欺詐的合理(而非絕對)保證。

CORPORATE GOVERNANCE REPORT

企業管治報告書

E. ACCOUNTABILITY AND AUDIT

(continued)

3. Risk Management and Internal Control

(continued)

The Board, through the BARMC, has conducted an annual review on the Group's risk management and internal control systems for the year ended 30 June 2024 and considers that it is adequate and effective, covering all material controls, including financial, operational and compliance controls. The resources, staff qualifications and experience, training programmes and budget of the Group's accounting, internal audit and financial reporting functions, as well as those relating to the Company's ESG performance and reporting has been reviewed and confirmed adequate. The extent and frequency of communication of the monitoring results to the BARMC and the Board have also been reviewed and considered sufficient. The Board is satisfied that the Group has fully complied with the provisions on risk management and internal controls as set out in the CG Code.

Handling and Dissemination of Inside Information

The Company has established and implemented relevant procedures and internal controls for the handling and dissemination of inside information, including restricting employee access to inside information on a need-to-know basis and ensuring that those who need to know understand the obligation of keeping the information confidential and refrain in dealing in the relevant securities. All inside information is disclosed to the public if and when required pursuant to the requirements under the Securities and Futures Ordinance and the Listing Rules and kept strictly confidential before disclosure.

4. Auditors' Remuneration and Auditor Related Matters

The fees charged by the Group's external auditors for the year in respect of annual audit services amounted to HK\$2,191,000 and those in respect of non-audit services (tax and other services) amounted to HK\$379,000.

E. 問責性及審核(續)

3. 風險管理及內部監控(續)

董事會已透過審核及風險管理委員會，就本集團截至二零二四年六月三十日止年度之風險管理及內部監控制度進行年度檢討，並認為是足夠及有效覆蓋所有重要的監控，包括財務、營運及規管控制。員工資歷和經驗、培訓計劃及本集團之財務預算、內部審核及財務匯報職能方面，以及與本公司環境、社會及管治表現及匯報相關的資源已審核並確認充足。已向審核及風險管理委員會及董事會傳達監控結果的詳盡及次數，並經過審核及確認為充足。董事會信納本集團已全面遵守企業管治守則已審核並確認則所載之風險管理及內部監控條文。

處理及發放內幕消息

本公司制定及實施處理及發放內幕消息之相關程序及內部監控，包括限制員工按須知基準查閱內幕消息，確保須知消息之人員了解確保消息機密之義務及避免買賣相關證券。所有內幕信息均按照證券及期貨條例及上市規則項下如有需要時向公眾披露，並於披露前嚴格保密。

4. 核數師酬金及核數師相關事宜

本集團外聘核數師就提供本年度之年度審核服務收取費用為港幣2,191,000元，及非審核相關服務(包括稅務及其他服務)收取費用為港幣379,000元。

CORPORATE GOVERNANCE REPORT

企業管治報告書

F. INVESTOR RELATIONS

1. Communication with Shareholders

The Company encourages two-way communication with both its institutional and private investors. Extensive information about the Group's activities is provided in the interim and annual reports which are distributed to shareholders of the Company.

The annual general meeting of the Company provides an opportunity for its shareholders to seek clarification and to obtain a better understanding of the Group's performance. Board members and representatives from the external auditor will attend the annual general meetings to answer shareholders' questions. Shareholders are encouraged to meet and communicate with the Board at the annual general meetings and to vote on all resolutions.

In order to promote effective communication, the Company maintains a website at www.lamsoon.com to provide:

- latest news, announcements, financials including interim and annual reports;
- other corporate communication materials, e.g. notices of meetings, circulars, proxy forms, etc.;
- details of the arrangements on dissemination of corporate communications of the Company and for requesting printed copies of corporate communications;
- corporate calendar for important shareholders' dates for current financial year;
- constitutional documents of the Company;
- corporate governance information including composition and terms of reference of board committees, corporate governance reports and various governance policies adopted by the Company,
- ESG reports and highlights of the Company's ESG practices and efforts; and
- other information relating to the Group and its businesses.

F. 投資者關係

1. 與投資之溝通

本公司鼓勵與其機構及私人投資者建立雙向溝通。有關本集團業務之全面資料載於派發予本公司股東之中期報告及年報內。

本公司股東週年常會為其股東提供尋求澄清及更深入了解本集團表現的機會。董事會成員和外聘核數師之代表將出席股東週年常會，並回答股東的提問。本公司鼓勵股東於股東週年常會上與董事會會面及溝通，並就所有決議案投票。

為促進有效溝通，本公司設立網站 www.lamsoon.com，向公眾提供：

- 最新消息、公告、財務資訊(包括中期報告和年報)；
- 其他公司資訊，如會議通告、通函、委任表格等；
- 有關發佈本公司公司通訊及索取公司通訊印刷本的安排詳情；
- 關於本財政年度重要股東日子之集團日誌；
- 本公司之憲法文件；
- 企業管治資料包括董事會委員會之組成及職權範圍、企業管治報告以及本公司採納之多項管治政策；
- 環境、社會及管治報告以及本公司就環境、社會及管治之實踐和成效的重點；及
- 有關本集團及其業務之其他資料。

CORPORATE GOVERNANCE REPORT

企業管治報告書

F. INVESTOR RELATIONS *(continued)*

1. Communication with Shareholders *(continued)*

Enquiries from individuals on matters relating to the business of the Group are welcome and are dealt with in an informative and timely manner. Shareholders can make any query in respect of the Group or to make a request for the Group's information to the extent such information is publicly available. The designated contact details are as follows:

By Post: Lam Soon (Hong Kong) Limited
21 Dai Fu Street, Tai Po Industrial Estate,
Tai Po, New Territories, Hong Kong
By Email: comsec@lamsoon.com

Shareholders' questions about their shareholdings are dealt with by Computershare Hong Kong Investor Services Limited, the Company's share registrar and transfer office, at Shops 1712-16, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong.

The Company has in place a shareholder communication policy which sets out the provisions to ensure that the Company's shareholders are provided with access to material information about the Company in a timely manner. The Board has conducted a review of the implementation and effectiveness of the shareholder communication policy during the year ended 30 June 2024 and, having considered the various channels of communication in place, was satisfied that the implementation of the policy was effective.

F. 投資者關係^(續)

1. 與投資之溝通^(續)

本公司歡迎個別人士查詢有關本集團業務事宜，並會儘快提供有關之資料。股東可就本集團之事宜作出查詢，或要求索取本集團之公開資料。指定聯絡詳情如下：

郵寄：南順(香港)有限公司
香港新界大埔大埔工業
邨大富街21號
電郵：comsec@lamsoon.com

股東就有關其持有股份之垂詢，可直接遞交至本公司之股份過戶登記處香港中央證券登記有限公司，地址為香港灣仔皇后大道東一百八十三號合和中心十七樓一七一二至一六號舖。

本公司已制定股東通訊政策，當中載有條文確保本公司股東可及時獲得有關本公司的重要資料。於二零二四年六月三十日止年度期間，董事會已檢討股東通訊政策的實施情況及成效，經考慮現有多種溝通渠道後，董事會信納相關政策已獲有效實施。

CORPORATE GOVERNANCE REPORT

企業管治報告書

F. INVESTOR RELATIONS *(continued)*

2. Shareholders' Rights

The Company has only one class of shares, all shares have the same voting rights and are entitled to the dividends declared.

(a) Rights and procedures for shareholders to convene extraordinary general meetings ("EGM")

Subject to the Hong Kong Companies Ordinance (Chapter 622 of the Laws of Hong Kong), the directors shall on the requisition of shareholders of the Company (the "Shareholder(s)") representing at least 5% of the total voting rights of all the shareholder(s) having a right to vote at general meetings of the Company, forthwith proceed duly to convene an EGM of the Company.

The requests must state the general nature of the business to be dealt with at the meeting and may include the text of a resolution that may properly be moved and is/are intended to be moved at the meeting. The request must be signed by the requisitionists and deposited at the registered office of the Company for the attention of the Company Secretary in hard copy form.

(b) Rights and procedures for shareholders to make proposals at general meetings

(i) Rights and procedures for a shareholder to propose a person for election as a director are as follows:

Pursuant to Article 86 of the Company's Articles of Association, shareholder(s) may send a notice in writing of the intention to propose a person for election as a director and notice in writing by that person of his willingness to be elected shall have been delivered to the Company's registered office provided that the minimum length of the period during which such notices are given, shall be at least seven days and that the period for lodgement of the notices shall commence no earlier than the day after the despatch of the notice of the meeting appointed for such election and end no later than seven days prior to the date of such meeting.

F. 投資者關係^(續)

2. 股東權利

本公司僅有一個類別的股份，所有股份具有相同投票權，並有權收取所宣派之股息。

(a) 股東召開股東特別大會(「股東特別大會」)之權利及程序

按香港《公司條例》(香港法例第622章)，董事須應本公司股東(「股東」)佔全體有權在股東大會上投票表決的總表決權最少5%的股東之要求，隨即辦理召開本公司股東特別大會之程序。

有關要求均必須述明有待於會上處理的事務的一般性質及可包含可在該大會上恰當地動議並擬在該大會上動議的決議的文本。有關要求必須由要求者簽署並以紙本形式送交至本公司之註冊辦事處給予公司秘書。

(b) 股東於股東大會上提出建議之權利及程序

(i) 股東提名候選董事之權利及程序如下：

根據本公司之組織章程細則第86條，股東可發出書面通知表明有意提名一名人士參選董事，而該名人士表明願意接受推選之書面通知須送達本公司註冊辦事處，惟提交有關通告予本公司的期間最短不少於七日，且提交通知之期間最早由寄發為選舉董事而召開的大會之通知翌日起至不遲於該大會舉行日期前七日止。

CORPORATE GOVERNANCE REPORT

企業管治報告書

F. INVESTOR RELATIONS *(continued)*

2. Shareholders' Rights *(continued)*

(b) Rights and procedures for shareholders to make proposals at general meetings
(continued)

(ii) Rights and procedures for proposing resolution to be put forward at a general meeting are as follows:

Shareholder(s) can submit a written requisition to move a resolution at an annual general meeting ("AGM") if they:

- represent at least 2.5% of the total voting rights of all shareholders who have a right to vote on the resolution at the AGM; or
- at least 50 shareholders who have a right to vote on the resolution at the AGM.

3. Constitutional Documents

There was no change in the Articles of Association of the Company during the year ended 30 June 2024, and such document was published on the websites of the Company and the Stock Exchange.

F. 投資者關係^(續)

2. 股東權利^(續)

(b) 股東於股東大會上提出建議之權利及程序^(續)

(ii) 於股東大會上提呈決議案之權利及程序如下：

股東於符合下列條件之情況下，可提出書面請求於股東週年常會（「股東週年常會」）上動議決議案：

- 佔全體有權在股東週年常會上投票表決的股東的總表決權最少2.5%；或
- 最少五十名持有可於股東週年常會上投票表決權利之股東。

3. 憲章文件

截至二零二四年六月三十日止年度，本公司之組織章程細則並無變動，而有關文件已刊載於本公司及港交所網站。