

Eternal Beauty Holdings Limited

穎通控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(Stock Code: 6883)

Terms of Reference of the Environmental, Social and Governance Committee

1 Constitution

The Environmental, Social and Governance committee (the “**Committee**”) of Eternal Beauty Holdings Limited (the “**Company**”) is established pursuant to a resolution passed by the board of directors (the “**Directors**”) of the Company (the “**Board**”) at its meeting held on 28 November 2025.

2 Membership

- 2.1 Members of the Committee shall be appointed by the Board from amongst the Directors and shall consist of at least three members. The constitution of the Committee shall comply with the requirements of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”) as amended from time to time.
- 2.2 The chairman of the Committee shall be appointed by the Board and shall be responsible for presiding over the Committee.
- 2.3 The appointment of the members of the Committee may be revoked, or additional members may be appointed to the Committee, by separate resolutions passed by the Board and by the Committee.
- 2.4 The Committee may establish a working group (the “**Working Group**”) as an executive agent to implement the environmental, social and governance (“ESG”) activities of the Company in a comprehensive manner.

3 Proceedings of the Committee

3.1 Notice of Meeting

- (a) Unless otherwise agreed by all the Committee members, a Committee meeting shall be convened by at least seven (7) days’ notice.

- (b) A Committee member may at any time summon a Committee meeting.
- (c) Notice shall be given to each Committee member in person orally or in writing or by telephone or by telex or telegram or facsimile transmission or email or other form of electronic communication at numbers or addresses from time to time notified to the secretary of the Company by such Committee member or in such other manner as the Committee members may from time to time determine.
- (d) Any notice given orally shall be followed by confirmation in writing before the meeting.
- (e) Notice of meeting shall state the time and place of the meeting and shall be accompanied by an agenda together with other documents which may be required to be considered by the members of the Committee for the purposes of the meeting. Such agenda and other documents should be sent in a timely manner and at least 3 days before the intended date of a meeting (or other period agreed by the Committee).

3.2 The quorum for the Committee meeting shall be two members of the Committee. A resolution of the Committee shall be passed by the majority of the members present at the meeting.

3.3 The secretary of the Company shall act as the secretary of the Committee.

3.4 The Committee may invite other Board members to attend Committee meeting if the Committee deems appropriate or necessary. However, other Board member(s) who is/are not a Committee member may only be in attendance but shall not have any right to vote.

4 Written resolutions

Written resolutions may be passed by all Committee members in writing. This provision is without prejudice to any requirement under the Listing Rules for a Board or Committee meeting to be held.

5 Alternate Committee members

Except for the situation as specified in clause 7(h) below, a Committee member may not appoint any alternate.

6 Authorities of the Committee

6.1 The Committee has the authority delegated to it from the Board to deal with the

matters set out in clause 7 below. The Board shall seek advice from the Committee prior to making any resolutions on matters with regard to the responsibilities of the Committee.

- 6.2 The Committee should be provided with sufficient resources to perform all its duties. Where necessary, the Committee should seek independent professional advice, at the Company's expense, to perform its responsibilities.

7 Duties

The duties of the Committee shall be:

- (a) to formulate and review the vision, objectives, strategies and management policies of the Company's ESG, review and supervise the management structure, policies and operation management of the Company's ESG, and provide suggestions to the Board on the relevant ESG work to ensure the continuous compliance with legal and regulatory requirements;
- (b) to review the main trends of ESG, identify the risks and opportunities related to ESG, and assess whether the relevant structure of the Company's ESG is sufficient and effective accordingly, adopt and update the policies of the Company's ESG when necessary, and ensure that such policies keep abreast of the times and comply with applicable laws, regulations and regulatory requirements;
- (c) to monitor communication with the Company's stakeholders and identify ESG-related matters that have a significant impact on the Company's operations and/or the interests of other key stakeholders;
- (d) to supervise the formulation of the Company's ESG goals, the corresponding planning, implementation and effectiveness, to regularly review the progress regarding the achievement of ESG goals, and give suggestions on actions required to improve performance;
- (e) to identify matters related to ESG caused by external factors, evaluate the impact of ESG work on the Company externally and internally, listen to the feedback on ESG work from the Company externally and internally, and propose improvement suggestions for the next step of ESG work;
- (f) to ensure that the Company prepares and discloses the environmental, social and governance report (the "ESG Report") in accordance with the requirements of the Hong Kong Listing Rules as amended from time to time, and review the ESG Report and report to the Board. At the same time, specific actions or decisions are recommended to the Board to maintain the integrity of the ESG Report;

- (g) to report to the Board on any significant developments and findings related to Clause 7 as necessary, along with corresponding recommendations, in a timely manner; and
- (h) to attend annual general meetings of the Company, and to be available to answer questions at such annual general meetings.

(Note: the chairman of the Committee shall attend annual general meetings of the Company; and in the absence of the chairman of the Committee, another member of the Committee or failing this, the chairman of the Committee's duly appointed delegate, shall attend)

8 Reporting procedures

- 8.1 Full minutes of Committee meeting (which should record in sufficient detail the matters considered and decisions reached, including any concerns raised by directors or dissenting views expressed) shall be kept by a duly-appointed secretary of the meeting and should be open for inspection at any reasonable time on reasonable notice by any Director. The duly-appointed secretary of the meeting shall circulate the draft and final version of minutes of meeting to all members of the Committee for their comments and records respectively within a reasonable time after the meeting is held, and circulate the final version of minutes of meeting to all Directors within a reasonable time after the meeting is held. The procedures set out in this clause 8.1 shall also apply to the written resolutions of the Committee as referred to in clause 4 above.
- 8.2 The Committee should report back to the Board on a regular basis on its decisions or recommendations and on the matters set out in these terms of reference unless there are legal or regulatory restrictions on its ability to do so (such as a restriction on disclosure due to regulatory requirements).

9 Continuing application of the articles of association of the Company

The articles of association of the Company regulating the meetings and proceedings of the Board so far as the same are applicable and are not replaced by the provisions in these terms of reference shall apply to the meetings and proceedings of the Committee.

10 Powers of the Board

The Board may, subject to compliance with the articles of association of the Company and the Listing Rules (including Appendix C1 (Corporate Governance Code) to the Listing Rules), amend, supplement and revoke these terms of

reference and any resolution passed by the Committee provided that no amendments to and revocation of these terms of reference and the resolutions passed by the Committee shall invalidate any prior act and resolution of the Committee which would have been valid if such terms of reference or resolution had not been amended or revoked.

11 Language

If there is any inconsistency between the English and Chinese versions of these terms of reference of the Committee, the English version shall prevail.

12 Effective Date

This term of reference of the Committee shall take effect from 28 November 2025.

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Eternal Beauty Holdings Limited

穎通控股有限公司

(一家於開曼群島註冊成立的有限公司)

(Stock Code: 6883)

環境、社會及管治委員會職權範圍

1 組成

穎通控股有限公司（「本公司」）環境、社會及管治委員會（「委員會」）乃按本公司董事（「董事」）會（「董事會」）於2025年11月28日通過的決議案成立的。

2 成員

- 2.1 委員會成員須由董事會從董事中委任。並應由至少三名成員組成。委員會的組成必須遵守香港聯合交易所有限公司不時修訂的證券上市規則（「上市規則」）。
- 2.2 委員會的主席（「主席」）須由董事會任命，負責主持委員會工作。
- 2.3 董事會及委員會可分別通過決議，對委員會成員進行罷免或委任額外人士成為委員會成員。
- 2.4 委員會可下設工作小組（「工作小組」）作為執行機構，全面落實本公司的環境、社會及管治（「ESG」）工作。

3 會議程序

3.1 會議通知

- (a) 除非委員會全體成員另行同意，委員會會議應至少提前七（7）天通知召開。
- (b) 任何一位委員會成員於任何時間均可召開委員會會議。

(c) 會議通知可通過口頭形式、書面形式、或以電話、電傳或電報或傳真或電郵或以其他電子溝通方式按照委員會成員不時通知公司秘書的號碼和地址致委員會成員本人，或以委員會成員不時議定的方式發予委員會各成員。

(d) 以口頭形式做出的通知，應在會議召開前以書面方式確認。

(e) 會議通知必須說明會議的時間、地點，並提供會議議程以及委員會成員參加會議所需審閱的其他文件。該會議議程以及其他文件應至少在計劃舉行會議日期的三天前（或委員會協議的其他時間內）送出。

3.2 委員會的會議法定出席人數為兩位委員會成員。委員會所作出的決議須經出席會議的委員會成員半數以上同意方能通過。

3.3 本公司秘書將成為委員會秘書。

3.4 如委員會認為合適或有需要，可以邀請其他董事會成員出席會議。但出席會議的其他董事會成員只作列席，並不擁有表決權。

4 書面決議

委員會成員可以全體以書面贊成方式通過書面決議。本條文不影響上市規則有關舉行董事會或委員會會議的要求。

5 委任代表

除下述第7(h)條所述情形之外，委員會成員不能委任代表。

6 委員會的權力

6.1 委員會獲董事會授權處理下述第7條所述的事項。董事會在對與委員會職責相關的事項作出決議前，應當聽取委員會的意見。

6.2 委員會應獲給予充足資源以履行其職責。委員會履行職責時如有需要，應尋求獨立專業意見，費用由本公司支付。

7 職責

委員會職責為：

- (a) 制定並審視本公司的ESG願景、目標、策略及管理方針，檢討及監察有關本公司的ESG管理架構、政策及運營管理，並就相關ESG工作向董事會提供建議，確保持續符合法律及監管要求；
- (b) 審視ESG的主要趨勢，識別ESG相關的風險和機遇，並據此評估本公司ESG相關架構是否充分有效，必要時採納並更新本公司ESG的政策並確保該等政策與時俱進且符合適用的法律、法規及監管要求；
- (c) 監察與本公司利益相關方的溝通工作，識別對本公司運營及/或其他重要利益相關方的權益構成重大影響的ESG相關事宜；
- (d) 監督本公司ESG目標制定，及相應的規劃、實施及成效，定期審視ESG目標達成的進度，並就需要提升表現所需採取的行動給予建議；
- (e) 識別因外部因素引致的ESG相關事宜，評估ESG工作在公司外部及內部的影響，聽取公司內外對於ESG工作的反饋意見，並就下一步的ESG工作提出改善建議；
- (f) 確保公司根據不時修訂的上市規則，編制及披露環境、社會及管治報告（「ESG報告」），審閱ESG報告並向董事會匯報。同時向董事會建議具體行動或決策，以維持ESG報告的完整性；
- (g) 及時就與第7條相關的任何重大進展與發現向董事會進行報告，並根據情況需要提出相應建議；及
- (h) 出席公司的股東周年大會，並能在股東周年大會中回答提問。

(註：委員會主席應出席本公司的股東周年大會；若委員會主席未能出席，則另一名委員會成員（或如該名委員會成員未能出席，則委員會主席適當委任的代表）應出席)

8 匯報程序

- 8.1 經正式委任的會議秘書應存備委員會的會議記錄其應對會議上所考慮事項及達致的決定作足夠詳細的記錄，其中應該包括董事提出的任何疑慮或表達的反對意見），若有任何董事發出合理通知，應公開有關會議記錄供其在任何合理的時段查閱。經正式委任的會議秘書應將會議記錄的初稿及最後定稿於會議後一段合理時間內先後發送委員會全體成員，初稿供成員表達意見，最後定稿作記錄之用，並在會議結束後的一段合理的時間內發送會

議記錄的最後定稿予所有董事。第8.1條所述的程序亦適用於上述第4條所述的委員會書面決議。

- 8.2 委員會應定期向董事會匯報其決定或建議以及本職權範圍中所述事項，除非委員會受法律或監管限制所限而不能作出匯報（例如因監管規定而限制披露）。

9 本公司章程的持續適用

本公司章程作出的規範董事會會議程的規定，如果也適用於委員會會議而且並未被本職權範圍及程序所取代，亦應適用於委員會的會議程序。

10 董事會權利

董事會在遵守本公司章程及上市規則（包括上市規則附錄C1《企業管治守則》）的前提下，可隨時修訂、補充及廢除本職權範圍以及委員會已通過的任何決議，惟有關修訂、補充及廢除，並不影響任何在有關行動作出前委員會已經通過的決議或採取的行動的有效性。

11 語言

本委員會職權範圍的中、英文版如有歧異，應以英文版為準。

12 生效日期

本委員會職權範圍由2025年11月28日起生效。