

2024/2025 ENVIRONMENTAL, SOCIAL AND
GOVERNANCE REPORT | 環境、社會及管治報告

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T S L | 謝瑞麟

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ABOUT THE REPORT

關於本報告

In today’s world, achieving a balance between economic growth, environmental protection, and social well-being stands as a critical global challenge. At Tse Sui Luen Jewellery (International) Limited (the “Company”, together with its subsidiaries, the “Group”), we are dedicated to maintaining environmentally responsible and sustainable operations, recognizing the increasing importance of sustainable practices across various domains.

The integration of environmental, social, and governance (“ESG”) principles is fundamental to achieving organizational sustainability. We are proud to present our ninth Environmental, Social and Governance Report (the “Report”), which details our ESG initiatives and performance. The Report can be accessed on both The Stock Exchange of Hong Kong Limited (“SEHK”) website and our corporate website under the “ESG Reports” section within “Investors” at ir.tslj.com.

REPORTING PERIOD AND SCOPE




This Report outlines our ESG initiatives and achievements during the fiscal year from 1 April 2024 to 31 March 2025 (the “Year”). Consistent with our previous reporting practices, we focus on the Group’s primary operations in jewellery manufacturing and retail across Hong Kong, Macau and The Mainland.

在當今世界，在經濟增長、環境保護和社會福祉之間取得平衡是一項重要的全球性挑戰。謝瑞麟珠寶（國際）有限公司（「本公司」，連同其附屬公司統稱「本集團」）一直致力於維持對環境負責任的可持續營運，並深知可持續發展實踐在各個領域日益重要。

環境、社會及管治（「ESG」）原則的融合是實現機構可持續發展的基礎。我們很榮幸提呈第九份環境、社會及管治報告（「本報告」），詳述我們在ESG方面的舉措和表現。本報告可於香港聯合交易所有限公司（「聯交所」）網站及本公司網站ir.tslj.com「投資者」部分之「環境、社會及管治報告」專區查閱。

報告期間及範圍

本報告概述我們於2024年4月1日至2025年3月31日財政年度（「本年度」）的環境、社會及管治措施及成就。與過往的報告慣例一致，我們專注於本集團在香港、澳門及內地的珠寶製造及零售主要業務。

	Hong Kong 香港	Macau 澳門	The Mainland 內地
 office 辦公室	1	/	4
 factory 工廠	1	/	1
 self-operated retail stores 自營零售店	13	4	35

Moving forward, the Group commits to conducting annual reviews of the Report's coverage. We will adjust and expand our reporting scope according to materiality considerations, aiming to enhance our ESG performance disclosure and management practices.

REPORTING STANDARDS AND PRINCIPLES

This Report follows the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") outlined in Appendix C2 of the SEHK's Rules Governing the Listing of Securities. Corporate governance details can be found in the "Corporate Governance Report" section of our 2024/2025 Annual Report. The Report is built on four key principles: materiality, consistency, balance, and quantitative. We demonstrate how these principles are applied in a table below, and provide a comprehensive content index referencing the ESG Reporting Guide in the final chapter.

展望未來，本集團承諾每年檢討報告的覆蓋範圍。我們將根據重要性考慮調整及擴大報告範圍，以提升我們的環境、社會及管治表現披露及管理實務。

報告標準及原則

本報告遵循香港聯合交易所有限公司《證券上市規則》附錄C2所載的《環境、社會及管治報告指引》(「ESG報告指引」)編製。企業管治詳情可參閱2024/2025年度報告「企業管治報告」一節。本報告基於重要性、一致性、平衡性及量化四項關鍵原則。我們在下表展示了這些原則的應用情況，並在最後一章提供了參照ESG報告指引的完整內容索引。

ABOUT THE REPORT (CONTINUED)

關於本報告(續)

REPORTING PRINCIPLES
報告原則



MATERIALITY
重要性

THE GROUP'S APPLICATION
本集團的應用

Materiality assessment were conducted to identify the ESG topics that are material to stakeholders and the Group for key disclosures.

進行重要性評估以識別對持份者及本集團而言屬重要的ESG議題，作為關鍵披露。



QUANTITATIVE
量化

Quantitative information and data were recorded and disclosed in the Report where feasible.

在可行情況下記錄並披露量化資料及數據。



CONSISTENCY
一致性

Consistent methodologies were adopted for data collection and disclosures, unless otherwise stated, to enable meaningful comparisons.

除非另有說明，採用一致的數據收集及披露方法，以作有意義的比較。



BALANCE
平衡性

Disclosures were made in a fair and impartial manner to provide an objective overview of the Group's ESG performance.

以公平公正的方式作出披露，以客觀地概述本集團的ESG表現。

DATA COLLECTION AND REPORT APPROVAL

All information and data presented in this Report are collected from our official records, statistical databases, and operational management systems. The Board of Directors (the "Board") has reviewed and approved this Report on 30 June 2025.

FEEDBACK

We believe in continuous improvement through stakeholder engagement. Your feedback is invaluable in helping us enhance our ESG performance. For any inquiries or suggestions regarding this Report or our ESG initiatives, please reach out to us at ir@tslj.com.

數據收集及報告批准

本報告所呈列的所有資料及數據均來自我們的官方記錄、統計數據庫及營運管理系統。董事會(「董事會」)已於2025年6月30日審閱及批准本報告。

反饋

我們相信通過持份者參與能夠推動集團不斷改進。閣下的意見對協助我們提升ESG表現至關重要。如對本報告或我們的ESG舉措有任何查詢或建議，請電郵至ir@tslj.com與我們聯絡。

OUR LEADERSHIP

我們的領導力

Our commitment to sustainable development is reflected in our efforts to create harmony between people and the environment. A cornerstone of this commitment is the TSL | 謝瑞麟 Foundation (“TSLF”), established to nurture local talent and preserve cultural heritage. In 2015, we launched several key initiatives: an employee e-magazine with engagement surveys to strengthen internal communications, and the TSL Taskforce – a cross-departmental team responsible for implementing and overseeing environmental conservation, cost optimization, and ESG initiatives.

As an industry pioneer, we have implemented comprehensive sustainability practices across our operations, including green office initiatives, workplace safety measures, and strategic talent development programs. We recognize that successful sustainable development relies on maintaining open dialogue with all stakeholders, both within and outside our organization.

SUSTAINABILITY GOVERNANCE

Our meticulously structured and comprehensive governance approach to sustainability serves as a fundamental pillar that strengthens and enhances our long-term business operations and sustainable growth trajectory. The Board takes an active role in overseeing the development and implementation of our ESG strategy while diligently managing key ESG risks, conducting thorough and regular reviews of our performance metrics, and systematically updating our objectives and targets to ensure continued effectiveness and alignment with our sustainability goals.

We have implemented a comprehensive ESG management system through a dedicated team that responds to emerging sustainability challenges. For complex ESG initiatives requiring collaboration, we coordinate across departments and clearly define responsibilities. Our sustainability working group includes representatives from multiple departments, reflecting our commitment to diverse perspectives in implementing ESG policies and practices.

我們對可持續發展的承諾體現在致力於創造人與環境之間的和諧。這一承諾是TSL | 謝瑞麟基金會(「TSLF」)的核心原則，其成立旨在培育本地人才及保護文化遺產。2015年，我們推出了多項重要舉措，包括設立員工電子雜誌並進行參與度調查以加強內部溝通，同時成立了TSL工作小組－這支跨部門團隊專責實施和監督環境保護、成本優化和ESG相關措施。

作為行業先驅，我們在日常營運中推行全面的可持續發展實踐，涵蓋綠色辦公室措施、工作場所安全管理和策略性人才發展計劃。我們深明要實現可持續發展，必須與組織內外的所有持份者保持開放對話。

可持續發展管治

我們精心構建的全面管治方針是加強和提升長期業務營運及可持續發展的重要基石。董事會積極監督ESG策略的制定和落實，同時審慎管理主要ESG風險、定期檢討績效指標，並系統性地更新目標，確保有效配合可持續發展方向。

我們設立專責團隊建立完善的ESG管理系統，以應對不斷湧現的可持續發展挑戰。針對需要協作的複雜ESG項目，我們採取跨部門協調並清晰界定各方職責。可持續發展工作小組由多個部門代表組成，充分體現我們在推行ESG政策和實務時重視多元觀點的承諾。

OUR LEADERSHIP (CONTINUED)

我們的領導力(續)

Set out below is the information of the Group on the ESG governance structure, 以下載列本集團的ESG管治架構、相關成員及其主要職能：the relevant members and the principal functions thereof:

Board 董事會	Audit Committee 審核委員會	ESG Working Group ESG工作小組
<ul style="list-style-type: none">Take overall responsibility for the Group's ESG strategy and reporting, and oversee and manage ESG-related issues 全面負責本集團的ESG策略和匯報，並監督和管理ESG相關事宜Approve and lead ESG targets and directions, and review the progress 審批及領導ESG目標和方向，並檢討進度Review and evaluate material ESG-related issues at least annually 至少每年審視和評估重要的ESG相關事宜	<ul style="list-style-type: none">Review ESG risks and the risk management system 審視ESG風險和風險管理系統Make recommendations to the Board on managing ESG risks 就管理ESG風險向董事會提供建議	<ul style="list-style-type: none">Collect and analyse ESG data, prepare annual ESG report for the Board's review and approval 收集和分析ESG數據，編製年度ESG報告供董事會審閱及批准Monitor the ESG performance to ensure the Group's compliance with relevant policies, laws and regulations from time to time 監察ESG表現以確保本集團不時遵守相關政策、法律及法規

Risk Management

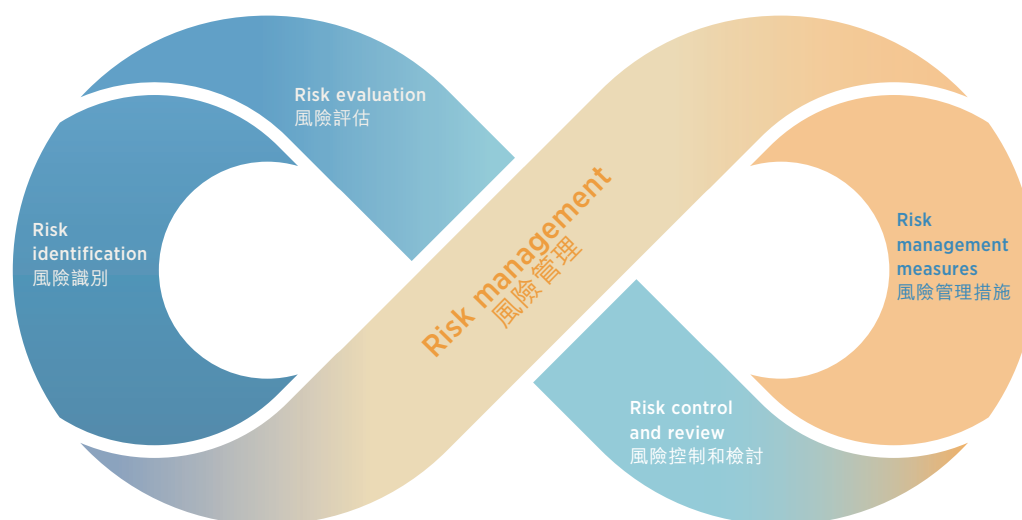
Effective risk management is crucial for enabling businesses to adapt to changes, minimize potential losses, and maintain sustainable growth. Our risk management oversight involves both the Board's supervision and the Audit Committee's annual evaluations of our risk management and internal control systems. We ensure that significant ESG-related matters are brought to the Board's attention, complete with recommended management approaches.

Moving forward, we are committed to enhancing our ESG risk management framework by implementing robust processes for risk identification, analysis, evaluation, response, monitoring, and communication. We will maintain vigilant internal monitoring of ESG risks to ensure comprehensive risk oversight.

風險管理

有效的風險管理對企業而言不可或缺，它能助企業適應變化、降低潛在損失並維持可持續增長。我們的風險管理監督機制包含兩個層面：董事會的整體監管，以及審核委員會對風險管理和內部監控系統進行的年度評估。所有重大的ESG相關事項均會連同具體的管理建議一併呈報董事會審議。

展望未來，我們將透過建立完善的風險管理流程，強化ESG風險管理框架。這套流程涵蓋風險識別、分析、評估、應對、監察和溝通各個環節。我們會持續嚴密監察內部ESG風險，確保全面的風險監督。



OUR LEADERSHIP (CONTINUED)

我們的領導力(續)

STAKEHOLDER COMMUNICATION

We prioritize meaningful engagement with our stakeholders, both internal (Board and employees) and external (shareholders, investors, media, customers, suppliers, industry associations, and community partners). Through diverse communication channels, we actively gather feedback and insights from these key groups. This input helps shape our policies and initiatives to ensure they not only serve our business objectives but also address stakeholder expectations effectively.

持份者溝通

我們高度重視與持份者進行有效溝通，包括內部持份者（董事會和員工）及外部持份者（股東、投資者、媒體、客戶、供應商、行業協會和社區夥伴）。通過多元化的溝通渠道，我們積極聆聽並收集各主要群體的意見和見解。這些寶貴回饋協助我們制定更完善的政策和措施，確保能同時實現業務目標和滿足持份者期望。

Stakeholders Group 持份者團體	Communication Channels 溝通渠道
Board and employees 董事會及員工	<ul style="list-style-type: none">Carry out performance evaluations to guide employees' career development 進行績效評估以指導員工職業發展Provide grievance mechanisms for effective two-way communication 設立申訴機制以實現有效雙向溝通Organize meetings, interviews, lunch or tea gatherings and establish whistleblowing mechanism for regular communication 舉辦會議、面談、午餐或茶聚，並建立舉報機制以維持定期溝通
Shareholders, investors and media 股東、投資者及媒體	<ul style="list-style-type: none">Report on business operations and financial position through annual and interim reports and other information disclosure 通過年度及中期報告及其他資訊披露匯報業務營運及財務狀況Issue Investor Snapshots 發佈投資者快訊Update events and performance via press releases 透過新聞稿更新活動及表現

Stakeholders Group 持份者團體	Communication Channels 溝通渠道
Customers 客戶	<ul style="list-style-type: none">Sustain effective communication via customer service hotline, email and feedback forms 通過客戶服務熱線、電郵及意見表格保持有效溝通Connect customers to customer service officers through live chat on the Group's Hong Kong eShop 透過集團香港網店的在線對話功能連接客戶與客戶服務主任
Suppliers 供應商	<ul style="list-style-type: none">Apply tender selection and evaluation system for screening 採用投標甄選及評估系統進行篩選Maintain continued communication through meetings and regular performance reviews 通過會議及定期績效檢討保持持續溝通
Industry associations 行業協會	<ul style="list-style-type: none">Attend conferences and participate in competitions and accreditation programmes organized by industry associations 出席會議並參與行業協會舉辦的比賽及認證計劃
Communities 社區	<ul style="list-style-type: none">Support local non-profit organizations and events sponsored by TSLF 支持本地非牟利機構及TSLF贊助的活動

OUR LEADERSHIP (CONTINUED)

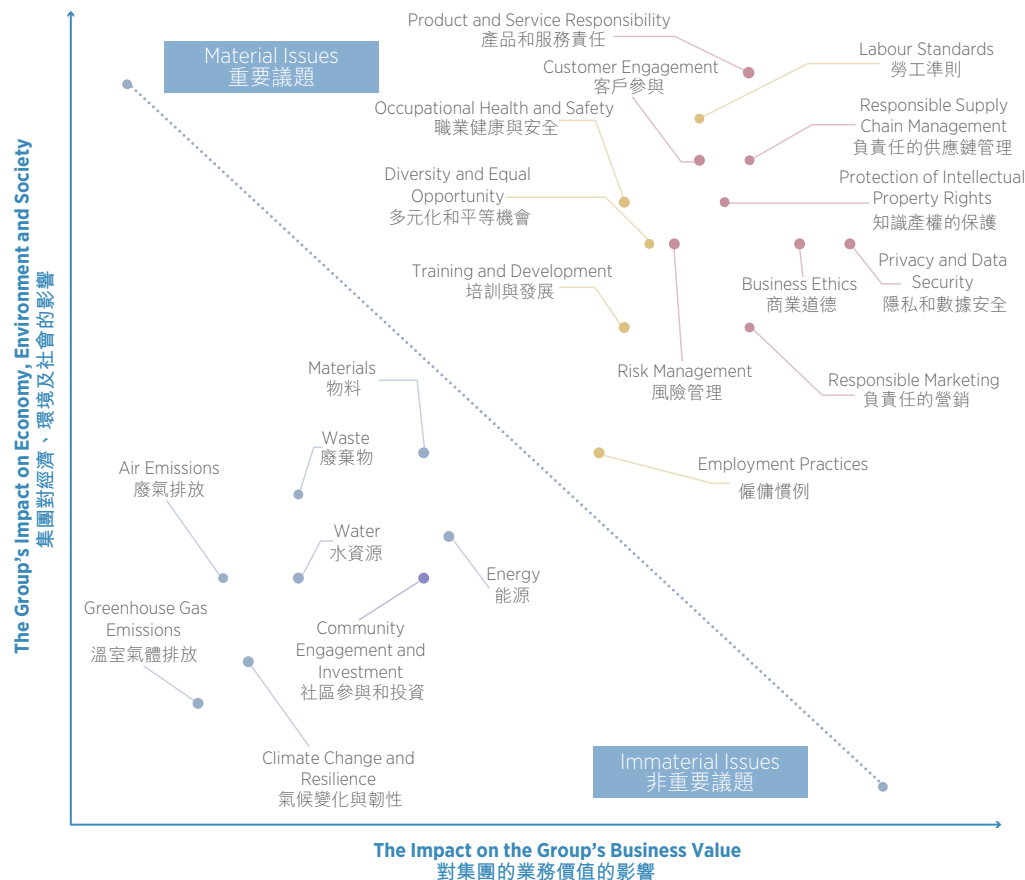
我們的領導力(續)

Materiality Assessment

During the Year, we conducted a comprehensive materiality assessment to identify and evaluate key ESG issues that matter most to our stakeholders. This assessment process helps us better understand and address stakeholder concerns while identifying business risks and opportunities that are crucial for our sustainable development.

重要性評估

本年度內，我們進行了全面的重要性評估，識別並評估對持份者最關鍵的ESG議題。此評估過程不僅幫助我們更好地理解理解和回應持份者的關注，同時也辨識出對可持續發展極為重要的業務風險與機遇。



We have established a stakeholder-driven approach to evaluate the materiality of ESG factors, continuing our methodology from the previous year. Through this process, we identified and categorized 21 key issues into four main areas: environmental protection, employment and labour practices, operating practices, and community. We then conducted a stakeholder survey to prioritize these issues based on their significance to both our business value and societal impact.

Through our expanded stakeholder engagement survey, we have identified new material issues crucial to our sustainability development. 13 issues emerged as particularly significant this year, primarily concentrated in the “Operating Practices” and “Employment & Labour Practices” categories, consistent with our previous year’s assessment.

我們延續上年度的評估方法，採用以持份者為導向的方式來評估 ESG 因素的重要性。在此過程中，我們將 21 個關鍵議題歸納為四個主要範疇：環境保護、僱傭及勞工常規、營運實務及社區。其後，我們開展持份者調查，根據這些議題對業務價值和社會影響的重要程度進行優先排序。

透過擴大持份者參與調查範圍，我們識別出多個對可持續發展關鍵的新重大議題。13個議題在本年度特別顯著，主要分佈在「營運慣例」及「僱傭及勞工常規」此兩個類別，與去年的評估結果相符。

Categories 類別	Operating Practices 營運慣例	Employment & Labour Practices 僱傭及勞工常規
Material Issues 重要性議題	<ul style="list-style-type: none">Product and Service Responsibility 產品和服務責任Privacy and Data Security 隱私和數據安全Responsible Supply Chain Management 負責任的供應鏈管理Business Ethics 商業道德Customer Engagement 客戶參與Protection of Intellectual Property Rights 知識產權的保護Responsible Marketing 負責任的營銷Risk Management 風險管理	<ul style="list-style-type: none">Labour Standards 勞工準則Diversity and Equal Opportunity 多元化和平等機會Occupational Health and Safety 職業健康與安全Training and Development 培訓與發展Employment Practices 僱傭慣例

Moving forward, we will expand and deepen our engagement with stakeholders across all areas of sustainability. This approach reflects our belief that incorporating diverse perspectives, both internal and external, leads to more effective and comprehensive sustainability strategies and initiatives.

展望未來，我們將在所有可持續發展領域擴大並深化與持份者的互動。這種方針反映了我們的理念，即結合內部和外部的多元觀點能夠帶來更有效和全面的可持續發展策略及倡議。

OUR OPERATING PRACTICES

我們的營運慣例

The Group maintains its commitment to excellence through comprehensive quality management, responsible supply chain practices, and unwavering customer trust. Our reputation is built on ethical business conduct, encompassing intellectual property protection, consumer privacy safeguards, product excellence, and anti-corruption measures.

CODE OF CONDUCT

The Group places the highest priority on maintaining ethical standards to ensure sustainable and stable operations. We comply with a comprehensive regulatory framework that includes key legislation such as the Anti-Money Laundering and Counter-Terrorist Financing Ordinance and the Prevention of Bribery Ordinance of Hong Kong, the Anti-Unfair Competition Law and Criminal Law of the People's Republic of China, and the Anti-Money Laundering and Counter-Terrorist Financing Guideline for Dealers in Precious Metals and Stones issued by the Narcotics Division of Security Bureau.

We strictly follow these regulations across all our operational jurisdictions and have implemented stringent internal policies and management strategies to maintain business integrity. Throughout the reporting period, we are pleased to report that no violations of our ethical standards were identified, including any instances of corruption, money laundering, or intellectual property rights infringement.

Anti-corruption

The Group demonstrates its commitment to ethical business practices through a comprehensive set of guidelines, including the Company's Code of Conduct and the Employees' Code of Conduct. These documents establish clear protocols to prevent money-laundering, fraud, bribery, and other unethical activities. The Employee Handbook further reinforces our commitment to impartiality and fairness. These guidelines are easily accessible to all staff via our intranet for daily reference.

本集團致力追求卓越，體現於全面的質量管理、負責任的供應鏈實務及堅實的客戶信任。我們的聲譽建基於道德商業行為，包括知識產權保護、消費者私隱保障、產品卓越性以及反貪污措施。

行為守則

本集團將維持道德標準置於最高優先級別，以確保可持續及穩定的營運。我們遵守全面的監管框架，當中包括主要法例如《打擊洗錢及恐怖分子資金籌集條例》及香港《防止賄賂條例》、《中華人民共和國反不正當競爭法》及《中華人民共和國刑法》，以及保安局禁毒處發出的《貴重金屬及寶石交易商打擊洗錢及恐怖分子資金籌集參考指引》。

我們在所有營運司法管轄區嚴格遵守這些規例，並實施嚴謹的內部政策及管理策略以維持業務誠信。於報告期內，我們欣然報告未有發現任何違反道德標準的情況，包括任何貪污、洗錢或侵犯知識產權的事件。

反貪污

本集團透過全面的指引，展示對道德商業實務的承諾，當中包括《行為守則》和《員工職業操守指引》。這些文件訂立了明確的規程，以防止洗錢、欺詐、賄賂及其他不道德活動。《員工手冊》更進一步強化我們對公正及公平的承諾。所有員工均可隨時透過內聯網查閱這些指引，作為日常參考。

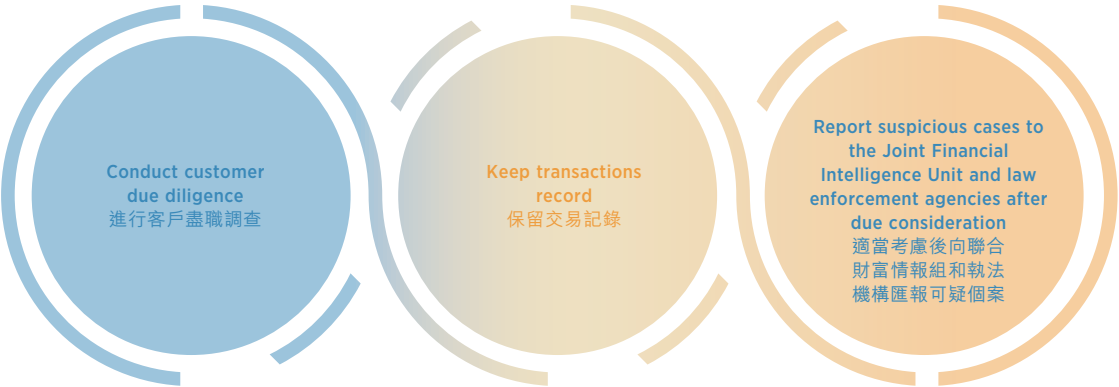
To address potential corruption risks arising from conflicts of interest, the Group maintains a robust Employees' Code of Conduct. This guides employees in making decisions that prioritize the Group's interests and requires them to disclose any conflicts of interest. Our Disciplinary Policy ensures strict compliance with all relevant laws and regulations.

The Group maintains strong whistleblowing mechanisms through established reporting channels. Employees can report concerns to supervisors, department managers, or other trusted parties. All reports trigger thorough investigations following internal and external protocols. We enforce a strict non-retaliation policy to protect whistleblowers and investigation participants. The Group has also implemented Guidelines for Combating Money Laundering and Terrorist Financing, which outline three key procedures for employees to follow when detecting suspicious activities.

為應對因利益衝突而可能產生的貪污風險，本集團設有完善的《員工職業操守指引》。該守則指導僱員以本集團利益為優先作出決定，並要求披露任何利益衝突。我們的《紀律政策》確保嚴格遵守所有相關法律及規例。

本集團設有完善的舉報機制，僱員可透過既定渠道向主管、部門經理或其他信任的人士報告問題。所有報告均會依照內部及外部協議進行徹底調查。我們實施嚴格的防止報復政策，以保護舉報人及調查參與者。本集團亦已制定了《打擊洗黑錢及恐怖分子融資活動的工作指引》，為僱員提供三個關鍵程序以偵測可疑活動。

Guidelines for Combating Money Laundering and Terrorist Financing Procedures
《打擊洗黑錢及恐怖分子融資活動的工作指引》程序



OUR OPERATING PRACTICES (CONTINUED)

我們的營運慣例(續)

The Group prioritizes comprehensive anti-corruption training for all directors and employees to help them identify and manage potential risks. During the Year, our staff in Hong Kong and Macau completed an average of 0.20 hours of specialized anti-corruption training per person, with 228 employees trained. To enhance corruption prevention awareness, directors received “A Quick Starter to Integrity and Corruption Prevention Guide on Managing Relationship with Public Servants” from The Independent Commission Against Corruption, while employees completed specialized online training modules. Regular anti-corruption reminders are issued annually to maintain vigilance. No corruption-related legal cases involving the Group or its employees occurred during the Year.

Intellectual property rights

The Group prioritizes intellectual property protection through strict compliance with Hong Kong’s Trade Marks Ordinance, Registered Designs Ordinance and Copyright Ordinance, as well as the People’s Republic of China (the “PRC”)’s Trademark Law and Patent Law. We maintain comprehensive safeguards through our Intellectual Property Management System, Supply Chain Management and Product & Service Quality Assurance Framework. Regular compliance checks ensure proper use of copyrighted materials, while our technological innovations, trademarks and designs are properly registered for protection.

本集團高度重視全面的反貪污培訓，協助所有董事及員工識別和管理潛在風險。本年度內，我們在香港及澳門的員工平均每人完成了0.20小時的專門反貪污培訓，受訓人數為228人。為加強防貪意識，董事收到廉政公署的《誠信管理與防貪指南－與公職人員往來須知》，而員工亦完成了專門的網上培訓課程。我們每年定期發出反貪污提醒，以維持警覺性。本年度內沒有任何涉及本集團或其員工的貪污相關法律案件。

知識產權

本集團致力保護知識產權，嚴格遵守香港的《商標條例》、《註冊外觀設計條例》和《版權條例》，以及中華人民共和國（「中國」）的《商標法》和《專利法》。我們通過知識產權管理系統、供應鏈管理和產品及服務質量保證框架，實施全面的保障措施。我們進行定期合規檢查以確保正確使用版權材料，並為自身的技術創新、商標和設計申請正式註冊保護。

PRODUCT RESPONSIBILITY

The Group maintains its commitment to excellence by delivering premium jewellery products and services that build customer trust while supporting sustainable development. We implement comprehensive quality control throughout our supply chain and manufacturing processes. During the Year, we maintained a perfect safety record with no product responsibility violations or safety-related recalls.

Quality Assurance

The Group maintains rigorous quality standards through its Purchasing Management Policy and Procurement Control Procedures, which ensure materials are sourced sustainably and ethically. Our stringent tender selection and evaluation procedures help maintain premium product quality. The Purchasing Management Team oversees these processes, while our Supply Chain Management and Product & Service Quality Assurance Framework enables strict quality control and drives continuous improvement for both the Group and our suppliers.

產品責任

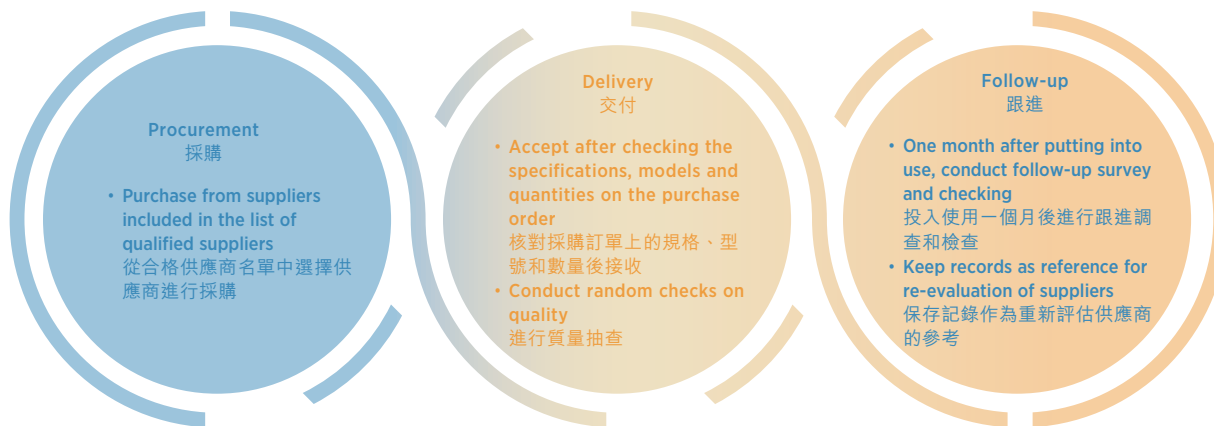
本集團致力透過提供優質珠寶產品及服務，建立客戶信任並支持可持續發展。我們在整個供應鏈及生產過程中實施完善的質量管控。本年度內，本集團維持良好的產品質量記錄，並無任何產品責任違規或安全相關的召回事件。

質量保證

本集團透過採購管理政策及採購控制程序，維持嚴謹的質量標準，確保材料採購符合可持續發展及道德原則。我們設有嚴格的招標選擇和評估機制，以確保產品優質。採購管理團隊專責監督各項程序，並藉著供應鏈管理及產品與服務質量保證框架，實施嚴格品質管控，持續推動本集團及供應商精益求精。

OUR OPERATING PRACTICES (CONTINUED)

我們的營運慣例(續)



Beyond procurement quality control, the Group maintains strict compliance with both local and international standards for manufacturing and distribution, ensuring exceptional product quality and professionalism. These comprehensive quality management systems have earned the Group various industry accreditations.

除了採購質量控制外，本集團在製造和分銷方面嚴格遵循本地及國際標準，以確保產品質量和專業水平達至卓越。這套全面的質量管理系統為本集團贏取了多項行業認證。

The Group's Products 本集團產品	Accreditation Scheme 認證計劃	Issuing Organization 頒發機構
Jewellery 珠寶首飾	Reputation Shop Mark 珠寶信譽店標籤	Hong Kong Jewellers' and Goldsmiths' Association 香港珠石玉器金銀首飾業商會
Gold jewellery 黃金首飾	Quality Gold Mark 優質足金標誌	
Jadeite jewellery 翡翠首飾	Natural Fei Cui Quality Mark 天然翡翠標誌	
Diamond jewellery 鑽石首飾	Natural Diamond Quality Assurance Mark 天然鑽石品質保證標誌	Diamond Federation of Hong Kong 香港鑽石總會
	Integrity Pledge 誠信保證	
Jewellery 珠寶首飾	No Fakes Pledge 正版正貨承諾	Intellectual Property Department of Hong Kong 香港知識產權署

OUR OPERATING PRACTICES (CONTINUED)

我們的營運慣例(續)

Supply Chain Sustainability

Our unwavering commitment to sustainability permeates every aspect of our expansive global supply chain network. Through strategic partnerships with suppliers across different continents and regions, we maintain a deep understanding of how each component’s journey – from the initial sourcing of raw materials through various processing stages to the final manufactured product – creates ripples that influence our overall sustainability footprint. This comprehensive view enables us to implement effective sustainability measures at every step of the production process.

To ensure consistently responsible practices, we have established rigorous criteria that all suppliers must satisfy, encompassing detailed environmental stewardship requirements and comprehensive social responsibility standards. These include extensive workplace safety protocols, thorough risk management procedures, and stringent quality control measures. Our supplier evaluation process carefully assesses compliance with these standards, ensuring that our partners share our dedication to sustainable practices.

The Supply Chain Management and Product & Service Quality Assurance Framework serves as our foundational guide in these endeavours, providing a structured approach to maintaining excellence across our supply network. This robust framework enables us to systematically monitor, evaluate, and enhance the quality and sustainability of our operations while fostering continuous improvement throughout our entire supply chain ecosystem.

Safety

- Have in place safety policies and systems
- Provide safety trainings

Environmental Protection

- Comply with all applicable environmental laws and regulations

Ethics

- Prohibit any misconduct in business transactions
- Report unethical practices to the Group without delay

供應鏈可持續性

我們對可持續發展的堅定承諾貫穿整個全球供應鏈網絡。透過與世界各地供應商建立的戰略夥伴關係，我們深入理解從原材料採購、加工到製成品的每個環節如何影響我們的可持續發展足跡。這種全面的視角讓我們能在生產過程的各個階段實施有效的可持續發展措施。

為確保持續實踐負責任營運，我們為所有供應商制定了嚴格標準，涵蓋環境管理和社會責任要求。這包括完善的工作場所安全規程、風險管理流程和質量控制措施。我們通過嚴謹的供應商評估過程，確保合作夥伴與我們在可持續發展實踐上理念一致。

我們以供應鏈管理和產品與服務質量保證框架為指導方針，為供應網絡的卓越營運提供系統化方法。這個完善的框架不僅有助於我們監控、評估和提升營運質量與可持續性，更推動整個供應鏈生態系統持續進步。

安全

- 實施安全政策和制度
- 提供安全培訓

環境保護

- 全面遵守所有環境相關法例及法規

道德

- 禁止商業交易中任何不當行為
- 發現不道德行為時即時向本集團匯報

OUR OPERATING PRACTICES (CONTINUED)

我們的營運慣例(續)

The Group communicates its fundamental expectations through the Safety Plan and Letter to Suppliers and Business Partners, which outline sustainable and responsible practices. Given the ethical concerns in diamond mining, including forced labour and human rights issues, the Group places special emphasis on diamond procurement. To ensure ethical sourcing, all our diamond suppliers must adhere to the Kimberley Process, which ensures diamonds can be traced from mines to markets and prevents trade in conflict diamonds. The Group maintains strict supplier selection criteria, only working with partners who demonstrate compliance with our ESG requirements and standards, and conducts regular performance assessments to maintain these high standards.

Customer Service

The Group maintains an unwavering focus on customer satisfaction through excellence in service delivery, guided by our core principles of honesty, efficiency, and professionalism. We adhere to key industry standards and regulations, including the Sale of Goods Ordinance, Trade Descriptions Ordinance and Personal Data (Privacy) Ordinance of Hong Kong, as well as the Law of the PRC on the Protection of Consumer Rights and Interests. Through comprehensive policies and measures, we ensure the accuracy of product labelling and information, ultimately enhancing the customer experience.

本集團透過安全計劃及致供應商和業務夥伴的信函，傳達基本期望並概述可持續及負責任的營運方針。由於鑽石開採涉及強迫勞動和人權等道德問題，本集團特別著重鑽石採購的規範。為確保符合道德採購原則，所有鑽石供應商必須遵守金伯利進程，此機制可追溯鑽石從礦場到市場的來源，有效防止衝突鑽石交易。本集團嚴選供應商，僅與符合ESG要求和標準的夥伴合作，並定期進行績效評估以維持高水平。

客戶服務

本集團以誠信、效率和專業為核心，透過優質服務，致力提升客戶滿意度。我們恪守各項重要的行業標準和法規，包括香港的《貨品售賣條例》、《商品說明條例》和《個人資料(私隱)條例》，以及《中華人民共和國消費者權益保護法》。我們通過完善的政策和措施，確保產品標籤和資訊準確無誤，藉此持續優化客戶體驗。

OUR OPERATING PRACTICES (CONTINUED)

我們的營運慣例(續)

 <p>Product Labelling and Advertisement 產品標籤及廣告</p>	<p>To ensure transparency and consumer protection, we label all products with detailed information regarding their origins and quality certifications. We also implement thorough internal verification processes to verify the accuracy and comprehensiveness of all advertising materials prior to their release.</p> <p>為確保透明度及保障消費者權益，我們在所有產品上標示詳細的來源資訊及品質認證。我們亦執行嚴謹的內部核實程序，確保所有廣告材料在發佈前均準確完整。</p>
 <p>Customer Satisfaction 客戶滿意度</p>	<p>Customer satisfaction is a core priority in our quality service strategy. We invest in comprehensive training programs, including seminars and workshops, to ensure our employees are well-equipped to handle product, service, and repair-related inquiries effectively.</p> <p>客戶滿意度是我們優質服務策略的核心。我們投放資源於全面的培訓計劃，包括研討會和工作坊，確保員工能有效處理產品、服務和維修相關的查詢。</p> <p>Following our customer-centric approach, the Group emphasizes prompt and efficient resolution of customer concerns, maintaining clear communication throughout the process to ensure optimal satisfaction.</p> <p>本集團秉持以客為本的方針，致力迅速及有效地解決客戶疑慮，並在過程中保持清晰溝通，以達至最佳的客戶滿意度。</p> <p>In the reporting period, we addressed 93 customer complaints (88 from the Mainland and 5 from Hong Kong). Following our Complaints Handling Guideline, we ensured timely responses to all customer inquiries and maintained thorough follow-up communication for cases requiring extended resolution periods. This systematic approach enabled us to process all complaints efficiently while keeping customers informed throughout the resolution process.</p> <p>報告期內，我們處理了93宗客戶投訴（內地88宗，香港5宗）。按照投訴處理指引，我們及時回應所有客戶查詢，並就需要較長處理時間的個案保持緊密跟進。這套系統化的方法讓我們能有效處理投訴，同時讓客戶清楚了解解決進展。</p>
 <p>Data Privacy 資料私隱</p>	<p>To safeguard customer privacy and data security, the Group has implemented comprehensive protective measures through its Exclusive and Confidential Information Policy and Privacy Policy. These policies establish strict protocols to prevent data breaches and unauthorized information sharing with third parties. We maintain robust data protection across all customer interaction channels, and our Privacy Policy remains publicly accessible on the Group's website for transparency.</p> <p>為保障客戶私隱及資料安全，本集團透過專有及機密資料政策與私隱政策實施全面保護措施。這些政策訂立了嚴格規程，防止資料外洩及未經授權向第三方分享資訊。我們在所有客戶互動渠道均維持嚴密的資料保護，私隱政策亦可在本集團網站上公開查閱，確保資訊透明度。</p>

OUR PEOPLE

我們的員工

Our employees' dedication and talents are essential to the Group's sustained success. We are committed to fostering a work environment that emphasizes respect, inclusivity, and safety, where every employee can thrive. We maintain a strong commitment to equal opportunity, ensuring all qualified employees have fair access to jobs, skill development, and advancement within the organization.

EMPLOYMENT

The Group has established a comprehensive employment system designed to attract and retain top talent. Through a combination of rigorous hiring standards and competitive benefits, we create an environment where employees can grow and develop a strong connection to the organization. We maintain full compliance with all local employment regulations, including the Employment Ordinance and Employees' Compensation Ordinance of Hong Kong, the Labour Law and Labour Contract Law of the PRC, and the Labour Relations Law of Macau. Our Employee Handbook details all workplace policies, including compensation, hiring and advancement procedures, work schedules, leave policies, equal opportunity provisions, diversity initiatives, anti-discrimination measures, and employee benefits. We ensure this handbook stays current with the latest legislative requirements through regular updates.

員工的專業投入和才能是集團持續成功的關鍵。我們致力創造一個重視尊重、包容和安全的工作環境，讓每位員工得以盡展所長。我們恪守平等機會的承諾，確保所有合資格員工都能公平獲得就業機會、技能發展和組織內的晉升機會。

僱傭

本集團建立了完善的僱傭制度，致力吸引和保留優秀人才。我們透過嚴謹的招聘標準和具競爭力的福利待遇，營造一個有利員工成長並與組織建立深厚連繫的環境。我們恪守各地僱傭法規，包括香港《僱傭條例》和《僱員補償條例》、中國《勞動法》和《勞動合同法》，以及澳門《勞動關係法》。我們的《員工手冊》詳盡列明所有工作場所政策，當中涵蓋薪酬、招聘和晉升程序、工作時間、休假政策、平等機會條款、多元化措施、反歧視措施及員工福利。我們定期更新手冊內容，確保符合最新法例要求。

OUR PEOPLE (CONTINUED)

我們的員工(續)



Recruitment and Dismissal 招聘及解僱

Our recruitment process follows all applicable internal and external regulations, ensuring fairness and transparency. The Human Resources Department carefully verifies all applicants' identification documents as part of our commitment to prevent child labour. 我們的招聘流程嚴格遵循內部和外部規定，以確保公平透明。人力資源部門仔細核實所有申請人的身份證明文件，履行防止童工的承諾。

For employment terminations, whether voluntary or involuntary, we follow standardized procedures detailed in the Employee Handbook to protect all parties' interests. We maintain a strict policy against forced labour in all our operations. 在終止僱傭關係時（不論自願或非自願），我們均按照《員工手冊》的標準程序處理，以保障各方利益。我們在所有營運中嚴禁強迫勞動。

We value the power of diversity in driving innovation and problem-solving. Our inclusive workplace embraces employees from various generations, backgrounds, experiences, cultures, and religions, recognizing that this diversity strengthens our organization. 我們深信多元化能推動創新和促進解決問題。我們的工作場所歡迎來自不同世代、背景、經驗、文化和宗教的員工，因為多元化政策可強化我們的能力。



Remuneration and Benefits 薪酬及福利

To maintain market competitiveness, we prioritize effective talent management through strategic recruitment, engagement, and professional development initiatives. We conduct regular performance reviews to ensure fair compensation that reflects each employee's contributions and capabilities.

為保持市場競爭力，我們優先透過策略性招聘、員工參與和專業發展來管理人才。我們進行定期績效評估，確保薪酬公平反映每位員工的貢獻和能力。

We offer a comprehensive benefits package including group medical insurance and travel insurance. Employees can access education reimbursement programs and enjoy staff discounts on our products. For those working across regions, we provide additional support – Hong Kong staff posted to the Mainland receive lodging allowances, while eligible employees can claim rental reimbursement. China-based employees receive meal allowances.

我們提供完善的福利待遇，包括團體醫療和旅遊保險、教育津貼計劃及產品員工折扣。針對跨區域工作的員工，我們提供額外支援：派駐內地的香港員工可獲住宿津貼，合資格員工可申請租金報銷，而內地員工則享有膳食津貼。

To support working parents, our Hong Kong and Guangzhou offices feature dedicated, well-equipped nursing facilities. 為照顧在職父母，我們在香港和廣州辦事處設有完善的育嬰設施。



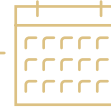
Promotion 晉升

Our fair compensation, rewards, and promotions are determined through comprehensive evaluations of employee performance, capabilities, and growth potential.

我們根據員工表現、能力和發展潛力作全面評估，以決定公平的薪酬、獎勵和晉升。

We conduct regular assessments including end-of-probation evaluations, annual evaluations, and special evaluations. These create opportunities for meaningful dialogue where we can share performance feedback, discuss career development, and communicate decisions about incentives and promotions.

我們進行多項定期評核，包括試用期評估、年度評估和特別評估，藉此創造有意義的對話機會，分享績效反饋、討論職業發展，並就獎勵和晉升作出溝通。



Rest Periods 假期

We offer a comprehensive leave policy that includes statutory and paid holidays. Employees can take various types of leave including annual leave, marriage leave, maternity leave, paternal leave, birthday leave, anniversary leave, compensation leave, and bereavement leave.

我們實施全面的休假政策，涵蓋法定及有薪假期。員工可享受有年假、婚假、產假、侍產假、生日假、周年假、補假和喪假等多種假期。

For overtime work, employees receive either compensatory time off or overtime allowance as compensation.

員工如需加班工作，可獲得補休或加班津貼作為補償。

The Group ensures equal opportunities for all employees regardless of gender, age, nationality, or marital status, adhering to Hong Kong's Sex Discrimination Ordinance, Disability Discrimination Ordinance, Race Discrimination Ordinance and Family Status Discrimination Ordinance. We have implemented comprehensive internal policies and procedures that foster diversity and equal opportunities while providing clear protocols for preventing and reporting sexual harassment to the Human Resources Department. These policies and mechanisms undergo regular reviews to align with evolving market trends and regulatory changes at both national and international levels.

Throughout the Year, we maintained a perfect record with zero employment-related violations. We remain dedicated to upholding our high-standard employment system to safeguard all stakeholders' rights.

本集團確保所有員工不論性別、年齡、國籍或婚姻狀況均享有平等機會，並嚴格遵守香港《性別歧視條例》、《殘疾歧視條例》、《種族歧視條例》和《家庭崗位歧視條例》。我們實施了完善的內部政策和程序，以促進多元化和平等機會，並提供明確的性騷擾防範和舉報程序。這些政策和機制定期接受檢討，以回應不斷演變的國內外市場趨勢和監管要求。

在本年度內，我們維持了零僱傭相關違規的優秀記錄。我們將持續致力維持高水平的僱傭制度，以保障所有持份者的權益。

OUR PEOPLE (CONTINUED)

我們的員工(續)

OCCUPATIONAL HEALTH AND SAFETY

Prioritizing employee health and safety, the Group strictly adheres to key regulations including the Occupational Safety and Health Ordinance of Hong Kong and the Production Safety Law of the PRC. Our commitment is demonstrated through two key documents – the Safety Policy and Personal Protection Plan – which establish comprehensive workplace safety protocols.

These foundational policies detail hazard prevention, training requirements, and safety equipment standards. For instance, factory personnel must hold a valid “Certificate of Gas Welding Safety Training” before operating welding equipment. We maintain safety through regular retail shop inspections, fire drills, and continuous safety education programs.

To strengthen emergency preparedness, we regularly conduct Fire and Emergency Drills, ensuring all employees understand evacuation procedures and emergency responses. These drills help minimize potential risks during actual emergencies.

Our safety framework is reinforced by annual assessments from safety consultants and quarterly Safety Committee meetings. This committee, comprising representatives from management, frontline operations, head office, and the Hong Kong maintenance centre, collaborates with safety consultants to evaluate and enhance our safety protocols. This systematic approach enables us to develop and implement effective safety measures with employee input.

In the reporting period, we recorded 6 work-related injuries, including 4 from The Mainland and 2 from Hong Kong. Each incident received immediate attention from designated staff, with proper documentation submitted to relevant authorities and insurance providers. To prevent future incidents, we've enhanced safety equipment and expanded our training programs. Throughout the Year, we maintained full compliance with all applicable occupational health and safety regulations.

職業健康與安全

本集團以員工健康和安全為首要任務，嚴格遵守相關法規，包括香港《職業安全及健康條例》和中國《安全生產法》。我們透過安全政策和個人保護計劃這兩份關鍵文件，展示我們對建立全面工作場所安全規程的承諾。

這些基礎政策明確規定了危害預防方法、培訓要求和安全設備標準。其中一例是工廠人員必須持有有效的「氣體焊接安全培訓證書」才可操作焊接設備。我們亦通過定期進行零售店舖檢查、火警演習和持續性安全教育，確保工作環境安全。

為加強應急準備能力，我們定期舉行消防和緊急演習，確保所有員工熟悉疏散程序和應變措施，從而降低實際緊急情況中的潛在風險。

我們的安全框架得到安全顧問的年度評估和安全委員會的季度會議支持。安全委員會由管理層、前線營運、總部和香港維修中心的代表組成，並與安全顧問緊密合作，持續評估和改進安全規程。這種系統化的方針讓我們能在員工積極參與下，制定和實施更有效的安全措施。

在報告期內，我們記錄了6宗工傷事故，當中包括4宗來自內地及2宗來自香港。每宗事故都由專責員工即時處理，並向相關部門和保險公司提交所需文件。為預防類似事故再次發生，我們已強化安全設備並擴展培訓計劃。本年度內，我們全面遵守了所有適用的職業健康和 safety 法規。

TRAINING AND DEVELOPMENT

Professional development is a cornerstone of our Group's strategy for maintaining a skilled and motivated workforce. The Employee Handbook provides a structured approach to learning and development, ensuring all employees have access to growth opportunities. We facilitate both internal and external training programs, enabling our team members to enhance their expertise and progress in their careers. The Group offers diverse training initiatives tailored to different positions throughout the Year.

培訓及發展

專業發展是本集團維持優秀及進取員工團隊的重要基石。《員工手冊》為學習和發展提供清晰的指引，確保所有員工均能獲得成長機會。我們通過內部及外部培訓，協助團隊成員提升專業知識，推動職業發展。本集團全年為各職級員工提供多元化的培訓計劃。

<p>New Employee Trainings 新員工培訓</p>	<ul style="list-style-type: none">• Vision, Mission and Value 願景、使命和價值觀• Retail business operation 零售業務營運• On-boarding production safety 入職生產安全
<p>On-the-job Trainings 在職培訓</p>	<ul style="list-style-type: none">• The Group's branding awareness 集團品牌意識• In-depth knowledge of the Group's main and new products 集團主要及新產品的深入認識• Wedding knowledge 婚嫁知識• Salesmanship 銷售技巧• Professional image 專業形象• Communication and presentation skills 溝通和表達技巧• Safe operation 安全操作• Gold jewellery welding 金飾焊接

OUR PEOPLE (CONTINUED)

我們的員工(續)

Complementing our formal training programs, the Group has implemented a comprehensive mentorship system that provides essential guidance and support to new employees. This system ensures smooth onboarding while helping newcomers build strong connections within their teams. Through one-on-one mentoring relationships, experienced staff members share valuable insights and practical knowledge, enabling new hires to quickly adapt to their roles and develop essential skills.

During the Year, our training initiatives reached 579 employees, representing 53.96% of our total workforce. On average, each employee completed 9.11 hours of training.

為完善正式培訓計劃，本集團推行全面的導師制度，為新入職員工提供適切指導和支援。此制度不僅確保新人順利適應工作，更有助他們與團隊建立良好關係。透過一對一的導師指導，資深員工能夠分享寶貴經驗和實務知識，讓新人迅速掌握工作技能。

在本年度內，我們的培訓計劃覆蓋了579名員工，佔員工總數的53.96%。平均每名員工完成了9.11小時的培訓。

OUR ENVIRONMENT

我們的環境

Environmental challenges, including extreme weather events and resource scarcity, pose significant threats to ecosystems worldwide. The Group addresses these challenges through its Environmental Policy, which focuses on protecting vulnerable environments. We have established a specialized team responsible for raising environmental awareness internally while developing and implementing strategies to reduce our environmental impact.

Aligned with global and national environmental initiatives, particularly carbon neutrality goals, the Group has established specific environmental objectives. We have developed a comprehensive strategy that emphasizes improved management practices and sustainable operations. Through regular assessment and updates, this strategy demonstrates our commitment to reducing energy consumption, water usage, carbon emissions, and waste generation.

USE OF RESOURCES

With increasing urbanization and economic development worldwide, businesses face growing pressure on vital resources like energy and water. Recognizing this challenge, the Group is committed to developing and implementing a resource-efficient business model that aligns with our broader sustainability objectives.

環境挑戰，尤其是極端天氣事件和資源短缺，正嚴重威脅全球生態系統。本集團透過完善的環境政策積極應對這些挑戰，致力保護脆弱的環境。我們特設專責團隊，負責提升內部環保意識，並制定與執行減低環境影響的策略。

為響應全球及國家的環保倡議，特別是碳中和目標，本集團已訂立明確的環境目標。我們制定了全面策略，專注改善管理實務和推動可持續營運。透過定期評估和更新，這套策略彰顯我們在減少能源消耗、用水量、碳排放和廢物產生方面的堅定承諾。

資源使用




隨著全球城市化和經濟發展，各企業在能源和水資源等關鍵資源方面面臨與日俱增的壓力。本集團深明此挑戰，致力開發及實施符合我們更廣泛可持續發展目標的資源效益營運模式。

OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

During the Year, the Group implements comprehensive resource management initiatives and strategic programs to optimize resource utilization while reducing wasteful consumption across our operations.

本年度內，本集團落實了全面的資源管理措施及策略性計劃，以優化資源使用效率，並減少營運過程中的資源浪費。

<div><p>Energy 能源</p></div>	<ul style="list-style-type: none">• Adopt higher energy efficient and environmentally friendly electrical appliances• 採用更高能源效益和環保的電器設備• Use LED tubes in offices and shops• 在辦公室和商店使用LED燈管• Centralize the application of air-conditioning and• 集中使用空調• Encourage switching off or activating energy-saving mode during lunch hours• 鼓勵在午餐時間關閉或啟動節能模式• Switch off idling devices and air-conditioners when not in use or after office hours• 在不使用或下班後關閉閒置設備和空調• Continue to explore gold melting equipment with higher energy efficiency• 繼續探索更高能源效益的黃金熔化設備
<div><p>Water 水資源</p></div>	<ul style="list-style-type: none">• Encourage the use of container for cleaning mop and cloth• 鼓勵使用容器清洗拖把和抹布• Prevent excessive use of detergents• 防止過度使用清潔劑
<div><p>Paper 紙張</p></div>	<ul style="list-style-type: none">• Set double-sided paper printing as default• 設置雙面打印為預設模式• Implement e-offices• 實施電子辦公室• Encourage the use of electronic supporting medium• 鼓勵使用電子支援媒介

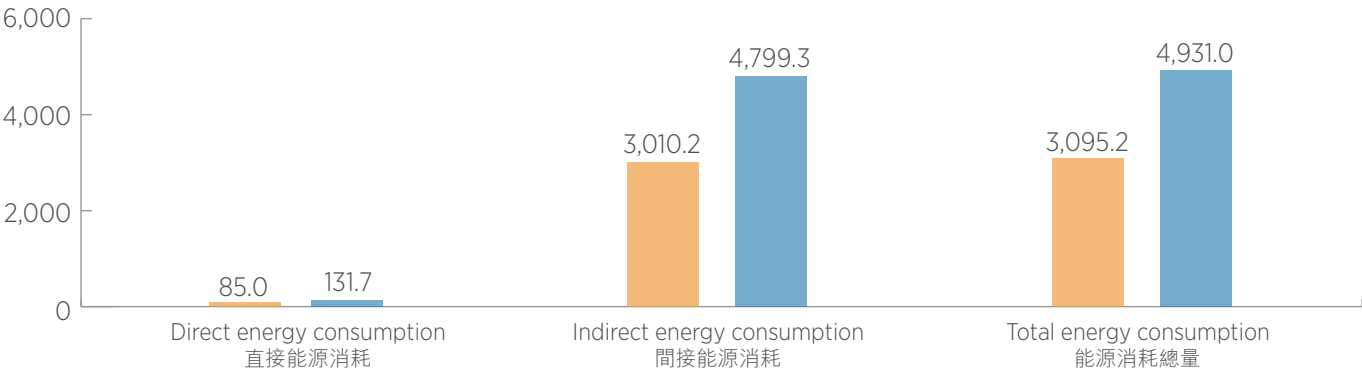
During the Year, energy consumption is majored by purchased electricity and followed by petrol. Compared with last year, this year's have a significant drop in energy consumption, which was mainly due to the adjustment on operation scale.

本年度的能源消耗以購買電力為主，其次為汽油消耗。由於營運規模調整，本年度的整體能源消耗較去年顯著減少。

Energy Consumption
能源消耗

2024/25 2023/24

MWh
兆瓦時



Energy consumption intensity
能源消耗密度

MWh/HKD million turnover
兆瓦時／每百萬港元營業額

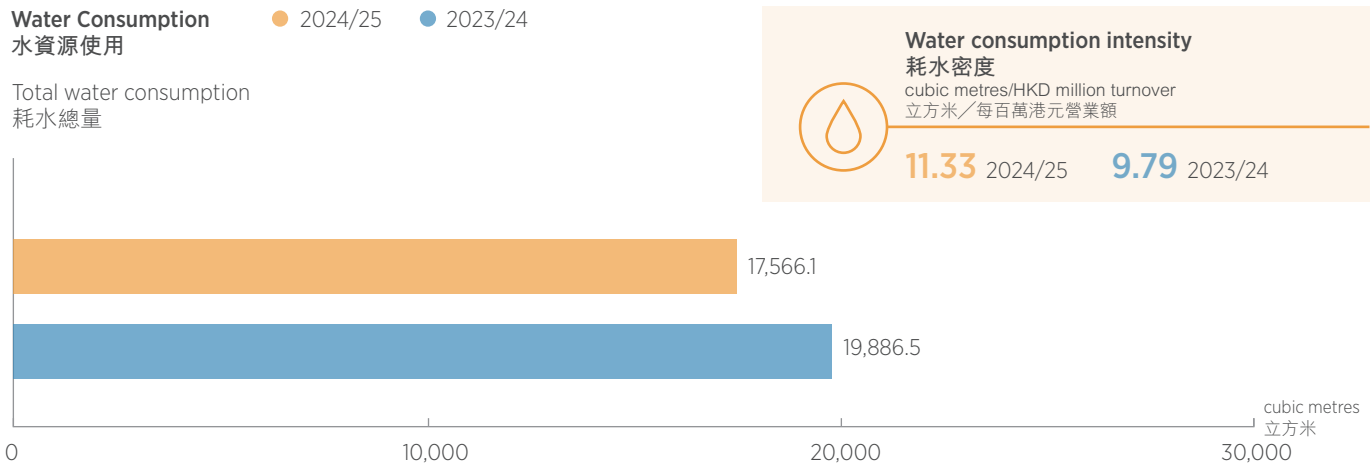
2.00 2024/25 2.43 2023/24

The Group utilizes water primarily for sanitation and manufacturing processes, with reliable access to suitable water sources. In the reporting period, our total water consumption across factories, retail locations, and office facilities reached 17,566.1 cubic metres, representing a consumption intensity of 11.33 tonnes per HKD million of turnover, which a slight decrease compared to last year was recorded but with an increase in intensity. In the future, we will more proactively raise our colleagues' awareness of water conservation and strive to further reduce water consumption.

本集團的用水主要用於衛生設施及生產製造，並擁有穩定可靠的適用水源。報告期內，我們的工廠、零售點和辦公設施的總用水量為17,566.1立方米，用水密度為11.33公噸／百萬港元營業額，整體耗水量與去年比較錄得輕微跌幅，但密度則有所上升。未來，我們將更積極提高同事的節水意識，盡力進一步降低耗水量。

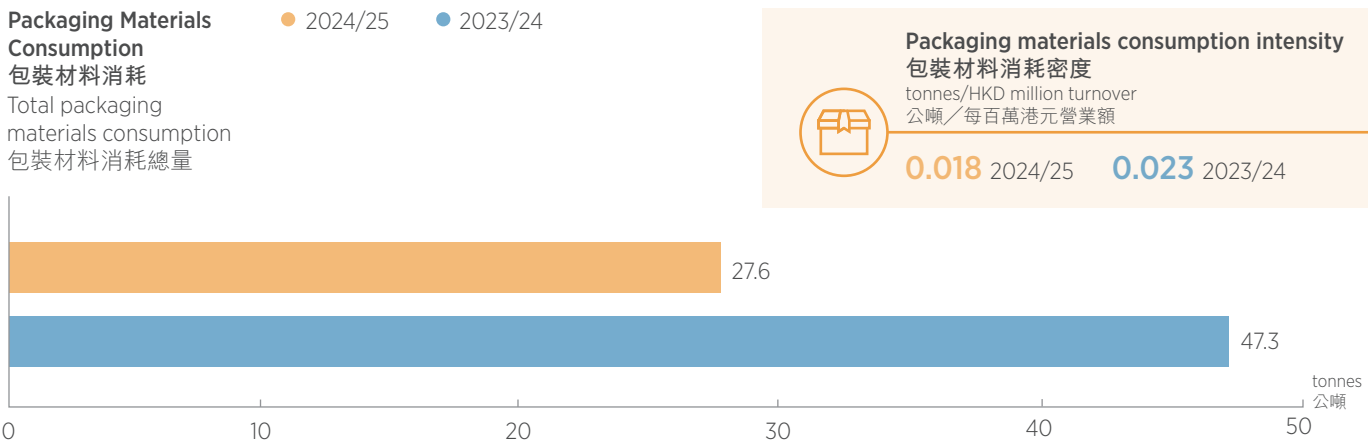
OUR ENVIRONMENT (CONTINUED)

我們的環境(續)



During the Year, the Group consumed a total of 27.6 tonnes packaging materials, with an intensity of 0.018/HKD million turnover.

本年度內，本集團共消耗27.6公噸包裝材料，密度為0.018公噸／百萬港元營業額。



EMISSIONS

To comply with key environmental regulations including the Environmental Protection Law of the PRC, the Air Pollution Control Ordinance, and the Waste Disposal Ordinance of Hong Kong, the Group maintains a comprehensive Environmental Policy. This policy guides our efforts to minimize our environmental footprint through strategic initiatives and monitoring systems.

As climate change continues to pose significant challenges globally, we have implemented robust measures to reduce our carbon emissions. Our approach combines energy conservation with detailed emissions tracking and reporting. For specific energy-saving initiatives, please refer to the “Use of Resources” section.

We calculate our emissions following guidelines established by Hong Kong’s Electrical and Mechanical Services Department and the PRC’s National Development and Reform Commission. For the reporting period, our emissions totalled 0.38kg nitrogen oxides, 0.02kg sulphur oxides, and 0.02kg respirable suspended particulates.

排放物

為遵守主要環境法規，包括中國環境保護法、香港空氣污染管制條例及廢物處置條例，本集團制定了全面的環境政策。透過策略性措施及監控系統，此政策有效指導我們減少環境足跡的工作。

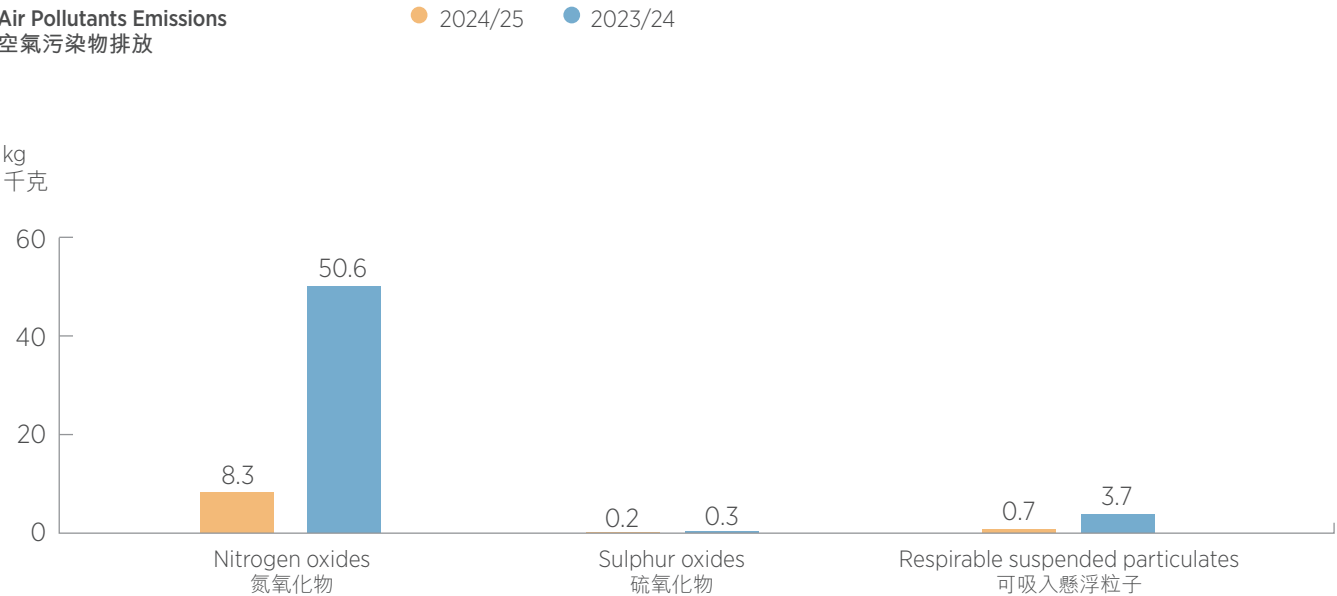
面對全球氣候變化帶來的重大挑戰，我們已採取有力措施以減少碳排放。我們結合節能措施與詳細的排放追蹤和報告系統。有關具體節能措施，請參閱「資源使用」一節。

我們依據香港機電工程署及中國國家發展和改革委員會的指引計算排放量。報告期內，我們的排放量為0.38公斤氮氧化物、0.02公斤硫氧化物及0.02公斤可吸入懸浮粒子。

OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

Air Pollutants Emissions
空氣污染物排放



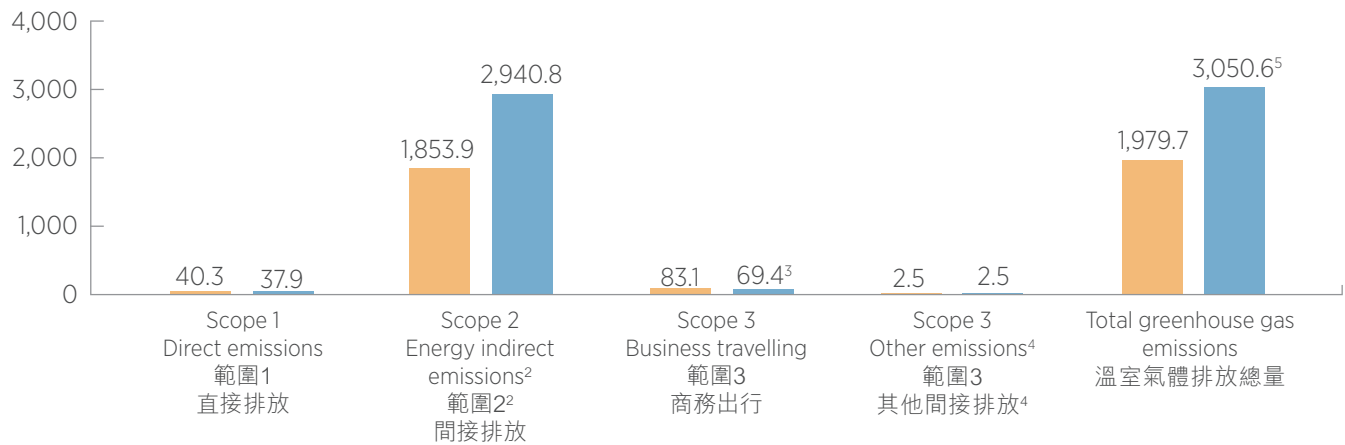
Greenhouse gas emissions play a crucial role in driving climate change. In the reporting period, our Group experienced a decrease in scope 1 & 2 emissions by 36.4% as a result of decreased consumption of vehicles and diesel. Our scope 3 emissions reporting includes employee's business travel by air, which amounted to 83.1 tonnes of CO₂, and the indirect emissions from freshwater processing and sewage processing activities in Hong Kong.

溫室氣體排放是驅動氣候變化的關鍵因素。報告期內，因公司減少使用公務車輛，同時淘汰柴油的使用，本集團的範圍1和2排放量減少了36.4%。範圍3排放方面，我們包含了我們的範圍三排放報告包括員工乘坐飛機出差的排放，總計83.1公噸二氧化碳，以及香港淡水處理和污水處理活動產生的間接排放。

Greenhouse Gas Emissions¹
溫室氣體排放¹

2024/25 2023/24

tonnes of carbon dioxide equivalent
公噸二氧化碳當量



Greenhouse gas emissions intensity (by revenue)

溫室氣體排放密度（按收入）

tonnes of carbon dioxide equivalent/HKD million turnover
公噸二氧化碳當量／每百萬港元營業額



1.28 2024/25 1.51⁵ 2023/24

Greenhouse gas emissions intensity (by revenue)

(exclude the Scope 3 emissions – Business

Travel via Flights)

溫室氣體排放密度（按收入）

（排除範圍3排放量－通過航班進行商務出行）

tonnes of carbon dioxide equivalent/HKD million turnover
公噸二氧化碳當量／每百萬港元營業額



1.22 2024/25 1.47 2023/24

OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

¹ The quantitative process is based on “Appendix 2: Reporting Guidance on Environmental KPIs” by SEHK, “Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong” by the Electrical and Mechanical Services Department of HKSAR, “Enterprise Greenhouse Gas Emission Accounting Method and Reporting Guidelines for Power Generation Facilities (2022 Revision)” and “Guidelines for Accounting and Reporting Greenhouse Gas Emissions from Other Industrial Enterprises (Trial)” by the National Development and Reform Commission of the PRC.

² Including indirect emissions from the generation of purchased electricity.

³ This figure is restated to correct the unit to tonnes from KG.

⁴ Including indirect emissions from freshwater processing and sewage processing in Hong Kong.

⁵ These figures were restated after the updating of the amount of scope 3 emissions from travelling.

¹ 量化過程參考聯交所《附錄二：環境關鍵績效指標匯報指引》、香港特別行政區機電工程署《香港建築物（商業、住宅或公共用途）的溫室氣體排放及減除的審計和報告指引》、以及中國國家發展和改革委員會《企業溫室氣體排放核算與報告指南發電設施（2022年修訂版）》和《工業其他行業企業溫室氣體排放核算方法與報告指南（試行）》。

² 包括外購電力產生的間接排放。

³ 由於單位由公斤改為公噸，此數據經重列。

⁴ 包括香港營運點之淡水處理及污水處理的間接排放。

⁵ 由於來自員工乘搭飛機之商務出行而排放的範圍三數據經重列，此數據亦需重列。

Waste Management

The Group is committed to effective waste management and resource recovery as part of its environmental stewardship initiatives. We have implemented several practical measures, including replacing disposable plastic items with reusable alternatives in our offices. Our comprehensive approach encourages employees to adopt sustainable practices through recycling programs and efficient resource utilization.

During the Year, our efforts yielded positive results in Hong Kong and Macau – office digitalization initiatives reduced non-hazardous waste to 0.1 tonnes. No hazardous waste was produced in our Hong Kong and Macau offices, thanks to our new policy banning battery procurement, demonstrating our ongoing commitment to responsible waste management.

廢棄物

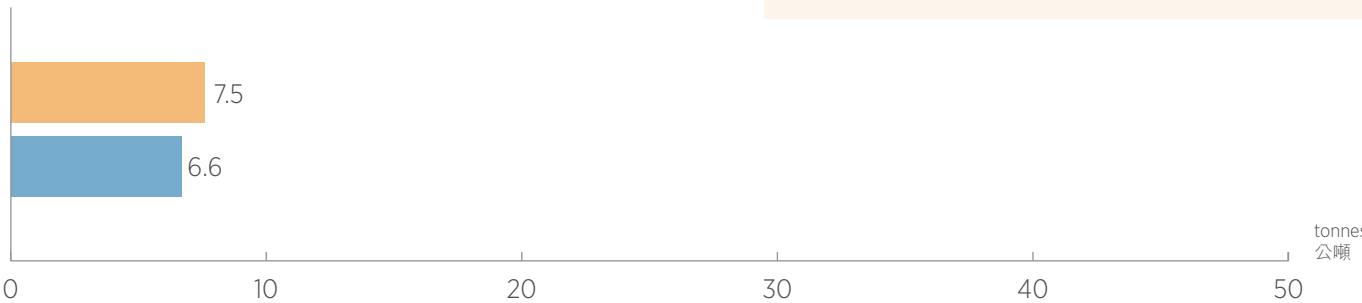
本集團將有效的廢物管理和資源回收作為環境管理的重要一環。我們已實施多項具體措施，包括在辦公室以可重複使用的物品取代一次性塑膠製品。通過完善的回收計劃和高效的資源利用，我們鼓勵員工實踐可持續發展理念。

本年度內，我們的努力成果顯著 – 辦公室數碼化措施使無害廢物減少至0.1公噸。由於我們實施禁止採購電池的新政策，因此沒有產生有害廢物，充分體現了我們對負責任廢物管理的持續承諾。

Non-hazardous Waste
無害廢棄物

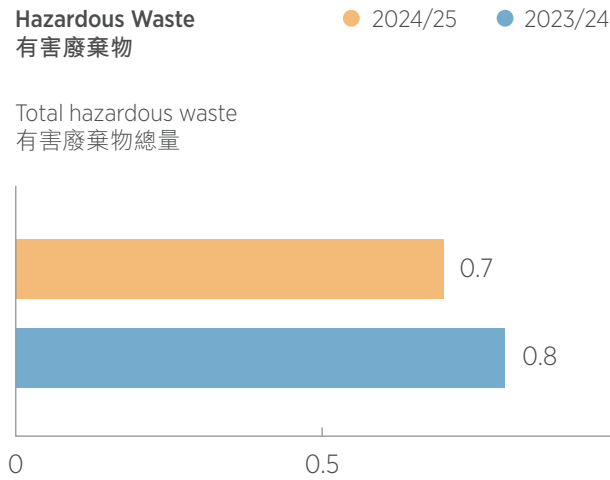
● 2024/25 ● 2023/24

Total non-hazardous waste
無害廢棄物總量



OUR ENVIRONMENT (CONTINUED)

我們的環境(續)



To minimize environmental impact from wastewater, the Group employs an advanced sewage management system with sophisticated treatment units. Our three-stage filtration process ensures thorough wastewater treatment, while partnerships with certified recycling companies facilitate responsible sludge collection and disposal.

為減少廢水對環境的影響，本集團採用配備精密處理設備的先進污水管理系統。我們實施三級過濾程序，確保廢水得到徹底處理，並與認證回收公司合作，進行負責任的污泥收集和處置。

NATURAL AND ENVIRONMENTAL RESOURCES

While our operations have minimal environmental impact, the Group remains dedicated to sustainable practices. Our Environmental Policy guides comprehensive strategies to reduce emissions and optimize resource usage. Key initiatives include using Forest Stewardship Council certified paper and prioritizing sustainably sourced materials.

天然及環境資源

儘管我們的營運對環境影響輕微，本集團仍堅持可持續發展實踐。我們的環境政策為減排和資源優化提供全面策略指導。主要措施包括使用森林管理委員會認證紙張，並優先採購可持續來源材料。

Looking ahead, we are implementing an integrated management system with specific performance indicators to better track and reduce our environmental impact. This demonstrates our ongoing commitment to environmentally responsible business growth.

展望未來，我們正在建立具體績效指標的綜合管理系統，以更有效地追蹤和減少環境影響。這凸顯了我們對環境負責任業務增長的堅定承諾。

CLIMATE CHANGE

Climate change poses significant challenges to businesses worldwide, with environmental impacts becoming increasingly irreversible. Recognizing this critical issue, the Group has made environmental stewardship a core component of our sustainability strategy, focusing on preserving natural resources for future generations.

To strengthen our climate resilience, we have engaged an external consultant to conduct a comprehensive climate risk assessment. This strategic initiative will help us identify potential vulnerabilities and develop robust response mechanisms, enhancing our ability to address climate-related challenges effectively.

氣候變化

氣候變化為全球企業帶來重大挑戰，其環境影響日趨不可逆轉。認識到這個關鍵問題，本集團已將環境管理納入可持續發展策略的核心，致力為後代保護自然資源。

為增強氣候韌性，我們已委託外部顧問進行全面的氣候風險評估。這項策略性舉措將有助我們識別潛在弱點並制定有效的應對機制，提升我們應對氣候相關挑戰的能力。

OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

Risk Type 風險類別		Description 描述	Impacts 影響
Transition Risk 轉型風險	Technology 科技	Low-carbon products and technologies are gaining market share 低碳產品和技術正在增加市場佔有率	Increases income and profit uncertainty. 增加收入和利潤的不確定性。
	Market 市場	Increasing prices of water, energy, and raw materials 水、能源和原材料價格上漲	Leads to increased costs. 導致成本增加。
	Reputation 聲譽	Change of consumer preferences 消費者喜好變化	<p>A proactive integration of sustainability and climate change considerations into business strategies is crucial. Neglecting these aspects could erode the Group's market share over time. 主動將可持續性和氣候變遷考量納入業務策略非常重要，忽視這方面可能會隨著時間的推移而侵蝕集團的市場佔有率。</p> <p>Should the Group not promptly and effectively adapt to the evolving expectations for sustainability practices and transparency in its operations, it risks potential harm to its reputation. This could result from a perceived lack of commitment to environmental stewardship or inadequacies in its sustainability initiatives. 如果集團無法及時有效地適應不斷變化的可持續發展實踐，以及市場對營運透明度的期望，集團聲譽可能會受到損害，這可能是由於人們認為缺乏對環境管理的承諾，或缺乏可持續發展的措施。</p>

Risk Type 風險類別		Description 描述	Impacts 影響
Physical Risk 實質風險	Acute 急性	Damaging the Group's directly own or its collateral assets by extreme weather 極端天氣損害本集團直接擁有的資產或抵押資產	The Group's operational sites might be subject to frequent typhoons or other extreme weather events due to their locations in high-incidence areas. In the context of intensifying climate change, such extreme weather events could occur with greater regularity and disrupt daily operations. 由於本集團的經營地點位於颱風或其他極端天氣事件高發地區，因此可能會經常遭受颱風或其他極端天氣事件的影響。在氣候變遷加劇的背景下，此類極端天氣事件可能會更頻繁地發生，並擾亂日常營運。
			Increases related insurance expenses. 增加相關保險費用。
	Chronic 慢性	Damaging the stability of supply chain 損害供應鏈穩定性	Fluctuations in the supply of raw materials, products, and services due to extreme weather events can pose challenges to the Group's supply chain management. Such disruptions, in turn, can impact the Group's ability to maintain stable and efficient operations. 極端天氣事件導致的原料、產品和服務供應波動，可能為本集團的供應鏈管理帶來挑戰。同樣地，此類中斷可能會影響集團維持穩定和高效營運的能力。
		Rising of sea level 海平面上升	Rising flood risks in coastal areas may lead to asset losses and increase related insurance expenses. 沿海地區洪水風險上升可能導致資產損失，並增加相關保險費用。
		Increase in extremely hot/cold days 極熱／極冷天數增加	Increases the use of cooling/heating equipment, leading to increased energy use costs, thereby increasing business operating costs. 增加冷卻／加熱設備的使用，導致能源使用成本增加，進而增加企業營運成本。

OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

To address climate risks, we have developed a comprehensive strategy focused on building resilience and ensuring sustainable long-term development. Our approach combines risk management with adaptive measures to strengthen our operational capabilities.

We recognize the growing challenges posed by climate change, particularly the increase in extreme weather events like severe storms and droughts. In response, we have implemented a robust framework of protective measures, including detailed contingency plans and comprehensive insurance coverage for our assets. Our insurance policies specifically cover damage from fire, floods, and typhoons, activated during severe weather conditions such as Black Rainstorm Warnings and Typhoon Signal No. 8.

Moving forward, we maintain our commitment to regularly assess climate change impacts on our operations, strengthen risk mitigation strategies, and implement various control measures to reduce our environmental footprint.

為應對氣候風險，我們制定了全面策略，著重建立韌性並確保長期可持續發展。我們採用結合風險管理與適應性措施的方針，以提升營運能力。

我們深知氣候變化帶來的挑戰日益嚴峻，尤其是極端天氣事件如強烈風暴和乾旱的頻率增加。因應這些挑戰，我們建立了完善的保護措施框架，包括詳盡的應急方案和全面的資產保險。我們的保險政策特別針對火災、洪水和颱風造成的損失提供保障，並在黑色暴雨警告和八號颱風信號等惡劣天氣條件下生效。

展望將來，我們會持續評估氣候變化對營運的影響，強化風險緩解策略，並落實多項管控措施以減少環境足跡。

OUR COMMUNITY

我們的社區

The Group demonstrates its sustainability commitment through balancing economic growth with environmental and social responsibility. As detailed in our Community Investment Policy, we actively engage in community development through strategic partnerships with non-governmental organizations, providing both financial support and volunteer services. These initiatives strengthen our position as a responsible corporate citizen while making meaningful contributions to society.

Through TSLF, we contribute to Hong Kong's jewellery industry's sustainable development while preserving our artisanal heritage and supporting creative industries. For detailed information about TSLF's recent activities, please refer to "The TSL | 謝瑞麟 Foundation" section in the Company's 2024/2025 Annual Report.

Our commitment extends to fostering an inclusive and harmonious community through continuous development initiatives. We regularly evaluate and enhance our management approaches to ensure positive cultural and community impact.

本集團透過在經濟增長、環境及社會責任之間取得平衡，展現可持續發展的承諾。根據我們的社區投資政策，我們與非政府組織建立策略性合作關係，積極投入社區發展，提供財務支援和志願服務。這些舉措不僅彰顯我們作為負責任企業公民的角色，更為社會帶來實質貢獻。

通過TSLF，我們致力推動香港珠寶業的可持續發展，同時傳承工藝並支持創意產業。有關TSLF近期活動的詳細資料，請參閱本公司2024/2025年度報告中的「TSL | 謝瑞麟基金會」章節。

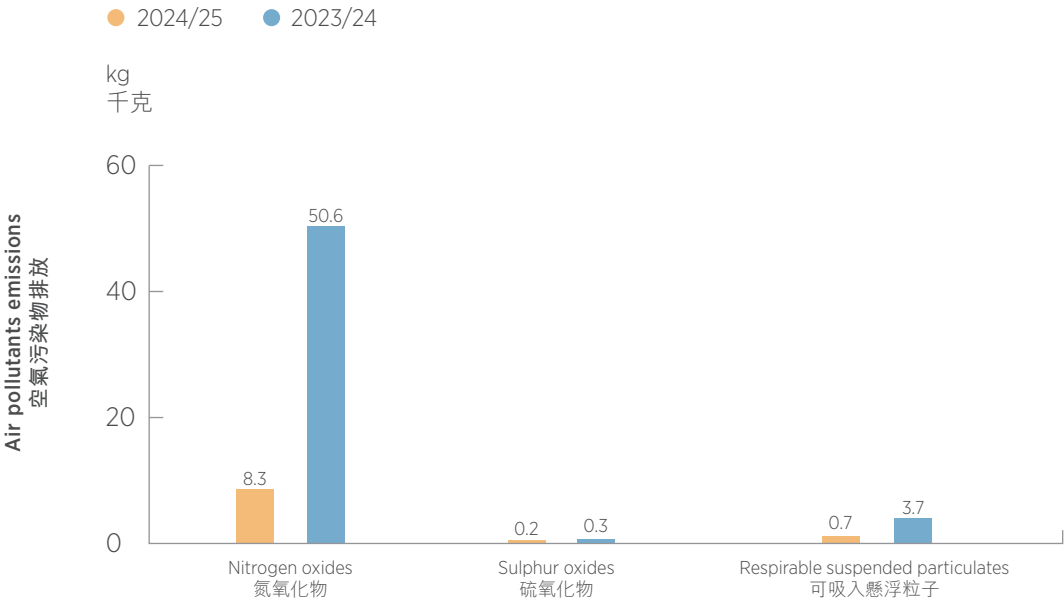
我們的承諾更延伸至透過可持續發展措施培育共融和諧的社區。我們持續評估並改進管理方法，確保為文化和社區帶來正面影響。

KEY PERFORMANCE OVERVIEW

關鍵績效總覽

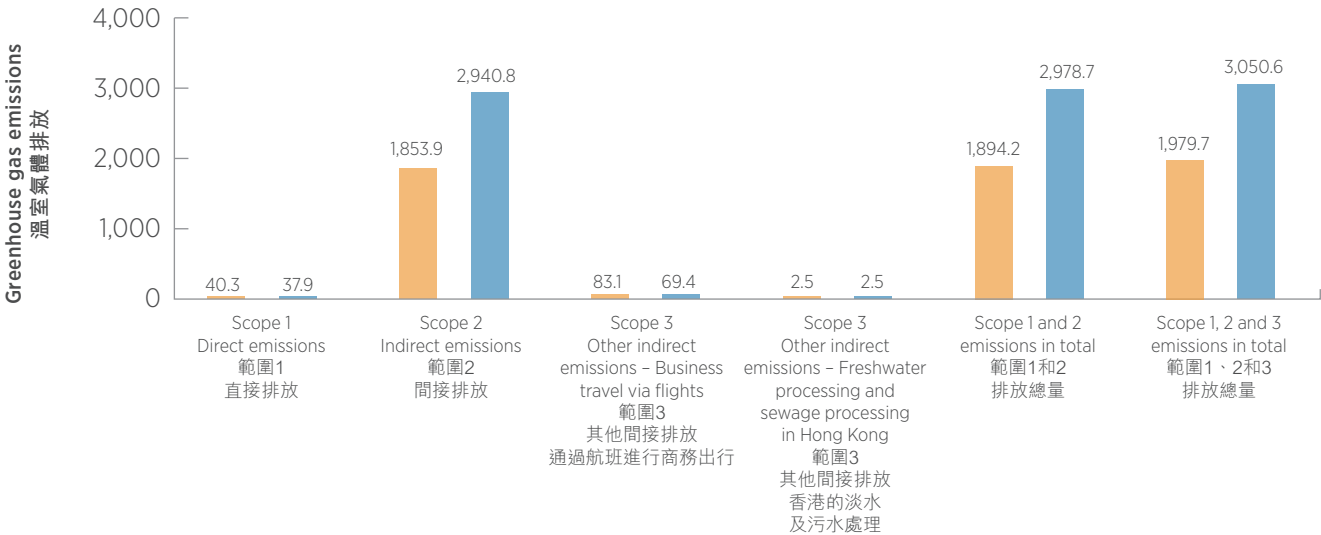
ENVIRONMENTAL PERFORMANCE OVERVIEW

環境表現總覽



2024/25 2023/24

tonnes of CO₂ equivalent
公噸二氧化碳當量



Greenhouse gas emissions intensity

溫室氣體排放密度

tonnes of CO₂ equivalent/HKD million turnover
公噸二氧化碳當量／每百萬港元營業額

1.28 2024/25 4.88 2023/24



Greenhouse gas emissions intensity
(exclude the Scope 3 emissions - Business Travel via Flights)

溫室氣體排放密度

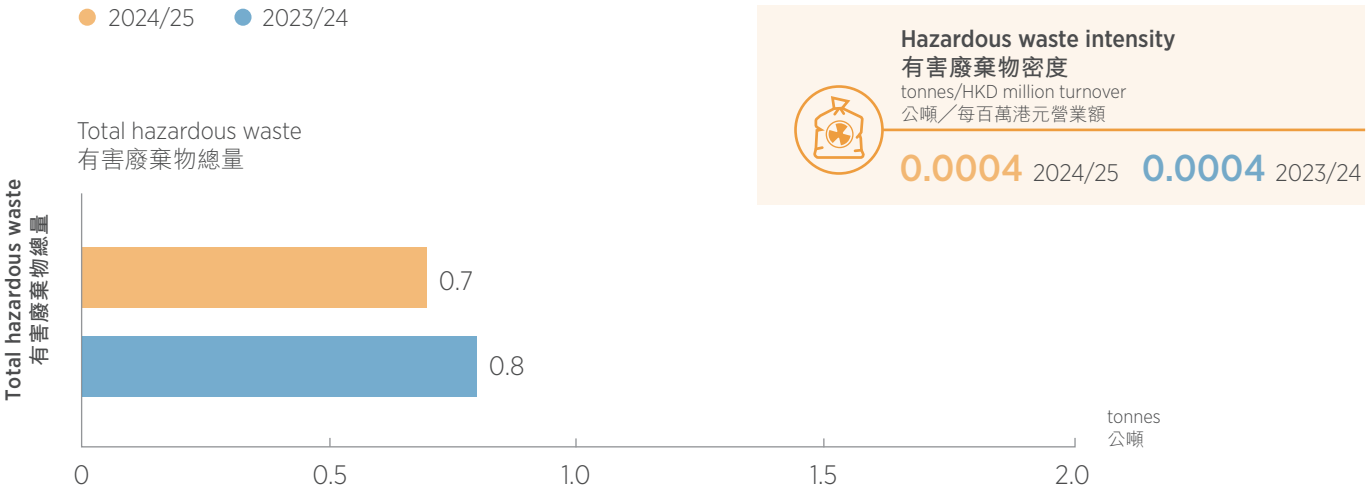
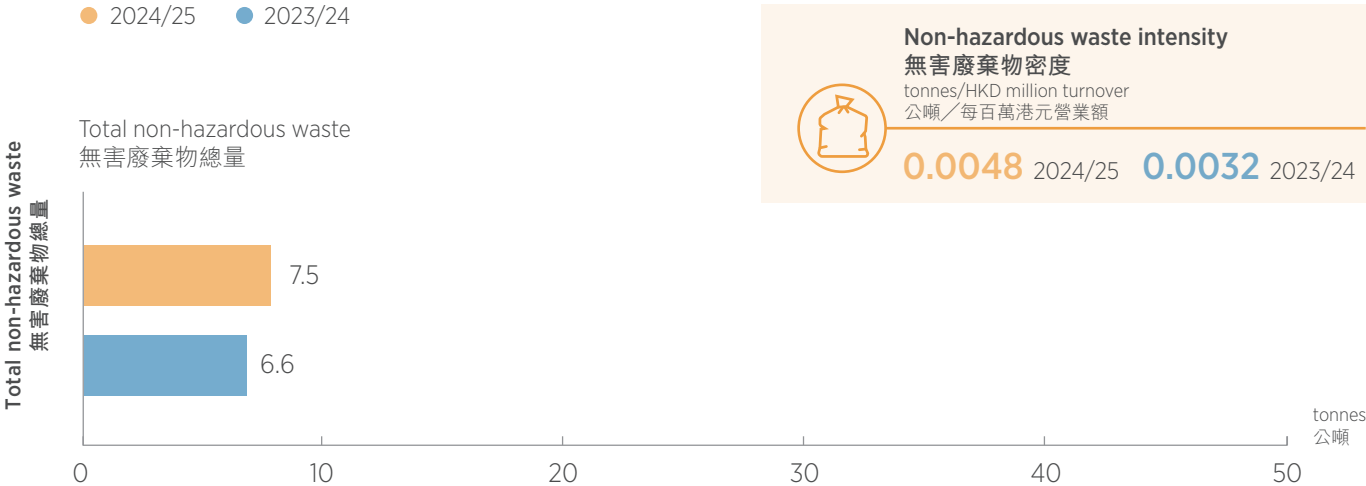
(不包括範圍3排放量－通過航班進行商務出行)

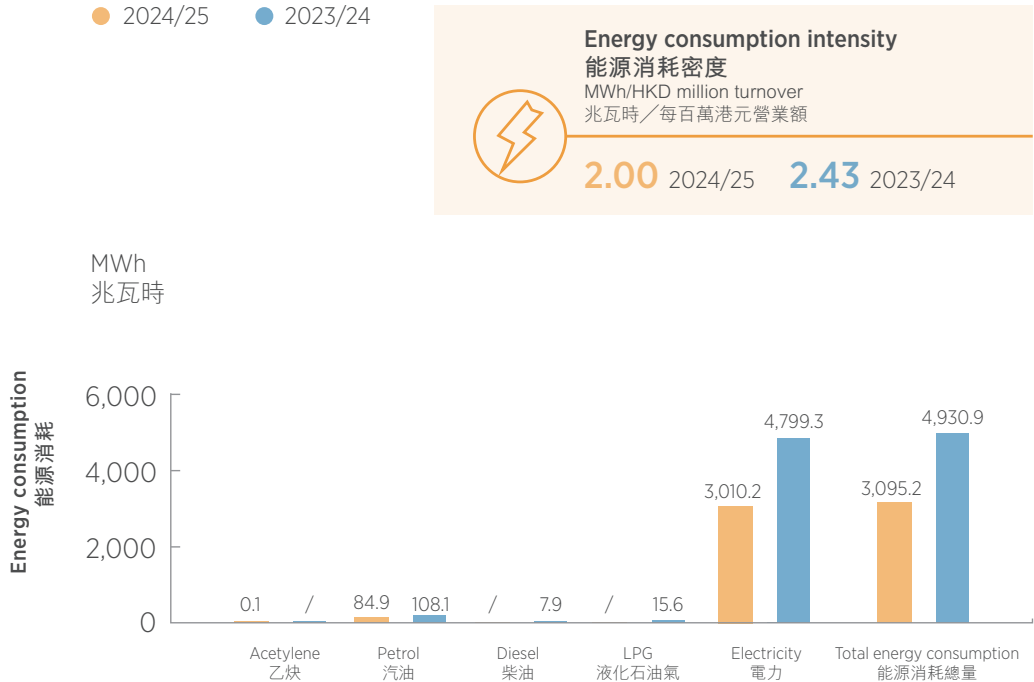
tonnes of CO₂ equivalent/HKD million turnover
公噸二氧化碳當量／每百萬港元營業額

1.22 2024/25 1.47 2023/24

KEY PERFORMANCE OVERVIEW (CONTINUED)

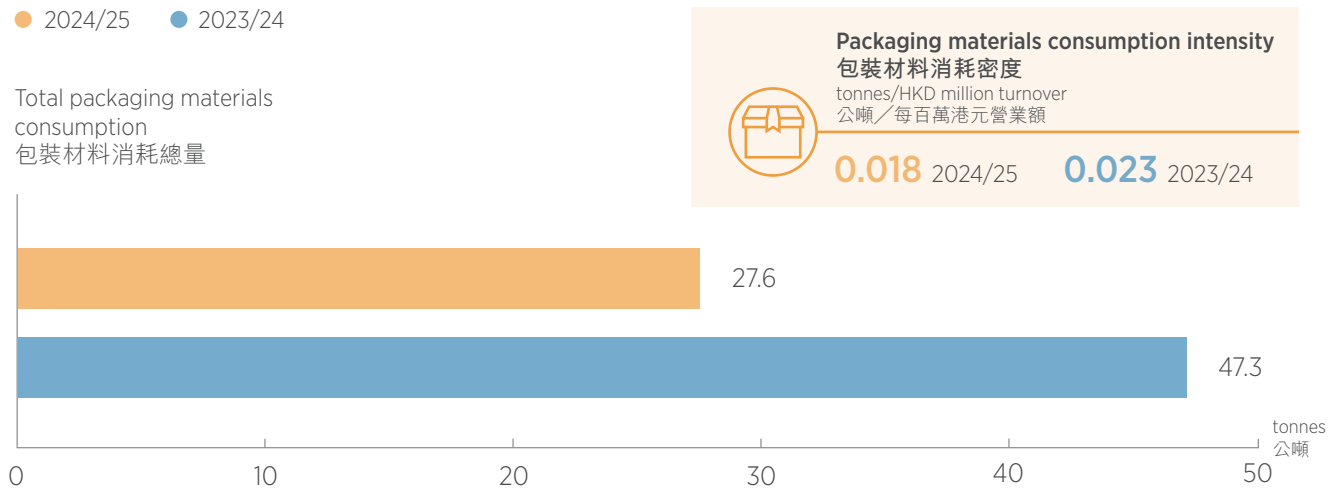
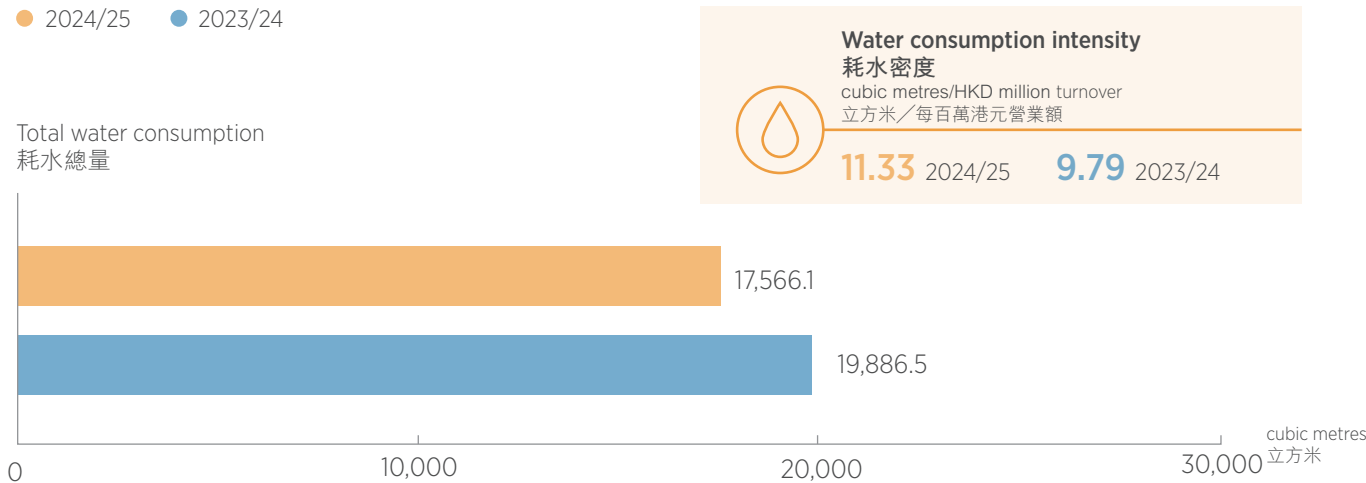
關鍵績效總覽(續)





KEY PERFORMANCE OVERVIEW (CONTINUED)

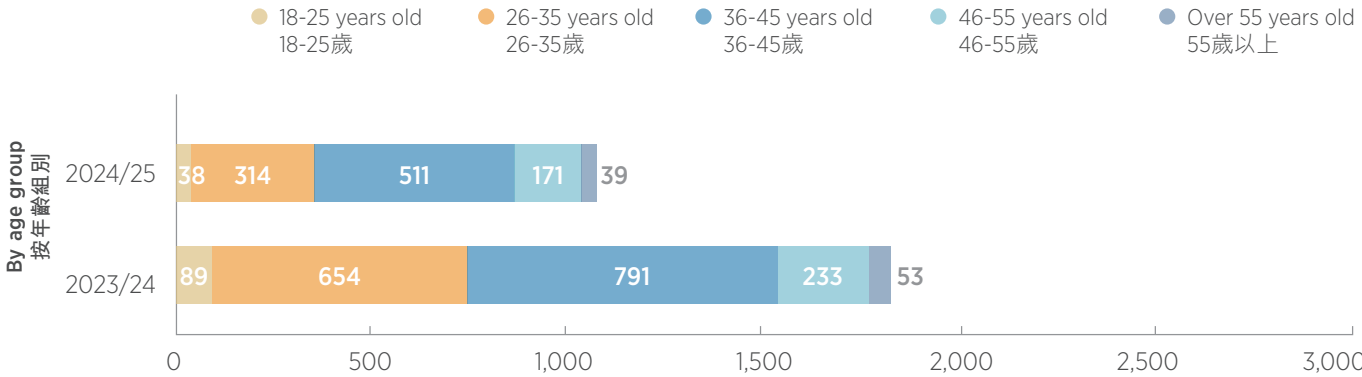
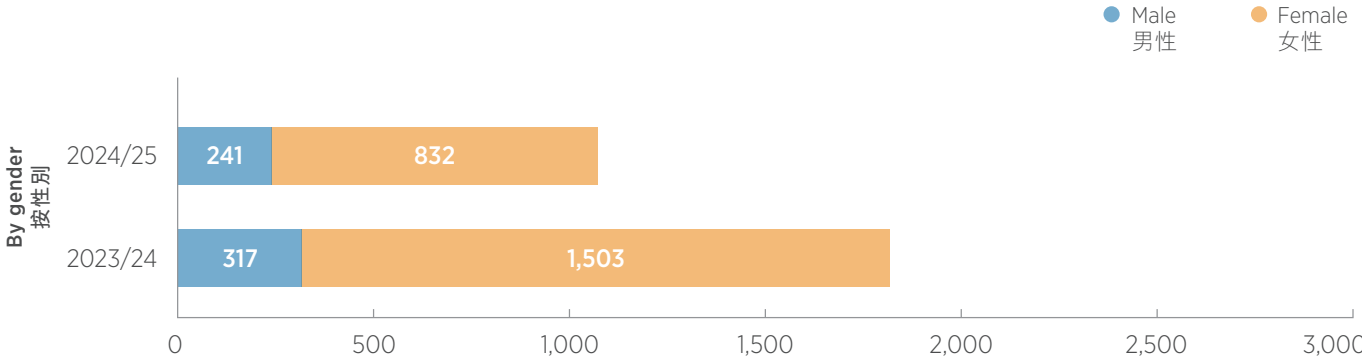
關鍵績效總覽(續)



SOCIAL PERFORMANCE OVERVIEW

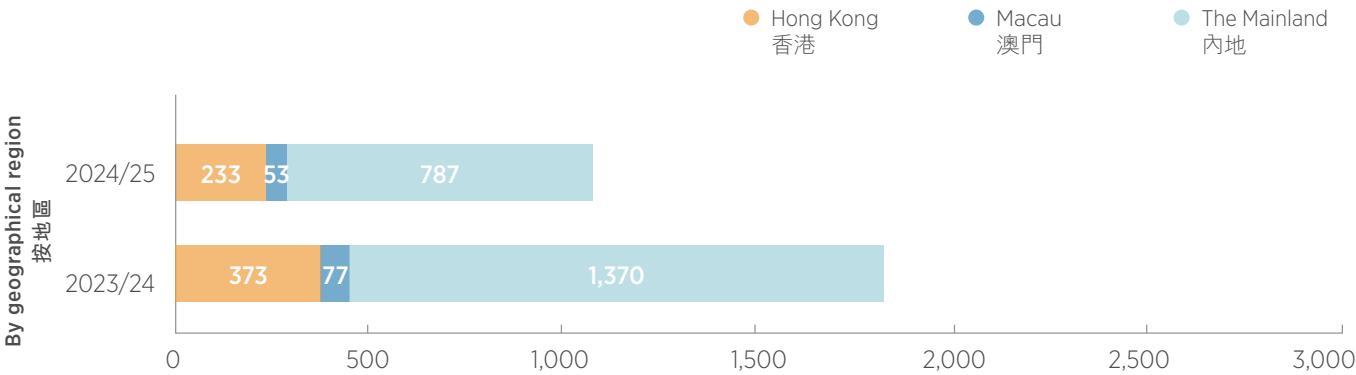
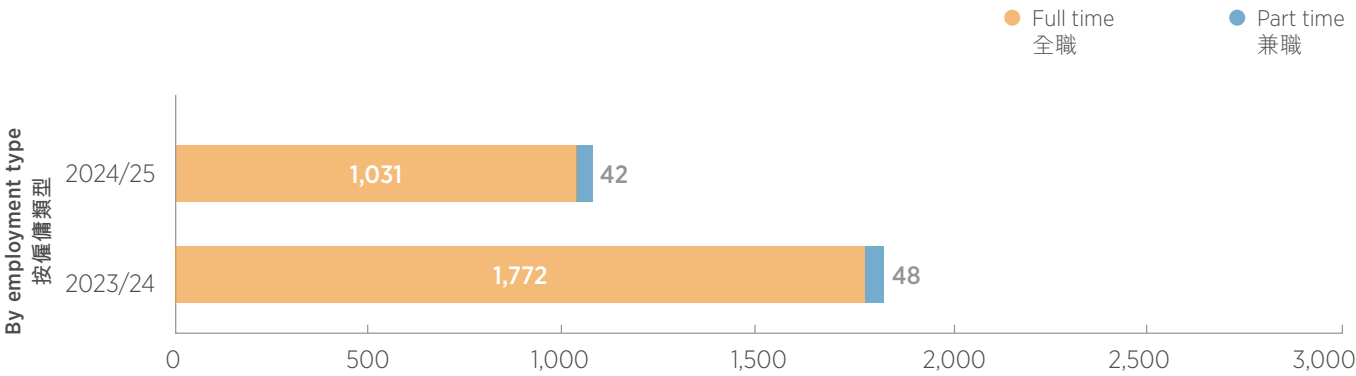
社會績效概覽

Number of employees
員工人數



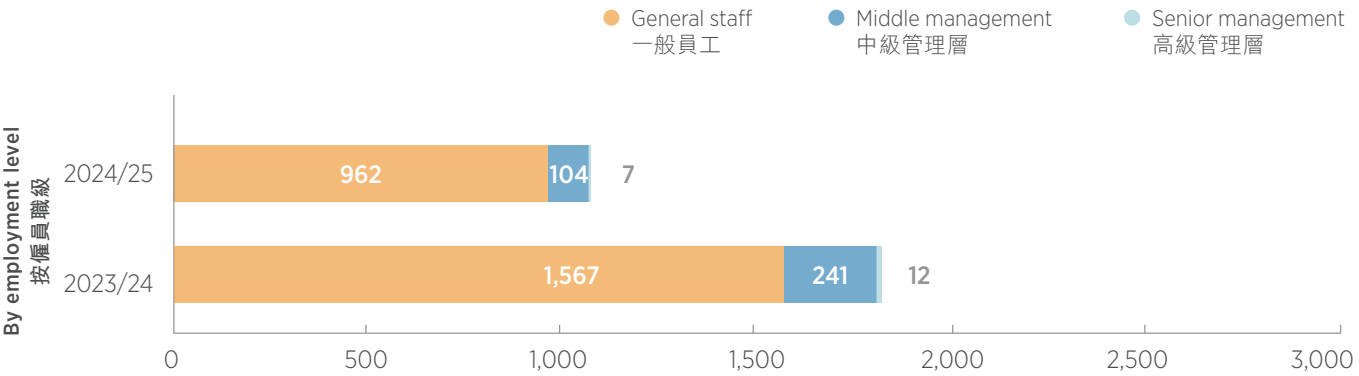
KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)



KEY PERFORMANCE OVERVIEW (CONTINUED)

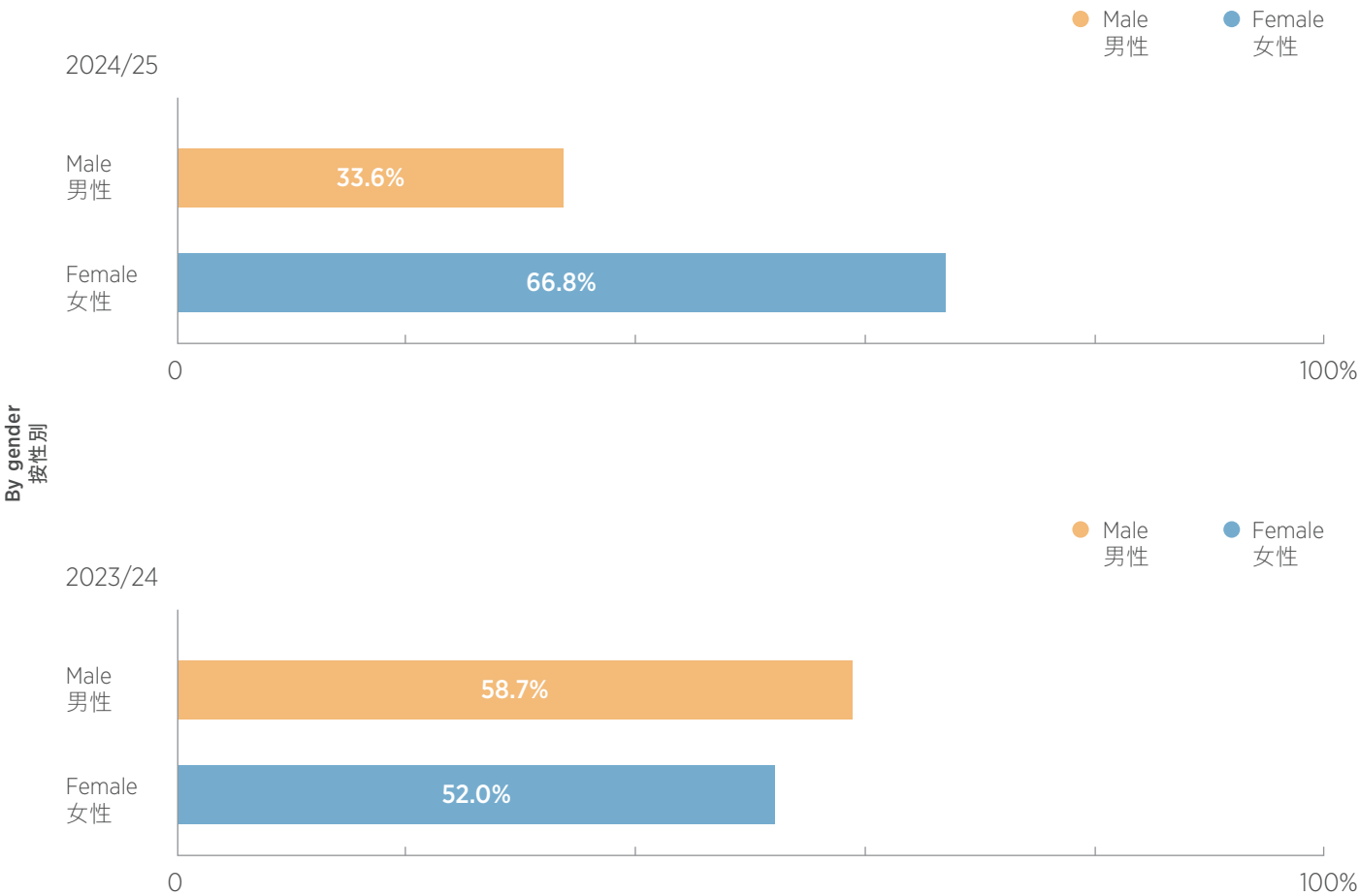
關鍵績效總覽(續)

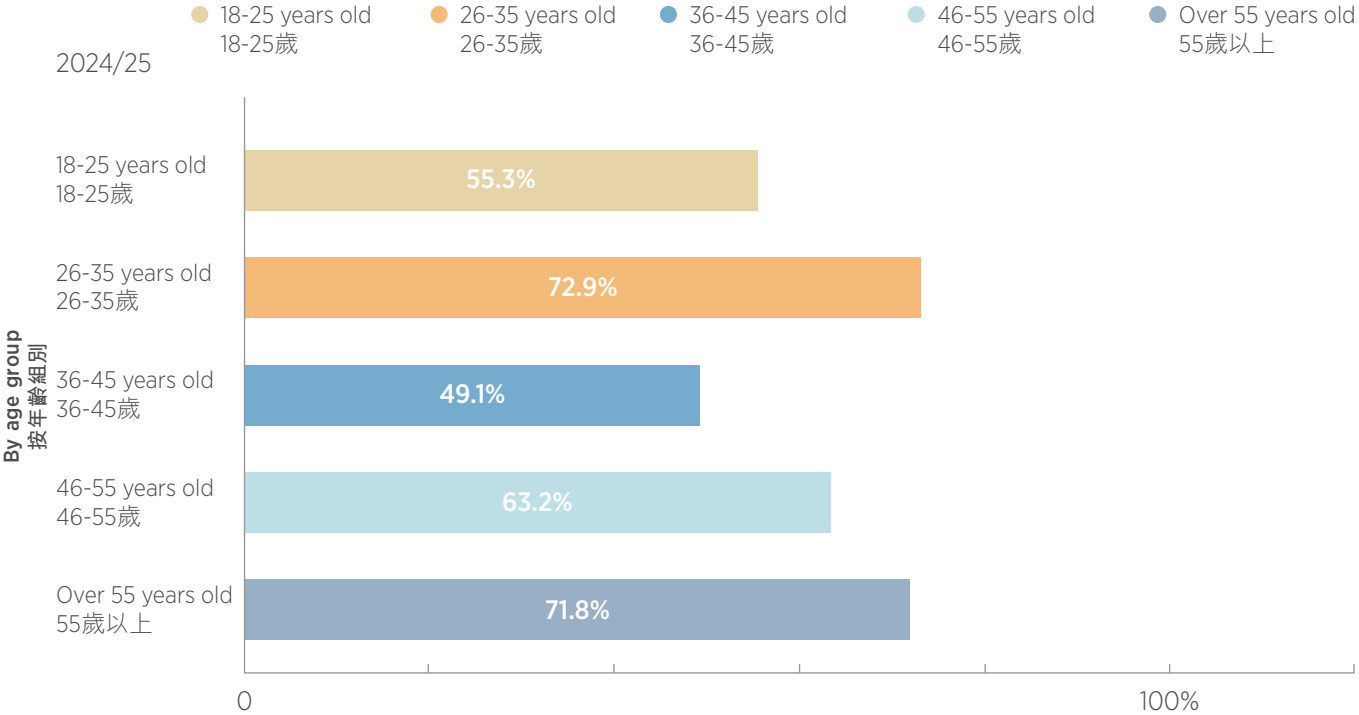


KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

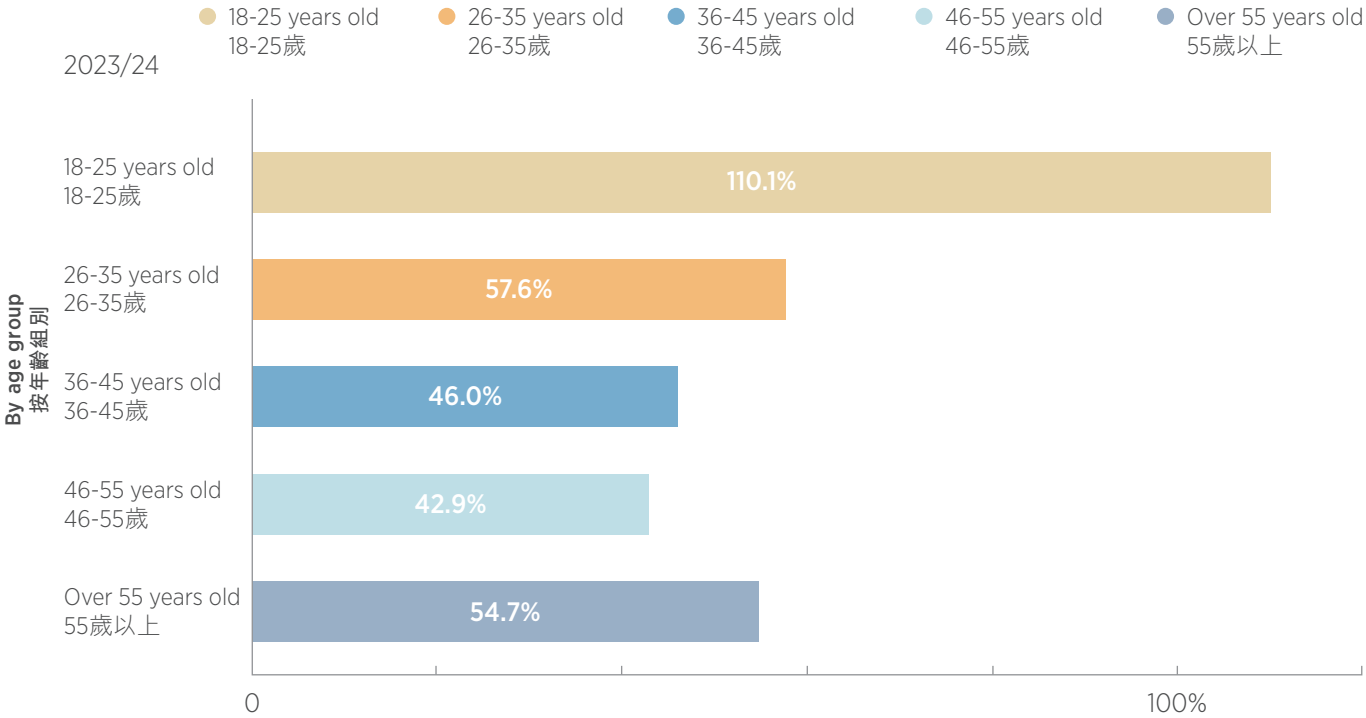
Employee turnover rate
員工流失率





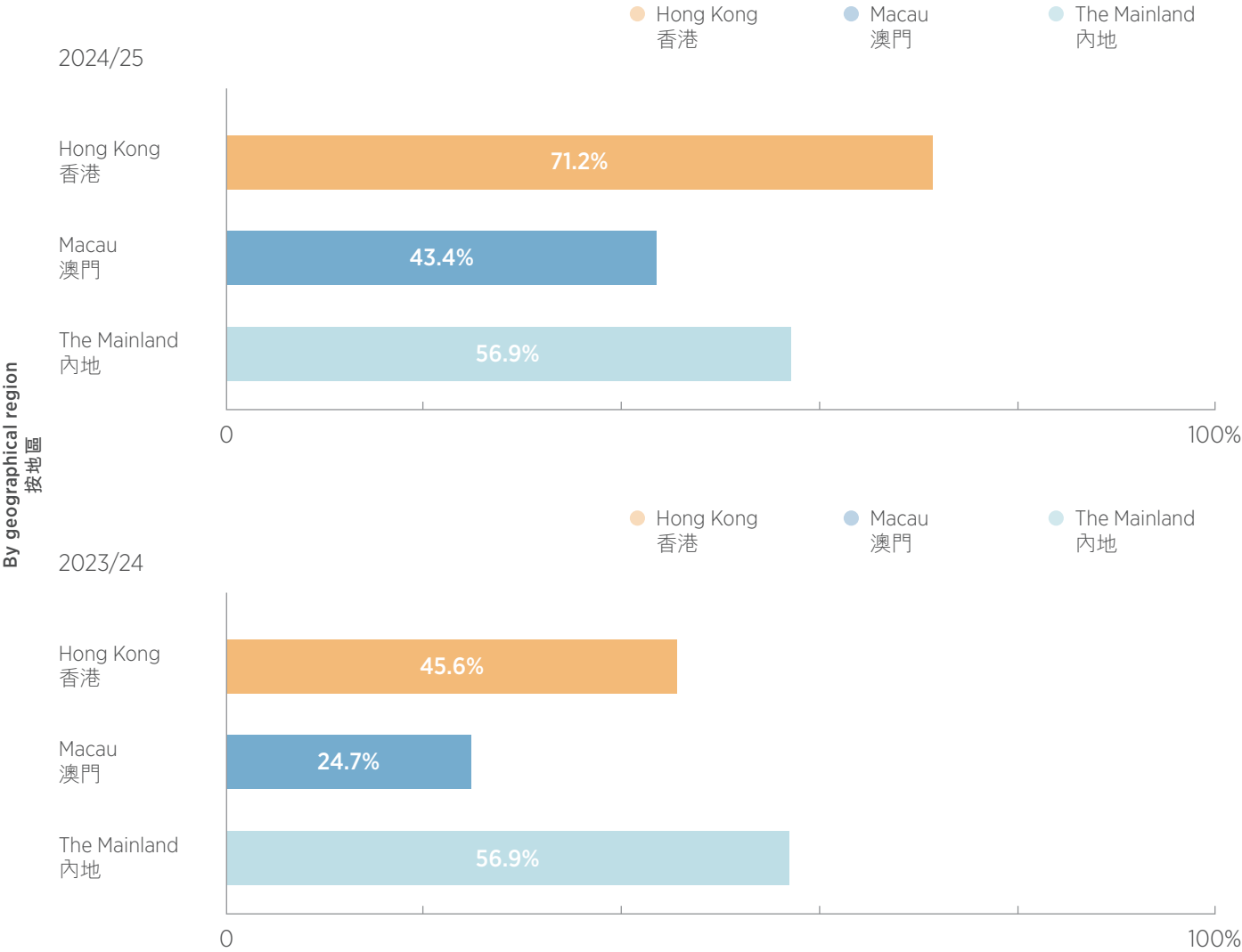
KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)



KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)



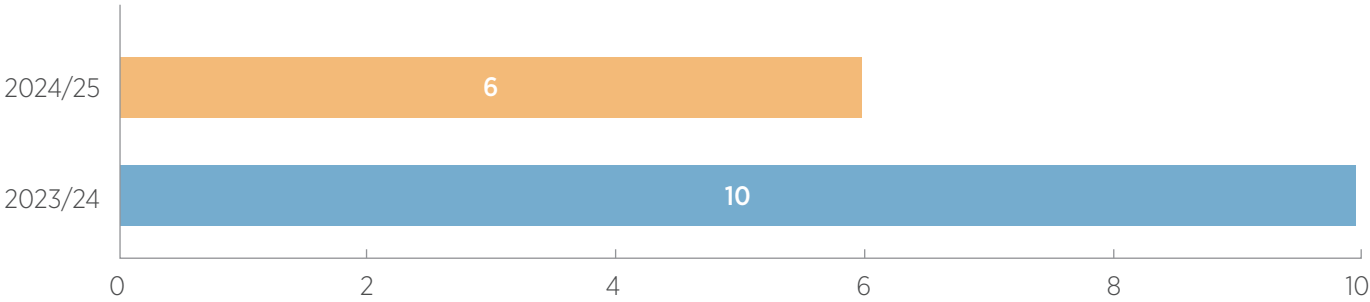
KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

Health and safety⁶
健康與安全⁶

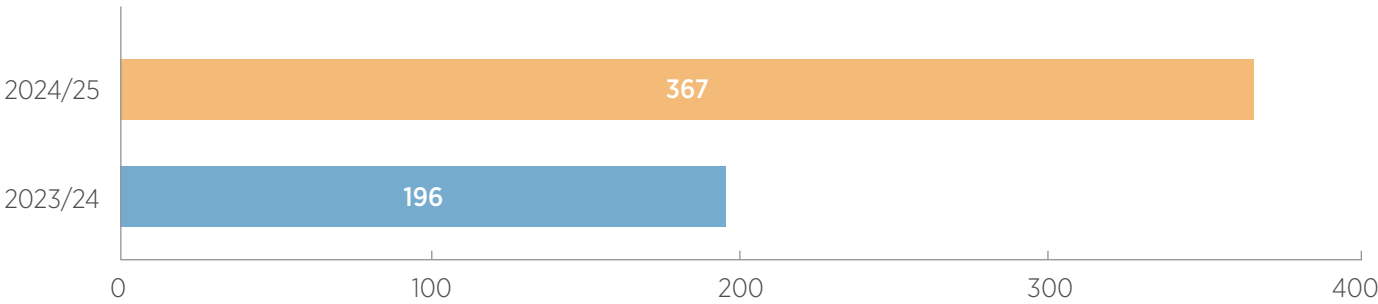
2024/25 2023/24

Number of work-related injuries
因工受傷個案



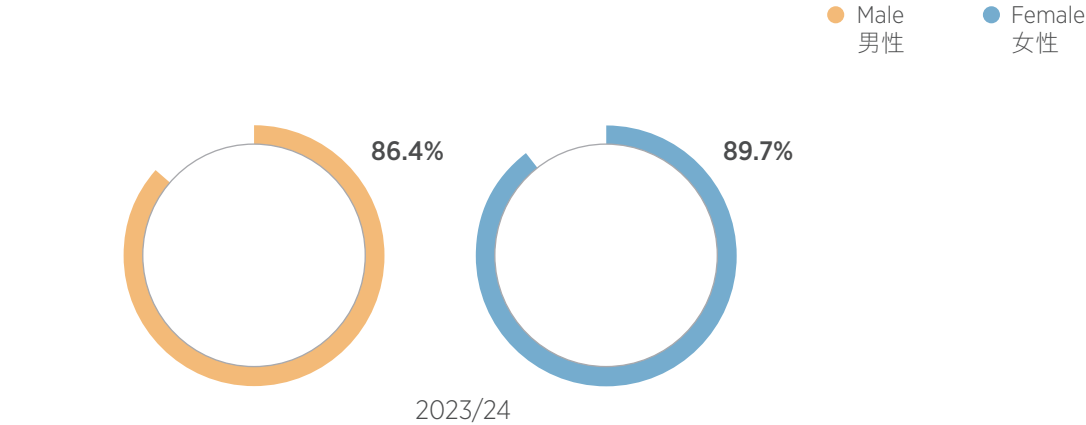
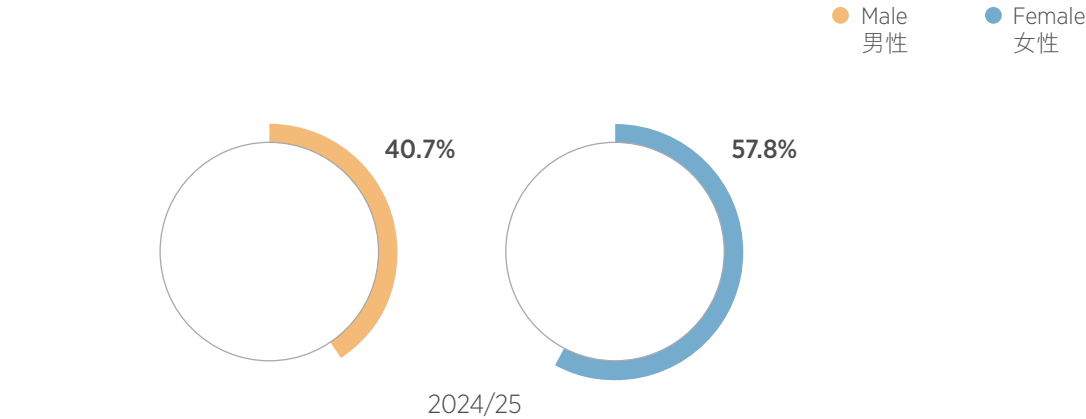
2024/25 2023/24

Lost days due to work-related injuries
因工傷損失的工作日數



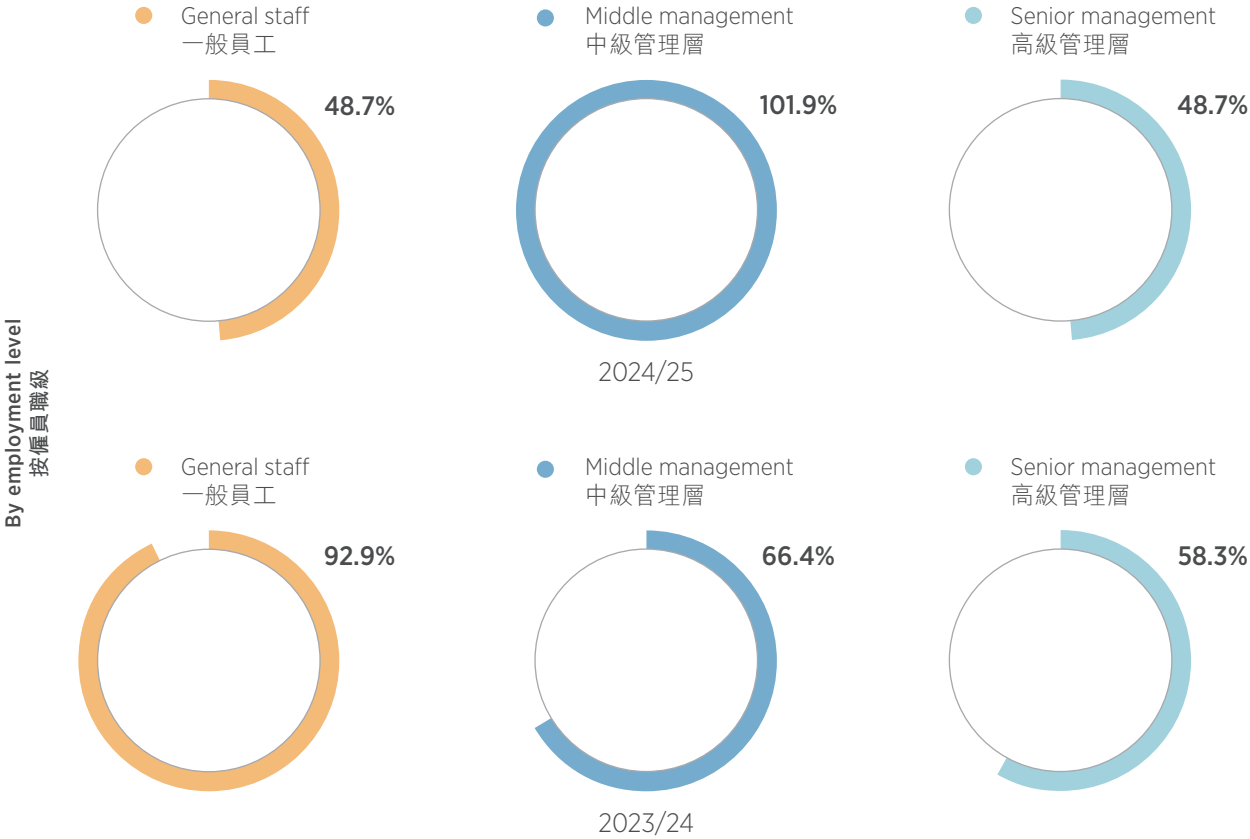
⁶ There were no work-related fatalities occurred in the past three years (including the Year). ⁶ 過去三年(包括本年度)沒有發生因工死亡事故。

Percentage of employees trained
受訓員工百分比

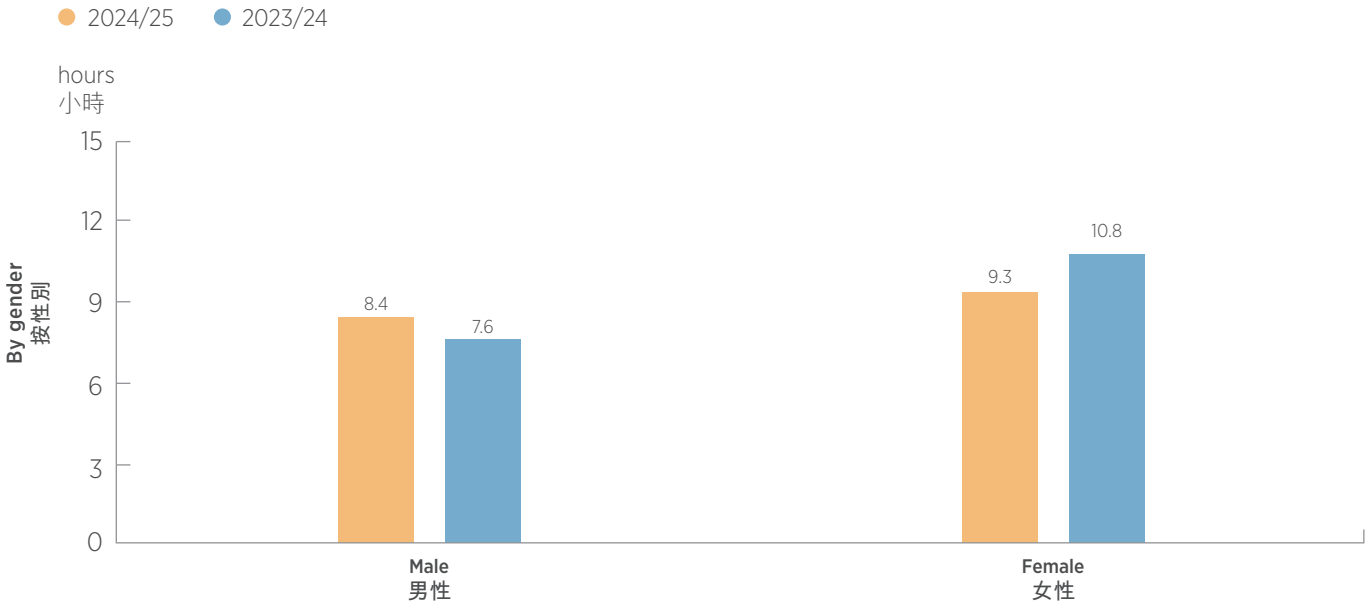


KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

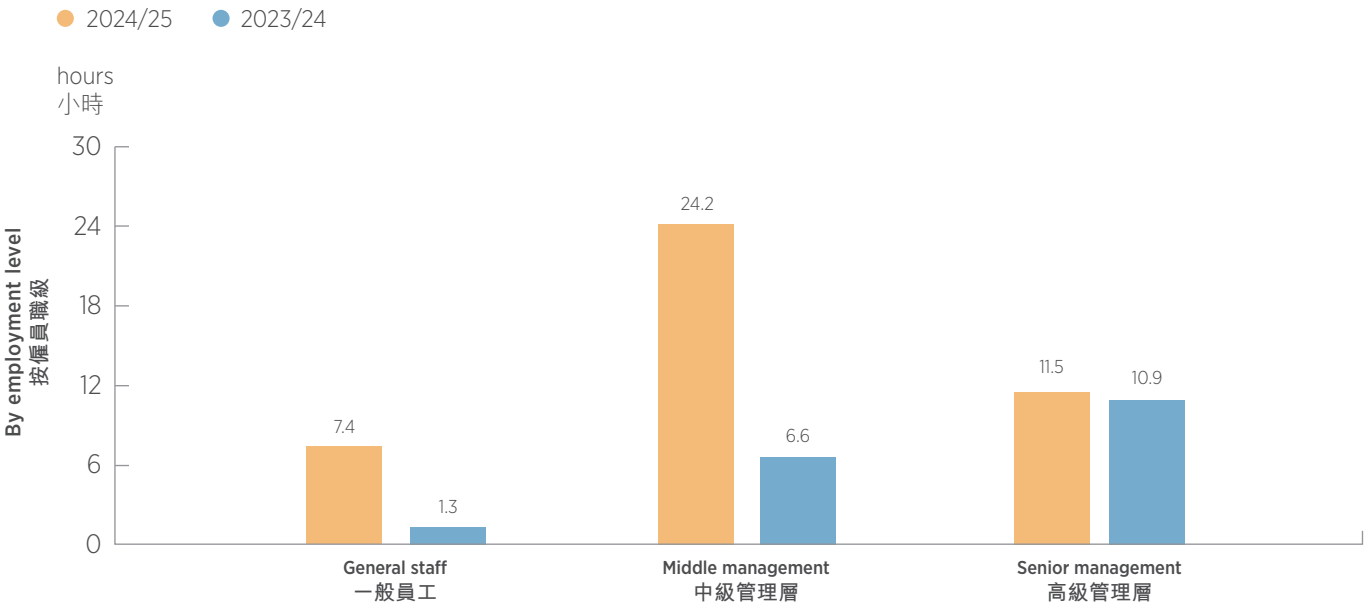


Average training hours
平均受訓時數



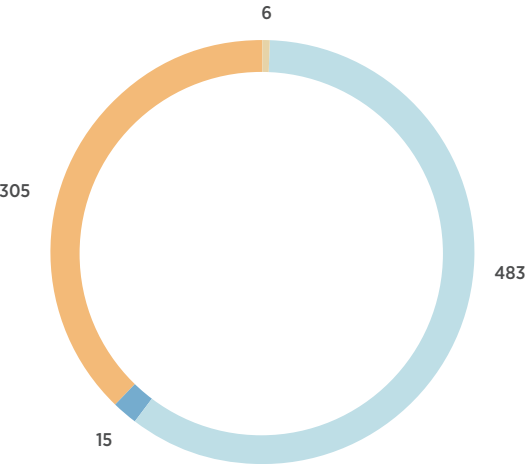
KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)



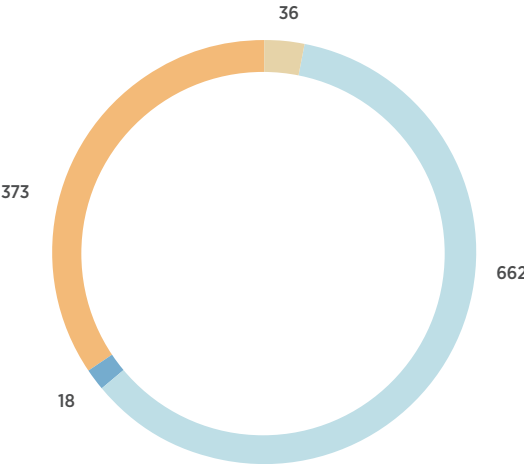
Number of suppliers by geographical region
按地區劃分的供應商數目

Hong Kong 香港 Macau 澳門 The Mainland 內地 Other regions 其他地區



2024/25

Hong Kong 香港 Macau 澳門 The Mainland 內地 Other regions 其他地區

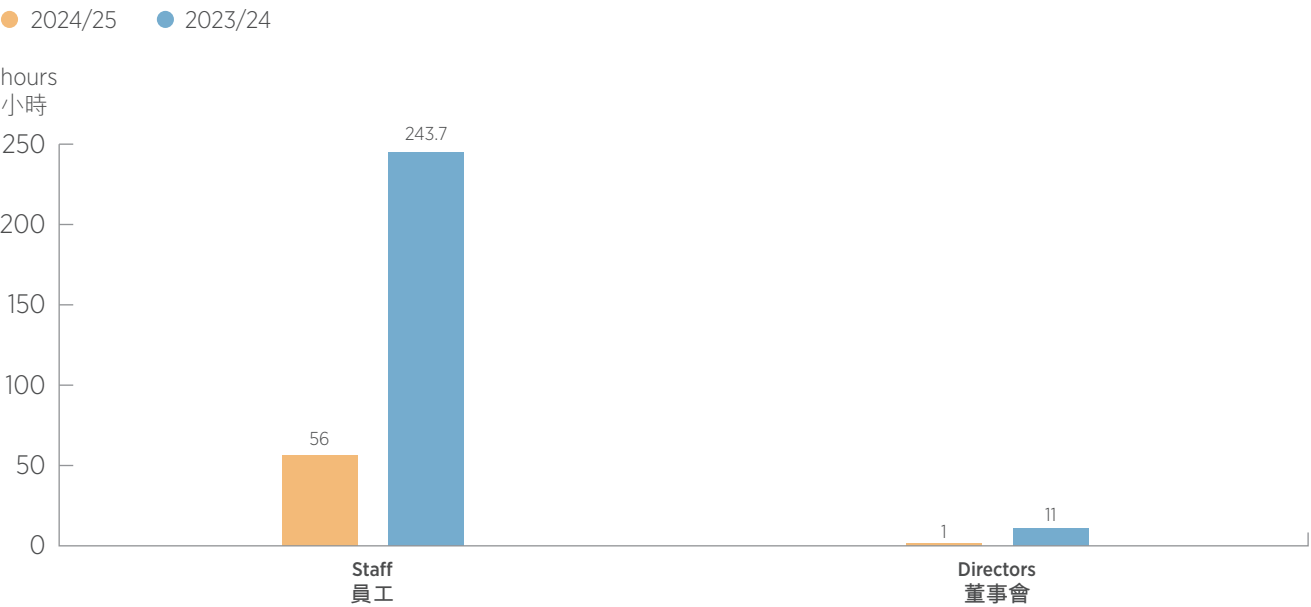


2023/24

KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

Anti-corruption training hours
反貪污培訓時數



ESG REPORTING GUIDE CONTENT INDEX

環境、社會及管治報告指引內容索引

Aspect 層面	Description 描述	Page/Remark 頁碼／備註
A1 Emissions 排放物		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	27-28, 31
一般披露	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	
A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	32, 42
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and intensity. 直接（範圍1）及能源間接（範圍2）溫室氣體排放量及密度。	33, 43
A1.3	Total hazardous waste produced and intensity. 所產生有害廢棄物總量及密度。	36, 44
A1.4	Total non-hazardous waste produced and intensity. 所產生無害廢棄物總量及密度。	35, 44
A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	27-28
A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	35-36

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

環境、社會及管治報告指引內容索引(續)

Aspect 層面	Description 描述	Page/Remark 頁碼／備註
A2 Use of Resources 資源使用		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	27-28
一般披露	有效使用資源（包括能源、水及其他原材料）的政策。	
A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及／或間接能源總耗量及密度。	29, 45
A2.2	Water consumption in total and intensity. 總耗水量及密度。	30, 46
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	27-28
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	27-28, 30
A2.5	Total packaging material used for finished products and per unit produced. 製成品所用包裝材料的總量及每生產單位佔量。	30, 46
A3 The Environment and Natural Resources 環境與天然資源		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	36
一般披露	減低發行人對環境及天然資源造成重大影響的政策。	
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	36
A4 Climate Change 氣候變化		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact the issuer.	37-40
一般披露	識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	
A4.1	Description of the significant climate-related issues which have impacted, and those which may impact the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	37-40

Aspect 層面	Description 描述	Page/Remark 頁碼／備註
B1 Employment 僱傭		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	21-23
一般披露	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	
B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	47-49
B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	50-53
B2 Health and Safety 健康與安全		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	24
一般披露	有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	24, 54
B2.2	Lost days due to work injury. 因工傷損失工作日數。	24, 54
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	24

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

環境、社會及管治報告指引內容索引(續)

Aspect 層面	Description 描述	Page/Remark 頁碼／備註
B3 Development and Training 發展與培訓		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	25-26
一般披露	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	
B3.1	The percentage of employees trained by gender and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	26, 55-56
B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	26, 57-58
B4 Labour Standards 勞工準則		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	22
一般披露	有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	
B4.1	Description of measures to review employment practices to avoid the child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	22
B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	22

Aspect 層面	Description 描述	Page/Remark 頁碼／備註
B5 Supply Chain Management 供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	18-19
B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	59
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	18-19
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	18-19
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	18-19

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

環境、社會及管治報告指引內容索引(續)

Aspect 層面	Description 描述	Page/Remark 頁碼／備註
B6 Product Responsibility 產品責任		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	15-16, 19-20
一般披露	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	15
B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	19-20
B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	14
B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	15-16
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	20

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

環境、社會及管治報告指引內容索引(續)

Aspect 層面	Description 描述	Page/Remark 頁碼／備註
B7 Anti-corruption 反貪污		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	12-14
一般披露	有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	
B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	14
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	12-14
B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	14, 60
B8 Community Investment 社區投資		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	41
一般披露	有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	
B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, and sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化及體育)。	41
B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	41

T S L | 謝 瑞 麟