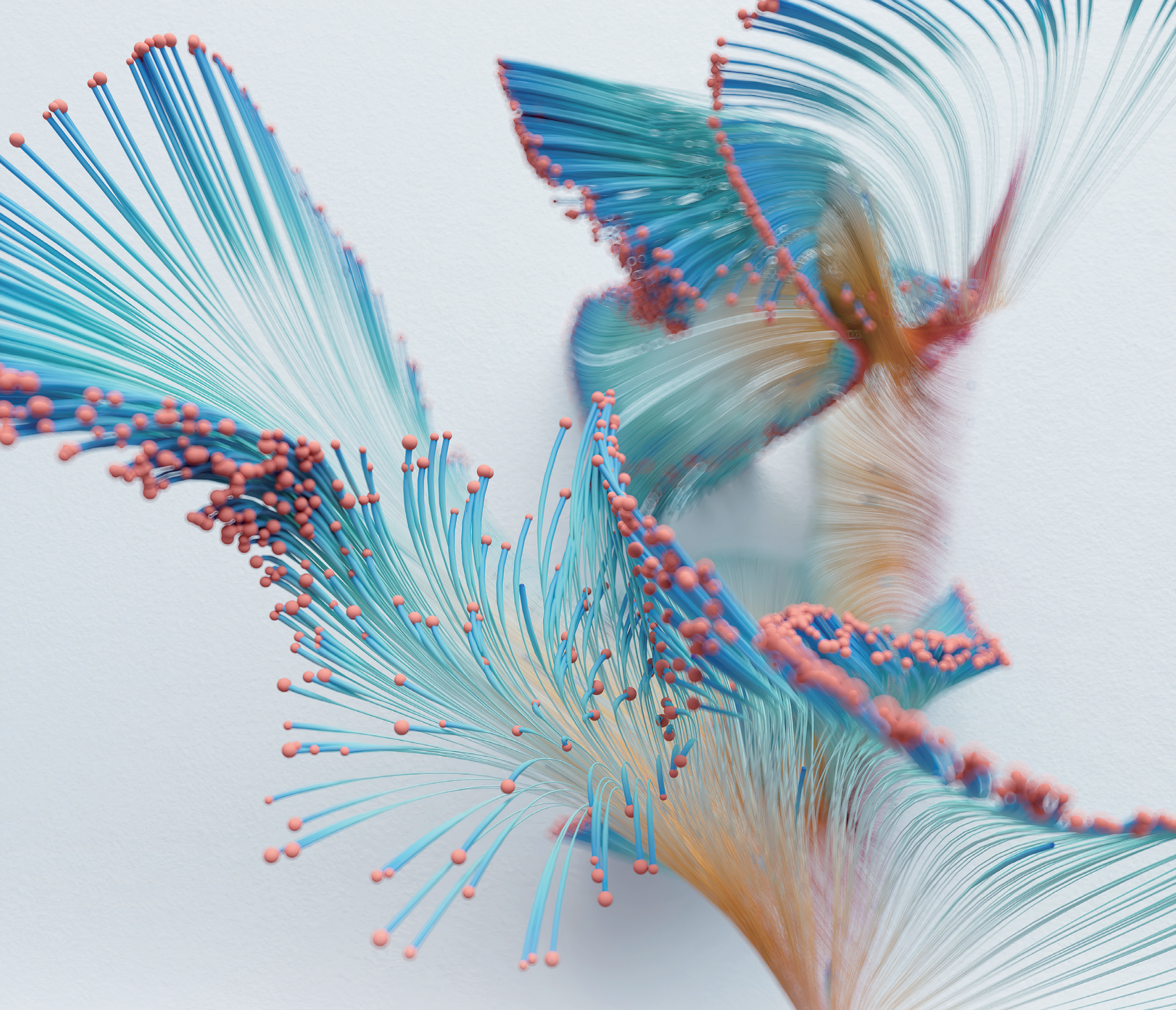

2025/2026 ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT | 環境、社會及管治報告

TSL | 謝瑞麟

STOCK CODE 股份代號：417

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ABOUT THE REPORT
關於本報告

In an era when the equilibrium between economic prosperity, environmental stewardship, and societal well-being represents one of the defining global challenges, Tse Sui Luen Jewellery (International) Limited (the "Company", and together with its subsidiaries the "Group") remains firmly devoted to operating in a manner that respects the planet and the communities we serve. We acknowledge the rising significance of sustainability across every facet of business and continue to embed responsible practices into the core of our day-to-day activities.

在當今世界，經濟繁榮、環境保護與社會福祉之間取得平衡，是全球所面對的重要挑戰之一。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」）一直致力於以尊重地球及所服務社區的方式營運。我們深知可持續發展在業務各層面日益重要，並持續將負責任的實踐融入日常營運的核心之中。

The integration of environmental, social and governance ("ESG") considerations into corporate strategy is essential to long-term institutional sustainability. We are pleased to present our tenth Environmental, Social and Governance Report (the "Report"), which articulates the Group's ESG approach, initiatives and performance. The Report is available on the website of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") and on our corporate website at ir.tslj.com, under the "ESG Reports" section within the "Investors" area.

環境、社會及管治（「ESG」）原則融入企業策略，對機構的長遠可持續發展至關重要。我們欣然提呈第十份《環境、社會及管治報告》（「本報告」），闡述本集團的ESG方針、舉措及表現。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。

REPORTING PERIOD AND SCOPE

This Report covers the ESG initiatives, performance and outcomes of the Group for the financial year from 1 April 2025 to 31 March 2026 (the "Year" or "FY2025/26"). Continuing our established reporting boundaries, the disclosures focus on the Group's principal jewellery manufacturing and retail activities in Hong Kong, Macau and Chinese Mainland.

報告期間及範圍

本報告概述本集團於2025年4月1日至2026年3月31日財政年度（「本年度」或「2025/26年度」）的ESG措施及成就。本報告延續一貫的匯報慣例，聚焦於本集團在香港、澳門及中國內地的珠寶製造與零售主要業務。

* For identification purpose only

* 僅供識別

Operations 營運點	Hong Kong 香港	Macau 澳門	Mainland 中國內地
Office 辦公室	1	/	4
Factory 工廠	1	/	1
Self-operated retail stores 自營零售店	12	2	21

Looking forward, the Group will undertake annual reviews of the reporting coverage. Adjustments and expansions to the scope will be guided by materiality considerations, with the aim of strengthening both disclosure quality and the depth of ESG management practices.

展望未來，本集團承諾每年檢討本報告的覆蓋範圍，並根據重要性考慮進行調整及擴展，以進一步提升ESG表現披露及管理實務的質素。

REPORTING STANDARDS AND PRINCIPLES

This Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") set out in Appendix C2 of the Rules Governing the Listing of Securities on the Stock Exchange. Information relating to corporate governance practices is provided in the "Corporate Governance Report" section of our 2025/2026 Annual Report. The Report adheres to four foundational reporting principles - materiality, quantitative, consistency and balance - the application of which is summarised in the table below. A comprehensive content index that cross-references the ESG Reporting Guide is provided in the concluding chapter.

報告標準及原則

本報告乃根據聯交所《證券上市規則》附錄C2《環境、社會及管治報告守則》(「ESG報告守則」)(適用於2025年1月1日或之後開始的財政年度)編製。有關企業管治的詳情，可參閱本公司2025/2026年度報告「企業管治報告」一節。本報告以重要性、量化、一致性及平衡性四項基本原則為基礎，其應用情況如下表所示；有關對照《ESG報告守則》的完整內容索引，載於本報告最後一章。

REPORTING PRINCIPLE 報告原則	MATERIALITY 重要性	QUANTITATIVE 量化	CONSISTENCY 一致性	BALANCE 平衡性
APPLICATION BY THE GROUP 本集團的應用	A materiality assessment was performed to determine the ESG matters of greatest relevance to our stakeholders and to the Group, thereby guiding the priorities of our key disclosures. 已進行重要性評估，以識別對持份者及本集團最具影響力的ESG議題，作為關鍵披露之依據。	Quantitative information and data have been recorded and disclosed throughout the Report where practicable, supported by consistent measurement methodologies. 在可行情況下，量化資料及數據均已透過一致的計量方法予以記錄及披露。	Unless otherwise indicated, consistent data-collection and disclosure methodologies have been adopted to enable meaningful year-on-year comparison. 除另有說明外，本集團採用一致的數據收集及披露方法，以作有意義的年度比較。	Disclosures have been prepared in a fair and impartial manner so as to provide an objective overview of the Group's ESG performance. 本集團以公平公正的方式作出披露，以客觀呈現本集團的ESG表現。

DATA COLLECTION AND REPORT APPROVAL

All information and data presented herein originate from the Group's official records, statistical databases and operational management systems. The board of directors of the Company (the "Board") reviewed and approved this Report on 29 June 2026.

數據收集及報告批准

本報告所披露的所有資料及數據均來自本集團的官方記錄、統計數據庫及營運管理系統。本公司董事會(「董事會」)已於2026年6月29日日期審閱並批准本報告。

FEEDBACK

Stakeholder engagement is a key driver of continuous improvement. Your views are invaluable in helping us refine our ESG performance. For any enquiries or suggestions regarding this Report or our ESG initiatives, please contact us at ir@tslj.com.

反饋

本集團相信透過持份者參與可推動持續改進。 閣下的意見對協助我們提升ESG表現至關重要。如對本報告或本集團的ESG措施有任何查詢或建議，歡迎電郵至ir@tslj.com與我們聯絡。

OUR LEADERSHIP
我們的領導力

Our pursuit of sustainable development is expressed through deliberate efforts to foster harmony between people and the natural environment. A cornerstone of this pursuit is the TSL | 謝瑞麟 Foundation ("TSLF"), established to nurture local talent and safeguard cultural heritage. Since 2015 we have rolled out several signature programmes, including an employee e-magazine paired with engagement surveys to strengthen internal communication, and the cross-functional TSL Taskforce, which steers environmental protection, cost optimisation and ESG-related initiatives across the organisation.

本集團對可持續發展的追求，體現於致力於促進人與自然環境的和諧共處。這份追求的基石是TSL | 謝瑞麟基金會(「TSLF」)，其成立旨在培育本地人才及守護文化遺產。自2015年起，我們相繼推出多項標誌性計劃，包括推出員工電子雜誌並配合參與度調查以強化內部溝通，以及成立跨部門的TSL工作小組，統籌全公司的環境保護、成本優化及ESG相關舉措。

The Group has embedded broad-based sustainability practices into routine operations - from green office measures and workplace safety controls to strategic talent development. We continue to recognise that successful sustainability outcomes depend on maintaining open dialogue with stakeholders both within and beyond the organisation.

本集團已將廣泛的可持續發展實踐融入日常營運，涵蓋綠色辦公室措施、工作場所安全管控及策略性人才發展。我們深明成功的可持續發展成果，有賴於與本集團內外的持份者維持坦誠對話。

SUSTAINABILITY GOVERNANCE

A carefully structured and comprehensive governance framework underpins our long-term business resilience and sustainable growth trajectory. The Board takes an active role in shaping and supervising ESG strategy, prudently managing key ESG risks, periodically reviewing performance indicators and updating objectives to ensure alignment with our sustainability ambitions. The audit committee of the Company (the "Audit Committee") supports the Board in its oversight of ESG-related risks and governance.

Through a dedicated team, we operate an ESG management system that responds to emerging sustainability challenges. For complex initiatives requiring cross-functional input, responsibilities are clearly delineated and coordination is maintained across departments. Our ESG working group draws on representatives from multiple functions, reflecting our belief that diverse perspectives produce more effective ESG policies and practices.

可持續發展管治

本集團精心構建的全面管治框架，為長遠業務韌性及可持續增長奠定基石。董事會積極參與制定及監督ESG策略，審慎管理主要ESG風險，並定期檢討績效指標，適時更新目標，確保與本集團的可持續發展方針保持一致。本公司審核委員會(「審核委員會」)協助董事會監督ESG相關風險及管治。

本集團透過專責團隊營運ESG管理系統，回應不斷湧現的可持續發展挑戰。針對需要跨部門協作的複雜舉措，職責分工清晰明確，各部門間亦維持順暢協調。本集團的ESG工作小組由多個職能部門的代表組成，體現我們深信多元觀點能促成更有效的ESG政策及實務。

The Group's ESG governance structure, its members and their principal functions are summarised below:

本集團的ESG管治架構、其成員及其主要職能概述如下：

Governance Body 管治機關	Principal Functions 主要職能
Board 董事會	• Holds overall responsibility for the Group's ESG strategy, climate-relevant strategy and reporting, and oversees and manages ESG-related matters. 全面負責本集團的ESG策略、氣候相關策略及匯報，並監督及管理與ESG相關的事宜。 • Approves and steers ESG targets and direction, and reviews progress against those targets. 審批及領導ESG目標及方向，並檢討目標達成進度。 • Reviews and evaluates material ESG and climate-related matters on at least an annual basis. 最少每年一次審閱及評估重要的ESG及氣候相關事宜。
Audit Committee 審核委員會	• Reviews ESG and climate-relevant risks, climate risks and the risk-management system. 審視ESG及氣候相關風險、氣候風險及風險管理系統。 • Provides recommendations to the Board on the management of ESG risks. 就ESG風險管理事宜向董事會提供建議。
ESG Working Group ESG工作小組	• Collects and analyses ESG data; prepares the annual ESG report for the Board's review and approval. 收集及分析ESG數據，並就本集團的ESG匯報進行編製，供董事會審閱及批准。 • Monitors ESG performance and tracks the Group's ongoing compliance with applicable policies, laws and regulations, and report back to the Board periodically. 持續監察ESG表現，追蹤本集團遵守適用政策、法律及法規的情況，並定期向董事會匯報。

Risk Management

Effective risk management enables the Group to adapt to change, mitigate potential losses and sustain long-term growth. Our oversight model combines the Board's overarching supervision with the Audit Committee's annual assessment of our risk-management and internal-control systems. Significant ESG-related matters, together with proposed management responses, are escalated to the Board for deliberation.

Going forward, the Group will continue to refine its ESG risk-management framework through clearly defined processes covering risk identification, analysis, evaluation, response, monitoring and communication. Vigilant internal monitoring of ESG risks will be maintained to ensure comprehensive oversight.

風險管理

有效的風險管理，有助本集團適應變化、減少潛在損失並維持長遠增長。本集團的監督機制由董事會的整體監管及審核委員會對風險管理與內部監控系統的年度評估共同組成。重大ESG相關事宜連同建議管理方案，會提呈董事會審議。

展望未來，本集團將透過涵蓋風險識別、分析、評估、應對、監察及溝通的完善流程，繼續優化ESG風險管理框架，並維持嚴密的ESG風險內部監察，確保全面的風險監督。

STAKEHOLDER COMMUNICATION

We place significant emphasis on substantive engagement with our internal stakeholders, comprising the Board and our employees, as well as external stakeholders, including shareholders, investors, the media, customers, suppliers, industry associations and community partners. A diverse range of communication channels enables us to gather views, insights and feedback from these groups, helping us refine policies and initiatives that serve both business objectives and stakeholder expectations.

持份者溝通

本集團高度重視與內部持份者(包括董事會及員工)以及外部持份者(包括股東、投資者、傳媒、客戶、供應商、行業協會及社區夥伴)的實質溝通。多元化的溝通渠道讓本集團能收集各方的觀點、洞見及反饋,並藉此完善能同時實現業務目標並回應持份者期望的政策及舉措。

Stakeholder Group 持份者	Communication Channels 溝通渠道
Board and employees 董事會及員工	• Performance evaluations supporting employee career development. 績效評估以支援員工的職涯發展。 • Grievance mechanisms enabling effective two-way communication. 申訴機制促進有效的雙向溝通。 • Meetings, interviews, lunch and tea gatherings, and a formal whistle-blowing mechanism. 會議、面談、午餐及茶敘,以及正式的舉報機制。
Shareholders, investors and media 股東、投資者及傳媒	• Annual and interim reports, alongside other regulatory disclosures and announcements, covering business and financial performance. 年度及中期報告,連同其他監管披露及公告,涵蓋業務及財務表現。 • Websites of the Company and the Stock Exchange. 本公司及聯交所網站。 • Annual general meeting with shareholder and other general meeting, if applicable. 股東周年大會及其他股東或一般大會(如適用)。 • Meetings with investors. 與投資者的會議。 • Emails with shareholders, investors and media. 與股東、投資者及傳媒的電郵通訊。

Stakeholder Group 持份者	Communication Channels 溝通渠道
Customers 客戶	• Customer service hotline, email and feedback forms. 客戶服務熱線、電郵及意見表格。 • Live chat connecting customers with customer service officers through the Group's business whatsapp and Hong Kong eShop. 透過本集團的業務WhatsApp及香港網店的即時網上對話，連接客戶與客戶服務主任。
Suppliers 供應商	• Tender selection and evaluation system used for screening. 採用投標甄選及評估系統進行篩選。 • Continued engagement through meetings and periodic performance reviews. 透過會議及定期績效檢討維持持續溝通。
Industry associations 行業協會	• Active participation in relevant trade associations as Executive Committee Leaders or members 積極以執行委員或成員身份參與相關業界協會的工作。 • Participation in conferences, competitions and accreditation programmes organized by industry bodies. 出席會議並參與業界舉辦的競賽及認證計劃。
Communities 社區	• Support for local non-profit organisations and TSLF-sponsored events. 支持本地非牟利機構及TSLF贊助之活動。

Materiality Assessment

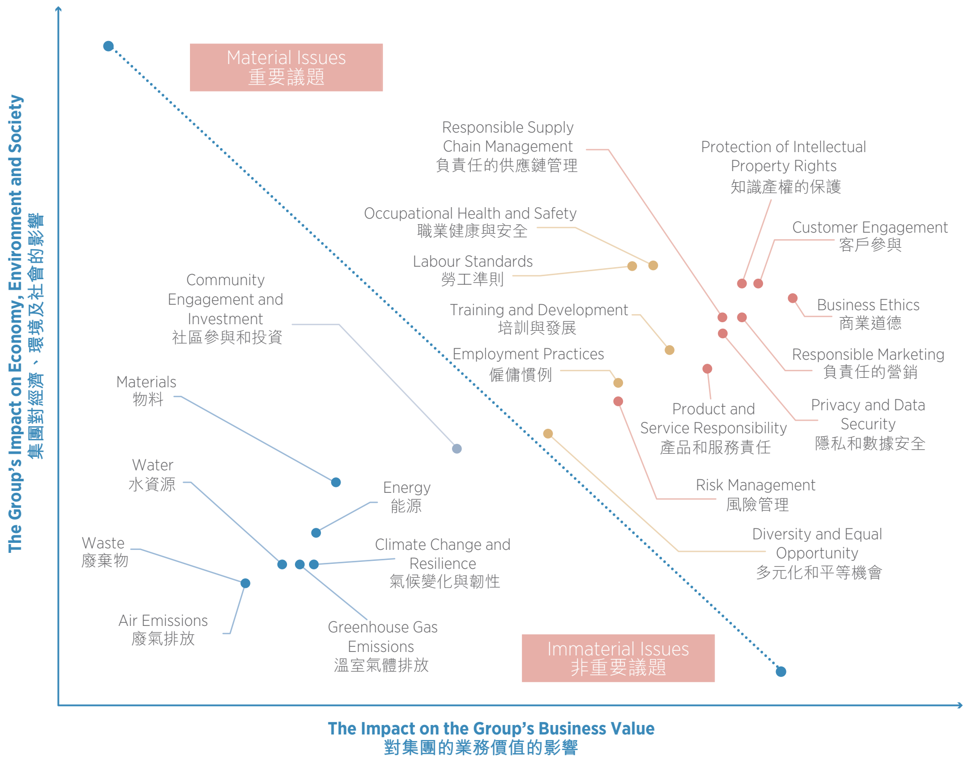
During the Year, the Group undertook a comprehensive materiality assessment to identify and evaluate the ESG matters of greatest significance to our stakeholders. This exercise sharpens our understanding of stakeholder priorities while highlighting the business risks and opportunities most relevant to long-term sustainable development.

Building on the methodology applied in prior years, our stakeholder-led approach grouped 21 key topics into four overarching categories: environmental protection, employment and labour practices, operating practices, and community. A stakeholder survey was then used to rank these topics according to their importance to business value and social impact.

重要性評估

於本年度內，本集團進行了全面的重要性評估，識別並評估對持份者最具重要性的ESG議題。此程序有助我們更深入理解持份者的關注重點，並突顯與長期可持續發展最相關的業務風險與機遇。

本集團延續往年的評估方法，以持份者為主導的方式將21項關鍵議題歸納為四個主要範疇：環境保護、僱傭及勞工常規、營運慣例及社區。隨後，本集團透過持份者調查，按各議題對業務價值及社會影響的重要程度進行優先排序。



Through our extended stakeholder survey, we again identified a set of issues that remain critical to our sustainability journey. 13 topics emerged as particularly significant this Year, concentrated principally within the "Operating Practices" and "Employment & Labour Practices" categories - consistent with the patterns observed in prior assessments.

透過涵蓋更廣泛持份者的調查，本集團識別出對可持續發展路徑至關重要的議題。13項議題於本年度尤為突出，主要集中於「營運慣例」及「僱傭及勞工常規」兩大範疇，與過往年度的評估結果一致。

Category 範疇	Material Issues 重要議題
Operating Practices 營運慣例	• Product and Service Responsibility 產品及服務責任 • 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
Employment & Labour Practices 僱傭及勞工常規	• 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

Looking ahead, we plan to broaden and deepen stakeholder engagement across every dimension of sustainability. This reflects our conviction that combining internal and external perspectives leads to more effective and comprehensive ESG strategies and outcomes.

展望未來，本集團將在所有可持續發展範疇擴大及深化與持份者的互動。這體現本集團的信念——結合內部與外部的多元觀點，將能促成更有效及全面的ESG策略，並取得更佳的成果。

OUR OPERATING PRACTICES
我們的營運慣例

Our pursuit of excellence is anchored in rigorous quality management, responsible supply chain practices and the unwavering trust of our customers. The Group's reputation is built on ethical business conduct - spanning intellectual property protection, consumer privacy, product integrity and robust anti-corruption controls.

本集團對卓越的追求，建基於嚴謹的品質管理、負責任的供應鏈實務及客戶對我們始終如一的信任。本集團的聲譽建立於恪守商業道德之上——涵蓋知識產權保護、消費者私隱、產品可靠性及嚴格的反貪污措施。

CODE OF CONDUCT

行為守則

Maintaining the highest standards of ethics is paramount to sustaining stable and responsible operations. We comply with a broad regulatory framework, including the Anti-Money Laundering and Counter-Terrorist Financing Ordinance and the Prevention of Bribery Ordinance of Hong Kong Hong Kong Special Administrative Region ("HKSAR") of the People's Republic of China ("PRC"), the Anti-Unfair Competition Law and Criminal Law of the PRC, and the Anti-Money Laundering and Counter-Terrorist Financing Guideline for Dealers in Precious Metals and Stones issued by the Narcotics Division of the Security Bureau.

維持最高道德標準，是本集團可持續穩健營運的關鍵。本集團遵守廣泛的監管框架，當中包括中華人民共和國(「中國」)香港特別行政區《打擊洗錢及恐怖分子資金籌集條例》及《防止賄賂條例》、中國的《反不正當競爭法》及《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》。

We adhere strictly to these regulations across all jurisdictions in which we operate, supported by stringent internal policies and management procedures designed to uphold business integrity. During the Year, no breach of our ethical standards, including incidents of corruption, money laundering or infringement of intellectual property rights, was identified.

本集團在所有營運司法管轄區均嚴格遵守上述法規，並輔以嚴謹的內部政策與管理程序，維持業務誠信。於本年度，本集團並無發現任何違反道德標準的事件，包括貪污、洗錢或知識產權侵權事件。

Anti-corruption

反貪污

Our commitment to ethical business is reinforced through a comprehensive suite of guidance, including the Company's Code of Conduct and the Employees' Code of Conduct. These documents set out clear protocols designed to prevent money-laundering, fraud, bribery and other unethical conduct, while our Employee Handbook further embeds expectations of fairness and impartiality. All staff have ready access to these materials through our intranet.

本集團透過涵蓋《行為守則》及《員工職業操守指引》等完整指引，落實對商業道德的承諾。這些文件訂立清晰程序，以防止洗錢、欺詐、賄賂及其他不當行為，而《員工手冊》則進一步強化對公平公正的期望。所有員工均可隨時透過內聯網取閱相關文件。

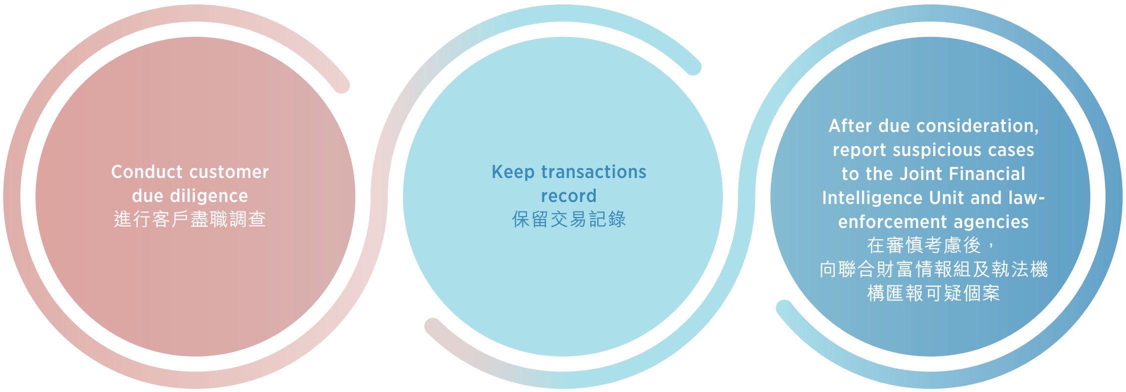
To mitigate corruption risks arising from conflicts of interest, the Group maintains a robust Employees' Code of Conduct, guiding employees to make decisions in the Group's best interests and to disclose any potential conflicts. Our disciplinary policy ensures consistent enforcement of legal and regulatory obligations.

為緩解因利益衝突而引致的貪污風險，本集團設有健全的《員工職業操守指引》，指導員工以本集團最佳利益為依歸作出決策，並就任何潛在的利益衝突作出申報。本集團的《紀律政策》確保法律法規要求得以一致執行。

Established whistle-blowing channels enable employees to report concerns to supervisors, departmental managers or other trusted individuals. All reports are subject to thorough investigation in line with internal and external protocols, and a strict non-retaliation policy safeguards both whistleblowers and those participating in investigations. The Group has additionally adopted Guidelines for Combating Money Laundering and Terrorist Financing, which set out three core procedures for employees to follow when suspicious activity is identified.

本集團已建立舉報渠道，員工可向主管、部門經理或其他可信任人員反映關注事項。所有舉報均會按照內部及外部程序徹底調查，並實行嚴格的防止報復政策，保護舉報者及參與調查者。此外，本集團已制定《打擊洗黑錢及恐怖分子融資活動的工作指引》，訂明員工在偵測到可疑活動時須遵循的三個核心程序。

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



The Group continues to prioritize anti-corruption training for all directors and employees, equipping them to identify and manage potential exposures. During the Year, our staff in Hong Kong and Macau completed an average of 0.17 hours of dedicated anti-corruption training per person, with 187 employees trained. In addition, four directors completed approximately 1 hour of anti-corruption training. To reinforce vigilance, directors received the publication "A Quick Starter to Integrity and Corruption Prevention Guide on Managing Relationships with Public Servants" from the Independent Commission Against Corruption, while employees completed specialized online training modules. Anti-corruption reminders are issued on a regular cadence. No corruption-related legal cases involving the Group or its employees were recorded during the Year.

本集團持續為所有董事及員工提供反貪污培訓，讓其有效識別及管理潛在風險。於本年度，香港及澳門的員工平均每人完成0.17小時的反貪污專項培訓，共有187名員工接受相關培訓；此外，四名董事完成約1小時的反貪污培訓。為強化警覺，董事收到廉政公署發出的《誠信管理與防貪指南——與公職人員往來須知》，員工則完成專門的網上培訓課程。反貪污提示定期發出。於本年度，並無任何涉及本集團或其員工的貪污相關法律案件被記錄。

Intellectual Property Rights

Intellectual property is a key strategic asset, and we are firmly committed to its protection. Our approach is grounded in strict compliance with Hong Kong's Trade Marks Ordinance, Registered Designs Ordinance and Copyright Ordinance, as well as the PRC's Trademark Law and Patent Law. Comprehensive safeguards are delivered through our Intellectual Property Management System, our Supply Chain Management, and our Product & Service Quality Assurance Framework. Periodic compliance reviews confirm appropriate use of copyrighted materials, while our innovations, trademarks and designs are formally registered for protection.

知識產權

知識產權為本集團的重要策略資產，本集團堅定維護其權益。本集團嚴格遵守香港《商標條例》、《註冊外觀設計條例》及《版權條例》，以及中國《商標法》及《專利法》。透過《知識產權管理系統》、《供應鏈管理》以及《產品及服務品質保證框架》，本集團實施全面的保障措施；定期進行合規檢查以確保版權材料使用得當，並就本集團的創新成果、商標及設計辦理正式註冊保護。

PRODUCT RESPONSIBILITY

By delivering premium jewellery products and services, the Group continues to cultivate customer trust and contribute to sustainable development. Quality controls are applied throughout our supply chain and manufacturing processes. During the Year, the Group maintained its track record of zero product responsibility violations or safety-related recalls.

產品責任

本集團透過提供優質珠寶產品及服務，持續建立客戶信任並貢獻於可持續發展。品質管控貫穿整個供應鏈及製造流程。於本年度，本集團延續零產品責任違規及零安全相關產品回收的良好紀錄。

Quality Assurance

Stringent quality standards are upheld through our purchasing management policy and procurement control procedures, which require materials to be sourced sustainably and ethically. A rigorous tender selection and evaluation framework supports product excellence, while the Purchasing Management Team supervises these processes. Together with the Supply Chain Management and Product & Service Quality Assurance Framework, the system enables continuous improvement for both the Group and its supplier base.

品質保證

透過《採購管理政策》及《採購監控程序》，本集團維持嚴謹的品質標準，確保物料採購符合可持續發展及道德原則。嚴格的招標甄選與評估框架支撐產品卓越水平，採購管理團隊負責監督相關流程。配合《供應鏈管理》及《產品及服務品質保證框架》，此系統推動本集團及供應商基礎的持續改進。

Beyond procurement controls, the Group adheres to local and international standards across manufacturing and distribution, supporting consistently high product quality and professionalism. These quality-management systems have, over time, earned the Group various industry accreditations.

除採購管控外，本集團亦嚴格遵守本地及國際的製造及分銷標準，確保產品品質及專業水平一致。此等品質管理系統已為本集團贏得多項行業認證。

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

Supply Chain Sustainability

Our commitment to sustainability is woven through our global supply chain. Strategic relationships with partners across multiple regions give us a clear view of how each stage - from raw-material sourcing through processing to finished product - shapes our overall sustainability footprint. This perspective allows us to apply meaningful sustainability measures at every step of production.

To anchor responsible practices, the Group has set clear criteria that all suppliers must satisfy, covering environmental stewardship and social responsibility. These include workplace safety protocols, risk-management procedures and quality controls. Our supplier evaluation process verifies alignment with these expectations, ensuring partners share our sustainability commitments.

The Supply Chain Management and Product & Service Quality Assurance Framework provides a structured methodology for monitoring, evaluating and continuously improving the quality and sustainability of our operations and our wider supply chain ecosystem.

Safety

- Maintain safety policies and systems
- Provide safety training to employees

Environmental Protection

- Comply with all applicable environmental laws and regulations

Ethics

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

供應鏈可持續性

本集團對可持續發展的承諾貫穿全球供應鏈。透過與多個地區的合作夥伴建立策略性關係，本集團得以清晰理解從原材料採購、加工到成品各階段對整體可持續足跡的影響，並在生產每個環節推行切合實際的可持續措施。

為落實負責任的實務，本集團為所有供應商訂立清晰的標準，涵蓋環境管理及社會責任，包括工作場所安全規程、風險管理程序及品質管控要求。本集團的供應商評估流程亦確保合作夥伴與本集團在可持續發展承諾方面保持一致。

供應鏈管理與產品及服務品質保證框架提供了一套結構化的方法，用以監察、評估及持續改進本集團及其供應鏈生態的營運品質與可持續性。

安全

- 持安全政策及制度
- 為員工提供安全培訓

環境保護

- 遵守所有適用的環境法律及法規

道德

- 禁止商業交易中的不當行為
- 如發現不道德行為須即時向本集團匯報

The Group communicates its core expectations through the safety plans and the letters to suppliers and business partners. Given the ethical risks associated with diamond mining - including forced labour and human rights concerns - we apply particular rigour to diamond procurement. All diamond suppliers are required to adhere to the Kimberley Process, ensuring traceability of diamonds from mine to market and preventing trade in conflict diamonds. The Group works exclusively with suppliers that meet our ESG requirements and undergoes periodic performance assessments to maintain these standards.

本集團透過安全計劃及致供應商及業務夥伴的信函傳達核心期望。鑒於鑽石開採涉及強迫勞動及人權等道德議題，本集團對鑽石採購尤為審慎。所有鑽石供應商均須遵守金伯利進程，確保鑽石可從礦場追溯至市場，避免衝突鑽石流入交易。本集團僅與符合ESG要求的供應商合作，並定期進行績效評估，維持相關標準。

Customer Service

Guided by the principles of honesty, efficiency and professionalism, the Group is firmly focused on customer satisfaction. We comply with key industry standards and regulations, including the Sale of Goods Ordinance, the Trade Descriptions Ordinance and the Personal Data (Privacy) Ordinance of Hong Kong, as well as the PRC's Law on the Protection of Consumer Rights and Interests. Through robust policies and procedures, product labelling and information are kept accurate, enhancing the overall customer experience.

客戶服務

本集團秉持誠實、效率及專業的原則，堅定聚焦於客戶滿意度。本集團遵守主要行業標準及規例，包括香港《貨品售賣條例》、《商品説明條例》及《個人資料（私隱）條例》，以及中國《消費者權益保護法》。透過嚴謹的政策及程序，本集團確保產品標籤及資訊準確無誤，並持續提升客戶體驗。

Product Labelling and Advertisement
產品標籤及廣告

To uphold transparency and consumer protection, every product carries detailed information on origin and quality certifications. Internal verification processes confirm the accuracy and completeness of advertising materials prior to release.

為維護透明度及消費者權益保障，每件產品均附有原產地及品質認證的詳細資料，並透過內部核實程序確認廣告材料於發佈前的準確性及完整性。

Customer Satisfaction
客戶滿意度

Customer satisfaction sits at the heart of our service strategy. We invest in comprehensive training - including seminars and workshops - to ensure our employees can address product, service and repair-related enquiries effectively. Building on a customer-centric philosophy, the Group emphasises prompt, efficient resolution of customer concerns, supported by clear communication throughout.

客戶滿意度是本集團服務策略的核心。本集團投放資源於全面培訓(包括研討會及工作坊)，確保員工能有效回應產品、服務及維修相關的查詢。秉持以客為本的理念，本集團注重及時且高效的解決方案，並在整個過程中維持清晰溝通。

During the Year, the Group addressed a total of 95 customer complaints, comprising 84 from Chinese Mainland and 11 from Hong Kong and Macau. These cases related principally to service terms (59), product quality (20), sales practices (15) and advertising or sales descriptions (1). No complaints were recorded in relation to health and safety, customer information and privacy, or intellectual property. In line with the Complaints Handling Guideline, the Group issued prompt responses for all enquiries and maintained close follow-up on matters requiring extended resolution. This structured approach enables efficient case management while keeping customers informed of progress.

於報告期內，本集團共處理95宗客戶投訴(84宗來自中國內地，11宗來自香港及澳門)。有關投訴主要涉及服務條款(59宗)、產品品質(20宗)、銷售慣例(15宗)及廣告或銷售説明(1宗)，並無涉及健康與安全、客戶資訊與私隱，或知識產權方面的投訴。按照投訴處理指引，本集團就所有查詢作出及時回應，就需較長處理時間的個案保持緊密跟進，並確保客戶充分了解處理進度。

Data Privacy
資料私隱

To safeguard customer privacy and data security, the Group has implemented protective measures through its exclusive and confidential information policy and privacy policy. These policies establish strict protocols designed to prevent data breaches and unauthorised disclosures to third parties. Robust data protection is maintained across all customer interaction channels, and the privacy policy is publicly available on the Group's website.

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障措施。相關政策訂立嚴格程序，防範資料外洩及未經授權向第三方披露。本集團在所有客戶接觸渠道均採取健全的資料保護措施，私隱政策亦於本集團網站公開發佈，維持資訊透明。

OUR PEOPLE
我們的員工

The Group has established policies and practices to support responsible employment, product responsibility and ethical business conduct across its operations.

本集團已建立政策及慣例，以支持於全部營運中推行負責任的僱傭、產品責任及道德商業行為。

The dedication and talents of our employees lie at the heart of the Group's continued success. We are committed to cultivating a workplace that prizes respect, inclusivity and safety, where every individual is empowered to perform at their best. The Group upholds equal opportunity, ensuring fair access to employment, skill development and advancement for all qualified employees.

員工的投入及才能，是本集團持續成功的核心。本集團致力營造一個重視尊重、共融及安全的工作環境，讓每位員工得以盡展所長；同時堅守平等機會的承諾，確保所有合資格員工在就業、技能發展及晉升機會方面享有公平待遇。

EMPLOYMENT

The Group has built a comprehensive employment system designed to attract and retain top talent. By pairing rigorous hiring standards with a competitive benefits package, we foster an environment in which employees can grow and forge lasting connections with the organisation. We comply fully with applicable employment regulations - including Hong Kong's Employment Ordinance and Employees' Compensation Ordinance, the PRC's Labour Law and Labour Contract Law, and Macau's Labour Relations Law. Our Employee Handbook details all workplace policies, including remuneration, hiring and promotion procedures, work schedules, leave entitlements, equal opportunity provisions, diversity measures, anti-discrimination protections and benefits. The Handbook is reviewed and updated periodically to ensure alignment with prevailing legislative requirements.

僱傭

本集團建立了全面的僱傭制度，以吸引及挽留卓越人才。透過嚴格的招聘標準配合具競爭力的福利，本集團為員工提供成長並與本集團建立深厚聯繫的環境。本集團全面遵守香港《僱傭條例》及《僱員補償條例》、中國《勞動法》及《勞動合同法》，以及澳門《勞動關係法》等適用僱傭法規。《員工手冊》詳列所有工作場所政策，涵蓋薪酬、招聘及晉升程序、工時、假期、平等機會、多元化措施、反歧視保障及福利待遇。該手冊定期檢討並更新，以配合現行法規要求。

Recruitment and Dismissal
招聘及解僱

Recruitment is undertaken in accordance with all relevant internal and external rules to safeguard fairness and transparency. As part of our prevention of child labour, the human resources department of the Company carefully verifies the identification documents of every applicant.
本集團的招聘過程嚴格遵循內部及外部所有相關規定，以確保公平及透明。本公司人力資源部門會仔細核實所有申請人的身份證明文件，履行本集團防止童工的承諾。

For employment terminations - whether voluntary or involuntary - we follow standardized procedures set out in the Employee Handbook to protect the interests of all parties. Forced labour is strictly prohibited across all our operations.
在終止僱傭關係方面，不論屬自願或非自願，本集團均依照《員工手冊》所訂立的標準程序處理，以保障各方權益。本集團在所有營運中均嚴禁強迫勞動。

Diversity, Inclusion and Equal Opportunity
多元化、共融及平等機會

Diversity is a powerful driver of innovation and creative problem-solving. Our inclusive workplace welcomes colleagues across generations, backgrounds, experiences, cultures and religions, recognising that this breadth of perspective strengthens the organisation.
多元化是推動創新及解決問題的重要力量。本集團的共融工作環境歡迎不同世代、背景、經驗、文化及信仰的員工,因為此等多元觀點有助強化本集團的整體能力。

To formalise this commitment, a workforce diversity policy was adopted during the Year, establishing our strategic approach to promoting diversity across the entire workforce, including senior management. In line with this policy, the Group provides equal opportunities and strictly prohibits discrimination, harassment, or bias of any kind. All employment-related decisions - spanning recruitment, promotion, and compensation - are made based on a thorough assessment of qualifications, experience, skills, potential and performance, free from any form of bias. We strictly adhere to all applicable local laws, including Hong Kong's Sex Discrimination Ordinance, Disability Discrimination Ordinance, Race Discrimination Ordinance, and Family Status Discrimination Ordinance, ensuring a workplace free from discrimination based on gender, age, nationality, marital status, pregnancy, disability, race, religion, or sexual orientation.
為將此承諾制度化,本集團於本年度制定了員工多元化政策,訂立在整個員工隊伍(包括高級管理層)推廣多元化的策略方針。根據該政策,本集團提供平等機會,並嚴禁任何形式的歧視、騷擾或偏見。所有僱傭相關決策(涵蓋招聘、晉升及薪酬)均以對資歷、經驗、技能、潛力及表現的全面評估為依據,杜絕任何偏見。本集團嚴格遵守所有適用本地法規,包括香港《性別歧視條例》、《殘疾歧視條例》、《種族歧視條例》及《家庭崗位歧視條例》,確保工作場所免受基於性別、年齡、國籍、婚姻狀況、懷孕、殘疾、種族、宗教或性取向的歧視。

Furthermore, our comprehensive internal policies set out clear procedures for preventing and reporting misconduct directly to the human resources department of the Company. These mechanisms are reviewed periodically to keep pace with evolving market and regulatory expectations. Further details regarding the gender ratio across our workforce and the Board's assessment of workforce diversity can be found in the Corporate Governance Report of our 2025/26 Annual Report.
此外,本集團完善的內部政策訂明清晰程序,員工可直接向本公司人力資源部門就不當行為作出預防及舉報。相關機制定期檢討,以配合市場及監管期望的演變。有關員工性別比例及董事會就員工多元化評估的進一步資料,請參閱本公司2025/26年度報告中的「企業管治報告」。

Remuneration and Benefits
薪酬及福利

Sustaining market competitiveness depends on effective talent management, supported by strategic recruitment, engagement and professional development initiatives. Regular performance reviews ensure that compensation fairly reflects each employee's contributions and capabilities.
為維持市場競爭力，本集團優先透過策略性招聘、員工參與及專業發展措施進行人才管理。定期績效評核確保薪酬公平反映每位員工的貢獻及能力。

Our benefits package includes group medical and travel insurance, education reimbursement schemes and staff discounts on Group products. For colleagues working across regions, additional support is provided: Hong Kong staff posted to Chinese Mainland receive lodging allowances; eligible employees can claim rental reimbursement; and Chinese Mainland-based employees receive meal allowances.
本集團的福利計劃包括團體醫療及出差保險、教育津貼計劃及員工產品優惠。對於跨區域工作的同事，本集團提供額外支援：派駐中國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、中國內地員工則享有膳食津貼。

Promotion
晉升

To ensure advancement decisions are objective and performance-driven, the Group undertakes structured periodic assessments, including end-of-probation, annual and special evaluations. These review processes provide meaningful opportunities to share feedback, discuss long-term career development and communicate decisions around professional advancement and recognition.
為確保晉升決策客觀並以績效為本，本集團會進行有系統的定期評核，包括試用期評核、年度評核及特別評核。相關檢討過程為分享回饋、討論長遠職涯發展並就晉升及嘉許作出溝通提供有意義的機會。

Rest Periods
假期

Our comprehensive leave policy covers statutory and paid holidays. Available leave categories include annual leave, marriage leave, maternity leave, paternity leave, birthday leave, anniversary leave, compensatory leave and bereavement leave. Employees required to work overtime receive either compensatory time off or an overtime allowance.
本集團設有完善的休假政策，涵蓋法定及有薪假期，包括年假、婚假、產假、侍產假、生日假、周年假、補假及喪假。員工如需加班，可獲得補休或加班津貼。

During the Year, the Group recorded zero employment-related violations across our Hong Kong, Macau and Chinese Mainland operations. We remain dedicated to upholding our high-standard employment framework to protect the rights of all stakeholders.

於本年度，本集團在香港、澳門及中國內地營運中並無錄得任何違反僱傭相關法規的事件。本集團將繼續維持高水準的僱傭制度，以保障所有持份者的權益。

OCCUPATIONAL HEALTH AND SAFETY

Employee health and safety remain a top priority. The Group complies strictly with applicable regulations, including Hong Kong's Occupational Safety and Health Ordinance and the PRC's Production Safety Law. Our commitment is expressed through two foundational documents - the safety policy and the personal protection plan - which set out comprehensive workplace safety protocols.

These policies define hazard prevention requirements, training obligations and safety equipment standards. For example, factory personnel must hold a valid Certificate of Gas Welding Safety Training prior to operating welding equipment. Workplace safety is reinforced through regular retail-shop inspections, fire drills and ongoing safety education programmes.

To enhance emergency preparedness, Fire and Emergency Drills are held on a regular cadence so that employees understand evacuation procedures and emergency responses. These exercises help minimise risks during genuine emergencies.

Our safety framework is further strengthened through annual assessments by external safety consultants and quarterly Safety Committee meetings. The 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 allows us to develop and implement effective safety measures shaped by direct employee input.

In the Year, the Group recorded two work-related injuries, both in our Chinese Mainland operations - one involving a fibula fracture sustained during a business trip and one involving a head injury and clavicle fracture sustained while commuting - with 121 lost work days in aggregate. No work-related injuries were reported in Hong Kong or Macau, and no work-related fatalities have occurred in the past three years (including the Year). Each incident received prompt attention from designated personnel, with documentation duly filed with relevant authorities and insurers. To prevent recurrence, safety equipment has been upgraded and training programmes expanded. Throughout the Year, the Group remained in full compliance with applicable occupational health and safety regulations.

職業健康與安全

員工的健康與安全乃首要考量。本集團嚴格遵守適用法規，包括香港特別行政區《職業安全及健康條例》及中國《生產安全法》。透過兩份關鍵文件——安全政策及個人保護計劃，本集團訂立全面的工作場所安全規程。

上述政策明確定義危害預防要求、培訓責任及安全設備標準。例如，工廠人員必須持有有效的「氣體焊接安全培訓證書」方可操作焊接設備。工作場所安全透過定期的零售店舖檢查、消防演習及持續的安全教育計劃予以強化。

為加強應急準備，本集團定期舉行消防及緊急疏散演習，讓員工熟悉疏散程序及應變方案，減低實際緊急情況下的風險。

本集團的安全框架進一步透過安全顧問的年度評估及季度安全委員會會議加以強化。安全委員會由管理層、前線營運、總部及香港維修中心的代表組成，並與安全顧問合作，評估及優化本集團的安全規程。這種系統化的方針，讓本集團能在員工實質參與下，發展並落實有效的安全措施。

於本年度，本集團錄得兩宗工傷，均發生於中國內地營運：其中一宗涉及員工出差期間之腓骨骨折，另一宗涉及上班途中之頭部及鎖骨骨折，合共損失121個工作日。香港及澳門並無錄得工傷。過去三年(包括本年度)並無工作相關的死亡事故。每宗事故均由專責同事即時處理，並向相關監管機構及保險公司提交所需文件。為預防同類事件再次發生，本集團已升級安全設備並擴充培訓計劃。於本年度，本集團全面遵守適用的職業健康及安全法規。

TRAINING AND DEVELOPMENT

Professional development is a cornerstone of our strategy for maintaining a skilled and motivated workforce. The Employee Handbook offers a structured framework for learning and growth, ensuring that all employees have access to development opportunities. We facilitate both internal and external training programmes, enabling colleagues to deepen expertise and progress in their careers. The Group runs a diverse range of training initiatives tailored to different roles throughout the Year, including:

培訓及發展

專業發展是本集團維持技能與積極性兼備的員工團隊的策略基石。《員工手冊》為學習及成長提供有系統的框架，確保所有員工均可獲得發展機會。本集團為員工安排內部及外部培訓，協助他們深化專業能力並拓展職涯。本年度內為不同崗位員工設計的多元培訓包括：

Training Category 培訓類別	Topics Covered 培訓主題
New Employee Trainings **新員工培訓**	• Vision, mission and values 願景、使命及價值觀 • Retail business operations 零售業務營運 • On-boarding production safety 入職生產安全 • The Group's branding awareness 本集團品牌意識
On-the-job Trainings **在職培訓**	• In-depth knowledge of the Group's main and new products 本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 溝通及表達技巧 • Safe operation 安全操作 • Gold jewellery welding 金飾焊接

Complementing our formal training programmes, the Group operates a comprehensive mentorship system that offers timely guidance and support to new hires. The system smooths the on-boarding experience and helps newcomers build strong relationships within their teams. Through one-to-one mentoring, experienced staff share practical knowledge and insights, enabling new joiners to settle quickly into their roles and develop the skills they need to thrive.

除正式培訓外，本集團設有完善的導師制度，為新入職員工提供及時指導及支援，協助他們適應工作並與團隊建立良好關係。透過一對一導師指導，資深員工能夠分享實務知識及經驗，讓新入職員工快速掌握所需技能。

During the Year, our training initiatives reached 773 employees across the Group (569 in Chinese Mainland and 204 in Hong Kong and Macau), representing approximately 92.0% of our 840-strong workforce. Total training hours amounted to 8,548.67, equating to an average of 10.18 hours per employee.

於本年度，本集團的培訓計劃惠及773名員工(其中569名於中國內地，204名於香港及澳門)，覆蓋約840名員工中的92.0%。培訓時數合共8,548.67小時，即每名員工平均10.18小時。

OUR ENVIRONMENT
我們的環境

Environmental challenges - from extreme weather events to escalating resource scarcity - pose substantial risks to ecosystems worldwide. The Group responds to these challenges through its environmental policy, which focuses on protecting vulnerable environments. A dedicated team is responsible for promoting environmental awareness internally and developing strategies to mitigate our environmental footprint.

環境挑戰——從極端天氣事件到日益嚴峻的資源短缺——對全球生態系統構成重大風險。本集團透過環境政策回應相關挑戰，聚焦保護脆弱環境。專責團隊負責提升內部環境意識，並制定策略以緩解本集團的環境足跡。

In alignment with national and international environmental priorities, particularly carbon neutrality, the Group has set clear environmental objectives. A comprehensive strategy focused on improved management practices and sustainable operations underpins these efforts. Through regular assessment and refinement, the strategy reflects our continuing commitment to reducing energy use, water consumption, carbon emissions and waste generation.

因應國家及國際環境優先事項（尤其是碳中和目標），本集團訂立清晰的環境目標，並透過改善管理實務與可持續營運的全面策略予以支持。透過定期評估及優化，此策略反映本集團持續致力減少能源使用、水耗、碳排放及廢棄物產生。

USE OF RESOURCES

資源使用

As urbanisation and economic development continue worldwide, pressure on essential resources such as energy and water intensifies. Recognising this challenge, the Group is committed to advancing a resource-efficient business model aligned with our wider sustainability objectives.

隨著全球都市化及經濟發展持續，能源及水資源等關鍵資源的壓力不斷上升。本集團深明相關挑戰，致力推動與本集團整體可持續發展目標一致的高資源效益營運模式。

The Group aims to enhance energy efficiency across its operations through the continued implementation of energy-saving measures and operational improvements. Progress against this target will be monitored regularly.

本集團旨在透過持續推行節能措施及優化營運，提升整體能源效益，並將定期監察相關進度。

During the Year, the Group continued to implement comprehensive resource-management measures and targeted programmes designed to optimise utilisation and reduce wasteful consumption across the business.

於本年度,本集團繼續推行全面的資源管理措施及有針對性的計劃,優化使用效率並減少業務營運中的浪費。

Energy 能源	• Adopt higher energy-efficient and environmentally friendly electrical appliances. 採用更高能源效益及環保的電器設備。 • Use LED tubes in offices and shops. 在辦公室及店舖採用LED燈管。 • Centralise the use of air-conditioning. 集中管理空調運作。 • Encourage switching off or enabling energy-saving mode during lunch hours. 鼓勵員工於午膳時段關閉電源或啟動節能模式。 • Switch off idle devices and air-conditioners outside business hours. 於非營業時間關閉閒置設備及空調。 • Continue exploring more energy-efficient gold-melting equipment. 持續探索更高能源效益的黃金熔化設備。
Water 水資源	• Encourage the use of containers when cleaning mops and cloths. 鼓勵使用容器清洗拖把及抹布。 • Prevent excessive use of detergents. 避免過度使用清潔劑。
Paper 紙張	• Set double-sided printing as the default. 設定雙面列印為預設模式。 • Operate paperless e-offices where practical. 在可行情況下實行電子辦公室。 • Encourage the use of electronic supporting media. 鼓勵採用電子輔助媒介。

Energy Consumption

During the Year, energy consumption was driven primarily by purchased electricity, supplemented by vehicle fuel used by the Group's Hong Kong office fleet (four petrol vehicles and one diesel vehicle) and Chinese Mainland operations. Total energy consumption decreased compared with the prior year, reflecting adjustments to operating scale and continued energy-efficiency efforts across the Group.

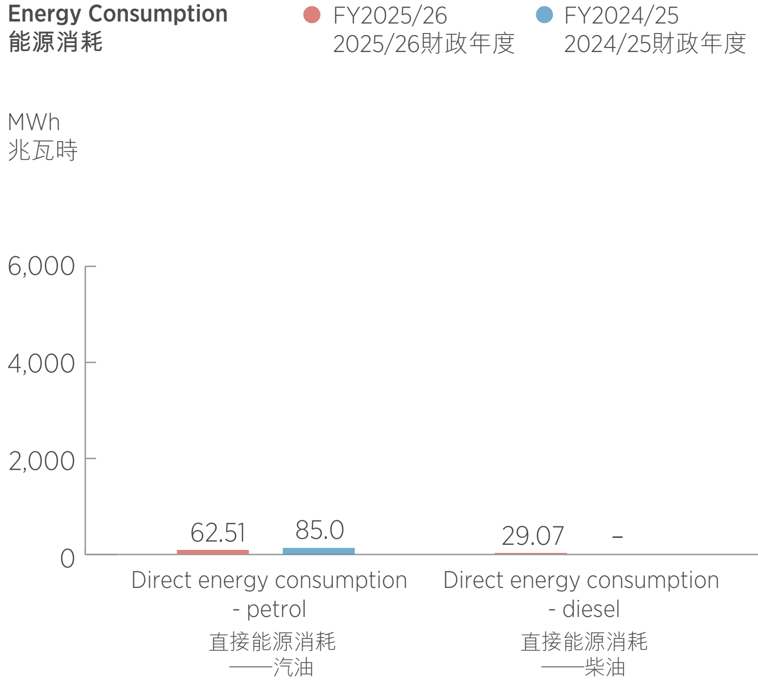
能源消耗

於本年度,能源消耗以購買電力為主,並輔以本集團香港辦公室車隊(四輛汽油車輛及一輛柴油車輛)及中國內地營運所使用的燃料。整體能源消耗較去年減少,反映本集團的營運規模調整及持續推行的能源效益措施。

Energy Consumption
能源消耗

Energy consumption intensity
能源消耗密度
(MWh/HKD million turnover)
(兆瓦時/每百萬港元營業額)

1.48 FY2025/26 2025/26財政年度 **2.00** FY2024/25 2024/25財政年度



The Group has not yet adopted a quantitative energy-efficiency target. Practical efficiency measures already implemented across the Group include the use of higher-efficiency electrical appliances and LED lighting across offices and retail outlets. As the Group's energy data capture continues to mature, the feasibility of adopting a numerical energy-efficiency target will be assessed in future reporting cycles.

本集團暫未訂立能源效益的量化目標。已於全集團推行的實務效益措施,包括在辦公室及零售店舖採用高效能電器及LED照明。隨著本集團能源數據收集持續完善,將於未來報告週期評估訂立量化能源效益目標的可行性。

Water Consumption

Water is used primarily for sanitation and manufacturing processes, with reliable access to suitable water sources. During the Year, total water consumption across our factories, retail locations and offices reached 17,527.38 cubic metres, broadly in line with the prior year, equating to an intensity of 10.43 cubic metres per HKD million of turnover.

The Group does not encounter any significant issues in sourcing water that is fit for purpose, as water is supplied by municipal sources in the regions where it operates. Looking ahead, the Group aims to strengthen colleagues' awareness of water conservation and to improve water efficiency by reducing overall water consumption over time. Please refer to the above for details of the Group's water conservation measures.

水資源消耗

水資源主要用於衛生及製造用途，本集團擁有可靠且合乎用途的供水來源。於本年度，本集團的工廠、零售點及辦公室的總耗水量達17,527.38立方米，與去年相若，即密度為每百萬港元營業額10.43立方米。

本集團的用水來自營運所在地區的市政供水，於獲取合乎用途的水資源方面並無出現重大問題。展望未來，本集團旨在提升同事的節水意識，並致力隨時間逐步降低整體用水量，以改善水資源效益。有關本集團節水措施的詳情，請參閱上文。

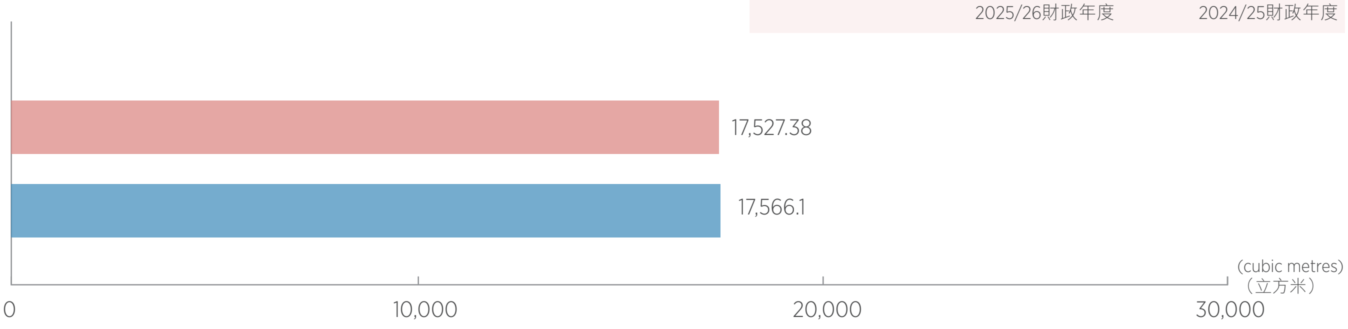
Water Consumption
水資源消耗

FY2025/26 2025/26財政年度
FY2024/25 2024/25財政年度

Total water consumption 耗水總量

Water consumption intensity
耗水密度
(cubic metres/HKD million turnover)
（立方米／每百萬港元營業額）

10.43 FY2025/26 2025/26財政年度
11.33 FY2024/25 2024/25財政年度



The Group has not yet set a quantitative water-efficiency target. The Group is committed to further reducing water consumption and will assess the feasibility of setting numerical water-efficiency targets in future reporting cycles as data infrastructure matures.

本集團暫未訂立量化的節水目標。本集團致力進一步減少耗水量，並將於未來報告週期，隨著數據基礎逐步完善，評估訂立量化節水目標的可行性。

Packaging Material Used

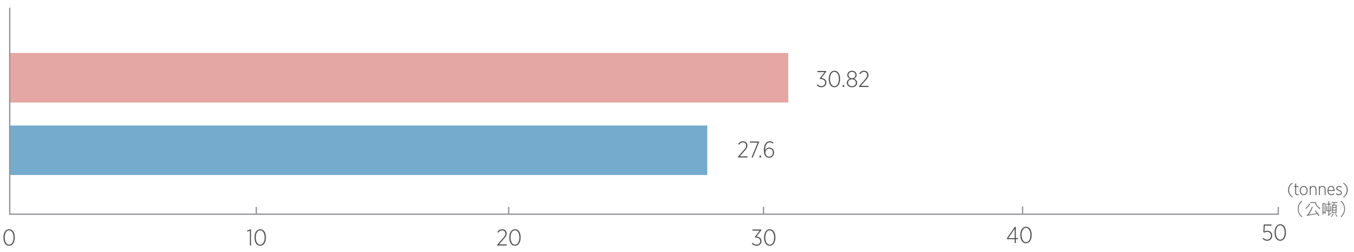
During the Year, the Group consumed 30.82 tonnes of packaging materials Group-wide, comprising paper bags, gift boxes and plastic bags across our Hong Kong, Macau and Chinese Mainland operations, equating to an intensity of 0.018 tonnes per HKD million of turnover.

包裝材料使用

於本年度，本集團在香港、澳門及中國內地營運合共消耗30.82公噸包裝材料，涵蓋紙袋、禮品盒及膠袋，密度為每百萬港元營業額0.018公噸。

Packaging Materials Consumption
包裝材料消耗
Total packaging materials consumption
包裝材料消耗總量

● FY2025/26 2025/26財政年度　● FY2024/25 2024/25財政年度



Packaging materials consumption intensity
包裝材料消耗密度
(tonnes/HKD million turnover)
（公噸／每百萬港元營業額）

0.018 FY2025/26 2025/26財政年度
0.018 FY2024/25 2024/25財政年度

EMISSIONS

To uphold compliance with key environmental regulations - including the PRC's Environmental Protection Law and Hong Kong's Air Pollution Control Ordinance and Waste Disposal Ordinance - the Group maintains a comprehensive environmental policy. The policy directs our work to minimise our environmental footprint through targeted initiatives and ongoing monitoring.

Given the scale of the climate challenge globally, we have implemented robust measures to reduce carbon emissions. Our approach combines energy conservation with detailed emissions tracking and reporting. The Group aims to enhance energy efficiency and reduce its environmental footprint over time through these ongoing measures. Please refer to the "Use of Resources" section for specific energy-saving initiatives.

排放物

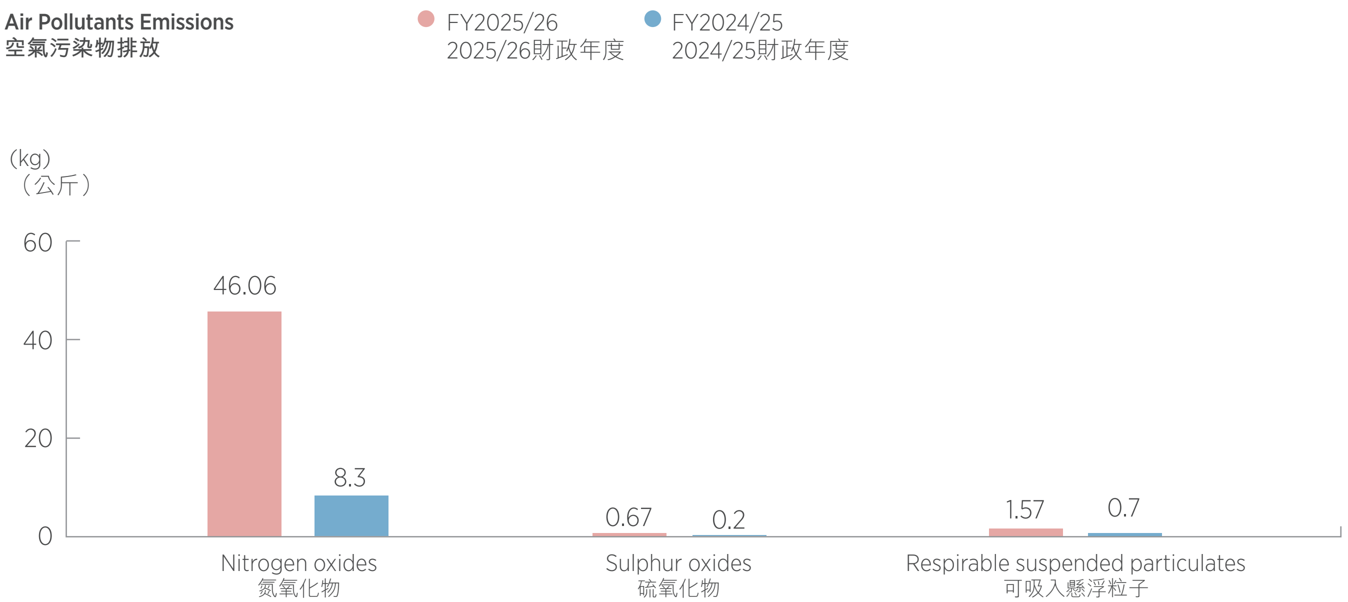
為遵守中國《環境保護法》及香港《空氣污染管制條例》和《廢物處置條例》等主要環境法規，本集團設有全面的《環境政策》，透過針對性措施及持續監察，減低本集團對環境的影響。

面對全球氣候挑戰，本集團已推行有效措施以減少碳排放，將節能措施與詳盡的排放追蹤及匯報結合。本集團旨在透過此等持續措施，隨時間推移提升能源效益並降低環境足跡。有關具體節能措施，請參閱「資源使用」一節。

Emissions are calculated in accordance with guidelines issued by Hong Kong's Electrical and Mechanical Services Department and the PRC's National Development and Reform Commission. During the Year, our Group-wide emissions totalled 46.06 kg of nitrogen oxides, 0.67 kg of sulphur oxides and 1.57 kg of respirable suspended particulates, arising primarily from the Group's vehicle fleet - with the substantially lower air-pollutant profile reflecting the predominantly petrol-powered fleet.

排放量按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。於本年度，本集團全集團的排放量合共為46.06公斤氮氧化物、0.67公斤硫氧化物及1.57公斤可吸入懸浮粒子，主要來自本集團車隊——由於車隊以汽油車輛為主，故空氣污染物排放水平顯著較低。

Air Pollutants Emissions
空氣污染物排放



Greenhouse gas emissions are a fundamental driver of climate change. Our Scope 3 reporting consolidates indirect emissions from freshwater and sewage processing in Hong Kong, waste handling and employees' business travel. During the Year, total greenhouse gas emissions of 1,219.35 tCO_2e decreased compared with the prior year, principally driven by lower Scope 2 emissions associated with purchased electricity across the Group.

溫室氣體排放是驅動氣候變化的根本因素。本集團的範圍3匯報涵蓋香港的淡水處理及污水處理、廢棄物處理及員工商務出行等間接排放。於本年度，溫室氣體排放總量為1,219.35公噸二氧化碳當量，較去年減少，主要由於本集團的範圍2(購買電力)排放下降。

Greenhouse Gas Emissions[1]
溫室氣體排放[1]

● FY2025/26 2025/26財政年度
● FY2024/25 2024/25財政年度

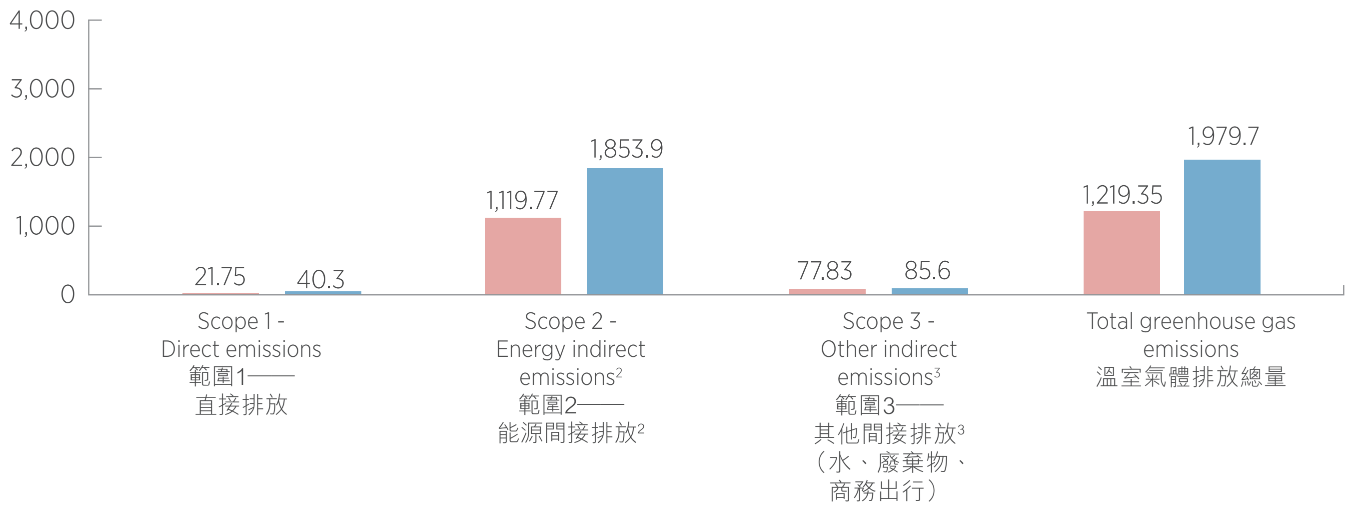
GHG emissions intensity
溫室氣體排放密度
(tonnes CO_2e/HKD million turnover)
（公噸二氧化碳當量／每百萬港元營業額）

0.73 FY2025/26 2025/26財政年度
1.28 FY2024/25 2024/25財政年度

GHG emissions intensity excl. Scope 3
溫室氣體排放密度（不包括範圍3）
(tonnes CO_2e/HKD million turnover)
（公噸二氧化碳當量／每百萬港元營業額）

0.68 FY2025/26 2025/26財政年度
1.22 FY2024/25 2024/25財政年度

(tonnes CO_2e)
（公噸二氧化碳當量）



[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] Including indirect emissions from business travelling of employees, freshwater processing and sewage processing in Hong Kong.

[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] 包括香港營運點之員工差旅交通、淡水處理及污水處理的間接排放。

The Group has not yet set quantitative emission reduction targets as it requires additional time to develop the data infrastructure and methodology necessary to establish quantitative emission reduction targets and will further develop these disclosures, together with the associated steps, in future reporting cycles.

本集團暫未訂立量化的減排目標，因本集團需要更多時間建立訂立量化減排目標所需的數據基礎及方法。本集團將於未來報告週期進一步發展相關披露及所採取之行動。

Waste Management

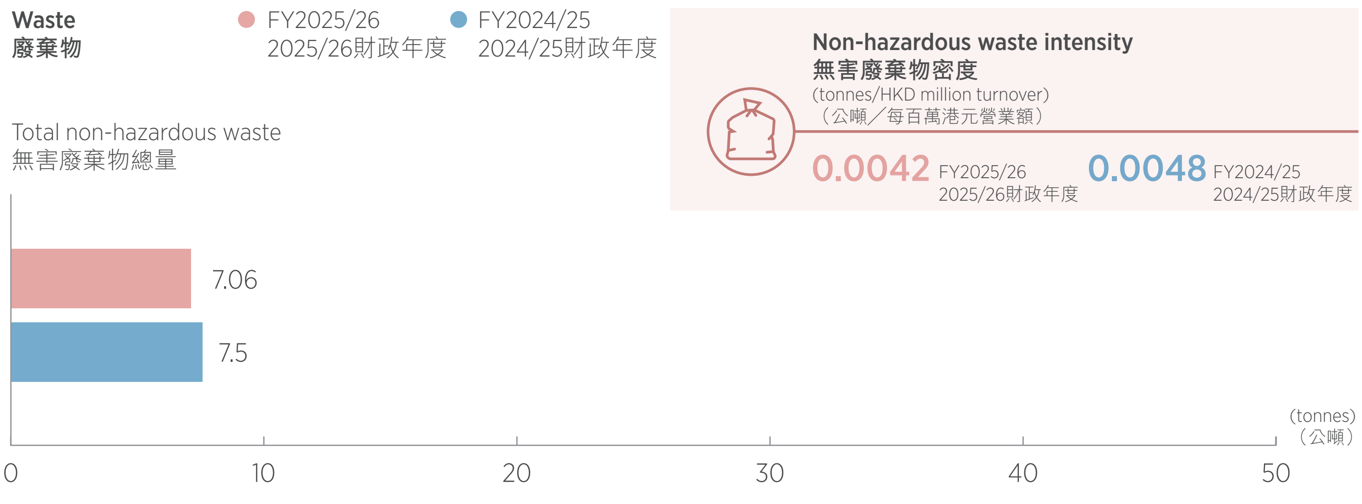
廢棄物管理

Effective waste management and resource recovery are integral elements of our environmental stewardship. Practical measures include replacing disposable plastics in our offices with reusable alternatives. Comprehensive recycling programmes and efficient resource use encourage employees to embed sustainable practices in everyday work.

有效的廢棄物管理及資源回收，是本集團環境管理的核心一環。實務措施包括於辦公室以可重用替代品取代一次性塑膠；透過完善的回收計劃及高效資源運用，本集團鼓勵員工在日常工作中實踐可持續發展理念。

During the Year, the Group generated 7.06 tonnes of non-hazardous waste and 0.69 tonnes of hazardous waste, predominantly attributable to our Chinese Mainland operations. Office digitalisation initiatives and our policy banning battery procurement in Hong Kong and Macau continue to limit waste at corporate sites, while waste tracking has been broadened to provide more complete coverage across the Group.

於本年度，本集團合共產生7.06公噸無害廢棄物及0.69公噸有害廢棄物，主要來自中國內地營運。香港及澳門的辦公室數碼化及禁止採購電池的政策持續限制企業層面的廢棄物產生，同時本集團已擴大廢棄物追蹤範圍，覆蓋整個集團更為全面。



Waste
廢棄物

FY2025/26 2025/26財政年度 | FY2024/25 2024/25財政年度

Total hazardous waste
有害廢棄物總量

Hazardous waste intensity
有害廢棄物密度
(tonnes/HKD million turnover)
(公噸／每百萬港元營業額)

0.0004 FY2025/26 2025/26財政年度

0.0004 FY2024/25 2024/25財政年度

The Group is presently strengthening its waste-tracking systems and will assess the feasibility of setting numerical targets in future reporting cycles. It aims to reduce waste generation over time through the implementation of waste reduction measures and improved resource management practices.

To limit the environmental impact of wastewater, the Group operates an advanced sewage-management system equipped with sophisticated treatment units. A three-stage filtration process supports thorough wastewater treatment, while certified recycling partners enable responsible collection and disposal of sludge.

本集團目前正致力強化其廢棄物追蹤系統，並將評估在未來的報告週期中設定量化目標的可行性。本集團旨在隨時間逐步降低廢棄物產生，並透過推行減廢措施及優化資源管理實務予以支持。

為減低廢水對環境的影響，本集團採用配備專業處理裝置的先進污水管理系統，並實施三級過濾程序以徹底處理廢水；本集團亦與認可回收公司合作，負責處理及棄置污泥。

NATURAL AND ENVIRONMENTAL RESOURCES

Although our operations have a comparatively modest environmental footprint, the Group remains committed to sustainable practices. Our environmental policy provides clear guidance for reducing emissions and optimising resource use. Headline measures include the use of Forest Stewardship Council certified paper and a preference for sustainably sourced materials.

Looking ahead, we are continuing to develop an integrated management system with specific performance indicators that will allow more granular tracking and reduction of our environmental impact, reinforcing our commitment to responsible business growth.

天然及環境資源

儘管本集團的營運對環境的直接影響有限，本集團仍堅持推行可持續發展實踐。環境政策為減少排放及優化資源使用提供清晰指引，主要措施包括採用森林管理委員會(FSC)認證紙張，以及優先採用可持續來源的物料。

展望未來，本集團正持續建立具體績效指標的綜合管理系統，以更精細追蹤及降低對環境的影響，強化本集團對負責任業務增長的承諾。

CLIMATE CHANGE

Climate change presents significant challenges for businesses worldwide, with environmental impacts becoming increasingly irreversible. Recognising the urgency of this issue, the Group has positioned environmental stewardship as a core element of its sustainability strategy, focused on preserving natural resources for future generations.

Governance

The Board has overall responsibility for the oversight of climate-related risks and opportunities, which are reviewed as part of its general ESG agenda, supported by the ESG Working Group.

The Group leverages internal expertise and external professional support, where appropriate, to ensure that the necessary skills and competencies are available to oversee climate-related strategies. The Group will continue to enhance its internal capabilities as its climate-related management practices evolve.

For the details of the climate-related governance structure, please refer to the “Sustainability Governance” section. Climate-related performance metrics are not currently linked to remuneration policies.

氣候變化

氣候變化對全球業務構成重大挑戰，其影響日益不可逆轉。有見及此，本集團將環境管理定位為可持續發展策略的核心元素，致力保護天然資源，惠及未來世代。

管治

董事會就與氣候相關的風險及機遇承擔整體監督責任，並將此等事宜納入其一般ESG議程進行檢討，由ESG工作小組提供支援。

本集團在適當情況下運用內部專業知識及外部專業支援，以確保具備所需的技能及能力，監督氣候相關策略。本集團將隨著氣候管理實務的發展，持續提升內部能力。

有關氣候相關管治架構的詳情，請參閱「可持續發展管治」一節。氣候相關績效指標目前尚未與薪酬政策掛鈎。

Climate Strategy

Climate-related risks may affect the Group through shifting consumer preferences (transition), extreme-weather exposure of retail outlets, the Hong Kong office and factory (acute physical), and rising energy and raw-material prices including gold and gemstones (transition). The Group's operations are concentrated in Hong Kong, Macau and Chinese Mainland, where typhoons, heavy rainfall and rising heat are the most material physical hazards.

Although the Group has not yet finalised a formal climate transition plan, steps of identifying risks and opportunities brought by climate changes and analysing relevant impacts have been taken. Quantitative targets and the formal plan will be developed progressively under the comply-or-explain provisions of Part D of the ESG Reporting Code.

氣候策略

氣候相關風險可能透過消費者偏好轉向(轉型風險)、零售店舖、香港辦公室及工廠受極端天氣的影響(急性實質風險),以及能源與原材料(包括黃金及寶石)價格上升(轉型風險)等途徑影響本集團。本集團的營運集中於香港、澳門及中國內地,颱風、暴雨及氣溫上升為最具重要性的實質氣候風險。

儘管本集團尚未完成正式的氣候轉型計劃,惟已就氣候變化所帶來的風險及機遇作出識別,並分析相關影響。量化目標及正式計劃將按《ESG報告守則》D部分「不遵守就解釋」條文,於未來報告週期逐步發展。

Climate-Related Risks and Opportunities

To strengthen climate resilience, the Group has engaged an external consultant to conduct a comprehensive climate-risk assessment. This initiative supports the identification of potential vulnerabilities and the development of effective response mechanisms, enhancing our ability to manage climate-related challenges.

Climate-related transition risks may affect the Group over the short, medium and long term, depending on the nature of the risks (for the purpose of climate-related assessment, the Group defines short term as within 1 year, medium term as 1 to 5 years, and long term as beyond 5 years, aligned with its business planning horizons).

These factors may have implications for the Group's operating costs and overall financial performance. To manage these risks, the Group adopts a practical approach focusing on operational efficiency and resilience.

氣候相關風險及機遇

為強化氣候韌性,本集團已委聘外部顧問進行全面的氣候風險評估,識別潛在弱點並制定有效的應對機制,提升本集團管理氣候相關挑戰的能力。

氣候相關轉型風險可能於短、中、長期對本集團構成影響,視乎風險性質而定(就氣候相關評估而言,本集團將短期定義為1年內、中期為1至5年、長期為超過5年,與本集團的業務規劃時間跨度一致)。

此等因素可能對本集團的營運成本及整體財務表現產生影響。為管理相關風險,本集團採取務實的方針,聚焦營運效益及韌性。

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 continuing to gain market share. 低碳產品及科技持續擴大市場佔有率。	Heightens uncertainty around revenue and profitability. 增加收入及盈利的不確定性。
	Market 市場	Rising prices of water, energy and raw materials. 水、能源及原材料價格上升。	Drives higher operating costs. 推高營運成本。
	Reputation 聲譽	Shifts in consumer preferences toward more sustainable choices. 消費者偏好向可持續選擇轉變。	Failure to embed sustainability and climate considerations into business strategy could, over time, erode market share. Inadequate adaptation to evolving expectations for transparency and ESG performance may also damage reputation. 如未能將可持續及氣候考慮融入業務策略，長遠而言或會削弱市場地位；未能適應對透明度及ESG表現的期望，亦可能影響本集團聲譽。

Risk Type 風險類別		Description 描述	Impacts 影響
Physical Risk 實質風險	Acute 急性	Damage to the Group's directly owned or collateral assets from extreme weather. 極端天氣對本集團自有或抵押資產造成損害。	Operating sites in regions prone to typhoons or other extreme weather events may experience more frequent disruption as climate impacts intensify, raising insurance costs. 位於颱風及其他極端天氣多發地區的營運點，可能因氣候影響加劇而更頻繁受到干擾，並推高保險成本。
		Disruption to supply chain stability. 干擾供應鏈穩定性。	Fluctuations in raw-material, product and service supply caused by extreme weather may strain supply chain management and impact operational continuity. 極端天氣事件所引致的原材料、產品及服務供應波動，或對供應鏈管理及營運持續性構成挑戰。
	Chronic 慢性	Rising sea levels. 海平面上升。	Increased flood risk in coastal areas may give rise to asset losses and higher insurance costs. 沿海地區的水浸風險上升，或引致資產損失及保險成本增加。
		More frequent extremely hot or cold days. 極熱／極冷天數增加。	Greater use of cooling and heating equipment elevates energy consumption and operating costs. 冷氣或暖氣設備使用量上升，導致能源消耗及營運成本增加。

To address climate-related risks, the Group has developed a strategy centred on building resilience and securing long-term sustainable development. Our approach pairs risk management with adaptive measures designed to strengthen operational capability.

為應對氣候相關風險，本集團制定以建立韌性及維持長遠可持續發展為核心的策略，透過風險管理與適應性措施相結合，強化營運能力。

Recognising the increasing frequency of extreme weather events such as severe storms and droughts, the Group has put in place a robust framework of protective measures, including detailed contingency plans and comprehensive asset insurance. Our insurance covers damage from fire, floods and typhoons, with policies activated under adverse weather conditions such as Black Rainstorm Warnings and Typhoon Signal No. 8. At the same time, the Group recognises potential opportunities arising from energy efficiency improvements and enhanced operational resilience, which may contribute to cost optimisation and long-term sustainability. These opportunities may contribute to improved cost efficiency and have a positive impact on the Group's financial performance and cash flows over time. A more detailed resilience assessment is being developed with our external consultant for disclosure in future cycles.

有見於嚴重風暴及乾旱等極端天氣事件頻率上升，本集團已建立完善的保護措施框架，包括詳細的應急計劃及全面的資產保險。保險涵蓋火災、水災及颱風所致損害，並在黑色暴雨警告及八號颱風信號等惡劣天氣下啟動。與此同時，本集團注意到能源效益提升及營運韌性強化所帶來的潛在機會，有望有助降低成本及支持長遠可持續發展。此等機會有望改善成本效益，並隨時間對本集團的財務表現及現金流量產生正面影響。更詳盡的韌性評估正在與外部顧問合作制定，並將於未來報告週期作出披露。

The Group has not yet quantified the financial effects of climate-related risks and opportunities, and not yet undertaken a formal scenario analysis. Qualitatively, transition risks may raise input and operating costs, while acute physical risks may raise insurance premiums and cause asset losses - partly offset by existing fire, flood and typhoon insurance. The Group invokes the comply-or-explain provision in Part D of the ESG Reporting Code and will progressively expand these disclosures in future reporting cycles as data and methodology mature.

本集團尚未量化氣候相關風險及機遇的財務影響，亦未進行正式的情境分析。從質性角度而言，轉型風險可能推高投入及營運成本，急性實質風險則可能引致保險費用上升及資產損失——現有的火險、水災及颱風保險可作部分緩衝。本集團援引《ESG報告守則》D部分「不遵守就解釋」條文，並將於未來報告週期在數據及方法完善後逐步擴展相關披露。

Metrics and Targets

The Group's absolute gross Scope 1, Scope 2 and Scope 3 greenhouse gas emissions for FY2025/26, together with the measurement methodology, are disclosed in the Emissions section above. Greenhouse gas emissions are measured in accordance with the GHG Protocol Corporate Accounting and Reporting Standard, with location-based Scope 2 emissions computed using the published grid emission factors of CLP (Hong Kong), CEM (Macau) and the State Grid (Chinese Mainland). Scope 3 covers indirect emissions from freshwater and sewage processing, waste handling, and employees' business travel.

The Group has not yet quantified the amount or percentage of assets or business activities vulnerable to climate-related transition risks, physical risks, or aligned with climate-related opportunities. The amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities has not been separately reported. The Group does not currently apply an internal carbon price in decision-making, and has yet to set quantitative climate-related targets. Climate-related considerations are not currently factored into the Group's remuneration policy. The Group requires additional time to develop the necessary capability and is committed to taking further action to progressively expand these disclosures in future reporting cycles.

指標及目標

本集團於2025/26財政年度的範圍1、範圍2及範圍3絕對溫室氣體排放(總排放量)連同其量度方法，已於上文「排放物」章節內披露。溫室氣體排放乃按GHG Protocol Corporate Accounting and Reporting Standard計算，範圍2的地區基礎排放(location-based)採用中華電力(香港)、澳門電力(澳門)及國家電網(中國內地)已公佈的電網排放因子；範圍3涵蓋淡水及污水處理、廢棄物處理及員工商務出行等間接排放。

本集團尚未量化易受氣候轉型風險、實質風險影響或與氣候機遇一致的資產或業務活動的金額或比例。就氣候相關風險及機遇所投入的資本開支、融資或投資金額亦未有分開報告。本集團目前並未在決策過程中採用內部碳定價，亦尚未訂立量化的氣候相關目標。氣候相關考量目前並未納入本集團的薪酬政策。本集團需要更多時間發展相關能力，並將採取進一步行動，於未來報告週期逐步擴展相關披露。

OUR COMMUNITY
我們的社區

The Group demonstrates its commitment to sustainability by balancing economic growth with environmental and social responsibility. In line with our community investment policy, we cultivate strategic partnerships with non-governmental organisations and actively support community development through financial contributions and volunteer service. These efforts reinforce our role as a responsible corporate citizen while making a meaningful contribution to society.

本集團透過在經濟增長與環境及社會責任之間取得平衡，展現對可持續發展的承諾。根據社區投資政策，本集團與非政府組織建立策略性合作夥伴關係，並透過財務支援及志願服務積極參與社區發展，強化本集團作為負責任企業公民的角色，並為社會作出實質貢獻。

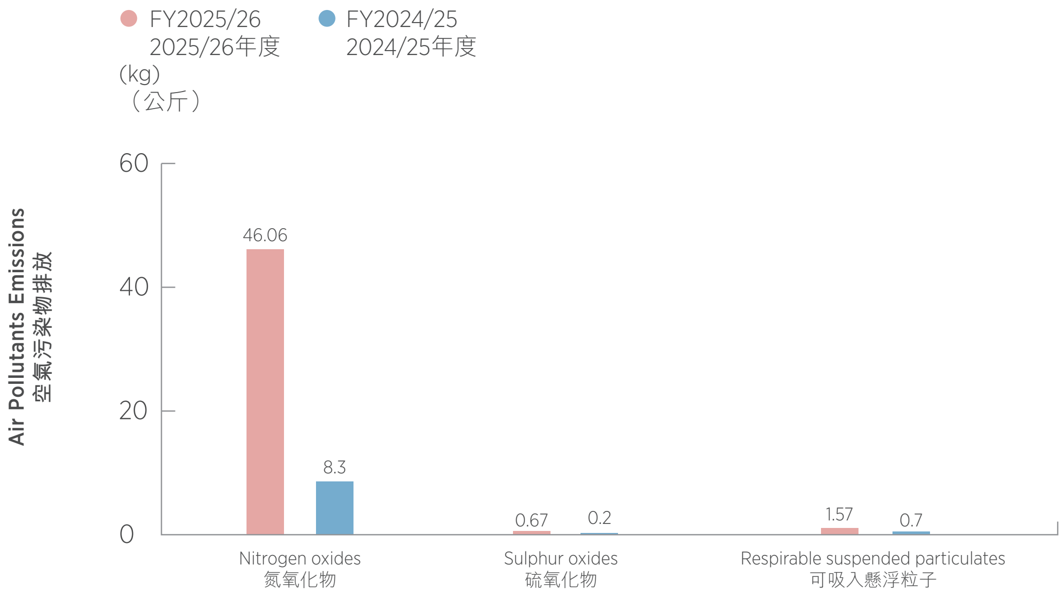
Through TSLF, we contribute to the sustainable development of Hong Kong's jewellery industry, preserve our artisanal heritage and support the creative industries in Hong Kong. Music is a fundamental element of every human culture. TSLF has been actively contributing to the "Cantopop" culture in Hong Kong. Besides, TSLF has continued to focus on astronomy for the Chinese community in order to educate the public about the latest developments in both the professional and amateur astronomy arenas. For further information on TSLF's recent activities, please refer to the "TSL | 謝瑞麟 Foundation" section of the Company's Annual Report for the Year.

透過TSLF，本集團致力推動香港珠寶業的可持續發展，傳承工藝並支持本地創意產業。音樂是每種人類文化的基本元素，TSLF一直積極貢獻香港的「Cantopop」文化。此外，TSLF亦持續聚焦於服務華人社群的天文推廣，向公眾介紹專業及業餘天文領域的最新發展。有關TSLF近期活動的詳細資料，請參閱本公司本年度年度報告中的「TSL | 謝瑞麟基金會」一節。

Through TSLF, the Group continued to channel community contributions during the Year - spanning education, cultural heritage preservation and support for the local creative and jewellery industries. A full description of the Foundation's activities and initiatives during the reporting period is set out in the "The TSL | 謝瑞麟 Foundation" section of the Company's Annual Report for the Year. Our commitment extends to nurturing an inclusive and harmonious community through continuous engagement programmes, and we periodically evaluate and refine our management approach to ensure consistently positive cultural and community outcomes.

透過TSLF，本集團於本年度持續在教育、文化遺產保育及支持本地創意及珠寶行業等範疇作出社區貢獻。有關基金會於報告期內的活動及倡議之完整説明，載於本公司本年度年度報告「TSL | 謝瑞麟基金會」一節。本集團亦透過持續的社區參與計劃，致力培育共融及和諧的社區，並定期檢討及優化管理方針，確保為文化及社區帶來一致的正面影響。

ENVIRONMENTAL PERFORMANCE OVERVIEW 環境表現總覽



● FY2025/26 2025/26年度
● FY2024/25 2024/25年度

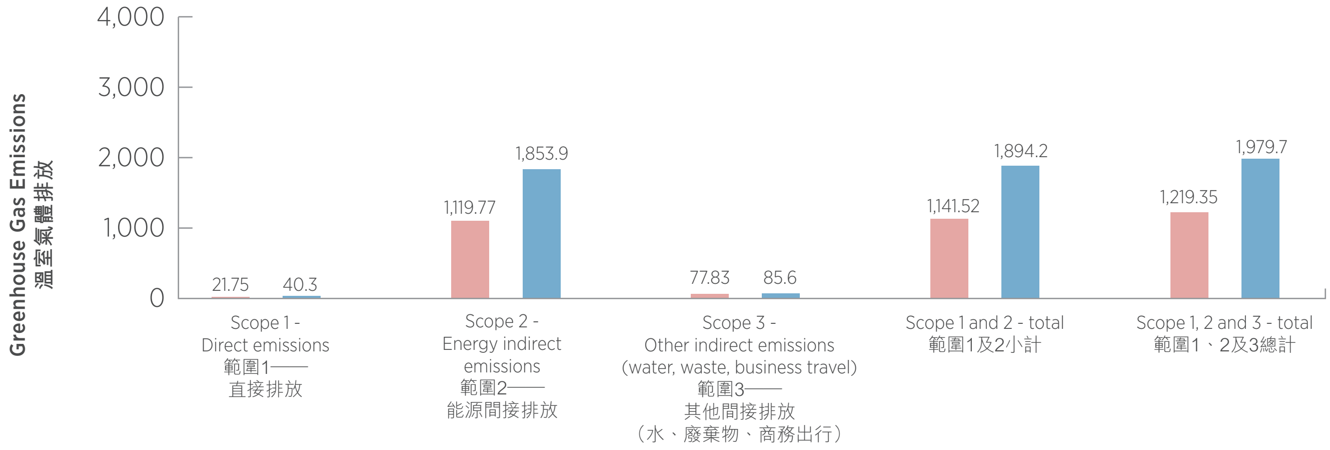
GHG emissions intensity
溫室氣體排放密度
(tonnes CO_2e/HKD million turnover)
(公噸二氧化碳當量/每百萬港元營業額)

0.73 FY2025/26 2025/26年度
1.28 FY2024/25 2024/25年度

GHG emissions intensity excl. Scope 3
溫室氣體排放密度(不包括範圍3)

0.68 FY2025/26 2025/26年度
1.22 FY2024/25 2024/25年度

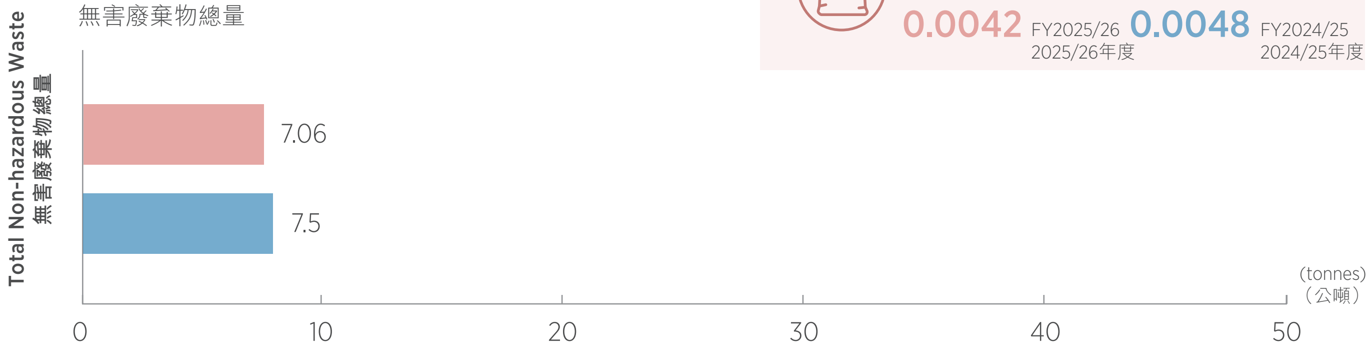
(tonnes CO_2e)
(公噸二氧化碳當量)



Waste
廢棄物

● FY2025/26 2025/26年度 ● FY2024/25 2024/25年度

Total non-hazardous waste
無害廢棄物總量

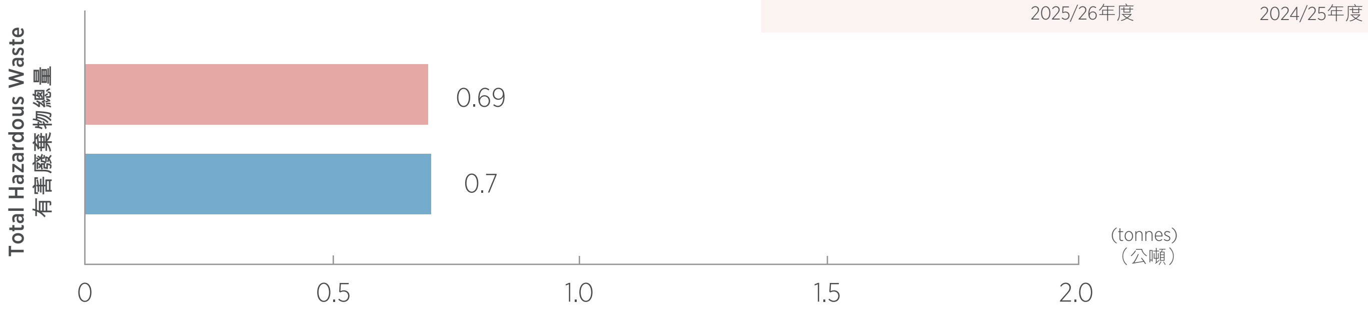


Non-hazardous waste intensity
無害廢棄物密度
(tonnes/HKD million turnover)
(公噸/每百萬港元營業額)

0.0042	FY2025/26 2025/26年度
0.0048	FY2024/25 2024/25年度

● FY2025/26 2025/26年度 ● FY2024/25 2024/25年度

Total hazardous waste
有害廢棄物總量



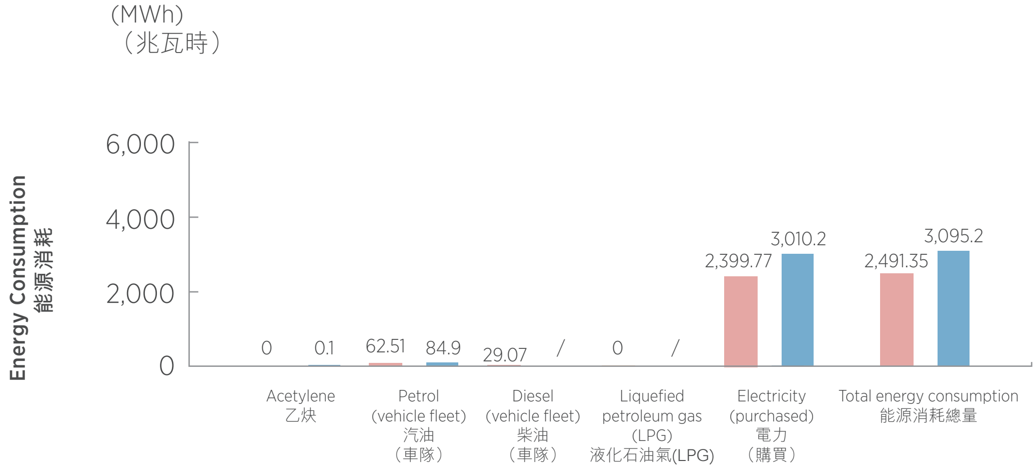
Hazardous waste intensity
有害廢棄物密度
(tonnes/HKD million turnover)
(公噸/每百萬港元營業額

0.0004	FY2025/26 2025/26年度
0.0004	FY2024/25 2024/25年度

● FY2025/26 2025/26年度　● FY2024/25 2024/25年度

Energy consumption intensity
能源消耗密度
(MWh/HKD million turnover)
（兆瓦時／每百萬港元營業額）

1.48 FY2025/26 2025/26年度　2.00 FY2024/25 2024/25年度



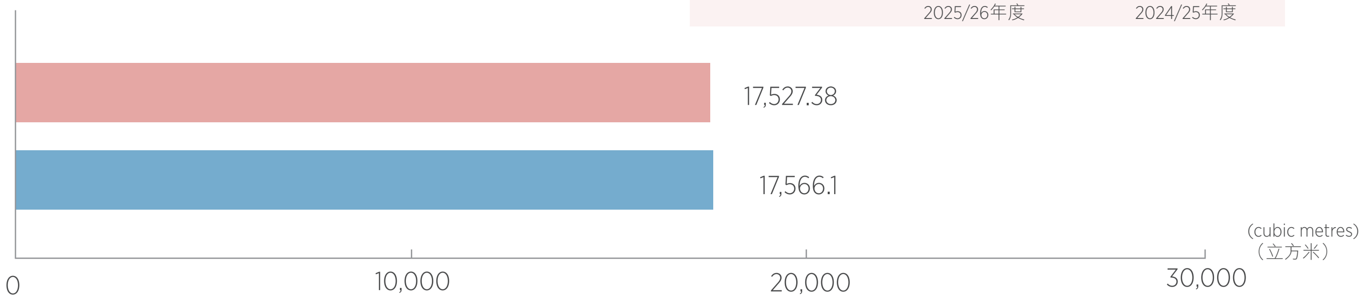
Water and Packaging Materials
水資源及包裝材料

FY2025/26 2025/26年度
FY2024/25 2024/25年度

Total water consumption
耗水總量

Water consumption intensity
耗水密度
(cubic metres/HKD million turnover)
（立方米／每百萬港元營業額）

10.43 FY2025/26 2025/26年度
11.33 FY2024/25 2024/25年度

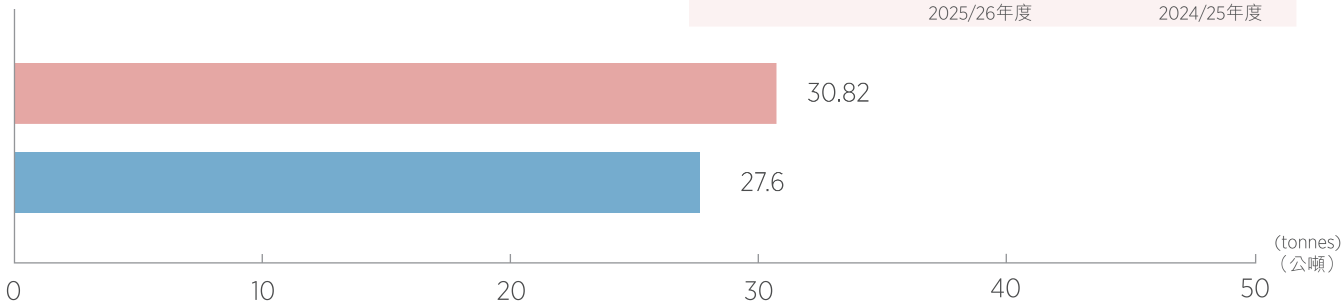


FY2025/26 2025/26年度
FY2024/25 2024/25年度

Total packaging materials consumption
包裝材料消耗總量

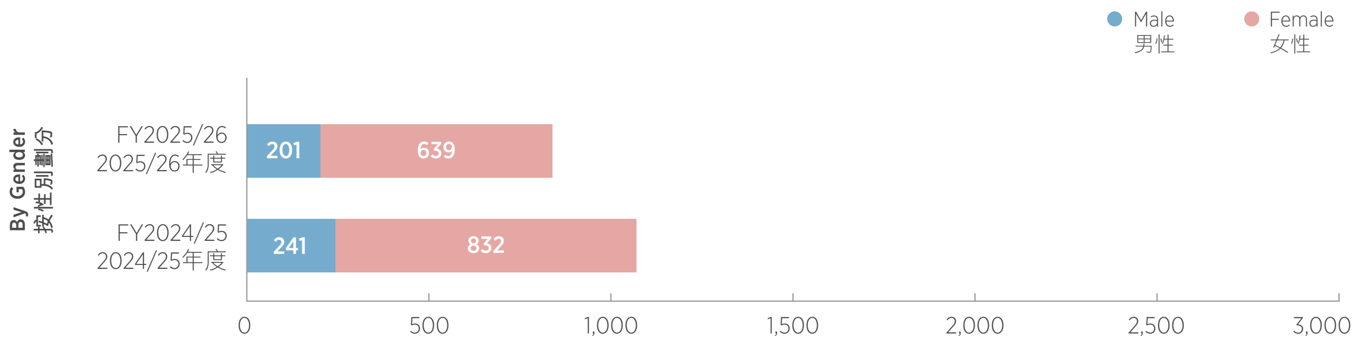
Packaging materials consumption intensity
包裝材料消耗密度
(tonnes/HKD million turnover)
（公噸／每百萬港元營業額）

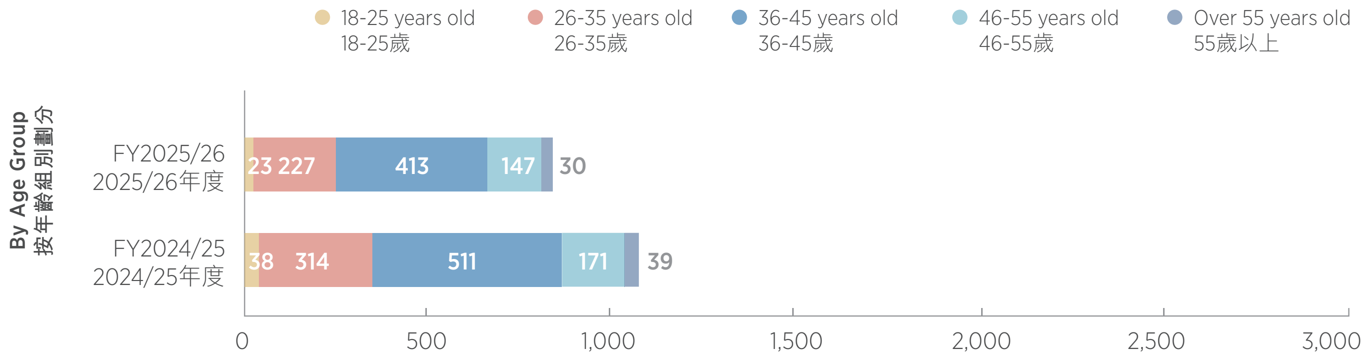
0.018 FY2025/26 2025/26年度
0.018 FY2024/25 2024/25年度

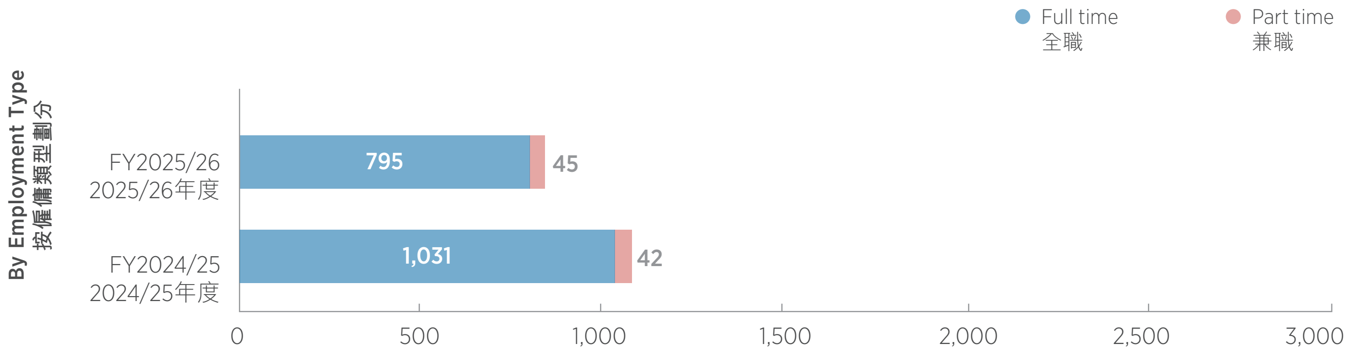


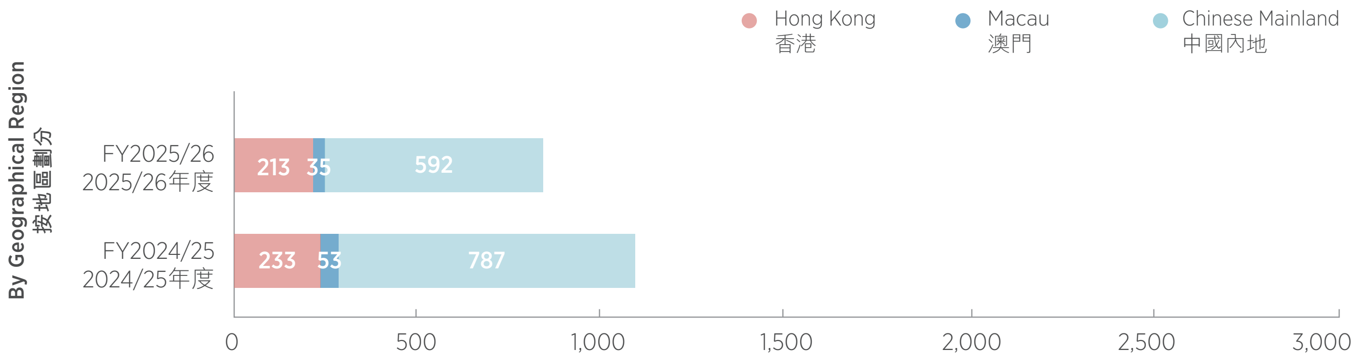
SOCIAL PERFORMANCE OVERVIEW 社會表現總覽

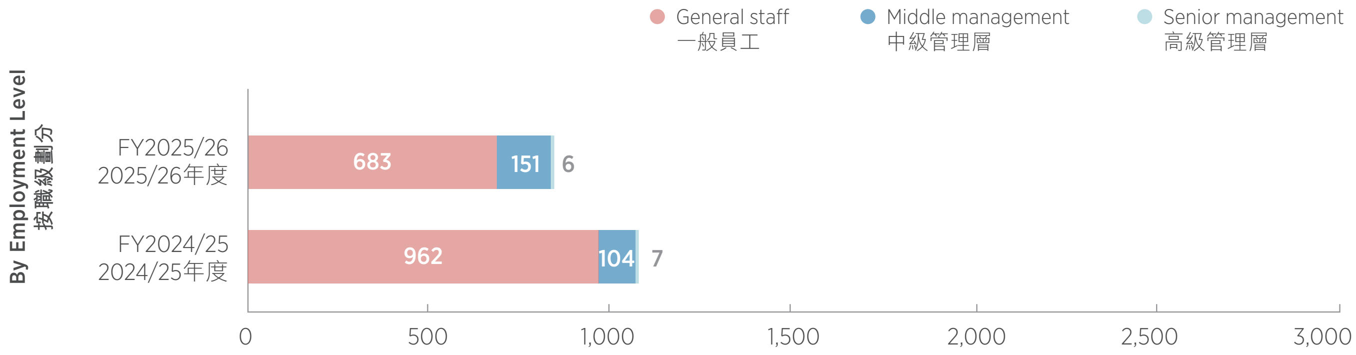
Number of Employees
員工人數



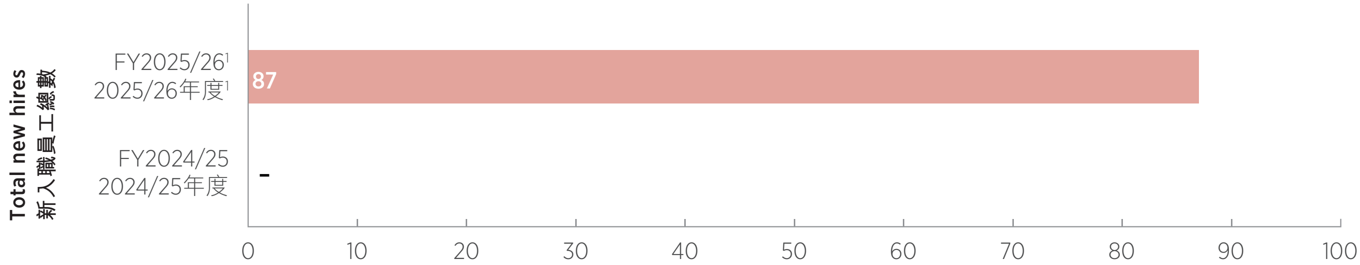


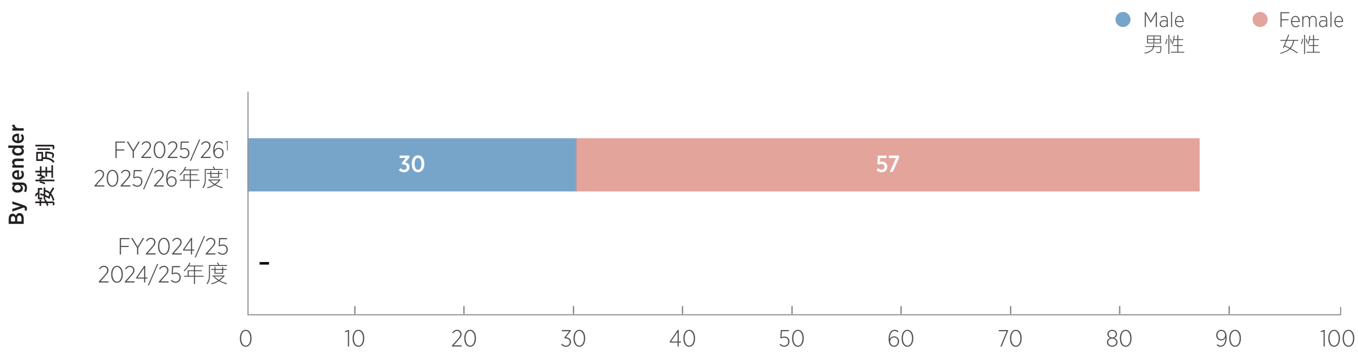

Full time
全職
Part time
兼職
By Employment Type
按僱傭類型劃分
FY2025/26
2025/26年度
795
45
FY2024/25
2024/25年度
1,031
42
0
500
1,000
1,500
2,000
2,500
3,000

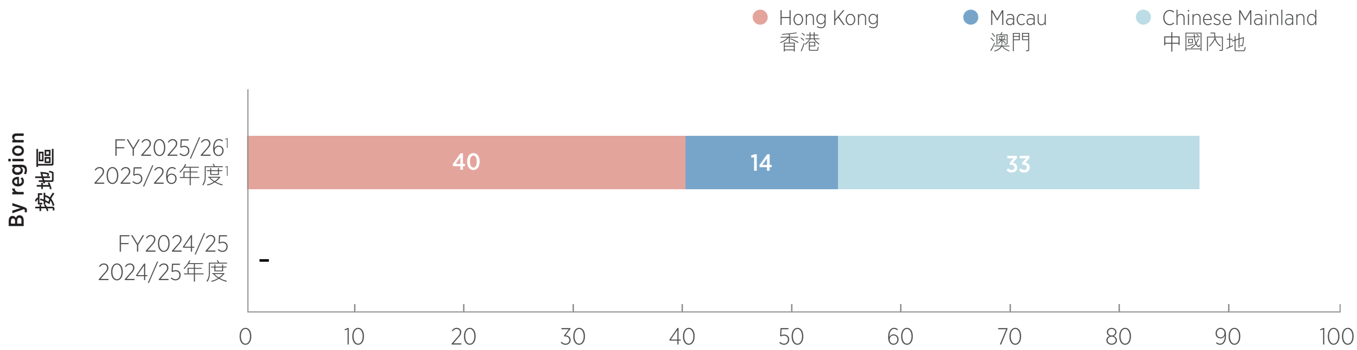

Hong Kong
香港
Macau
澳門
Chinese Mainland
中國內地
By Geographical Region
按地區劃分
FY2025/26
2025/26年度
213
35
592
FY2024/25
2024/25年度
233
53
787
0
500
1,000
1,500
2,000
2,500
3,000



New Hires
新入職員工





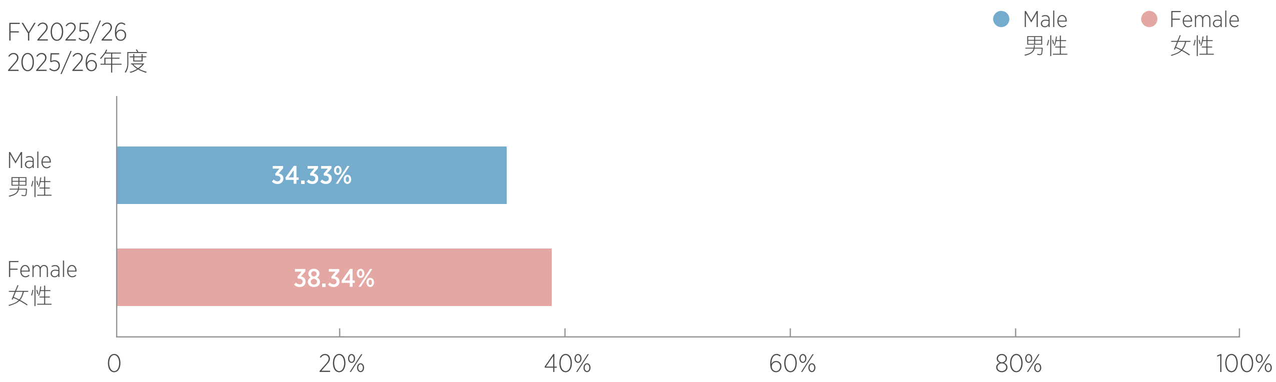


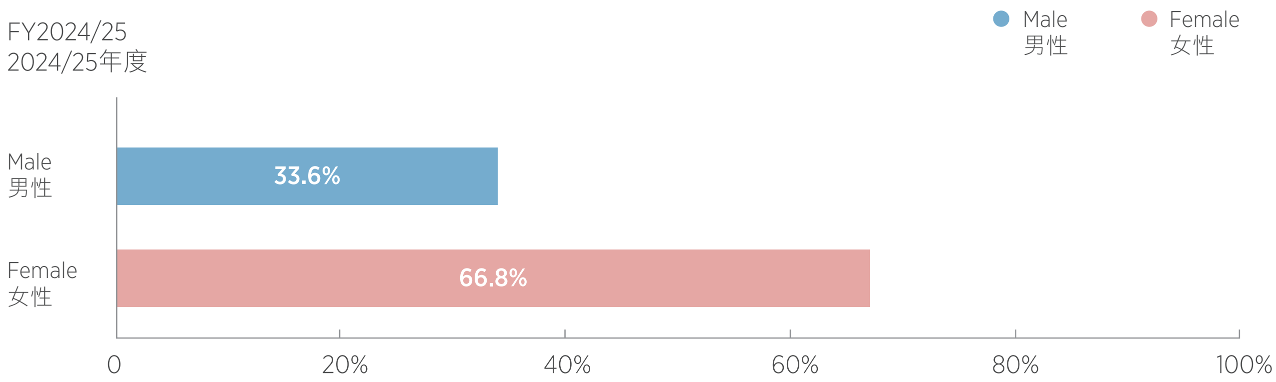
1 New hire figures are a newly added disclosure category this year, demonstrating the company's efforts to sustain workforce stability amid employee turnover.

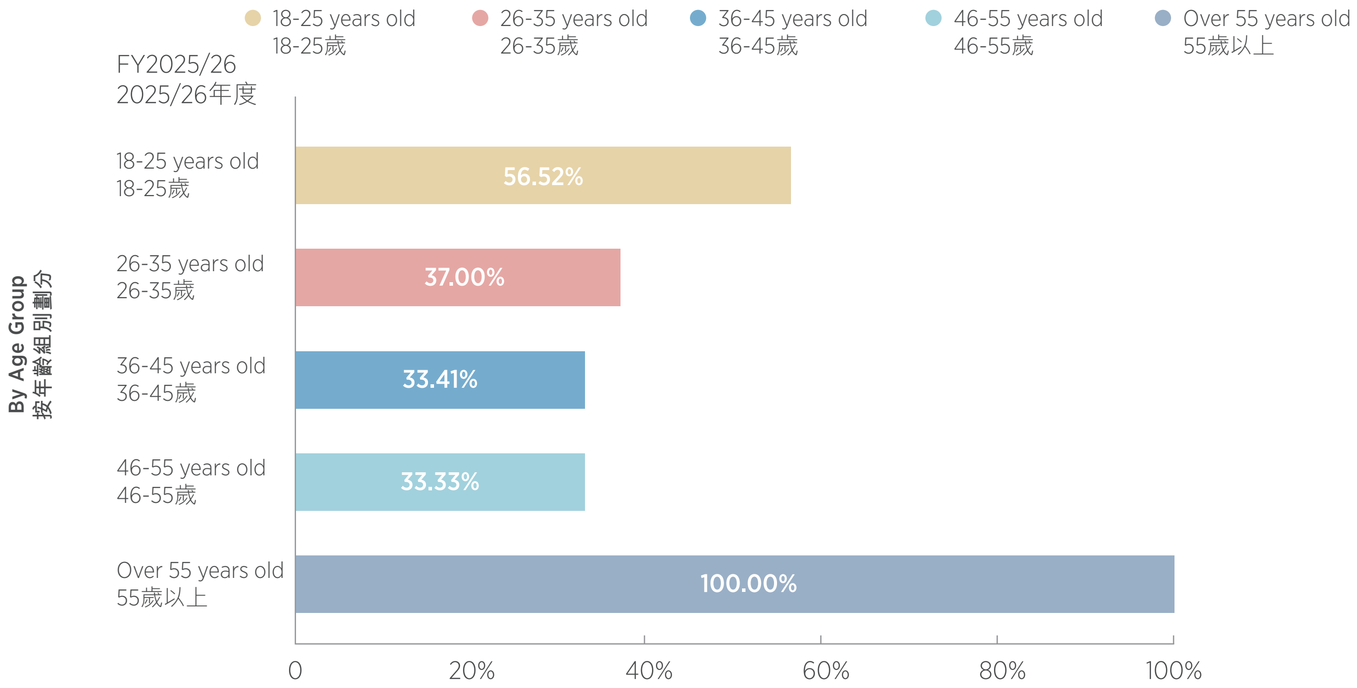
1 新聘僱員數目為本年度新增的披露類別，以顯示公司致力於在人員流動的情況下維持勞動力的穩定。

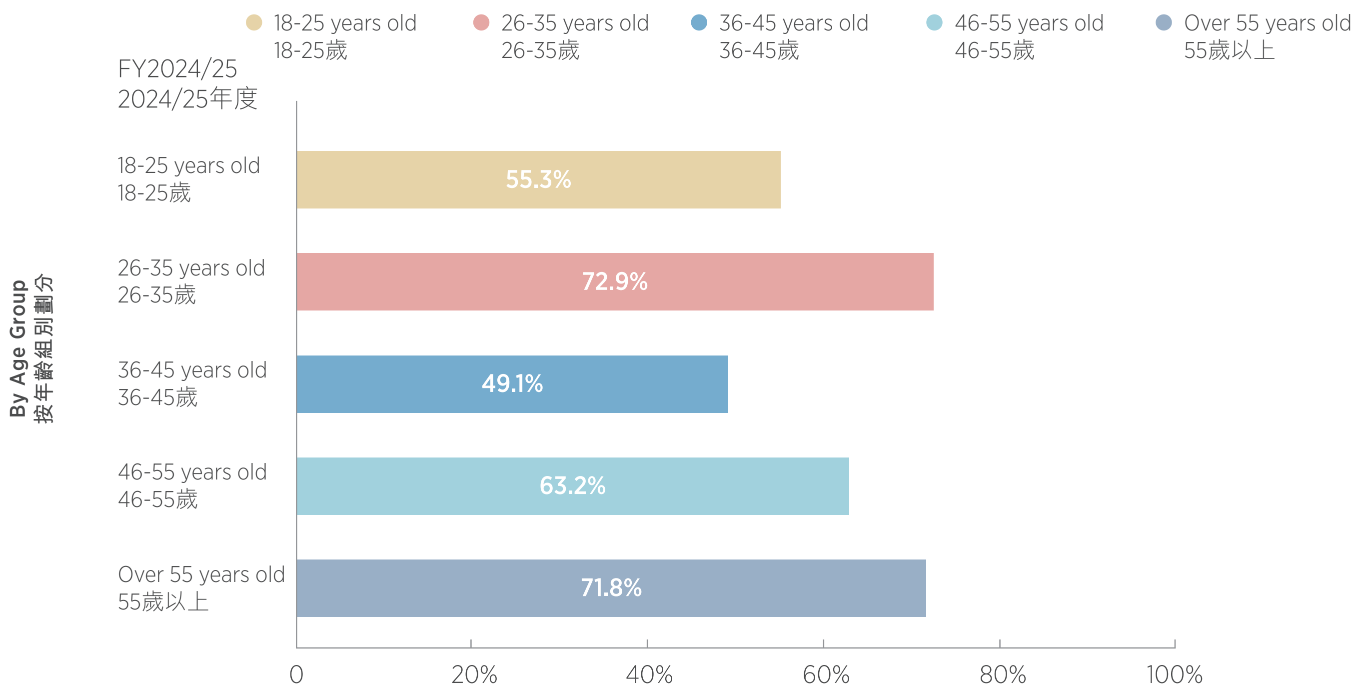
Employee Turnover Rate
員工流失率

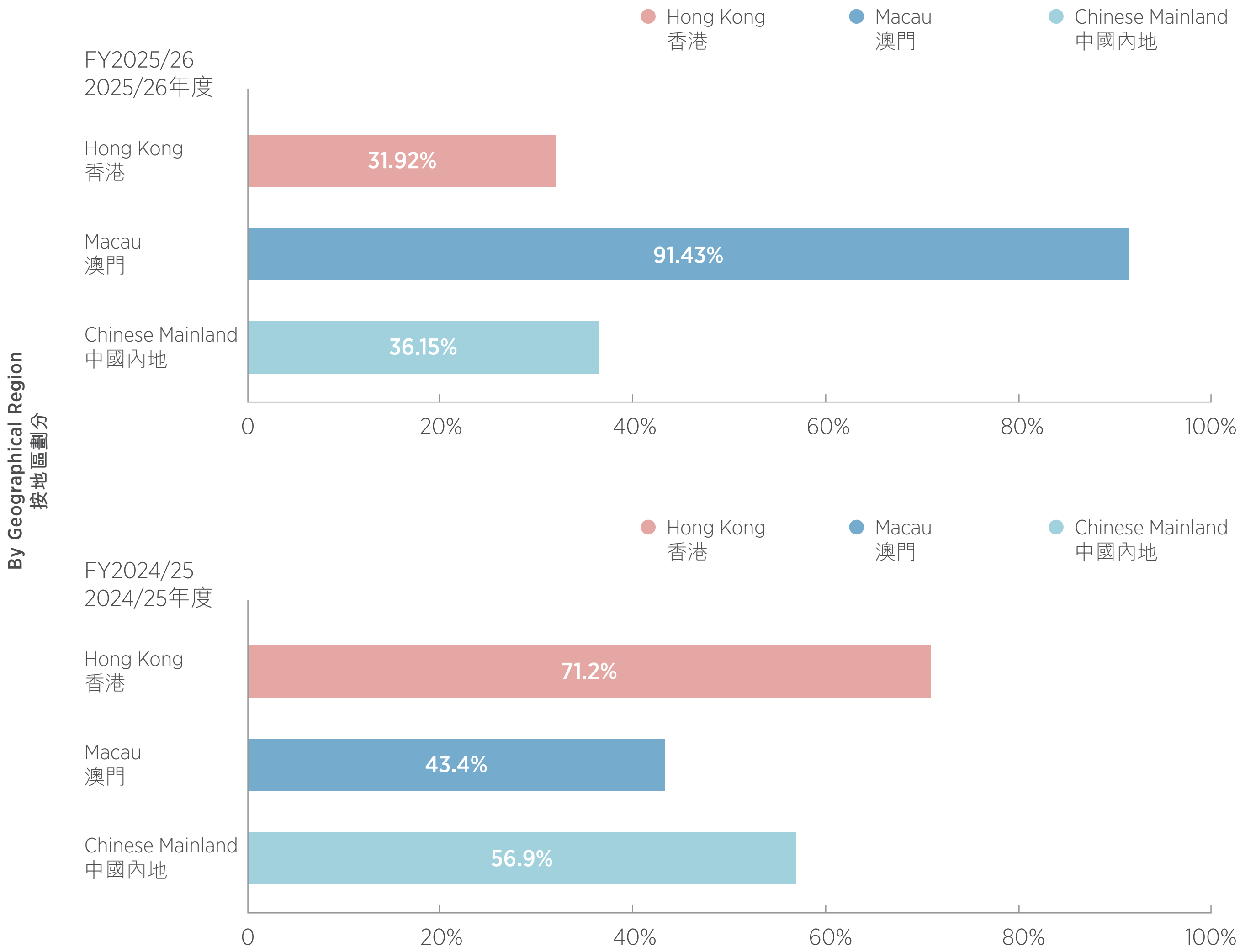
By Gender
按性別劃分



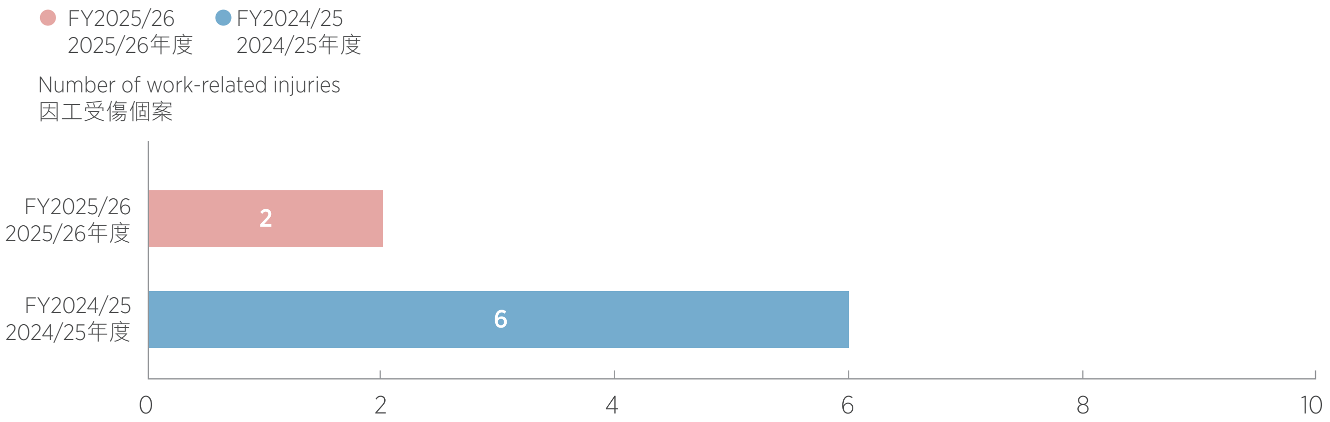


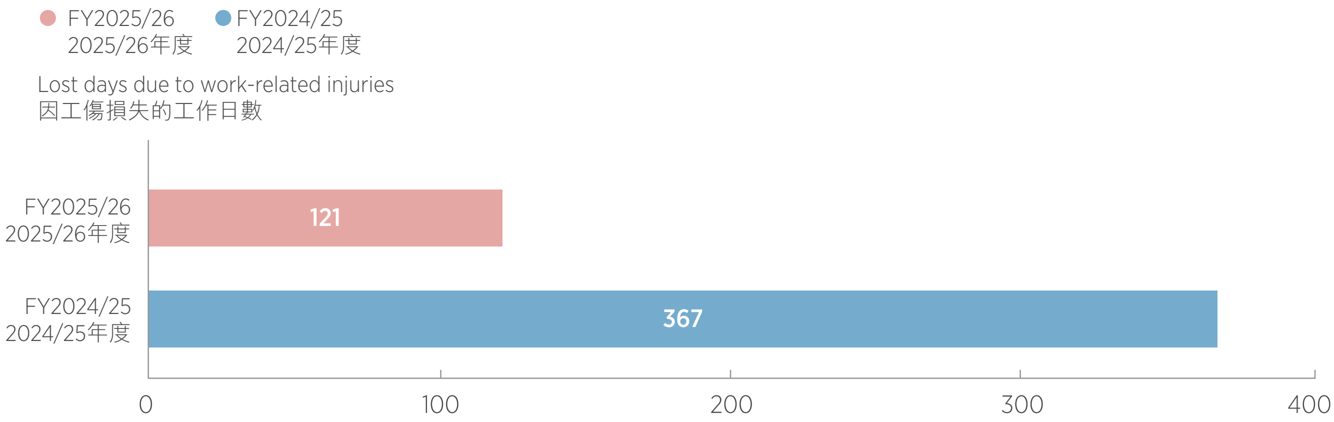

By Age Group
按年齡組別劃分
18-25 years old
18-25歲
26-35 years old
26-35歲
36-45 years old
36-45歲
46-55 years old
46-55歲
Over 55 years old
55歲以上
FY2025/26
2025/26年度
56.52%
37.00%
33.41%
33.33%
100.00%
0
20%
40%
60%
80%
100%

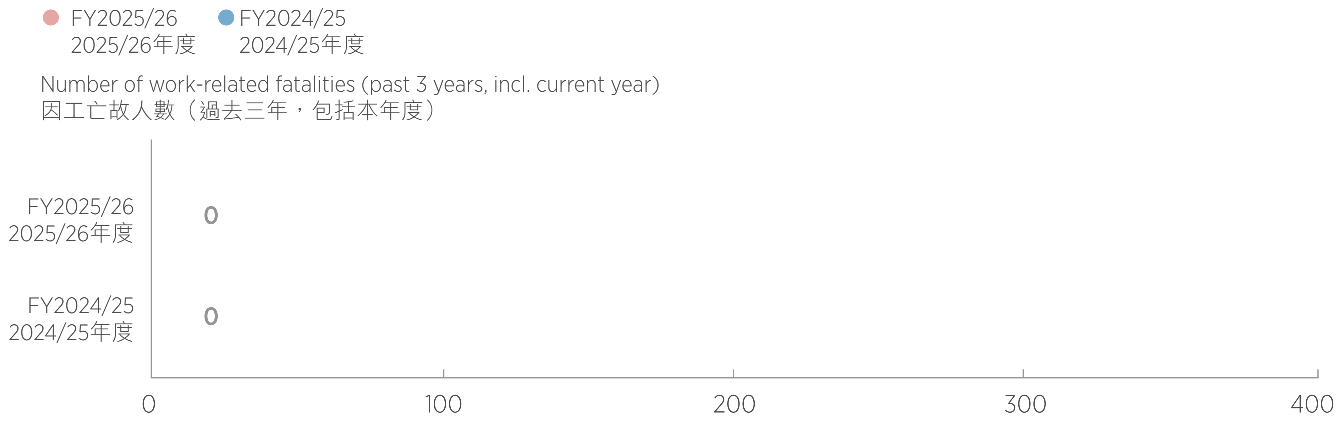

18-25 years old
18-25歲
26-35 years old
26-35歲
36-45 years old
36-45歲
46-55 years old
46-55歲
Over 55 years old
55歲以上
FY2024/25
2024/25年度
By Age Group
按年齡組別劃分
18-25 years old
18-25歲
55.3%
26-35 years old
26-35歲
72.9%
36-45 years old
36-45歲
49.1%
46-55 years old
46-55歲
63.2%
Over 55 years old
55歲以上
71.8%
0
20%
40%
60%
80%
100%


By Geographical Region
按地區劃分
Hong Kong
香港
Macau
澳門
Chinese Mainland
中國內地
FY2025/26
2025/26年度
Hong Kong
香港
31.92%
Macau
澳門
91.43%
Chinese Mainland
中國內地
36.15%
0
20%
40%
60%
80%
100%
Hong Kong
香港
Macau
澳門
Chinese Mainland
中國內地
FY2024/25
2024/25年度
Hong Kong
香港
71.2%
Macau
澳門
43.4%
Chinese Mainland
中國內地
56.9%
0
20%
40%
60%
80%
100%

Health and Safety
健康與安全

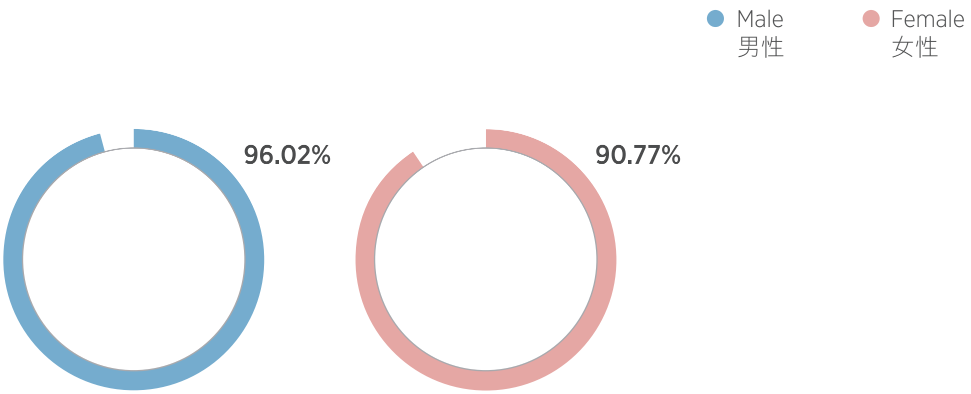




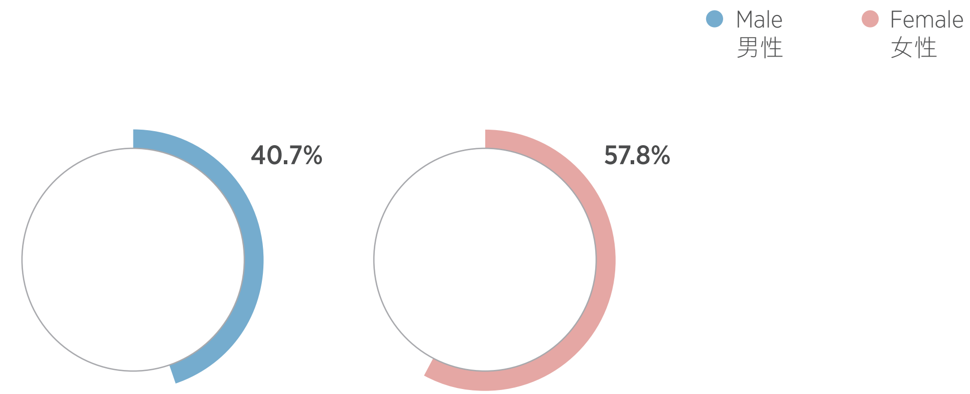

FY2025/26
2025/26年度
FY2024/25
2024/25年度
Number of work-related fatalities (past 3 years, incl. current year)
因工亡故人數（過去三年，包括本年度）
FY2025/26
2025/26年度
0
FY2024/25
2024/25年度
0
0
100
200
300
400

Percentage of Employees Trained
受訓員工百分比

By Gender
按性別劃分

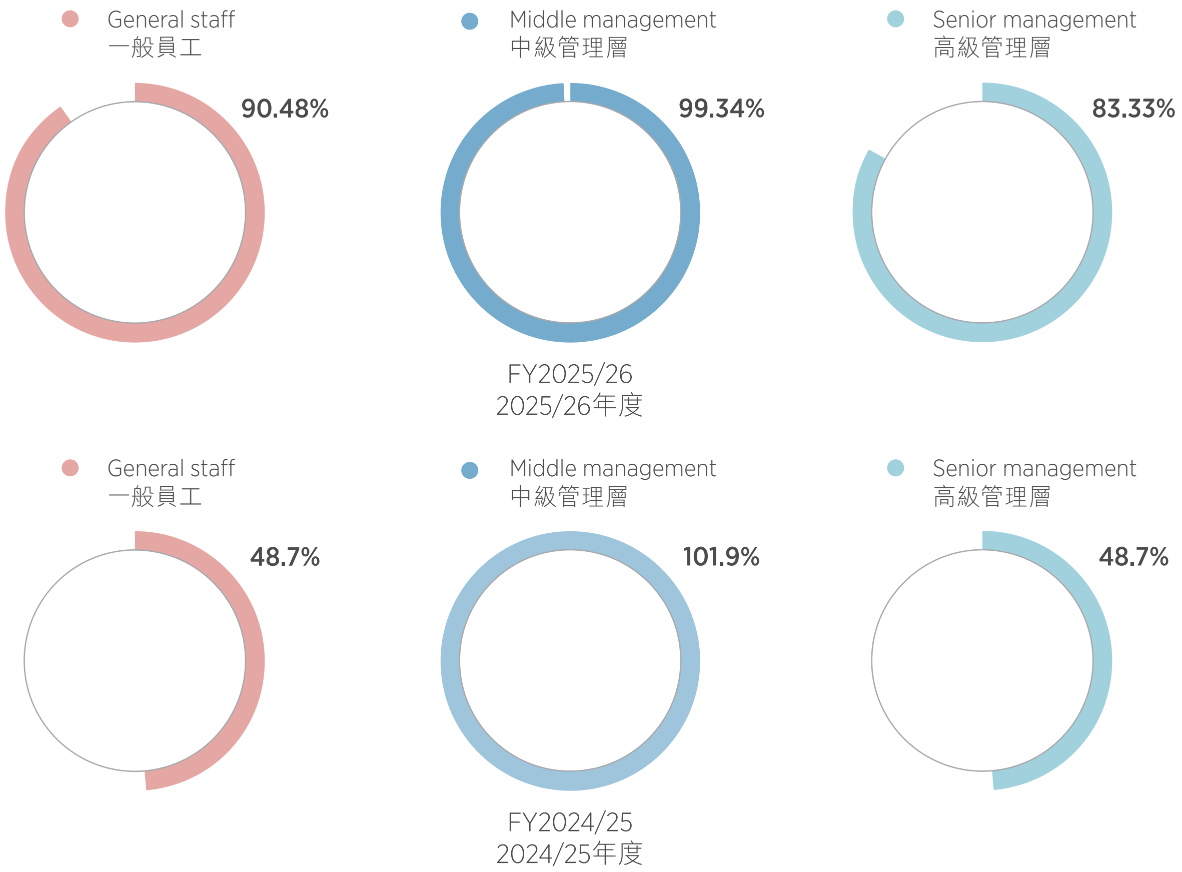


FY2025/26
2025/26年度

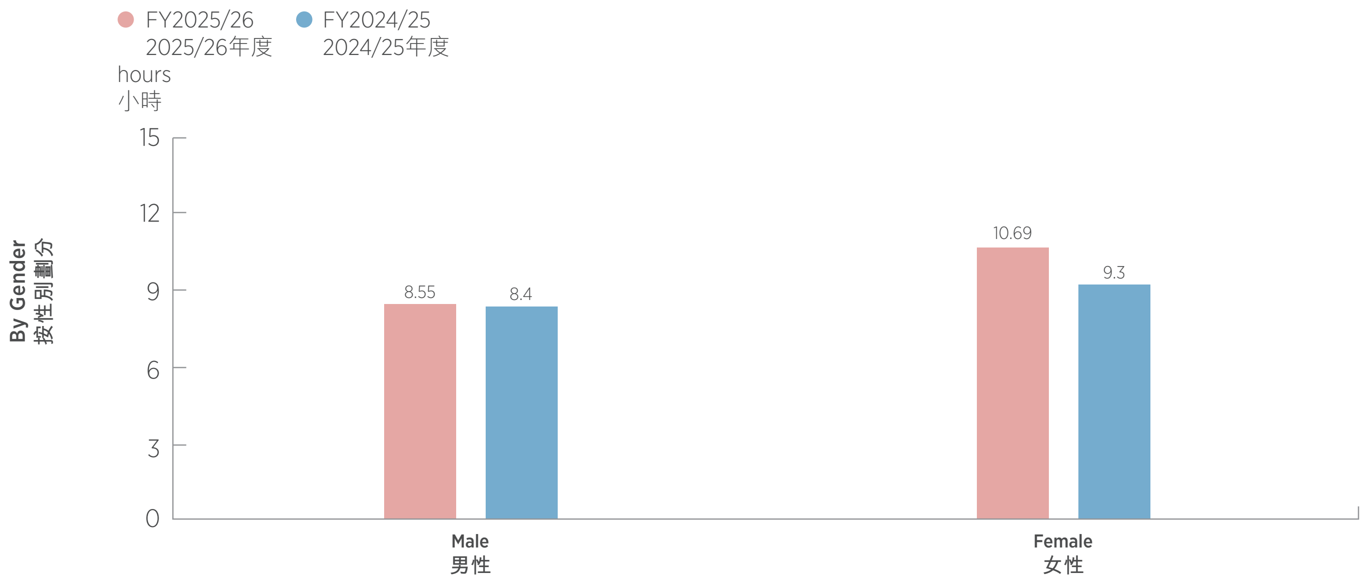


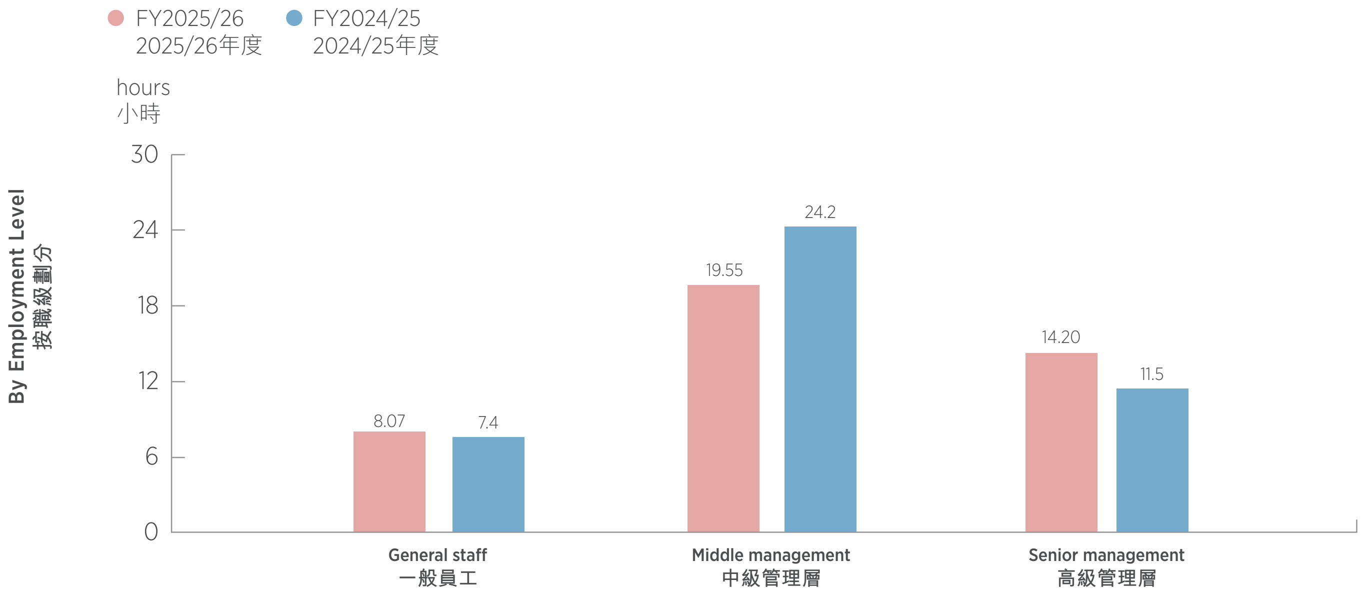
FY2024/25
2024/25年度

By Employment Level
按職級劃分



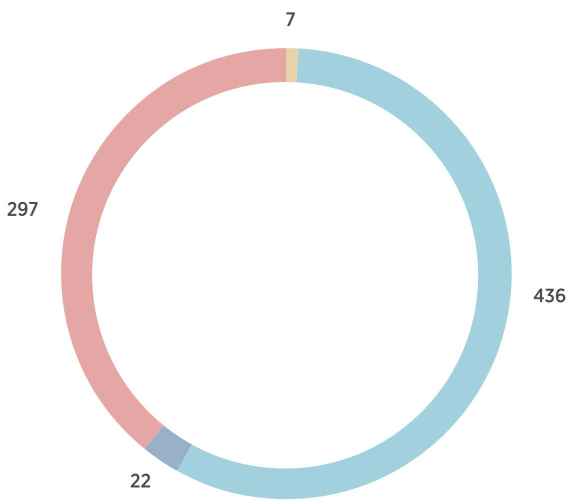
Average Training Hours
平均培訓時數



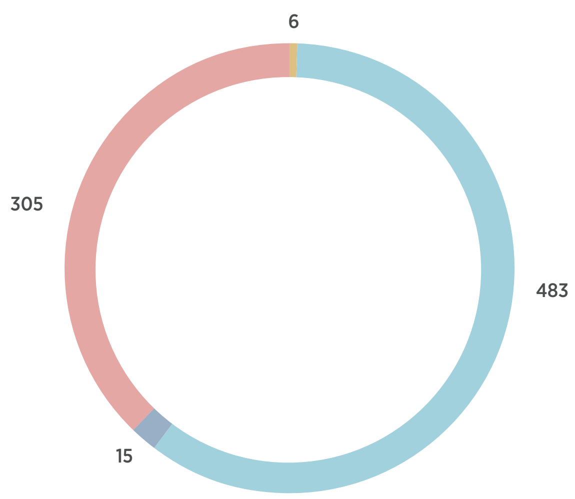

FY2025/26
2025/26年度
FY2024/25
2024/25年度
hours
小時
By Employment Level
按職級劃分
30
24
18
12
6
0
8.07
7.4
19.55
24.2
14.20
11.5
General staff
一般員工
Middle management
中級管理層
Senior management
高級管理層

Number of Suppliers by Geographical Region
按地區劃分的供應商數目

● Hong Kong 香港 ● Macau 澳門 ● Chinese Mainland 中國內地 ● Other regions 其他地區

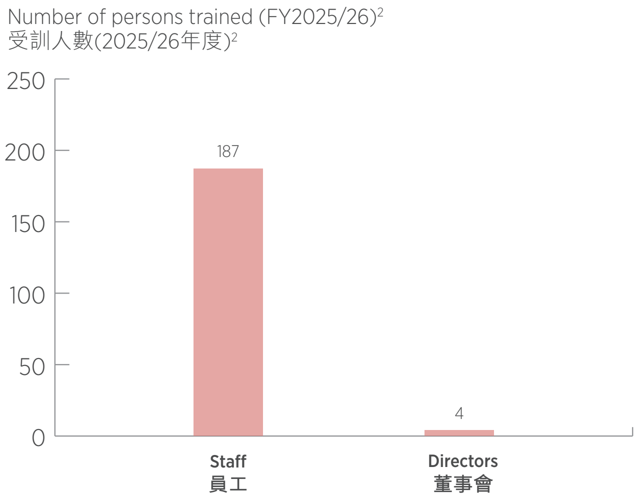


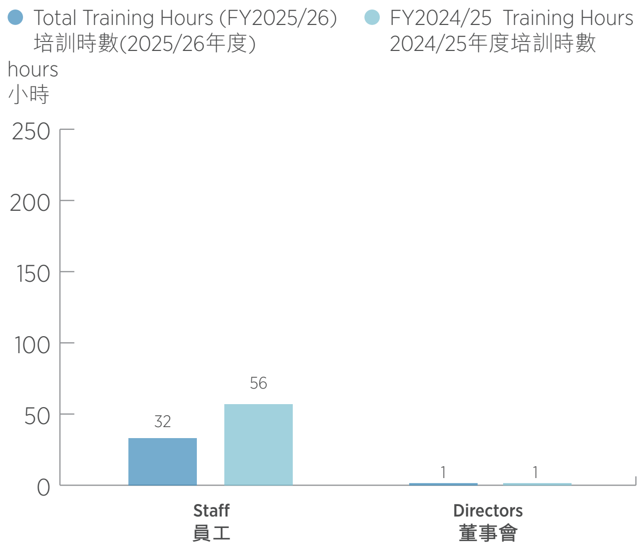
FY2025/26
2025/26年度



FY2024/25
2024/25年度

Anti-corruption Training (Hong Kong & Macau Operations)
反貪污培訓(香港及澳門營運)





2 The number of persons trained is a newly added disclosure category in the current reporting year to enhance the completeness of ESG disclosures.

2 受訓人數為本年度新增披露指標,以提升ESG資料披露的完整性。

ESG REPORTING GUIDE CONTENT INDEX
環境、社會及管治報告指引內容索引

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
PART B - Mandatory Disclosure Requirements **B部分 — 強制披露規定**		
Paragraph 13 - Governance Structure 第13段 — 管治架構	A statement from the board containing disclosure of the board's oversight of ESG issues; the board's ESG management approach and strategy; and how the board reviews progress against ESG-related goals and targets. 董事會就ESG事宜的監督、董事會的ESG管理方針及策略，以及董事會如何檢討與ESG相關目標的進度之聲明。	Our Leadership - Sustainability Governance 我們的領導力——可持續發展管治
Paragraph 14 - Reporting Principles 第14段 — 報告原則	Description of the application of the Materiality, Quantitative and Consistency principles in preparing the ESG report. 描述本報告如何應用重要性、量化及一致性原則。	About the Report - Reporting Standards and Principles 關於本報告——報告標準及原則
Paragraph 15 - Reporting Boundary 第15段 — 報告邊界	Narrative explaining the reporting boundaries of the ESG report and the process used to identify the entities or operations included. 説明本報告的邊界及識別所涵蓋實體或營運點的程序。	About the Report - Reporting Period and Scope 關於本報告——報告期間及範圍
PART C - "Comply or Explain" Provisions: A. Environmental **C部分 —「不遵守就解釋」條文：A. 環境** **Aspect A1 - Emissions** **層面A1— 排放物**		
General Disclosure 一般披露	Information on (a) policies and (b) compliance with relevant laws and regulations relating to air emissions, discharges into water and land, and the generation of hazardous and non-hazardous waste. 有關(a)政策；及(b)遵守對本集團有重大影響之相關法律及規例的資料，涵蓋空氣排放、向水體及土地的排放，以及有害及無害廢棄物之產生。	Our Environment - Emissions; Use of Resources 我們的環境——排放物；資源使用
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Our Environment - Emissions; Key Performance Overview 我們的環境——排放物；關鍵績效總覽

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
KPI A1.2 關鍵績效指標A1.2	Repealed 1 January 2025 - disclosure of Scope 1 and Scope 2 GHG emissions and intensity is now addressed under Part D, paragraphs 28-29. 已於2025年1月1日廢除——範圍1及範圍2溫室氣體排放及密度之披露現由D部分第28及29段涵蓋。	See Part D - Metrics and Targets 參見D部分 — 指標及目標
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity. 所產生有害廢棄物總量(公噸)及(如適用)密度。	Our Environment - Waste Management; Key Performance Overview 我們的環境——廢棄物管理;關鍵績效總覽
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity. 所產生無害廢棄物總量(公噸)及(如適用)密度。	Our Environment - Waste Management; Key Performance Overview 我們的環境——廢棄物管理;關鍵績效總覽
KPI A1.5 關鍵績效指標A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立之排放量目標及採取的相關步驟。	Our Environment - Use of Resources; Emissions 我們的環境——排放物
KPI A1.6 關鍵績效指標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. 描述有害及無害廢棄物之處理方法,並描述所訂立之減量目標及採取的相關步驟。	Our Environment - Waste Management 我們的環境——廢棄物管理

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
Aspect A2 - Use of Resources 層面A2－資源使用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有關有效使用資源（包括能源、水及其他原材料）的政策。	Our Environment - Use of Resources 我們的環境——資源使用
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity. 按類型劃分的直接及／或間接能源消耗總量（千瓦時）及密度。	Our Environment - Use of Resources; Key Performance Overview 我們的環境——資源使用；關鍵績效總覽
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity. 水資源總消耗量及密度。	Our Environment - Use of Resources; Key Performance Overview 我們的環境——資源使用；關鍵績效總覽
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立之能源效益目標及採取的相關步驟。	Our Environment - Use of Resources 我們的環境——資源使用
KPI A2.4 關鍵績效指標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. 描述在合適水資源獲取方面的任何問題，以及所訂立之水資源效益目標及採取的相關步驟。	Our Environment - Use of Resources 我們的環境——資源使用
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所使用的包裝材料總量（公噸），及（如適用）以單位計算。	Our Environment - Use of Resources; Key Performance Overview 我們的環境——資源使用；關鍵績效總覽

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
Aspect A3 - The Environment and Natural Resources **層面A3－環境及天然資源**		
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 有關減低本集團對環境及天然資源的重大影響的政策。	Our Environment - Natural and Environmental Resources 我們的環境——天然及環境資源
KPI A3.1 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，以及已採取的管理行動。	Our Environment - Natural and Environmental Resources 我們的環境——天然及環境資源
Aspect A4 - Climate Change 層面A4－氣候變化	Repealed 1 January 2025 - climate-related disclosures are now addressed under Part D. 已於2025年1月1日廢除——氣候相關披露現由D部分涵蓋。	See Part D below 參見下方D部分
KPI A4.1 關鍵績效指標A4.1	Repealed 1 January 2025. 已於2025年1月1日廢除。	See Part D below 參見下方D部分
PART C - "Comply or Explain" Provisions: B. Social **C部分－「不遵守就解釋」條文：B. 社會**		
Aspect B1 - Employment **層面B1－僱傭**		
General Disclosure 一般披露	Information on (a) policies and (b) compliance with relevant laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關(a)政策；及(b)遵守對本集團有重大影響之相關法律及規例的資料，涵蓋薪酬及解僱、招聘及晉升、工時、假期、平等機會、多元化、反歧視及其他福利。	Our People - Employment 我們的員工——僱傭

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
KPI B1.1 關鍵績效指標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員工總數。	Key Performance Overview 關鍵績效總覽
KPI B1.2 關鍵績效指標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員工流失率。	Key Performance Overview 關鍵績效總覽
Aspect B2 - Health and Safety 層面B2－健康與安全		
General Disclosure 一般披露	Information on (a) policies and (b) compliance with relevant laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards. 有關(a)政策；及(b)遵守對本集團有重大影響之相關法律及規例的資料，涵蓋提供安全工作環境及保障員工免受職業危害。	Our People - Occupational Health and Safety 我們的員工——職業健康與安全
KPI B2.1 關鍵績效指標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(包括本年度)每年因工亡故的人數及比率。	Our People; Key Performance Overview 我們的員工；關鍵績效總覽
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	Our People; Key Performance Overview 我們的員工；關鍵績效總覽
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採取的職業健康及安全措施及其執行與監察方法。	Our People - Occupational Health and Safety 我們的員工——職業健康與安全

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
Aspect B3 - Development and Training **層面B3－發展與培訓**		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work; description of training activities. 有關提升員工履行工作職責所需的知識及技能的政策；描述培訓活動。	Our People - Training and Development 我們的員工——培訓及發展
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category. 按性別及職級劃分的受訓員工百分比。	Key Performance Overview 關鍵績效總覽
KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及職級劃分，每名員工完成的平均培訓時數。	Key Performance Overview 關鍵績效總覽
Aspect B4 - Labour Standards **層面B4－勞工準則**		
General Disclosure 一般披露	Information on (a) policies and (b) compliance with relevant laws and regulations relating to preventing child and forced labour. 有關(a)政策；及(b)遵守對本集團有重大影響之相關法律及規例的資料，涵蓋防止童工及強制勞工。	Our People - Employment 我們的員工——僱傭
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Our People - Employment 我們的員工——招聘及解僱
KPI B4.2 關鍵績效指標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。	Our People - Employment 我們的員工——招聘及解僱

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
Aspect B5 - Supply Chain Management 層面B5－供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 有關管理供應鏈環境及社會風險的政策。	Our Operating Practices - Supply Chain Sustainability 我們的營運慣例——供應鏈可持續性
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Key Performance Overview 關鍵績效總覽
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例、對其執行有關慣例的供應商數目，以及相關執行及監察方法。	Our Operating Practices - Supply Chain Sustainability 我們的營運慣例——供應鏈可持續性
KPI B5.3 關鍵績效指標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。	Our Operating Practices - Supply Chain Sustainability 我們的營運慣例——供應鏈可持續性
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在選擇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。	Our Operating Practices - Supply Chain Sustainability 我們的營運慣例——供應鏈可持續性

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
Aspect B6 - Product Responsibility 層面B6－產品責任		
General Disclosure 一般披露	Information on (a) policies and (b) compliance with relevant laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關(a)政策；及(b)遵守對本集團有重大影響之相關法律及規例的資料，涵蓋產品及服務之健康與安全、廣告、標籤及私隱事宜以及補救方法。	Our Operating Practices - Product Responsibility; Customer Service 我們的營運慣例——產品責任；客戶服務
KPI B6.1 關鍵績效指標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。	Our Operating Practices - Product Responsibility 我們的營運慣例——產品責任
KPI B6.2 關鍵績效指標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。	Our Operating Practices - Customer Service 我們的營運慣例——客戶服務
KPI B6.3 關鍵績效指標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。	Our Operating Practices - Intellectual Property Rights 我們的營運慣例——知識產權
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述品質檢定過程及產品回收程序。	Our Operating Practices - Product Responsibility/ Quality Assurance 我們的營運慣例——產品責任／品質保證
KPI B6.5 關鍵績效指標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。	Our Operating Practices - Customer Service/Data Privacy 我們的營運慣例——客戶服務／資料私隱

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
Aspect B7 - Anti-corruption **層面B7－反貪污**		
General Disclosure 一般披露	Information on (a) policies and (b) compliance with relevant laws and regulations relating to bribery, extortion, fraud and money laundering. 有關(a)政策；及(b)遵守對本集團有重大影響之相關法律及規例的資料，涵蓋防止賄賂、勒索、欺詐及洗黑錢。	Our Operating Practices - Code of Conduct; Anti-corruption 我們的營運慣例——行為守則；反貪污
KPI B7.1 關鍵績效指標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. 本年度內對本集團或其員工提出並已審結的貪污訴訟案件數目及訴訟結果。	Our Operating Practices - Anti-corruption 我們的營運慣例——反貪污
KPI B7.2 關鍵績效指標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。	Our Operating Practices - Anti-corruption 我們的營運慣例——反貪污
KPI B7.3 關鍵績效指標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。	Our Operating Practices - Anti-corruption; Key Performance Overview 我們的營運慣例——反貪污；關鍵績效總覽
Aspect B8 - Community Investment **層面B8－社區投資**		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要，並確保業務活動考慮社區利益的政策。	Our Community 我們的社區

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化及體育)。	Our Community 我們的社區
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所投入的資源(如金錢或時間)。	Our Community 我們的社區
PART D - Climate-related Disclosures (aligned with IFRS S2) **D部分 — 氣候相關披露(與IFRS S2一致)**		
(I) Governance (I) 管治		
Paragraph 19 第19段	Disclosure of the governance body(s) or individual(s) responsible for oversight of climate-related risks and opportunities, and management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. 披露負責監督氣候相關風險及機遇的管治機關或個別人員,以及管理層在監察、管理及監督氣候相關風險及機遇的管治程序、控制與程序中的角色。	Our Leadership - Sustainability Governance; Our Environment - Climate Change 我們的領導力——可持續發展管治;我們的環境——氣候變化
(II) Strategy (II) 策略		
Paragraph 20 第20段	Description of climate-related risks and opportunities (physical/transition; short, medium, long term). 描述氣候相關風險及機遇(實質/轉型;短、中、長期)。	Our Environment - Climate Change 我們的環境——氣候變化
Paragraph 21 第21段	Current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. 氣候相關風險及機遇對本集團業務模式及價值鏈的當前及預期影響。	Our Environment - Climate Change 我們的環境——氣候變化

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
Paragraph 22 第22段	Effects of climate-related risks and opportunities on the issuer's strategy and decision-making, including any climate-related transition plan. 氣候相關風險及機遇對本集團策略及決策的影響，包括任何氣候相關的轉型計劃。	Our Environment - Climate Change 我們的環境——氣候變化
Paragraphs 23-24 第23-24段	Current and anticipated financial effects of climate-related risks and opportunities on financial position, financial performance and cash flows. 氣候相關風險及機遇對財務狀況、財務表現及現金流量之當前及預期財務影響。	Our Environment - Climate Change (qualitative disclosure; quantitative assessment under development) 我們的環境——氣候變化(質性披露；量化評估仍在發展中)
Paragraph 25 第25段	Climate resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties. 本集團策略及業務模式對氣候相關變化、發展及不確定性的韌性。	Our Environment - Climate Change 我們的環境——氣候變化
Paragraph 26 第26段	Climate-related scenario analysis used to assess climate resilience. 用以評估氣候韌性的氣候情境分析。	Our Environment - Climate Change (engaging external consultant; further disclosure in future cycles) 我們的環境——氣候變化(正與外部顧問合作；未來週期進一步披露)
(III) Risk Management (III) 風險管理		
Paragraph 27 第27段	Processes and related policies used to identify, assess, prioritise and monitor climate-related risks and opportunities, and integration with overall risk management. 用以識別、評估、優先排序及監察氣候相關風險及機遇的程序及相關政策，以及與整體風險管理程序的整合方式。	Our Leadership - Risk Management; Our Environment - Climate Change 我們的領導力——風險管理；我們的環境——氣候變化

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
(IV) Metrics and Targets (IV) 指標及目標		
Paragraph 28(a) 第28(a)段	Absolute gross Scope 1 greenhouse gas emissions (tCO_2e). 絕對總量之範圍1溫室氣體排放(公噸二氧化碳當量)。	Our Environment - Emissions; Key Performance Overview 我們的環境——排放物;關鍵績效總覽
Paragraph 28(b) 第28(b)段	Absolute gross Scope 2 greenhouse gas emissions (tCO_2e). 絕對總量之範圍2溫室氣體排放(公噸二氧化碳當量)。	Our Environment - Emissions; Key Performance Overview 我們的環境——排放物;關鍵績效總覽
Paragraph 28(c) 第28(c)段	Absolute gross Scope 3 greenhouse gas emissions (tCO_2e); categories included. 絕對總量之範圍3溫室氣體排放(公噸二氧化碳當量)及涵蓋的類別。	Our Environment - Emissions; Key Performance Overview 我們的環境——排放物;關鍵績效總覽
Paragraph 29 第29段	Measurement approach, inputs and assumptions used to measure GHG emissions (GHG Protocol); location-based Scope 2; Scope 3 categories included. 用以計算溫室氣體排放的方法、輸入及假設(GHG Protocol);範圍2地區基礎排放;範圍3所涵蓋的類別。	Our Environment - Emissions (methodology) 我們的環境——排放物(方法)
Paragraph 30 第30段	Amount and percentage of assets or business activities vulnerable to climate-related transition risks. 易受氣候相關轉型風險影響的資產或業務活動之金額及百分比。	Our Environment - Climate Change (qualitative; under development) 我們的環境——氣候變化(質性;仍在發展中)
Paragraph 31 第31段	Amount and percentage of assets or business activities vulnerable to climate-related physical risks. 易受氣候相關實質風險影響的資產或業務活動之金額及百分比。	Our Environment - Climate Change (qualitative; under development) 我們的環境——氣候變化(質性;仍在發展中)

Aspects, General Disclosure, KPIs 層面、一般披露、關鍵績效指標	Disclosure Requirement 披露要求	Section in Report 報告章節
Paragraph 32 第32段	Amount and percentage of assets or business activities aligned with climate-related opportunities. 與氣候相關機遇一致的資產或業務活動之金額及百分比。	Our Environment - Climate Change (under development) 我們的環境——氣候變化(仍在發展中)
Paragraph 33 第33段	Amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 就氣候相關風險及機遇所投入的資本開支、融資或投資金額。	Under development for future reporting cycles 仍在發展中,將於未來報告週期披露
Paragraph 34 第34段	Whether and how the issuer applies an internal carbon price in decision-making. 本集團是否及如何在決策過程中採用內部碳定價。	The Group does not currently apply an internal carbon price 本集團目前並未採用內部碳定價
Paragraph 35 第35段	Whether and how climate-related considerations are factored into remuneration policy. 氣候相關考量是否及如何納入薪酬政策。	Our Environment - Climate Change 我們的領導力——可持續發展管治(仍在發展中)
Paragraph 36 第36段	Industry-based metrics (encouraged, not required) associated with the issuer's business model. 與本集團業務模式相關的行業指標(鼓勵披露,非強制)。	Not applicable - disclosure encouraged but not adopted 不適用——雖屬鼓勵披露但暫未採用
Paragraphs 37-40 第37-40段	Climate-related targets - qualitative and quantitative targets, methodology, monitoring, performance, GHG emissions targets and use of carbon credits. 氣候相關目標——量化及質性目標、方法、監察、表現、溫室氣體減排目標及碳信用額之使用。	Our Environment - Climate Change (target-setting under development; no use of carbon credits in current period) 我們的環境——氣候變化(目標設定仍在發展中;本期並未使用碳信用額)

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