

2023/2024 ENVIRONMENTAL, SOCIAL AND
GOVERNANCE REPORT | 環境、社會及管治報告

STOCK CODE 股份代號: 417

T S L | 謝瑞麟

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ABOUT THE REPORT

關於本報告

Sustainability as an approach of balancing the development and conservation of the economy, environment, and society is one of the greatest global challenges. Tse Sui Luen Jewellery (International) Limited (the “Company” together with its subsidiaries, the “Group”) is committed to performing all it can to conduct an environmentally friendly and sustainable operation considering the growing significance of sustainable development in a variety of aspects.

Environmental, social, and governance (“ESG”) play a crucial role in organizations’ efforts to achieve sustainable development. This Environmental, Social and Governance Report (the “Report”) is the eighth report published by the Group disclosing the ESG matters. It is available for viewing and downloading on the websites of The Stock Exchange of Hong Kong Limited (“SEHK”) and the Company under the sub-section “ESG Reports” of “Investors” section at ir.tslj.com.

REPORTING PERIOD AND SCOPE




Spanning from 1 April 2023 to 31 March 2024 (the “Year”), this Report delves into the Group’s ESG strategies and outcomes for the Year. It maintains a focus on the Group’s principal activities, specifically the jewellery manufacturing and retail sectors in Hong Kong, Macau, and Mainland China, as detailed in prior reports.

可持續發展作為平衡經濟、環境和社會發展與保育的一種方法，是全球最大的挑戰之一。謝瑞麟珠寶(國際)有限公司(「本公司」，連同其附屬公司，「本集團」)考慮到可持續發展在各行各業日益重要的重要性，致力以環保及可持續的方式營運。

環境、社會和管治(「ESG」)在組織實現可持續發展的努力中，發揮著至關重要的作用。本環境、社會及管治報告(「本報告」)為本集團發佈的第八份ESG報告，內容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」分部瀏覽及下載。

報告期間及範圍

本報告覆蓋2023年4月1日至2024年3月31日(「本年度」)的表現，深入探討了集團全年的ESG策略和成果。與過去報告詳述的內容一致，本報告仍然專注於集團的主要業務，尤其是香港、澳門和中國內地之珠寶製造和零售業。

	Hong Kong 香港	Macau 澳門	Mainland China 中國內地
 office 辦公室	1	/	5
 factory 廠房	1	/	1
 self-operated retail stores 自營零售店	21	4	90

As we progress, the Group intends to continually assess and, if necessary, adjust the Report's focus areas in line with the materiality principle. This proactive approach aims to enhance the transparency and comprehensiveness of our ESG initiatives and achievements.

REPORTING STANDARDS AND PRINCIPLES

The Report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the "ESG Reporting Code") in the Appendix C2 as set out in the Rules Governing the Listing of Securities on the SEHK. Four reporting principles form the backbone of the Report, namely materiality, consistency, balance and quantitative. Please see the Group's application of the reporting principles in the preparation of the Report. A complete content index is appended in the last chapter of the Report with reference to the ESG Reporting Guide.

隨著一路發展，集團將根據重要性原則，持續評估並在必要時調整報告的涵蓋範疇，旨在透過積極主動的做法，提高本集團ESG措施及效果的透明度和全面性。

報告標準及原則

本報告遵循聯交所證券上市規則附錄C2所載《環境、社會及管治報告指引》(「ESG報告指引」)編制。本報告以四大匯報原則為骨幹，即重要性、一致性、平衡及量化。本集團在編制報告時應用報告原則的情況可參閱下表，而報告最後一章亦已參照了ESG報告守則，披露了完整的指引索引。

ABOUT THE REPORT (CONTINUED)

關於本報告(續)

REPORTING PRINCIPLES 匯報原則



MATERIALITY 重要性

This involves engaging with stakeholders to identify key issues, and ensuring these issues are clearly disclosed.

透過與持份者合作以識別關鍵議題，並確保這些議題在本報告內已被明確披露。



QUANTITATIVE 量化

The Report discloses the quantified information and data where feasible.

本報告已在可行的情況下披露了量化資料和數據。



CONSISTENCY 一致性

This principle is underpinned by the use of stable measurement techniques, facilitating the comparison of the Group's ESG performance in a way that is consistent over time.

透過採用一致的計算方式，有助於集團可長期持續地就ESG績效作有意義的比較。



BALANCE 平衡

In a manner that is both even-handed and unbiased, the Report has been composed. It serves as a transparent medium that conveys not only prospects but also potential obstacles.

本報告以公平、公正的方式編寫，透過同時披露發展優勢及障礙，讓本報告成為具高度透明度的媒介。

THE GROUP'S APPLICATION 本集團之應用

DATA COLLECTION AND REPORT APPROVAL

In accordance with the principle of validity, the disclosed information and data were retrieved from official documents, statistical data, and the governance or management of the operations. The Report is validated and reviewed and approved by the board of directors of the Company (the "Board") on 28 June 2024.

FEEDBACK

Opinions from different parties always help improve one's performance. The Group values the feedback received to achieve better performance. If you have any questions or recommendations on the Report or any other ESG matters, please do not hesitate to contact us via ir@tslj.com.

數據收集及報告批准

因應真實性原則，披露的資料和數據均從正式文件、統計數據及營運管治或管理中擷取。本報告已於2024年6月28日經本公司董事會（「董事會」）確認、檢視及批准。

反饋

不同的意見有助改善企業表現，而本集團亦重視反饋以達到更優秀的表現。如閣下對本報告或其他ESG事宜有任何疑問或建議，歡迎透過ir@tslj.com與本集團聯絡。

OUR LEADERSHIP

我們的領導力

By pursuing sustainable development objectives, we can create a society and economy that are both eco-friendly and just. The Group's sustainability journey is well underway, guided by the TSL | 謝瑞麟 Foundation ("TSLF"), which was established to support the development of local talents and heritages conservation after recognizing the interrelationships of economic, social and environmental development. In 2015, the first e-magazine was introduced to employees together with staff engagement survey to strengthen internal communication and interaction. At the same time, a TSL Taskforce has come into force with the tasks of promoting the environmental conservation and cost-saving initiatives, as well as other ESG matters. It is empowered to monitor and manage the measures to obtain comprehensive and effective sustainability management.

The Group's proactive and forward-thinking approach is evident in its establishment of green offices, promotion of healthy and secure workplaces, and effective talent management. These initiatives underscore the Group's commitment to sustainability and its role as a pioneer in the industry. Furthermore, the Group's dedication to excellence fuels its ongoing efforts to enhance its sustainability practices. By continuously refining its ESG strategies and stakeholder engagement, the Group aims to gain a deep understanding of market needs and objectives, thereby driving its pursuit of sustainable growth.

SUSTAINABILITY GOVERNANCE

Structured sustainability governance, by prioritizing long-term and sustainable operations, serves as a catalyst for business expansion. The Board is entrusted with the stewardship of ESG matters, which involves the formulation of ESG strategies and goals, the identification of key risks and opportunities, and the establishment of appropriate management responses. The Board also conducts regular assessments of the ESG-related strategies and objectives to ensure their effectiveness, and adapts or enhances the management approaches as needed.

A proactive approach to ESG issues is a hallmark of the Group's strategy. This is exemplified by the formation of a specialized team that employs a demand-driven process to pinpoint and navigate ESG matters. The team's agility allows for the effective coordination of cross-departmental efforts when complex ESG issues arise, underscoring the Group's commitment to dynamic and responsive ESG management. The inclusion of representatives from a broad spectrum of departments in the ESG-related policy and practice implementation process is a testament to the Group's recognition of the value of a diverse sustainability working group.

透過對可持續發展的追求，我們有能力創造一個具備友善及公平生態的社會和經濟體系。在TSL | 謝瑞麟基金(「謝瑞麟基金」)的引領下，本集團正邁步踏上可持續發展之旅。謝瑞麟基金成立源於對經濟、社會和環境發展相互關係的認識後，旨在支持本地人才發展及文化遺產保育。於2015年，本集團向員工推出首期電子雜誌，並進行首次員工參與度調查，積極加強內部溝通與互動。同時，我們更成立了TSL工作小組，其任務是促進環境保護和成本節約措施，同時兼管其他ESG事宜。TSL工作小組被授權對措施進行監控和管理，以實現全面及有效的可持續發展管理。

本集團積極和前瞻的做法體現在建立綠色辦公環境、促進健康和安全的工作場所以及有效的人才管理上。這些舉措強調了集團對可持續發展的承諾及其作為行業先驅的角色。此外，透過對卓越的追求，本集團不斷努力提升可持續發展的實踐。而通過不斷完善其ESG戰略和持份者的參與，本集團旨在深入瞭解市場需求和目標，從而推動其實現可持續增長。

可持續發展管治

通過優先考慮長期及可持續運營，我們相信系統化的可持續發展管治可以有效成為業務擴展的催化劑。本集團的董事會負責ESG事務的管理，當中涉及到制定ESG戰略和目標、識別關鍵風險和機遇，以及建立合適的管理回應。董事會選定期評估與ESG相關的戰略和目標，以確保其有效性，並根據需要調整或增強管理方法。

集團在ESG議題上的積極主動是其戰略的標誌。這積極性體現在專門團隊的成立，該團隊採用需求驅動的流程來識別和處理ESG事務，而團隊的靈活性更使得在複雜的ESG問題出現時，能夠有效協調跨部門溝通，突顯了集團對動態及響應ESG管理的承諾。在ESG相關政策和實踐實施過程中，包括來自各個部門的代表，證明了集團對多元化可持續發展工作組價值的認可。

OUR LEADERSHIP (CONTINUED)

我們的領導力(續)

Risk Management

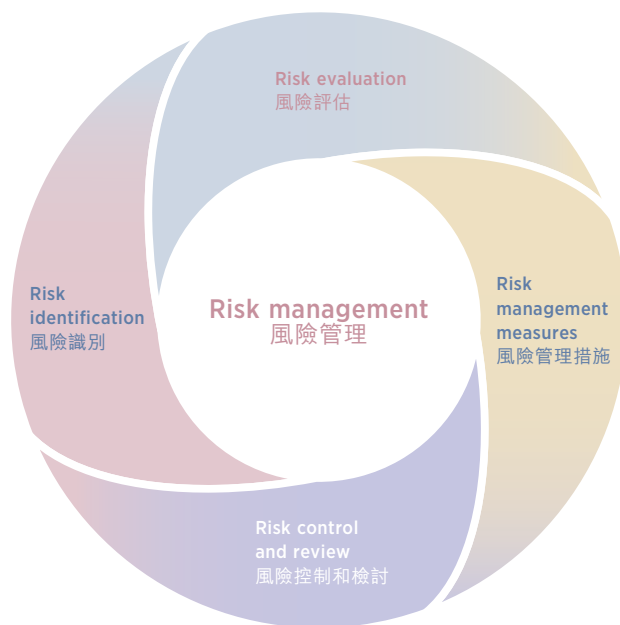
Risk management is crucial for contemporary businesses to adapt to new circumstances and challenges, reduce potential losses, and maintain a path of sustainable growth. The Audit Committee carries out a yearly review of the company's risk management and internal control systems. The Board is also informed of any significant ESG-related issues, along with proposed management strategies, to aid in their decision-making process.

The Group is committed to the ongoing integration of ESG considerations into its risk management framework. This proactive approach is key to the effective anticipation, assessment, mitigation, and continuous monitoring of potential ESG risks. It also ensures clear and timely communication of risk information, thereby supporting informed decision-making and the Group's sustainable growth objectives.

風險管理

風險管理對於當代企業在適應新環境和挑戰、減少潛在損失以及保持可持續增長路徑方面至關重要。審核委員會每年就公司的風險管理和內部控制系統進行審查。董事會還會瞭解重大的ESG相關議題，同時擬定管理策略，以協助其決策過程。

集團致力於在其風險管理框架中持續整合ESG考慮因素。這種積極主動的方法是有效預見、評估、減輕和持續監控潛在ESG風險的關鍵，同時還確保了清晰風險資訊的及時傳達，從而支持集團的明智決策及可持續發展目標。



STAKEHOLDER COMMUNICATION

In line with global norms, the Group advocates for mutual growth with its stakeholders. There's a common understanding that regular and productive interactions with stakeholders can help in the early detection and management of possible risks and prospects, while also keeping abreast of major trends and market anticipations. To this end, the Group has put in place effective communication channels. These strategies are aimed at gathering stakeholder feedback and fostering positive, long-term relationships.

持份者溝通

與全球規範一致，集團提倡與持份者共同成長。大家普遍認為定期及有效的持份者溝通有助於及早發現和管理潛在的風險和機遇，同時能夠協助緊隨市場趨勢和預期。為此，集團制定了有效的溝通渠道，旨在收集持份者的回饋，並培養正面的長期關係。

Stakeholders Group 持份者團體	Communication Channels 溝通渠道
Board and employees 董事會及員工	<ul style="list-style-type: none"> • Carry out performance evaluations to guide employees' career development 進行績效評估以引領員工事業發展 • Provide grievance mechanisms for effective two-way communication 提供有效的雙向溝通申訴機制 • Organize meetings, interviews, lunch or tea gatherings and establish whistleblowing mechanism for regular communication 組織會議、訪談、午餐或茶會，並建立定期溝通的舉報機制
Suppliers 供應商	<ul style="list-style-type: none"> • Apply tender selection and evaluation system for screening 透過公開招標及檢討系統篩選合適供應商 • Maintain continued communication through meetings and regular performance reviews 透過會議及定期表現檢討維持持續溝通

OUR LEADERSHIP (CONTINUED)

我們的領導力(續)

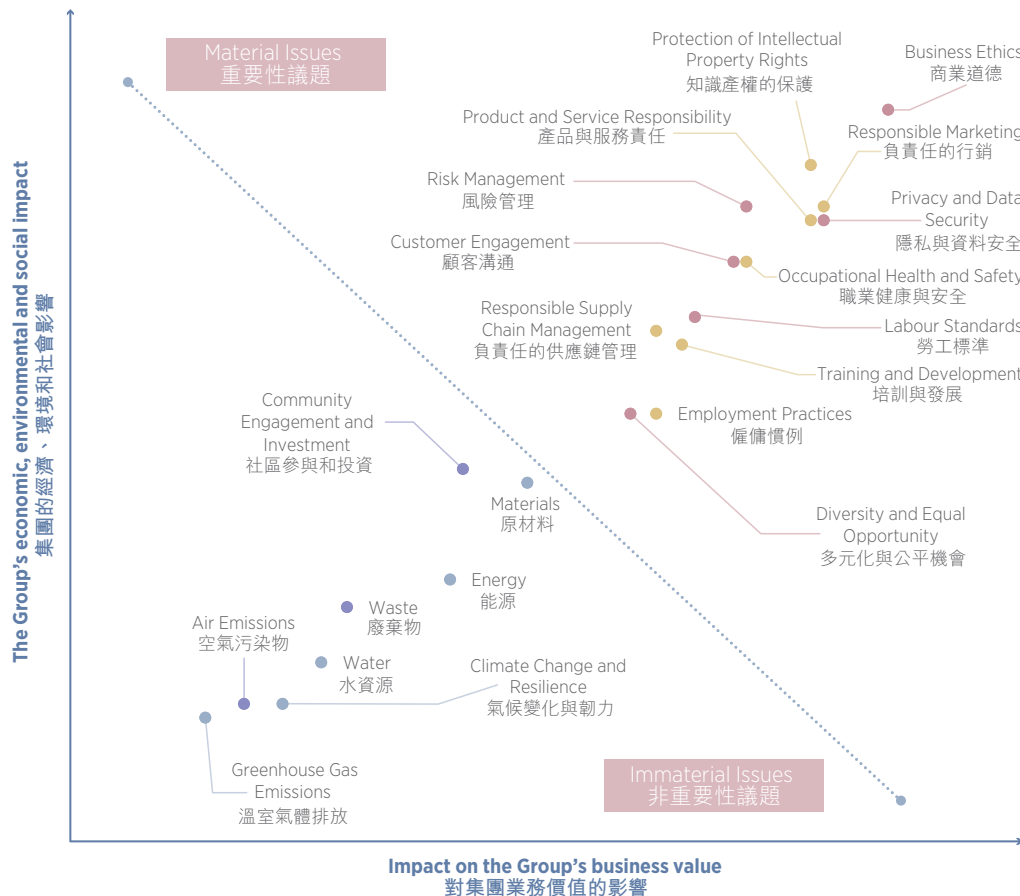
Stakeholders Group 持份者團體	Communication Channels 溝通渠道
Shareholders, investors and media 股東、投資者及媒體	<ul style="list-style-type: none"> • Report on business operations and financial position through annual and interim reports and other information disclosure 透過年度報告、中期報告以及其他資訊披露來報告業務營運和財務狀況 • Issue Investor Snapshots quarterly 每季發佈投資者快訊 • Update events and performance via press releases and press conferences 透過新聞稿和新聞發佈會更新活動和業績
Customers 顧客	<ul style="list-style-type: none"> • Sustain effective communication via customer service hotline, email and feedback forms 通過客戶服務熱線、電子郵件和意見表格保持有效溝通 • Connect customers to customer service officers through live chat on the Group's Hong Kong eShop 通過集團香港網上商店的線上聊天功能，將客戶與客戶服務人員聯繫起來
Industry associations 行業協會	<ul style="list-style-type: none"> • Attend conferences and participate in competitions and accreditation programmes organized by industry associations 參與由行業協會舉辦的會議、比賽及認證計劃
Communities 社區	<ul style="list-style-type: none"> • Support local non-profit organizations and events sponsored by TSLF 透過謝瑞麟基金贊助本地非牟利機構及活動

Materiality Assessment

The escalating challenges of climate change, environmental degradation, poverty, and conflicts lead to the formulation of stricter norms and business expectations. In this context, materiality assessment becomes crucial. It helps in recognizing and prioritizing issues that are of greatest consequence to stakeholders and business operations, thereby informing and refining the Group's strategic management practices.

重要性評估

氣候變化、環境惡化、貧窮和衝突的挑戰日益加劇，導致更嚴格的社會規範和商業期望。在這種情況下，重要性評估變得至關重要。它有助於識別和優先處理對持份者和業務運營最為重要的問題，從而為集團的戰略管理實踐提供資訊和改進建議。



OUR LEADERSHIP (CONTINUED)

我們的領導力(續)

The Group has implemented a strategy for assessing the significance of ESG factors, which is guided by stakeholder input. This approach, which is a continuation of the previous year's method, identified 21 key issues across four main categories: environmental protection, employment and labour practices, operating practices, and community. Subsequently, stakeholders were asked to complete a survey ranking these issues based on their perceived impact on the Group's business value and the Group's influence on society.

The expansion of topics in the stakeholder engagement survey has led to the identification of additional material issues for the Group's sustainability development. This year, 13 issues have been flagged as material, falling under the "Operating Practices" and "Employment and Labour Practices" categories, in line with the previous year's findings.

本集團已實施了一項評估 ESG 因素重要性的策略，該策略以持份者的意見為參考依據。延續於去年使用的方法，本集團確立了四個主要類別中的 21 個關鍵問題，包括環境保護、僱傭及勞工常規、營運慣例和社區。及後，本集團邀請持份者完成一項問卷調查，根據可持續發展議題對集團業務價值的影響，以及集團在相關方面對社會的影響進行評分，並對這些議題排名。

由於今年度擴大了問卷所涵蓋的議題類別，導致更多的議題被識別為對集團可持續發展重要的議題。今年，有 13 個議題被標記為重要議題，屬於營運慣例和僱傭及勞工常規類別，與前一年的發現一致。

Categories 類別	Operating Practices 營運慣例	Employment & Labour Practices 僱傭及勞工常規
Material issues 重要性議題	<ul style="list-style-type: none"> Business Ethics 商業道德 Protection of Intellectual Property Rights 知識產權的保護 Responsible Marketing 負責任行銷 Privacy and Data Security 隱私與資料安全 Product and Service Responsibility 產品與服務責任 Risk Management 風險管理 Customer Engagement 客戶溝通 Responsible Supply Chain Management 負責任的供應鏈管理 	<ul style="list-style-type: none"> Occupational Health and Safety 職業健康與安全 Labour Standards 勞工標準 Training and Development 培訓與發展 Employment Practices 僱傭慣例 Diversity and Equal Opportunity 多元化與公平機會

Going forward, the Group is committed to strengthening relationships with a broader spectrum of stakeholders on sustainability issues. This is underpinned by the conviction that a strategy enriched with diverse viewpoints, both from within and outside the organization, will better inform the formulation of its sustainability strategies, targets, and programs.

展望未來，本集團將致力於在可持續發展議題上加強與更廣泛的持份者溝通，相信來自組織內部和外部的不同觀點能更好地為我們的可持續發展策略、目標和計劃的制定提供有用的參考。

OUR OPERATING PRACTICES

我們的營運慣例

The Group is committed to maintaining a sustainable business model that is synonymous with professionalism and quality. This is achieved by placing a high emphasis on the quality of products, effective management of the supply chain, and fostering trust with customers. The Group's ethical business practices are well-recognized and include the protection of intellectual property rights and consumer privacy, the provision of high-quality products and services, the promotion of a sustainable supply chain, and zero tolerance towards corruption.

CODE OF CONDUCT

Upholding ethical standards is crucial for the Group to ensure its operations are both stable and sustainable. To this end, the Group adheres to a comprehensive framework of legal and regulatory requirements, including but not limited to the Anti-Money Laundering and Counter-Terrorist Financing Ordinance and the Prevention of Bribery Ordinance of Hong Kong, the Anti-Unfair Competition Law and Criminal Law of the People's Republic of China (the "PRC"), the Anti-Money Laundering and Counter-Terrorist Financing Guideline for Dealers in Precious Metals and Stones issued by the Narcotics Division of Security Bureau. These laws and regulations are meticulously observed in all jurisdictions of the Group's operations. Furthermore, the Group has established a robust set of internal policies and management strategies to enhance the oversight and integrity of its business practices. It is important to note that the Group has not identified or been made aware of any breaches of its ethical standards, including any instances of corruption, money laundering, or violations of intellectual property rights, during the reporting period.

Anti-corruption

In its commitment to ethical business practices, the Group has put in place a comprehensive set of guidelines, including the Company's Code of Conduct and the Employees' Code of Conduct. These documents provide a framework for the prevention of money-laundering, fraud, bribery, and other forms of unethical behaviour. The Employee Handbook also plays a key role in ensuring that employees conduct themselves with impartiality and fairness. All these internal guidelines are readily accessible on the intranet for staff to review and use as a reference in their day-to-day activities.

本集團致力於維持可持續的商業模式，認為此是專業和品質的代名詞，並可透過高度重視產品質素、供應鏈的有效管理以及培養客戶信任來實現。本集團的商業道德實踐已廣受認可，包括保護知識產權和消費者隱私、提供高品質的產品和服務、促進可持續供應鏈以及對貪污行為的零容忍。

行為守則

堅持道德標準對於本集團確保其營運穩定和可持續至關重要。為此，本集團遵守全面的法律及監管要求框架，包括但不限於香港《打擊洗錢及恐怖分子資金籌集條例》及《防止賄賂條例》、《中華人民共和國反不正當競爭法》、《中華人民共和國刑法》、保安局禁毒處發佈的《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》。集團營運的所有司法管轄區均已嚴格遵守這些法律和法規。此外，本集團已制定一套健全的內部政策和管理策略，以加強其業務實務的監督和誠信。在報告期間內，本集團尚未發現或獲悉任何違反其道德標準的行為，包括任何腐敗、洗錢或侵犯知識產權的情況。

反貪污

為了實踐道德商業，本集團制定了一套全面的指導方針，包括公司《行為守則》和《員工職業操守指引》，為防止洗錢、欺詐、賄賂和其他形式的道德行為提供了框架。《員工手冊》在確保員工公正、公平地行事方面也發揮關鍵作用。所有這些內部指引均可在內聯網中查閱，供員工查看並在日常活動中用作參考。

OUR OPERATING PRACTICES (CONTINUED)

我們的營運慣例(續)

The Group is proactive in addressing the potential for corruption that can arise from conflicts of interest. It has established the Employees' Code of Conduct, which serves as a guide for employees to factor in the Group's interests during decision-making processes, thereby mitigating corruption risks. In situations where employees find themselves in a conflict of interest, they are required to disclose this to the Group in line with integrity principles. Furthermore, the Group's adherence to its Disciplinary Policy is instrumental in ensuring that employees act in compliance with relevant laws and regulations.

To further protect its reputation, the Group has implemented specific protocols and channels for employees to report any observed wrongdoing or malpractices. This can be done internally by reporting to supervisors, department managers, or any trusted individual or department. Once a report is made, an investigation will be carried out in line with both internal and external regulations. The Group enforces a strict non-retaliation policy to protect employees who report any suspicions of misconduct or assist in any investigations. Additionally, the Group has established the Guidelines for Combating Money Laundering and Terrorist Financing, which are designed to guide employees in implementing three key procedures upon the detection of any suspicious activities.

本集團積極應對因利益衝突而可能出現的貪污問題。因此，我們制定了《員工職業操守指引》，指導員工在決策過程中考慮團體利益，從而降低貪污風險。如果員工發現自己有利益衝突，他們必須按照誠信原則向集團揭露。此外，本集團所制定的《紀律政策》有助於確保員工的行為遵守相關法律法規。

為了進一步保護其聲譽，本集團實施了特定的協議和渠道，供員工舉報任何觀察到的不當行為或瀆職行為，並透過向主管、部門經理或任何可信任人士或部門進行內部舉報。一旦舉報，本集團將按照內部和外部規定進行調查。本集團執行嚴格禁止報復的政策，以保護舉報任何嫌疑不當行為或協助調查的員工。此外，本集團還制定了《打擊洗黑錢及恐怖分子融資活動的工作指引》，以指導員工在發現任何可疑活動時執行三個關鍵程序。

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



Directors and employees are to be thoroughly educated on anti-corruption and equipped to identify and manage potential risks. The Group has provided around 244 hours and 11 hours of anti-corruption training to its employees and directors, respectively, over the Year. The Group has provided “Overview of Anti-Corruption Compliance Standards and Guidelines Practical Tool” published by the International Anti-Corruption Academy, so as to strengthen directors’ awareness of corruption prevention. Furthermore, the Group sends out regular anti-corruption reminders to its employees to ensure they stay alert. It’s noteworthy that the Group and its employees have not been involved in any legal cases related to corruption during the year.

Intellectual property rights

Intellectual property rights are held in high esteem by the Group, which acknowledges the importance of the rights and efforts of intellectual property owners and creators. The Group has established the Intellectual Property Management System and the Supply Chain Management and Product & Service Quality Assurance Framework. These systems, which are grounded in the intellectual property laws of Hong Kong and the People’s Republic of China, serve to safeguard intellectual property rights, including those of the Group and third parties. The Group has also strictly abided by the Trade Marks Ordinance, Registered Designs Ordinance and Copyright Ordinance of Hong Kong, the Trademark Law and Patent Law of the PRC, and other relevant laws and regulations. The Group is committed to ensuring compliance with relevant copyright laws when copyrighted materials are used. To this end, the Group will carry out random audits to prevent any potential violations. In line with its commitment to intellectual property protection, the Group has also taken steps to register its technological innovations, trademarks, and designs.

董事和員工應接受全面的反貪污教育，並具備識別和管理潛在風險的能力。年內，本集團為員工及董事分別提供約244小時及11小時的反貪污培訓。本集團已提供由國際反腐敗學院出版的反貪污合規準則及指引概述以加強董事的防貪意識。此外，本集團定期向員工發出反貪污提醒，確保他們保持警覺。本集團及其員工年內未涉及任何涉及貪腐的法律案件。

知識產權

本集團高度重視知識產權，全面意識到知識產權擁有者及創造者的權利和努力的重要性。因此，本集團已建立了知識產權管理體系和《供應鏈管理和產品及服務質素保證框架》。此等制度以香港及中華人民共和國的各项知識財產權相關的法例法規為基礎，旨在保障知識產權，包括本集團及第三方的智慧財產權。本集團亦嚴格遵守香港《商標條例》、《註冊外觀設計條例》和《版權條例》，以及《中華人民共和國商標法》和《中華人民共和國專利法》等相關法例法規。本集團致力於確保在使用受版權保護的資料時遵守相關版權法。為此，集團將進行抽查，杜絕潛在違規行為。根據其對知識產權保護的承諾，本集團也採取措施註冊其技術創新、商標和設計。

OUR OPERATING PRACTICES (CONTINUED)

我們的營運慣例(續)

PRODUCT RESPONSIBILITY

Ensuring the delivery of high quality jewellery products and services is a core tenet of the Group's strategy to foster sustainable growth and bolster customer confidence. This is underpinned by the Group's commitment to excellence, which is reflected in its stringent oversight of supply chain operations and in-process monitoring. Over the course of the Year, the Group has maintained a clean record with no known incidents of product responsibility breaches, all products sold or shipped were not subject to recalls for safety and health reasons.

Customer Service

At the core of the Group's business strategy is the ability to deliver exceptional product and service experiences, which is key to its growth. The Group has implemented a set of policies and measures that go beyond the basic industry standards and regulatory requirements, such as the Sale of Goods Ordinance, Trade Descriptions Ordinance, and Personal Data (Privacy) Ordinance of Hong Kong and the Law of the PRC on the Protection of Consumer Rights and Interests. These initiatives are aimed at ensuring the accuracy of product labels and information, enhancing customer satisfaction, and upholding data privacy.

產品責任

確保提供高品質珠寶產品和服務，是本集團促進可持續成長及增強客戶信心的核心宗旨，亦是本集團對卓越的承諾的基礎，並已體現在對供應鏈營運和製程監控的嚴格監督上。年內，本集團保持良好記錄，沒有發生任何已知的產品責任違規事件，所有售出或運送的產品均未因安全及健康原因而被回收。

客戶服務

本集團業務策略的核心，是提供卓越的產品和服務體驗，亦是其增長的關鍵。因此，本集團已實施了一系列高於基本行業標準和監管要求的政策和措施，如香港《貨品售賣條例》、《商品說明條例》、《個人資料(私隱)條例》以及《中華人民共和國消費者權益保護法》等。這些措施旨在確保產品標籤和資訊的準確性、提高客戶滿意度並維護資料私隱。



**Product labelling
and advertisement**
產品標籤及廣告

As a measure to enhance transparency for the consumer, each product is accompanied by labels that detail its provenance and any relevant quality certifications. Furthermore, the Group undertakes rigorous internal testing on all advertising materials to validate their accuracy and comprehensiveness prior to their release.

作為提高消費者透明度的措施，我們的每種產品都附有詳細說明，標明其來源和所有相關的品質認證標籤。此外，本集團在發布前會對所有廣告資料進行嚴格的內部測試，以驗證其準確性和全面性。



Customer satisfaction
顧客滿意度

Beyond product excellence, fostering customer satisfaction is pivotal and hinges on robust customer relations. This is where the Complaints Handling Guideline comes into play. It's not just a set of rules, but a dynamic tool that shapes our customer service. Our team, through comprehensive training and workshops, is armed with the prowess to navigate and resolve customer complaints effectively. This proactive approach in complaint resolution is a testament to our commitment to customer service excellence.

除了卓越的產品之外，培養客戶滿意度也至關重要，並取決於牢固的客戶關係，也是本集團《處理投訴指引》發揮作用的地方。它不僅僅是一套規則，更是塑造我們客戶服務的工具。我們的團隊透過參與全面的培訓和研討會，建立起有效引導和解決客戶投訴的能力，而這種積極主動的解決方法證明了我們對卓越客戶服務的承諾。

Furthermore, the Group prioritizes swift reactions to customer insights and is dedicated to driving improvements in service quality. This is achieved through the active monitoring and analysis of customer feedback across various touchpoints, including in-store experiences, email correspondence, hotline interactions, and social media engagement.

此外，本集團優先考慮對客戶洞察的快速反應，並致力於推動服務品質的改進。這是透過主動監控和分析各個接觸點的客戶回饋來實現的，包括店內體驗、電子郵件通訊、熱線互動和社交媒體參與。

Over the course of the Year, the Group addressed a total of 59 customer grievances, with 56 originating from the Mainland China and 3 from Hong Kong. All issues were swiftly handled in line with the Group's Complaints Handling Guideline. In instances where the grievances pertain to the quality of service, the Group initiates a thorough review and implements targeted employee training programs to enhance service delivery.

於本年度，本集團共處理客戶投訴59宗，其中56宗來自中國內地，3宗來自香港。所有問題均依照本集團的《處理投訴指引》迅速處理。如果投訴涉及服務質量，本集團會徹底審查並實施有針對性的員工培訓計劃，以提高服務品質。



Data privacy
資料私隱

To safeguard the data it collects, the Group has devised the Exclusive and Confidential Information Policy and the Privacy Policy. These policies are key to mitigating risks related to data breaches and the misuse of information. They specifically guard against the unauthorized disclosure of any confidential information to third parties. As a result, the privacy of customer data is robustly defended across all interaction points. For greater transparency, consumers have the convenience of accessing the Privacy Policy at any time on the Group's website.

為了保護所收集的數據，本集團制定了《專屬和機密資訊政策》和《私隱政策》，這對於減低與資料外洩和資訊濫用相關的風險至關重要，包括防止未經授權向第三方披露任何機密資訊。因此，客戶資料的私隱在所有交互點都得到了強而有力的保護。為了提高透明度，消費者可以隨時在本集團網站上輕鬆存取隱私政策。

OUR OPERATING PRACTICES (CONTINUED)

我們的營運慣例(續)

Quality Assurance

The Group's strategies for procurement, guided by its Purchasing Management Policy and Procurement Control Procedures, play a crucial role in upholding product quality. These strategies are implemented during the tenderer selection process, ensuring that only suppliers who meet the Group's high standards for sustainability and ethics are chosen. This process is diligently overseen by the Purchasing Management Team within the framework of the Group's Supply Chain Management and Product & Service Quality Assurance. As a result, the Group effectively maintains high product quality while driving continual improvement in the performance of both the suppliers and the Group.

質量監控

本集團的採購策略以採購管理政策和採購控制程序為指導，在維護產品品質方面發揮重要作用。這些策略在投標者選擇過程中實施，確保只選擇符合集團可持續發展和道德標準的供應商。此流程由採購管理團隊負責，透過根據集團供應鏈管理以及產品和服務品質保證的框架內容，進行認真監督。藉此，本集團有效維持高產品品質，同時推動供應商及本集團的表現持續改善。



The Group enforces high standards in both product procurement and adherence to local and international manufacturing and distribution norms, ensuring the delivery of professional and high-quality products. This commitment to excellence in quality management is further validated by the Group's attainment of multiple accreditations.

本集團在產品採購方面堅持高標準，並嚴格遵守本地和國際製造和分銷規範，確保提供專業和高品質的產品。集團獲得多項認證進一步驗證了我們對卓越品質管理的承諾。

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

OUR OPERATING PRACTICES (CONTINUED)

我們的營運慣例(續)

Supply Chain Sustainability

Acknowledging the broader implications of its sustainability efforts, the Group engages with a diverse and multi-tiered global supply chain. This chain is not only made up of direct suppliers from whom the Group sources materials and services, but also extends to the suppliers of its suppliers, reaching back to the very start of the production process. In light of this, the Group actively promotes the integration of high safety, environmental, and social risk management standards into the operations of its supply chain partners, underscoring its commitment to driving sustainability and responsible business practices across its entire value chain.

The Group's influence on sustainability is acknowledged to ripple out to the intricate web of its global supply chain. This web is not just woven with threads of direct business-to-business transactions for basic materials and services, but also stretches to encompass the suppliers' own networks, right back to the source of every material in use. In a bid to weave in strong threads of sustainability and responsibility, the Group has set the stage for its suppliers to echo its commitment to high safety, environmental, and social standards. This is orchestrated through the Supply Chain Management and Product & Service Quality Assurance Framework, a strategic blueprint drawn to harmonize high operational and management standards across the supply chain.

Safety

- Implement safety policies and systems
- Organize safety trainings

Environmental Protection

- Fully comply with environmental related laws and regulations

Ethics

- Prohibit any benefits and misconduct in business transactions
- Report unethical practices to the Group upon discovery

供應鏈的可持續性

認識到其在可持續發展方面的付出所帶來的廣泛影響，本集團與多元化和多層次的全球供應鏈積極溝通。此供應鏈不僅由集團的材料和服務直接供應商組成，更延伸至供應商的供應商，追溯始直到生產流程的最開始。有鑑於此，集團積極推動將高安全、環境和社會風險管理標準融入其供應鏈合作夥伴的營運中，強調於推動整個價值鏈的可持續發展和負責任的商業實踐。

本集團對可持續發展的影響力會波及其全球供應鏈的複雜網絡。這個網絡不僅由企業層面的原材料及服務供應編織而成，更延伸至涵蓋供應商本身的網絡，一直追溯至每種材料的來源。為了將可持續發展和相關責任融入至此網絡當中，本集團成為了其供應商展現的舞台，以響應他們對高安全、環境和社會標準的承諾；而透過《供應鏈管理和產品及服務質素保證框架》的建立，更是進一步勾畫了策略藍圖，以協調整個供應鏈的高營運和管理標準。

安全

- 實施安全政策和制度
- 提供安全培訓

環境保護

- 全面遵守所有環境相關法例及法規

道德

- 禁止商業交易中任何不當行為
- 發現不道德行為時即時向本集團匯報

Through the Safety Plan and the Letter to Suppliers and Business Partners, the Group equips its suppliers to align with its key expectations. With a focus on ethically sourcing diamonds, the Group only acquires diamonds from suppliers who are part of the Kimberley Process. This ensures that the Group can track the origin of the diamonds and affirm their conflict-free status. The Group necessitates its suppliers to adopt and demonstrate sustainable and ethical business practices. An annual review of the suppliers is conducted to ensure their practices are in line with the Group's standards and regulatory requirements. This rigorous process of supplier selection and evaluation is a testament to the Group's commitment to upholding high standards of governance, environmental stewardship, and social responsibility in its supply chain.

透過制定《安全計劃》以及《致供應商及業務合作夥伴之信件》，本集團幫助其供應商以達到我們的期望。本集團注重道德採購鑽石，僅從遵守金伯利進程的供應商處採購鑽石，以確保本集團能夠追蹤鑽石的來源並確認當地的無衝突狀態，為確保供應商採用並展示可持續和道德的商業實踐，我們會對他們進行年度審查，以確保他們的做法符合集團的標準和監管要求。這種嚴格的供應商選擇和評估流程，證明了集團致力於在供應鏈中堅持高標準的治理、環境管理和社會責任。

OUR PEOPLE

我們的員工

The Group's long-term business success is intricately tied to the dedication and contributions of its employees. As such, the Group is committed to fostering a work environment that is nurturing, diverse, and safe, where employees are given the respect and value they deserve. Moreover, the Group is proactive in offering opportunities for professional growth, ensuring that employees can continually enhance their skillsets.

OCCUPATIONAL HEALTH AND SAFETY

Upholding the welfare of its workforce, the Group prioritizes the implementation of a robust safety management system. This system is designed to align with the latest safety protocols and guidelines, and complies with relevant laws such as the Production Safety Law of the PRC and the Occupational Safety and Health Ordinance of Hong Kong. The Group's dedication to this aspect is a testament to its commitment to creating a safe and healthy working environment.

In a proactive measure to safeguard employee well-being, the Group has established the Safety Policy and Personal Protection Plan. These initiatives are designed to equip employees with the necessary knowledge and tools to manage and mitigate occupational health risks. For example, to prevent accidents in the workplace, it is mandatory for factory workers to obtain a "Certificate of Gas Welding Safety Training". This ensures that they are well-versed in the safe handling and operation of gas welding equipment. The Group also conducts regular drills to ensure that employees are prepared for emergencies and to reinforce a culture of safety vigilance.

本集團的長期業務成功與員工的奉獻和貢獻密不可分。因此，集團致力於營造一個培育、多元化和安全的工作環境，讓員工得到應有的尊重與價值。此外，集團積極提供職涯發展機會，確保員工能持續提升技能。

職業健康與安全

為了維護員工的福利，本集團優先實施全面的安全管理系統，該系統的設計符合最新的安全協議和指南，並符合《中華人民共和國安全生產法》和香港《職業安全及健康條例》等相關法律。本集團在這方面的努力證明了其致力於創造安全健康的工作環境。

為積極保障員工福祉，本集團制定了《安全政策》和《個人防護計劃》。這些措施旨在為員工提供必要的知識和工具來管理和減輕職業健康風險。例如，為防止工作場所發生事故，工廠工人必須獲得《氣體焊接安全訓練課程證書》，這確保他們精通氣焊設備的安全操作和程序。集團也會定期進行演習，以確保員工做好應對緊急狀況的準備，並強化安全警覺文化。

In order to enhance employees' awareness of response in case of emergency and routes of escape, the Group conducted Fire and Emergency Drills in workplace, thereby reducing chaos and danger in the event of an actual emergency.

An annual assessment of the safety system and policies is conducted by the safety consultant to enhance employee protection. The Safety Committee, which includes members from management, the frontline, the head office, and the maintenance centre in Hong Kong, holds quarterly meetings with the safety consultant. These meetings are to review the effectiveness of the safety systems and policies. The result of this rigorous management and oversight is the development of a proactive action plan that involves employees.

During the Year, the Group responded to a total of 10 incidents of work-related injuries, including accidents happened in the factory during the manufacturing process. Designated personnel were promptly assigned to each case for immediate follow-up, and necessary reports were made to the concerned authorities and insurance brokers for appropriate action. The Group has implemented several measures to mitigate the risk of future incidents, including the enhancement of safety equipment and the provision of additional safety training. The Group has not identified any breaches of applicable occupational health and safety regulations.

為提高員工對危急之應變及逃生路線的意識，本集團於工作場所舉行火警及緊急事故演習，一旦發生緊急事故時，可減少混亂及危險。

集團安全顧問每年對安全系統和政策進行評估，以加強員工保護。本集團之安全委員會由來自管理階層、前線、總部和香港維修中心的成員組成，每季與安全顧問舉行會議，這些會議旨在審查安全系統和政策的有效性，以確保能夠透過嚴格的管理和監督促進員工的積極行動。

本年度，本集團共處置工傷事故10宗，其中包括工廠生產過程中發生的事故。針對每個案件，立即指派專人立即跟進，並向相關當局和保險經紀人提交必要的報告，以便採取適當行動。本集團已採取多項措施來降低未來發生事故的風險，包括加強安全設備和提供額外的安全培訓。本集團亦尚未發現任何違反適用職業健康與安全法規的情況。

OUR PEOPLE (CONTINUED)

我們的員工(續)

EMPLOYMENT

An effective employment system is key to attracting and retaining top talent. The Group's rigorous employment standards and attractive remuneration packages play a crucial role in talent acquisition and fostering a sense of loyalty. The Group is committed to upholding the rights and responsibilities of its employees, as outlined in the regularly updated Employee Handbook. This commitment is in line with the Group's adherence to the latest legislative requirements across all its operating regions, including the Labour Law and Labour Contract Law of the PRC, the Employment Ordinance and Employees' Compensation Ordinance of Hong Kong, and the Labour Relations Law of Macau. The Employee Handbook provides detailed guidelines on various aspects of employment, including compensation and termination, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and all relevant welfare benefits.

僱傭

有效的人事管理系統是吸引和留住頂尖人才的關鍵。本集團嚴格的僱傭標準和具吸引力的薪酬待遇，在吸引人才和培養忠誠度方面發揮著至關重要的作用。如同定期更新的《員工手冊》所述，本集團致力於維護員工的權利和責任。此承諾符合本集團遵守其所有經營地區的最新立法要求，包括《中華人民共和國勞動法》和《中華人民共和國勞動合同法》、香港《僱傭條例》和《僱員補償條例》以及澳門《勞動關係法》。其中，我們的《員工手冊》提供了有關僱傭各個方面的詳細指南，包括薪酬和解僱、招聘和晉升、工作時間、休息時間、平等機會、多元化、反歧視以及所有相關福利。



Recruitment and dismissal 招聘及解僱

Recruitment is carried out in a fair and transparent manner, adhering to all relevant internal and external regulations. As part of the recruitment process, the Human Resource Department performs comprehensive checks on applicants' identification documents to prevent the recruitment of minor labourers.

招聘以公平、透明的方式進行，並遵守所有相關的內部和外部法規。作為招聘過程的一部分，人力資源部對申請人的身份證明文件進行全面檢查，以防止招聘未成年員工。

In the event of an employment termination, initiated by either the Group or the employee, the Group will adhere to the procedures detailed in the Employee Handbook to ensure the protection of both the Group and the employee's rights. The Group maintains a strict prohibition on the use of forced labour in its operations.

若集團或僱員提出終止僱傭關係，集團將遵守《員工手冊》中詳述的程序，以確保集團和僱員的權利得到保護。本集團嚴格禁止在營運中使用強制勞工。

The intelligence and skills of a varied team contribute to navigating obstacles and capitalizing on opportunities. As an inclusive employer, the Group values a rich tapestry of perspectives, experiences, cultural heritages, religious beliefs, and ages.

多元化團隊的智慧和技能有助於克服障礙並充分把握機遇。作為具包容性的僱主，本集團重視豐富的觀點、經驗、文化遺產、宗教信仰和年齡。



Remuneration and benefits 薪酬及福利

The Group places a high value on maintaining and enhancing the market competitiveness of its workforce. It actively reviews and adjusts their remuneration packages based on their individual performance and skill sets.

本集團高度重視維持及提高員工的市場競爭力，會審視他們的個人表現和技能，再調整他們的薪酬待遇。

Employees benefit from a range of perks, including group medical and travel insurance, and educational funding. They also enjoy discounts on the Group's jewellery. Furthermore, employees based in Hong Kong who are posted to Mainland China are provided with a housing stipend, while those in the Mainland receive a meal allowance.

本集團的員工享有一系列福利，包括團體醫療和旅遊保險以及教育資助，他們還可以享受集團珠寶的折扣。此外，派往中國內地的香港僱員可獲得住房津貼，而其他內地的僱員則可獲膳食津貼。

In line with modern workplace practices, the Group has equipped its Hong Kong and Guangzhou offices with dedicated and well-appointed nursing chambers for employees.

為配合現代職場慣例，本集團在香港及廣州辦事處均設有設備齊全的專用哺乳室供員工使用。

OUR PEOPLE (CONTINUED)

我們的員工(續)



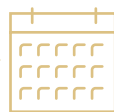
Promotion 晉升

Opportunities within the Group are distributed equitably among employees, predicated on a range of criteria including their professional qualifications, competencies, job performance, and potential.

本集團會確保所有員工均可根據內部評核準則，獲得同等的發展機會，包括他們的專業資格、能力、工作表現和潛力。

Upon the conclusion of their probation period, as well as during annual and special evaluations, employees receive feedback. This process facilitates open dialogue, during which the Group's objectives are conveyed to employees. It also serves as an opportunity to provide constructive feedback and recognize employees' contributions through the awarding of incentives and promotions.

在試用期結束、年度評估及特別評估期間，員工會收到回饋，在確保溝通渠道公開的同時，可在此過程中將集團的目標傳達給員工。此外一個機會讓員工提出具建設性的意見，同時透過獎勵和晉升肯定員工的付出。



Rest periods 假期

The Group provides a variety of leave benefits to its employees in accordance with legal and internal policies. These include, but are not limited to, annual leave, marriage leave, maternity leave, paternity leave, bereavement leave, birthday leave, anniversary leave and compensation leave. Employees may also be granted time off in lieu of overtime work.

本集團依據法律及內部政策提供員工各種休假福利，包括但不限於年假、婚假、產假、待產假、喪假、生日假、周年假及補償假。員工也可以休假來補償加班的付出。

Employees receive either time off or overtime allowance as compensation for overtime work.

員工可以享有休假或加班津貼作為加班的補償。

In its dedication to fostering an inclusive and respectful workplace, the Group enforces a strict no-discrimination policy. This policy, which is in line with ordinances in Hong Kong such as the Sex Discrimination Ordinance, Disability Discrimination Ordinance, Race Discrimination Ordinance, and Family Status Discrimination Ordinance, ensures that no employee or applicant is discriminated against on the grounds of gender, age, nationality, or marital status. The Group also has robust measures in place to prevent and address any incidents of sexual harassment, with clear procedures for employees to report any such incidents to the Human Resources Department. These policies and procedures are not static; they are regularly reviewed and updated to align with the latest market trends and regulatory developments, both at the national and international levels.

Over the Year, the Group's adherence to rigorous internal and external regulatory frameworks has effectively prevented any incidents of employment-related infractions. This underscores the Group's unwavering dedication to upholding the integrity of its employment system and safeguarding the interests of all stakeholders.

集團致力於營造包容和尊重的工作場所，並執行嚴格的非歧視政策，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》等條例，確保員工或申請人不會因性別、年齡、國籍或婚姻狀況。本集團還制定了有力的措施來預防和解決性騷擾事件，並制定了明確的程序讓員工向人力資源部門報告任何此類事件。這些政策和程序並不是一成不變的；它們會定期進行審查和更新，以適應國家和國際層面的最新市場趨勢和監管發展。

年內，本集團遵守嚴格的內部和外部監管框架，有效防止了與僱用相關的違規事件的發生。這凸顯了本集團堅定不移地維護其僱用制度的完整性，以及維護所有持份者的利益。

TRAINING AND DEVELOPMENT

In response to the dynamic nature of global and market landscapes, the Group places a strong emphasis on continuous learning and skill enhancement. The Employee Handbook outlines that employees are afforded ample opportunities for in-role training. Over the year, the Group conducts an array of training initiatives to meet the diverse needs of various departments and roles. Amidst a prolonged pandemic, the Group's mobile learning platform and intranet have become instrumental in facilitating ongoing online training and engagement for employees, while also enabling effective reporting and monitoring for the Group.

培訓及發展

為了因應全球和市場格局的動態變化，本集團重視員工的持續學習和技能提升，並已在《員工手冊》中概述了為員工提供充足的職位培訓機會。年內，本集團開展了一系列培訓活動，以滿足各部門和崗位的多樣化需求。在早前的疫情大流行中，本集團的行動學習平台和內部網路在促進員工持續線上培訓和參與方面發揮了重要作用，同時也為集團提供了有效的報告和監控。

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

OUR PEOPLE (CONTINUED)

我們的員工(續)

Beyond formal training initiatives, the Group's mentorship system plays a crucial role in guiding new hires through their roles and fostering a sense of belonging within the team. By providing personalized support and opportunities for skill development, mentors help new employees navigate challenges and thrive in their new work environment.

1,622 employees completed training during the Year, which accounts for 89.1% of the total number of employees, leading to 10.3 average training hours completed per employee.

除了正式的培訓計劃外，本集團的師友制度在指導新員工履行職責和培養團隊歸屬感方面發揮著重要的作用。透過提供個人化的支援和技能發展機會，導師幫助新員工應對挑戰並在新的工作環境中茁壯成長。

於本年度，共有1,622名員工完成培訓，佔總員工數的89.1%，員工平均完成訓練時數10.3小時。

OUR ENVIRONMENT

我們的環境

Regularly, animal survival is significantly impacted by extreme weather and environmental decline. In response to the environmental crisis and the consequent rarity of natural resources, the Group's Environmental Policy is geared towards the protection of at-risk environments. To this end, a dedicated team has been tasked with both enhancing environmental consciousness within the organization and devising effective strategies to mitigate its environmental footprint.

In recognition of the global and national agendas towards environmental preservation, such as the pursuit of carbon neutrality, the Group has proactively set relevant environmental targets. A strategic plan has been devised to align with these conservation goals, committing to the optimization of management practices and the promotion of sustainable business operations. This plan, subject to regular reviews, is the Group's pledge to lower its energy and water use, cut down on carbon emissions, and reduce waste.

USE OF RESOURCES

As the world's population grows and urban and economic landscapes expand, the demand for essential resources like energy and water increases. The Group acknowledges its role in forging a resource-efficient business model as part of its sustainability strategy.

普遍而言，動物的生存會受到極端天氣和環境惡化的嚴重影響。為了應對環境危機和隨之而來的天然資源稀缺，本集團的《環境政策》旨在保護高風險環境。為此，本集團成立了工作小組以提高組織內部的環保意識，並制定有效的策略來減輕其環境足跡。

認識到全球和國家的環境保護議程，例如追求碳中和，本集團已積極制定相關環境目標。我們制定了相關策略計劃，以確保發展步伐與目標方向保持一致，積極優化管理實踐和促進可持續的業務運作。該計劃經過定期審查，是本集團降低能源和水的使用、減少碳排放和減少浪費的承諾。




資源使用

隨著世界人口的增長和城市及經濟環境的發展，全球對能源和水等基本資源的需求也在增加。作為可持續發展戰略的一部分中，本集團明白其在建立資源高效商業模式中的角色。

OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

Through its engagement in a range of initiatives and programmes, the Group has adopted a suite of strategies to enhance the efficiency of its resource use and mitigate excessive consumption. 通過參與一系列的倡議和項目，本集團已採取一系列的策略來提高資源使用效率，並減少過度消耗。

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

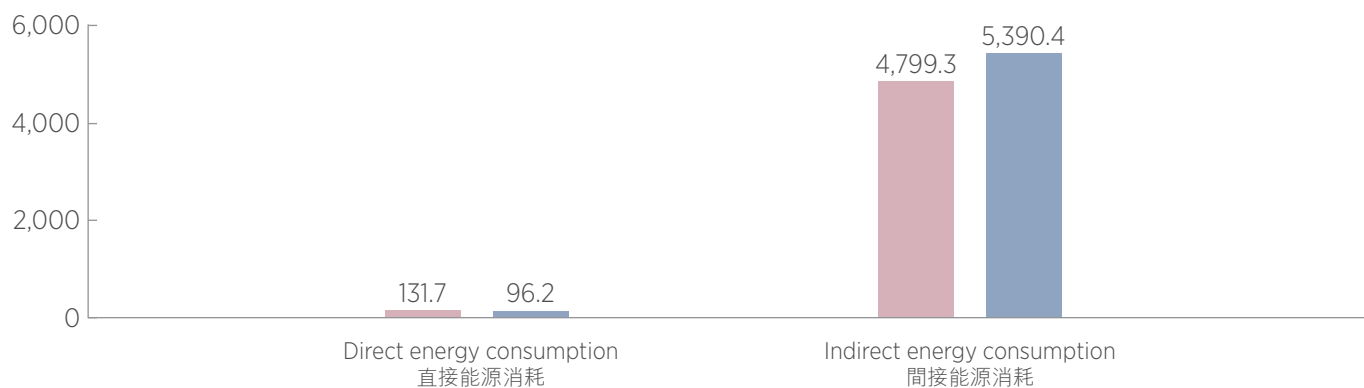
During the Year, energy consumption is majored by purchased electricity and followed by petrol, diesel and liquefied petroleum gas (“LPG”).

於本年度，能源消耗主要以外購電力為主，其次為汽油、柴油及液化石油氣(「LPG」)。

Energy Consumption 能源消耗

● 2023/24 ● 2022/23

MWh
兆瓦時



Energy consumption intensity 能源消耗密度

MWh/HKD million turnover
兆瓦時/每百萬港元營業額

2.43 2023/24 2.89 2022/23

Water resources are consumed for sanitation, process and other miscellaneous uses without facing any issue in sourcing water that is fit for purpose. During the Year, water consumed by the factories, shops and offices was 19,886.5 cubic metres, with an intensity of 9.79 tonnes/HKD million turnover.

本集團主要用水量主要用於衛生、加工和其他雜項用途，且在適用水源方面並無遇到任何問題。年內，工廠、商店及辦公室的總用水量為19,886.5立方米，用水密度為9.79噸/百萬港元營業額。

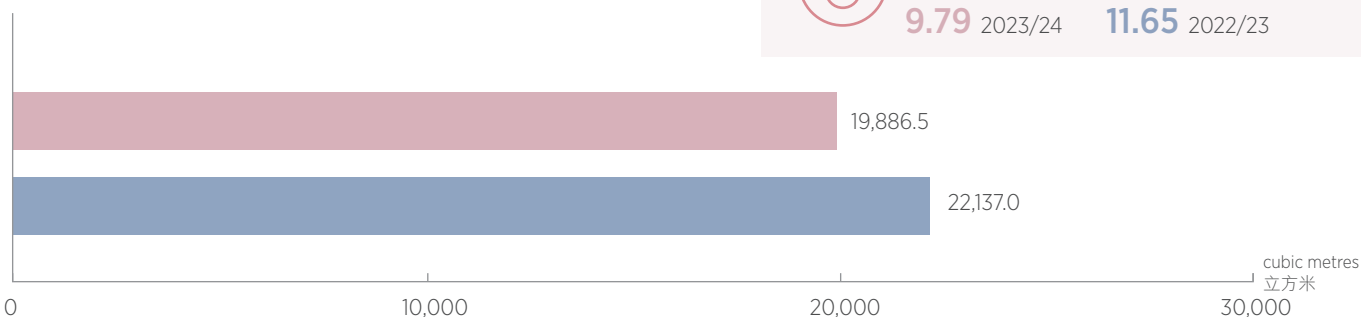
OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

Water Consumption 水資源使用

● 2023/24 ● 2022/23

Total water consumption
耗水總量



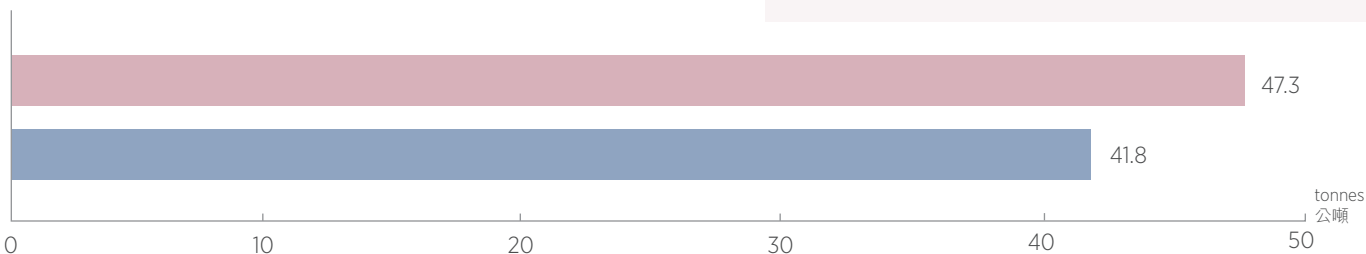
During the Year, the Group consumed a total of 47.3 tonnes packaging materials, with an intensity of 0.023/HKD million turnover.

年內，本集團共消耗包裝材料47.3噸，密度0.023公噸/每百萬港元營業額。

Packaging Materials Consumption 包裝材料消耗

● 2023/24 ● 2022/23

Total packaging materials consumption
包裝材料消耗總量



EMISSIONS

In response regulatory mandates, including the Environmental Protection Law of the PRC, the Air Pollution Control Ordinance, and the Waste Disposal Ordinance of Hong Kong, the Group has developed and implemented an Environmental Policy. This policy underscores the Group's dedication to reducing its carbon footprint and mitigating its environmental impacts.

The challenge of climate change is now a global concern. The Group emphasizes the need to cut down on carbon emissions by curbing energy use and calculating emission data for detailed oversight and control. For details on measures to save energy, please see the "Use of Resources" section.

The quantitative process is based on the guidelines¹ issued by the Electrical and Mechanical Services Department of Hong Kong and the National Development and Reform Commission of the PRC. During the Year, the Group emitted 50.6kg nitrogen oxides, 0.3kg sulphur oxides and 3.7kg respirable suspended particulates.

排放物

為回應監管規定，包括《中華人民共和國環境保護法》、香港《空氣污染管制條例》和《廢物處置條例》，本集團已制定並實施環境政策，以強調本集團對減少碳足跡和減輕環境影響的重視。

氣候變遷的挑戰現已成為全球關注的議題。本集團強調需要透過控制能源使用和計算排放數據進行詳細監督和控制來減少碳排放。有關節能措施的詳細信息，請參閱「資源使用」部分。

另外，本報告所載之量化過程以香港機電工程署及中華人民共和國國家發展和改革委員會所頒佈的指引¹為基礎。年內，本集團排放氮氧化物50.6公斤、硫氧化物0.3公斤及可吸入懸浮微粒3.7公斤。

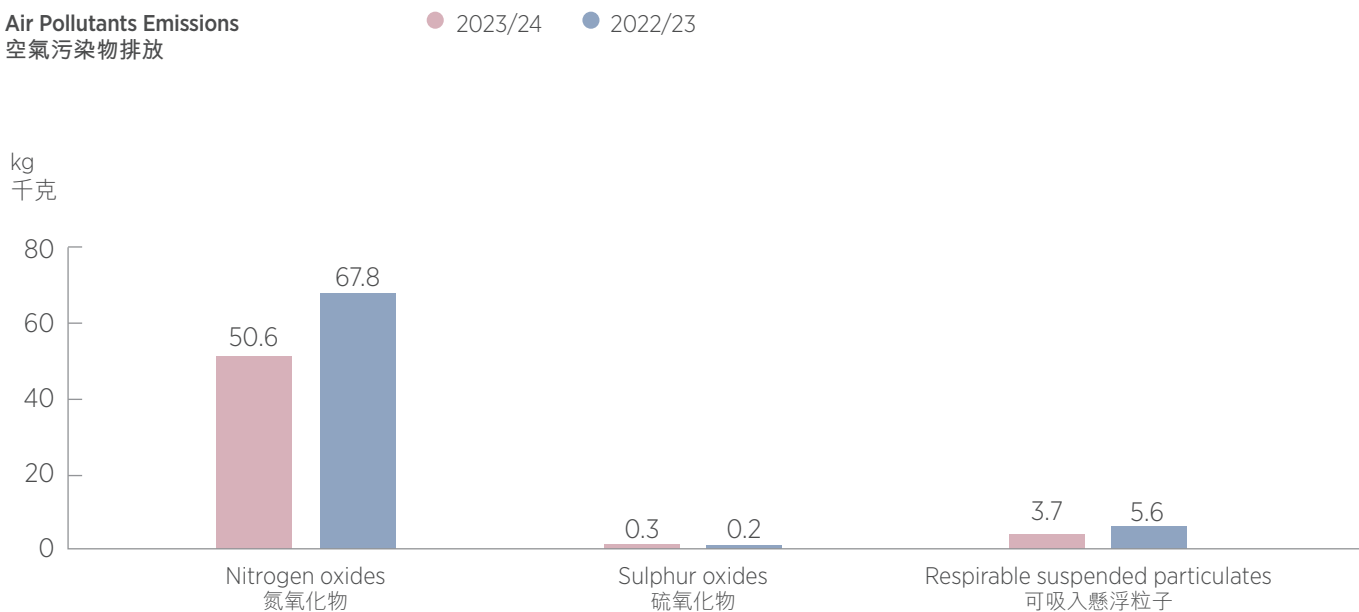
¹ "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong" and Guidelines for Accounting and Reporting Greenhouse Gas Emissions from Other Industrial Enterprises (Trial) in the PRC.

¹ 《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《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)》。

OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

Air Pollutants Emissions 空氣污染物排放



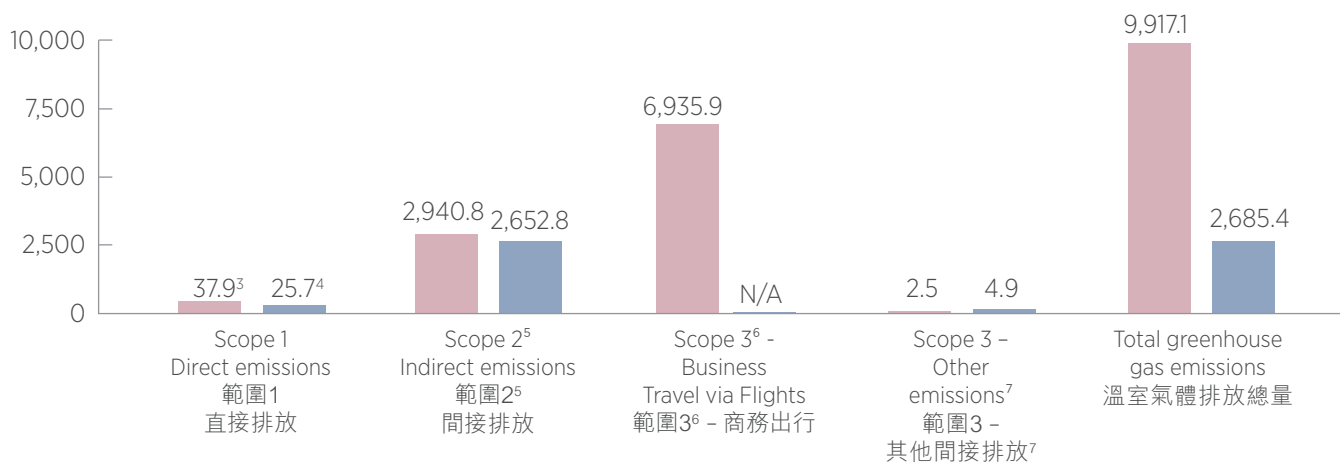
Greenhouse gases significantly impact climate change. During the Year, the Group's scope 1 & 2 emissions rose by 11.1% due to business growth. The Group also expanded our scope 3 emissions to include emissions from employees' business travel by flights, which substantially increased to 6,935.9 tonnes of CO₂. In contrast, last year's scope 3 emissions only accounted for indirect emissions from paper disposal, freshwater processing, and sewage processing in Hong Kong.

溫室氣體為導致氣候變遷的重要推手。年內，由於業務增長，本集團的範圍1和範圍2排放量增加了11.1%。同時，本集團也擴大了範圍3排放範圍，將員工搭乘航班商務旅行的排放量納入其中，因此範圍大幅增加至6,935.9噸二氧化碳排放量。相較之下，去年香港的範圍3排放量僅佔紙張棄置、淡水處理和污水處理的間接排放量。

Greenhouse Gas Emissions²
 溫室氣體排放²

● 2023/24 ● 2022/23

tonnes of CO₂ equivalent
 公噸二氧化碳當量



**Greenhouse gas emissions
intensity**

溫室氣體排放密度

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



4.88 2023/24 **N/A** 2022/23

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

**溫室氣體排放密度 (排除範圍3排放量 -
商務出行)**

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



1.47 2023/24 **1.41** 2022/23

OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

- ² 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 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》、以及中華人民共和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)》。
- ³ Including emissions from stationary source in Hung Hom and Panyu factories, mobile source in Hong Kong and Mainland China offices and Hong Kong retail stores.
- ³ 包括紅磡及番禺工廠的固定源排放、香港及中國內地辦事處及香港零售店的移動源排放。
- ⁴ Including emissions from stationary source in Hung Hom and Panyu factories, mobile source in Hong Kong and Mainland China offices and retail stores, and fugitive emissions from refrigerant.
- ⁴ 包括紅磡及番禺工廠的固定源排放、香港及中國內地辦事處及零售店的移動源排放，以及製冷劑的逸散性排放。
- ⁵ Including indirect emissions from the generation of purchased electricity.
- ⁵ 包括外購電力產生的間接排放。
- ⁶ This year’s scope 3 emissions included the indirect emissions from business travelling via flights, which was not included in last year’s figure, and caused a significant increase.
- ⁶ 今年的範圍三排放量包括了去年的數據中沒有包含的飛機商務出行的間接排放量，因此整體範圍三的排放量出現了大幅增長。
- ⁷ Including indirect emissions from paper disposal, freshwater processing and sewage processing in Hong Kong.
- ⁷ 包括香港廢紙處理、淡水處理及污水處理的間接排放。

Waste

The Group also advocates for minimizing waste and reclaiming resources. This is part of a broader strategy to mitigate its environmental impact. A testament to this commitment is the replacement of plastic teaspoons with stainless steel alternatives in its offices, a move driven by the increasing evidence of plastic's detrimental effects. Furthermore, the Group fosters a culture of sustainability among its workforce by encouraging practices such as recycling and the efficient use of materials to prolong the lifespan of products.

During the Year, digitalization in the office led to a significant drop in non-hazardous waste, with consumption reducing to 6.6 tonnes. In contrast, hazardous waste production remained lower at 0.8 tonnes.

廢棄物

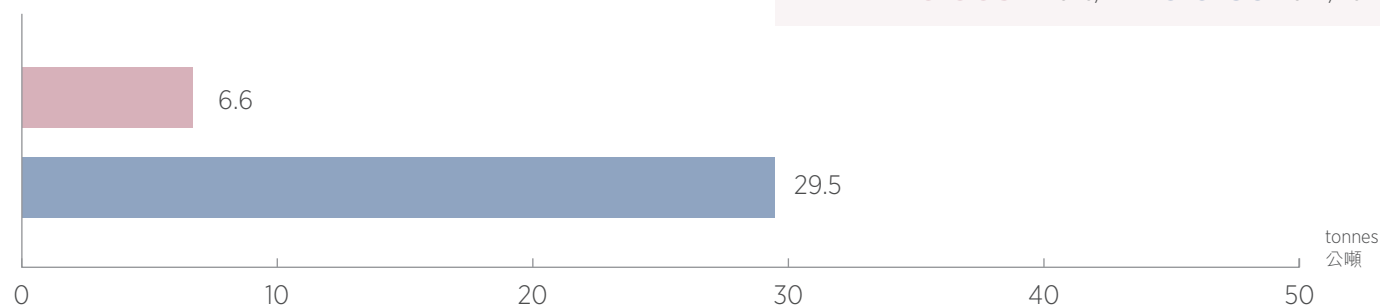
本集團積極倡導盡量減少浪費，同時推廣資源回收，是減輕其環境影響的整體策略的一部分。為證明承諾，面對在越來越多的證據顯示塑膠對環境的危害，辦公室使用不銹鋼替代品取代塑膠茶匙。此外，本集團透過鼓勵回收和有效利用材料，在員工中培養可持續發展文化，以延長產品的使用壽命。

年內，辦公室的數碼電子化導致無害廢棄物大幅減少，消耗量減少至6.6噸。相比之下，危險廢棄物產量仍較低，為0.8噸。

Non-hazardous Waste 無害廢棄物

● 2023/24 ● 2022/23

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



0.0032 2023/24 0.0156 2022/23

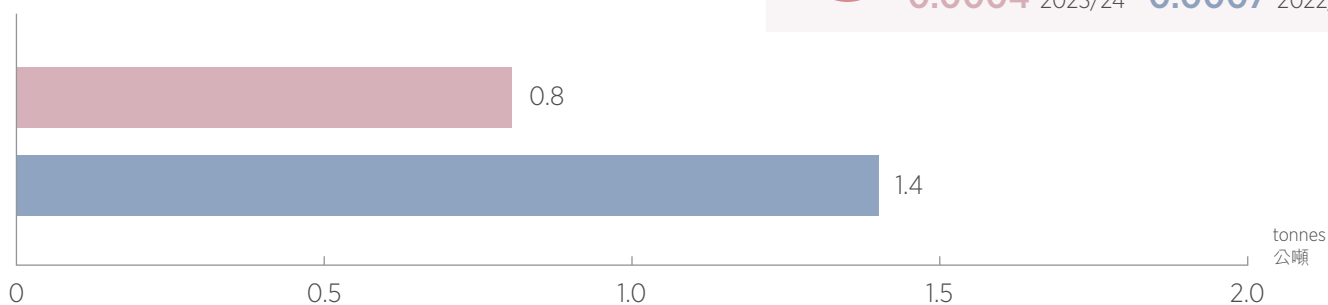
OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

Hazardous Waste 有害廢棄物

● 2023/24 ● 2022/23

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 2023/24 0.0007 2022/23

In response to the potential harm from improper sewage disposal, the Group has implemented a robust sewage management system. This system features advanced sewage treatment units that perform a three-stage filtration of wastewater before it settles. Moreover, the Group has partnered with certified sludge recycling firms to ensure the safe and efficient collection of sludge.

NATURAL AND ENVIRONMENTAL RESOURCES

In its commitment to environmental stewardship, the Group proactively seeks to mitigate the environmental effects of its business practices, although its operations do not involve serious pollution. Guided by its Environmental Policy, the Group has adopted strategies to lower its emissions and optimize its use of resources. These strategies include the procurement of paper certified by the Forest Stewardship Council and the promotion of paper purchases from sustainably managed forests.

Beyond the existing policy and initiatives, the Group will adopt a holistic management system and define clear performance metrics. This proactive approach will facilitate the effective monitoring and mitigation of our environmental footprint, underscoring the Group's commitment to sustainable growth.

為因應污水處理不當帶來的潛在危害，本集團實施了健全的污水管理系統。該系統具有先進的污水處理裝置，可在廢水沉澱之前進行三級過濾。此外，本集團也與經過認證的污泥回收公司合作，確保安全且有效率地收集污泥。

天然及環境資源

在對環境管理的承諾中，本集團積極尋求減輕其業務實踐對環境的影響，縱使營運不涉及嚴重污染，同時根據環境管理框架，採取了降低排放和優化資源利用的策略，包括採購經森林管理委員會認證的紙張以及促進購買從可持續管理的森林而來的紙張。

除現有政策和措施外，本集團採用整體管理系統並制定明確的績效指標。這種積極主動的方法將有助於有效監測和減輕我們的環境足跡，突顯本集團對可持續成長的承諾。

CLIMATE CHANGE

The pursuit of economic and social progress, while beneficial, often comes with environmental trade-offs that are largely irreversible. This underscores the importance of proactive environmental management and climate risk mitigation. The Group's sustainability strategy is a commitment to this proactive approach, aiming to preserve the environment for future generations.

In a proactive step towards enhanced climate risk management, the Group has initiated a collaboration with an external consultant. This partnership is aimed at conducting a preliminary assessment of climate risks. By identifying potential climate risks in advance, the Group intends to strengthen its climate risk preparedness and response strategies.

氣候變化

追求經濟和社會進步雖然有利，但往往會帶來不可逆轉的環境影響，顯出了主動環境管理和氣候風險緩解的重要性。因此，本集團的可持續發展策略，就是對這主動管理方針的承諾，旨在為下一代保護環境。

為了積極加強氣候風險管理，集團已開始與外部顧問合作，旨在對氣候風險進行初步評估，並透過事先識別潛在的氣候風險，加強氣候風險準備和應對策略。

OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

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

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

OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

In response to anticipated climate risks, the Group is committed to formulating and enacting strategies that not only manage these risks but also reinforce the Group's capacity for climate resilience. This strategic adaptation is key to ensuring the Group's path of sustainable development is both enduring and robust.

The Group also takes proactive steps to adapt to the business challenges posed by climate change. The increasing frequency of extreme weather events, such as heavy rainstorms and severe droughts, has underscored the importance of effective climate risk management. To this end, the Group has established a comprehensive framework of measures and policies. These include the development of specific guidelines and contingency plans, as well as the procurement of insurance policies that provide coverage for fire, flood, and typhoon damage to the Group's assets, in the event of the issuance of a Black Rainstorm Warning and Typhoon Signal No. 8.

Going forward, the Group is committed to ongoing evaluation of its operational climate change impacts, enforcement of risk mitigations, and environmental impact reduction of routine operations through diverse control measures.

為因應預期的氣候風險，本集團致力於制定和實施策略，不僅管理這些風險，也增強本集團的氣候適應能力，是確保集團可持續發展之路持久穩健的關鍵。

本集團也採取積極措施應對氣候變遷所帶來的業務挑戰。暴雨、嚴重乾旱等極端天氣事件日益頻繁，凸顯了有效氣候風險管理的重要性。為此，本集團建立了全面的措施和政策架構。其中包括制定具體指引和應急計劃，以及購買保險，以在發佈黑色暴雨警告和8號颱風信號時為集團資產提供火災、水災和颱風損害的保障。

展望未來，本集團致力於持續評估其營運對氣候變遷的影響，實施風險緩解措施，並透過多種控制措施減少日常營運對環境的影響。

OUR COMMUNITY

我們的社區

The Group's dedication to sustainability is demonstrated by its efforts to achieve a harmonious balance between economic growth, social development, and environmental protection. This commitment is further exemplified by its proactive engagement in community development initiatives, as outlined in its Community Investment Policy. By partnering with and contributing to non-governmental organizations through donations and volunteerism, the Group actively participates in addressing community needs and fostering the growth of various organizations, thereby underscoring its role as a responsible corporate citizen.

TSLF contributes to the sustainable growth of Hong Kong's jewellery industry and the preservation of the Group's artisanal heritage. It also supports the development of creative industries. For more information on TSLF's activities during the Year, please refer to the section headed "The TSL | 謝瑞麟 Foundation" of the Company's 2023/2024 Annual Report.

The Group is dedicated to nurturing the development of the community and building an inclusive society, with the aim of cultivating a harmonious community. The Group will persist in assessing and refining its management approaches and strategies to promote favorable cultural and community development.

本集團致力於實現經濟增長、社會發展和環境保護之間的和諧平衡，體現了本集團對可持續發展的奉獻精神。正如《社區投資政策》所述，本集團積極參與社區發展計劃，透過與非政府組織合作，同時透過捐贈和志願服務為非政府組織做出貢獻，積極參與解決社區需求並促進各類組織的發展，並凸顯其作為負責任的企業公民的角色。

謝瑞麟基金致力於香港珠寶業的可持續發展，以及本集團傳統工藝的保護。同時，TSLF也支持創意產業的發展。有關謝瑞麟基金年內活動的更多資訊，請參閱本公司2023/2024年報「TSL | 謝瑞麟基金」章節。

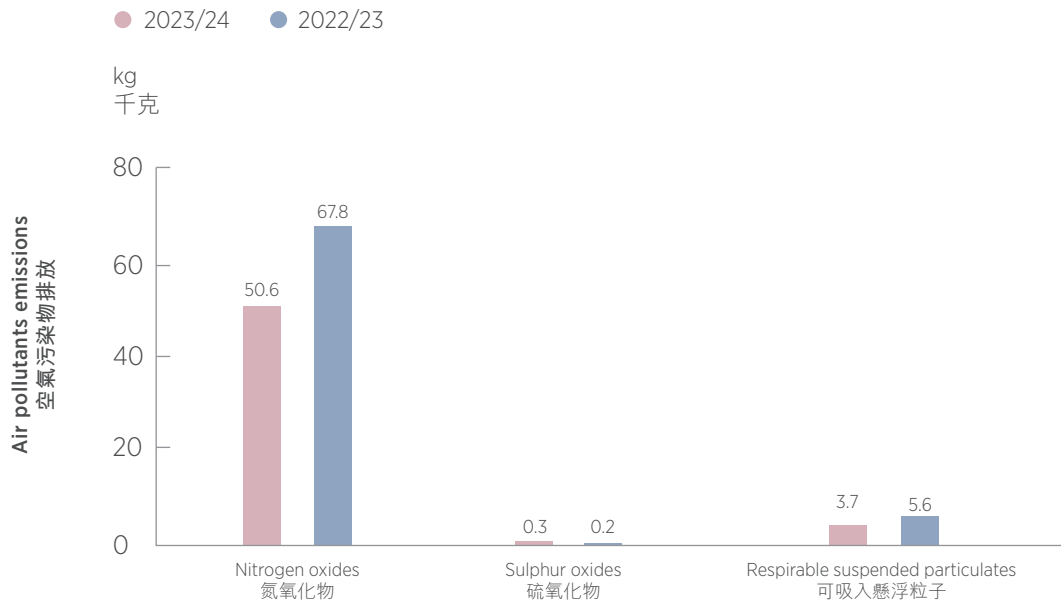
本集團致力於培育社區發展，並積極構建具包容性的社會，以培育和諧社區為目標。本集團將持續評估及改善自身管理方法及策略，以促進良好的文化及社區發展。

KEY PERFORMANCE OVERVIEW

關鍵績效總覽

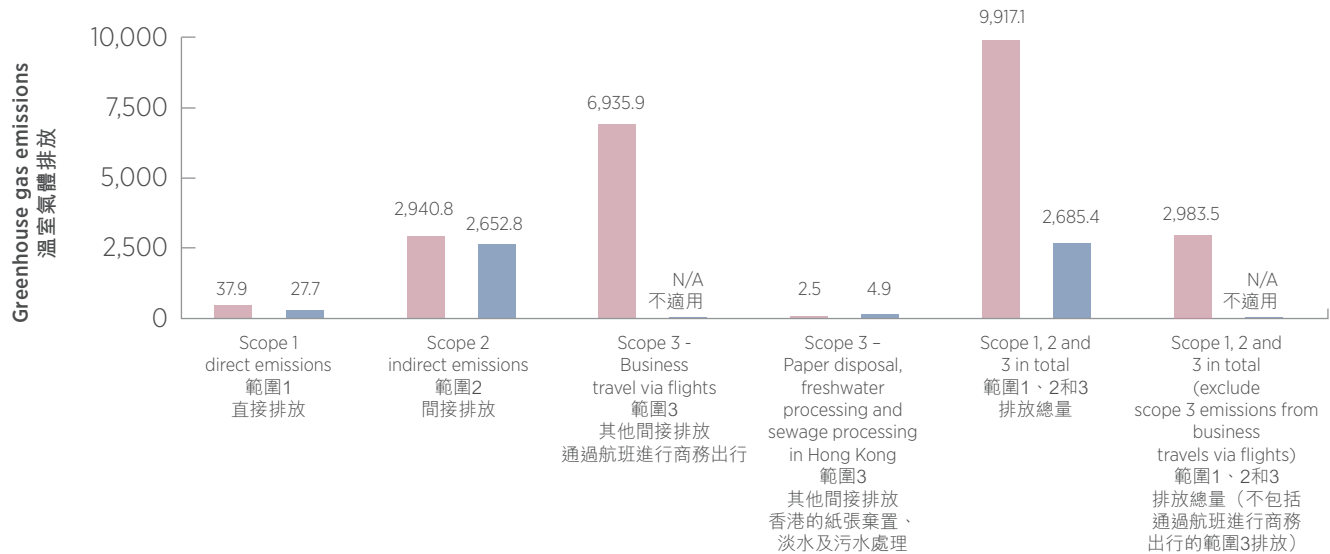
ENVIRONMENTAL PERFORMANCE OVERVIEW

環境表現總覽



● 2023/24 ● 2022/23

tonnes of CO₂ equivalent
公噸二氧化碳當量



Greenhouse gas emissions intensity

溫室氣體排放密度

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



4.88 2023/24 N/A 2022/23

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

溫室氣體排放密度 (不包括通過航班進行商務出行的範圍3排放)

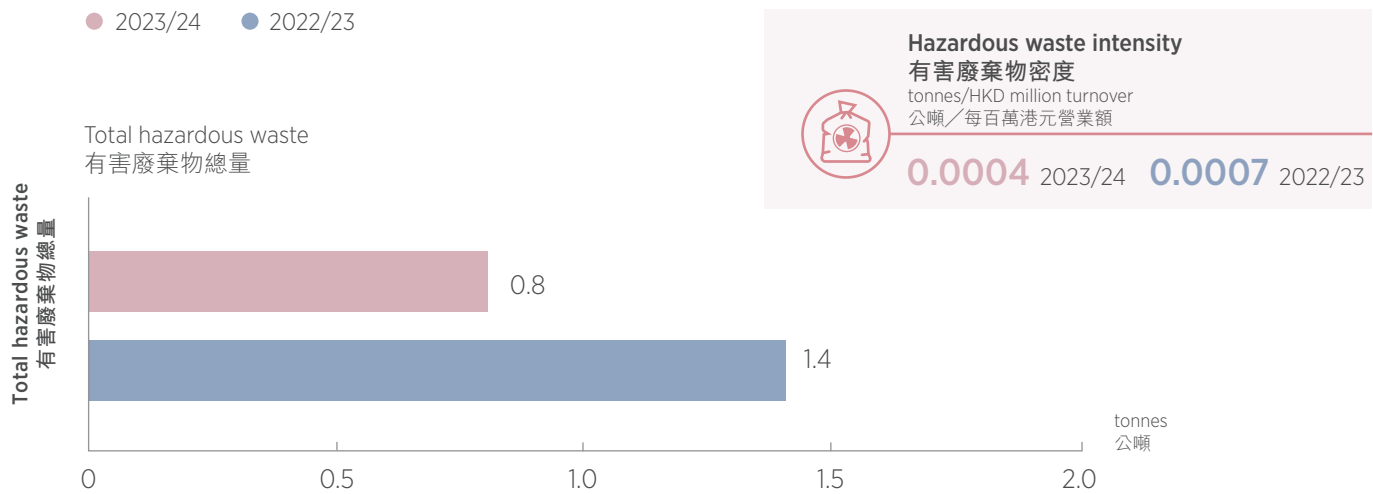
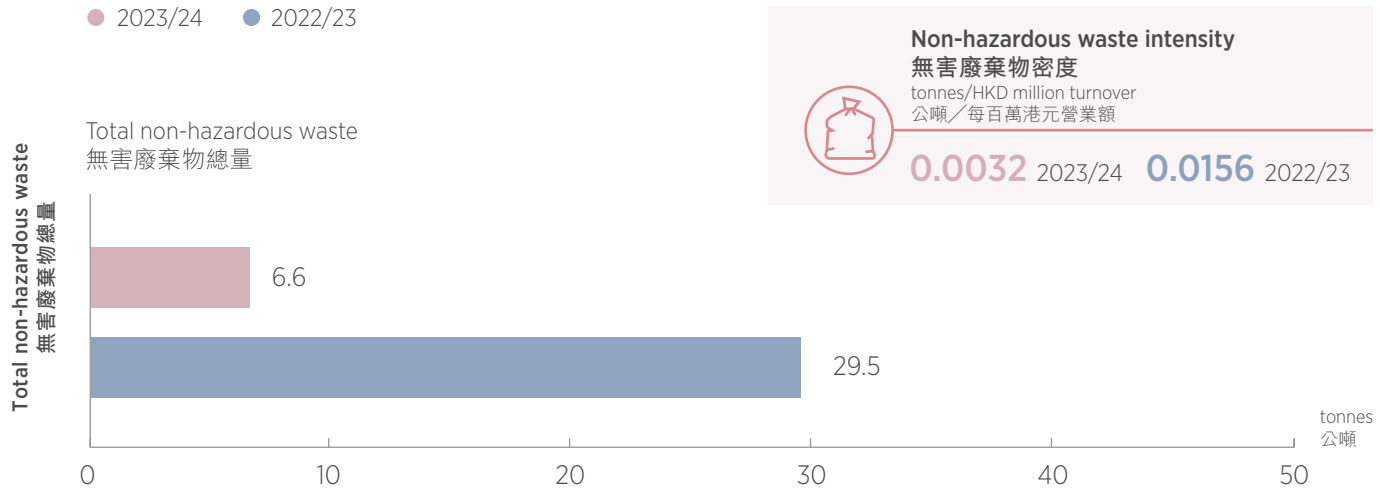
tonnes of CO₂ equivalent/HKD million turnover
公噸二氧化碳當量/每百萬港元營業額



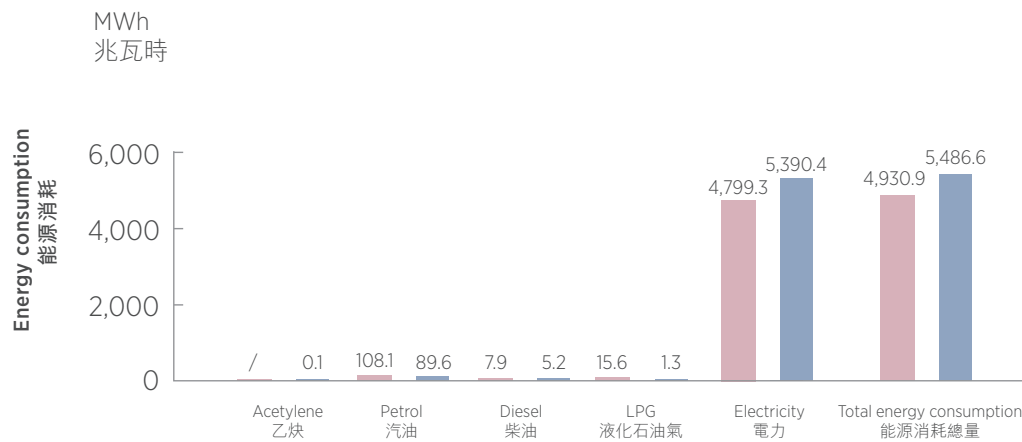
1.47 2023/24 1.41 2022/23

KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)



● 2023/24 ● 2022/23

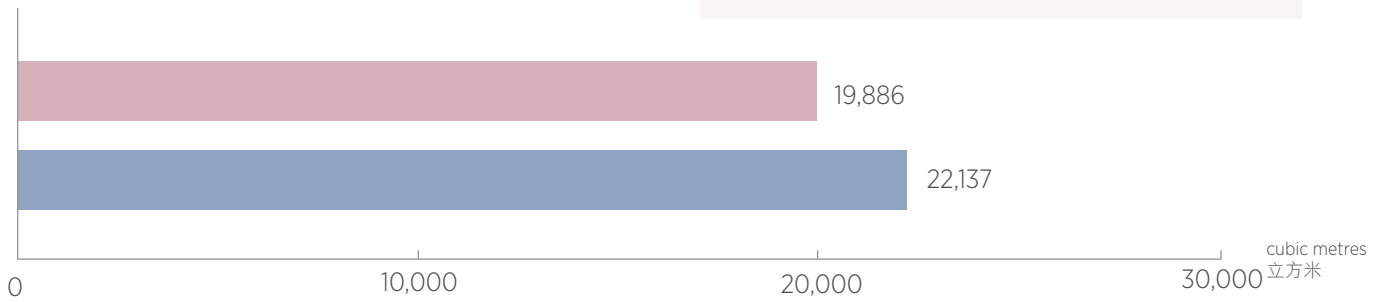


KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

● 2023/24 ● 2022/23

Total water consumption
耗水總量



Water consumption intensity

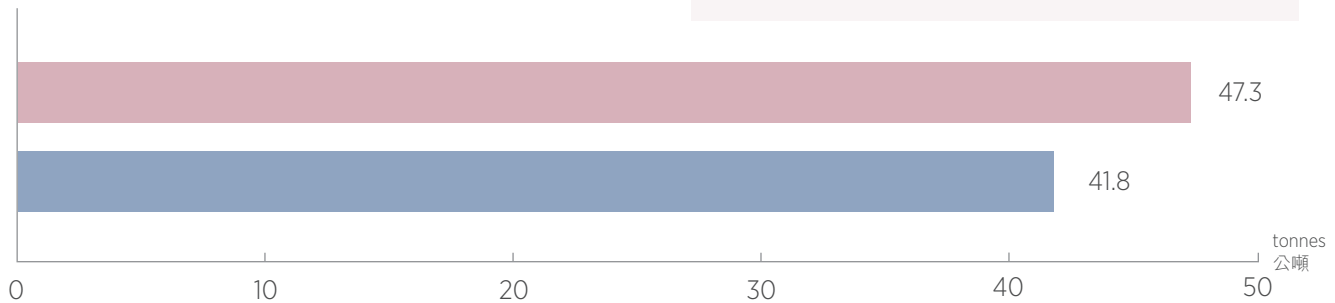
耗水密度

cubic metres/HKD million turnover
立方米/每百萬港元營業額

9.79 2023/24 11.65 2022/23

● 2023/24 ● 2022/23

Total packaging materials consumption
包裝材料消耗總量



Packaging materials consumption intensity

包裝材料消耗密度

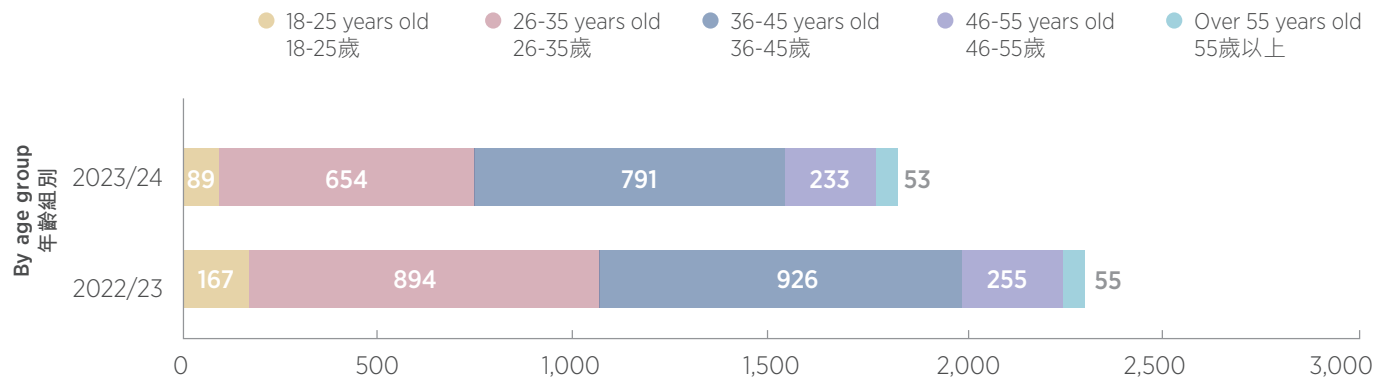
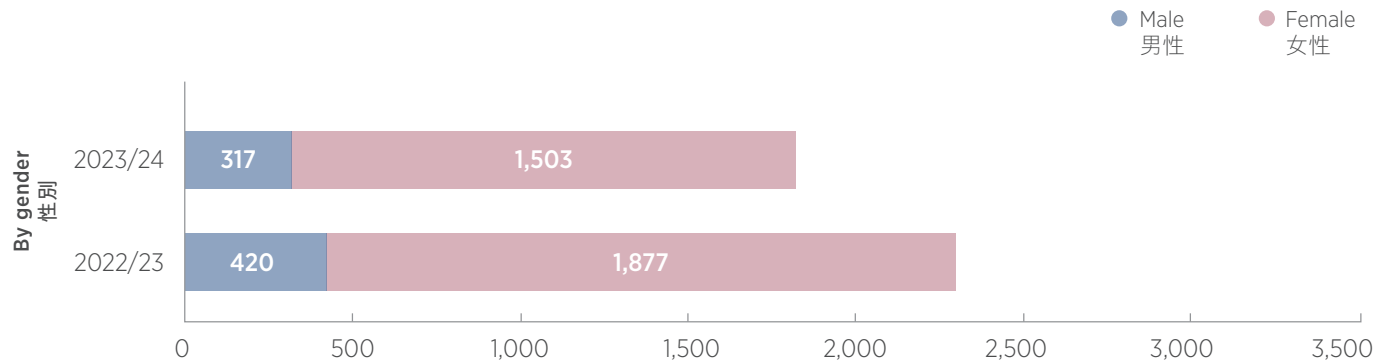
tonnes/HKD million turnover
公噸/每百萬港元營業額

0.023 2023/24 0.022 2022/23

SOCIAL PERFORMANCE OVERVIEW

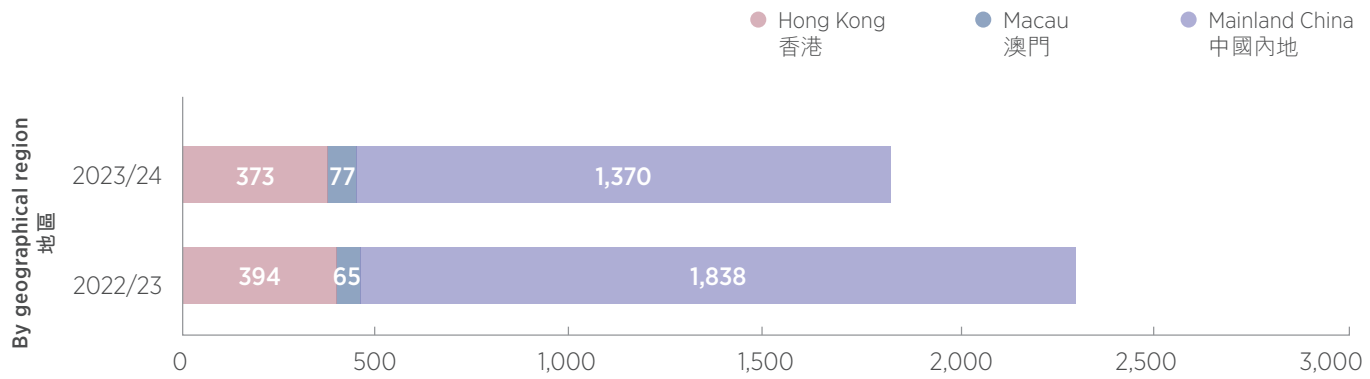
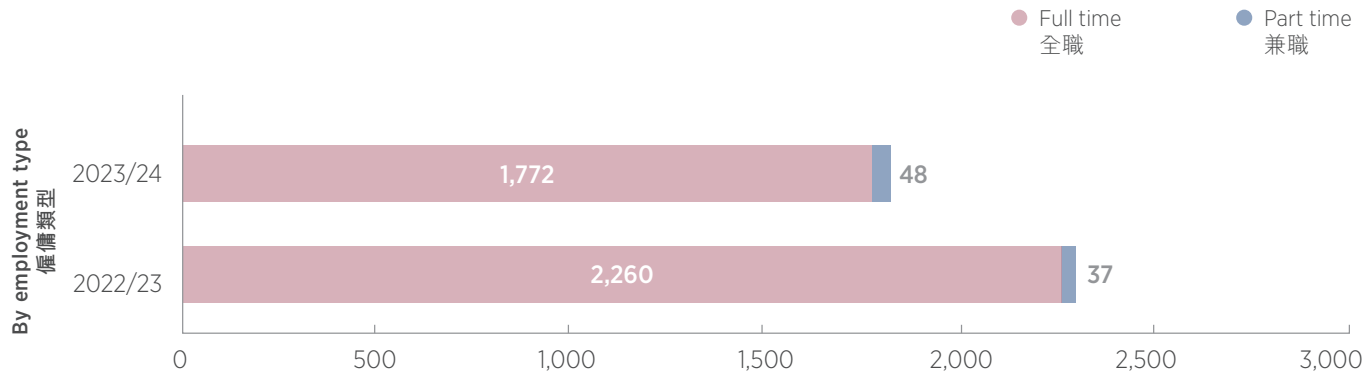
社會績效概覽

Number of employees
員工人數



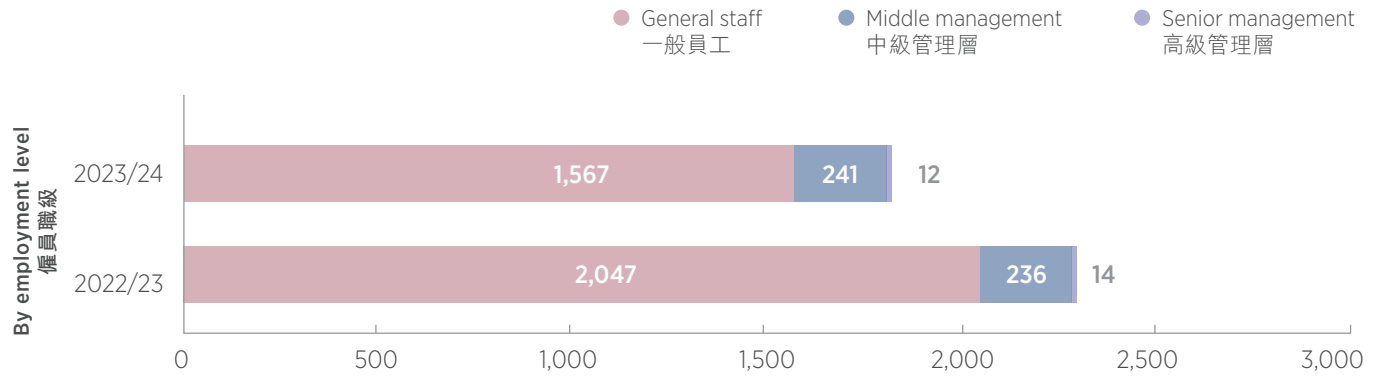
KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)



KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

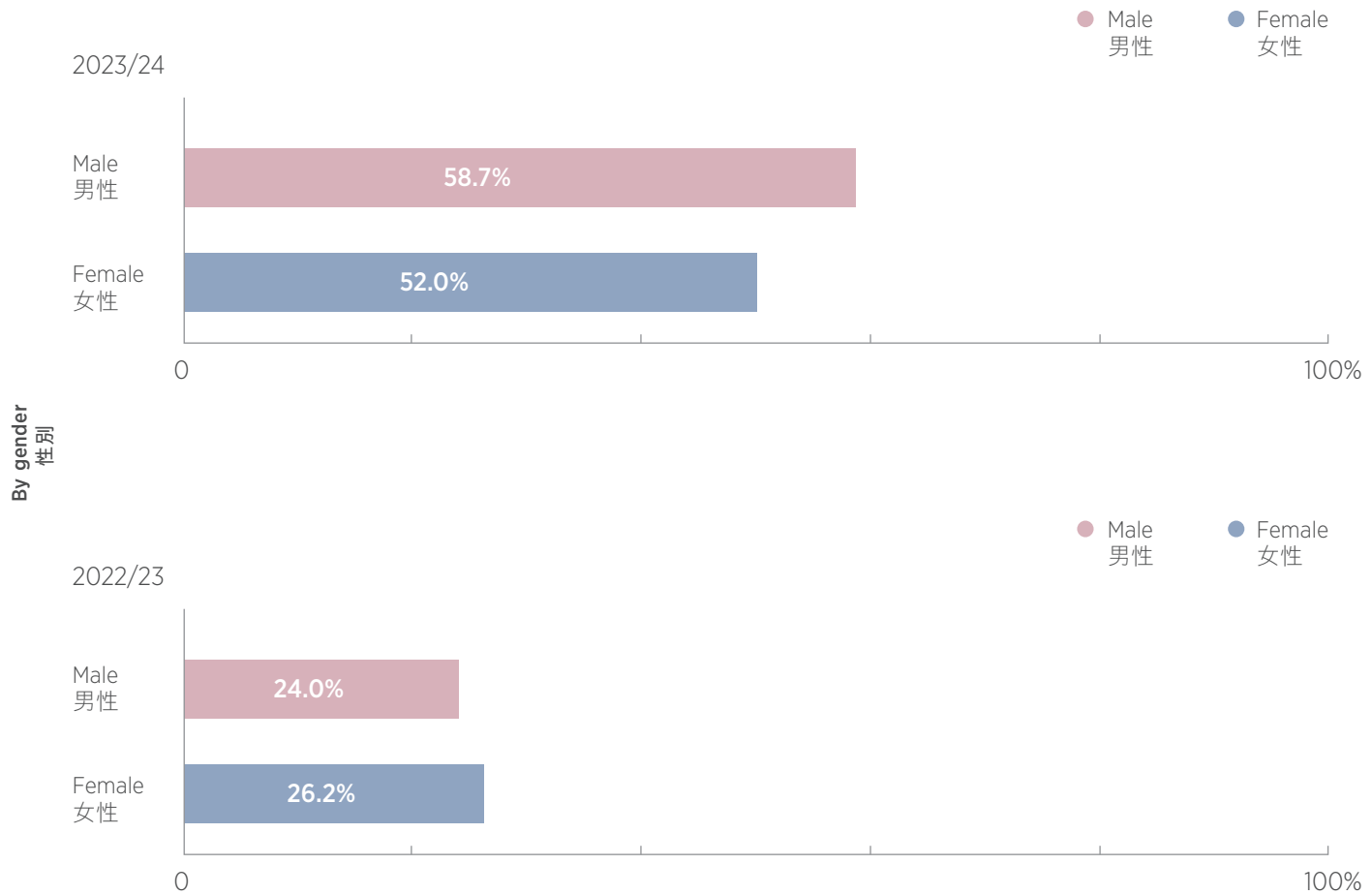


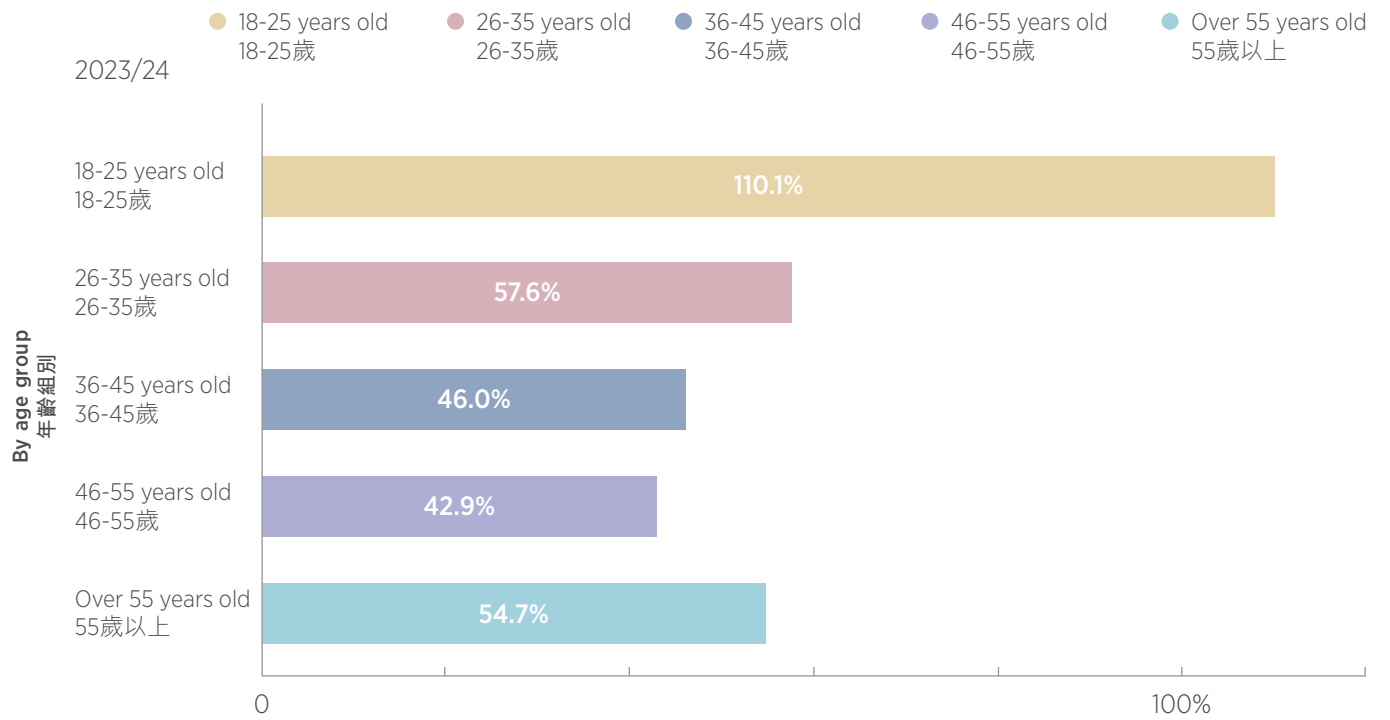
KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

Employee turnover rate

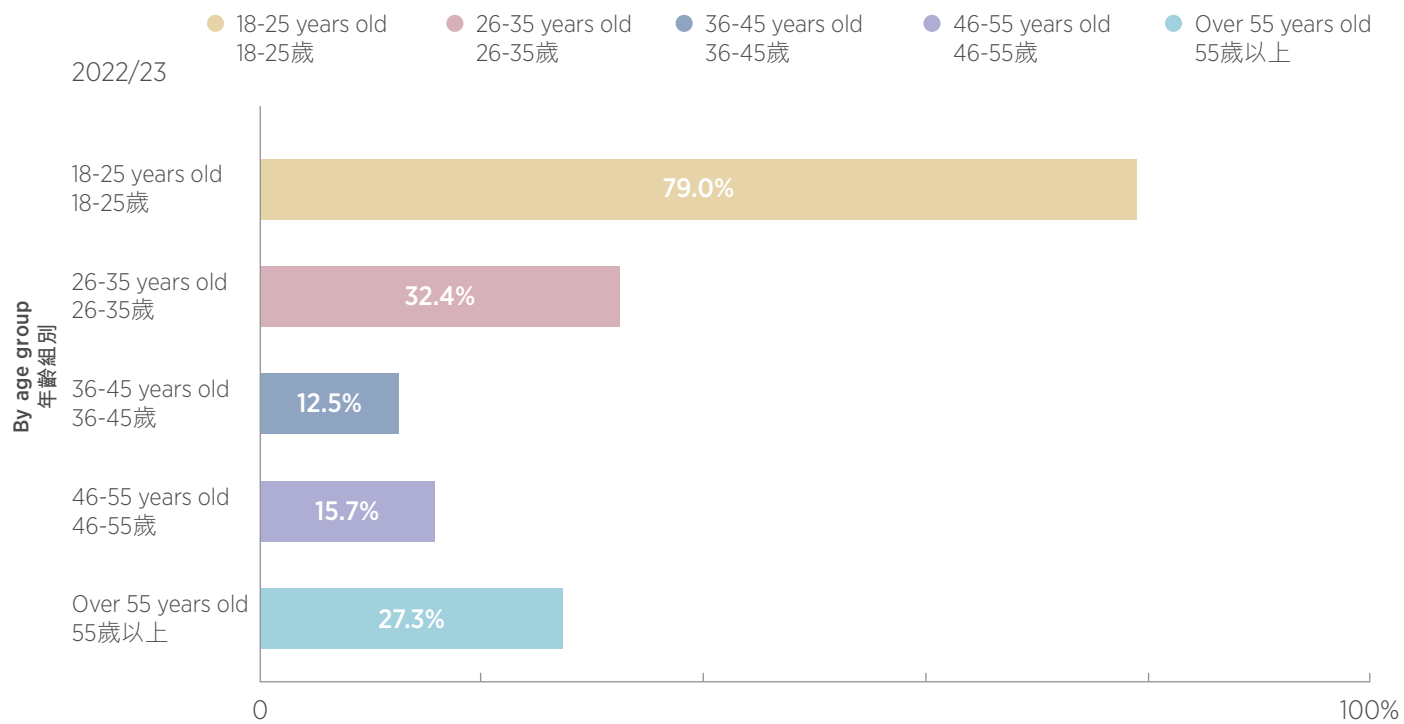
員工流失率





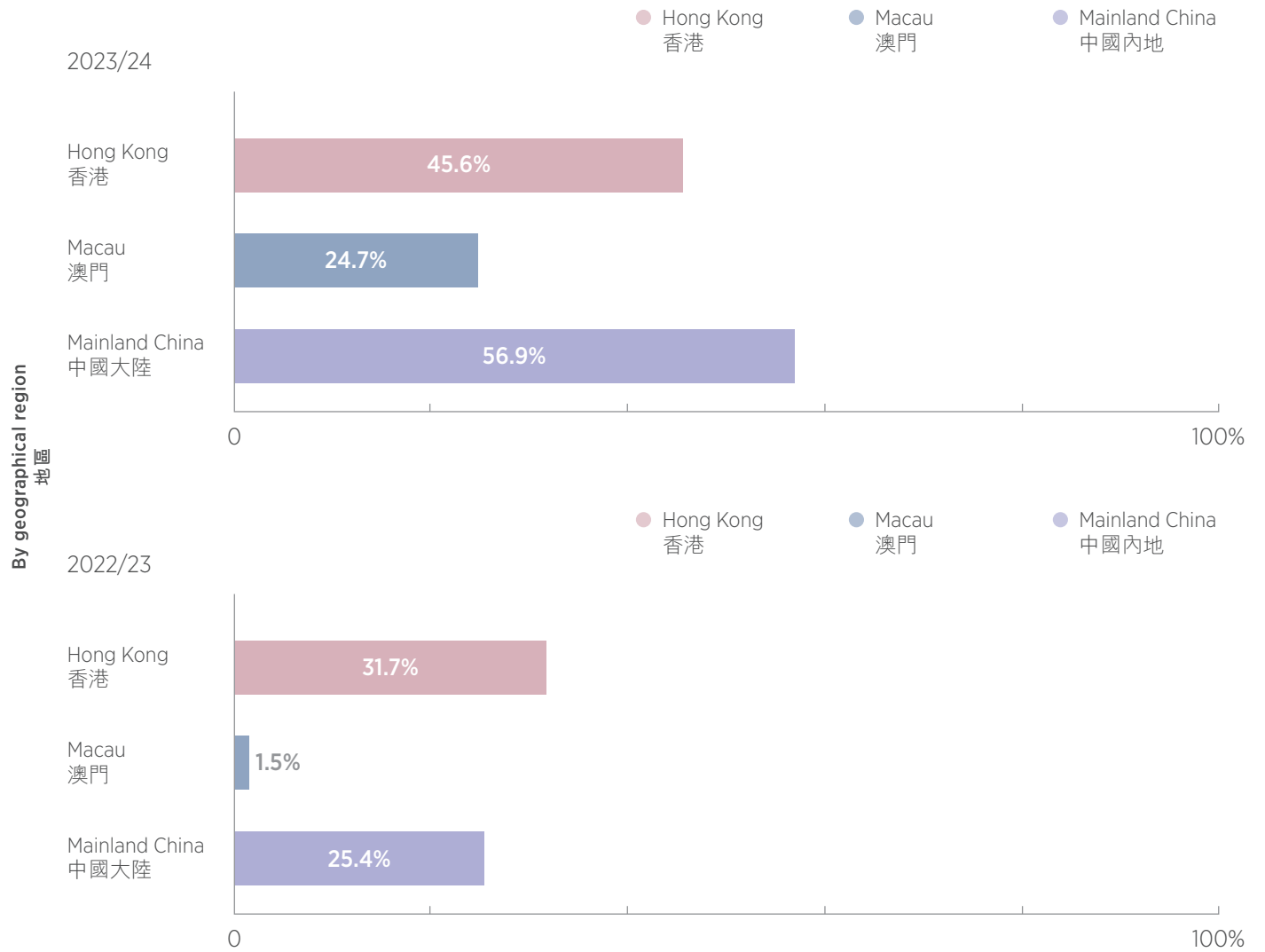
KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)



KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)



KEY PERFORMANCE OVERVIEW (CONTINUED)

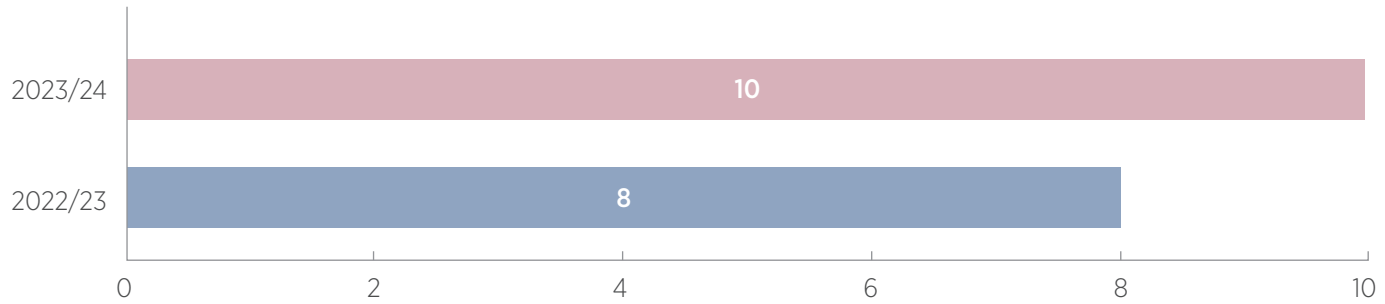
關鍵績效總覽(續)

Health and safety⁸

健康與安全⁸

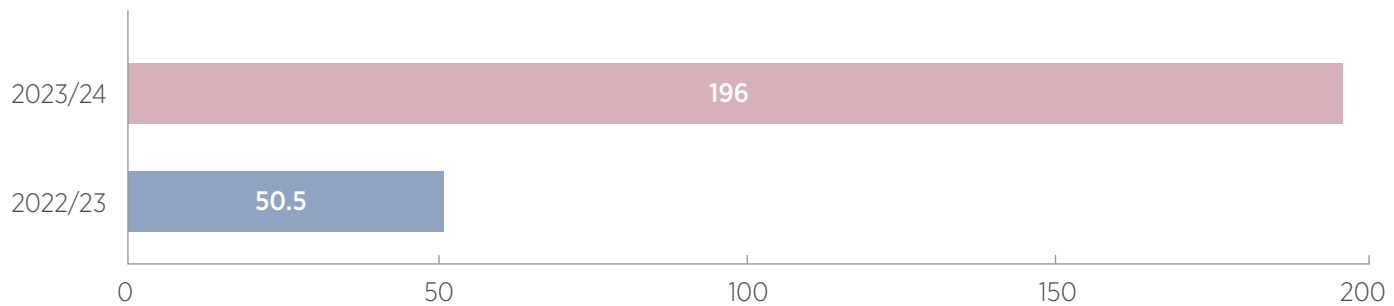
● 2023/24 ● 2022/23

Number of work-related injuries
因工受傷個案



● 2023/24 ● 2022/23

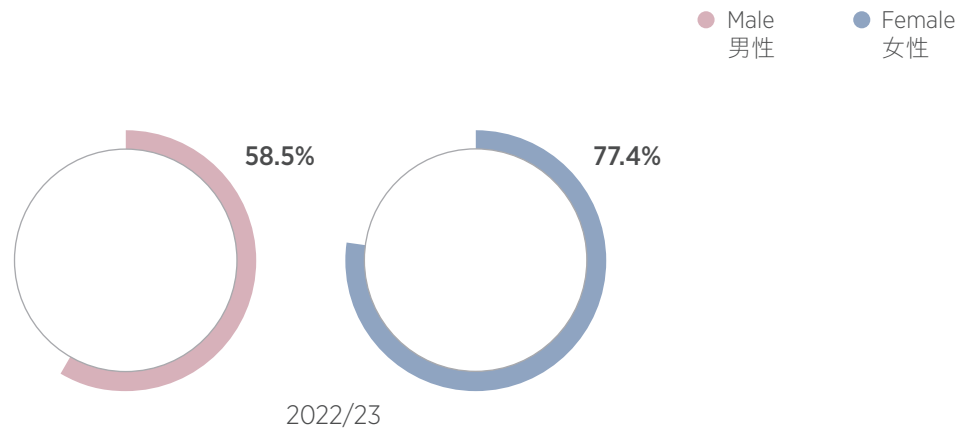
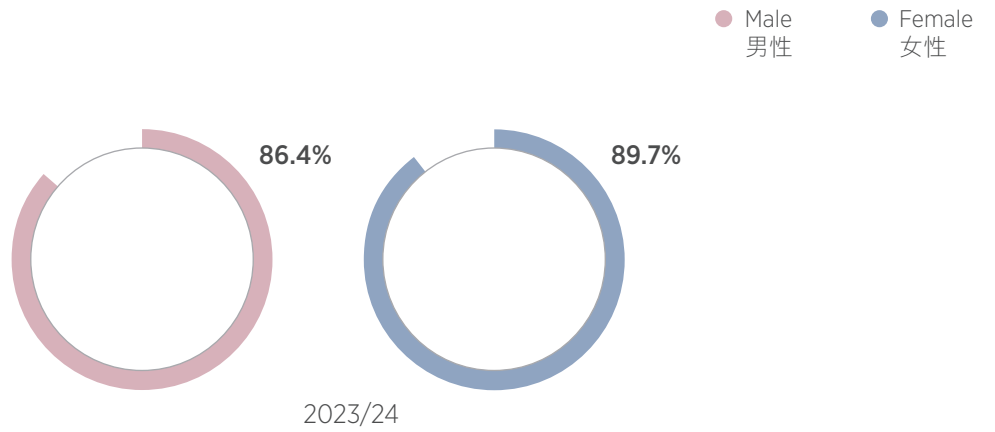
Lost days due to work-related injuries
因工傷損失的工作日數



⁸ There were no work-related fatalities occurred in the past three years (including the Year). ⁸ 過去三年(包括本年度)沒有發生因工死亡事故。

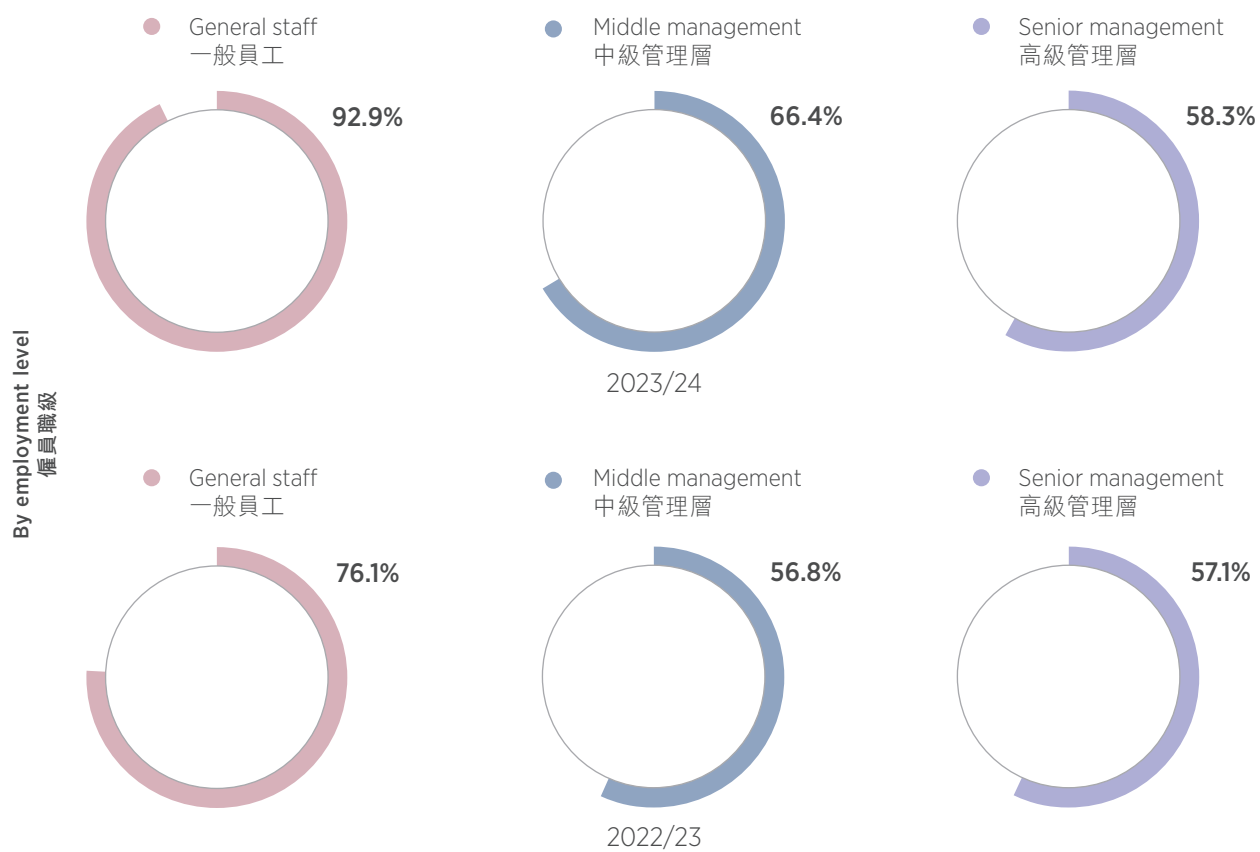
Percentage of employees trained
受訓員工百分比

By gender
性別

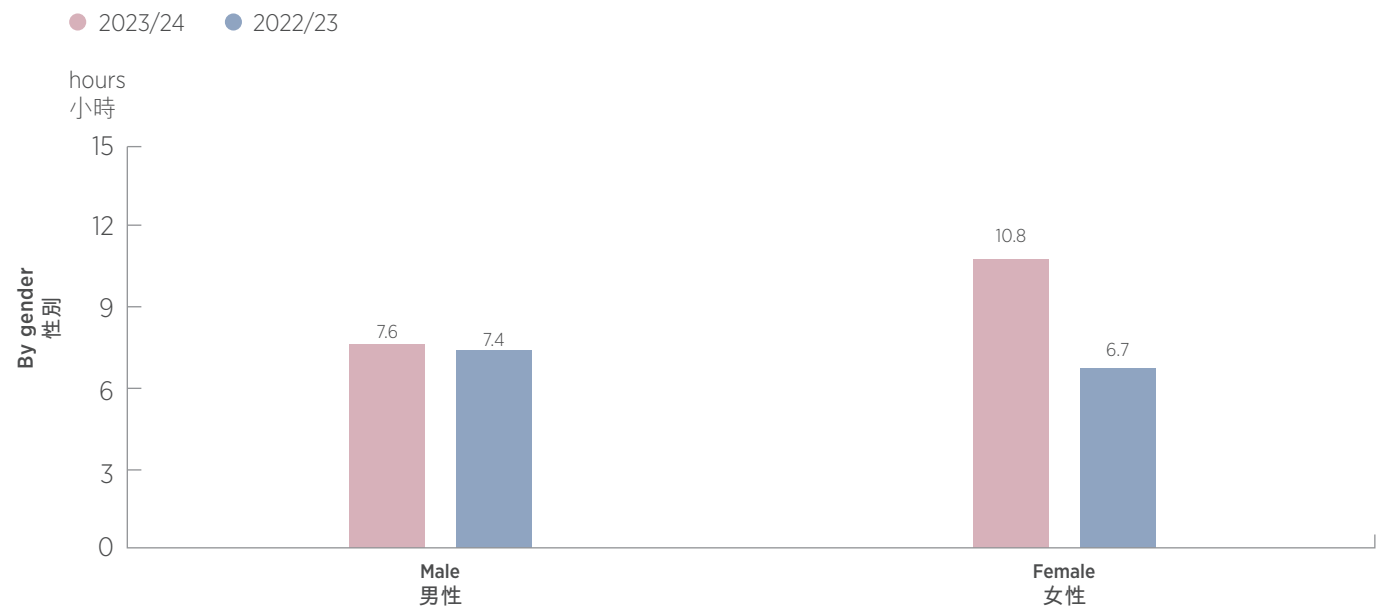


KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

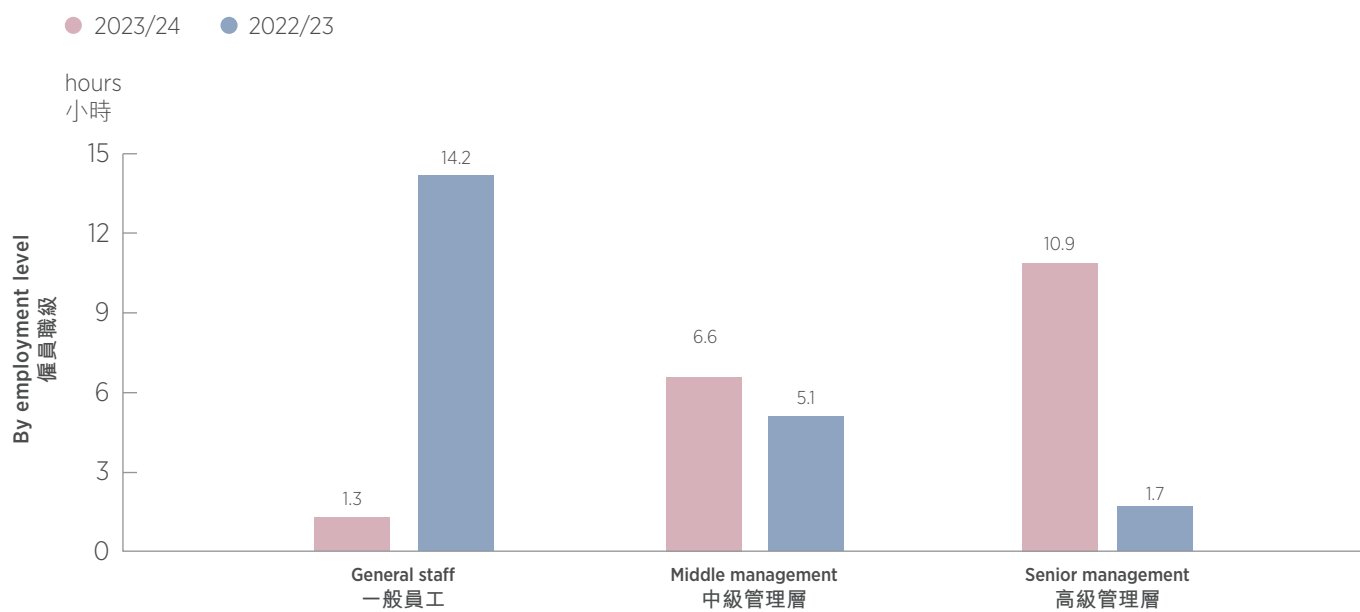


Average training hours
平均受訓時數



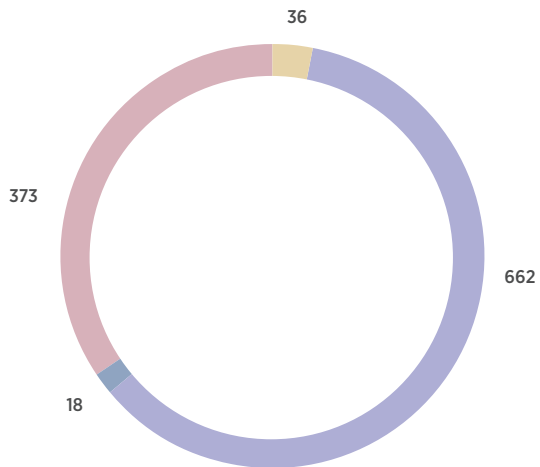
KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)



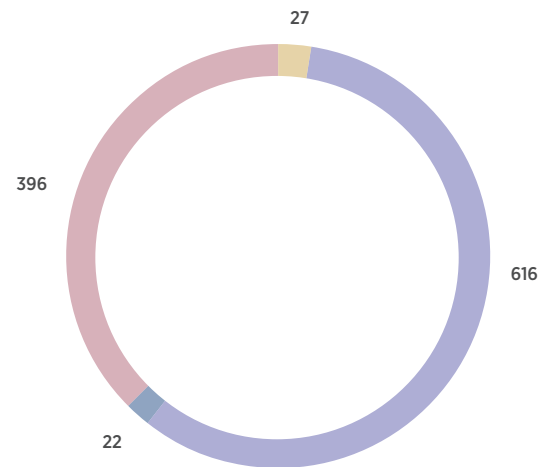
Number of suppliers by geographical region
按地區劃分的供應商數目

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



2023/24

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



2022/23

KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

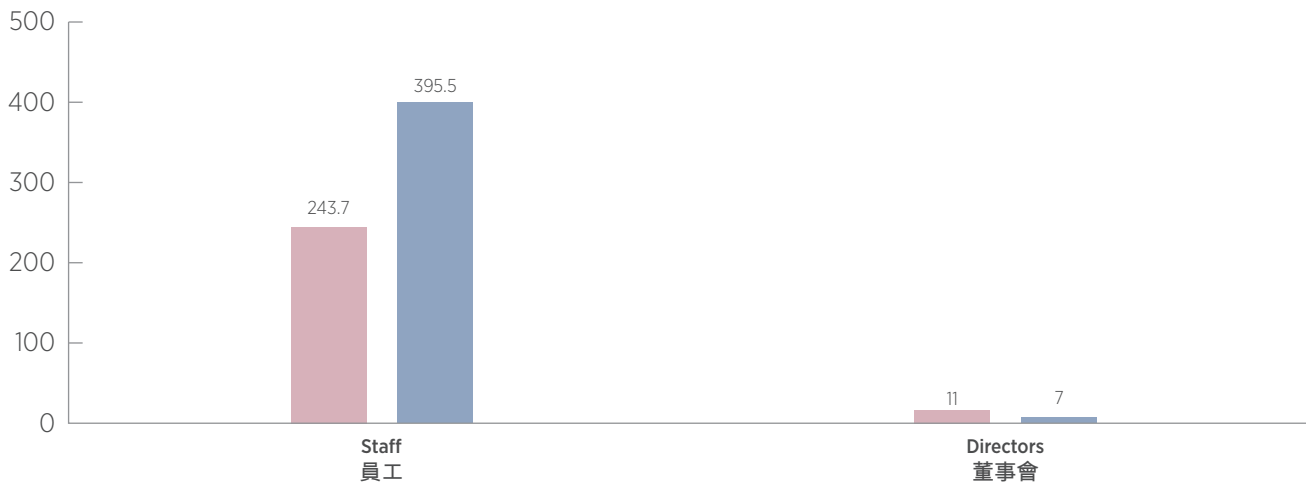
Anti-corruption training hours

反貪污培訓時數

● 2023/24 ● 2022/23

hours

小時



ESG REPORTING GUIDE CONTENT INDEX

環境、社會及管治報告指引內容索引

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

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

環境、社會及管治報告指引內容索引(續)

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

Aspect 層面	Description 描述	Page/Remark 頁碼 / 備註
B1 Employment 僱傭		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	22-24
一般披露	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	
B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	47-49
B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	50-53
B2 Health and Safety 健康與安全		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	20-21
一般披露	有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	54
B2.2	Lost days due to work injury. 因工傷損失工作日數。	54
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	20-21

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

環境、社會及管治報告指引內容索引(續)

Aspect 層面	Description 描述	Page/Remark 頁碼 / 備註
B3 Development and Training 發展與培訓		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	25-26
B3.1	The percentage of employees trained by gender and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	55-56
B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	57-58
B4 Labour Standards 勞工準則		
General Disclosure 一般披露	Information on: (a) the policies; and (a) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (a) 遵守對發行人有重大影響的相關法律及規例的資料。	22-24
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。	23
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。	24

Aspect 層面	Description 描述	Page/Remark 頁碼／備註
B5 Supply Chain Management 供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	14, 16, 18-19
B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	59
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	14, 16, 18-19
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	14, 16, 18-19
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	14, 16, 18-19

ESG REPORTING GUIDE CONTENT INDEX (CONTINUED)

環境、社會及管治報告指引內容索引(續)

Aspect 層面	Description 描述	Page/Remark 頁碼 / 備註
B6 Product Responsibility 產品責任		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：	14-17
B6.1	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 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。	14
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。	15
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。	13
B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	16-17
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。	15

Aspect 層面	Description 描述	Page/Remark 頁碼 / 備註
B7 Anti-corruption 反貪污		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的：	11-12
B.7.1	(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the year. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	13
B.7.2	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。	11-12
B.7.3	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。	13, 60
B8 Community Investment 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和確保其業務活動會考慮社區利益的政策。	41
B8.1	Focus areas of contribution. 專注貢獻範疇。	41
B8.2	Resources contributed to the focus area. 在專注範疇所動用資源。	41

T S L | 謝瑞麟