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THE NEXT ERA



T S L | 謝瑞麟

2022/2023 ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT  
環境、社會及管治報告

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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 seventh 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




The Report covers the ESG management and performance for the period from 1 April 2022 to 31 March 2023 (the “Year”). Aligned with the scope of the previous reports, the Group discloses information and data of the core businesses, the manufacturing and retail of jewellery in Hong Kong, Macau and Mainland China.

以可持續的方式平衡經濟、環境及社會的發展和保育成為全球面臨的最大挑戰之一。隨著不同範疇的可持續發展的重要性與日俱增，謝瑞麟珠寶(國際)有限公司(「本公司」，連同其附屬公司，「本集團」)承諾盡其所能實踐環保及可持續的營運。

在追求企業可持續發展的過程中，環境、社會及管治(「ESG」)扮演十分重要的角色。此《環境、社會及管治報告》(「本報告」)是本集團第七份披露ESG相關事宜的報告，可於香港聯合交易所有限公司(「聯交所」)的網站，以及本公司網站(ir.tslj.com)中「投資者」部分的「環境、社會及管治報告」分部瀏覽及下載。

### 報告期間及範圍

本報告涵蓋由2022年4月1日至2023年3月31日期間(「本年度」)的ESG管理和表現。本集團維持與往年一致的報告範圍，披露了位於香港、澳門和中國內地之珠寶製造及零售的核心業務的資料和數據。

	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	24	4	172

Looking forward to the future, the Group will review the coverage of the ESG Report annually and expand or revise the reporting scope based on the principle of materiality, thereby perfecting the disclosure of ESG management and performance.

### REPORTING STANDARDS AND PRINCIPLES

The Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) in Appendix 27 as set out in the Rules Governing the Listing of Securities on the SEHK. Information relating to the Group’s corporate governance practices has been set out in the section headed “Corporate Governance Report” of the Company’s 2022/2023 Annual Report. Four reporting principles form the backbone of the Report, namely materiality, quantitative, consistency and balance. The Group’s application of the reporting principles in the preparation of the Report is illustrated in the table below. A complete content index is appended in the last chapter of the Report with reference to the ESG Reporting Guide.

展望未來，本集團將每年檢視ESG報告的涵蓋範疇，並根據重要性原則擴大或修訂報告範圍，從而完善ESG管理及表現的披露。

### 報告標準及原則

本報告遵循聯交所證券上市規則附錄二十七《環境、社會及管治報告指引》(「ESG報告指引」)的規定編制。有關本集團的企業管治常規的資料已載於本公司2022/2023年報「企業管治報告」的章節。本報告以四大匯報原則，即重要性、量化、一致性及平衡為骨幹，本集團在編制本報告時對匯報原則的應用如下表所示。本報告最後一章參照ESG報告指引提供完整的指引索引。

## ABOUT THE REPORT (CONTINUED)

關於本報告(續)

### REPORTING PRINCIPLES 匯報原則



#### MATERIALITY 重要性

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

進行了重要性評估以識別及披露對持份者和本集團重要的ESG議題。



#### QUANTITATIVE 量化

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

在可行的情況下，記錄及於本報告披露量化資料和數據。



#### CONSISTENCY 一致性

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

除特別列明，採用一致的數據收集及披露方式，以確保數據的可比性。



#### BALANCE 平衡

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

以公平和不偏不倚的方式進行披露，客觀敘述本集團的ESG表現。

### THE GROUP'S APPLICATION 本集團之應用

## DATA COLLECTION AND REPORT APPROVAL

By 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 21 June 2023.

## 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](mailto: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2023年6月21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](mailto:ir@tslj.com)與本集團聯絡。

# OUR LEADERSHIP

## 我們的領導力

We can balance people and nature by accomplishing sustainable development goals to build an eco-friendly, equitable, and harmonious social and economic environment. The TSL | 謝瑞麟 Foundation (“TSLF”) was founded by the Group a long time ago to support the development of local talents and heritage conservation. The first e-magazine was introduced to employees in 2015 together with a staff engagement survey to reinforce internal communication and interaction, TSL Taskforce was also established in the same year to promote environmental conservation and cost-saving initiatives, as well as other ESG matters. With representatives from different departments, TSL Taskforce is empowered to monitor and manage the ESG measures to maintain comprehensive and effective sustainability management.

The Group demonstrates well-developed sustainable management in the development of green offices, healthy and secure workplaces, and talent management as a forward-thinking and industry-leading innovator. Aiming to achieve sustainable development, the Group understands the importance of continuously communicating with both internal and external stakeholders.

### SUSTAINABILITY GOVERNANCE

By enhancing the importance of long-term and sustainable operations, structured sustainability governance supports business growth. The Board is responsible for overseeing the establishment of the Group’s ESG strategies and the management of material ESG risks and other issues. To ensure their efficacy, the Board evaluates the ESG-related strategies and objectives regularly and expands and improves the management approaches when necessary.

本集團致力通過實現可持續發展目標，構建生態友好、公平和諧的社會經濟環境，以達致人與自然的和諧共生。本集團很久以前已成立TSL | 謝瑞麟基金（「謝瑞麟基金」），以支持本地人才發展和保護文化遺產。為加強內部溝通及互動，本集團於2015年推出了首期員工電子雜誌及員工參與度調查，並於同年成立TSL工作小組，負責推動環境保護和節約成本的措施，以及其他ESG事宜。TSL工作小組由來自不同部門的代表組成，並賦予其監督及管理相關ESG措施的職責，以達致全面及有效的可持續發展管理。

作為具前瞻性的思考者和行業領先的創新者，本集團在綠色辦公室、健康及安全的工作場所、人才管理方面展示了完善的可持續管理。為達致可持續發展，本集團深明與內外部持份者持續溝通互動的重要性。

### 可持續發展管治

透過提升長期和可持續營運的重要性，有規劃的可持續發展管治能有效支持業務增長。董事會負責監督本集團ESG策略的制定及重大ESG風險的管理等事宜。為確保當中的有效性，董事會定期檢視ESG相關策略和目標，並適時擴展及改善管理方法。

## OUR LEADERSHIP (CONTINUED)

### 我們的領導力(續)

The Group has established a dedicated team to identify and manage ESG issues through the demand-driven process. When specific ESG issues necessitate cross-departmental effort, the Group takes measures to organize the responsible personnel and their terms of reference. In addition, participation from various departments contributes to the effectiveness and systematization of management. Incorporating representatives from most departments tasked with implementing ESG-related policies and practices, the Group demonstrates its explicit recognition of the value of a diverse sustainability working group.

本集團已成立專責小組，專注於以需求導向的程序去識別和管理ESG事宜。當識別到個別需要跨部門處理的ESG事宜，本集團會採取措施，組織負責人員和訂立相應的職權範圍。此外，各部門人員亦會參與其中，以達致有效及有系統的管理。通過從多個部門選取代表執行ESG相關政策及措施，本集團表明其認同多元化及可持續工作小組的價值。

Set out below is the information of the Group on the ESG governance structure, the relevant members and the principal functions thereof:

以下為本集團ESG管治架構、相關成員及其主要職能的資料：

<b>Board</b> <b>董事會</b>	<b>Audit Committee</b> <b>審核委員會</b>	<b>ESG Working Group</b> <b>ESG工作小組</b>
<ul style="list-style-type: none"> <li>• Take overall responsibility for the Group's ESG strategy and reporting, and oversee and manage ESG-related issues 全面負責本集團的ESG策略和匯報，並監督和管理ESG相關事宜</li> <li>• Approve and lead ESG targets and directions, and review the progress 批准和領導ESG目標和方向，並審查進展情況</li> <li>• Review and evaluate material ESG-related issues at least annually 至少每年檢視和評估與ESG相關的重要議題</li> </ul>	<ul style="list-style-type: none"> <li>• Review ESG risks and the risk management system 檢視ESG風險和風險管理系統</li> <li>• Make recommendations to the Board on managing ESG risks 向董事會提出有關管理ESG風險的建議</li> </ul>	<ul style="list-style-type: none"> <li>• Collect and analyse ESG data, prepare annual ESG Report for the Board's review and approval 收集及分析ESG數據，編制年度ESG報告供董事會審閱及批准</li> <li>• Monitor the ESG performance to ensure the Group's compliance with relevant policies, laws and regulations from time to time 監察ESG表現以確保本集團一直遵守相關政策、法例及法規</li> </ul>

## Risk Management

The significance of risk management resides in its capacity to assist modern businesses in responding more effectively to changes and challenges, minimizing losses, and ensuring sustainable development. In addition to Board supervision, the Audit Committee conducts an annual evaluation of the Group's risk management and internal control systems. Significant ESG-related issues are presented to the Board along with management approach recommendations for their consideration.

The Group will continue to strengthen ESG risk management for ensuring effective identification, analysis, evaluation, responses, monitoring and communication in the risk management process, and also ensure assume responsibility for the internal monitoring of ESG risks.

## 風險管理

風險管理的重要性在於其能夠幫助現代企業更有效地應對變化和挑戰，減少損失，確保可持續發展。除董事會的監督外，審核委員會就本集團風險管理和內部監控系統實行年度審查，以及將已識別的重大ESG相關議題，連同管理方針的建議，向董事會匯報，以供其考量之用。

本集團將繼續加強ESG風險管理，確保在風險管理過程中能有效識別、分析、評估、應對、監察和溝通，以及承擔其ESG風險的內部監察責任。





## OUR LEADERSHIP (CONTINUED)

我們的領導力(續)

### STAKEHOLDER COMMUNICATION

The Group understands the importance of communicating with stakeholders, thus maintaining enduring relationships with both internal and external stakeholders comprising the Board, employees, shareholders and investors as well as customers, suppliers, industry associations, media and communities. The Group has established various communication channels for connecting with stakeholders and collecting their opinions. The Group will take into consideration the stakeholders' views to ensure its policies and measures not only fulfil business operation requirements but also meet the stakeholders' expectations.

### 持份者溝通

本集團了解與持份者溝通的重要性，因此致力於與內外部持份者維持長期關係，當中包括：董事會、員工、股東、投資者、客戶、供應商、行業協會、媒體及社區。本集團已設立多種溝通渠道與持份者保持聯繫並收集他們的意見。本集團將考慮持份者的意見，以確保其政策和措施既滿足業務運營的要求，且符合持份者的期望。

Stakeholders Group 持份者團體	Communication Channels 溝通渠道
Board and employees 董事會及員工	<ul style="list-style-type: none"><li>Board meetings 董事會會議</li><li>Occupational training and development 職業培訓和發展</li><li>Performance evaluations 績效評估</li><li>Regular employee activities 定期員工活動</li></ul>
Shareholders, investors and media 股東、投資者及媒體	<ul style="list-style-type: none"><li>General meeting of shareholders 股東大會</li><li>Investor snapshots, press releases and press conferences 投資者快訊、新聞稿和新聞發佈會</li><li>Annual and interim reports 年度及中期報告</li><li>Company's website 公司網站</li></ul>

Stakeholders Group 持份者團體	Communication Channels 溝通渠道
Customers 顧客	<ul style="list-style-type: none"> <li>• Customer service hotline, email and chatbot 顧客服務熱線、電郵及實時聊天功能</li> <li>• Customer complaint mechanism 客戶投訴機制</li> <li>• Social media promotion 社交媒體推廣</li> </ul>
Suppliers 供應商	<ul style="list-style-type: none"> <li>• Fair and open tendering 公平公開的招標</li> <li>• Long-term and sustainable business relationship 長期和可持續的業務關係</li> <li>• Regular meetings and performance reviews 定期會議和績效評估</li> </ul>
Industry associations 行業協會	<ul style="list-style-type: none"> <li>• Conferences, competitions and accreditation programs participation 參與會議、比賽及認證計劃</li> </ul>
Communities 社區	<ul style="list-style-type: none"> <li>• Local non-profit organizations and events sponsorship via TSLF 透過謝瑞麟基金贊助本地非牟利機構及活動</li> </ul>

## OUR LEADERSHIP (CONTINUED)

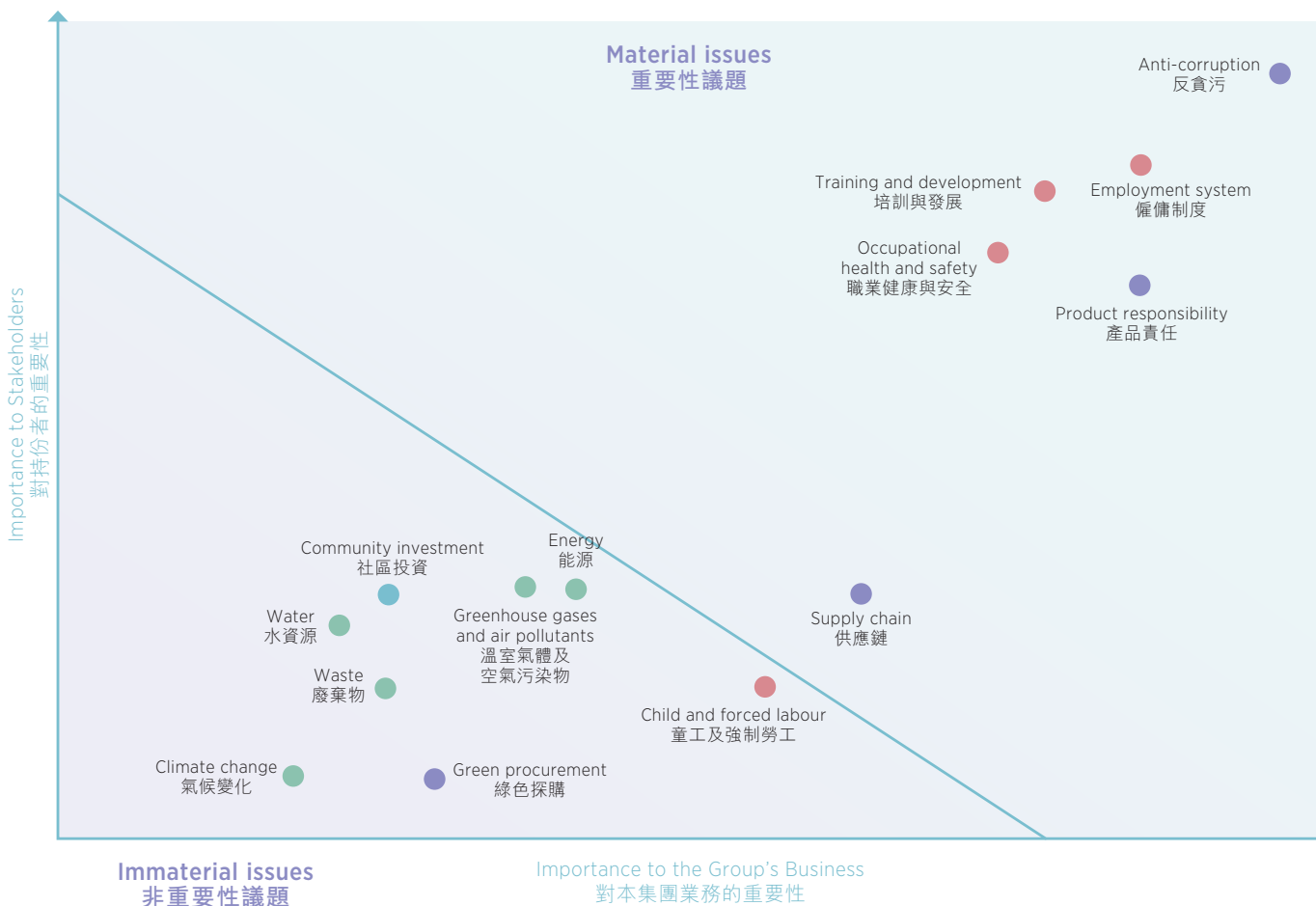
我們的領導力(續)

### Materiality Assessment

In order to deeply and objectively understand ESG issues that stakeholders are concerned about, we carried out the identification and materiality assessment of ESG issues of the Group during the Year. The materiality assessment enables the Group to analyse business risks and opportunities to support the sustainable growth of its businesses.

### 重要性評估

為更深入及客觀地了解各持份者所關注的ESG議題，本集團於本年度就其ESG議題進行了識別和重要性評估。重要性評估能協助本集團有效地分析業務風險和機遇，從而支持其業務的可持續增長。



The Group has established a stakeholder-driven method for evaluating ESG's importance. Following the past practice, the Group identified 14 issues most pertinent to its businesses, which cover four major areas: environmental protection, employment and labour practices, operating practices, and community. Then, an online questionnaire was administered in which internal stakeholders were asked to rank the issues according to their significance to the Group's businesses and the stakeholders themselves.

#### Material Issues

Anti-corruption  
Employment system  
Product responsibility  
Training and development  
Occupational health and safety  
Supply chain

To effectively drive the Group's ESG progress, the Board will continue to oversee the ESG-related work and ensure the Group's operation closely follows the latest regulations and trends regarding ESG-related issues. The Group truly believes that incorporating internal and external perspectives enhances the capacity to develop sustainability strategies, goals, objectives and initiatives.

本集團已建立持份者驅動的方法來評估ESG的重要性。按照以往的做法，本集團已識別與其業務最相關的14項議題，涵蓋四大領域：環境保護、僱傭及勞工常規、營運慣例和社區。本集團邀請了內部持份者進行網上問卷調查，根據議題對本集團業務和持份者自身的重要性進行排序。

#### 重要性議題

反貪污  
僱傭制度  
產品責任  
培訓與發展  
職業健康與安全  
供應鏈

為有效推動本集團ESG方面的進展，董事會將繼續監督ESG相關工作，確保本集團的營運緊貼ESG相關事宜的最新規例和趨勢。本集團深信綜合內部和外部觀點能有助制訂可持續發展策略、目標、目的和措施。

# OUR OPERATING PRACTICES

## 我們的營運慣例

While sustaining its operations to create a professional and quality company model, the Group prioritizes product quality, supply chain management and customer trust. It has built a reputation for ethical business by protecting intellectual property rights and consumer privacy, providing quality products and services, maintaining a sustainable supply chain, and fighting corruption.

### CODE OF CONDUCT

Ethically conducting business is essential for establishing stable and sustainable operations of the Group. The Group complies with 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, and all other relevant laws and regulations applicable to the regions in which the Group operates. Additionally, internal guidelines and management strategies have been implemented to better manage daily operations. During the Year, there were no reported cases of any unethical practices, including violations of anti-corruption, bribery, fraud and money laundering.

### Anti-corruption

To maintain the corporate integrity culture, the Group has formulated a series of regulations, including the Company's Code of Conduct and the Employees' Code of Conduct, which outline the principles and procedures for preventing money-laundering, fraud, bribery, and other unethical practices and activities. The Group also requires all employees to abide the Employee Handbook. Employees can always re-read the internal guidelines from the intranet.

本集團在維持其營運以建立專業而優質的公司模式的同時，優先考慮產品質素、供應鏈管理和客戶信任。透過保護知識產權和消費者隱私、提供優質產品和服務、維護可持續的供應鏈，以及打擊貪污行為，本集團樹立了良好的道德商業聲譽。

### 行為守則

堅守道德經營為本集團建立穩定和可持續營運的關鍵因素。本集團遵守香港《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》，以及其他本集團營運所在地的相關法例法規。此外，本集團制定了內部政策和監督系統，以進一步管理日常營運。於本年度，本集團未有知悉任何不道德行為的案例，包括貪污、賄賂、欺詐和洗錢等違法行為。

### 反貪污

為維護企業誠信的文化，本集團已制定一系列規例，包括本公司的《行為守則》和《員工職業操守指引》，訂明預防洗黑錢、欺詐、賄賂等各種不道德的行為和活動的原則和程序。本集團亦要求全體員工遵守《員工手冊》，員工可以隨時於內聯網查看內部指引。

Moreover, the Group acknowledges the inherent connection between conflict of interest and corruption issues and is dedicated to eliminating any potential corruption practices. The Employees' Code of Conduct, necessitates consideration of the Group's needs and interests before making decisions or taking actions. Whenever there is a real or potential conflict of interest, employees must declare it to the Group in accordance with the principles of integrity. The Disciplinary Policy also ensures that employees comply with the applicable laws and regulations.

The Group has established channels and guidelines for employees to report misconduct and malpractices to safeguard its reputation more deeply. Internally, employees could disclose cases to their supervisors, department heads or trusted persons in other departments. The investigation will be conducted and managed in accordance with internal and external guidelines. Any form of retaliation is prohibited to protect those who report improper business conduct or assist with an investigation. Besides, the Guidelines for Combating Money Laundering and Terrorist Financing are to assist employees in carrying out the procedures set out below when suspicious activity is detected.

#### 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



此外，本集團理解利益衝突與貪污之間的內在聯繫，故致力消除任何潛在的貪污行為。《員工職業操守指引》中清楚要求員工以本集團的需要和利益為決策或採取行動的基礎。每當存在實際或潛在的利益衝突時，員工須按照誠信原則主動向本集團申報。本集團亦已訂立《違紀處理政策》確保員工遵守適用的法例法規。

為進一步維護其聲譽，本集團已建立渠道及指引供僱員舉報任何不法及不當行為。針對內部運作，員工可以向其上司、部門主管、或其他部門的可信任人士報告案件。調查將根據內部和外部指引進行和管理，並禁止任何形式的報復，以保護舉報不當商業行為或配合調查的人士。與此同時，本集團已訂立《打擊洗黑錢及恐怖分子融資活動的工作指引》，旨在協助員工在發現可疑活動時執行以下程序。

## OUR OPERATING PRACTICES (CONTINUED)

### 我們的營運慣例(續)

It is essential to familiarize directors and employees with all aspects of anti-corruption and assist them in identifying and mitigating associated risks. During the Year, directors and employees have received 402.5 hours of anti-corruption training in total from the Group. In order to strengthen the awareness of corruption prevention, the Group has provided “A Quick Starter to Integrity and Corruption Prevention Guide on Managing Relationship with Public Servants” published by The Independent Commission Against Corruption for all directors’ perusal, and arranged employees to participate in online training on an e-learning platform. In addition, employees receive annual anti-corruption reminders to help them remain vigilant at all times. During the Year, the Group did not receive any corruption lawsuits against itself or employees, nor did it violate relevant laws and regulations.

### Intellectual property rights

The Group has attached great importance to the protection and management of intellectual property and 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 Intellectual Property Management System, Supply Chain Management and Product & Service Quality Assurance Framework have been implemented to protect intellectual property rights. Employees must adhere to applicable regulations when using copyrighted works, and the Group will conduct random inspections to prevent infringement. The Group has registered its technological innovations, trademarks and designs to protect its intellectual property rights.

董事和員工必須熟悉有關反貪污各方面的知識，以助他們識別和降低相關風險。於本年度，本集團向董事及員工提供合共402.5小時的反貪污培訓。為加強防貪意識，本集團已向全體董事提供由廉政公署出版的《與公職人員往來的誠信防貪指南》以供閱讀，並安排員工參與網上學習平台的在線培訓。此外，員工每年亦會收到反貪污提示，以提醒他們時刻保持警惕。本集團於本年度並沒有收到對企業或員工提出的貪污訴訟案件，亦沒有違反相關法律及規例。

### 知識產權

本集團高度重視知識產權的保護和管理，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。本集團制定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》保護知識產權。員工在使用受版權保護的作品時必須遵守適用規例。本集團會不定期進行檢查以防止任何侵權行為。本集團已為其科技創新、商標和設計進行註冊，以保護其知識產權。

## PRODUCT RESPONSIBILITY

One of the Group's philosophies is to provide high-quality jewellery products and services, not only to accomplish sustainable development but also to gain customers' trust and support. To ensure perfection in all phases, the Group employs rigorous and well-managed supply chain and processing procedures monitoring. During the Year, the Group is not aware of any violations of laws and regulations related to product responsibility, all products sold or shipped were not subject to recalls for safety and health reasons.

### Quality Assurance

Through the Purchasing Management Policy and Procurement Control Procedures, the Group administers the supply chain for sustainable and ethical sources of materials with stringent tender selection and evaluation procedures, meanwhile assures the highest product quality. Under the supervision of the Purchasing Management Team and by the Supply Chain Management and Product & Service Quality Assurance Framework, the Group rigorously controls the product quality and ensures the continuous advancement of both the suppliers' and the Group's performance.



## 產品責任

提供高品質的珠寶產品和服務為本集團的理念之一，不僅為了實現可持續發展，同時亦為獲得客戶的信任和支持。為確保各階段能盡善盡美，本集團採用嚴格且管理有方的供應鏈和加工程序監控。本集團於本年度並無發現與產品責任相關的違法違規個案，所有售出或運送的產品均未因安全及健康原因而被回收。

### 質量監控

透過《採購管理政策》及《採購控制程序》，本集團進行嚴謹的投標篩選和評估程序，以管理可持續和合乎道德的材料來源的供應鏈，並同時確保產品質量達致最高標準。在採購管理團隊的監督和符合《供應鏈管理和產品及服務質素保證框架》的前提下，本集團嚴格控制產品質量，確保供應商和本集團的績效得以持續提升。



## OUR OPERATING PRACTICES (CONTINUED)

我們的營運慣例(續)

In addition to quality management in the procurement process, the Group adheres to local and international manufacturing and distribution standards to guarantee the professionalism and quality of its products. As a consequence of its stringent quality management systems, the Group has received numerous accreditations.

除了採購過程中的質量管理外，本集團堅持遵循本地及國際製造和分銷標準，以確保產品的專業性和質量。本集團憑着其嚴謹的質量管理體系獲得多項認證。

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

The Group recognizes that its impact on sustainability extends beyond its own operations. It participates in a global supply chain by purchasing materials and services from businesses operating in different countries. Even beyond that, the Group's suppliers have their own suppliers, extending to the origin of every material it employs. Concerned with the ESG performance of its supply chain, the Group requests its suppliers to incorporate sustainable and responsible business practices, such as maintaining high safety standards and managing environmental and social risks, into their operations. The Supply Chain Management and Product & Service Quality Assurance Framework has been established to maintain high standards of operation and management in the supply chain.

### Safety

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

### Environmental Protection

- Comply with all applicable environmental laws and regulations

### Ethics

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

## 供應鏈的可持續性

本集團對可持續發展的影響已不限於自身的營運，而是從不同國家的企業採購材料和服務的國際供應鏈。本集團的供應商甚至擁有自己的供應商，延伸到其使用的每種材料的原產地。本集團關注其供應鏈的ESG表現，要求其供應商將可持續和負責任的業務實踐納入其營運當中，如維持高水平的安全標準及管理環境和社會風險。本集團亦已建立《供應鏈管理和產品及服務質素保證框架》以在供應鏈中保持高水平的營運和管理標準。

### 安全

- 實施安全政策和制度
- 提供安全培訓

### 環境保護

- 遵守所有環境相關法例及法規

### 道德

- 禁止商業交易中任何不當行為
- 發現不道德行為時即時向本集團匯報

## OUR OPERATING PRACTICES (CONTINUED)

### 我們的營運慣例(續)

Promoting sustainable and responsible practices, the Safety Plan and Letter to Suppliers and Business Partners aid suppliers in comprehending and meeting the Group's fundamental expectations. In addition, the Group has prioritized the procurement of diamonds due to the potential ethical risks associated with diamond mining, such as forced labour and human rights violations. All diamond suppliers of the Group comply with the Kimberley Process, allowing for traceability from mines to markets and the elimination of conflict diamonds from the global trade. Moreover, the Group will only select qualified suppliers who meet its established ESG requirements and standards, then regularly conduct a comprehensive assessment of the suppliers' performance.

### Customer Service

The Group is always customer-focused and keeps strengthening its customer service provided, along with the business philosophy of honesty, efficiency and professionalism. Based on pertinent 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, the Group has implemented policies and measures to protect the authenticity of product labels and information, thus effectively enhance customer satisfaction.

為推動可持續和負責任的運作，本集團制定了《安全計劃》及《致供應商及業務合作夥伴之信件》幫助供應商了解和達到本集團的基本期望。此外，考慮到鑽石開採相關的潛在道德風險，例如強制勞工和侵犯人權，本集團優先關注鑽石採購。本集團的所有鑽石供應商均遵從金伯利進程，以實現從礦山到市場的可追溯性，並阻止衝突鑽石進入全球貿易市場。本集團亦只會選擇符合其既定ESG要求和標準的合格供應商，並定期對供應商的表現進行全面評估。

### 客戶服務

本集團堅持以客為本及不斷加強客戶服務，並秉承誠信、高效率 and 專業的經營理念。根據香港《貨品售賣條例》、《商品說明條例》及《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》等相關行業標準及監管要求，本集團已訂立有關確保產品標籤和信息真實性的政策和措施，從而有效提高客戶滿意度。



**Product Labelling  
and Advertisement**  
產品標籤及廣告

For the benefit of consumers, products are labelled with information about their origins and quality certifications. Before publication, internal tests are conducted to ensure the accuracy and completeness of advertising-related information.

為保障客戶的利益，產品上均貼有其來源和質量認證的信息。本集團會在發佈前進行內部測試，以確保廣告相關資料的準確性和完整性。



**Customer Satisfaction**  
顧客滿意度

Improving customer satisfaction is one of the key tasks of the Group's quality services. Employees receive a series of training seminars and workshops to equip them with the skills necessary to handle complaints about products, services and repairs.

提升客戶滿意度為本集團維持優質服務的重點工作之一。員工會接受一系列培訓研討會和工作小組，以助他們掌握處理有關產品、服務和維修投訴的技能。

Adhering to the people-oriented concept, the Group puts consumers first, proactively responds to customer complaints, seeks a balance point to deal with problems quickly and efficiently, and strives to improve customer satisfaction.

本集團秉承以人為本的理念，把顧客放在首位並積極回應客戶投訴，快速及高效地尋找解決問題的平衡點，致力提升客戶滿意度。

During the Year, the Group received a total of 64 complaints, of which 50 were from Mainland China and 14 were from Hong Kong. In accordance with the Complaints Handling Guideline, the Group committed to responding customer requests within the time limit and in an effective manner, all complaints were processed expeditiously. Also, the Group closely followed up on the issues that cannot be solved promptly, communicated with customers and keep them updated.

於本年度，本集團共接獲64宗投訴，其中50宗來自中國內地，14宗來自香港。本集團承諾依據《處理投訴指引》按時及有效地回應客戶訴求，迅速處理所有投訴。此外，本集團會密切跟進未能即時解決的問題，並定期與客戶溝通向他們更新相關事宜。



**Data Privacy**  
資料私隱

The Group formulated the Exclusive and Confidential Information Policy and the Privacy Policy to prevent leakage and unauthorized use of data and information, including the disclosure of confidential information to any third party, to secure the data collected. The data of customers is protected across all channels. The Privacy Policy is available for consumers to read at any time on the Group's website.

本集團已制訂《專屬和機密資訊政策》及《私隱政策》，以防止洩露和未經授權使用數據及資料，包括有關向第三方披露機密資料，以確保所獲得的資料的保密性。顧客數據在所有渠道均受到保護，而《私隱政策》已上載於本集團網站供顧客隨時查閱。

## OUR OPERATING PRACTICES (CONTINUED)

### 我們的營運慣例(續)

Due to the frequent outbreaks of COVID-19 and its variants during the Year, the Group pays close attention to the safety of its employees and customers. We undertake all essential safeguards instantly because the health and safety of our employees, customers, and every member of the community are our top priorities. Preventative measures and disinfection have been implemented in our stores and offices.

由於2019冠狀病毒病及其變種病毒株於本年度頻繁爆發，本集團密切關注其員工及顧客的安全。保障員工、客戶和社區每一位成員的健康和安全為本集團的首要任務。因此，本集團已在其店舖和辦公室採取各項預防和消毒措施。



#### Prevention 預防

Encourage staff to observe personal health and hygiene  
鼓勵員工注意個人健康和衛生

Accept more ways of contactless payment  
提供更多非接觸式付款方式

Provide hygiene amenities  
提供衛生設備



#### Disinfection 消毒

Clean high contact surfaces with diluted bleach solution or disinfectant  
用稀釋的漂白溶劑或消毒劑清潔接觸度高之表面

Disinfect thoroughly after customers try on the products  
徹底消毒顧客試戴後的產品

Clean air filters and ducts to ensure good ventilation  
清潔空氣過濾器 and 管道，以確保良好的通風

# OUR PEOPLE

## 我們的員工

The collective efforts and contributions of the Group's employees are directly related to its long-term business success. To this end, the Group places a premium on human resources, with a mission to cultivate a compassionate, inclusive and secure workplace in which employees feel valued and respected. Opportunities for employment, training and career development are equally open to all eligible employees without discrimination.

### EMPLOYMENT

Well-established employment system can attract and retain talent. The Group's stringent employment requirements and generous compensation packages aid in talent recruitment and the development of a sense of belonging. The Group complies with regulatory requirements applicable in all operating sites, including the Employment Ordinance and Employees' Compensation Ordinance of Hong Kong, the Labour Law and Labour Contract Law of the PRC, and the Labour Relations Law of Macau. Regulations regarding compensation and termination, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and all pertinent welfare benefits are specified in the Employee Handbook, which is regularly updated to comply with the most recent legislation.

本集團員工的集體付出和貢獻與長遠的企業成功存有直接關係。為此，本集團十分重視人力資源，並以營造一個富有同情心、包容和安全的工作場所為使命，讓員工感到備受重視和尊重。所有符合資格的員工均能獲得就業、培訓和職業發展的機會，不受歧視。

### 僱傭

完善的僱傭制度能夠吸引和留住人才。本集團嚴格的僱傭要求和豐厚的薪酬待遇有助招聘人才及建立歸屬感。本集團遵守適用於所在經營點的監管規定，包括香港《僱傭條例》和《僱員補償條例》、《中華人民共和國勞動法》和《中華人民共和國勞動合同法》，以及澳門《勞動關係法》。有關薪酬和解僱、招聘和晉升、工作時間、假期、平等機會、多元化、反歧視和所有相關福利的規定在《員工手冊》中均有詳細說明，而該手冊亦會定期更新以符合最新的法例法規。

## OUR PEOPLE (CONTINUED)

我們的員工(續)



### Recruitment and Dismissal 招聘及解僱

Recruitments are conducted in accordance with applicable internal and external regulations in a fair and transparent manner. During the recruitment process, the Human Resources Department conducts thorough verification checks on applicants' identification documents to prevent the improper recruitment of child labours.

招聘過程是根據適用的內部和外部規例，以公平和透明的方式進行。在招聘過程中，人力資源部會對應聘者的身份證明文件進行全面審查，避免誤聘童工。

When an employee requests a voluntary or involuntary termination of employment, the Group will activate the procedures outlined in the Employee Handbook to safeguard both the Group and the employee's rights. The Group prohibits the use of forced labour in its operations.

當員工要求自願或非自願終止僱傭關係時，本集團將按照《員工手冊》中訂定的程序進行，以保障本集團和員工的權利。本集團在其經營活動中禁止強制勞工。

The inventiveness and expertise of a diverse workforce help to overcome challenges and seize opportunities. As an inclusive employer, we welcome individuals of different generations with diverse backgrounds, experiences, cultures and religions.

多元化團隊的創造力和專業知識有助於克服挑戰，並抓緊機遇。作為具包容性的僱主，本集團歡迎來自不同背景、經歷、文化、宗教和年齡層的人才。



### Remuneration and Benefits 薪酬及福利

The Group recognizes the importance of talent acquisition, retention and development for maintaining its competitiveness in the market. The Group evaluates and modifies employees' remuneration based on their performance and abilities regularly.

本集團深明人才招募、保留和發展對於保持其市場競爭力的重要性。本集團定期根據員工的表現和能力檢視及調整薪酬待遇。

Apart from the basic benefits and allowances such as group medical insurance and travel insurance, employees may apply for education reimbursement and purchase the Group's products with a discount. In addition, Hong Kong employees assigned to Mainland China receive lodging allowance and eligible employees may apply for rental reimbursement, while Mainland China employees receive meal allowance.

除了團體醫療保險、旅遊保險等基本福利和津貼，員工亦可申請教育費用報銷和以優惠價購買本集團產品。此外，派往中國內地的香港員工可獲房屋津貼，合資格員工亦可申請房租補貼，而內地員工則可享有膳食津貼。

The Group's Hong Kong and Guangzhou offices provide employees with private, furnished nursing chambers.

本集團為香港及廣州辦公室的員工提供獨立和配套齊全的哺乳室。

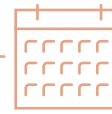


### Promotion 晉升

Compensation, rewards and promotion are fairly based on employees' performance, aptitude and potential.  
員工的薪酬、獎勵和晉升機會乃公平地基於其表現、能力和潛力。

Employees are reached via end-of-probation evaluations, annual evaluations and special evaluations. Through two-way communication, the Group's expectations and motivational feedback, such as the granting of incentives and promotions, are communicated to employees.

本集團通過試用期滿評核、年度評核和專項評核與員工進行溝通。透過雙向溝通，將本集團的期望及回饋傳達給員工，例如給予獎勵及晉升機會。



### Rest Periods 假期

Employees are entitled to various statutory and paid holidays, such as annual leave, marriage leave, maternity leave, paternal leave, birthday leave, anniversary leave, compensation leave and bereavement leave.

員工可享有法定假期及帶薪假期，包括年假、婚假、產假、侍產假、生日假、周年假、補償假及喪假。

Compensatory time off or overtime allowance is given in exchange for overtime work.

加班工作均以補假或加班津貼的形式補償。

Employees are given equal access to opportunities irrespective of their gender, age, nationality, and marital status, in accordance with the Sex Discrimination Ordinance, Disability Discrimination Ordinance, Race Discrimination Ordinance and Family Status Discrimination Ordinance of Hong Kong. Internal policies, procedures and measures are in support of a culture of diversity and equal opportunities, at the same time for preventing sexual harassment and reporting suspected incidents to the Human Resources Department. Periodically, the policies and mechanisms are reviewed in light of market trends and changes in national and international regulations.

During the Year, the Group has not received any cases of employment-related violations. The Group is committed to maintaining the employment system of high standards in order to protect the rights of all relevant parties.

根據香港《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》，員工不論性別、年齡、國籍和婚姻狀況均享有平等機會。在支持多元文化和平等機會的同時，內部政策、程序和措施能預防性騷擾和訂明向人力資源部報告可疑案件的指引。本集團會根據市場趨勢及國家和國際規例的更新，定期檢視政策和機制。

於本年度，本集團並無接獲任何與僱傭相關的違規個案。本集團致力於維持高水平的僱傭制度，以保障各方的權利。



## OUR PEOPLE (CONTINUED)

我們的員工(續)

### OCCUPATIONAL HEALTH AND SAFETY

The Group places a high priority on protecting the health and safety of its employees. During the Year, the Group has complied with occupational health related laws and regulations to avoid any health risks within its workplaces, including but not limited to the Occupational Safety and Health Ordinance of Hong Kong and the Production Safety Law of the PRC, as well as other laws and regulations related to the safe work environment.

The Group has formulated the Safety Policy and Personal Protection Plan in order to ensure the health and safety of its employees both on and off the job. The policies provide employees with information on occupational disease risks, as well as training and protective equipment. For instance, factory employees are required to possess a valid “Certificate of Gas Welding Safety Training” in order to prevent industrial accidents caused by inadequate knowledge and improper apparatus handling. Also, retail shop inspections are carried out to avoid common safety hazards in retail setting. Fire drills are conducted where appropriate and guidance on how to use the firefighting equipment is conveyed to employees. A series of operational guidelines and reminders, along with periodic evacuation exercises, are provided for employees to remain vigilant.

### 職業健康與安全

本集團一直把員工健康和 safety 放在首位。於本年度，本集團已遵守職業健康相關法例法規，以避免其工作場所內的任何健康風險，包括但不限於香港《職業安全及健康條例》、《中華人民共和國安全生產法》，以及與安全工作環境有關的其他法例法規。

本集團已制定《安全政策》及《個人防護計劃》，以確保員工在工作場所內及外的健康和 safety。相關政策為員工提供有關職業病風險的資訊，以及培訓課程和防護設備。例如，廠房員工必須持有有效的《氣體焊接安全訓練課程證書》，以防止因知識不足和設備操作不當而導致工傷事故。此外，本集團會在零售店進行檢查以避免零售環境中常見的安全隱患，適時進行火警演習，並指導員工如何使用消防設備。本集團亦提供一系列操作指引和提示，以及定期舉行疏散演練，讓員工時刻保持警惕。



### Consolidate Safety Awareness with Safety Training

To ensure the safety and health of our employees, the Group invited professional training instructor to impart pertinent knowledge and conducted a one-day safety training. The instructor educated representatives from each department on occupational health and safety, fire safety, general first aid knowledge, emergency response procedures, and electrical equipment safety in order to prevent accidents and to ensure that employees are prepared for potential emergencies. By providing training and resources on these topics, the Group creates a safe and efficient work environment for its employees.

The external safety consultant conducts an annual evaluation of the safety system and policies to further safeguard the employees. In addition, the Safety Committee, which is headed by senior management and comprised of various department representatives in Hong Kong, including frontline, head office and maintenance centre employees, meets quarterly with the safety consultant to assess and ensure the efficacy of the safety system and policies. Systematic management and supervision lead to the creation of an action plan with employee participation.

### 透過安全培訓鞏固安全意識

為確保員工的安全和健康，本集團邀請專業培訓導師傳授相關知識，並進行為期一天的安全培訓課程。導師對各部門代表進行了有關職業健康與安全、消防安全、一般急救知識、應急處置程序、電器設備安全等方面的教育，以確保員工做好應對潛在緊急情況的準備，預防事故發生。通過提供相關主題的培訓和資源，本集團為其員工建立了一個安全且高效的工作環境。

外部安全顧問對安全系統和政策進行年度評估，以進一步保障員工。此外，由高級管理層領導及香港各部門代表（包括前線員工、總部及維修中心的員工）所組成的安全委員會，會於每季度與安全顧問會面，評估並確保安全系統和 policy 的有效性。此系統化的管理和監控有助員工參與制定行動計劃。



### Safe Working Environment through Strict Inspections

The Group invites safety consultant to perform safety inspections on a regular basis, which include safety and health policies, safety training, internal safety regulations, and personal protective equipment. During the Year, the Group provided employees with systematic safety training and online safety information, which was recognized by safety consultant. The Group will continue to enhance the safety management system to ensure employee safety.

### 透過嚴格檢查營造安全工作環境

本集團聘請安全顧問定期進行安全檢查，包括安全及健康政策、安全培訓、內部安全規定及個人防護裝備。於本年度，本集團為員工提供獲得安全顧問認可的系統性安全培訓及網上安全資訊。本集團將繼續提升安全管理體系，確保員工的安全。

## OUR PEOPLE (CONTINUED)

### 我們的員工(續)

8 work-related injuries occurred during the Year. Common injuries include sprains and fractures. The lost days due to work-related injuries have been substantially reduced from 183.5 to 50.5. The Group has conducted immediate investigations and implemented preventive measures, such as providing suitable personal protective equipment and safe operating procedures to prevent reoccurrence. During the Year, the Group is not aware of any violations of the occupational health and safety related regulatory requirements.

The Group organizes various activities for employees to improve their ability and quality, truly cares for the physical and mental health of employees to support the reform and development of the Company.

本年度共發生8宗因工受傷個案，常見的工傷包括扭傷及骨折，而因工傷損失的工作日數由183.5天大幅減少至50.5天。本集團已立即進行調查並採取預防措施，例如提供合適的個人防護裝備和安全操作程序，防止受傷個案再次發生。於本年度，本集團未有得悉任何違反職業健康與安全相關法例法規的情況。

本集團為員工組織多項活動提升其能力及質素，關心他們的身心健康，以支持本公司改革及發展。

#### Find Balance in Body and Mind with Yoga Class

The Group offered free professional traditional yoga and aerial yoga classes to employees to enhance their quality of life, improving both their physical and mental fitness. These low-impact workouts can be tailored to individual needs and skills, making them accessible to everyone. Yoga's focus on breath and mindfulness may also help to reduce employee stress.

#### Enrich Life with Seaside Night Running Course

To enliven the lives of employees, the Group offered nighttime running course along seaside and invited a professional long-distance running coach to provide instruction. In order to assist employees in maintaining healthy lives, the course taught proper techniques for warming up before running, avoiding injury while running and stretching after running.

#### 鍛鍊身心平衡的瑜伽課

本集團為員工提供免費的專業傳統瑜伽和空中瑜伽課程，提升員工生活品質，促進身心健康。低強度鍛煉可因應個人需求和力量量身定制，讓每個人都可以參與。瑜伽注重呼吸控制和正念，有助於減輕員工壓力。

#### 豐富生活的海邊夜跑課程

為豐富員工生活，本集團舉辦海邊夜跑課程，並聘請專業的長跑教練進行指導。為幫助員工保持健康的生活，課程教授了正確的跑前熱身、跑步途中避免受傷和跑後拉伸的技巧。

## TRAINING AND DEVELOPMENT

The Group invests in employee training and development to build and sustain a competent and energized workforce in the long run. As outlined in the Employee Handbook, a clear framework for the provision of learning and development opportunities is set out to promote employees' personal growth. By supporting employees to attend various internal and external training courses, they will be able to acquire requisite skills and advance in their roles. Throughout the Year, a variety of training programs are organized for employees in different positions.

## 培訓及發展

本集團致力投資於員工培訓和發展，以建立和長遠維持有能力及活力的員工團隊。如《員工手冊》中所述，本集團已制定一個清晰的學習和發展機會框架，以促進員工的個人成長。透過支持員工參加各種內部和外部培訓課程，他們將能夠獲得必要的技能並在其職務中取得進展。於本年度期間，本集團為不同職位的員工組織一系列培訓項目。

<p><b>New Employee Trainings</b> 新員工培訓</p>	<ul style="list-style-type: none"> <li>• Vision, Mission and Value 願景、使命及價值</li> <li>• Retail business operation 零售業務營運</li> <li>• On-boarding production safety 入職生產安全</li> </ul>
<p><b>On-the-job Trainings</b> 在職培訓</p>	<ul style="list-style-type: none"> <li>• Branding awareness 品牌意識管理</li> <li>• Products knowledge enhancement 產品知識提升</li> <li>• Wedding knowledge 婚禮知識</li> <li>• Salesmanship and customer service 銷售技巧和客戶服務</li> <li>• Market trends 市場趨勢</li> <li>• Safe operation 安全操作</li> <li>• Industry association assessment 行業協會評估</li> <li>• Team building 團隊建設活動</li> </ul>

## OUR PEOPLE (CONTINUED)

### 我們的員工(續)

Besides, the Group holds face-to-face training and meetings regularly to enhance its service quality. The mentorship program is for assisting all newly recruited employees to familiarize themselves with the working environment and job responsibilities as soon as possible.

此外，本集團亦定期舉行面對面的培訓和會議，以提升服務質素。師友制度協助所有新入職的員工盡快熟悉工作環境及履行其職責。

### Building an Outstanding Team via Professional Training

The Group invited the Asian Gemmological Institute and Laboratory Limited to conduct a workshop for frontline sales to enrich their professional knowledge on jadeite. They learnt systematic advanced jadeite scientific knowledge step by step, fully elevating jadeite jade identification capability as backed with pragmatic identifying knacks, and provide customers with professional services.

Additionally, the Group arranged staff of Hong Kong retail stores to join the briefing session about digital transformation presented by the Gemological Institute of America (GIA). GIA has started the transformation from paper reports to digital form with the digital launch of GIA Diamond Dossier® in January 2023, aiming to complete the conversion by 2025 in an effort to put the idea of sustainability into practise. In order to help the industry fully comprehend the significance of digitization and associated supporting resources, GIA shared about the most recent advancements on reports digitization in the briefing session. Participants also gained a thorough understanding of the process of the digital transformation of GIA reports and how to offer consumers and the industry a new experience.

### 以專業培訓打造優秀團隊

本集團邀請亞洲寶石學院及鑑定所有限公司為前線銷售員工舉辦工作坊，以豐富他們對翡翠的專業知識。員工循序漸進地學習系統性及先進的翡翠科學知識，以務實的鑑定訣竅為後盾，全面提升翡翠玉石鑑定能力，為客戶提供專業服務。

此外，本集團安排香港零售店的員工參加美國寶石研究院(GIA)舉辦的數碼轉型簡介會。隨着2023年1月GIA Diamond Dossier®的數碼化發佈，GIA開始數碼化紙質報告，目標在2025年完成，致力將可持續發展的理念付諸實踐。為幫助業界充分瞭解數碼化和相關支援資源的重要性，GIA在簡報會上分享了報告數碼化的最新進展。參與者亦能更深入了解有關GIA證書數碼轉型的過程，以及如何為客戶和行業提供全新體驗。

1,700 employees completed training during the Year, which accounts for 74% of the total number of employees, with 13.2 average training hours completed per employee.

於本年度，共有1,700名員工完成培訓，佔總員工人數74%，而人均受訓時數為13.2小時。

# OUR ENVIRONMENT

## 我們的環境

Extreme weather and environmental deterioration have a significant influence on animal survival. The Group's Environmental Policy promotes the conservation of vulnerable environments due to the increasing scarcity of natural resources as a result of the environmental crisis. Also, the Group has established a taskforce to raise environmental awareness and develop strategies for minimising its effects on the environment.

The Group's Environmental policy outlines our commitments and approaches towards minimising emissions, managing use of resources, and mitigating environmental impacts. This is accomplished in accordance with various regulatory requirements, such as the Environmental Protection Law of the PRC, the Air Pollution Control Ordinance and the Waste Disposal Ordinance of Hong Kong.

The Group acknowledges the significance of putting up pertinent environmental objectives to stay up with the rest of the world with the formation of national and global targets on environmental conservation, such as carbon neutrality. The Group has developed a strategic plan in line with the goal of environmental conservation and will periodically review it to perfect the management and establish environmentally friendly business operations. This commitment includes reducing energy consumption, carbon emissions, waste generation and water consumption.

### USE OF RESOURCES

The global need for natural resources like energy and water is rising as a result of a steady rise in the world's population and fast urban and economic development. The Group is aware of its responsibilities in creating a sustainable business strategy to cut down on resource waste and track usage. As a participant of the Charter on External Lighting implemented by the Environment and Ecology Bureau of Hong Kong, the Group has been awarded the Platinum Award and Gold Award and works to lessen the amount of energy used both indoors and outdoors.

極端天氣和環境退化對動物的生存有嚴重影響。在環境危機導致天然資源日益稀缺的情況下，本集團透過其《環境政策》倡導保護脆弱的環境，並成立了一個工作小組，以提高環保意識並制定策略，以減少對周遭環境帶來影響。

本集團的《環境政策》概述了本集團對減少排放、管理資源使用和減輕環境影響的承諾和方法。該政策遵循《中華人民共和國環境保護法》，以及香港《空氣污染管制條例》和《廢物處置條例》等多項監管要求。

本集團深明制定相關環境目標的重要性，藉以與制定國家和全球環境保護目標的世界各地保持相同步伐，例如碳中和。本集團已制定符合環境保護目標的策略規劃，並承諾定期檢討以完善管理和建立綠色業務營運，當中包括：減少能源消耗、碳排放、廢棄物生產和水資源使用。

### 資源使用




隨着全球人口不斷增長及城市和經濟的急速發展，全球對能源和水資源等天然資源的需求日益增加。本集團意識到其在建立可持續營運模式時，減少資源浪費和管理使用情況方面的責任。作為香港環境及生態局發起之戶外燈光約章的參與者，本集團榮獲鉑金獎及金獎，致力減少室內和室外的能源消耗。

## OUR ENVIRONMENT (CONTINUED)

### 我們的環境(續)

The Group has incorporated the concept of low-carbon development into our daily operations by promoting a green office for all staff and optimizing the use of resources through various measures in order to reduce greenhouse gas emissions and resource consumption.

本集團已將低碳發展理念融入日常運營，並透過多項措施向員工推廣綠色辦公室和優化資源利用，以減少溫室氣體排放和資源消耗。

 <p>Energy 能源</p>	<ul style="list-style-type: none"><li>• Choose energy efficient electrical appliances 選擇高能源效益電器</li><li>• Install LED lights in offices and shops 於辦公室和店舖安裝LED光管</li><li>• Perform regular cleaning and maintenance of air-conditioning systems 定期清潔和維護空調系統</li><li>• Lighting controls to save energy during non-business hours 於非營業時間採用照明控制，節省能源</li><li>• Turn off air-conditioners and idling devices after office hours or when not in use 辦公時間後或不需使用時，關閉空調和閒置的設備</li></ul>
 <p>Water 水資源</p>	<ul style="list-style-type: none"><li>• Ongoing maintenance of water supply system 持續維護供水系統</li><li>• Choose water taps with lower flow rate 選擇流量較低的水龍頭</li><li>• Encourage employees to save water 鼓勵員工節約用水</li></ul>
 <p>Paper 紙張</p>	<ul style="list-style-type: none"><li>• Use digital marketing, such as online promotion, electronic newsletters and mobile marketing 使用數碼媒體營銷，例如線上推廣、電子通訊和流動營銷</li><li>• Implement e-offices 實施電子辦公室</li><li>• Set double-sided paper printing as default 設定雙面打印為預設模式</li></ul>

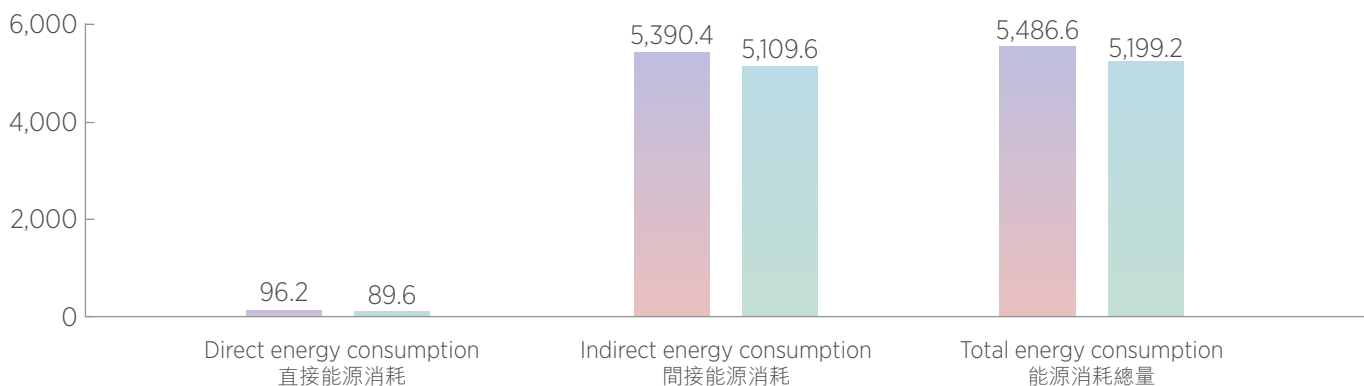
During the Year, energy consumption is majored by purchased electricity and followed by petrol, diesel, liquefied petroleum gas (“LPG”) and acetylene.

於本年度，能源消耗以外購電力為主，其次為汽油、柴油、液化石油氣及乙炔。

### Energy Consumption 能源消耗

● 2022/23 ● 2021/22

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

2.89 2022/23 2.54 2021/22

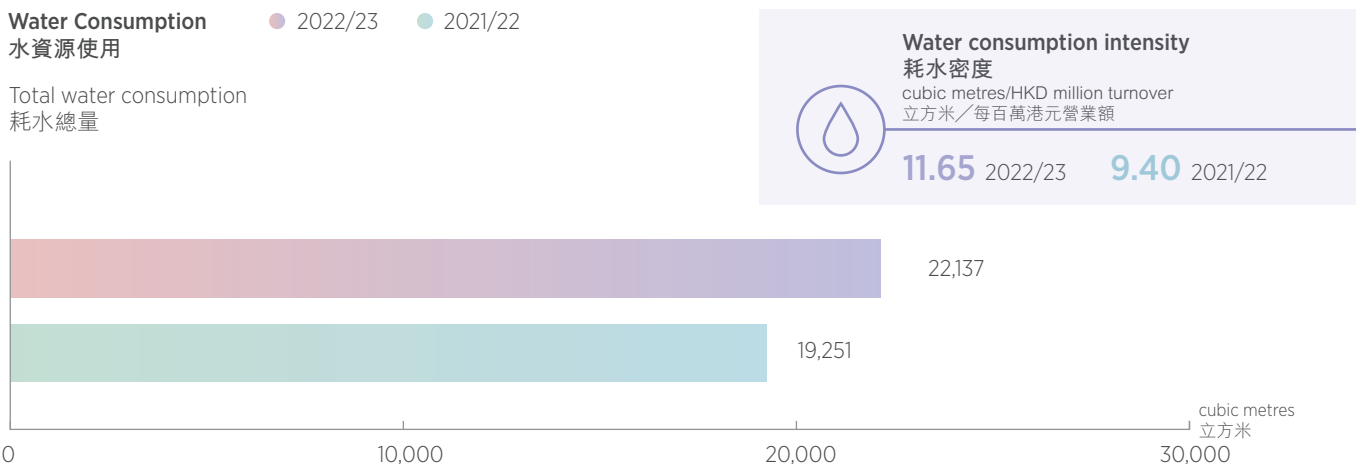
The sewage of the Group mainly comes from sanitation, process and other miscellaneous uses without facing any issue in sourcing water that is fit for purpose. During the Year, water consumed by the factories, shops and offices was 22,137 cubic metres, with an intensity of 11.65 cubic metres/HKD million turnover. The frequency of cleaning and disinfection works has been raised to prevent the spread of COVID-19, thus the total water consumption was increased by 15%.

本集團的污水主要用於衛生、加工及其他雜項用途，而在求取適用水源方面沒有任何問題。本年度，廠房、店舖及辦公室耗水總量為22,137立方米，其耗水密度為11.65立方米/每百萬港元營業額。為防止2019冠狀病毒病的傳播，清潔和消毒工作的頻率有所提高，故耗水總量增加了15%。



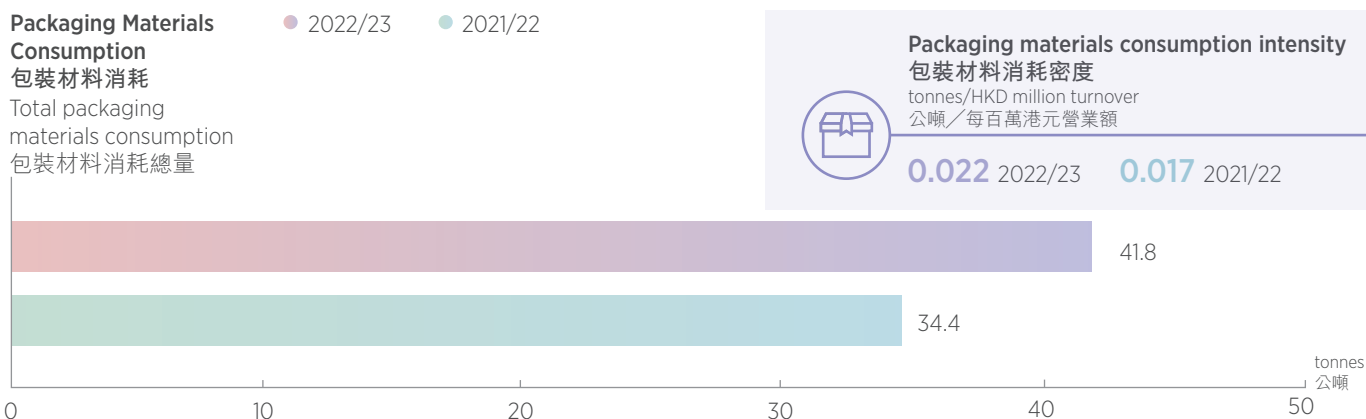
OUR ENVIRONMENT (CONTINUED)

我們的環境(續)



During the Year, the Group consumed a total of 41.8 tonnes of packaging materials, with an intensity of 0.022 tonnes/HKD million turnover. Due to the switch to new packaging materials, total packaging materials consumption was increased by 22%.

於本年度，本集團共消耗41.8公噸包裝材料，密度為0.022公噸/每百萬港元營業額。由於改用了新包裝材料，包裝材料消耗總量增加了22%。



## EMISSIONS

The Group abides by laws and regulations related to environmental protection such as the Air Pollution Control Ordinance and Waste Disposal Ordinance of Hong Kong and the Environmental Protection Law of the PRC, and actively integrated sustainability concepts and green initiatives into the development strategy. The Group has also formulated its Environmental Policy and is committed to mitigating the potential impact of climate change on its operations. During the Year, the Group is not aware of any violations of laws and regulations related emission.

The Group is aware of the issue of climate change which poses escalating challenges to the global economy and may have a negative impact on its businesses. The Group will make greater efforts to reduce electricity consumption and carbon emissions.

During the Year, the Group emitted 67.8 kg of nitrogen oxides, 0.2 kg of sulphur oxides and 5.6 kg of respirable suspended particulates. There was an increase in air pollutant emissions compared with the previous financial year due to the resumption of business trips after the borders reopening.

## 排放物

本集團遵守香港《空氣污染管制條例》和《廢物處置條例》，以及《中華人民共和國環境保護法》等環境保護相關法例法規，積極將可持續發展理念和綠色舉措融入其發展策略。本集團亦已制定《環境政策》，致力減輕氣候變化對其營運的潛在影響。本集團於本年度並無發現與排放物相關的違法違規個案。

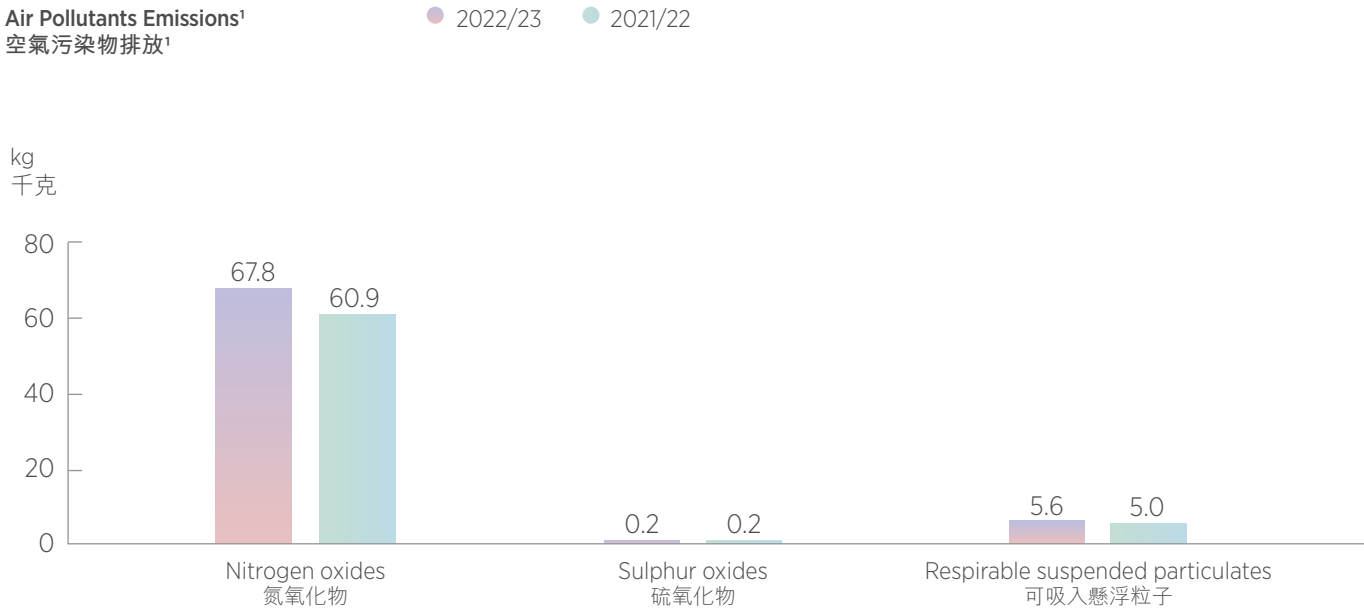
本集團意識到氣候變化問題對全球經濟構成的挑戰不斷升級，並可能對其業務產生負面影響。有見及此，本集團將盡力減少用電量和碳排放。

於本年度，本集團共排放67.8千克氮氧化物、0.2千克硫氧化物及5.6千克可吸入懸浮粒子。隨着邊境重新開放，商務旅行恢復，空氣污染物排放量亦因此較上一財政年度有所增加。

## OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

### Air Pollutants Emissions<sup>1</sup> 空氣污染物排放<sup>1</sup>



Greenhouse gas is a crucial factor that contributes to climate change. As a result of the rise in electricity consumption caused by extended shop opening hours, greenhouse gas emissions were slightly increased by 4% during the Year.

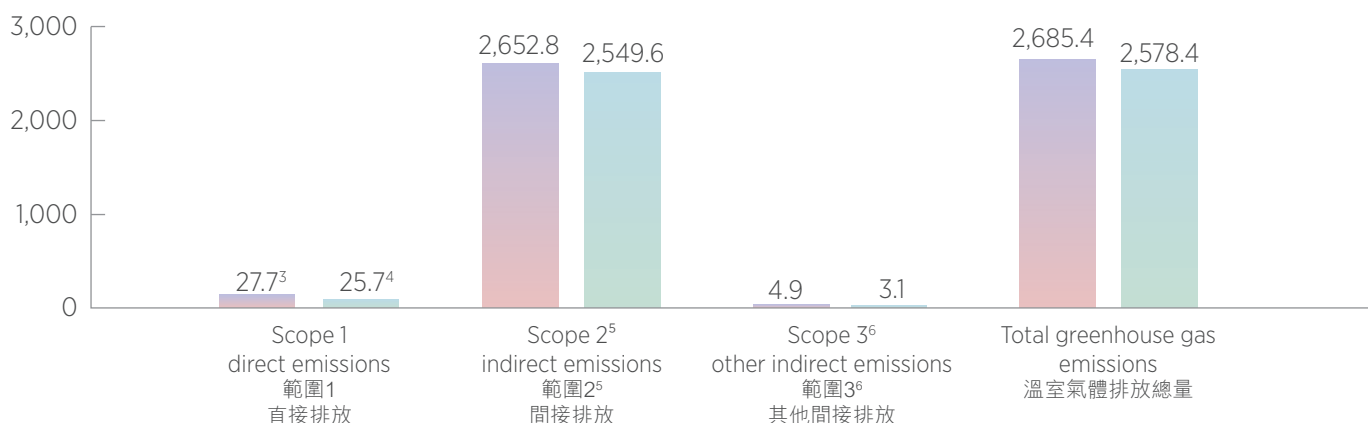
溫室氣體為導致氣候變化的關鍵因素。由於店舖的營業時間延長，導致耗電量上升，令本年度溫室氣體排放量輕微增加4%。

<sup>1</sup> The quantitative process is based on “Appendix 2: Reporting Guidance on Environmental KPIs” by SEHK, “Technical Guidelines for Compilation of Road Motor Vehicle Emissions Inventory (Trial)” by Ministry of Ecology and Environment of the PRC, and “AP-42: Compilation of Air Emissions Factors (Fifth Edition Compilation of Air Pollutant Emissions Factors, Volume 1: Stationary Point and Area Sources)” by US EPA.

<sup>1</sup> 量化過程依據聯交所《附錄二：環境關鍵績效指標匯報指引》、中華人民共和國生態環境部《道路機動車大氣污染物排放清單編制技術指南(試行)》，以及美國環境保護署《AP-42：空氣排放因子彙編(第五版空氣排放因子彙編，第一卷：固定點源和地區源)》。

Greenhouse Gas Emissions<sup>2</sup>  
溫室氣體排放<sup>2</sup>

● 2022/23 ● 2021/22

tonnes of CO<sub>2</sub> equivalent  
公噸二氧化碳當量

## Greenhouse gas emissions intensity

## 溫室氣體排放密度

tonnes of CO<sub>2</sub> equivalent/HKD million turnover  
公噸二氧化碳當量/每百萬港元營業額

1.41 2022/23 1.26 2021/22

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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.

<sup>5</sup> Including indirect emissions from the generation of purchased electricity.

<sup>6</sup> Including indirect emissions from paper disposal, freshwater processing and sewage processing in Hong Kong.

<sup>2</sup> 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)》。

<sup>3</sup> 包括紅磡和番禺廠房的固定源排放、香港和中國內地辦公室及香港零售店的移動源排放。

<sup>4</sup> 包括紅磡和番禺廠房的固定源排放、香港和中國內地辦公室和零售店的移動源排放，以及製冷劑的逃逸性排放。

<sup>5</sup> 包括外購電力產生的間接排放。

<sup>6</sup> 包括香港廢紙處理、淡水處理和污水處理的間接排放。

## OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

### Waste

In addition to air emissions and energy consumption reductions, the Group attaches great importance to waste management and adheres to the goal of reducing waste emissions year by year. The Group has substituted plastic teaspoons with stainless steel teaspoons in its offices in light of the harmful effects of plastic. Furthermore, employees are encouraged to recycle and utilise materials, such as reusing printed paper before recycling and promoting paperless offices by using electronic communications.

A total of 29.5 tonnes of non-hazardous waste and 1.4 tonnes of hazardous waste were produced during the Year. The hazardous waste increased by 0.2 tonnes due to the replacement of light bulbs, the generation of e-waste and chemical waste. The Group endeavours to reduce the use of hazardous materials wherever feasible. To dispose waste properly, all the hazardous waste produced by the Group is collected and treated by the hazardous waste collectors, which are recognized by the local governments.

### 廢棄物

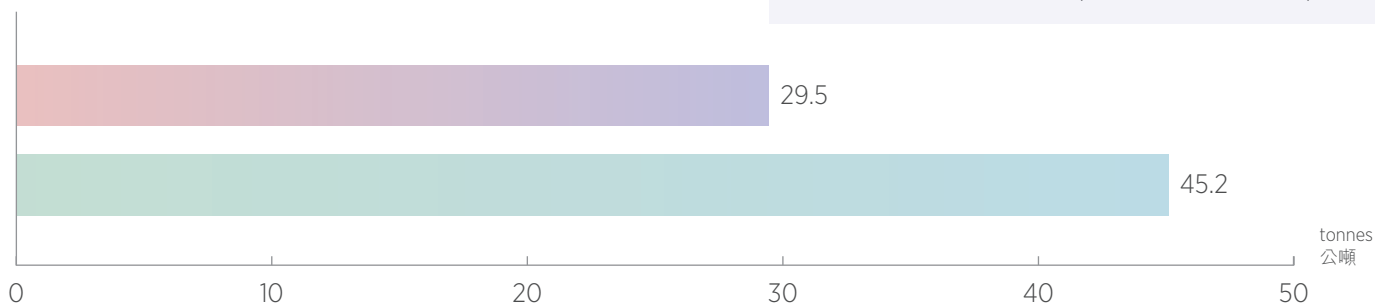
除了減少廢氣排放和能源消耗，本集團也非常重視廢棄物管理，並堅持逐年減少廢棄物排放量的目標。鑑於塑料的有害影響，本集團已在其辦公室內以不銹鋼茶匙取代塑料茶匙。此外，本集團鼓勵員工回收和重複使用資源，例如在回收前重複使用打印紙，並使用電子通信以實現無紙化辦公室。

於本年度，本集團共產生29.5公噸無害廢棄物及1.4公噸有害廢棄物。有害廢棄物因更換燈泡、電子廢物和化學廢物的產生，增加了0.2公噸。本集團在可行的情況下盡力減少使用有害物料。為妥善處置廢物，本集團所產生的有害廢棄物均由當地政府認可的有害廢棄物收集商收集和處理。

#### Non-hazardous Waste 無害廢棄物

● 2022/23 ● 2021/22

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

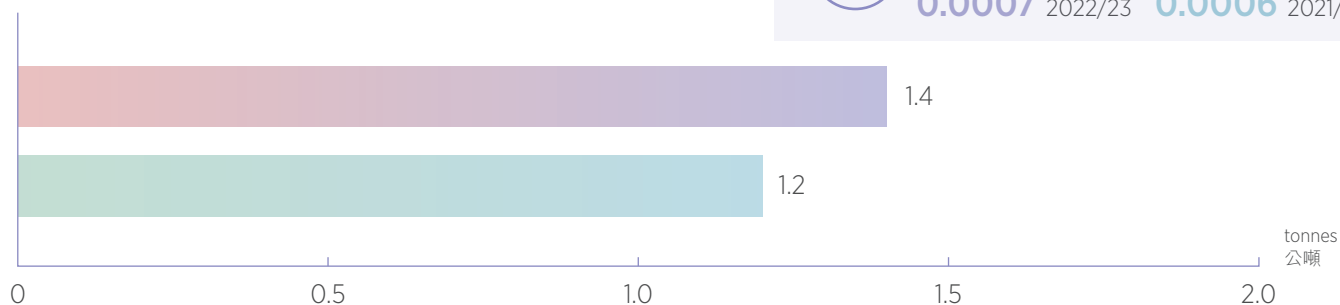


0.0156 2022/23 0.0221 2021/22

### Hazardous Waste 有害廢棄物

● 2022/23 ● 2021/22

Total hazardous waste  
有害廢棄物總量



To prevent damage caused by inappropriate sewage management, the Group has installed sewage treatment containers to triple-filter wastewater from its factories in the course of production prior to sedimentation. Additionally, professional sludge recyclers were employed to collect detritus.

### NATURAL AND ENVIRONMENTAL RESOURCES

Although the Group's operations do not involve serious pollution, as an ongoing commitment to corporate social responsibility, the Group is aware of the importance of reducing the potential negative impact of business operations on the environment. Following the principle of its Environmental Policy, the Group continues to enhance green practices and lower its damage to the environment, particularly energy conservation, emission reduction and efficient use of resources.

In addition to the established policy and measures, the Group will identify and manage its environmental impacts using a more comprehensive management system and key performance indicators to strive for continuous improvement.

### Hazardous waste intensity

#### 有害廢棄物密度

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



0.0007 2022/23 0.0006 2021/22

為防止因污水處理不當而造成的損害，本集團已設置污水處理缸，對廠房生產過程中所產生的污水在沉澱前進行三重過濾。此外，本集團亦聘請專業淤泥回收機構收集淤泥。

### 天然及環境資源

雖然本集團的營運不涉及嚴重污染，但為履行對企業社會責任的持續承諾，本集團意識到減少業務營運對環境的潛在負面影響的重要性。本集團遵循其《環境政策》的原則，不斷加強綠色實踐，減少對環境的破壞，特別是節能減排和有效使用資源。

除了已制定的政策和措施外，本集團將以更全面的監管體系和關鍵績效指標來識別和管理其環境影響，努力持續改進。

## OUR ENVIRONMENT (CONTINUED)

我們的環境(續)

### CLIMATE CHANGE

Global climate change not only results in extreme weather, but also exerts a severe impact on various economic and social activities. Numerous studies have demonstrated the significance of managing one's environmental impacts and mitigating the risks associated with irreversible climate change. The Group has taken certain mitigation measures to address the climate-related issue, including guidelines and contingency plans for the event of a Black Rainstorm Warning and Typhoon Signal No.8 or above and insurance coverage for climate-related risks, along with its commitment to construct a sustainable environment for future generations.

In response to climate change, promoting low-carbon development has become a global consensus. Various carbon emission reduction measures have been implemented by the Group in an effort to advocate green workplaces. By conducting risk assessments to identify physical and transition risks, potential impacts and corresponding mitigation measures, the Group has laid a solid foundation to manage climate change and other ESG risks and to seize low-carbon development opportunities in the future.

### 氣候變化

全球氣候變化不僅導致極端天氣，亦對各種經濟和社會活動產生嚴重影響。因應大量研究指出管理環境影響及減輕因不可逆轉的全球氣候變化而存在的風險的重要性，本集團已採取若干緩解措施應對氣候相關問題，包括針對黑色暴雨警告和八號或以上熱帶氣旋警告信號的指引及應變計劃，以及氣候相關風險的保險，承諾為後代建設一個可持續發展的環境。

推動低碳發展已成為應對氣候變化的全球共識。本集團已採取多項減少碳排放措施，致力推廣綠色工作場所。通過風險評估，本集團識別了物理和轉型風險、潛在影響和相應的緩解措施，為未來管理氣候變化和其他ESG風險，以及把握低碳發展機遇奠定了堅實的基礎。

# OUR COMMUNITY

## 我們的社區

The Group deems social responsibility as the foundation of corporate development, continues to aid the community and encourages participation in community activities guided by its Community Investment Policy. Through its donations and volunteer activities with non-governmental organizations, the Group addresses the requirements of the community and supports various organizations. During the Year, the Group participated in the charity sale held by Yan Chai Emergency Assistance Relief Fund. The raised funds provided emergency financial support to those affected by unfortunate accidents or disasters in the society and helped them survive difficulties. Employees are encouraged to participate in volunteer work and support community investment and development.

TSLF exists to serve the local community to promote the sustainable growth of Hong Kong's jewellery industry while preserving the Group's artisanal heritage. Also, TSLF has been supporting the development of creative industries over the years. Please refer to the section headed "The TSL | 謝瑞麟 Foundation" of the Company's 2022/2023 Annual Report for information regarding the activities supported by TSLF during the Year.

Looking ahead, the Group will continue its contribution to fostering the community's growth and constructing an inclusive society in order to create a harmonious community. The Group believes that maintaining an active involvement and commitment to society will bring positive impacts to itself and the whole of society.

本集團視履行社會責任為企業發展之本，並以其《社區投資政策》為指引，持續回饋社會，以及鼓勵參與社區活動。通過參與非政府組織的捐贈和義工活動，本集團回應社區需求並支持不同團體。於本年度，本集團參與仁濟緊急援助基金舉辦的義賣活動。所募集的資金將為社會上受不幸事故或災難所影響之人士，提供緊急的經濟支援，以助他們渡過難關。本集團亦鼓勵員工參與志願工作，支持社區投資和發展。

謝瑞麟基金服務本地社區，以促進香港珠寶業的可持續發展，同時保護本集團的傳統工藝。此外，謝瑞麟基金多年來一直支持創意產業的發展。有關謝瑞麟基金於本年度所支持的活動資訊，請參閱本公司2022/2023年報「TSL | 謝瑞麟基金」章節。

展望未來，本集團將持續致力推動社區發展和構建具包容性的社會，從而建設和諧共融的社區。本集團相信維持對社會的積極參與和承諾，將為本集團和整個社區發展帶來正面影響。

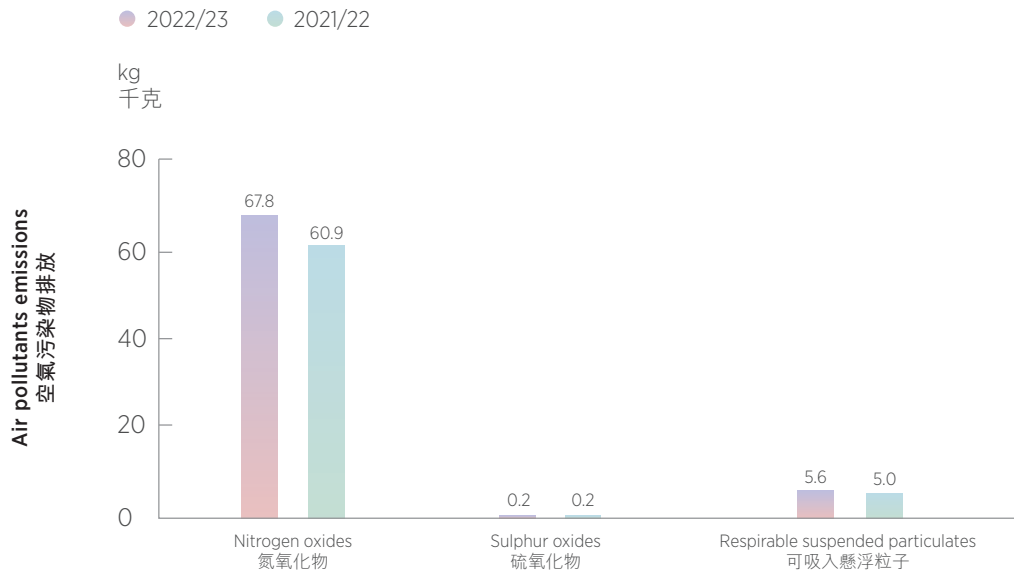


# KEY PERFORMANCE OVERVIEW

## 關鍵績效總覽

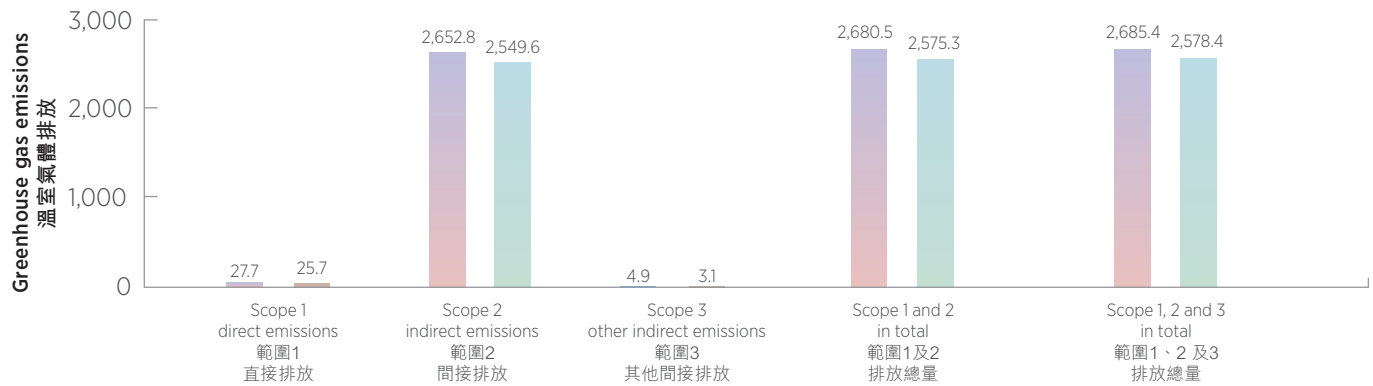
### ENVIRONMENTAL PERFORMANCE OVERVIEW

### 環境表現總覽



● 2022/23 ● 2021/22

tonnes of CO<sub>2</sub> equivalent  
公噸二氧化碳當量



**Greenhouse gas emissions intensity**

**溫室氣體排放密度**

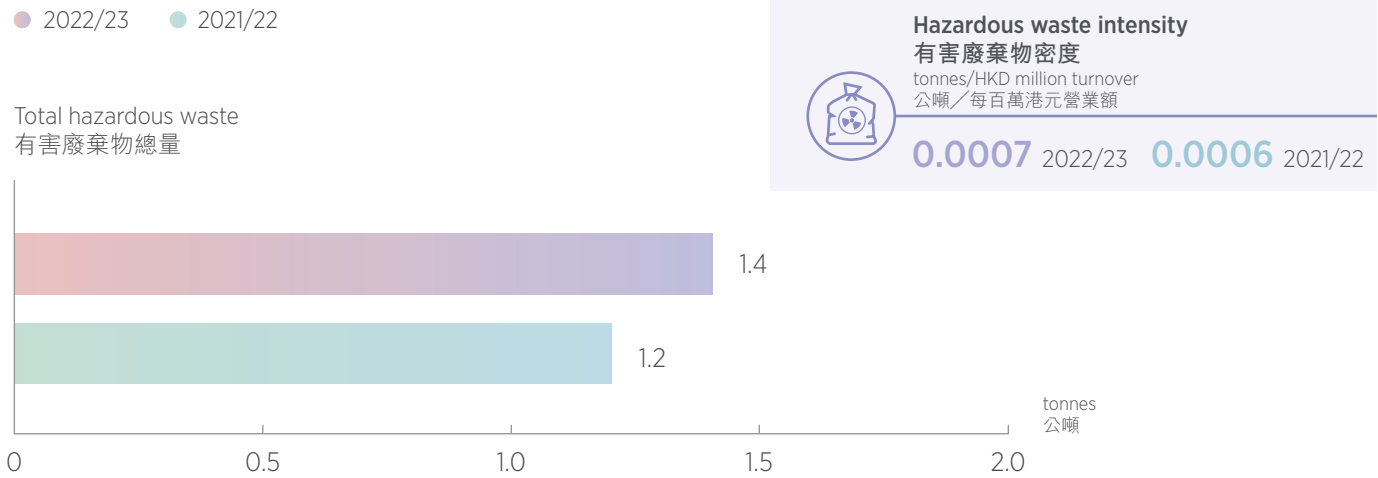
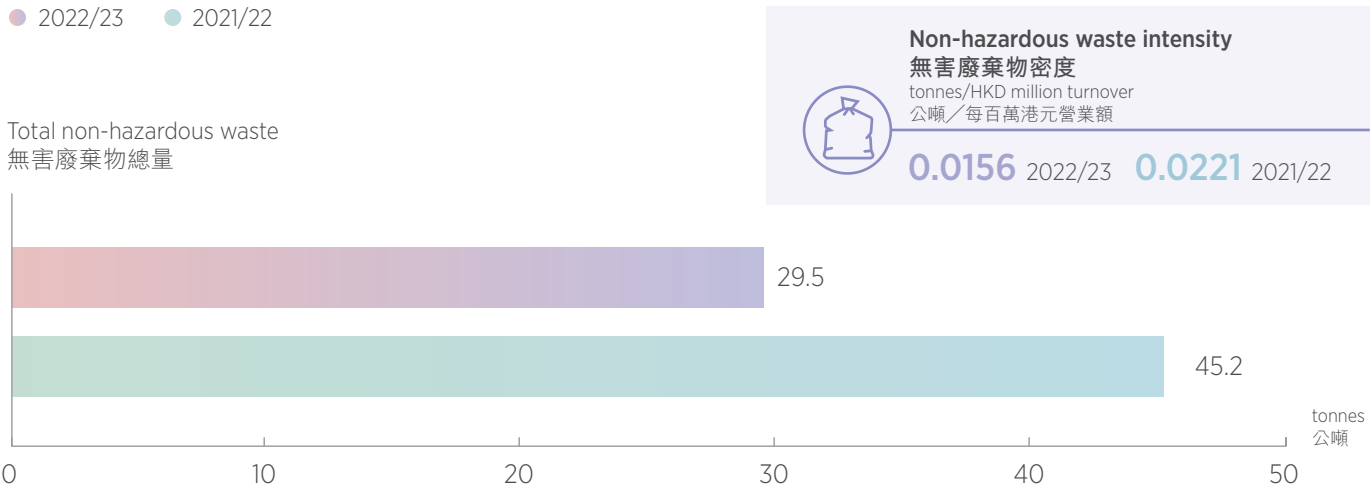
tonnes of CO<sub>2</sub> equivalent/HKD million turnover  
公噸二氧化碳當量/每百萬港元營業額

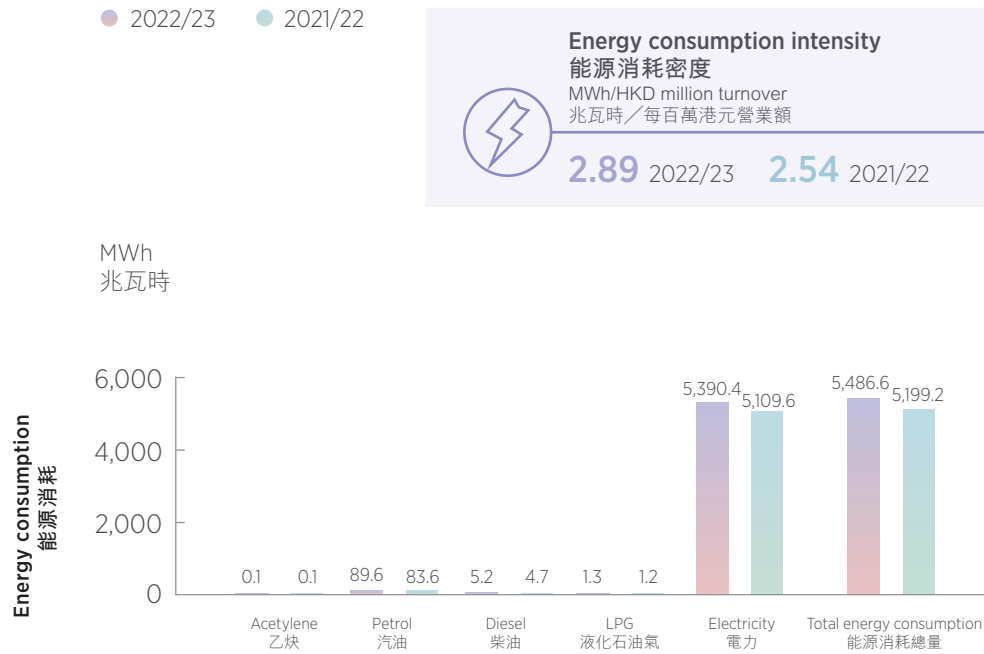
**1.41** 2022/23

**1.26** 2021/22

KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)





KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

● 2022/23 ● 2021/22

Total water consumption  
耗水總量

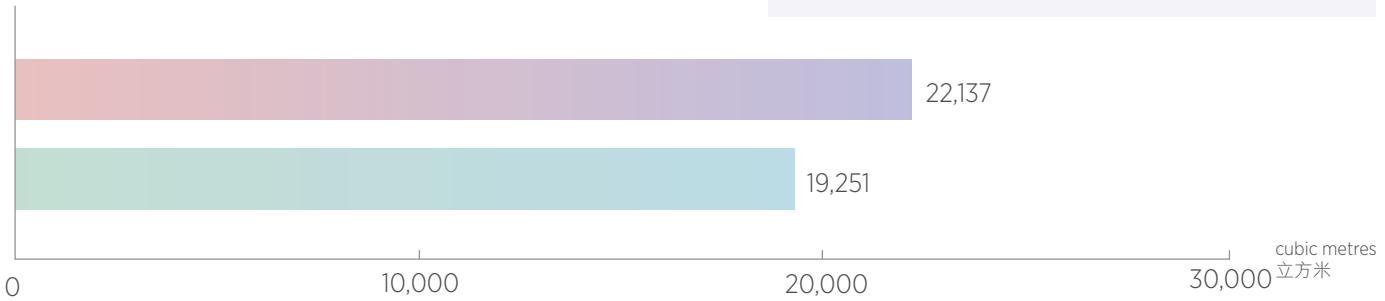


Water consumption intensity

耗水密度

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

11.65 2022/23 9.40 2021/22



● 2022/23 ● 2021/22

Total packaging materials consumption  
包裝材料消耗總量

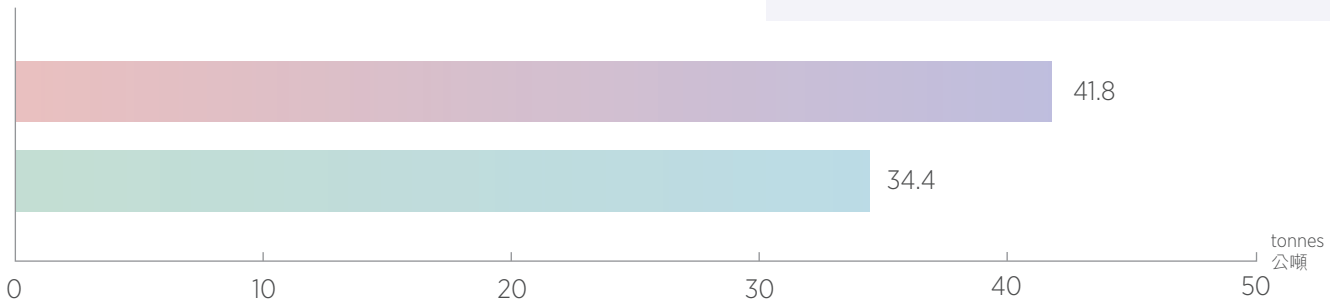


Packaging materials consumption intensity

包裝材料消耗密度

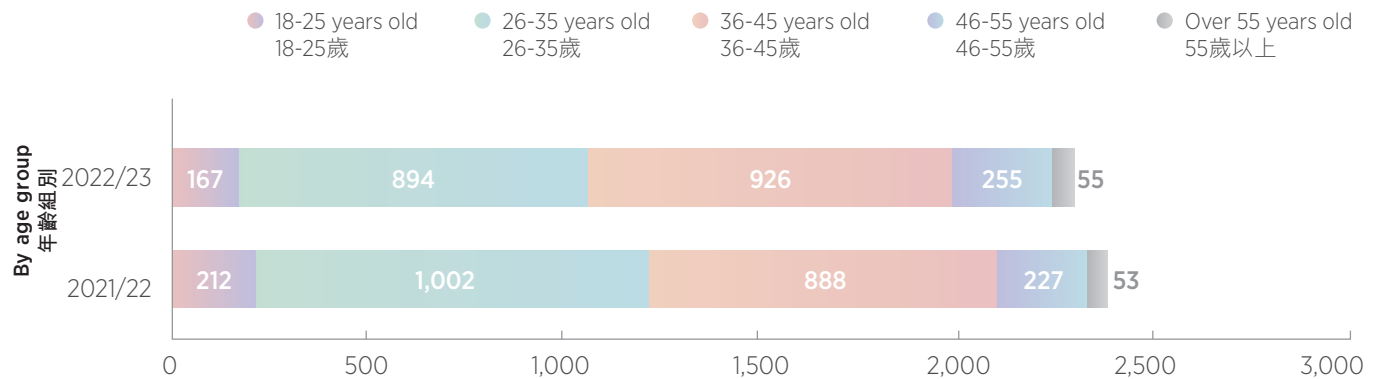
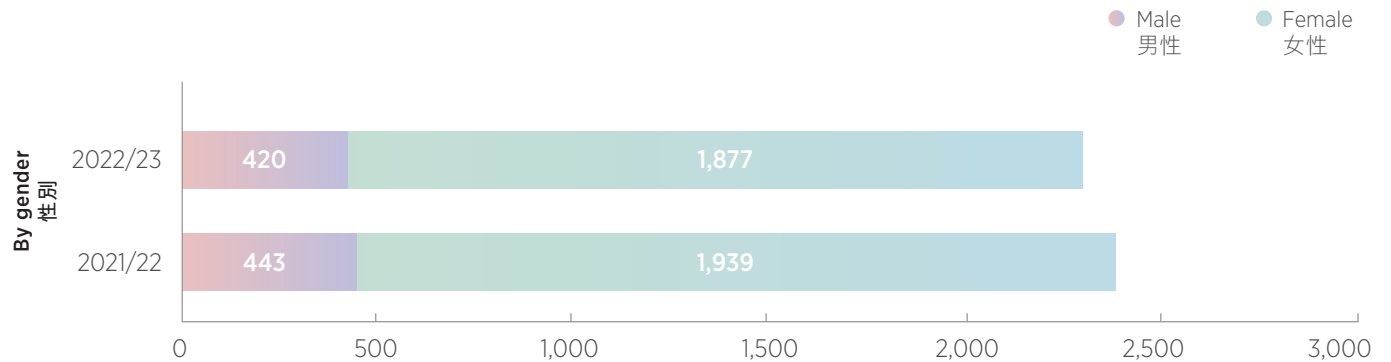
tonnes/HKD million turnover  
公噸/每百萬港元營業額

0.022 2022/23 0.017 2021/22



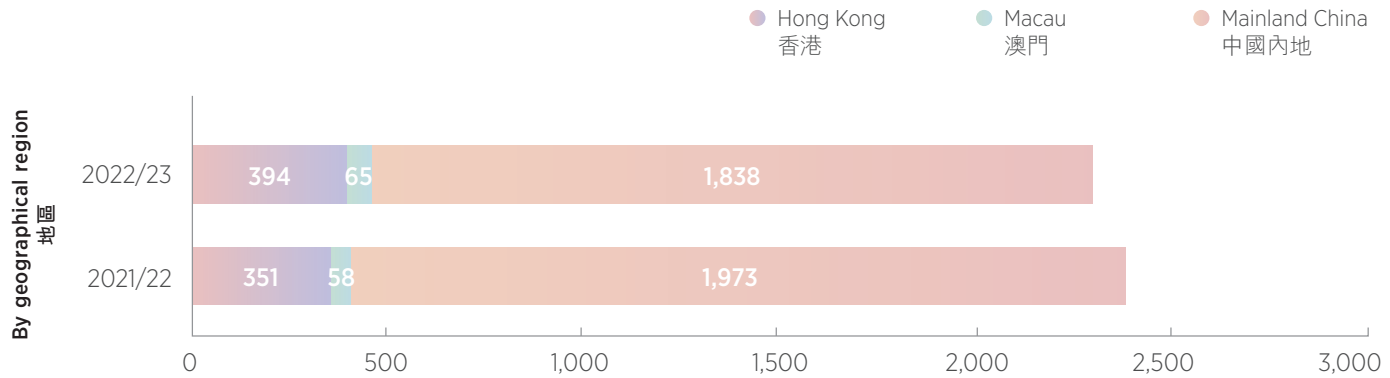
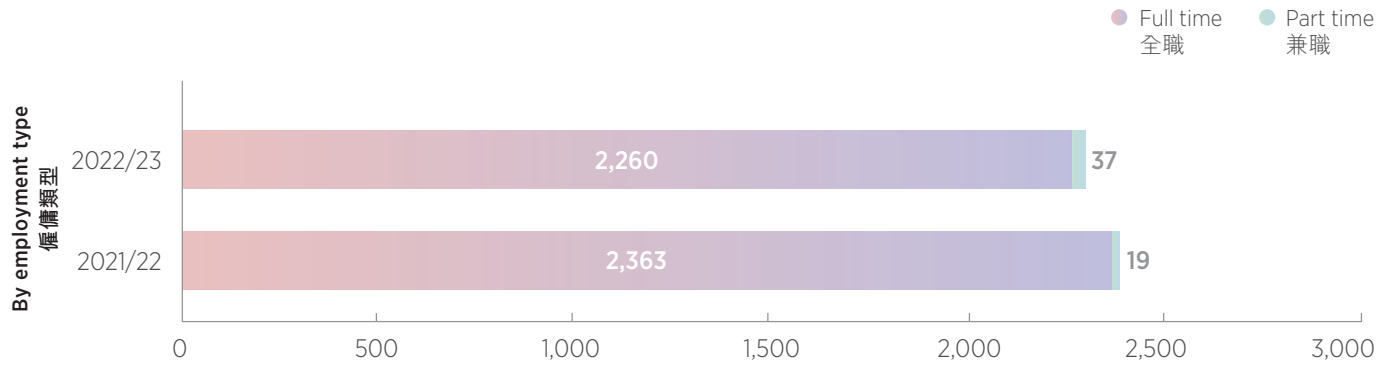
## SOCIAL PERFORMANCE OVERVIEW

## 社會表現總覽

Number of employees  
員工人數

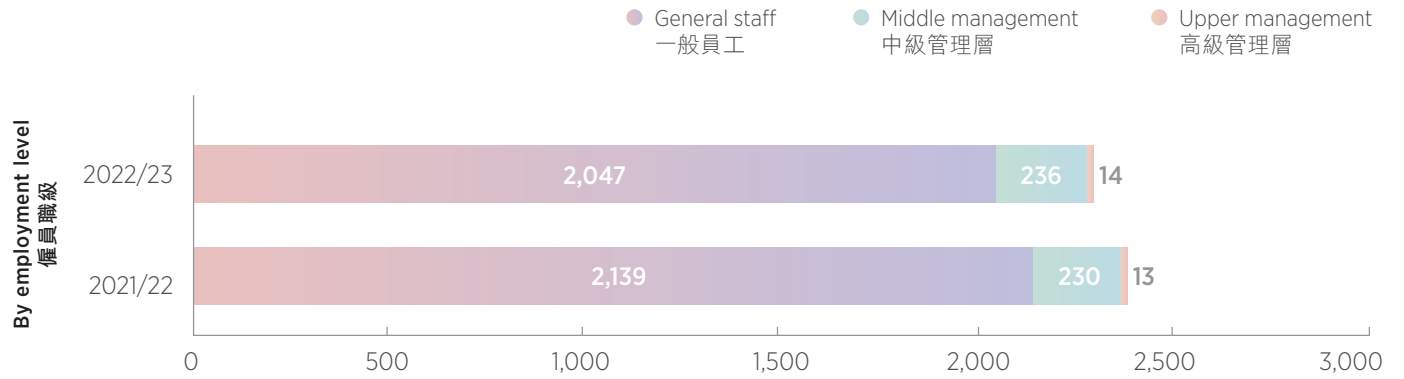
KEY PERFORMANCE OVERVIEW (CONTINUED)

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)

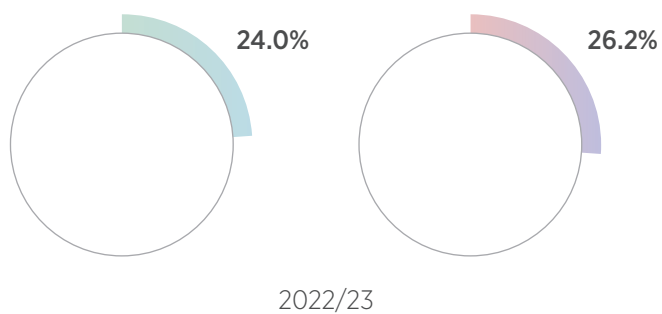
Employee turnover rate

員工流失率

By gender  
性別

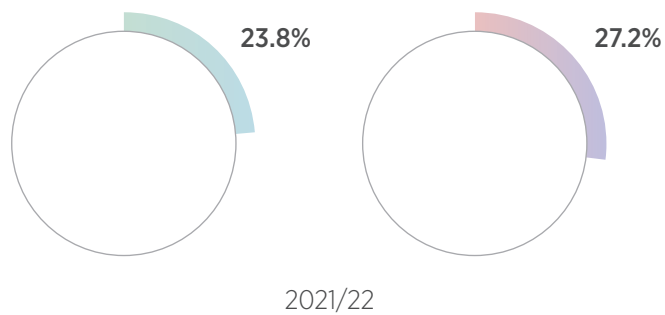
● Male  
男性

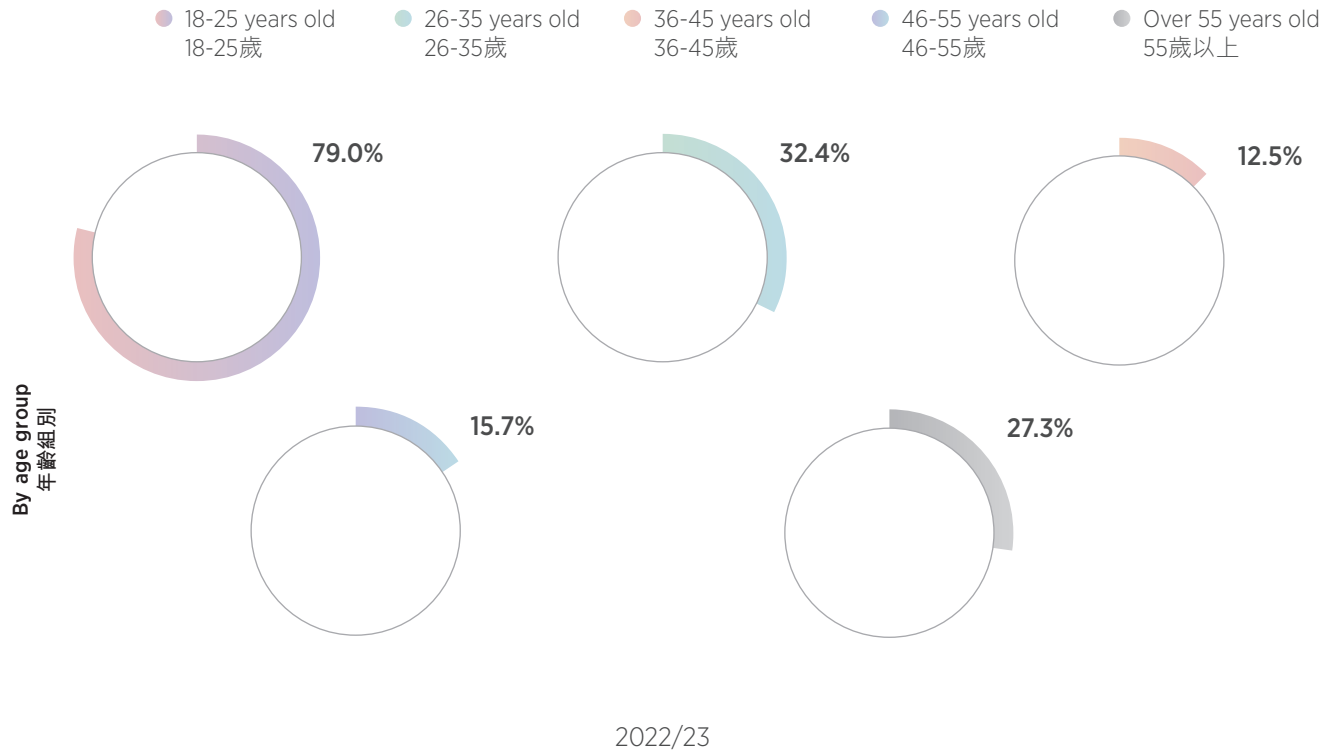
● Female  
女性



● Male  
男性

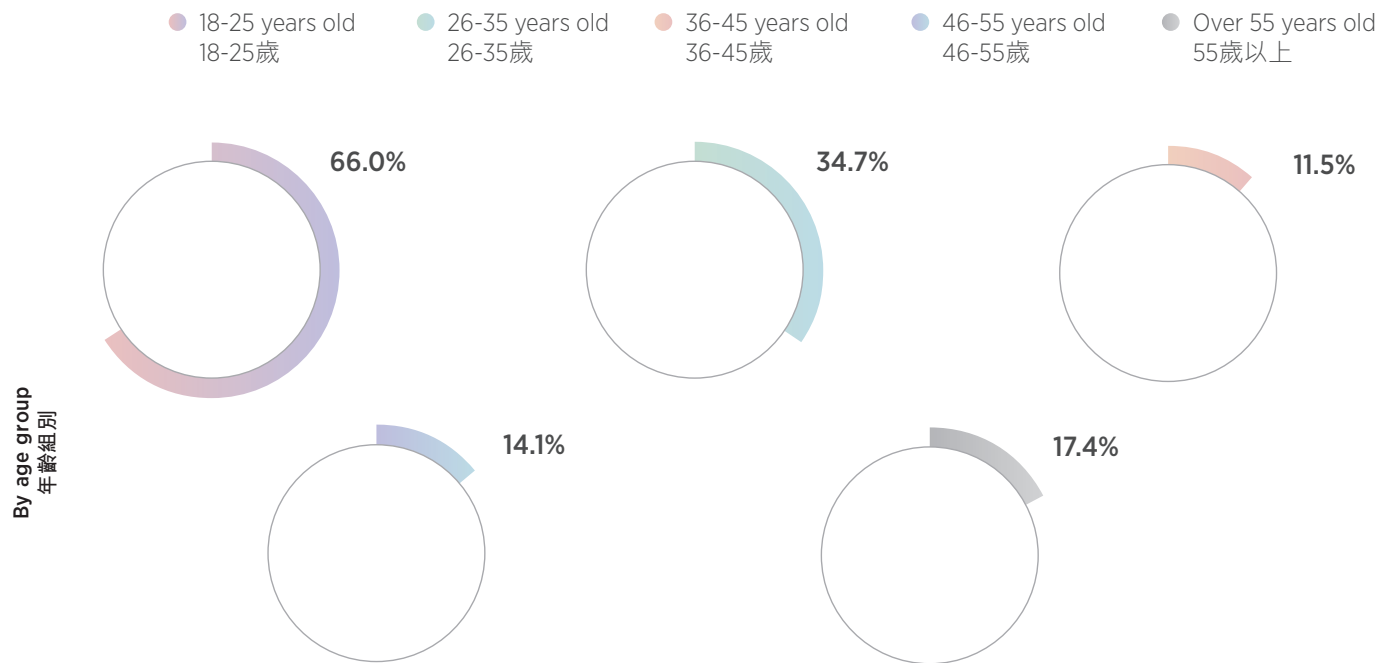
● Female  
女性





KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

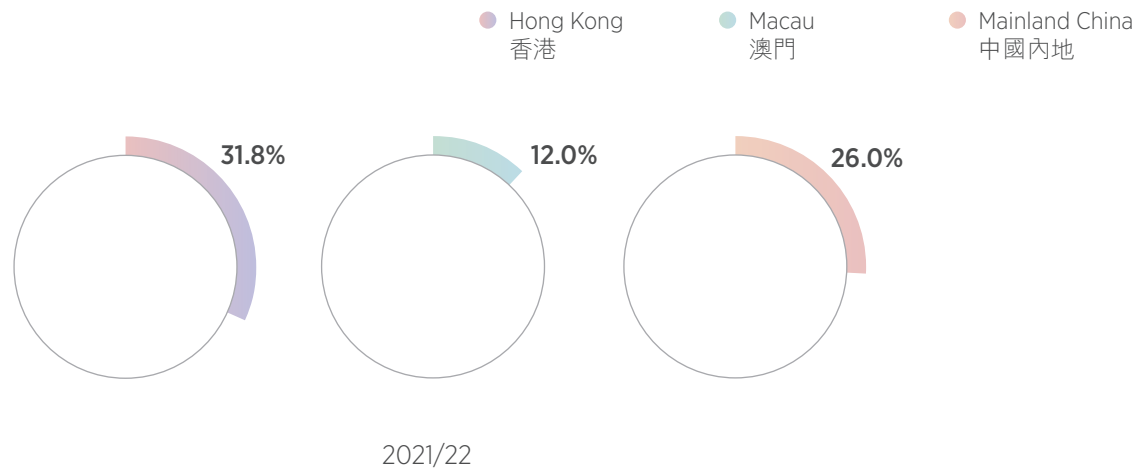
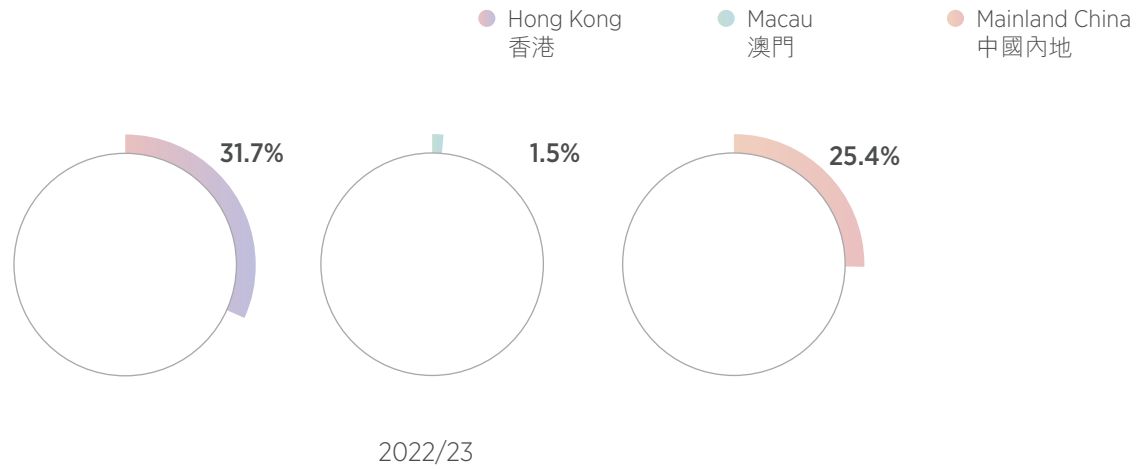


2021/22

KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

By geographical region  
地區



## KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)

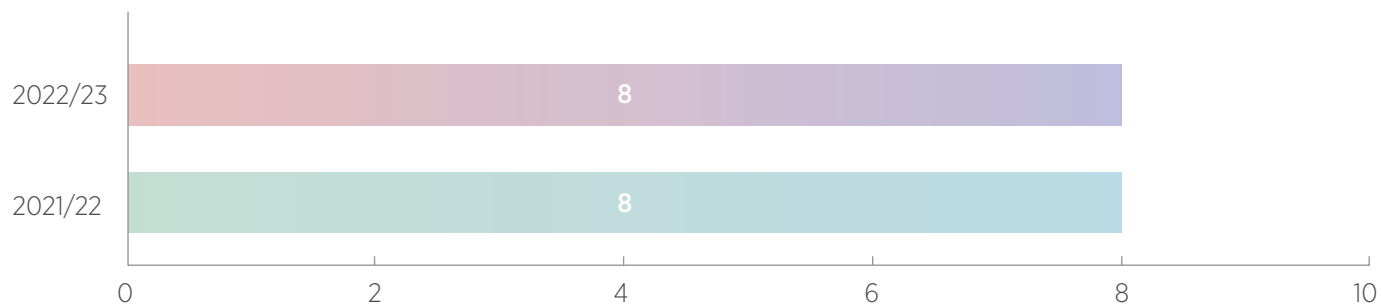
### Health and safety<sup>7</sup>

健康與安全<sup>7</sup>

● 2022/23 ● 2021/22

Number of work-related injuries

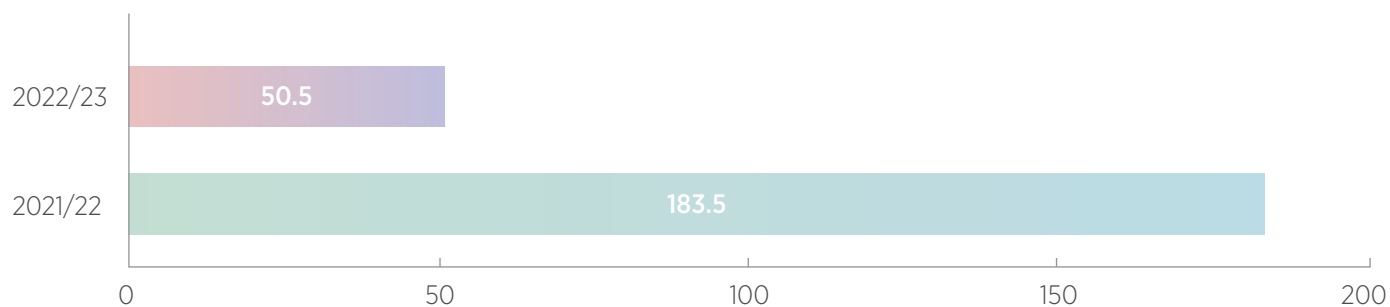
因工受傷個案



● 2022/23 ● 2021/22

Lost days due to work-related injuries

因工傷損失的工作日數

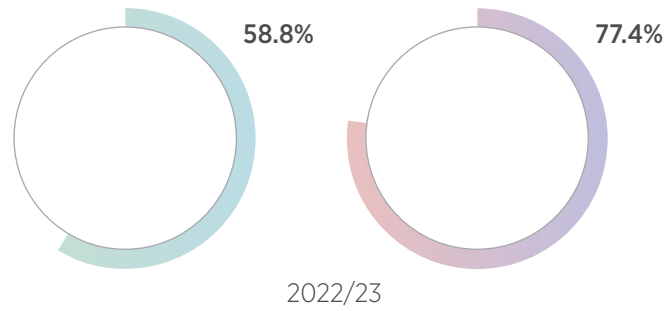


<sup>7</sup> There were no work-related fatalities occurred in the past three years (including the Year). <sup>7</sup> 過去三年(包括本年度)沒有發生任何因工死亡個案。

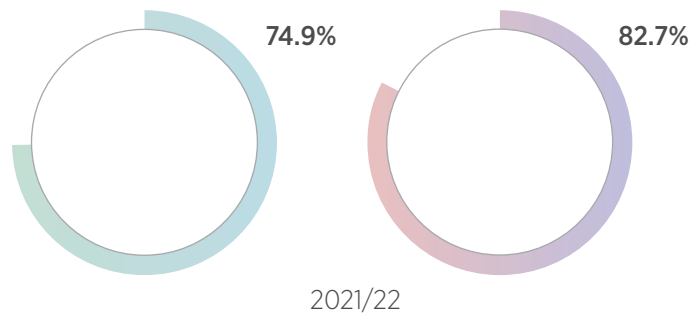
Percentage of employees trained  
受訓員工百分比

By gender  
性別

● Male  
● Female  
男性 女性

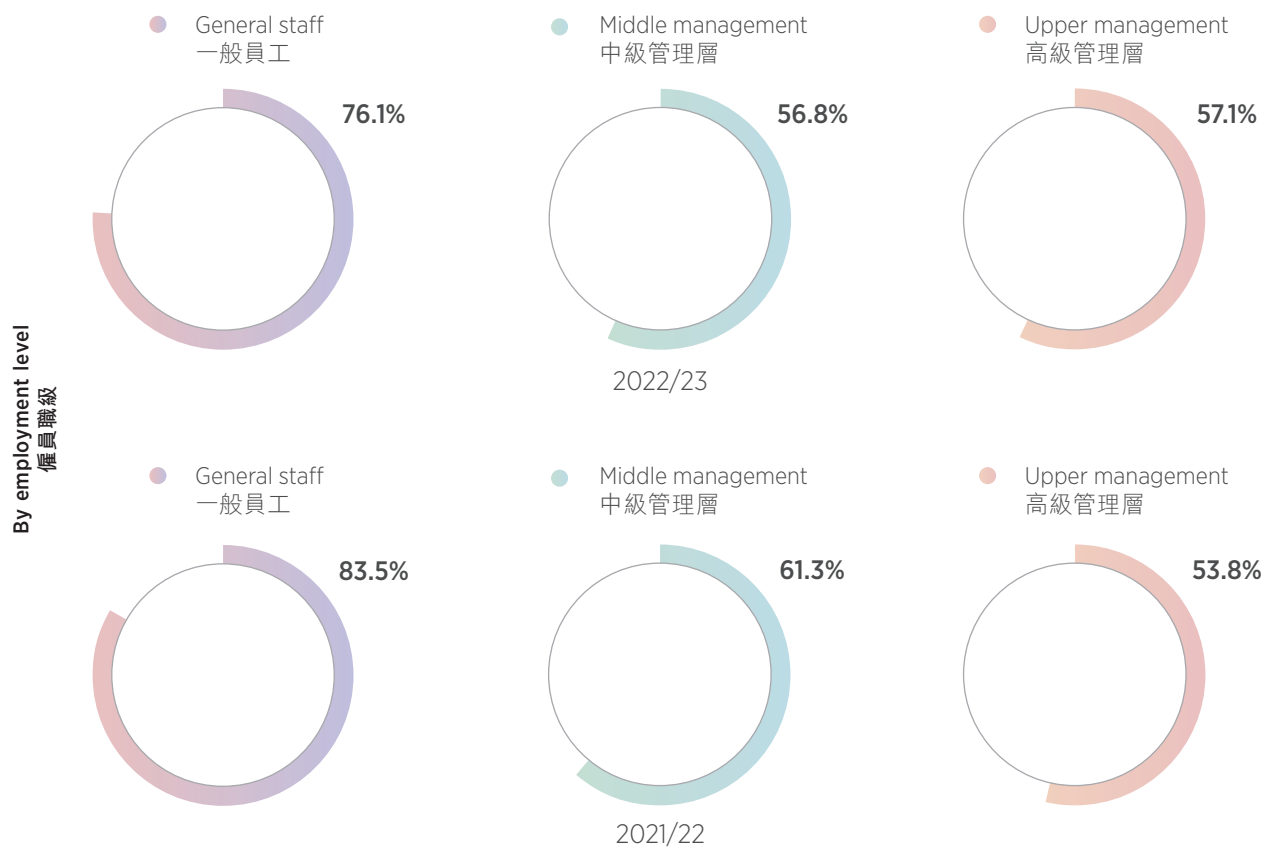


● Male  
● Female  
男性 女性

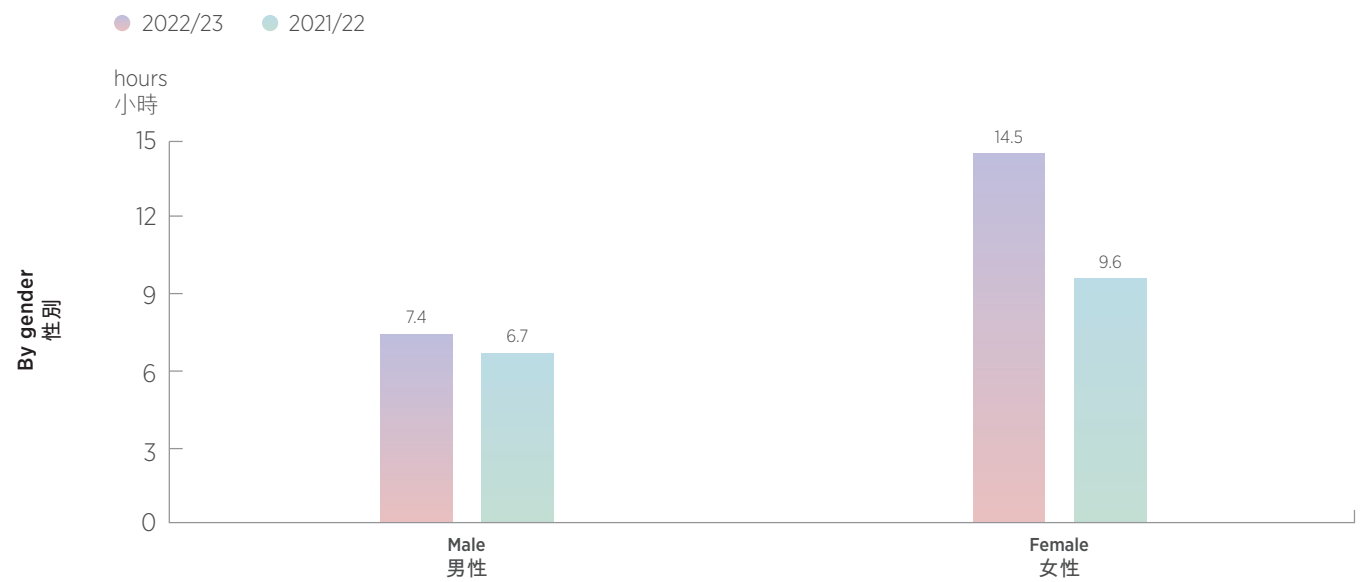


KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)



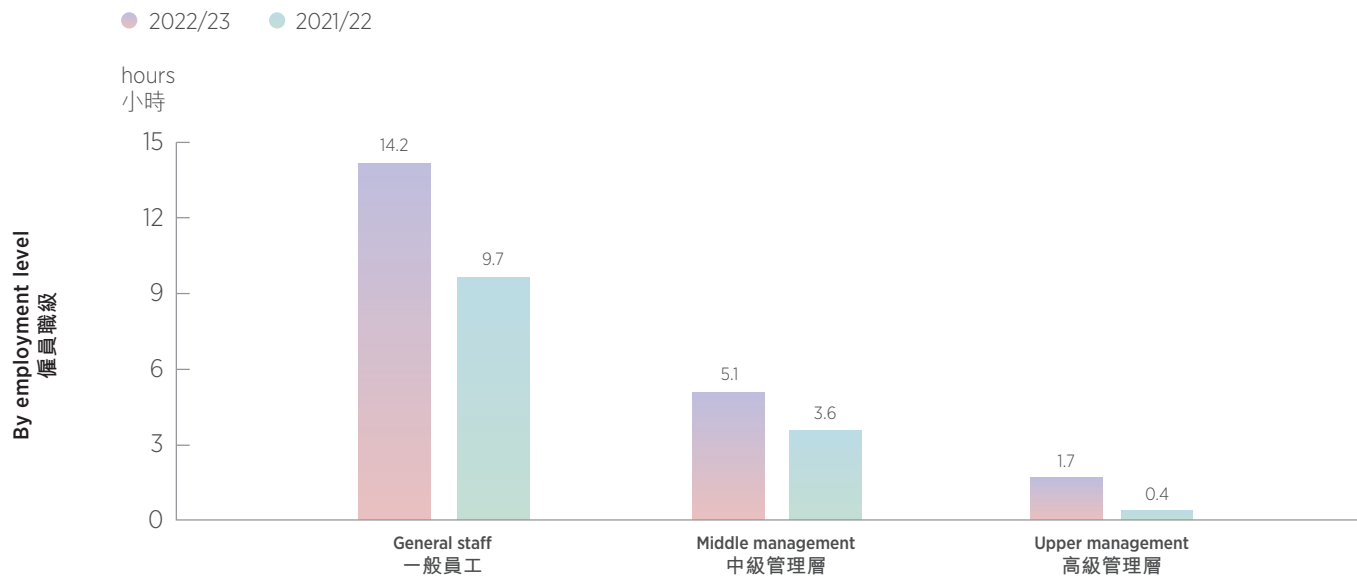
**Average training hours**  
平均受訓時數





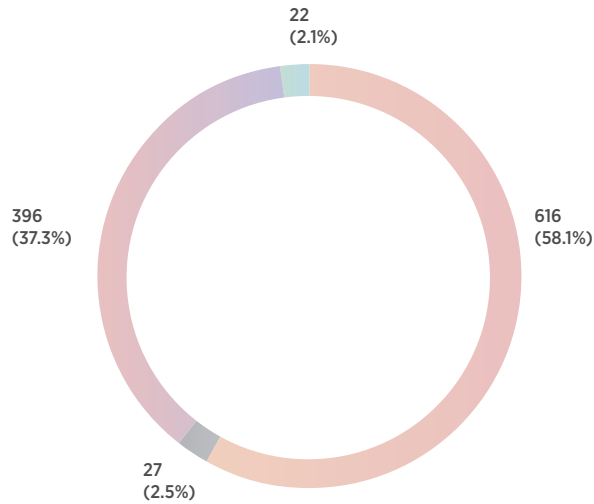
KEY PERFORMANCE OVERVIEW (CONTINUED)

關鍵績效總覽(續)



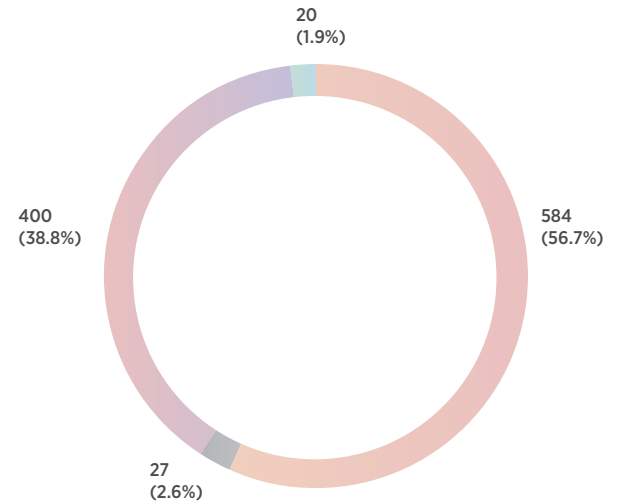
**Number of suppliers by geographical region**  
按地區劃分的供應商數目

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



Total 總數 : 1,061  
2022/23

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



Total 總數 : 1,031  
2021/22

KEY PERFORMANCE OVERVIEW (CONTINUED)

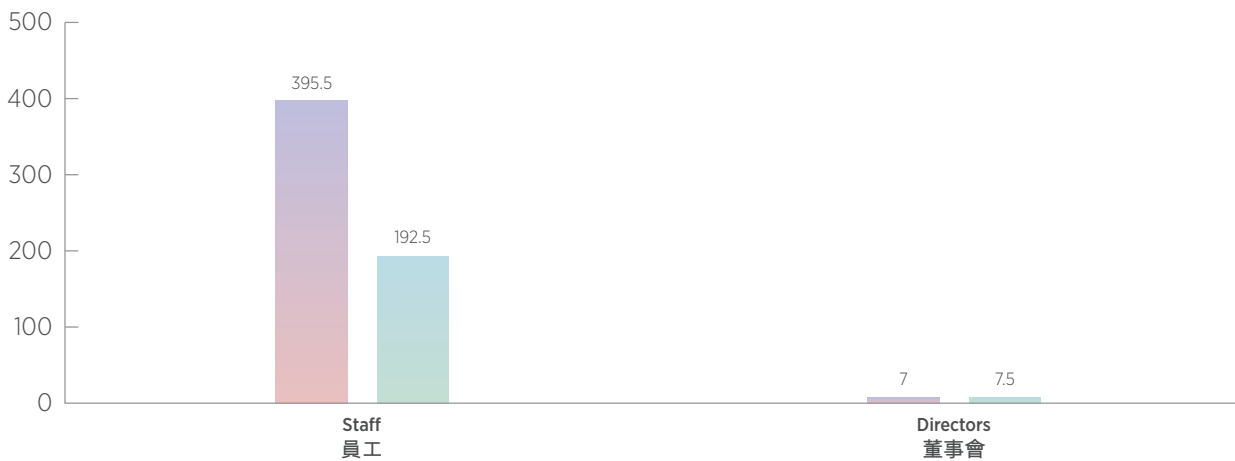
關鍵績效總覽(續)

Anti-corruption training hours

反貪污培訓時數

● 2022/23 ● 2021/22

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
<b>A1 Emissions 排放物</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	29, 33
一般披露	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	
A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	33-34, 40
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。	35, 41
A1.3	Total hazardous waste produced and intensity. 所產生有害廢棄物總量及密度。	36-37, 42
A1.4	Total non-hazardous waste produced and intensity. 所產生無害廢棄物總量及密度。	36, 42
A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	29-30
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。	29-30, 36-37

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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
<b>A2 Use of Resources 資源使用</b>		
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。	29-30
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。	31, 43
A2.2	Water consumption in total and intensity. 總耗水量及密度。	31-32, 44
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。	29-30
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。	29-31
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估量。	32, 44
<b>A3 The Environment and Natural Resources 環境及天然資源</b>		
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。	29, 37
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。	37
<b>A4 Climate Change 氣候變化</b>		
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。	29, 38
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。	38

Aspect 層面	Description 描述	Page/Remark 頁碼／備註
<b>B1 Employment 僱傭</b>		
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 compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 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：	21-23
B1.1	(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。 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。	45-47
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。	48-51
<b>B2 Health and Safety 健康與安全</b>		
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 providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的：	24-26
B2.1	(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 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。	52
B2.2	Lost days due to work injury. 因工傷損失工作日數。	52
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	24-26

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Aspect 層面	Description 描述	Page/Remark 頁碼 / 備註
<b>B3 Development and Training 發展及培訓</b>		
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。	27-28
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。	53-54
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。	55-56
<b>B4 Labour Standards 勞工準則</b>		
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 preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	21-23
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。	22
B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	23

Aspect 層面	Description 描述	Page/Remark 頁碼 / 備註
<b>B5 Supply Chain Management 供應鏈管理</b>		
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。	15, 17-18
B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	57
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。	15, 17-18
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。	15, 17-18
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。	15, 17-18
<b>B6 Product Responsibility 產品責任</b>		
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： (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。	14-16, 18-20
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	15
B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	19
B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	14



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Aspect 層面	Description 描述	Page/Remark 頁碼／備註
B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	15-16
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	19
<b>B7 Anti-corruption 反貪污</b>		
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： (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。	12-13
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. 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。	14
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	12-13
B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	14, 58
<b>B8 Community Investment 社區投資</b>		
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。	39
B8.1	Focus areas of contribution. 專注貢獻範疇。	39
B8.2	Resources contributed to the focus area. 在專注範疇所動用資源。	39

