金至尊

3DG GROUP

金至尊集團(國際)有限公司
3DG HOLDINGS (INTERNATIONAL) LIMITED

(於百慕達註冊成立之有限公司)
(Incorporated in Bermuda with limited liability)
Stock Code 股份代號: 2882

可持續發展報告
Sustainability Report
2025/26

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ABOUT THIS REPORT
關於本報告

Purpose and Objective

3DG Holdings (International) Limited ("**3DG**" or the "**Company**", together with its subsidiaries the "**Group**" or "**We**") is pleased to publish the Sustainability Report (the "**Report**") to our stakeholders. The Report presents stakeholders with a clear overview of our Environmental, Social and Governance ("**ESG**") management approach, measures and performance of our material sustainability issues, with an aim to strengthen their confidence and understanding of the Group and our ESG efforts.

Reporting Scope and Period

Unless otherwise stated, the reporting scope mainly focuses on the business operations of the Group's offices and self-operated shops in Chinese Mainland[1] and Hong Kong, China[2], which account for approximately 98.4% of the Group's total revenue for the period from 1 April 2025 to 31 March 2026 (the "**Reporting Period**" or "**FY2026**"). The reporting scope is determined based on its significance to our business operations, as well as its ESG impacts. The self-operated shop in Macao, China[3] was excluded from the reporting scope following the termination of the Macao business during the previous Reporting Period.

Reporting Standards

The Report has been prepared in accordance with the disclosure requirements of the Environmental, Social and Governance Reporting Code (the "**ESG Reporting Code**") as set out in Appendix C2 to the Rules Governing the Listing of Securities (the "**Listing Rules**") issued by The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

1 Chinese Mainland: hereinafter referred to as "Mainland"
2 Hong Kong, China: hereinafter referred to as "Hong Kong"
3 Macao, China: hereinafter referred to as "Macao"

目的及目標

金至尊集團(國際)有限公司(「**金至尊**」或「**本公司**」,連同其附屬公司,統稱「**本集團**」或「**我們**」)欣然向持份者發表可持續發展報告(「**本報告**」)。本報告向持份者清晰概述我們的環境、社會及管治(「**環境、社會及管治**」)之管理方針、措施以及我們在重要的可持續發展議題上之表現,旨在加強持份者就本集團及我們對於環境、社會及管治方面所努力之信心及了解。

報告範圍及期間

除另有說明外,報告範圍主要集中於本集團在中國內地[1]及中國香港[2]之辦事處及自營店之業務營運,其佔本集團自2025年4月1日起至2026年3月31日止期間(「**報告期間**」或「**2026財年**」)總收入約98.4%。報告範圍根據其對業務營運之重要性以及其對環境、社會及管治之影響釐定。中國澳門[3]業務已於上一個報告期間終止,故報告範圍已剔除澳門的自營店。

報告標準

本報告根據香港聯合交易所有限公司(「**聯交所**」)證券上市規則(「**上市規則**」)附錄C2所載之環境、社會及管治報告守則(「**環境、社會及管治報告守則**」)之披露要求編製。

1 中國內地:下文簡稱「內地」
2 中國香港:下文簡稱「香港」
3 中國澳門:下文簡稱「澳門」

Reporting Principles

This Report has been prepared in line with the following four reporting principles, as outlined in the ESG Reporting Code:

報告原則

本報告遵從環境、社會及管治報告守則所載述之下列四項報告原則編製：

Reporting Principle 報告原則	Description 描述	The Group's Response 本集團回應
Materiality **重要性**	The Report should disclose: (i) the process used to identify material ESG factors and the criteria applied in selecting such factors; and (ii) where stakeholder engagement has been conducted, a description of the key stakeholders identified, as well as the process and outcomes of the issuer's stakeholder engagement activities. 本報告應披露：(i)用於識別重大環境、社會及管治因素之流程以及選擇該等因素所採用之標準；及(ii)如已開展持份者參與，描述已確定的主要持份者，以及發行人持份者參與活動的過程與結果。	We engage with our stakeholders to identify and assess the ESG issues that matter most to them. We evaluate the materiality of these issues based on their impact on the Group's sustainability. A materiality assessment is conducted, and the results have been reviewed by the Risk Management and Sustainability Committee. For more details, please refer to the "Stakeholder Engagement and Materiality Assessment" section. 我們與持份者溝通，辨識及評估對其最重要之環境、社會及管治議題。我們根據該等議題對本集團可持續發展之影響程度進行重要性評估，相關評估結果已由風險管理及可持續發展委員會審核。更多詳情，請參閱「持份者參與及重要性評估」章節。
Quantitative **量化**	The Report should disclose key performance indicators ("**KPIs**") that are measurable. Targets should be set to reduce a particular impact. Quantitative information should be accompanied by a narrative, explaining its purpose, impacts and given comparative data where appropriate. 本報告應披露可計量的關鍵績效指標（「**關鍵績效指標**」），並設定目標以減少特定影響。量化資訊需輔以說明文字，闡述其目的、影響，並在適當情況下提供對比數據。	We have disclosed information regarding the relevant standards, methodologies, assumptions, calculation tools, and sources of conversion factors used in reporting environmental and social KPIs. Quantitative data is provided along with narrative explanations and, where possible, comparative figures. 我們已披露環境與社會關鍵績效指標，以及報告中所採用的相關標準、方法論、假設條件、計算工具及轉換因子來源等資訊。所有量化數據均附帶文字闡釋，並在可行情況下提供對比數據。

Reporting Principle 報告原則	Description 描述	The Group's Response 本集團回應
Balance **平衡**	The Report should provide an unbiased picture of the Group's performance, and should avoid selections, omissions, or presentation formats that may inappropriately influence a decision or judgement by the report reader. 本報告應不偏不倚地反映本集團之表現，並應避免可能會不恰當地影響報告讀者決策或判斷的選擇、遺漏或呈報格式。	The Report offers a complete, fair, clear, comparable, and objective overview of the Group's ESG policies and performance, presenting an unbiased perspective for stakeholders. 本報告對本集團之環境、社會及管治政策及表現作出完整、公平、清晰、可供比較及客觀的概覽，為持份者呈現中肯的觀點。
Consistency **一致性**	The methodologies used to calculate the KPIs in this Report should be consistent with those used in the previous year, to allow for meaningful comparisons of ESG data over time. 本報告中用於計算關鍵績效指標之方法應與上年度一致，令環境、社會及管治數據日後可作有意義的比較。	Unless otherwise stated, the reporting scope and methodologies have been consistent with those adopted in the previous year, with comparative data being disclosed in this Report. Explanations have been provided on any changes to the reporting scope and methodologies as compared to the previous year in the Report. 除另有說明外，本報告之報告範圍及方法與上年度一致，並已披露比較數據。本報告中對報告範圍及方法與上年度相比之任何變化均予以說明。

Access to the Report

This Report has been prepared in both English and Chinese. It is available on the official website of the Group, as well as the website of the Stock Exchange. In case of any discrepancy between these two versions, the English version shall prevail.

Your Feedback

Your feedback on our ESG approach and performance is crucial for our ongoing improvement in sustainable development. We invite you to share your comments via email at enquiry@3dg-group.com.

報告獲取方式

本報告乃以中英文編寫。本報告可於本集團官方網站及聯交所網站查閱。中英文版本如有歧義，概以英文版本為準。

閣下之意見

閣下對我們的環境、社會及管治方針及表現所給予之反饋意見，是我們不斷改進可持續發展之關鍵。我們誠邀　閣下透過電郵至enquiry@3dg-group.com 分享　閣下之意見。

Business Overview

3DG is principally engaged in the retailing, wholesaling and licensing operations of a variety of gold and platinum jewellery, and gem-set jewellery. Currently, 3DG has established a retail network in Hong Kong, Mainland and Thailand, with over 250 points of sale. With its unique product charm and "3DG Prestige Service", the brand has won the recognition of consumers, and its brand image is deeply recognised and affirmed.

Corporate Culture

Corporate Vision

To harmonise the enduring allure of fine jewellery with contemporary fashion, inspiring every woman with a passion for style to express her individuality, elevate her taste, and radiate striking elegance.

Corporate Values

Centre on a commitment to "renewal", leveraging innovative design, refined craftsmanship, and immersive, elevated experiences to create distinctive jewellery for modern, style-conscious women.

業務概覽

金至尊主要從事各類黃鉑金首飾及珠寶首飾之零售、批發及品牌業務。金至尊現時在香港、內地及泰國建立零售網絡，共開設多於250間零售點。品牌以其獨特的產品魅力及3DG尊享服務獲得大眾消費者的青睞，品牌形象深受認同和肯定。

企業文化

企業願景

致力將珠寶的華貴底蘊與當代潮流完美融合，賦能每一位追求時尚的女性表達自我，彰顯品味，綻放耀目的光彩魅力。

企業價值觀

始終秉持「煥新」理念，以創新設計、革新工藝與沉浸式尊享體驗，專注為當代時尚女性打造獨特款式的珠寶。

SUSTAINABILITY MANAGEMENT APPROACH
可持續發展管理方針

Sustainability Governance

The Board of Directors (the "**Board**") bears ultimate responsibility for the Group's sustainability strategy and reporting, and oversees ESG issues, including climate-related matters, risks and opportunities. We continuously enhance our sustainability management approach by integrating sustainability considerations into corporate planning and operational decision-making, with clear responsibilities across management and execution levels. As delegated by the Board, the Audit Committee assists in reviewing the sustainability disclosures at Board meetings, further demonstrating our commitment to sustainability performance and reporting.

The Group has established a Risk Management and Sustainability Committee to assist the Group in developing and improving its risk and opportunity management systems, and to provide advice and support to the Board in conducting sustainability-related risk and opportunity assessments as well as strategy formulation and implementation. Furthermore, the Risk Management and Sustainability Committee also oversees the implementation of the Group's ESG-related policies and measures.

可持續發展管治

董事會(「**董事會**」)對本集團的可持續發展策略及匯報承擔最終責任，並監督環境、社會及管治議題，包括氣候相關事宜、風險與機遇。我們將可持續發展考量因素融入企業規劃及營運決策，持續改進可持續發展管理方針，同時在管理層及執行層面劃分清晰職責。經董事會委託，審核委員會於董事會會議上協助審閱可持續發展相關披露，更加體現我們對可持續發展表現及匯報的擔當。

本集團已成立風險管理及可持續發展委員會，協助本集團制定及優化風險與機遇管理制度，並就可持續發展相關之風險與機遇評估以及策略的制定與執行，向董事會提供意見及支援。此外，風險管理及可持續發展委員會亦負責監督本集團環境、社會及管治相關政策與措施的實施情況。

Risk and Opportunity Management Framework

風險與機遇管理框架

The Board 董事會	
• Holds overall responsibility for the Group's sustainability strategy and reporting.	• 全面負責本集團之可持續發展策略及匯報。
Audit Committee 審核委員會	
• Reviews the sustainability strategy and management approach;	• 檢討可持續發展策略及管理方針；
• Reviews the Sustainability Report and Sustainability Risk and Opportunity Assessment Report.	• 審閱可持續發展報告及可持續發展風險與機遇評估報告。

Risk Management and Sustainability Committee 風險管理及可持續發展委員會	
• Formulates sustainability strategy and management approach;	• 制定可持續發展策略及管理方針；
• Oversees and evaluates the implementation of sustainability-related policies and measures and reviews the effectiveness of the risk management policy every three years;	• 監督及評估可持續發展相關政策及措施的實施情況，每三年檢討風險管理政策的成效；
• Identifies sustainability-related risks and opportunities;	• 識別可持續發展相關風險與機遇；
• Reviews progress against sustainability targets;	• 審查可持續發展目標的達成進展；
• Prepares and submits the Sustainability Risk and Opportunity Assessment Report.	• 編製及呈交可持續發展風險與機遇評估報告。

Sustainability Task Force 可持續發展工作小組	
• Coordinates the sustainability initiatives;	• 協調可持續發展措施；
• Coordinates the annual Sustainability Report;	• 協調年度可持續發展報告；
• Supports the collection of ESG information across functional departments and business units;	• 支持職能部門及業務單位收集環境、社會及管治資訊；
• Ensures the effective implementation of sustainability policies across functional departments and business units.	• 確保在職能部門及業務單位之間有效實施可持續發展政策。

Relevant Departments and Business Unit 相關部門及業務單位	
• Implements sustainability policies and specific measures;	• 實施可持續發展政策及特定舉措；
• Collects and manages environmental and social performance data.	• 收集、管理環境及社會績效數據。

Enterprise Risk Management ("ERM") Framework

The Group has established an ERM Framework to identify, assess, monitor and manage risks associated with its business operations, including sustainability-related risks. Risk management activities are carried out by the heads of the respective departments. Based on their day-to-day operations, each department identifies and assesses relevant risks and conducts quarterly reviews and updates of its risk profile, including the implementation status of mitigation measures, the current status of identified risks and updates to risk ratings. Where a risk rating exceeds the Group's risk tolerance threshold, the relevant department head reviews whether more proactive measures are required to strengthen risk management efforts and ensure that the relevant risks are identified, assessed and controlled in a timely manner. Subsequently, the risk assessments and proposed actions are subject to management review and approval. The Internal Audit Department conducts analysis and consolidation of risk information from all departments on a semi-annual basis. The consolidated risk information is then reported to the Risk Management and Sustainability Committee, the Audit Committee and the Board for review and oversight. These governance bodies also review the effectiveness of the Group's risk management practices on a semi-annual basis.

ESG-related Risk and Opportunity Management

The Board bears overall responsibility for overseeing the management of ESG risks and opportunities within the Group. ESG considerations are incorporated into the Group's annual enterprise risk and opportunity assessment to strengthen mitigation and response measures. Our Risk Management and Sustainability Committee, delegated by the Board, identifies, evaluates, prioritises and manages material ESG risks and opportunities, including climate-related and supply chain-related risks and opportunities on a regular basis.

企業風險管理(「ERM」)框架

本集團已建立企業風險管理框架，以識別、評估、監察及管理與其業務營運相關風險(包括可持續發展相關風險)。風險管理活動由各部門主管負責執行。各部門根據其日常營運，識別及評估相關風險，並進行每季度檢討及更新其風險概況，包括緩解措施的執行情況、已識別風險的當前狀況及風險評級的更新。倘風險評級超出本集團之風險承受門檻，相關部門主管將檢討是否需要採取更主動的措施，以加強風險管理工作，並確保相關風險得以適時識別、評估及控制。其後，風險評估及建議行動須經管理層審閱及批准。內部審計部每半年對各部門之風險資訊進行分析及整合。經整合的風險資訊其後向風險管理及可持續發展委員會、審核委員會及董事會報告，以供審閱及監督。該等管治機構亦每半年檢討本集團風險管理常規之有效性。

環境、社會及管治相關風險與機遇管理

董事會全面負責監管本集團內部管理之環境、社會及管治相關風險與機遇。本集團將環境、社會及管治考量納入年度企業風險與機遇評估，以加強緩解及應對措施。董事會委託風險管理及可持續發展委員會定期識別、評估、優次排序及管理重大的環境、社會及管治風險與機遇，包括氣候相關及供應鏈相關風險與機遇。

With the assistance of the independent sustainability consultant, an ESG risk and opportunity assessment was conducted during the Reporting Period to strengthen our risk and opportunity response strategies. The Group's ESG-related risk and opportunity management process includes the following steps:

於報告期間，本集團連同獨立可持續發展顧問開展環境、社會及管治風險與機遇評估，藉以完善風險與機遇應對策略。本集團的環境、社會及管治相關風險與機遇的管理流程包括以下步驟：

1. Identification 識別

- Referenced the latest market and international ESG disclosure standards, as well as materiality maps published by leading ESG rating agencies, including the Sustainability Accounting Standards Board ("SASB") Standards, IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information, IFRS S2 – Climate-related Disclosures, MSCI ESG Industry Materiality Map, and the risks and opportunities faced by international peers.

  參照最新市場及國際環境、社會及管治披露準則以及領先環境、社會及管治評級機構發佈之重要性矩陣，包括可持續發展會計準則委員會（「SASB」）準則、國際財務報告可持續披露準則第1號－可持續發展相關財務資料披露的一般要求、國際財務報告可持續披露準則第2號－氣候相關披露、MSCI ESG行業重要性圖譜，並參考國際同業面臨之風險與機遇。
- Identified industry ESG risks and opportunities, with a focus on climate-related risks and opportunities, supply chain-related ESG risks and sustainability trends.

  識別行業層面的環境、社會及管治相關風險與機遇，重點梳理氣候相關風險與機遇、供應鏈相關環境、社會及管治風險，以及可持續發展趨勢。
- Disclosed climate-related risks and opportunities in response to growing stakeholder expectations. For further details, please refer to the "Climate Scenario Analysis" section.

  披露氣候相關風險與機遇，以回應持份者日漸高漲的期望。進一步詳情，請參閱「氣候情景分析」章節。

2. Evaluation 評估

- Evaluated the impact and likelihood of significant ESG risks and opportunities by considering quantitative and qualitative factors. Quantitative information was derived from historical data, while qualitative considerations cover industry trends, economic conditions, recent major events, and disasters.

  結合量化及質化因素，評估重大環境、社會及管治相關風險與機遇的影響程度及發生可能性。量化資訊源自歷史數據，而質化分析涵蓋行業趨勢、經濟環境、近期重大事件及各類災害。

3. Prioritisation 優次排序

- Prioritised key ESG risks and opportunities based on their potential impact and likelihood, while assessing climate-related risks and opportunities consistently with other risks and opportunities management framework.

  按潛在影響及發生可能性，對主要環境、社會及管治風險與機遇進行優次排序，同時評估氣候相關風險與機遇，與其他風險與機遇管理框架保持一致。

4. Management 管理

- Implemented corresponding risk mitigation and internal control measures, with the relevant operational units responsible for their execution to address identified ESG-related risks and opportunities and minimise their impact on our business.

  實施相應的風險緩解及內部監控措施，其由相關營運單位負責執行，以應對所識別之環境、社會及管治相關風險與機遇，並將其對我們業務之影響降至最低。
- As part of its oversight responsibilities, the Board reviewed and discussed the ESG risk and opportunity assessment outcomes and other relevant issues, and provided recommendations.

  作為監督職責之一部分，董事會檢視並討論有關環境、社會及管治風險與機遇之評估結果及其他相關事宜，並提出建議。

Sustainability Strategy

The following outlines the process for our corporate sustainability strategy, key focus areas, and goals:

1. **Peer Analysis and United Nations Sustainable Development Goals ("UNSDGs")**
   Conduct a peer analysis to identify risks faced by international peers, simultaneously review all 17 UNSDGs and select 9 goals that are relevant to the Group's business as the basis

2. **Materiality Assessment and ESG-related Assessment**
   Identify sustainability issues relevant to various stakeholders through materiality assessments, ESG-related risk assessments and internal departmental meetings based on our material sustainability focus areas

3. **PESTLE and SWOT**
   Using the PESTLE model, we analysed the six macro-environmental factors – political, economic, social, technological, environmental, and legal – impacting the Group, complemented by a SWOT analysis to comprehensively assess our strengths, weaknesses, opportunities, and threats. We also addressed climate-related risks, including physical risks (e.g., climate-related disasters) and transition risks (e.g., policy and regulatory changes), to ensure that our strategies enhance climate resilience.

4. **Corporate Strategy Establishment**
   Establish corporate sustainability strategies and goals and KPI targets

可持續發展策略

下文載述本集團可持續發展策略、重點關注領域及目標的制訂流程：

1. **同業分析及聯合國可持續發展目標**
   進行同業分析，以識別國際同行面臨的風險，同時參照全部17個聯合國可持續發展目標，並選定與本集團業務相關的9個目標作為基礎

2. **重要性評估及環境、社會及管治相關評估**
   透過重要性評估、環境、社會及管治相關風險評估及內部部門會議，基於本集團可持續發展重要關注領域，確定與各持份者相關的可持續發展議題

3. **PESTLE及SWOT**
   我們運用PESTLE模型，分析影響本集團的六大宏觀環境因素－政治、經濟、社會、科技、環境及法律，並輔以SWOT分析，以綜合評估我們的優勢、劣勢、機遇及威脅。我們亦應對氣候相關風險，包括實體風險（例如氣候災害）及轉型風險（例如政策與法規變動），確保我們可通過策略提高氣候抵禦力。

4. **企業策略制定**
   制定企業可持續發展策略及目標，以及關鍵績效指標目標

Sustainability-related KPIs

To ensure that sustainability strategies are effectively integrated into daily operations, the Group has established a comprehensive sustainability KPI management framework. Relevant KPIs are developed by management and cascaded to individual departments. Department heads are required to review and update progress on a quarterly basis, while management concurrently reviews the overall implementation status. In addition, the Group conducts reviews twice a year. Assessment results are consolidated by the Risk Management and Sustainability Committee and subsequently reported to the Audit Committee and the Board for review and oversight.

The Group has also incorporated sustainability-related performance into its employee performance appraisal system. The appraisal results serve as one of the reference factors for remuneration adjustments and include climate-related performance indicators. This approach encourages employees at all levels to actively consider and implement sustainability practices in their daily work, while facilitating the upward reporting of sustainability performance to management and further strengthening accountability within the Group's sustainability governance framework.

Our KPIs include, but are not limited to:

可持續發展關鍵績效指標

為確保可持續發展策略有效融入日常營運，本集團已建立全面的可持續發展關鍵績效指標管理框架。相關關鍵績效指標由管理層制定，並逐級下達至各部門。各部門主管須每季度檢討及更新進度，管理層則同步審閱整體執行情況。此外，本集團每年進行兩次檢討。評估結果由風險管理及可持續發展委員會整合，其後向審核委員會及董事會報告，以供審閱及監督。

本集團亦已將可持續發展相關表現納入僱員績效考核系統。考核結果作為薪酬調整之參考因素之一，並包含氣候相關表現指標。此方針鼓勵各級僱員在日常工作中積極考慮及實踐可持續發展措施，同時促進可持續發展表現向管理層逐級上報，進一步強化本集團可持續發展管治框架內之問責性。

我們的關鍵績效指標包括但不限於：

Environment: **環境：**	• Set decarbonisation targets and promote emissions reduction, energy-saving and resource management measures. 制定減碳目標，並推廣減排、節能及資源管理措施。
Social: **社會：**	• Identify and manage talent- and social-related risks. 識別及管理人才及社會相關風險。
Governance: **管治：**	• Enhance sustainability governance and related policies and procedures. 加強可持續發展管治及相關政策與程序。 • Identify and manage governance and compliance-related risks. 識別及管理管治與合規相關風險。

Sustainability Strategies, Key Focus Areas, and Goals

可持續發展策略、重點關注領域及目標

Goal: 目標：

To harmonise the enduring allure of fine jewellery with contemporary fashion, inspiring every woman with a passion for style to express her individuality, elevate her taste, and radiate striking elegance
致力將珠寶的華貴底蘊與當代潮流完美融合，賦能每一位追求時尚的女性表達自我，彰顯品味，綻放耀目的光彩魅力

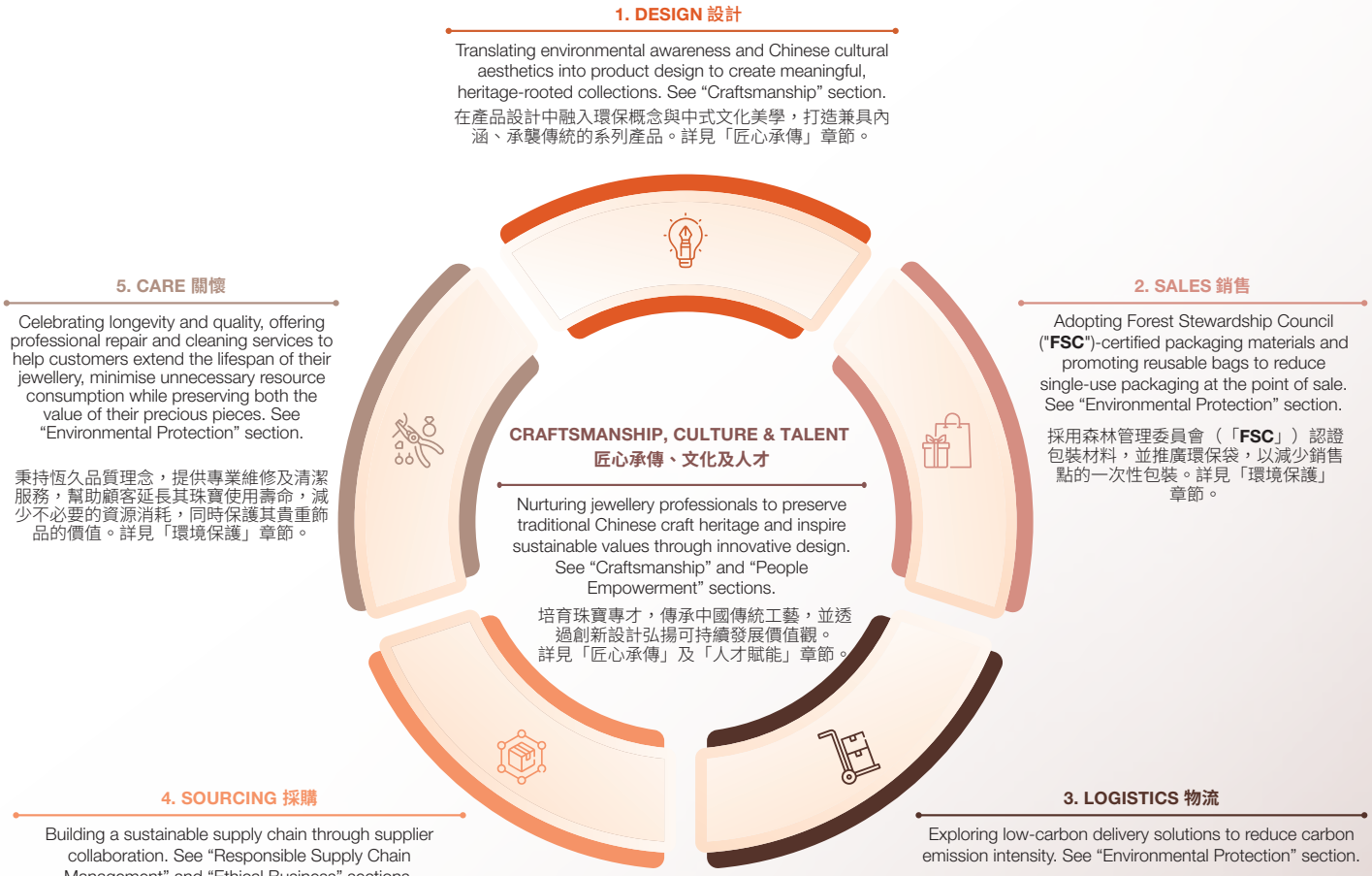
Sustainability Strategy: 可持續發展策略：	Key Focus Area: 重點關注領域：	Commitment: 承諾：
Environment (E): 環境(E)： The UNSDGs that we prioritise 我們優先考慮的聯合國可持續發展目標： 	**Environmental Protection 環境保護**	Committed to addressing climate change, reducing ecological footprints, and driving sustainable value chains 致力應對氣候變化，減少生態足跡，推動可持續價值鏈
Social (S): 社會(S)： The UNSDGs that we prioritise 我們優先考慮的聯合國可持續發展目標： 	**3DG Prestige Service 3DG尊享服務**	Committed to delivering premium services that enhance customer experience in every dimension, in alignment with the 3DG Prestige Service brand concept 致力提供優質服務，全方位提升客戶體驗，符合3DG尊享服務品牌理念
	People Empowerment 人才賦能	Committed to promoting diversity, equality, and inclusion ("**DEI**") by empowering employee growth and cultivating talent 致力透過賦能員工成長及培養人才推動多元化、平等及包容性（「**DEI**」）
	Community Care 社區關懷	Committed to engaging in community initiatives, caring for society, and upholding social responsibility 致力參與社區活動，關懷社會，履行社會責任
Governance (G): 管治(G)： The UNSDGs that we prioritise 我們優先考慮的聯合國可持續發展目標： 	**Craftsmanship 匠心承傳**	Committed to preserving masterful craftsmanship through elegance and innovation, creating timeless jewellery that celebrates and promotes cultural heritage 致力透過優雅和創新傳承精湛工藝，打造永恆珠寶，頌揚和弘揚文化遺產
	Ethical Business 商業道德	Committed to upholding the highest standards of integrity, governance, and corporate ethics 致力秉持最高誠信、管治及企業道德標準

Sustainable Jewellery

Sustainability calls for collective engagement across the entire value chain. From product design and raw material sourcing to distribution, sales, and ongoing customer relationships, we take responsibility for our environmental and social impact at every stage. We continuously advance sustainable practices across all business functions, recognising that incremental progress matters and that every step brings us closer to a more responsible future. Through these efforts, we reaffirm our belief that quality and responsibility go hand in hand.

可持續珠寶

可持續發展依賴整個價值鏈的共同參與。從產品設計、原材料採購到分銷、銷售及維繫客戶關係，我們在每個環節均積極承擔環境及社會責任。我們於各業務職能持續推行可持續實踐，深明循序漸進的改進影響重大，每一次付出都讓我們更接近負責任的未來。通過不懈的努力，我們再次確認品質與責任相輔相成、密不可分的理念。



Stakeholder Engagement and Materiality Assessment

Stakeholder Engagement

The Group is committed to maintaining close communication with all stakeholders to create long-term value. By establishing diverse and effective communication channels, we actively engage with key stakeholders to understand their expectations and needs, which are crucial for our sustainable development. This ongoing dialogue allows us to enhance our sustainability strategies and address key ESG concerns. During the Reporting Period, the Group continued to prioritise stakeholder feedback through these channels to ensure timely responses to their insights and inquiries.

The communication channels established for our key stakeholder groups, as well as their expectations and concerns, are shown below:

持份者參與及重要性評估

持份者參與

本集團致力與所有持份者保持密切溝通，共同創造長遠價值。透過建立多元有效的溝通渠道，我們與主要持份者積極溝通，了解彼等之期望及需要，這對我們的可持續發展非常重要。透過這樣持續進行對話，我們能夠加強我們的可持續發展策略及應對主要的環境、社會及管治問題。於報告期間，本集團繼續優先處理持份者透過有關渠道提出之反饋意見，以確保對彼等之觀點及查詢作出及時回應。

就主要持份者群體所建立之溝通渠道以及彼等之期望及關注列示如下：

Key Stakeholder Groups 主要持份者群體	Communication Channels 溝通渠道	Expectations and Concerns 期望及關注
Customers **客戶**	• Customer service hotline 客戶服務熱線 • Social media platforms 社交媒體平台 • Direct communication 直接溝通 • Press release 新聞稿	• Quality of products and services 產品及服務品質 • Customer data and privacy protection 客戶資料及私隱保護
Employees **僱員**	• Employee performance evaluations 僱員表現評核 • On-the-job training sessions 在職培訓 • Internal emails 內部電郵 • Staff handbook 員工手冊	• Labour rights 勞工權益 • Career development 事業發展 • Remuneration and benefits 薪酬待遇 • Occupational health and safety 職業健康與安全 • Respect for all employees and fair treatment 平等尊重及對待

Key Stakeholder Groups 主要持份者群體	Communication Channels 溝通渠道	Expectations and Concerns 期望及關注
 Licensees **品牌商**	• Licensees meetings 品牌商會議 • On-site visits 實地視察 • Direct communication 直接聯繫	• Economic performance and business expansion 經濟表現及業務擴展 • Quality of products and services 產品及服務品質 • Service value 服務價值 • Corporate reputation 公司聲譽 • Customer data and privacy protection 客戶資料及私隱保護 • Corporate governance practices 企業管治常規 • Ethical business practices 合乎道德的商業行為
 Industry Associations **商貿協會**	• Industry association activities and meetings 商貿協會活動及會議 • Corporate website 公司網站	• Quality of products and services 產品及服務品質 • Craftsmanship and product innovation 工藝及產品創新

Key Stakeholder Groups 主要持份者群體	Communication Channels 溝通渠道	Expectations and Concerns 期望及關注
Government/Regulatory Authorities **政府／監管機構**	• Announcements and other regulatory reports 公告及其他監管報告 • Statutory filings and notifications 法定存檔及通告	• Compliance with local laws and regulations 遵守本地法律及法規 • Support for local economic growth 支持本地經濟增長 • Regular information reporting 定期資料申報 • Timely tax payments and societal contributions 適時繳稅及對社會作出貢獻
Shareholders/Investors **股東／投資者**	• Annual General Meetings and other shareholders' meetings 股東週年大會及其他股東大會 • Announcements and circulars on Stock Exchange website 於聯交所網站刊登公告及通函 • Interim and Annual Reports 中期及年度報告 • Corporate website 公司網站	• Economic performance and business expansion 經濟表現及業務擴展 • Quality of products and services 產品及服務品質 • Service value 服務價值 • Corporate reputation 公司信譽 • Customer data and privacy protection 客戶資料及私隱保護 • Corporate governance practices 企業管治常規 • Ethical business practices 合乎道德的商業行為

Key Stakeholder Groups 主要持份者群體	Communication Channels 溝通渠道	Expectations and Concerns 期望及關注
Suppliers **供應商**	• Procurement processes 採購流程 • Exhibitions and industry events 展覽及行業活動 • Engagement and cooperation 溝通及合作 • Supplier meetings and conferences 供應商會議 • Regular assessments 定期評估	• Demand fulfilment 符合要求 • Relationships with the company 公司關係 • Corporate reputation 公司信譽 • Fair competition and equal rivalry 公平及平等競爭
Community/NGOs **社區／非政府組織**	• Sustainability Report 可持續發展報告 • Announcements 公告 • Company website 公司網站 • Charitable activities 慈善活動	• Environmental protection 環境保護 • Community contribution 社區貢獻 • Economic development 經濟發展

Materiality Assessment

In 2024/25, we conducted an in-depth materiality assessment with the assistance of an independent sustainability consultant, to identify the most important ESG issues for our business and key stakeholders. The assessment results and identified material ESG topics are regularly reviewed by the Risk Management and Sustainability Committee and the Board to ensure alignment with the Group's strategic priorities and stakeholder expectations. For details of the assessment process, please refer to the Sustainability Report 2024/25.

Material Issues

Based on the above analysis, the 15 material sustainability issues identified for our stakeholders and the Group are as follows:

重要性評估

於2024/25，我們連同獨立可持續發展顧問進行了深入的重要性評估，以識別對我們的業務及主要持份者最為重要的環境、社會及管治議題。風險管理及可持續發展委員會以及董事會，定期檢討評估結果與已識別的重大環境、社會及管治議題，確保符合本集團策略重點，並切合持份者的期望。有關評估流程詳情，請參閱2024/25可持續發展報告。

重要性議題

基於上述分析，我們已識別到15個與持份者及本集團相關的重要可持續發展議題，具體如下：

Environment: **環境：**	• Packaging material consumption 包裝材料消耗		
Social: **社會：**	• Staff welfare 員工福利 • Equal opportunity, diversity and inclusion 平等機會、多元化及包容 • Occupational health and safety 職業健康與安全	• Staff development and training 僱員發展及培訓 • Employment compliance 僱傭合規 • Product quality and safety 產品品質及安全	• Customer service 客戶服務 • Promotion of the jewellery industry development 推動珠寶行業發展
Governance: **管治：**	• Craftsmanship and product innovation 工藝及產品創新 • Intellectual property protection 知識產權保護 • Data protection and cybersecurity 數據保護及網絡安全	• Responsible marketing and advertising 負責任的營銷及廣告宣傳 • Economic performance 經濟表現 • Anti-corruption 反貪污	

Awards and Recognitions

The Group has also received industry awards in recognition of brand excellence and for its efforts in promoting sustainability in the jewellery retail sector.

獎項及認可

本集團亦獲得業內獎項，以肯定其卓越的品牌及其對珠寶零售業推廣可持續發展所作之努力。

Craftsmanship 匠心承傳

The "3DG Jewellery × Shan Hai Jing (山海經) IP Co-branded Collection" was awarded the "Jingwei Award of Fashion Design Innovation Award" by Shenzhen Nanshan District Bureau of Culture, Radio, Television, Tourism and Sports and Shanhai Culture

「金至尊珠寶 x 山海經溯源IP聯名系列」榮獲深圳市南山區文化廣電旅遊體育局及山海文化聯合頒發「精衛獎－時尚潮流設計革新獎」

3DG Prestige Service 3DG尊享服務

Awarded the "Services Awards 2025 – Jewellery" by CAPITAL

榮獲《Capital資本雜誌》頒發「珠寶品牌服務大獎2025」

Awarded the "Hong Kong Q-Mark Service Scheme certification" by the Hong Kong Q-Mark Council

榮獲《香港優質標誌局》頒發「香港Q嚟優質服務計劃」認證

Awarded the "2025 Quality Service Retailer of the Year of Flagship Stores – Bronze Award" by Hong Kong Retail Management Association

榮獲香港零售管理協會頒發「2025最佳優質服務零售商 — 旗艦店銅獎」

Awarded the "Hong Kong Happy Shopping Festival 2025 – Courtesy Store (Fashion & Taste)" by Hong Kong Retail Management Association

榮獲香港零售管理協會頒發「香港開心購物節2025－有禮店舖 (時尚美・好品味組別)」

Awarded the "Hong Kong Service Awards 2025 (Gold and Jewellery Shop)" by East Week

榮獲《東周刊》頒發「香港服務大獎2025－珠寶金行」

Awarded the "QTSA – Outstanding QTS Merchant Awards (Fashion & Lifestyle) – Gold Award (2025)"

榮獲優質旅遊服務協會頒發「2025傑出優質商戶 (時尚及生活品味類別) — 金獎」

3DG Prestige Service 3DG尊享服務

Awarded the “2025 Listed Company Award of Excellence” by the Hong Kong Economic Journal
榮獲香港《信報財經新聞》頒發「上市公司卓越大獎2025」

Awarded the “Favourite Brands 2025” by East Week
榮獲《東周刊》頒發「最喜愛品牌大獎2025」

Recognised in the 5th “KPMG China Consumer 50” by KPMG China and Qingdao Municipal Bureau of Commerce
入選畢馬威中國及青島市商務局「畢馬威中國第五屆消費50企業榜單」

Sustainability and ESG Stewardship 可持續發展及環境、社會及管治慣例

Awarded the “ESG Award 2025” by CAPITAL
榮獲《Capital資本雜誌》頒發「環境社會及企業管治大獎2025」

FY2026 Key Initiatives

2026財年重點工作

To harmonise the enduring allure of fine jewellery with contemporary fashion, inspiring every woman with a passion for style to express her individuality, elevate her taste, and radiate striking elegance
致力將珠寶的華貴底蘊與當代潮流完美融合，賦能每一位追求時尚的女性表達自我，彰顯品味，綻放耀目的光彩魅力

Environment: 環境：

Environmental Protection
環境保護

Climate Resilience
氣候抵禦力

- Established our first "2030 Climate Target"
  制定我們的首個「2030氣候目標」
- Undertook our first climate scenario analysis, including assessment of the NGFS "Net Zero 2050 Scenario" and "Current Policies Scenario"
  開展首次氣候情景分析，包括評估NGFS「2050淨零排放情景」及「政策維持現狀情景」
- Completed the Scope 3 emissions screening and identified 8 material categories
  完成範圍3排放盤點並識別出8個重要類別
- Strengthened climate assessment framework to systematically identify climate-related opportunities and risks
  加強氣候評估框架，以系統化識別氣候相關機遇與風險

Social: 社會：

3DG Prestige Service
3DG尊享服務

- 99.3% customer satisfaction score achieved
  取得99.3%的客戶滿意度評分
- Awarded the "Hong Kong Q-Mark Service Scheme certification" for 14 consecutive years
  連續14年榮獲「香港Q嚟優質服務計劃」認證

People Empowerment
人才賦能

Diversified Talent Team
多元化的人才隊伍

- 7.6:1 female to male gender ratio achieved
  實現7.6:1的女男性別比例
- Organised 8 employee activities
  舉辦8項僱員活動

Training and Development
培訓和發展

- 123,000+ total training hours
  123,000+總培訓時數
- 95% of employees received training
  95%僱員受訓

Governance: 管治：

Craftsmanship
匠心承傳

Reimagining Jewellery Through Innovation
透過創新煥新珠寶

- Received the "Jingwei Award of Fashion Design Innovation Award" in recognition of excellence in product design
  榮獲「精衛獎－時尚潮流設計革新獎」，以認可卓越的產品設計
- Introduced 2 collection series that artfully blend contemporary artistry with traditional Chinese aesthetics
  推出兩大珍藏系列，巧妙融合當代工藝與傳統中式美學

Preserving Heritage Through Generations
世代傳承經典

- Introduced the "Shan Hai Jing" collection featuring cultural heritage elements
  推出《山海經》融合文化遺產元素的系列產品
- Participated in 2 cultural promotion events
  參與兩場文化推廣活動

Environment: 環境：

Circularity
循環性

- 18% reduction in intensity of total packaging materials used in finished products (v.s. 2024/25)
  成品所用總包裝材料密度下降18%（與2024/25相比）
- Recycled gold mix in total gold feed: 20%
  再生黃金佔整體黃金原料比例：20%

Nature and Biodiversity
自然與生物多樣化

- Launched the “Sounds of the Ocean” (海之聲) collection to raise awareness of the beauty of the ocean
  推出「海之聲」系列產品，提高大眾對海洋之美的認識

Protection of Water Resources
保護水資源

- 61% reduction in water consumption intensity (v.s. 2024/25)
  耗水量密度降低61%（與2024/25相比）

Waste Management
廢棄物管理

- 63% reduction in waste generation intensity (v.s. 2024/25)
  廢棄物產生密度降低63%（與2024/25相比）

Social: 社會：

Community Care
社區關懷

- 6 community initiatives launched and supported
  發起並支持6項社區倡議

Governance: 管治：

Ethical Business
商業道德

Business Ethics
合乎道德的商業

- Provided anti-corruption training to employees and directors
  向員工及董事提供反貪污培訓
- No incidents of non-compliance with intellectual property rights and data privacy protection regulations
  沒有發生任何違反知識產權及資料私隱保護法規的情況

Data Protection and Cybersecurity
數據保護及網絡安全

- Provided cybersecurity training to employees
  向員工提供網絡安全培訓

Craftsmanship
匠心承傳

Committed to preserving masterful craftsmanship through elegance and innovation, creating timeless jewellery that celebrates and promotes cultural heritage

致力透過優雅和創新傳承精湛工藝，打造永恆珠寶，頌揚和弘揚文化遺產

Prioritised UNSDGs:
優先考慮的聯合國可持續發展目標：

Identified Material Issues:
已識別重要性議題：

- Craftsmanship and product innovation
  工藝及產品創新

The Group continues to shape its identity as a refined jewellery house, where craftsmanship, design, material excellence, and technical expertise come together to create meaningful and elevated jewellery experiences. Throughout the year, we carried forward our philosophy, "Young at Heart", expressing our belief that jewellery transcends age and time, empowering every individual to shine with confidence and elegance from within. Anchored in our vision of "To harmonise the enduring allure of fine jewellery with contemporary fashion, inspiring every woman with a passion for style to express her individuality, elevate her taste, and radiate striking elegance", we remain devoted to delivering thoughtful service and exceptional quality, while bridging tradition and innovation to inspire every moment our customers cherish.

本集團持續塑造精品珠寶品牌形象，匯聚匠心工藝、獨特設計、優質用料與專業技術，打造富有內涵、品味出眾的珠寶體驗。年內，我們延續「心齡無界」的品牌理念，宣揚珠寶不受年齡與時光局限的信念，助力每個個體由內而外綻放自信優雅。本集團秉持「致力將珠寶的華貴底蘊與當代潮流完美融合，賦能每一位追求時尚的女性表達自我，彰顯品味，綻放耀目的光彩魅力」的願景，始終專注提供貼心服務與卓越品質，融匯傳統與創新，為客戶的每個珍貴時刻增添光彩。

Reimagining Jewellery Through Innovation

The Group remains committed to crafting exceptional pieces through masterful artistry and meticulous craftsmanship, ensuring each creation embodies timeless quality. Our designers blend acute fashion sensibilities with artisanal expertise to create innovative collections that align with contemporary trends, all while upholding uncompromising quality standards at every stage of creation. Blending advanced technology with refined craftsmanship, the collections reflect the Group's continued commitment to product innovation and the evolution of modern jewellery design.

透過創新煥新珠寶

本集團始終秉持匠心工藝與精湛技藝，鑄就非凡作品，確保每件創作皆蘊藏歷久彌新之品質。我們的設計師以敏銳的時尚洞察融合傳統工藝精髓，打造創新系列，既符合當代潮流，亦在創作全程恪守無可妥協的品質標準。系列產品結合前沿技術與精湛工藝，體現本集團堅持產品創新、推動現代珠寶設計不斷演進。

Rooted in China's rich cultural legacy, we are dedicated to preserving traditional craftsmanship through innovative jewellery design. Our collections reimagine heritage motifs with contemporary artistry, serving as wearable testaments to traditional Chinese aesthetics.

植根於中國深厚的文化底蘊，我們致力於透過創新珠寶設計守護傳統工藝。我們的系列產品以當代藝術重構傳統紋樣，皆為可佩戴中式傳統美學的鑒證。

Advancing Cultural Innovation in Jewellery Design: "Jingwei Award of Fashion Design Innovation Award"
於珠寶設計推進文化創新：「精衛獎－時尚潮流設計革新獎」

Inspired by the timeless imagination of the Classic of *Shan Hai Jing*, the "3DG Jewellery × Shan Hai Jing IP Co-branded Collection" brings together oriental mythology and contemporary jewellery design, reinterpreting traditional cultural narratives through modern craftsmanship.
「金至尊珠寶x山海經溯源IP聯名系列」系列取材自《山海經》上古神話綺想，融匯東方神話與當代珠寶設計，以當代工藝重新演繹傳統文化故事。

In recognition of its creative excellence, the "3DG Jewellery × Shan Hai Jing IP Co-branded Collection" was honoured with the "Jingwei Award of Fashion Design Innovation Award" by Shenzhen Nanshan District Bureau of Culture, Radio, Television, Tourism and Sports and Shanhai Culture.
為嘉許「金至尊珠寶 x 山海經溯源IP聯名系列」出色的創意設計，深圳市南山區文化廣電旅遊體育局及山海文化聯合頒發「精衛獎－時尚潮流設計革新獎」。

Harnessing Traditional Craftsmanship, Reinterpreting through Innovative Design and Modern Techniques
承襲傳統工藝，以創新設計與當代技藝重新詮釋

Illuminating Modern Gold Craftsmanship through the "Bling Bling Gold" Collection Series
「閃醉金Bling Bling Gold」系列煥新當代黃金工藝

The "Bling Bling Gold" Collection showcases an innovative gold craftsmanship technique that redefines contemporary jewellery aesthetics. By combining precision Computer Numerical Control ("**CNC**") engraving with ultrasonic nano-lithography technology, the Collection features micron-scale optical textures intricately engraved onto 5G gold surfaces. This refined technique gives rise to a dynamic iridescent effect, allowing light and shadow to shift gracefully with movement and bringing a distinctive sense of brilliance, depth and modern artistry to gold jewellery.

「閃醉金Bling Bling Gold」系列採用創新黃金工藝，重塑當代珠寶美學。系列產品結合精密數控（「**CNC**」）雕刻與超聲納米光刻技術，在5G黃金表層精細雕琢微米級立體光學紋理。此項精湛技藝可打造出靈動炫彩效果，讓飾品跟隨動作流轉變幻光影，賦予黃金飾品獨特璀璨質感、富含層次而又盡顯當代藝技。

Redefining Gold Jewellery for Contemporary Lifestyles through the "Golden Allure GA" Collection Series
「情迷金飾GA」系列重定義當代生活方式中的黃金珠寶

Breaking the boundaries of traditional gold craftsmanship, the "Golden Allure GA" Collection combines the strengths of pure gold, K-gold and hard gold through modern jewellery-making techniques. Featuring enhanced texture, durability and brilliance, the collection reflects contemporary fashion trends and urban lifestyles, offering stylish and versatile designs that broaden the appeal of gold jewellery among younger consumers.

「情迷金飾GA」系列突破傳統黃金工藝壁壘，運用當代珠寶製作技藝，融合純金、K金與硬金的優點。該系列質感更出色、牢固耐用而璀璨生輝，展現當代時尚潮流與都市生活風格，款式設計時尚百搭，使得黃金珠寶對年輕消費者更具吸引力。

Distilling the Essence of Traditional Oriental Aesthetics, Infusing with Contemporary Style
臻萃東方傳統美學，融合現代風尚

Celebrating Oriental Aesthetics: “Gu Yun Jin Zuan” (古韻金鑽) | Blessings of the Horse
傳頌東方美學：「古韻金鑽」| 馬年賀歲系列

Launched in celebration of the Year of the Horse, the “Gu Yun Jin Zuan” (古韻金鑽) Collection takes inspiration from the horse, an auspicious symbol of elegance, vitality and noble spirit in Chinese culture. Through exquisite craftsmanship and contemporary jewellery design, the Collection brings traditional symbolism into modern creations, preserving the beauty and cultural meaning of Chinese heritage while inviting patrons to rediscover the enduring charm of oriental aesthetics.

為喜迎馬年，我們以馬為靈感來源推出「古韻金鑽」系列。馬在中國文化中是優雅、意氣風發與不凡氣度的象徵。系列產品糅合精湛工藝與當代珠寶設計，將傳統吉祥寓意融入當代造型，既傳承中國古典之美與文化內涵，亦讓顧客再度領略東方美學經久不衰的魅力。

Preserving Chinese Cultural Elegance through the “Phoenix Crown” Collection
以鳳鳴冠系列傳承國風雅韻

The “Phoenix Crown” Collection draws inspiration from the phoenix coronet, an ornate ceremonial headpiece treasured in traditional Chinese culture for its exquisite craftsmanship, regal silhouette and auspicious symbolism. Echoing the grandeur of ancient Chinese dynasties, the Collection captures the layered forms, intricate ornamentation and architectural beauty of this cultural icon, and reimagines them through refined contemporary jewellery design. In bringing historical artistry into modern creations, the Collection preserves the grace and cultural resonance of Chinese heritage while inviting customers to rediscover the timeless beauty of traditional Chinese aesthetics.

「鳳鳴冠系列」設計靈感源自中國傳統文化瑰寶鳳冠。鳳冠作為古典禮飾，其工藝精巧、形製端莊，承載吉祥美好的寓意。該系列復刻中國古代王朝的恢弘氣韻，再現鳳冠層次分明的造型、繁複精巧的紋飾與古典形制之美，並以精巧的當代珠寶設計重新演繹。系列產品將古典工藝融於當代創作，保留中式古典的雅致與文化底蘊，邀請客戶再度領略傳統中式美學不朽的魅力。

Preserving Heritage Through Generations

We continue to explore innovative ways to connect younger generations with the richness of traditional Chinese culture through creative collaborations and immersive brand experiences. By weaving heritage-inspired storytelling into contemporary cultural trends, we seek to reimagine traditional aesthetics and foster a deeper appreciation of Chinese cultural heritage and identity.

世代傳承經典

我們持續探索創新形式，通過創意合作與沉浸式品牌體驗，讓年輕群體領略中華傳統文化的博大精深。我們將傳統底蘊故事融入當代文化潮流，重現傳統美學，引導人們深度感受中華文化傳統與身份認同。

Inspiring Youth Appreciation of Chinese Culture: "3DG Jewellery × Shan Hai Jing IP Co-branded Collaboration" and Campus Outreach
激發青年感知中華文化：「金至尊珠寶×山海經」溯源IP聯名及校園推廣

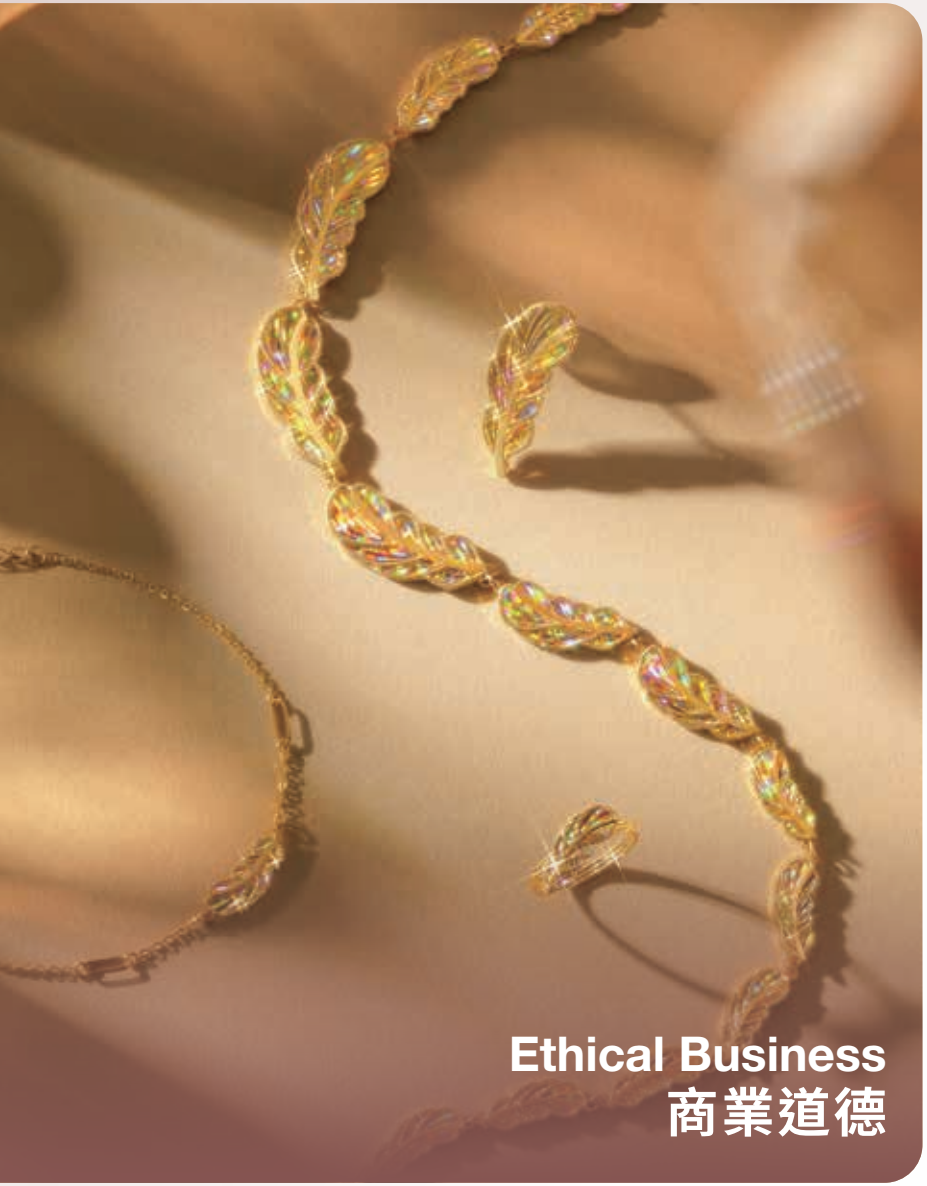
To preserve Chinese cultural heritage and cultivate appreciation of Chinese culture among younger generations, the Group launched a collaborative campaign inspired by the Classic of "Shan Hai Jing", a renowned classic of Chinese mythology. The campaign brought culturally inspired jewellery collections and interactive brand experiences to university campuses, creating engaging opportunities for students to connect with traditional Chinese culture in a contemporary context. Through immersive campus activities and creative storytelling, the campaign promoted appreciation of guochao (國潮) culture, traditional Chinese aesthetics and the enduring value of Chinese heritage among students.

為傳承中國文化傳統，培育青年群體對中國文化的認同感，本集團推出以中國神話經典《山海經》為靈感的聯名活動。活動將國風珠寶系列與趣味品牌體驗帶到大學校園，為學子提供以現代視角貼近傳統中國文化的機會。透過沉浸式校園活動與創意故事，活動向學生推廣國潮文化、傳統中式美學以及中國傳統文化歷久彌新的價值。

Bringing Chinese Mythology to Life for the Next Generation: "3DG Jewellery × Shan Hai Jing IP Co-branded Collaboration" | Phoenix Blossom Festival (鳳凰花朝節)
將中國神話帶入新生代生活：「金至尊珠寶×山海經」溯源IP聯名鳳凰花朝節

The Group showcased its "Shan Hai Jing"-inspired jewellery collection and themed cultural displays at the two-day "Shan Hai Jing Cultural Trend Exhibition" during the Phoenix Blossom Festival. Through contemporary interpretations of traditional Chinese mythology, the event fostered cultural appreciation and engagement among younger generations, inviting them to rediscover the richness and enduring charm of Chinese heritage.

本集團於鳳凰花朝節期間，在為期兩天的「山海經文化潮流展」上，展出以《山海經》為靈感的珠寶系列及主題文化展示。活動以當代手法演繹中國傳統神話，加深年輕群體對傳統文化的感知與互動，邀請人們再度感受中華遺產的深厚底蘊與持久魅力。



Ethical Business
商業道德

Committed to upholding the highest standards of integrity, governance, and corporate ethics

致力秉持最高誠信、管治及企業道德標準

Prioritised UNSDGs:
優先考慮的聯合國可持續發展目標：

Identified Material Issues:
已識別重要性議題：

- Intellectual property protection
  知識產權保護
- Data protection and cybersecurity
  數據保護及網絡安全
- Responsible marketing and advertising
  負責任的營銷及廣告宣傳
- Economic performance
  經濟表現
- Anti-corruption
  反貪污

The Group firmly believes that every expression of customer trust deserves to be safeguarded with integrity and care. From raw material traceability and product quality assurance to responsible supply chain practices and strong business ethics, integrity underpins every aspect of our operations. This unwavering commitment forms the foundation of our business and reinforces the trust placed in us by our customers and society.

Responsible Supply Chain Management

Supplier Management

Fostering a sustainable supply chain management is one of the top priorities for the Group. We have formulated comprehensive policies and procedures for supplier management, including our Procurement Policy, to standardise the fair, open and impartial selection, evaluation and monitoring of suppliers to promote responsible sourcing practices.

To further strengthen supply chain sustainability, we have established the Supplier Operational Risk Code, which sets out our expectations on climate change, human rights, business integrity and product and service safety. We encourage suppliers to integrate ESG considerations into their operations and contribute to the sustainable development of the jewellery industry.

本集團深信，客戶展現的每一份信賴都應得到誠信用心的守護。從原料溯源、產品質量保證，到負責任的供應鏈實踐及嚴謹的商業道德，誠信貫穿我們業務營運的各個方面。這份堅定不移的承諾，既是我們業務的根基，亦不斷鞏固客戶與社會對我們的信賴。

負責任供應鏈管理

供應商管理

促進可持續供應鏈管理是本集團的首要任務之一。我們已制定全面的供應商管理政策及程序，當中包括採購政策。我們將挑選、評估及監察供應商之程序標準化，確保程序公平、公開及公正地進行，以促進負責任的採購實踐。

為進一步加強供應鏈的可持續發展，我們已制定《供應商營運風險準則》，當中明確我們對氣候變化、人權、商業誠信及產品與服務安全方面的要求。我們鼓勵供應商將環境、社會及管治考量融入日常營運，助推珠寶行業的可持續發展。

Our integrated supply chain management process includes the review and evaluation of potential suppliers, as well as regular performance assessments of existing suppliers:

我們綜合的供應鏈管理流程包括審核及評估潛在合作供應商，以及定期對現有供應商進行績效評估：

1. New Supplier Selection
1. 新供應商選擇

Standardised Procurement Procedures
採購流程規範

- Obtain quotations from designated suppliers or invite tenders in accordance with approved procurement thresholds and budgets.
  根據獲批准的採購限額及預算，從指定供應商獲得報價或邀請投標。

Supplier Assessment Criteria
供應商審核標準

- Potential suppliers are required to provide environmental test reports demonstrating compliance with national standards.
  潛在供應商須提供環檢報告，證明產品符合國家標準。
- Suppliers are required to comply with applicable laws, regulations and industry codes relating to labour, health and safety, human rights, environmental protection, anti-corruption and anti-bribery.
  供應商須遵守勞動、健康與安全、人權、環保、反貪污及反賄賂相關適用法律法規與行業守則。

2. Supplier Evaluation
2. 供應商評估

Performance Monitoring
績效監督

- Conduct regular inspections, assessments and product quality testing to ensure compliance with quality standards and contractual requirements.
  定期開展監察、評價及產品品質檢測，確保符合質量標準及合約規定。
- Verify diamonds, gemstones and finished products through qualified gem laboratories to ensure compliance with the Group's quality criteria.
  委託合資格寶石實驗室檢驗鑽石、寶石及成品，以確保符合本集團的質量標準。
- Implement a supplier rating and warning system, with corrective actions, order restrictions or termination of cooperation for suppliers that fail to meet quality requirements.
  實行供應商評級與預警機制；對不符合品質要求的供應商，進行整改、限單乃至終止合作。

Supplier Assessment
供應商評估

- Regularly assess safety risks of supplied goods and services.
  定期評估供應貨品與服務的安全風險。
- Implement corresponding internal control and risk mitigation measures.
  實行相應內部控制及風險緩解措施。
- Review security controls and delivery records, where applicable.
  視情況檢查安全控制及出貨紀錄。

Responsible Sourcing Accountability
負責任採購責任

- Encourage suppliers to conduct regular due diligence and promote compliance with the Group's environmental, social and ethical requirements throughout the supply chain.
  鼓勵供應商定期開展盡職調查，推動整個供應鏈遵守本集團環保、社會及道德要求。
- Verify that all diamonds procured by the Group are conflict-free through suppliers complying with United Nations ("**UN**") Security Council Resolution 1173.
  核實本集團採購的所有鑽石均為通過符合聯合國安理會第1173號決議的供應商採購的無衝突鑽石。
- Expect suppliers to align with recognised industry standards, including:
  要求供應商遵循公認行業標準，包括：
  - Initiative for Responsible Mining Assurance ("**IRMA**") Bylaws
    負責任採礦保證倡議（「**IRMA**」）章程
  - Kimberley Process
    金伯利進程
  - De Beers Best Practice Principles
    戴比爾斯最佳實踐原則

3. Supply Chain Engagement
3. 供應鏈參與

Corrective Action Plans
糾正行動計劃

- Issue warning or violation notices to suppliers once non-compliance is identified, and demand rectification within a specified timeframe.
  發現不合規情況時，向供應商發出警告或違規通知，並要求限期整改。

Accountability Mechanism
問責機制

- Restrict, suspend or terminate supplier engagement where persistent non-compliance with the Group's requirements is identified.
  若發現供應商持續未能達到本集團要求，將限制、暫停或終止與供應商合作。

During the Reporting Period, practices relating to engaging suppliers were implemented on all suppliers.

於報告期間，我們已對所有供應商實施委聘供應商管理慣例。

To ensure product quality and business ethics, we conduct internal approval procedures for all suppliers and contractors, and sign the Supplier Agreement and Clean Transaction Policy.
為確保產品品質及恪守商業道德，我們對所有供應商及承包商執行內部審批流程，並簽署《供應商協議》與《廉潔交易政策》。

Before the contract expires, we evaluate the supplier's delivery and performance to decide whether to renew the contract, ensuring continued compliance with the Group's standards.
合約到期前，我們會評估供應商的交貨狀況及表現，以此決定是否續約，確保其持續符合本集團標準。

We conduct reviews of suppliers through assessment reports, evaluating their operational risks.
我們透過評估報告審核供應商，評價其營運風險。

We conduct on-site visits to the factories and warehouses of new suppliers, and conduct random product inspections at any time to verify that product quality meets the Group's standards.
我們實地拜訪新供應商的工廠及倉庫，並隨機抽檢產品，確保產品質量符合本集團標準。

If risks are identified, we will execute risk management plans.
一旦發現風險，我們將實施風險管理計劃。

Green Procurement

The Group recognises the importance of environmentally responsible procurement and has established relevant internal guidelines to integrate environmental considerations into its supply chain management. In selecting materials and suppliers, we encourage the use of environmentally preferable materials and products, taking into account factors such as environmental performance, recyclability, durability and resource efficiency. Suppliers are also encouraged to prioritise local employment, sourcing and collaboration within their communities to promote social value and community integration.

We require suppliers to comply with applicable laws and industry standards, and to obtain relevant environmental permits or certifications where necessary. Suppliers are expected to manage environmental risks through appropriate systems, including resource efficiency measures, waste reduction, reuse and recycling initiatives, and the recording of key environmental data. They are also required to implement controls for the safe handling of hazardous substances, adopt preventive and emergency response measures. Where practicable, suppliers are encouraged to use safer alternatives. In addition, suppliers are encouraged to improve energy efficiency, reduce emissions and increase the use of renewable energy to support climate change mitigation. The Group conducts regular ESG risk assessments of its supply chain and continues to enhance its supplier management approach through ongoing monitoring and improvement.

Supply Chain Human Rights Protection

The Group is committed to upholding human rights throughout its supply chain. Suppliers are required to comply with applicable international and local laws and regulations relating to human rights, labour standards and non-discrimination. They are required to prohibit all forms of discrimination, harassment, forced labour, child labour and other unethical employment practices, while ensuring fair and respectful treatment of all employees.

Suppliers are expected to provide fair wages and benefits in accordance with applicable laws, comply with working hour regulations, and maintain appropriate employment and payroll records. Where applicable, the Group encourages suppliers to adopt internationally recognised frameworks, such as the Voluntary Principles on Security and Human Rights to further strengthen human rights protections across their operations and supply chains.

綠色採購

本集團認可負責任環保採購的重要性，並已制定內部相關指引，將環保因素納入供應鏈管理。在選用原材料及甄選供應商時，我們鼓勵使用環保材料及產品，考量其環保表現、可回收性、耐用性與資源效率等因素。同時，我們鼓勵供應商優先聘用當地人員、就地採購並與所在社群開展合作，以推動社會價值及社群融合。

我們要求供應商遵守適用法律及行業標準，並於需要時辦理相關環保許可證與認證。我們要求供應商建立相應體系管理環境風險，實施資源增效、減廢、再利用、再循環等舉措，並記錄關鍵環境數據。彼等亦須採取控制措施，規範有害物質的安全處置，採取防範及應急措施。提倡供應商在實際可行情況下，選用更安全的替代材料。我們亦鼓勵供應商提升能源使用效率、減少排放、增加可再生能源的使用，以支持減緩氣候變化影響。本集團會定期開展供應鏈環境、社會及管治風險評估，並透過持續監督與優化，不斷完善供應商管理方針。

供應鏈人權保護

本集團致力於在整個供應鏈中維護人權。供應商需遵守國際及本地有關人權、勞工標準及反歧視的適用法律法規。彼等須嚴禁一切形式的歧視、騷擾、強制勞工、童工及其他不道德的用工行為，並確保所有員工受到公平對待及尊重。

供應商應按照適用法律提供公平的薪酬及福利，遵守工時規定，並備存適當的僱用及薪資記錄。本集團適時鼓勵供應商採用《安全與人權自願原則》等國際公認的框架，以進一步加強其業務及供應鏈中的人權保障。

Traceability and Transparency

The Group is committed to promoting traceability and responsible sourcing across its supply chain. Suppliers of precious metals, diamonds and gemstones are required to comply with applicable international and local laws, and to implement due diligence processes to ensure materials are not sourced from conflict-affected or high-risk areas.

The Group encourages the adoption of recognised responsible sourcing and certification initiatives, including the IRMA, to further enhance supply chain transparency. We also require suppliers to adhere to applicable international standards, including the Kimberley Process Certification Scheme, the World Diamond Council warranty system, and relevant UN sanctions requirements for gemstones. Going forward, the Group will continue to enhance its raw material sourcing management and related disclosure mechanisms, further improving supply chain transparency.

Business Ethics

Integrity and ethical conduct are core values embedded throughout the Group's business. Maintaining a culture of honesty and integrity is fundamental to the Group's business ethics, and the Group has zero tolerance for any form of corruption or unethical conduct. The Group has established clear policies and guidelines in the staff handbook to prevent bribery, address conflicts of interest, and prevent extortion and fraud. Also, our suppliers are required to sign an agreement committing to refrain from any private or undisclosed dealings with our employees.

To further reinforce these anti-corruption measures, the Group has implemented a whistleblowing mechanism that encourages employees and relevant third parties to report any suspected cases of corruption, bribery, or misconduct. Such reports are kept confidential, and whistleblowers are protected from any unfair treatment. The mechanism has been approved by the Board of the Company and the Audit Committee, which have overall responsibility for the implementation of this mechanism.

The Group also rolled out anti-corruption training for directors and staff members during the Reporting Period. This training introduced anti-money laundering and counter-terrorist financing legislation, as well as the roles and responsibilities of senior management and employees ensuring anti-money laundering compliance.

可追溯性與透明度

本集團致力於在整個供應鏈中推動可追溯性及負責任採購。貴金屬、鑽石及寶石的供應商須遵守適用的國際及地方法律，落實盡職調查程序，確保原料並非來自受衝突影響或高風險地區。

本集團鼓勵採用包括IRMA在內的公認負責任採購及認證倡議，以進一步提升供應鏈透明度。我們亦要求供應商遵守適用的國際標準，包括金伯利進程認證計劃、世界鑽石理事會保證系統及聯合國寶石相關制裁規定。未來，本集團將持續強化原料採購管理及相關披露機制，進一步提高供應鏈透明度。

合乎道德的商業

誠信及道德操守是貫穿本集團業務之核心價值。維持誠實誠信的文化是本集團商業道德的立足之本，而本集團對任何形式之貪污或不道德行為採取零容忍態度。本集團已於員工手冊中制定明確政策及指引，以藉此防止賄賂行為，解決利益衝突，及防止勒索及欺詐。此外，我們的供應商亦須簽署協議，承諾不與我們的僱員進行任何私下或未披露交易。

為進一步鞏固該等反貪污措施，本集團已實施舉報機制，鼓勵僱員及相關第三方作出任何懷疑貪污、賄賂或不當行為之舉報。有關舉報會被保密，舉報者亦會獲得保護，且不會面對任何不公平待遇。此舉報機制已獲本公司董事會及審核委員會批准，並由其全面負責執行。

於報告期間，本集團亦為董事及僱員安排反貪污培訓。是次培訓介紹了有關打擊洗錢及恐怖分子資金籌集之法例，以及各高級管理層及僱員在確保遵守反洗黑錢規例上之角色及責任。

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations in relation to bribery, corruption, extortion, fraud, and money laundering, nor were there any concluded legal cases regarding corrupt practices against the Group or its employees.

Advertising and Labelling

The Group publishes information on its products, services and activities to the public through diverse promotional channels. It places great importance on responsible promotion practices, is committed to complying with relevant laws and regulations regarding advertising and labelling. The Group carefully reviews the content and labels of its promotional materials to ensure authenticity and safeguard the rights and interests of its customers, including their right to information.

Intellectual Property Protection

The Group recognises the critical importance of intellectual property and is committed to safeguarding and protecting its own intellectual property rights. Equally, the Group places great emphasis on respecting the intellectual property rights of others. We routinely monitor any potential infringement of its own intellectual property, and act promptly to address any violations detected. The Group has established a dedicated intellectual property management team and implemented internal procedures for handling suspected infringement cases, including internal assessment, cross-departmental review and follow-up actions with relevant suppliers and business units.

The Group also implements the following best practices to observe and protect intellectual property rights:

- The Group utilises only authorised and copyrighted products;
- Employees are strictly prohibited from downloading or installing any forged or copied programs, software or materials;
- The Group's standard employment contracts contain provisions governing intellectual property rights and confidentiality obligations; and
- The Group continues to review and enhance its intellectual property protection and compliance management practices to safeguard its brands, products and innovative designs.

於報告期間，本集團並無發現任何嚴重違反賄賂、貪污、勒索、欺詐及洗黑錢相關法律及法規之情況，亦無任何針對本集團或其僱員有關貪污行為之已審結訴訟案件。

廣告及標籤

本集團透過多元的宣傳渠道向公眾發佈有關其產品、服務及活動之資訊。本集團高度重視負責任的宣傳推廣行為，致力遵守有關廣告及標籤的相關法律法規。本集團審慎核對其宣傳資料之內容及標籤，以確保其正確無誤，保障客戶的權利與權益，包括彼等的知情權。

知識產權保護

本集團深明知識產權之關鍵重要性，並致力維護及保護其名下之知識產權。同樣，本集團亦非常重視對他人知識產權之尊重。我們定期監察名下知識產權有否受到任何侵犯，並於發現任何違規行為時迅速採取行動。本集團已組建專門的知識產權管理團隊，實施內部程序以處理可疑的侵權案例，程序包括內部評估、跨部門審查及與相關供應商及業務單位的跟進行動。

本集團亦實行以下與遵守及保護知識產權有關之最佳實踐：

- 本集團只使用經授權及受版權保護之產品；
- 嚴禁僱員下載或安裝任何偽造或盜版程序、軟件或材料；
- 本集團之標準僱傭合約包含規範知識產權及保密義務之條文；及
- 本集團持續檢討並強化其知識產權保護及合規管理實踐，以保障其品牌、產品及創新設計。

Data Protection and Cybersecurity

Safeguarding the security and privacy of stakeholders' personal data is of paramount importance to the Group. The Group's employees undergo comprehensive training on data protection principles and methods, reinforcing the Group's commitment to comply with the relevant laws and regulations as well as other statutory requirements[4] to uphold the highest standards of security and confidentiality in personal data privacy protection. A Cybersecurity and Data Governance Committee has been established under the IT Department, overseeing the implementation of data protection strategies across the Group. A Personal Data Protection Officer has also been appointed to supervise personal data processing activities, monitor the effectiveness of protection measures, and lead compliance audit work.

Customer Privacy and Data Protection

The Group has put in place a Personal Data Protection Policy to reinforce its commitment to data privacy, raise awareness among all employees on personal data protection, strengthen the Group's overall data protection capabilities, and provide clear guidance for the conduct of personal data protection work across the organisation.

Under this Policy, the Group only collects personal data that is directly relevant and necessary for its business operations. All data collection forms and processes are regularly reviewed to ensure minimal data gathering, and personal data will not be shared with any entity outside the Group without consent, unless required by law or previously agreed through contractual arrangements. The Group has established a set of Personal Data Processing and Consent Forms to ensure informed consent is obtained from individuals prior to any collection or use of their personal data. For sensitive personal data, separate and explicit consent is required before any processing may take place. Disciplinary actions will be taken in the event of any breach of the Group's data protection policies.

[4] Please refer to the Significant Laws and Regulations section for a list of product responsibility-related laws and regulations significant to the Group's business operations.

數據保護及網絡安全

保障持份者之個人資料安全及私隱對本集團而言至關重要。本集團僱員接受有關資料保護原則及方法之全面培訓，強化本集團遵守相關法律法規及其他法定要求[4]的承諾，以確保個人資料私隱獲得最高水平之安全及保密。IT部下設網絡安全與數據治理委員會，統籌本集團數據保護策略的執行。我們亦指派數據保護官，負責監管個人資料處理活動、監督保護措施成效，並牽頭開展合規審核工作。

客戶私隱及數據保護

本集團已制定《個人信息保護政策》，加強其對數據私隱的承諾，提升全體員工對個人資料的保護意識，鞏固本集團整體數據保障能力，並為組織內個人資料保護工作提供明確指引。

根據該政策，本集團僅收集與業務營運直接相關且必要的個人資料。我們定期審查所有數據收集表單及流程，確保只收集最低需求的數據。除法律規定或事先簽訂合約安排約定，否則未經同意，不得向本集團外部任何機構轉交個人資料。本集團已制定個人資料處理及同意表格，確保在收集、使用個人資料前，已取得當事人知情同意。對於敏感個人資料，在處理前還須另行取得明確的同意。違反本集團數據保護政策將受到紀律處分。

[4] 請參閱「重要法律及法規」章節以了解各項對本集團業務營運而言屬重要之產品責任相關法律及法規。

Cybersecurity

The Group maintains comprehensive technical safeguards, conducts regular risk assessments, and has established a formal incident response framework to protect against cybersecurity threats.

網絡安全

本集團運行完備的技術防護措施，定期開展風險評估，並設立規範的意外事件響應機制，防範網絡安全威脅。

Area 領域	Key Measures 主要措施
 Technical safeguards **技術保障**	• Robust security measures including encryption, de-identification, and access controls are maintained to protect against unauthorised access, leakage, tampering, or loss of personal information 採用加密、去標識化及存取控制等嚴密安全措施，防範個人資訊遭未經授權存取、洩露、篡改或丟失 • Regular system updates with the latest firewall and antivirus software 定期進行系統更新，配置最新防火牆及防毒軟件 • Backup and disaster recovery procedures to ensure business continuity 運行備份及災難復原程序，確保業務持續性 • Engage independent third-party to conduct annual penetration testing on its digital platforms in Hong Kong and Mainland, covering critical areas including authentication, data encryption, business logic, and application security, to ensure that potential vulnerabilities are identified and remediated before they can cause impact 委託獨立第三方在香港及內地對數字平台進行年度滲透測試，涵蓋認證、數據加密、業務邏輯及應用程序安全等重點領域，確保及時發現及修復潛在漏洞，避免造成影響 • Regularly simulates real-world phishing scenarios to systematically assess employees' ability to recognise and defend against social engineering threats, benchmarking outcomes against industry standards to continuously strengthen security awareness across the organisation 定期模擬現實釣魚情境，系統性地評估員工識別及防範社交工程威脅的能力，對照行業標準分析測試結果，以持續提升組織內部的安全意識 • Round-the-clock Extended Detection and Response ("**XDR**") system deployed, forming a three-pillar cybersecurity defence of proactive detection, simulation drills, and continuous monitoring to safeguard customers' digital trust 配備全天候擴展偵測響應（「**XDR**」）系統，形成主動偵測、模擬演練及持續監控三大支柱網絡安全防護體系，守護客戶的數字信任

Area 領域	Key Measures 主要措施
 Risk assessment **風險評估**	• Impact assessments conducted for high-risk activities including new product or service launches, cross-border data transfers, corporate restructuring, and data security incidents 針對新產品或新服務上線、數據跨境傳輸、公司重組及數據安全事件等高風險活動開展影響評估 • Assessments carried out through internal review or by independent third-party evaluators 評估工作由內部審核或獨立第三方評估機構開展 • Findings verified and signed off by the Board and senior management 由董事會及高級管理層審核並簽署評估結果
 Incident response **事件應對**	• Incidents classified into four severity levels with defined escalation and reporting timelines 事件分為四個嚴重程度等級，並明確升級上報的時限 • Major incidents required to be escalated to senior management within one hour of discovery 重大事件須在發現後一小時內上報至高級管理層 • Post-incident reviews conducted to analyse root causes and implement improvements to prevent recurrence 事後事件復盤，分析根本原因並實施整改，杜絕再次發生
 Training and drills **培訓演習**	• Emergency response training and drills conducted at least once a year 每年至少開展一次應急響應培訓及演習 • Disaster recovery drills conducted across multiple core business systems through cross-departmental collaboration between the IT and relevant business units, simulating server failure scenarios to verify backup and restoration, data integrity, and business function recovery capabilities 由IT部聯合各相關業務部門，針對多項核心業務系統開展災難復原演練；模擬伺服器故障場景，驗證數據備份與恢復、數據完整性及業務職能恢復能力

3DG Prestige Service
3DG尊享服務

Committed to delivering premium services that enhance the customer experience in every dimension, in alignment with the 3DG Prestige Service brand concept

致力提供優質服務，全方位提升客戶體驗，符合3DG尊享服務品牌理念

Prioritised UNSDGs:
優先考慮的聯合國可持續發展目標：

Identified Material Issues:
已識別重要性議題：

- Product quality and safety
  產品品質及安全
- Customer service
  客戶服務

We continuously refine our jewellery collections to reflect evolving luxury tastes and expectations, curating each piece through discerning material selection and close partnerships with trusted ateliers. Every creation undergoes stringent quality assurance and is presented with elevated precision and refined aesthetics, embodying our commitment to timeless elegance and consistent excellence. To uphold a trusted luxury experience, we maintain robust policies and procedures covering product health and safety, advertising and labelling, customer privacy, and complaint handling and redress mechanisms.

During the Reporting Period, we were not aware of any material non-compliance with relevant laws and regulations[5] in relation to health and safety, advertising, labelling and privacy matters related to products and services provided and methods of redress.

The Group has consistently upheld its commitment to exceptional service excellence, continuously enhancing brand value while earning widespread consumer acclaim. To bring this commitment to life, we have developed the distinctive "3DG Prestige Service" brand concept which integrates six core sustainability-aligned principles:

我們持續精進珠寶系列產品，順應不斷變化的奢華品味及消費預期。我們甄選優質原料，與值得信賴的工坊緊密合作，精心錘煉每件產品。每件產品均經嚴格品質檢驗，工藝精湛、雅致美觀，體現我們對永恆格調與持續卓越的承諾。為維持值得信賴的奢華體驗，我們設定完備的制度流程，涵蓋產品健康與安全、廣告及標籤、客戶私隱以及投訴處理與補救機制。

於報告期間，我們並無就所提供產品及服務之健康與安全、廣告、標籤及私隱事宜以及補救方法，發現任何嚴重違反相關法律及法規之情況[5]。

本集團始終秉持卓越服務承諾，在不斷提升品牌價值的同時贏得消費者廣泛讚譽。為實現這一承諾，我們已打造「3DG尊享服務」獨特品牌概念，融合六大與可持續發展相符的核心原則：

3D Principles 3D原則	3G Values 3G價值
Dedicate – Expert precision • Selfless devotion • Sincere engagement **尊享誠意**－專業嚴謹 • 無私奉獻 • 以誠相待	**Grand** – Grateful heart • Quality pledge • Refined experience **尊享禮遇**－心懷感恩 • 品質承諾 • 精緻體驗
Develop – Tireless service • Wholehearted care • Meticulous attention **尊享滿意**－竭力服務 • 全心全意 • 無微不至	**Gracious** – Ritual hospitality • Warm service • Fulfilled expectation **尊享禮待**－以禮待客 • 熱情周到 • 滿足客意
Desire – Genuine sincerity • Heart-to-heart connection • Exquisite detail **尊享心意**－真心誠意 • 以心交心 • 細緻入微	**Gratitude** – Honoured tribute • Homecoming welcome • Sincere invitation **尊享禮讚**－誠致敬意 • 賓至如歸 • 誠邀再臨

[5] Please refer to the Significant Laws and Regulations section for a list of product responsibility-related laws and regulations significant to the Group's business operations.

[5] 請參閱「重要法律及法規」一節，以了解各項對本集團業務營運而言屬重要之產品責任相關法律及法規。

To maintain the highest quality of service, we have also implemented multiple customer service measures:

為維持最高品質服務，我們亦已實施多項客戶服務措施：

Enhancing Customer Confidence in Our Products **提升客戶對產品的信任度**	We provide comprehensive jewellery care services, including complimentary cleaning and professional inspections. 我們提供全面珠寶養護服務，包括免費清潔及專業檢測。
Implementing the Mystery Customer Program **實施神秘顧客計劃**	To enhance service quality, meet customer expectations, and reinforce the Group's strong industry reputation, we implement the Mystery Customer Program on a regular basis to gather customer feedback. 為提升服務質量、滿足客戶期望及鞏固本集團良好的行業聲譽，我們定期實施神秘顧客計劃，收集客戶反饋。
Strengthening Employee Evaluation and Training **強化僱員評估及培訓**	To ensure alignment with the "3DG Prestige Service" brand concept, we integrate an excellence-in-service program into specialised staff training and performance evaluations. Regular workshops on sales techniques are provided for frontline teams, and unannounced store audits help ensure consistent application of the "3DG Prestige Service" brand concept in daily operations. 為確保與「3DG尊享服務」的品牌理念保持一致，我們將卓越服務計劃納入員工專項培訓及績效評估。我們定期為前線團隊舉辦銷售技巧研討會及進行門店突擊檢查，確保在日常營運中貫徹實施「3DG尊享服務」品牌理念。

Product and Service Quality Assurance

The Group demonstrates a strong commitment to quality control and customer satisfaction by implementing rigorous supplier selection, meticulous sales and after-sales processes, and thorough quality checks before dispatching jewellery to retail outlets. All qualified items are assigned batch numbers to ensure traceability.

The Group is dedicated to providing high-quality products and services to its customers and places great importance on customer feedback. Customers are encouraged to offer opinions or lodge complaints through the Group's established communication channels, including:

In-person visits
親自拜訪

Customer service hotline
客戶服務熱線

Email
電郵

Social media platforms
社交平台

The Group conducts investigations and prepares reports based on customer responses, implementing corrective measures as necessary. During the Reporting Period, the Group did not receive any complaints from customers or the public regarding its products or services (2024/25: Nil), and did not encounter any incidents of product sold or shipped subject to recalls for safety and health reasons (2024/25: Nil).

產品及服務品質保證

本集團透過嚴格篩選供應商、仔細執行銷售及售後程序，以及在珠寶配送至零售點前的全面品質檢查，展現出對品質監控及顧客滿意度之堅定承諾。所有合格貨品均獲編配批號，以確保可追蹤貨品源頭。

本集團致力為客戶提供優質產品與服務，並高度重視客戶之反饋意見。本集團鼓勵客戶透過既有溝通渠道提出意見或投訴，包括：

本集團會根據客戶之訴求進行調查及編寫報告，並於有需要時實施糾正措施。於報告期間，本集團並無接獲客戶或公眾人士對其產品或服務之任何投訴（2024/25：無），亦無遇到因安全及健康理由而須回收已售或已運送產品之事故（2024/25：無）。

Recognised for Excellence in Prestige Service
對優質尊享服務的嘉許

Driven by our "3DG Prestige Service" philosophy, we are committed to delivering refined, personalised, and memorable experiences across every customer touchpoint. During the Reporting Period, our dedication to service excellence was recognised through multiple prestigious industry awards and certifications, reaffirming our leadership in luxury retail service.

我們秉承「3DG尊享服務」理念，致力在各個客戶接觸環節提供精緻、個性化且令人難忘的服務體驗。於報告期間，我們對卓越服務的承諾獲得多項業界權威獎項與認證的肯定，進一步印證我們在高端零售服務業的領先地位。

Awarded "Hong Kong Q-Mark Service Scheme certification" by the Hong Kong Q-Mark Council
榮獲《香港優質標誌局》頒發「香港Q嚟優質服務計劃」認證

We are honoured to receive the "Hong Kong Q-Mark Service Scheme certification" by the Hong Kong Q-Mark Council for the 14th consecutive year. The longstanding certification recognises enterprises that consistently uphold outstanding service standards and reinforces customer confidence in trusted "Q-Mark" brands, reflecting our unwavering pursuit of quality and excellence.

我們連續14年榮獲《香港優質標誌局》頒發「香港Q嚟優質服務計劃」認證。該項資深認證乃為表彰長期維持優質服務標準的企業，並鞏固消費者對可靠的「Q嚟」品牌的信賴，也見證了我們對品質與卓越的不懈追求。

Awarded “Services Awards 2025 – Jewellery” by Capital
榮獲《Capital資本雜誌》頒發「珠寶品牌服務大獎2025」

Presented by Capital Magazine, the “Services Awards 2025 – Jewellery” recognised our continued efforts to elevate customer experience through premium service and innovative retail experiences. Guided by our customer-centric approach, we continue to redefine modern luxury service by creating thoughtful and personalised interactions for our customers.
由《Capital資本雜誌》頒發的「珠寶品牌服務大獎2025」，嘉許了我們憑藉優質服務與創新零售體驗、持續提升客戶體驗的努力。我們堅持以客為本，透過與客戶周到個性化的互動，不斷重新定義當代奢華服務。

Awarded “Hong Kong Service Awards 2025 (Gold and Jewellery Shop)” by East Week
榮獲《東周刊》頒發「香港服務大獎2025－珠寶金行」

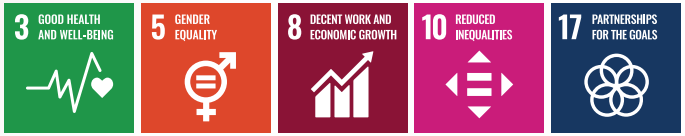
Selected through a combination of public voting and editorial assessment, the “Hong Kong Service Awards 2025” presented by East Week recognised brands with outstanding service performance and contributions to Hong Kong’s development. The recognition reflects our continued dedication to delivering exceptional products and attentive customer experiences that strengthen lasting customer trust and loyalty.
由《東周刊》主辦的「香港服務大獎2025」，其結合公眾投票與編委評審選出獲獎品牌，表彰服務表現優異、並為香港發展作出貢獻的品牌。這項認可體現了我們始終堅持提供優質產品及貼心的客戶體驗，鞏固長久的客戶信賴與忠誠度。

People Empowerment
人才賦能

Committed to promoting DEI by empowering employee growth and cultivating talent

致力透過賦能員工成長及培養人才推動多元化、平等及包容性

Prioritised UNSDGs:
優先考慮的聯合國可持續發展目標：



Identified Material Issues:
已識別重要性議題：

- Staff welfare
  員工福利
- Equal opportunity, diversity and inclusion
  平等機會、多元化及包容
- Occupational health and safety
  職業健康與安全
- Staff development and training
  僱員發展與培訓
- Employment compliance
  僱傭合規

The Group regards its workforce as its most valuable asset. A comprehensive human capital management framework has been established, supported by a set of policies and standards that define the Group's approach to talent attraction, development, engagement, and employee well-being, with the aim of fostering a motivated, capable, and sustainable workforce.

During the Reporting Period, we were not aware of any material non-compliance with the relevant laws and regulations[6] concerning compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, other benefits and welfare.

Diversified Talent Team

We believe that a diverse and inclusive workforce is fundamental to sustainable business development and long-term competitiveness. We are committed to fostering a fair, respectful and inclusive workplace where employees from different backgrounds are valued and provided with equal opportunities for development. By promoting diversity and mutual respect, the Group strives to cultivate a positive workplace culture that fosters collaboration, innovation and employee well-being.

本集團視員工為最寶貴的資產。我們已建立全面的人力資本管理框架，並配套各項制度與規範，明確本集團在人才引進、培養發展、員工互動及福祉方面的方針，致力培育一支積極進取、才幹出眾且可持續的員工團隊。

於報告期間，我們並無就薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視、其他待遇及福利相關法律及規例[6]方面發現任何重大的違規行為。

多元化的人才隊伍

我們認為，多元共融的員工團隊是實現可持續發展、維持長期競爭力的基石。我們致力營造公平、尊重、包容的工作環境，重視不同背景的員工，並提供平等的發展機會。通過倡導多元化與相互尊重，本集團致力培育協作、創新、關心員工福祉的積極向上的工作文化。

6 Please refer to the Significant Laws and Regulations section for a list of employment-related laws and regulations significant to the Group's business operations.

6 請參閱「重要法律及法規」一節，以了解各項對本集團業務營運而言屬重要之僱傭相關法律及法規。

Fair Labour Practices

The Group is committed to maintaining fair labour practices and fostering an inclusive, respectful and equitable workplace. We are committed to complying with all applicable labour laws and regulations and prohibit any form of child labour, forced labour or workplace discrimination across our operations.

We have established clear employment-related and labour standards policies covering recruitment and promotion, working hours, compensation and dismissal, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. During the recruitment process, the human resources ("**HR**") department verifies applicants' identities and ages to ensure compliance with legal employment requirements. Employees are employed under formal labour contracts, while overtime work is conducted on a voluntary basis.

We also promote equal opportunities in recruitment, employment and promotion. Employment decisions are based on qualifications, experience and job performance, without discrimination on the basis of gender, age, race, religion, family status or disability. Communication channels are available for employees to raise concerns or report suspected violations relating to labour practices.

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations related to labour standards, the recruitment of child labour or forced labour practices, or workplace discrimination.

Employee Communication Mechanism

Employee opinions and feedback are important drivers for continuous improvement and enhancement of our human resources system. We have established a comprehensive grievance mechanism to collect employee feedback, where employees can lodge grievances through email, telephone or face-to-face. The identity of the whistleblower will be kept confidential, and we will investigate the case in a fair and impartial manner, with appropriate countermeasures being adopted.

Comprehensive Welfare System

The Group places a strong emphasis on creating an excellent and comfortable working environment for all its employees. To this end, the Group not only maintains appropriate working hours and rest break policies, but also regularly organises a variety of staff engagement activities. These initiatives include social gatherings, team-building exercises, and other programmes aimed at strengthening the work-life balance of employees.

公平勞工慣例

本集團恪守公平的勞工慣例，營造包容、互相尊重及公平的工作環境。我們承諾遵守所有適用的勞工法律法規，並在工作中全面禁止任何形式的童工、強制勞工或職場歧視。

我們已制定明確的僱傭相關及勞工標準政策，涵蓋招聘及晉升、工作時數、薪酬及解僱、假期、平等機會、多元化、反歧視以及其他待遇及福利。在招聘環節，人力資源部門會核實應徵者的身份及年齡，以確保符合僱傭法律要求。員工均依照正式勞動合同受僱，而加班工作則堅持自願原則。

我們亦推動在招聘、就業及晉升方面的平等機會。任用決策以資格、經驗及工作表現為基礎，不因性別、年齡、種族、宗教、家庭狀況或殘疾而歧視。我們設有溝通渠道供員工提出疑慮或舉報涉嫌違反勞工實踐的行為。

於報告期間，本集團並無發現任何嚴重違反有關勞工準則、招聘童工或強制勞工或職場歧視的相關法律法規的情況。

僱員溝通機制

員工意見及反饋是推動我們人力資源系統持續改進完善的重要動力。我們已建立完備的申訴機制收集員工意見，員工可通過電郵、電話或面談提出申訴。我們將嚴格保密舉報人身份，客觀公正地調查案件，並採取相應的處理措施。

完善的福利制度

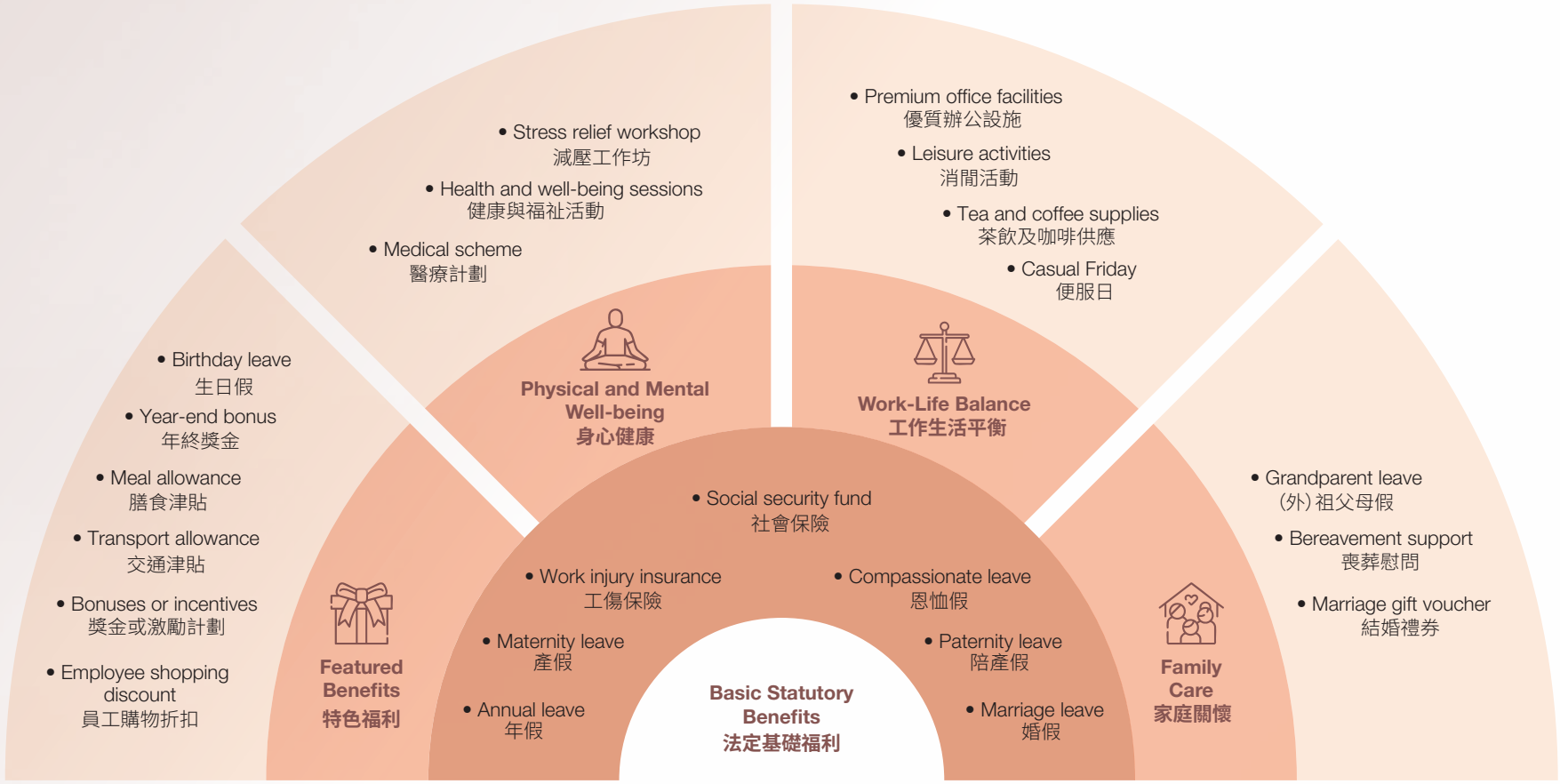
本集團非常重視為全體員工創造優質、舒適的工作環境。為此，本集團不僅維持適當的工作時間及休假制度，還定期開展各種員工參與活動。這些活動包括社交聚會、團隊建設等項目，旨在助力員工平衡工作與生活。

We also maintain a policy of offering competitive remuneration packages to our employees. Salaries and discretionary performance bonuses are determined with reference to the Group's financial performance, market levels, as well as the individual's job performance and contributions. These remuneration packages, including performance-based bonuses, are subject to regular review by the Group to ensure they remain competitive, aligned with industry standards, and continue to recognise and reward employee excellence.

In addition to statutory benefits and holidays provided by law, the Group also provides a range of employee benefits, including but not limited to:

我們亦對員工實施具競爭力的薪酬方案。薪資及酌情績效獎金會參考本集團的財務表現、市場水平，以及個人的工作表現與貢獻釐定。本集團會定期審核含績效獎金在內的薪酬方案，以確保其一直具備競爭力、符合行業標準，並持續表彰及獎勵員工的優異表現。

除法定福利及假期之外，本集團還提供各種員工福利，包括但不限於：



To demonstrate our commitment to work-life balance, we regularly organise recreational activities to encourage employee well-being.

為彰顯我們對平衡工作生活的承諾，我們定期舉辦康樂活動，促進員工健康。

Promoting Employee Health and Wellbeing
促進員工健康與福祉

Zentangle Art Stress Relief Workshop
禪繞畫減壓工作坊

Employees participated in a Zentangle Art Stress Relief Workshop, using mindful drawing and creative expression to unwind and explore relaxation techniques in a calm and engaging setting.

員工參加禪繞畫減壓工作坊，在輕鬆有趣的氛圍中，專注繪畫與藝術創作放鬆身心，探索減壓技巧。

"CHILL & Relax" Wellbeing Session
「鬆一鬆CHILL舒服」按摩活動

The Group organised a "CHILL & Relax" wellbeing session, providing employees with an opportunity to take a break from their daily routines, recharge and foster a positive mindset.

本集團舉辦「鬆一鬆CHILL舒服」按摩活動，讓員工暫離日常工作、休養生息、培養積極的心態。

Stretching and Mindfulness Experience Session
放鬆舒展冥想體驗

Employees joined a Stretching and Mindfulness Experience Session featuring guided stretching and mindfulness exercises designed to promote relaxation and encourage healthy lifestyle habits.

員工參加放鬆舒展冥想體驗活動，進行引導式伸展與冥想活動，舒緩身心，倡導健康的生活習慣。

Supporting Employees and Their Families
支持員工及其家庭

Outdoor BBQ Night
戶外BBQ之夜

The Group organised an Outdoor BBQ Night, bringing employees and their families together in a relaxed setting to strengthen relationships and foster a family-friendly workplace culture.
本集團組織了戶外BBQ之夜，讓員工及其家人齊聚一堂，在輕鬆愉悅的氛圍中增進彼此情誼，營造家庭友善的企業文化。

Fostering a Positive and Supportive Workplace
營造積極互助的工作環境

「開心工作間」推廣計劃

Happy Workplace Promotion Scheme
開心工作間推廣計劃

The Group, through its participation in the "Happy Workplace Promotion Scheme", is committed to fostering a positive and caring working environment. During the Reporting Period, the Group has been accredited as a "Happy Enterprise (開心企業)" for the sixth consecutive year. By fostering a mutually supportive working environment, safeguarding employees' health and well-being, and enhancing employees' sense of engagement and belonging, we strive to improve satisfaction with the working environment and support the sustainable development of our workforce.
本集團通過參與「開心工作間推廣計劃」，致力營造積極、關懷的工作環境。於報告期間，本集團連續第六年獲評為「開心企業」。透過建立互助的工作環境，守護員工的健康幸福、提升員工參與感及歸屬感，我們努力提高工作環境滿意度，並支持員工團隊的可持續發展。

Rock Climbing Fun Day
攀岩趣味日

Employees participated in a Rock Climbing Fun Day to build confidence, foster teamwork and enjoy an active lifestyle.
員工參加攀岩趣味日，藉此建立自信、促進團隊合作，並感受積極的生活方式。

Training and Development

In pursuit of its corporate objectives and the professional development of its employees, the Group actively encourages and supports its workforce in continuous personal and professional training initiatives. These training programmes are designed to enhance the competencies and capabilities of employees, enabling them to perform their duties effectively and efficiently.

A comprehensive training and development framework and policy have been established, combining both online and in-person training with theoretical learning and practical application. The framework includes assessment components covering areas such as sales techniques and product knowledge, enabling employees to continuously strengthen their skills and expertise.

New employees receive comprehensive onboarding and on-the-job training, supported by senior colleagues acting as mentors to facilitate knowledge transfer, reinforce the Group's culture, and uphold craftsmanship standards. In addition, an online training platform has been introduced to provide flexible access to specialised learning for employees at different levels.

培訓與發展

為追求企業目標及僱員專業發展，本集團積極鼓勵及支持員工持續參與個人及專業培訓計劃。該等培訓項目乃為提升僱員能力及才幹而設，旨在使彼等能有效及高效地履行職務。

我們已建立完善的培訓與發展框架與政策，融合線上與實體培訓，兼顧理論學習與實際應用。框架設置評估環節，以評價銷售技巧、產品知識等內容，幫助員工持續精進技能及專業知識。

新進員工會接受全面的入職與在職培訓，由資深同事作為導師，協助知識傳承、加強集團文化以及堅守工藝標準。此外，我們還推出線上培訓平台，方便各層級員工靈活進行專業學習。

Training and Development Framework

培訓與發展框架

Onboarding & Early Career Training 入職與職前培訓	Professional Competency Training 專業能力培訓	Leadership Development Training 領導力發展培訓
• New employee orientation and onboarding training 新員工入職引導與培訓 • Corporate culture and business operations familiarisation 熟悉企業文化與業務流程 • Foundational knowledge and system operation training 基礎知識與系統操作培訓 • Role-specific induction programmes 崗位角色入職課程	• Jewellery knowledge and quality service certification programmes 珠寶知識與優質服務認證課程 • Product knowledge and diamond retail support training 產品知識與鑽石零售支持培訓 • Sales, customer service and operational skills training 銷售、客戶服務與營運技能培訓 • Functional, technical and system competency development 職能、技術與系統能力發展 • On-site practical training 現場實操訓練	• Management knowledge and supervisory skills development 管理知識與監管技能培養 • Leadership mindset and people management training 領導思維與人員管理培訓 • Team management and operational leadership capabilities 團隊管理與營運領導能力

Continuous Learning and Development

The Group offers education subsidies for eligible employees to attend external job-related courses and encourages continuous professional development through various learning opportunities. Learning needs assessments and personalised development plans are also implemented to support employees in enhancing their skills and competencies.

持續學習與發展

本集團為合資格員工提供教育補助，資助員工修讀與職務相關的外部課程，藉由各種學習機會鼓勵持續的專業發展。我們亦會開展學習需求評估及個人化發展計劃，幫助員工提升技能及素養。

Training Needs Assessment 培訓需求評估	Tailored Learning and Development Plans 定制化培訓與發展計劃
• Systematically collect employees feedback and expectations to identify training needs and priorities 系統性收集員工意見及期望，以確認培訓需求及優先事項 • Continuously review and refine learning programmes to ensure relevancy and impact 持續檢討及改進學習計劃，以確保其關聯性及成效	• Create personalised development pathways for employees with high potential or specific development needs 為具備高潛力或特定發展需求的員工制定個人化發展路徑 • Align individual growth plans with organisational goals to maximise both employee and business performance 將個人成長計劃與組織目標相結合，以充分提升員工表現及業務績效

Fostering a Culture of Continuous Learning Through Online Training Platform
依託線上培訓平台培養持續學習的文化

During the Reporting Period, the Group implemented a KPI-based learning and self-development programme to enhance employee capabilities and support ongoing professional growth. Employees are required to complete a minimum number of training hours according to their job level. To meet this requirement, employees may complete mandatory monthly learning modules via the Group's online training platform or undertake approved external job-related training in line with internal procedures. Eligible employees who enrol in external courses may receive training subsidies under the Group's Continuing Education Subsidy Scheme. Branch employees are also encouraged to participate, reinforcing a consistent culture of continuous learning across the organisation.

於報告期間，本集團推行基於關鍵績效指標的學習及自我發展計劃，提高員工專業能力並支持持續的專業發展。員工需根據職級完成最低培訓時數要求。為達此要求，員工可透過本集團的線上培訓平台完成每月必修學習模塊，或按照內部流程參加經批准的外部工作相關培訓。合資格員工修讀外部課程時，可根據本集團的持續教育補助計劃領取培訓補助。我們亦鼓勵門店員工參與，從而在整個集團內營造一致的持續學習氛圍。

Career Development and Promotion

The Group is committed to fostering a performance-driven culture and supporting employees' long-term career development through a structured performance management and promotion framework.

職業發展與晉升

本集團致力營造績效導向文化，透過結構化的績效管理及晉升框架，支持員工的長期職業發展。

Performance Evaluation and Feedback

The Group conducts annual performance appraisals to review employee performance, recognise contributions, and support continuous development through structured feedback and goal setting. Appraisal results, together with relevant performance indicators, are considered in key HR decisions, including remuneration, transfers, promotions, and training plans, ensuring a fair and consistent evaluation process.

Talent Development and Promotion

Promotion decisions are based on employees' overall performance, qualifications, and disciplinary records, and are reviewed annually subject to management approval. The Group also provides development opportunities for high-performing employees to support career progression, with role adjustments implemented where necessary to ensure effective workforce alignment.

Occupational Health and Safety

The Group places utmost importance on the health and safety of its employees, and is dedicated to creating a healthy, safe, and comfortable work environment. To this end, the Group has established a comprehensive occupational health and safety policy that outlines a robust set of measures with a view to ensuring a safe and healthy workplace in compliance with relevant laws and regulations[7], in relation to providing its employees with a safe and healthy working environment and protecting them from occupational hazards.

The Group regularly performs hazard identification and establishes, reviews and monitors occupational health and safety objectives and policies. Our safety policy and guidelines set out clear working procedures and measures, and we expect our employees to comply with them.

As part of this policy, the Group has implemented the following key measures:

- Establishing clear safety procedures for potentially hazardous work and requiring all employees to follow safety instructions;
- Strategically placing occupational hazard warning signs and instructions in highly visible locations throughout all workplaces;

[7] Please refer to the Significant Laws and Regulations section for a list of health and safety-related laws and regulations significant to the Group's business operations.

績效評估與反饋

本集團每年開展績效考核，評估員工表現並肯定作出的貢獻，同時透過結構化的反饋與目標設定，推動持續發展。考核結果及相關績效指標會被納入薪酬、調動、晉升及培訓計劃等重要人力資源決策中，以確保考評過程公平一致。

人才發展與晉升

晉升決策依據員工整體表現、資歷以及紀律表現作出，每年審核一次並需經管理層批准。本集團亦為表現優異的員工提供發展機會，支持職業升遷，並在必要時會進行崗位調配以確保有效的人員配置。

職業健康與安全

本集團視僱員健康與安全為其重中之重，並致力創造一個健康、安全及舒適的工作環境。為此，本集團已制定全面的職業健康與安全政策，當中載列一系列確保安全健康工作環境之健全措施，以遵照相關法律及法規[7]，為僱員提供安全及健康的工作環境，保護僱員免受職業危害。

除制定、檢討及監控有關職業健康與安全之目標及政策外，本集團亦定期進行危害識別。我們的安全政策及指引載有明確的工作程序及措施，而我們期望僱員會遵守有關程序及措施。

作為該政策之一部分，本集團已實施下列主要措施：

- 為潛在危險工作制定明確安全程序，並要求所有僱員遵從安全指示；
- 在所有工作場所之當眼位置張貼職業危害警告標誌及指示；

[7] 請參閱「重要法律及法規」一節，以了解各項對本集團業務營運而言屬重要之健康與安全相關法律及法規。

- Equipping workplaces with fire safety and other protective facilities;
- Providing employees with medical insurance and necessary protective equipment;
- Developing emergency response plans for incidents like fires or explosions, and regularly conducting rescue, fire, and evacuation drills; and
- Educating employees on occupational safety rules and arranging regular training.

During the Reporting Period, we were not aware of any material non-compliance with relevant health and safety-related laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards. The Group's unwavering commitment to occupational health and safety is evidenced by its track record, with no lost workdays due to work-related injuries (2024/25: Nil) and no work-related fatalities recorded in each of the past three years including the reporting year.

Moving forward, the Group will continue to enhance its occupational health and safety policy, strengthen employee awareness and training, and maintain its vigilance in providing a safe and healthy workplace for all.

- 在工作場所配備消防及其他防護設備；
- 為僱員提供醫療保險及必要防護裝備；
- 針對火災或爆炸等事故制定緊急應變計劃，並定期舉行救援、消防及疏散演習；及
- 教育僱員認識職業安全規則，並安排定期培訓。

於報告期間，我們並無發現任何嚴重違反有關提供安全工作環境及保護僱員免受職業危害之健康與安全相關法律及法規之情況。過去三年(包括本報告年度)，本集團每年均沒有錄得因工傷損失工作日數之個案(2024/25：無)及因工亡故之個案，足證本集團對職業健康與安全之堅定承諾。

展望未來，本集團將繼續優化其職業健康與安全政策，加強僱員意識及培訓，並時刻提醒要為所有僱員提供安全及健康的工作場所。

Community Care
社區關懷

Committed to engaging in community initiatives, caring for society, and upholding social responsibility

致力參與社區活動，關懷社會，履行社會責任

Prioritised UNSDGs:
優先考慮的聯合國可持續發展目標：

Identified Material Issues:
已識別重要性議題：

- Promotion of the jewellery industry development
  推動珠寶行業發展

The Group recognises its responsibility to contribute positively to society, focusing on giving back and supporting those in need. Guided by this commitment, we invest resources each year in collaboration with charitable organisations and engaging in a variety of community initiatives, demonstrating our ongoing responsiveness and dedication to addressing the needs of society. During the Reporting Period, we focused on community engagement and social inclusion, health and well-being, and the promotion of low-carbon living.

本集團深明自身對社會作出積極貢獻之責任，並著力回饋社會及支持有需要人士。為踐行承諾，我們每年投入資源，與慈善機構合作，參與各種社區活動，以展現我們對社會需求的持續響應及投入。於報告期間，我們關注的重點包括社區參與及社會共融、健康與福祉以及推廣低碳生活。

Community Engagement and Social Inclusion

社區參與及社會共融

Awarded Heart to Heart Company Award for the sixteenth consecutive year
連續第十六年獲得有心企業獎

Awarded by The Hong Kong Federation of Youth Groups ("**HKFYG**") for the sixteenth consecutive year. The HKFYG launched the Heart to Heart Project in 2005, aiming to cultivate a genuine wish to serve the community and to promote the concept of mutual help among the neighbourhood.

連續第十六年獲香港青年協會(「**青協**」)頒發榮譽。青協於2005年推出「有心計劃」，目的是培養更多有心人士回饋社會，並推廣鄰里守望相助的精神。

Supporting Community Welfare through "Skip Lunch Day 2026"
通過「公益行善折食日2026」支持社區福祉

The Group supported the Community Chest's "Skip Lunch Day 2026" campaign by encouraging employees to donate the cost of a meal to support community welfare programmes. The initiative raises funds for a wide range of social services benefiting children, youth, the elderly and other vulnerable groups. Through this activity, we fostered a spirit of giving while helping to address community needs.

本集團支持香港公益金「公益行善折食日2026」活動，鼓勵僱員捐出午膳費用，以支持社區福利活動。計劃籌集款項用於開展各類社會服務，惠及兒童、青年、長者及其他弱勢社群。通過此次活動，我們弘揚樂善精神，幫助解決社區需求。

Partnering with the Caring For Children Foundation to Support Children in Need
與福幼基金會合作支援有需要的兒童

福幼基金會
CARING FOR CHILDREN FOUNDATION

The Group continued its partnership with the Caring For Children Foundation during the Reporting Period by placing donation boxes at our shops across Hong Kong to support fundraising efforts. Through this initiative, we encouraged customers to participate in charitable giving and contributed to programmes that support underprivileged children and families in need.

於報告期間，本集團繼續與福幼基金會合作，在香港各門店設置捐款箱以支持募捐活動。透過這項計劃，我們呼籲顧客參與慈善捐贈，並為支援弱勢兒童及有需要家庭的項目作出貢獻。

Supporting Social Inclusion through the Mustard Seed Bakery Programme
通過籽陽烘焙計劃支持社會共融

The Group supported the Mustard Seed Bakery Programme organised by St. James' Settlement, a social enterprise initiative that provides vocational training and employment opportunities for people in recovery. During the Christmas season, we purchased cookies from the social enterprise and distributed them to customers. To further extend the positive impact of the initiative, a portion of the cookies was donated to underprivileged children and elderly individuals, sharing warmth and care with the community while supporting inclusive employment and social inclusion.

本集團支持由聖雅各福群會舉辦的「籽陽烘焙」計劃，該社會企業計劃為復康人士提供職業培訓及就業機會。聖誕節期間，我們向該社會企業購買曲奇餅，並分發予顧客。為進一步擴大計劃的正面影響，我們將部分曲奇餅捐贈予弱勢兒童及長者，向社區傳遞溫暖與關懷，同時亦支持包容性就業及社會共融。

Health and Well-being

健康與福祉

Supporting Vision Care through Orbis World Sight Day 2025
通過奧比斯世界視覺日2025支持視力護理

The Group participated in Orbis World Sight Day 2025 to support efforts in raising awareness of eye health and avoidable blindness. Through the initiative, we contributed to promoting public understanding of vision care and supporting programmes that help improve access to eye care services for communities in need.

本集團參加奧比斯世界視覺日2025活動，以支持提高關注眼部健康及可避免失明的意識。通過該計劃，我們促進推廣公眾對視力護理的認識，並支持項目以幫助有需要的社群更容易獲得眼部護理服務。

Promoting Low-carbon Living

推廣低碳生活

Encouraging Low-carbon Living through "Green Low Carbon Day"
通過「綠色低碳日」倡導低碳生活

The Group participated in the Community Chest's "Green Low Carbon Day" campaign by supporting fundraising efforts for environmental projects. Through the initiative, we promoted green living and encouraged greater environmental awareness among employees and the wider community, contributing to a more sustainable future.

本集團參加香港公益金的「綠色低碳日」活動，為環保項目籌集資金。通過該活動，我們推廣綠色生活，提高員工及更廣泛社群的環保意識，助力建設更可持續未來。

Environmental Protection
環境保護

Committed to addressing climate change, reducing ecological footprints, and driving sustainable value chains

致力於應對氣候變化、減少生態足跡、推動可持續價值鏈

Prioritised UNSDGs:
優先考慮的聯合國可持續發展目標：

Identified Material Issues:
已識別重要性議題：

- Packaging material consumption
  包裝材料消耗

Environmental protection is a top priority for the Group. We are committed to supporting the transition to a low-carbon economy and promoting the efficient use of resources. To this end, the Group has established policies and internal guidelines to guide employees in strengthening climate resilience, reducing pollution, optimising resource use, and minimising our environmental footprint. We regularly monitor our environmental performance to ensure continuous improvement.

During the Reporting Period, we were not aware of any material non-compliance with relevant laws and regulations[8] relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

Climate Resilience

Governance

Board's Role and Oversight

The Board bears ultimate responsibility for overseeing climate-related risks and opportunities. Assisted by the Audit Committee and Risk Management and Sustainability Committee, the Board supervises the Group's climate-related issues, including climate change policies, management of climate-related risks and opportunities, and the progress of 2030 Climate Target. The Risk Management and Sustainability Committee reports to the Board on sustainability-related matters through meetings at least four times a year, including climate-related issues, risks and opportunities. The Board considers trade-offs between climate factors in strategy formulation, major transaction decisions, and risk management processes, balancing them against other business, financial and operational priorities, as well as progress on the implementation of climate targets, thereby integrating climate considerations into the Board's overall decision making. The Board has sufficient knowledge of climate-related issues and the impacts of such issues on the Group's business and operations. To maintain up-to-date climate-related knowledge, the Group provides regular training and informational materials on climate-related topics to the Board, the Risk Management and Sustainability Committee, and the Sustainability Task Force.

Management's Role

Under the supervision of the Risk Management and Sustainability Committee, the Sustainability Task Force, comprising both management and relevant staff, is responsible for assessing and managing climate-related risks and opportunities, planning and implementing climate-related measures, and reviewing climate-related policies to ensure that the Group incorporates climate-related considerations into its daily operations.

For details, please refer to the section "Sustainability Governance".

[8] Please refer to the Significant Laws and Regulations section for a list of environmental laws and regulations significant to the Group's business operations.

保護環境乃本集團的首要任務之一。我們致力支持低碳經濟轉型及推廣高效使用能源。為此，本集團已制定政策及內部指引，以在加強氣候抵禦力、減少污染、善用資源、以及將環境足跡減至最低方面為僱員提供指引。我們定期監控環境表現，以確保持續的改進。

於報告期間，我們並不知悉任何嚴重違反與廢氣排放、向水及土地排放以及產生有害及無害廢棄物相關法律法規[8]之情況。

氣候抵禦力

管治

董事會的角色與監督

董事會承擔監督氣候相關風險與機遇的最終責任。在審核委員會與風險管理及可持續發展委員會的協助下，董事會監管本集團氣候相關議題，包括氣候變化政策、氣候相關風險與機遇管理，以及2030氣候目標的進程。風險管理及可持續發展委員會每年至少舉行四次會議，在會上向董事會匯報可持續發展相關事宜，當中涵蓋氣候相關議題、風險與機遇。董事會在策略制定、重大交易決策及風險管理程序方面，會權衡各項氣候因素，並平衡其他業務、財務及營運的優先事項，同時監察氣候目標的執行進度，以此將氣候考量納入董事會整體決策流程。董事會在氣候相關議題方面具備充足的知識，並了解有關議題對本集團業務及營運帶來的影響。為持續更新氣候相關知識，本集團定期為董事會、風險管理及可持續發展委員會及可持續發展工作小組，提供氣候相關議題培訓及參考資料。

管理層角色

在風險管理及可持續發展委員會的監管下，由管理層及相關員工組成的可持續發展工作小組負責評估及管理氣候相關風險與機遇、制定及執行氣候相關措施，並檢討氣候相關政策，確保本集團將氣候相關考量融入日常營運當中。

詳情請參閱「可持續發展管治」一節。

[8] 請參閱「重要法律及法規」一節，以了解各項對本集團業務營運而言屬重要之環保法律及法規。

Strategy

During the Reporting Period, we deepened the breadth and depth of our climate strategy planning, assessed both the financial and non-financial implications of climate change across our business operations, supply chain and market environment, thereby further enhancing our climate resilience. The table below summarises the material climate-related risks and opportunities we have identified, their potential impacts on our business model and value chain, as well as our response actions and transition measures over three distinct time horizons. We continue to apply time horizons that are aligned with our strategic decision-making and planning, and global and/or national best practices. However, given that data availability and quantitative methodologies are still in a stage of continuous development and evolution, the Group will conduct ongoing monitoring and, to the extent feasible, disclose where climate-related risks and opportunities are concentrated in its business model and value chain. With the progressive advancement of relevant research and analytical approaches, the Group expects to enhance its understanding of climate-related risks and opportunities, thereby enabling a more comprehensive identification of such risks and opportunities involved in its core business operations.

Meanwhile, to support more robust strategy formulation, the Group conducted climate scenario analysis for the first time during the Reporting Period to proactively assess transition and physical risks under different pathways. The assessment was based on various climate scenarios, including the 2050 Net Zero scenario and Current Policies scenario developed by the Network for Greening the Financial System[9] ("**NGFS**"), with a focus on potential climate impacts from the present to mid-century. The results of the assessment subsequently served as the underlying assumptions for the development of response and transition measures.

策略

於報告期間，我們進一步開拓氣候策略規劃的廣度與深度，評估氣候變化對業務營運、供應鏈及市場環境帶來的財務及非財務影響，藉此進一步提升氣候抵禦力。下表概述我們識別出的重要氣候相關風險與機遇、其對營運模式及價值鏈的潛在影響，以及我們於三個不同時間區間的應對行動及轉型措施。我們持續採用符合集團策略決策及規劃、國際及／或國家最佳慣例的時間範圍。然而，鑒於數據可用性及量化方法仍持續發展演進，本集團會持續進行監察，並在可行範圍內披露氣候相關風險與機遇在其業務模式及價值鏈中的集中情況。隨著相關研究及分析工具不斷進步，本集團預期對氣候相關風險與機遇的認知亦會逐步加深，從而更全面地識別核心業務存在的相關風險與機遇。

同時，為支持更穩健的策略制定，本集團於報告期間首次開展氣候情景分析，主動評估不同發展路徑下的轉型及實體風險。評估基於多項氣候情景，包括綠色金融網絡[9]（「**NGFS**」）制訂的2050淨零排放情景及政策維持現狀情景，重點關注由現時至本世紀中期可能面臨的氣候影響。評估結果隨後作為制訂應對及轉型措施的基礎假設。

[9] NGFS is a group of central banks and supervisory authorities dedicated to sharing best practices, facilitating the development of climate and environmental risk management in the financial sector, and mobilising mainstream capital to support the transition to a sustainable economy.

[9] NGFS由央行及監管機構組成，致力分享最佳常規、推動金融業完善氣候及環境風險管理，並動員主流資金支持向可持續經濟轉型。

Climate-related Risks 氣候相關風險	Financial Impacts 財務影響	Non-financial Impacts 非財務影響	Response and Transition Measures 應對及轉型措施
Physical Risks **實體風險**			
Acute Risk **急性風險** Ⓢ Ⓜ Ⓛ The increasing frequency and severity of extreme weather events (such as typhoons, flooding caused by heavy rainfall, and extreme heat). 極端天氣事件（如颱風、暴雨引發的洪水及極端高溫）發生頻次增加，影響程度亦趨嚴峻。	**Current Financial Impacts** **當前財務影響** ▪ Increased repair and maintenance expenses for assets 資產維修保養開支上升 ▪ Temporary disruptions to sales performance in coastal areas 沿岸地區銷售表現受到暫時性干擾 **Anticipated Financial Impacts** **預期財務影響** ▪ In the short to medium term, operational expenditures associated with preventive measures may increase 短中期而言，營運開支將因採取預防措施增加 ▪ In the medium to long term, property insurance premiums may rise due to the growing frequency of extreme weather events 中長期而言，受極端天氣事件頻次增加影響，物業保險保費或會上漲	▪ Product delivery delays caused by extreme weather events may affect customer satisfaction 極端天氣事件導致產品交付延誤，或會影響顧客滿意度 ▪ Physical assets, including offices and self-operated shops, may be damaged, causing temporary operational disruptions 辦公室及自營門店等實體資產或會受損，造成營運短暫中斷 ▪ Employee safety risks may increase during commuting and outdoor operations under extreme weather conditions 極端天氣狀況下，員工通勤及戶外作業的安全風險或會增加	▪ Monitor weather alerts and implement typhoon and rainstorm contingency arrangements, including remote working options, to safeguard employee safety 密切留意天氣預警，實施颱風及暴雨應急安排，包括提供遠程工作選擇，保障員工安全 ▪ Conduct regular inspections to identify and mitigate climate-related safety hazards 定期檢查，以發現及緩解氣候相關安全危害 ▪ Evaluate appropriate business interruption insurance to mitigate potential losses 選配適當的營運中斷保險，以降低潛在損失 ▪ Build strong relationships with key suppliers to ensure timely delivery of products and/or raw materials 與主要供應商建立緊密合作關係，確保產品及／或原料準時交付 ▪ Maintain robust inventory management practices and safety stock levels to minimise supply shortages during short term business disruptions 採取完善的存貨管理措施，保有安全存貨水平，盡量避免短期營運中斷引致供應短缺

Ⓢ Short Term (2030) Ⓜ Medium Term (2040) Ⓛ Long Term (2050)
Ⓢ 短期（2030年）Ⓜ中期（2040年）Ⓛ長期（2050年）

Climate-related Risks 氣候相關風險	Financial Impacts 財務影響	Non-financial Impacts 非財務影響	Response and Transition Measures 應對及轉型措施
Chronic Risk **慢性風險** Ⓜ Ⓛ Long-term shifts in climate patterns, such as prolonged high temperatures. 長期形成的氣候模式轉變，如持續高溫。	**Current Financial Impacts** **當前財務影響** ▪ No significant financial impact at this stage 現階段並無重大財務影響 **Anticipated Financial Impacts** **預期財務影響** ▪ In the medium to long term, additional capital expenditure may be required for installing or upgrading energy-efficient or heat-resilient cooling systems 中長期而言，或需支付額外資本開支安裝或升級節能及耐高溫製冷系統 ▪ In the medium to long term, prolonged high temperatures may accelerate the ageing of cooling systems, leading to higher maintenance costs 中長期而言，持續高溫會加速製冷系統老化，令維保成本增加	▪ Prolonged heat exposure may increase occupational health risks, resulting in potential working hour losses, higher medical insurance costs and reduced labour productivity 長時間暴露於高溫環境或會增加職業健康風險，可能導致工時損失、醫療保險開支高企，以及員工生產力下降	▪ Implement programmes to strengthen environmental protection and energy conservation 推行計劃加強環保及節能 ▪ Establish a series of green targets to enhance operational resilience against climate change 制定一系列綠色目標，提升營運應對氣候變化的抵禦力 ▪ Adopt energy-saving measures, including the use of energy-efficient appliances and smart systems to automatically switch off equipment after office hours, to reduce electricity consumption 實施節能措施，包括使用節能設備及智能系統，於辦公時段後自動關閉設備，減少用電

Ⓢ Short Term (2030) Ⓜ Medium Term (2040) Ⓛ Long Term (2050)
Ⓢ 短期（2030年）Ⓜ中期（2040年）Ⓛ長期（2050年）

Climate-related Risks 氣候相關風險	Financial Impacts 財務影響	Non-financial Impacts 非財務影響	Response and Transition Measures 應對及轉型措施
Transition Risk **轉型風險**			
Policy and Legal Risk **政策及法律風險** Ⓜ Ⓛ In response to the increasingly frequent impacts of climate change, governments and regulatory authorities worldwide and across regions continue to strengthen greenhouse gas ("**GHG**") emission reduction policies. 面對氣候變化帶來的影響日趨加劇，全球各地政府及監管機構持續收緊溫室氣體（「**溫室氣體**」）減排政策。	**Current Financial Impacts** **當前財務影響** ▪ No significant financial impact at this stage 現階段並無重大財務影響 **Anticipated Financial Impacts** **預期財務影響** ▪ In the medium to long term, additional capital expenditure may be required for equipment upgrades or energy substitution to align with evolving policy requirements 中長期而言，為配合不斷演變的政策要求，或需支出額外資本開支，用於設備升級及能源轉換 ▪ In the medium term, operating costs may increase arising from carbon pricing mechanisms 中期而言，碳定價機制或會推高營運成本 ▪ In the medium to long term, compliance costs may rise due to new regulatory requirements or enhanced management processes 中長期而言，由於新的監管要求或管理流程優化，合規成本將增加	▪ Non-compliance with mandatory climate-related disclosure requirements may expose the Group to regulatory inquiries, penalties or litigation, adversely affecting its reputation and stakeholder confidence 未能遵守氣候相關強制披露規定，本集團或面臨監管問詢、處罰及法律訴訟，對其聲譽及持份者信心造成不利影響 ▪ Delayed adaptation to the low-carbon transition may result in misalignment with long-term strategic planning, undermining market competitiveness 延遲適應低碳轉型進程，或將導致長遠策略規劃出現偏差，削弱市場競爭力	▪ Integrate climate-related risk considerations into strategic planning through regular review and assessment by the Board and Risk Management and Sustainability Committee 透過董事會、風險管理及可持續發展委員會定期檢討與評估，將氣候相關風險納入策略規劃 ▪ Monitor climate-related policies, regulatory requirements and market developments to ensure timely preparedness and compliance 監察氣候相關政策、監管規定及市場動向，確保及早作好準備及持續合規 ▪ Implement climate-related initiatives in response to regulatory requirements, including carbon reduction target-setting, climate scenario analysis, financial impact assessment and Scope 3 emissions accounting 因應監管規定推行氣候相關舉措，包括設定減碳目標、開展氣候情景分析、財務影響評估以及範圍3排放盤點 ▪ Explore the feasibility of participating in the carbon credit market and purchasing Renewable Energy Certificate ("**REC**") 探索參與碳信用市場及購買可再生能源證書（「**REC**」）的可行性

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Climate-related Risks 氣候相關風險	Financial Impacts 財務影響	Non-financial Impacts 非財務影響	Response and Transition Measures 應對及轉型措施
Market Risk **市場風險** Ⓜ Ⓛ As public awareness of environmental protection and climate change continues to rise, market expectations are increasingly focused on companies' initiatives to reduce the carbon footprint of their products. 隨著公眾的環保及氣候變化意識持續提升，市場亦愈趨重視企業為降低產品碳足跡實施的舉措。	**Current Financial Impacts** **當前財務影響** ▪ No significant financial impact at this stage 現階段並無重大財務影響 **Anticipated Financial Impacts** **預期財務影響** ▪ In the medium to long term, revenue from traditional jewellery products with higher carbon footprints may decline due to shifting consumer preferences towards lower-carbon alternatives 中長期而言，隨著消費者偏好低碳產品，高碳足跡的傳統珠寶產品收入或會下跌 ▪ In the medium to long term, research and development expenditure may increase to support the transition towards sustainable product offerings 中長期而言，為支持產品邁向可持續發展，研發開支將有所增加	▪ A slower pace of low-carbon transition may adversely affect brand perception and market opportunities 低碳轉型進程緩慢，或會對品牌形象及市場機遇產生負面影響 ▪ Misalignment between the Group's product and technology roadmap and emerging green consumption trends may pose risks to brand reputation 本集團產品及技術路線未能配合新興綠色消費趨勢，將對品牌聲譽構成風險	▪ Monitor customer satisfaction and brand reputation to align with evolving stakeholder expectations 監察顧客滿意度與品牌聲譽，切合持份者不斷轉變的期望 ▪ Develop environmentally friendly products by incorporating sustainable materials and reducing lifecycle environmental impacts 加入可持續材料研發環保產品，降低產品生命週期的環境影響 ▪ Promote green packaging through the use of FSC-certified materials and reduction of unnecessary packaging 採用FSC認證材料、減少不必要包裝，推廣綠色包裝
Resource Efficiency **資源效益** Ⓢ Ⓜ Investment in energy-efficient equipment and optimisation of operational management can significantly reduce long-term operating costs. 投資配置節能設備並優化營運管理，可大幅削減長期營運開支。	**Current Financial Impacts** **當前財務影響** ▪ The adoption of higher energy-efficiency equipment and enhancement of operational management can directly reduce energy consumption, thereby lowering operating costs 採用更高能效的設備並加強營運管理，可直接降低能源耗用，從而縮減營運成本 **Anticipated Financial Impacts** **預期財務影響** ▪ In the short to medium term, reduced energy consumption can lead to lower GHG emissions, which may in turn reduce future regulatory-related costs 短中期而言，降低能源消耗將有助減少溫室氣體排放，進而削減日後監管相關成本	▪ Reduction of operational carbon emissions can help the Group respond to increasingly stringent current and future carbon emission regulations and disclosure requirements 降低營運碳排放，幫助本集團應對現時及日後日趨嚴苛的碳排放法規及披露要求 ▪ Demonstrating tangible actions on climate change can enhance the Group's brand reputation and strengthen market competitiveness 實施應對氣候變化的具體舉措，可提高本集團品牌聲譽，鞏固市場競爭力	▪ Invest in energy-efficient equipment, including LED display lighting and high-efficiency air-conditioning systems, and optimise store operations to reduce electricity consumption and long-term operating costs 投資配備LED展示燈具、高能效空調系統等節能設備，並優化門店營運，減少用電量及長期的營運開支 ▪ Implement smart controls and store efficiency measures, such as motion sensors, timer-based lighting and air-conditioning systems, improved insulation, window films and shading, to optimise energy use and reduce cooling demand during store operations 推行智能控制及門店節能措施，例如安裝動態感應器、時控燈具及空調系統，加裝隔熱、窗膜與遮陽裝置，優化能源使用並降低門店製冷需求

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Climate-related Risks 氣候相關風險	Financial Impacts 財務影響	Non-financial Impacts 非財務影響	Response and Transition Measures 應對及轉型措施
Markets — Sustainable Jewellery Product Innovation **市場 — 可持續珠寶產品創新** Ⓜ Ⓛ With the growing adoption of sustainable consumption practices, the development of jewellery products incorporating renewable materials (such as recycled gold) and low-carbon processes (such as lab-grown diamonds) is expected to gain greater consumer preference. 隨著可持續消費習慣日漸普及，加入可再生材料（例如再生黃金）及低碳工藝（例如實驗室培育鑽石）研發的珠寶產品，預計將更受消費者青睞。	**Current Financial Impacts** **當前財務影響** ▪ Increase in sales revenue driven by growing demand for sustainable jewellery products amid evolving environmental policy direction and shifting consumer preferences 演變的環保政策走向及消費者偏好轉變，帶動市場對可持續珠寶產品需求上升，銷售收入隨之增加 **Anticipated Financial Impacts** **預期財務影響** ▪ In the medium to long term, potential increase in sales revenue arising from ESG-oriented jewellery product innovation and growing interest from ESG-conscious consumers and green investors 中長期而言，以環境、社會及管治為導向的珠寶產品創新，加上注重環境、社會及管治的消費者及綠色投資者的興趣持續上升，可能提升銷售收入	▪ Potential enhancement of corporate image, brand reputation and market competitiveness 潛在提升企業形象、品牌聲譽及市場競爭力	▪ Advance circularity in product offerings through the promotion of gold recycling and trade-in initiatives, enabling the recovery and reuse of precious metals while meeting growing consumer demand for sustainable jewellery 推動產品循環發展，開展黃金回收及以舊換新活動，實現貴金屬回收再利用，同時迎合消費者對可持續珠寶日益增長的需求

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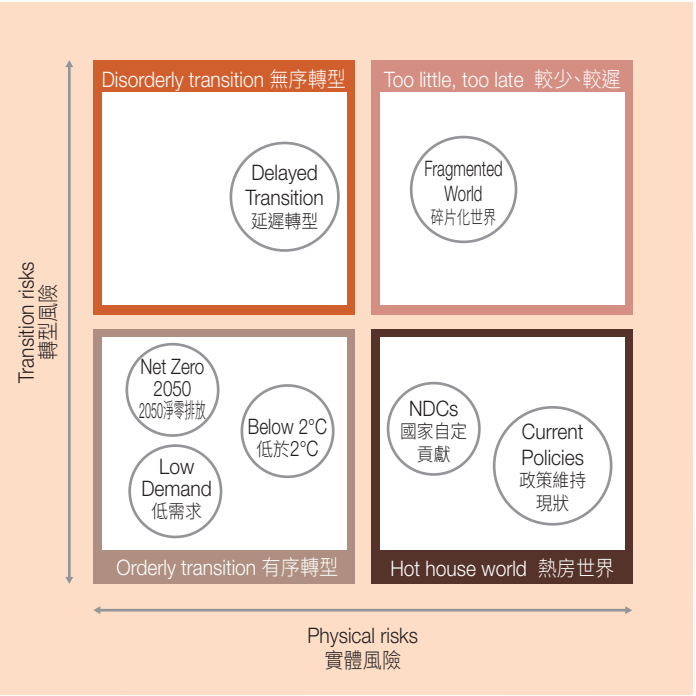
Climate Scenario Analysis

During the Reporting Period, the Group initiated its first climate scenario analysis to assess the resilience of its strategy and business model to a range of potential climate outcomes. The analysis was conducted across core operations in Mainland and Hong Kong at the Group level and was designed to inform strategic planning and risk management. The results informed our strategic planning, risk management and resource allocation for various time horizons.



Scenario and Modelling Approach

As NGFS is an internationally recognised, publicly available scenario data source that is directly relevant to the Group, we have adopted its database as our primary data source, and selected low-carbon scenarios (e.g. "**Net Zero 2050 Scenario**") and high-carbon scenarios (e.g. "**Current Policies Scenario**"), respectively. The scenarios were not intended to be predictions of the future; rather, they sought to stress test our business against several plausible future states. The assessment is subject to uncertainties, including the current limitations in available literature and data in quantifying the influence of climate with a high degree of certainty. Our current approach was based on a snapshot of our current situation and assumed no change in our major business operations, operating locations or carbon mitigation measures, and no correlation between different climate-related risk variables. Going forward, we will continue to refine our approach to climate scenario analysis as new credible data and methodologies become available.

In terms of analysis indicators, we integrated global climate models, regional climate data, and industry forecasts to evaluate physical and transition risks relevant to the Group's operations. The analysis considered physical risk indicators such as cyclones, floods, and heatwaves, as well as transition risk factors impacting operating costs and transition pressures, including carbon pricing. The results indicate that, across all assessed scenarios, identified risks remain low. Please refer to the tables below for an overview of the selected time horizons, climate scenarios, and analysis results.

氣候情景分析

於報告期間，本集團首次開展氣候情景分析，評估其策略及營運模式面對各類潛在氣候風險情景的抵禦力。分析在集團層面進行，涵蓋內地及香港核心業務，結果用作策略規劃與風險管理的基礎，並為不同時間區間的策略部署、風險管理及資源配置提供依據。

情景及建模方式

NGFS為國際公認、公開的情景數據來源，與本集團業務直接相關，因此我們採用其數據庫作為主要數據來源，並分別選擇低碳情景（即「**2050淨零排放情景**」）及高碳情景（即「**政策維持現狀情景**」）。該等情景並非擬用作對未來的預測，而是針對數種合理假設的未來場景，對我們的業務進行壓力測試。評估存在不確定性，比如目前可用的文獻及數據，尚難以高度精準地量化氣候帶來的影響。我們目前的方法乃截取當前營運狀況為基準，並假設核心業務營運、營業地點及減碳措施概無變動，且各項氣候相關風險變量之間不存在關聯。後續隨著可靠的新數據與分析方法出現，我們會持續優化氣候情景分析方法。

分析指標方面，我們整合全球氣候模型、區域氣候數據及行業預測，評估與本集團營運相關的物理及轉型風險。分析納入實體風險指標，如熱帶氣旋、水災、熱浪等；以及轉型風險，包括碳定價等會影響營運成本、轉型壓力的因素。分析結果顯示，在所有測試情景下，已識別風險維持在偏低水平。請參閱下表了解有關選取的時間範圍、氣候情景及分析結果概述。

Time Horizons and Climate Scenarios Selection
時間範圍及氣候情形選擇

Risk Indicators/Variables 風險指標／變量		Time Horizons 時間範圍	NGFS Scenarios Selection NGFS情景選擇
Physical Risk 實體風險	**Acute Risk: 急性風險：** • Cyclones 熱帶氣旋 • Floods 水災 **Chronic Risk: 慢性風險：** • Heatwaves 熱浪	2030 (short term) 2030年 (短期) 2040 (medium term) 2040年 (中期) 2050 (long term) 2050年 (長期)	**Net Zero 2050 Scenario (Orderly): 2050淨零排放情景 (有序路徑)：** • Assuming rapid climate policies and technological transition, to achieve net-zero CO_2 emissions by around 2050, while limiting warming to 1.5°C[10] with a minimal overshoot, with limited physical risks but high transition risks. 假設氣候政策與技術轉型快速推進，在升溫控制在1.5°C[10] 且超幅極低的情景下，於2050年前後實現二氧化碳淨零排放；此情景實體風險有限，但轉型風險偏高。 **Current Policies Scenario (Hot House World): 政策維持現狀情景 (熱房世界路徑)：** • Assuming only current policies are maintained, leading to continuous emission growth until 2080 and a temperature rise of approximately 3°C, triggering multiple severe physical risks, including irreversible impacts such as sea-level rise. 假設僅維持現有政策，導致排放將持續增長直至2080年，氣溫上升約3°C，引發多重嚴重實體風險，包括海平面上升等不可逆影響。
Transition Risk 轉型風險	**Policy and Legal Risk: 政策及法律風險：** • Carbon Pricing 碳定價		

Scenario Analysis Results
情景分析結果

Risk Indicators/Variables 風險指標／變量		Impact Level 影響等級							
		Mainland 內地	Hong Kong 香港	Net Zero 2050 Scenario 2050淨零排放情景			Current Policies Scenario 政策維持現狀情景		
				2030 2030年	2040 2040年	2050 2050年	2030 2030年	2040 2040年	2050 2050年
Physical Risk 實體風險	Cyclones 熱帶氣旋	✓	✓	●	●	●	●	●	●
	Floods 水災	✓	✓	●	●	●	●	●	●
	Heatwaves 熱浪	✓	✓	●	●	●	●	●	●
Transition Risk 轉型風險	Carbon Pricing 碳定價	✓	✓	●	●	●	●	●	●

Risk level: 風險等級：● High 高 ● Moderate 中 ● Low 低

[10] Aligned with the Paris Agreement's goal in limiting warming to 1.5°C above pre-industrial level.

[10] 與《巴黎協定》將升溫控制在較工業化前水平高1.5°C以內的目標一致。

Climate Resilience and Adaptive Capacity

The results of climate-related scenario analysis help the Group assess the resilience of its strategy and operating model under different scenarios and time horizons. The analysis deepens our understanding of the potential impacts of climate change on the Group's operations and strategic positioning, and provides a basis for identifying priority areas that require strengthening risk management, strategic adjustment or resource allocation.

Through existing risk management and strategic planning processes, the Group maintains its ability to adjust its strategy and operating model in the short, medium and long term. The scenario analysis results have been incorporated into relevant processes to assist the Group in making timely and prudent decisions, effectively responding to evolving climate-related risks and opportunities, and thereby enhancing long-term operational resilience and promoting sustainable value creation.

Risk Management

The Board bears ultimate responsibility for the risk management and internal control system. Supervised by the Risk Management and Sustainability Committee and assisted by the Sustainability Task Force, we have conducted sustainability risk assessments, including climate-related risks and opportunities, in addition to assessing their potential impacts and likelihood, and prioritise them accordingly. Based on the assessment results, the Group has developed corresponding mitigation measures to enhance our risk response capability and climate resilience.

氣候抵禦力及適應能力

本集團藉助氣候相關情景分析結果評估在不同情景及時間區間，其策略與營運模式的抵禦力。分析加深我們對氣候變化可能對本集團營運及策略定位所造成影響的認識，並為識別需要加強風險管理、調整策略或配置資源的優先範疇提供依據。

透過現有的風險管理及策略制定流程，本集團維持其在短期、中期及長期調整策略與營運模式的能力。情景分析結果已納入相關流程，幫助本集團作出及時且審慎的決策，有效應對不斷演變的氣候相關風險與機遇，從而提升長遠營運韌性，推動可持續價值創造。

風險管理

董事會承擔風險管理及內部監控體系的最終責任。在風險管理及可持續發展委員會的監督及可持續發展工作小組的協助下，我們已開展可持續發展風險評估（包括氣候相關風險與機遇），評估其潛在影響及發生可能性，並按優先次序進行處理。根據評估結果，本集團已設定相應的緩解措施，以提升風險應對能力及氣候抵禦力。

Metrics and Targets

In order to actively respond to the national strategic goals of "achieving peak carbon emissions by 2030 and carbon neutrality by 2060" and align with the Paris Agreement, an international climate accord aimed at limiting global warming to 1.5ºC above pre-industrial levels, the Group has formulated a clear carbon reduction pathway based on its business characteristics, steadily advancing its low-carbon transition. Within this framework, we established our 2030 Climate Target[11], prioritising emission reductions within our operations through energy efficiency measures and responsible resource management. For residual emissions that cannot be eliminated in the short term, we will consider using quality carbon credits and/or REC, where appropriate, to address unabated emissions in a credible and transparent manner. The Audit Committee and the Risk Management and Sustainability Committee report to the Board on the progress of target implementation on a quarterly basis, enabling continuous oversight and enhancement of our environmental performance.

指標及目標

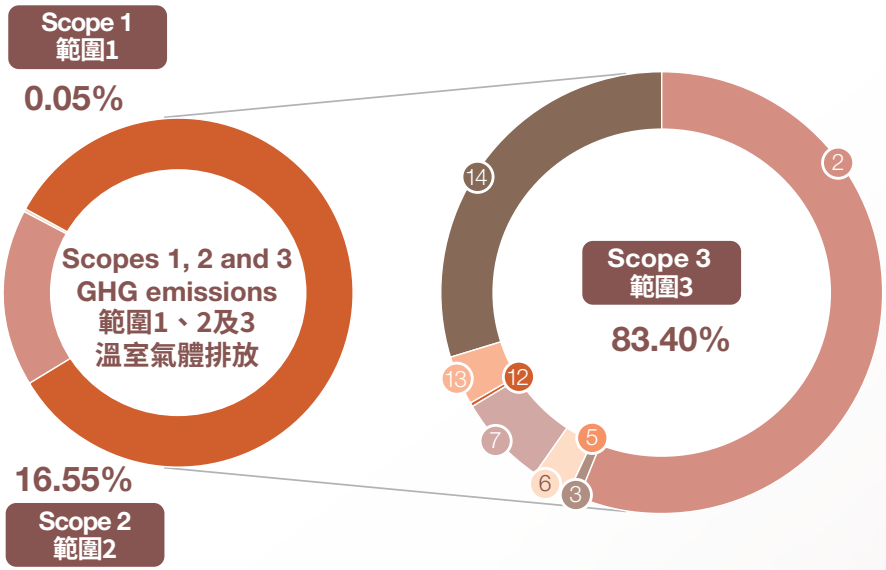
為積極響應國家「2030年前實現碳達峰、2060年前實現碳中和」的戰略目標並配合《巴黎協定》(旨在將全球升溫控制在較工業化前水平高1.5°C以內的國際氣候協議)，本集團已結合其業務特徵制定清晰的減碳路徑，穩步推動低碳轉型。按照此框架，我們設定2030氣候目標[11]，透過節能措施及負責任的資源管理，優先降低營運中的排放。對於短期內難以消除的剩餘排放，我們將適時考慮使用優質碳信用及／或可再生能源證書(REC)，以可信透明的方式處理未減排的排放量。審核委員會及風險管理及可持續發展委員會每季度向董事會匯報目標實施進度，以持續監督並提高我們的環境表現。

[11] Our climate target applies to our core business operations. Details of the scope are set out in section headed "Reporting Scope and Period", and covers three GHG as defined under the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O).

[11] 我們的氣候目標適用於核心業務營運，範圍詳情載於「報告範圍及期間」章節。目標涵蓋《京都議定書》界定的三類溫室氣體：二氧化碳(CO_2)、甲烷(CH_4)及氧化亞氮(N_2O)。

GHG Emissions Overview

To strengthen our carbon emissions management across the value chain, we conducted a comprehensive review during the Reporting Period based on the Scope 3 emission sources (i.e., indirect GHG emissions generated from value chains) defined in the GHG Protocol, and disclosed our Scope 3 GHG emissions data for the first time, providing a basis for formulating further emission reduction strategies. The distribution of the Group's GHG emissions for FY2026 is presented in the chart below:



During the Reporting Period, we reported on available data across 8 applicable Scope 3 emission categories, reflecting our ongoing commitment to enhancing data accuracy and methodology. For further details, please refer to the "Carbon Emissions – Scope 3 Emissions Inventory and Reporting Methodology" section.

溫室氣體排放概覽

為強化整個價值鏈的碳排放管理，於報告期間，我們根據溫室氣體議定書界定的範圍3排放來源（即價值鏈產生的間接溫室氣體排放）開展全面審查，並首次披露範圍3溫室氣體排放數據，為後續制訂減排策略提供依據。本集團2026財年溫室氣體排放分佈情況呈列如下：

Breakdown of Scope 3 Emissions by Category in FY2026

2026財年範圍3排放量按類別劃分

2	Capital goods 資本商品	56.15%
3	Fuel and energy-related activities (not included in Scope 1 or 2) 燃料和能源相關活動（未包括在範圍1或範圍2中的部分）	1.03%
5	Waste generated in operations 營運中產生的廢棄物	0.03%
6	Business travel 商務旅行	2.56%
7	Employee commuting 僱員通勤	6.78%
12	End-of-life treatment of sold products 售出產品生命週期終止的處理	0.23%
13	Downstream Leased Assets 下游出租資產	3.50%
14	Franchises 特許經營權	29.72%

於報告期間，我們匯報8項適用的範圍3排放類別的可用數據，反映我們在提高數據準確度及方法方面的持續努力。進一步詳情，請參閱「範圍3碳排放清單和報告方法」章節。

Green Targets

In addition, we have established the following green targets:

綠色目標

此外，我們已訂立以下綠色目標：

Green Targets 綠色目標		Progress: 進度：
 Emission 排放	• To reduce air emissions by improving energy efficiency and considering the use of hybrid or electric vehicles 通過提高能源效益，並考慮採用混動或純電汽車，從而減少空氣污染物排放	●
 Waste 廢棄物	• To reduce waste generation intensity by promoting 3R principles (Reduce, Reuse, Recycle) of responsible waste management 透過推廣負責任的廢棄物管理3R原則（減少浪費、重複使用、循環再用），從而降低廢棄物產生密度	●
 Energy 能源	• To reduce energy consumption intensity by enhancing energy efficiency of our equipment 透過提高設備之能源效益，從而降低能源消耗密度	●
 Water 用水	• To optimise water efficiency by implementing water-saving measures 透過實施節水措施，從而優化用水效率	●

● Achieved 已達成 ◑ In Progress 進行中

For further details, please refer to their relevant sections below for measures implemented to achieve the above target.

進一步詳情，請參閱下文相關章節，了解為達成上述目標採取的措施。

Green Operations

Efficient Use of Energy

Our primary sources of energy consumption are purchased electricity and fuel consumption by company vehicles. The Group integrates energy management into daily operations across offices and retail stores and conducts regular reviews of its energy-saving performance. We have implemented the following measures:

- Using energy-efficient appliances and LED lighting in offices and shops;
- Implementing a smart lighting system with motion sensors and scheduled controls to reduce unnecessary energy consumption;
- Maximising natural light in office spaces and setting indoor temperatures to 25°C to reduce air-conditioning usage;
- Switching off computers, printers, and related equipment when not in use to reduce excess energy use;
- Tracking electricity consumption regularly to prevent overconsumption;
- Regularly maintaining office equipment, such as air conditioners, to ensure energy efficiency; and
- Encouraging staff to use public transportation and virtual meetings to reduce business travel and vehicle usage.

綠色營運

高效使用能源

我們能源消耗的主要來源為外購電力及公司車輛燃油。本集團在辦公室及門店的日常營運進行能源管理，定期檢查節能成效。我們已實施以下措施：

- 在辦公室及店舖使用節能電器及LED照明；
- 安裝有動態感應器及定時控制的智能照明系統，降低不必要的能源消耗；
- 在辦公室盡量引進自然採光，以及將室內溫度設定為攝氏25度，以減少空調使用；
- 關閉閒置電腦、打印機及相關設備，減少額外能耗；
- 定期追蹤用電情況，防止用電過剩；
- 定期維護空調等辦公室設備，確保能源效益；及
- 鼓勵員工乘搭公共交通工具及進行虛擬會議，減少出差及車輛使用。

⇓6%
Total Energy Consumption Intensity (v.s. 2024/25)
能源消耗總量密度（與2024/25相比）

Emissions Reduction

In response to the growing climate crisis, we are committed to enhancing our emissions management practices to reduce both GHG emissions and air emissions generated from our operations. Our emissions are mainly from purchased electricity and fuel consumption by company vehicles. For compliance purposes and to minimise our environmental impact, we have adopted the following measures:

- Prioritising the procurement of electrical office equipment with automatic energy-saving functions and recognised energy efficiency labels;
- Giving priority to hybrid or electric vehicles when replacing company vehicles to reduce fuel consumption and emissions; and
- Adopting green building design features including solar power systems, the use of natural lighting, and installing heat-insulated window films to improve energy efficiency.

Protection of Water Resources

The Group sources water from local water suppliers in the regions where we conduct our operations. During the Reporting Period, the Group did not encounter any difficulties in sourcing water. We are dedicated to conserving water resources and encouraging water-saving practices among all employees. To support these efforts, various measures have been implemented, including:

- Placing conspicuous signage to remind employees to ensure faucets are fully turned off without leaks;
- Gradually replacing equipment with water-saving alternatives; and
- Promptly maintaining dripping faucets (if any).

減排

面對日益嚴峻的氣候危機，我們致力加強排放管理措施，減低營運產生的溫室氣體及空氣污染物排放。我們的排放主要來自外購電力及公司車輛燃油消耗。為合規及盡量降低環境影響，我們已採取以下措施：

⇩3%
Total GHG (Scopes 1 & 2) Emission Intensity (v.s. 2024/25)
溫室氣體（範圍1及2）排放總量密度（與2024/25相比）

- 優先選購具有自動節能功能及能源效益標籤的辦公設備；
- 更換公司車輛時優先選擇混動及純電汽車，減少燃油消耗及排放；及
- 採用綠色建築設計，包括安裝太陽能系統、善用自然光及安裝隔熱窗膜，提升能源效益。

保護水資源

本集團向經營業務所在地區之當地水源供應商採購水源。於報告期間，本集團在獲取水源方面並無遇到任何困難。我們致力保護水資源，並鼓勵全體員工培養節水習慣，為支持該等工作，我們採取多項節水措施，包括：

- 於顯眼位置設置標誌，提醒僱員確保水龍頭已完全關閉及不漏水；
- 逐步更換節水設備；及
- 迅速維修滴水的水龍頭（如有）。

⇩61%
Total Water Consumption Intensity (v.s. 2024/25)
總耗水量密度（與2024/25相比）

Waste Management

The Group's daily operations do not involve production activities and therefore do not generate hazardous waste or discharge sewage into soil or water. Our non-hazardous waste mainly includes discarded packaging materials, domestic waste, paper, paper bags, and gift boxes.

To minimise the environmental impact of waste, the Group implements a responsible waste management policy centred on the 3R principles. Employees are encouraged to reduce waste generation in their daily activities. The key waste management measures include:

廢棄物管理

本集團日常營運不涉及生產活動，因此不產生有害廢棄物，亦不會向土地及水源排污。我們的無害廢棄物主要包括廢棄包裝材料、生活廢物、紙張、紙袋及禮盒。

⇩63%
Total Non-hazardous Waste Intensity (v.s. 2024/25)
無害廢棄物總量密度（與2024/25相比）

為盡量降低廢棄物對環境的影響，本集團推行以3R原則為核心的負責任廢棄物管理政策，鼓勵員工在日常活動中減少廢棄物產生。主要廢棄物管理措施包括：

Key Waste Management Initiatives 廢棄物管理主要倡議	Key Measures Implemented 採取的主要措施
Paper Management 紙張管理	• Default double-sided and black-and-white printing 預設雙面及黑白列印 • Encourage electronic communication and digital workflows 鼓勵使用電子通訊及數字化工作流程 • Place wastepaper recycling bins near printers and shredders 在打印機、碎紙機旁放置廢紙回收箱 • Recycle office paper, newspapers and letter paper after removing staples and paper clips 摘除訂書釘及回形針後，將辦公紙張、報紙及信紙回收 • Confidential documents are disposed of through shredders 機密文件使用碎紙機銷毀

Key Waste Management Initiatives 廢棄物管理主要倡議	Key Measures Implemented 採取的主要措施
Recycling Practices 回收措施	• Provide designated recycling bins for clean aluminium cans and plastic bottles 提供專用回收桶，收集乾淨鋁罐及塑料樽 • Employees are encouraged to rinse recyclable containers and remove labels, caps or unnecessary attachments before recycling 呼籲員工將可回收容器沖洗乾淨，去除標籤、瓶蓋及多餘配件後再回收 • Collect used toner cartridges for recycling through environmental organisations 收集舊碳粉匣，由環保機構回收
Reuse and Resource Recovery 重用及資源回收	• Reuse folders, envelopes and packaging boxes 重複使用文件夾、信封及包裝盒 • Donate old computers and office equipment to charities or people in need 將舊電腦及辦公設備捐贈予慈善機構或有需要人士

Red Packet Recycling Campaign
利是封回收活動

During the Reporting Period, the Group launched a red packet recycling initiative after the Lunar New Year to encourage waste reduction and resource reuse. Collection boxes were placed at the headquarters and administrative centres to collect reusable red packets for internal reuse or recycling by environmental organisations. The initiative also helped enhance employees' awareness of responsible waste management and circular resource practices.

於報告期間，本集團於農曆新年後發起利是封回收活動，推動減廢及資源再利用。總部及行政中心均放置回收箱，收集可重複利用的利是封，供內部再次利用或由環保機構回收。活動亦有助提升員工的負責任廢棄物管理意識，及循環資源實踐。

Circularity

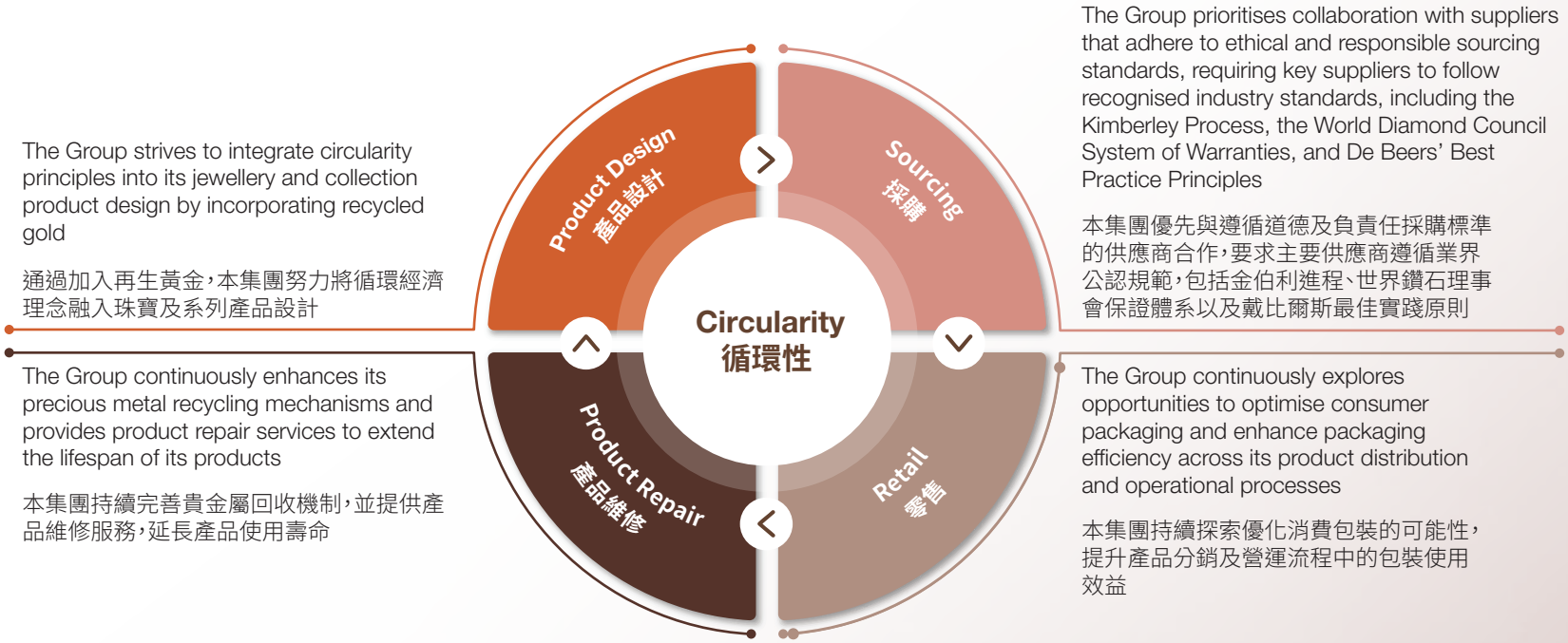
The Group is progressively transitioning from the traditional linear model of "extract–produce–consume–dispose" towards a more resilient and sustainable circular value chain. The Group believes that a genuine circularity extends beyond resource recycling, encompassing full lifecycle management across product design, material sourcing, retail, and product maintenance, thereby promoting efficient resource circulation and regeneration at every stage.

Through the continuous strengthening of its circularity management, the Group is committed to reducing reliance on virgin resources, minimising its overall environmental footprint, and progressively building a more responsible and sustainable product ecosystem.

循環性

本集團從「開採—生產—消耗—處置」的傳統線性模式逐步轉向更具韌性及可持續性的循環價值鏈。本集團認為，真正的循環性不僅僅是資源回收利用，更涵蓋產品設計、原料採購、零售及產品維護全生命週期管理，以在各個環節促進資源高效循環與再生。

本集團持續優化循環性管理，致力減少對原生資源的依賴、降低整體環境足跡，逐步打造更負責任及可持續的產品生態。



The Group strives to integrate circularity principles into its jewellery and collection product design by incorporating recycled gold

通過加入再生黃金，本集團努力將循環經濟理念融入珠寶及系列產品設計

The Group prioritises collaboration with suppliers that adhere to ethical and responsible sourcing standards, requiring key suppliers to follow recognised industry standards, including the Kimberley Process, the World Diamond Council System of Warranties, and De Beers' Best Practice Principles

本集團優先與遵循道德及負責任採購標準的供應商合作，要求主要供應商遵循業界公認規範，包括金伯利進程、世界鑽石理事會保證體系以及戴比爾斯最佳實踐原則

The Group continuously enhances its precious metal recycling mechanisms and provides product repair services to extend the lifespan of its products

本集團持續完善貴金屬回收機制，並提供產品維修服務，延長產品使用壽命

The Group continuously explores opportunities to optimise consumer packaging and enhance packaging efficiency across its product distribution and operational processes

本集團持續探索優化消費包裝的可能性，提升產品分銷及營運流程中的包裝使用效益

Recycled Gold

Gold is one of the few materials that never loses its intrinsic worth, it can be recovered, refined, and returned to its finest form without compromise. This enduring quality makes gold uniquely suited to a circular model, we see this not merely as an environmental consideration, but as a natural expression of what responsible luxury should stand for. As a retail-focused business, our most direct contribution to gold circularity lies in our customer trade-in programme. Rather than allowing gold to exit the value chain, we create structured pathways for customers to return their pieces, with all recovered gold directed to certified third-party refiners for professional processing within a fully traceable and compliant framework. Once refined, this material re-enters the precious metals supply cycle, its quality restored, its story continued.

Beyond the mechanics of recovery, we recognise that meaningful circularity requires trust at every step. We continue to deepen our partnerships with certified refining partners, strengthening the transparency and accountability that underpin our gold recovery process. Traceability is not a compliance checkbox for us, it is the standard we hold ourselves to in building a supply chain worthy of the materials and customers we serve. Looking ahead, the Group remains committed to exploring how circular gold principles can be more deeply woven into the way we source, curate, and present our collections, advancing a vision of luxury that is as considered in its origins as it is exceptional in its craft.

Product Repair and Care

Beyond gold recycling, the Group offers comprehensive after-sales services, including professional repair, restoration, and complimentary cleaning and maintenance as part of its broader circularity approach, helping customers extend the lifespan of their gold and jewellery, minimise unnecessary resource consumption, and preserve both the functional and sentimental value of their precious pieces over time.

再生黃金

黃金是極少數從不會流失其固有價值的材質，其可經過回收、精煉後，恢復至其完美形態，無損品質。這一恆定持久特性，使黃金與循環模式高度契合。我們認為，這不僅僅是環保方面的考量，更是負責任奢華自然應有的內涵。作為以零售為核心的業務，我們推動黃金循環最直接的舉措，便是顧客以舊換新計劃。為避免黃金脫離價值鏈，我們建立結構化的渠道，以供顧客退回金飾。所有再生黃金均在全程可追溯、合規框架下，直接交由獲認證第三方精煉廠進行專業處理。精煉完後，黃金重新回流至貴金屬供應循環，品質煥新，而其故事亦得以延續。

除了回收機制，我們深知真正的循環性，每個環節都離不開信任。我們持續深化與經認證精煉合作夥伴的業務合作，提高黃金回收流程的透明度與問責機制。對我們而言，可追溯性並非僅是為了合規，而是我們自身在構建供應鏈時恪守的標準，以此不負材料的價值以及我們服務的客戶。展望未來，本集團將持續致力探索，如何將黃金循環理念深度融入我們的採購、策劃與系列呈現方式，從而倡導一種奢華理念，即從源頭選料的深思熟慮不亞於對其工藝的卓越追求。

產品的維修保養

除黃金回收外，作為更廣闊循環性路徑的一環，本集團提供全面的售後服務，包括專業維修、修復以及免費清潔保養，幫助客戶延長黃金珠寶產品的使用壽命、減少不必要的資源消耗，亦能長久保持貴重飾品的實用價值與情感價值。

FY2026 Recycled Gold Mix in Total Gold Feed
2026財年再生黃金佔整體黃金原料比例

20%

Eco-friendly Packaging

Recognising that packaging is an unavoidable aspect of the retail business, the Group is committed to exploring ways to reduce unnecessary packaging and enhance recycling efforts where feasible.

During the Reporting Period, the Group strengthened its commitment to sustainable packaging on two fronts. On the materials side, the Group transitioned to FSC-certified materials across key packaging touchpoints, including all handheld paper bags and greeting card sales envelopes. Both items carry the FSC 100% label, signifying that all constituent materials are sourced entirely from well-managed forests, reducing reliance on virgin resources and supporting a more sustainable packaging lifecycle.

On the product side, the Group launched the "2025 Edition Eco Bag", a reusable bag now available in four sizes including a newly introduced mini size, to better serve the diverse operational needs of retail branches. By encouraging the use of reusable bags at the point of sale, the Group promotes a more circular approach to packaging, reducing single-use packaging consumption across its retail operations.

環保包裝

鑑於包裝是零售業務不可避免之一環，本集團致力探討減少不必要包裝之方法，並在可行情況下加強回收工作。

於報告期間，本集團在兩方面加強對可持續包裝的承諾。材料方面，本集團將主要包裝用品改用FSC認證材料，包括所有手提紙袋及賀卡銷售信封。該等物品均貼有FSC 100%認證標籤，代表所有原料均取自管理完善的林地，不僅減少對原生資源的依賴，亦支持更可持續的包裝生命週期。

產品方面，本集團推出「2025版環保袋」，是一種可重複使用環保袋，備有四個尺寸，並新增迷你款式，以更好地滿足各門店不同營運需求。透過在銷售環節提倡使用環保袋，本集團推動包裝的更循環模式，減少零售門店一次性包裝的消耗。

Nature and Biodiversity

The ocean covers over 70% of our planet and is home to an extraordinary wealth of life, from coral reefs teeming with colour to the quiet elegance of the conch shell resting on the seabed. Yet marine biodiversity faces increasing pressure from climate change, pollution, and overfishing.

In response, we launched the “Sounds of the Ocean” (海之聲) collection during the Reporting Period to help raise awareness of the beauty of the ocean. Inspired by the deep-sea shell, starfish, and conch, this design embodies the serene and gentle essence of the ocean, refined into timeless elegance and contains a small gold bead that produces a gentle chime with movement, a subtle reminder of the sound of the sea. Beyond celebrating the beauty of marine life, the collection also conveys a message of tranquillity and emotional comfort, offering a sense of calm to help people reconnect with nature amid the fast pace of urban life.

By embedding the ocean’s imagery and sound into an everyday luxury object, the collection turns each piece into a quiet conversation starter about marine life. Customers who wear the pendant carry a reminder of the ocean’s irreplaceable beauty. In doing so, we transform aesthetic appreciation into environmental awareness, encouraging customers to pause and reflect on the natural world around them.

自然與生物多樣性

海洋佔據地球70%以上面積，是豐富多姿的生命的家園：既有色彩絢麗的珊瑚礁，亦有靜雅棲息於海底的海螺。然而，氣候變化、污染及過度捕撈，正不斷對海洋生物多樣性造成威脅。

對此，我們於報告期間推出「海之聲」系列產品，藉此提高人們對海洋之美的意識。設計以深海貝殼、海星與海螺為靈感，將海洋的靜謐與柔潤凝於方寸之間；吊墜內嵌小金珠，跟隨動作發出悅耳聲響，彷彿傳來陣陣海洋之音。此系列不僅頌揚海洋生命的絢爛多姿，更寄寓一份恬靜與心靈的撫慰，在都市急促的節奏中，為人們帶來片刻安然，重新連結自然的懷抱。

我們將海洋的意象與聲韻融入日常奢華飾品，這讓每件該系列產品都成為關於海洋生命的話題引子。客戶佩戴吊墜即能時刻感受海洋獨一無二的魅力。藉此設計，我們將美學欣賞轉化為環保意識，呼籲客戶暫駐、留意身邊的自然生態。

Environmental Performance[12]
環境表現[12]

	Unit 單位	FY2026 2026財年	9 months ended 31 March 2025 截至2025年3月31日止9個月
Air Emission 廢氣排放			
Nitrogen oxides (NO_x) 氮氧化物	g 克	1,471.15	2,749.69
Sulphur oxides (SO_x) 硫氧化物	g 克	19.52	60.32
Particulate Matter (PM) 懸浮粒子	g 克	108.32	202.45
Energy Consumption 能源消耗			
Total Energy Consumption 能源消耗總量	MWh 兆瓦時	2,322.10	1,233.89
• Purchased Electricity[13] 外購電力[13]	MWh 兆瓦時	2,310.01	1,196.52
• Unleaded Petrol 無鉛汽油	MWh 兆瓦時	12.09	37.36
Total Energy Consumption Intensity 能源消耗總量密度	MWh/revenue (HK$M) 兆瓦時／收入（百萬港元）	1.71	1.81

	Unit 單位	FY2026 2026財年	9 months ended 31 March 2025 截至2025年3月31日止9個月
GHG Emission[14] 溫室氣體排放[14]			
Total GHG (Scopes 1 & 2) Emission 溫室氣體（範圍1及2）排放總量	tonnes CO_2e 公噸二氧化碳當量	1,222.33	633.22
Total GHG (Scopes 1, 2 & 3) Emission 溫室氣體（範圍1、2及3）排放總量	tonnes CO_2e 公噸二氧化碳當量	7,361.43	–
• Direct Emission (Scope 1) 直接排放（範圍1）	tonnes CO_2e 公噸二氧化碳當量	3.53	10.91
• Energy Indirect Emission (Scope 2) 能源間接排放（範圍2）	tonnes CO_2e 公噸二氧化碳當量	1,218.80	622.30
• Other Indirect Emission (Scope 3)[15] 其他間接排放（範圍3）[15]	tonnes CO_2e 公噸二氧化碳當量	6,139.10	–

12 The data are rounded and may not add up to the totals.

13 The Group's self-operated shops in Hong Kong and Mainland were operated in leased spaces. The power supply was controlled by the property management offices. Some of the relevant property management offices considered that it was not practicable to provide electricity data or sub-meters to individual tenants. Therefore, the total electricity consumption only covered offices and self-operated shops in Hong Kong and Mainland where electricity data were available.

14 In accordance with The GHG Protocol – A Corporate Accounting and Reporting Standard (Revised Edition) published by the World Business Council for Sustainable Development and World Resources Institute, Scope 1 direct emissions are resulted from operations that are owned or controlled by the Group, while Scope 2 energy indirect emissions are resulted from the generation of purchased or acquired electricity, heating, cooling, and steam consumed within the Group. Scope 3 (other indirect) emissions occur within the Group's value chain.

15 For details, please refer to the section "Scope 3 Carbon Emissions Inventory and Reporting Methodology".

12 因數據均已作捨入調整，數值加起來可能與總量不符。

13 本集團於香港及內地的自營店在租賃地方營運，供電均為大廈管業處自行控制，而部份相關管業處認為向個別租戶提供用電數據或分錶並不可行。因此，總耗電量僅涵蓋本集團可獲得電力數據的香港及內地辦事處及自營店。

14 根據世界可持續發展工商理事會及世界資源研究所發佈之《溫室氣體核算體系：企業核算與報告標準（修訂版）》，範圍1直接排放源於本集團擁有或控制之業務，而範圍2能源間接排放源於本集團內部產生之電力、暖氣、冷氣及蒸汽消耗。範圍3（其他間接）排放源於本集團價值鏈。

15 詳情請參閱「範圍3碳排放清單和報告方法」。

	Unit 單位	FY2026 2026財年	9 months ended 31 March 2025 截至2025年3月31日止9個月
Total GHG (Scopes 1 & 2) Emission Intensity 溫室氣體(範圍1及2)排放總量密度	tonnes CO_2e/ revenue (HK$M) 公噸二氧化碳當量／收入(百萬港元)	0.90	0.93
Total GHG (Scopes 1, 2 & 3) Emission Intensity 溫室氣體(範圍1、2及3)排放總量密度	tonnes CO_2e/ revenue (HK$M) 公噸二氧化碳當量／收入(百萬港元)	5.41	–
Water[16] 用水[16]			
Total Water Consumption 總耗水量	m^3 立方米	904.78	1,154.62
Total Water Consumption Intensity 總耗水量密度	m^3/revenue (HK$M) 立方米／收入(百萬港元)	0.66	1.69

	Unit 單位	FY2026 2026財年	9 months ended 31 March 2025 截至2025年3月31日止9個月
Waste[17] 廢棄物[17]			
Total Non-hazardous Waste Generated[18] 所產生無害廢棄物總量[18]	tonnes 公噸	2.74	3.67
Total Non-hazardous Waste Intensity 無害廢棄物總量密度	tonnes/revenue (HK$M) 公噸／收入(百萬港元)	0.0020	0.0054
Packaging Material 包裝材料			
Total Packaging Material Used for Finished Products 製成品所用包裝材料的總量	tonnes 公噸	24.88	14.74
Intensity of Total Packaging Materials Used in Finished Products 製成品所用包裝材料總量的密度	tonnes/revenue (HK$M) 公噸／收入(百萬港元)	0.018	0.022

16 Some of the Group's self-operated shops in Hong Kong and Mainland were operated in leased office premises. The water supply was controlled by the property management offices. The relevant property management offices considered that it was not feasible to provide water consumption data or sub-meters to individual tenants. Therefore, the total water consumption only covered offices and self-operated shops in Hong Kong and Mainland, where the water supply was controlled by the Group.

17 Due to the business nature, the Group does not generate a significant amount of hazardous waste.

18 Only paper consumption was calculated for non-hazardous waste, as other waste sources were considered insignificant. The Group will continue exploring opportunities to enhance data collection on other waste types.

16 本集團部分於香港及內地的自營店在租賃辦公地方營運，供水均為大廈管業處自行控制，而相關管業處認為向個別租戶提供用水數據或分錶並不可行。因此，總耗水量僅涵蓋水供應受本集團控制的香港及內地辦事處及自營店。

17 基於業務性質，本集團不會產生大量有害廢棄物。

18 於無害廢棄物計算中僅計算紙張消耗，因其他廢棄物被視為不具備重大影響。本集團將繼續尋找機會，以優化對其他廢物類型的數據收集。

Carbon Emissions — Scope 3 Emissions Inventory and Reporting Methodology[19]

範圍3碳排放清單和報告方法[19]

Scope 3 Categories 範圍3類別	Applicability 適用性	Methodology/Justification of Exclusion 方法／排除理由	FY2026 (tonnes CO_2e) 2026財年（公噸二氧化碳當量）
1 **Purchased goods and services** **外購商品和服務**	No 否	This category is excluded due to the unavailability of sufficient reasonable and supportable information as of the reporting date. 此類別被排除在外，原因是截至報告日無法獲取充分合理可支持資料。	–
2 **Capital goods** **資本商品**	Yes 是	**Spend-based** **基於支出** The primary spend data related to fixed assets are multiplied by the corresponding emission factors. 將關於固定資產的原始開支數據乘以相應排放系數，計算出此類別的排放。	3,447.50
3 **Fuel and energy-related activities (not included in scope 1 or scope 2)** **燃料和能源相關活動（未包括在範圍1或範圍2中的部分）**	Yes 是	**Average data** **平均數據** Emissions for this category are calculated by multiplying electricity consumption by the corresponding emission factor derived from the national average transmission and distribution loss rate. 此類別排放數字按電力消耗乘以源自全國平均輸配電損耗率的相應排放系數計算。	63.26
4 **Upstream transportation and distribution** **上游運輸和配送**	No 否	This category is excluded due to the unavailability of sufficient reasonable and supportable information as of the reporting date. 由於截至報告日無法獲取充分合理可支持資料，此類別被排除在外。	–

[19] Calculation standard and methodology for Scope 3 carbon emissions: GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard published by the WBCSD and the World Resources Institute are used for calculation and disclosure with available data.

[19] 範圍3碳排放的計算標準及方法：世界可持續發展工商理事會和世界資源研究所編製的《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準》，並結合現有數據進行計算與披露。

Scope 3 Categories 範圍3類別	Applicability 適用性	Methodology/Justification of Exclusion 方法／排除理由	FY2026 (tonnes CO_2e) 2026財年（公噸二氧化碳當量）
5 Waste generated in operations **營運中產生的廢棄物**	Yes 是	**Waste-type-specific** **特定廢物類別** The weight of waste multiplied by the corresponding emission factors. 將廢物的重量乘以相應排放系數。	1.57
6 Business travel **商務旅行**	Yes 是	**Spend-based** **基於支出** Emissions in this category are derived from the Group's expenditure on "airplane", "train", "automobile", and "accommodation", multiplied by the corresponding emission factors. 此類別排放數字取自本集團的「飛機」、「火車」、「車輛」、「住宿」開支數字，乘以相應排放系數，計算出此類別的排放。	157.21
7 Employee commuting **僱員通勤**	Yes 是	**Average data** **平均數據** Emissions in this category derived from the Group's number of employees multiplied by the corresponding emission factors. 此類別排放數字取自本集團的僱員數目，乘以相應排放系數，計算出此類別的排放。	415.99
8 Upstream leased assets **上游出租資產**	No 否	The emissions of leased offices are identified as Scope 2 emissions. 租賃辦公室的排放已列入範圍2排放。	–
9 Downstream transportation and distribution **下游運輸和配送**	No 否	As the Group's products are primarily collected by customers directly at our retail stores, the Group does not engage in downstream transportation and distribution activities, no emissions are applicable for reporting under this category. 由於本集團的產品主要由客戶直接在我們零售店收集，本集團不涉及下游運輸和配送活動，因此此類別無適用的可報告排放數據。	–
10 Processing of sold products **售出產品的加工**	No 否	As the Group's business nature does not involve third-party processing of sold intermediate products, there are no emissions to report under this category. 由於本集團的業務性質不涉及售出中間產品的第三方加工，因此此類別無可報告的排放數據。	–

Scope 3 Categories 範圍3類別	Applicability 適用性	Methodology/Justification of Exclusion 方法／排除理由	FY2026 (tonnes CO_2e) 2026財年（公噸二氧化碳當量）
11 Use of sold products **售出產品的使用**	No 否	As the Group's sold products do not generate significant direct or indirect emissions during the use phase, no emissions are applicable for reporting under this category. 由於本集團的售出產品於使用期間不產生重大直接或間接排放，因此此類別無適用的可報告排放數據。	–
12 End-of-life treatment of sold products **售出產品生命週期終止的處理**	Yes 是	**Waste-type-specific** **特定廢物類別** Emissions under this category are calculated by multiplying the weight of sold product packaging by the corresponding emission factors for general waste disposal services. 此類別排放數字按售出產品的包裝重量乘以一般廢棄物處置服務的相應排放系數計算。	14.26
13 Downstream leased assets **下游出租資產**	Yes 是	**Asset specific** **特定資產** Emissions under this category are calculated based on energy consumption data from downstream leased assets, multiplied by the corresponding emission factors. 此類別排放數字按下游出租資產的能源消耗數據乘以相應排放系數計算。	215.04
14 Franchises **特許經營權**	Yes 是	**Average data** **平均數據** Emissions under this category are calculated based on energy consumption data from brand stores in Mainland and overseas, multiplied by the corresponding emission factors. 此類別排放數字按內地及海外品牌店的能源消耗數據乘以相應排放系數計算。	1,824.27
15 Investments **投資**	No 否	Emissions under this category have not been separately disclosed, as the Group's major investments relate to its licensing, retail, and wholesale operations, the associated emissions of which have already been accounted for under Scope 1, Scope 2, and Scope 3 Category 14. 此類別排放數字未單獨披露，因為本集團的主要投資涉及其授權、零售及批發業務，其相應的排放量已在範圍1、範圍2及範圍3的類別14計算。	–

Social Performance
社會表現

		Unit 單位	FY2026 2026財年	9 months ended 31 March 2025 截至2025年3月31日止9個月
Workforce[20] 僱員[20]				
Total Workforce 僱員總數		No. of people 人數	1,576	1,158
By Gender 按性別	Male 男性	No. of people 人數	184	162
	Female 女性	No. of people 人數	1,392	996
By Employee Category 按僱員類別	Senior Management 高級管理層	No. of people 人數	13	11
	Middle Management 中級管理層	No. of people 人數	241	180
	General Staff 基層員工	No. of people 人數	1,322	967
By Employment Type 按僱傭類型	Full-time 全職	No. of people 人數	1,574	1,154
	Part-time 兼職	No. of people 人數	2	4
By Age Group 按年齡組別	Under 26 years old 26歲以下	No. of people 人數	56	41
	26 to 35 years old 26至35歲	No. of people 人數	438	360
	36 to 45 years old 36至45歲	No. of people 人數	935	638
	Over 45 years old 45歲以上	No. of people 人數	147	119
By Geographical Region 按地區	Mainland 內地	No. of people 人數	1,446	1,026
	Hong Kong 香港	No. of people 人數	130	132

[20] Data of the whole Group has been included.

[20] 涵蓋整個集團的數據。

		Unit 單位	FY2026 2026財年	9 months ended 31 March 2025 截至2025年3月31日止9個月
Employee Turnover Rate 僱員流失率				
By Gender 按性別	Male 男性	%	17	17
	Female 女性	%	26	23
By Age Group 按年齡組別	Under 26 years old 26歲以下	%	57	54
	26 to 35 years old 26至35歲	%	33	28
	36 to 45 years old 36至45歲	%	22	18
	Over 45 years old 45歲以上	%	12	13
By Geographical Region 按地區	Mainland 內地	%	26	20
	Hong Kong 香港	%	21	27

		Unit 單位	FY2026 2026財年	9 months ended 31 March 2025 截至2025年3月31日止9個月
Development and Training[21, 22] 發展及培訓[21, 22]				
Total Training Hours Provided 已提供總培訓時數		Hours 小時	123,698	48,651
Percentage of Employees Trained 受訓僱員百分比				
Percentage of Employees Trained 受訓僱員百分比		%	95	77
By Gender 按性別	Male 男性	%	97	56
	Female 女性	%	95	81
By Employee Category 按僱員類別	Senior Management 高級管理層	%	92	0
	Middle Management 中級管理層	%	97	76
	General Staff 基層員工	%	95	78

21 Employee training data included those who quit during the Reporting Period.

22 Percentage of employees trained in each category = Employees trained (including turnover) in the specified category during the Reporting Period ÷ (Number of employees in the specified category at the end of the Reporting Period + Number of employees turnover in the specified category during the Reporting Period).

21 僱員培訓數據包含於報告期間離職之僱員。

22 各類別之受訓僱員百分比 = 於報告期間特定類別之受訓僱員(包括離職僱員)人數÷(於報告期間結束日特定類別之僱員人數+於報告期間特定類別之離職僱員人數)。

		Unit 單位	FY2026 2026財年	9 months ended 31 March 2025 截至2025年3月31日止9個月
Average Training Hours Completed per Employee 每名僱員平均已完成受訓時數				
Average Training Hours Completed per Employee 每名僱員平均已完成受訓時數		Hours 小時	63	34
By Gender 按性別	Male 男性	Hours 小時	62	25
	Female 女性	Hours 小時	63	36
By Employee Category 按僱員類別	Senior Management 高級管理層	Hours 小時	54	0
	Middle Management 中級管理層	Hours 小時	64	10
	General Staff 基層員工	Hours 小時	63	38
Health and Safety 健康與安全				
Work-Related Fatality 因工亡故		No. of people 人數	0	0
Lost Day due to Work Injury 因工傷損失工作日數		No. of days 日數	0	0

		Unit 單位	FY2026 2026財年	9 months ended 31 March 2025 截至2025年3月31日止9個月
Suppliers[23] 供應商[23]				
Hong Kong 香港		Number 數量	73	73
Mainland 內地		Number 數量	121	115
Product Responsibility 產品責任				
Material Products and Service-Related Complaints[24] 重大產品及服務相關投訴[24]		Number 數量	0	0
Products Sold or Shipped Subjected to Recalls for Safety and Health Reasons 因安全與健康理由而須回收的已售或已運送產品		%	0	0
Community Investment 社區投資				
Resources Contributed 已投放資源		HK$ 港元	8,000	28,000

[23] The data for 2024/25 has been adjusted to reflect the actual situation.

[24] Material complaints refer to complaints that have long-term material impact on our customers or fail to meet the agreed product and service requirements.

[23] 2024/25的數字已作調整以反映實際情況。

[24] 重大投訴指對客戶造成長期重大影響或未能達成協定產品及服務要求之投訴。

	Mainland 內地	Hong Kong 香港
Aspect A1: Environment **層面A1：環境**	• The Environmental Protection Law of the People's Republic of China 《中華人民共和國環境保護法》 • Environmental Protection Tax Law of the People's Republic of China 《中華人民共和國環境保護稅法》 • Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste 《中華人民共和國固體廢物污染環境防治法》 • Regulations on Ecological Environment Monitoring 《生態環境監測條例》	• Air Pollution Control Ordinance (Cap. 311 of the Laws of Hong Kong) 香港法例第311章《空氣污染管制條例》 • Product Eco-responsibility Ordinance (Cap. 603 of the Laws of Hong Kong) 香港法例第603章《產品環保責任條例》 • Environmental Impact Assessment Ordinance (Cap. 499 of the Laws of Hong Kong) 香港法例第499章《環境影響評估條例》 • Motor Vehicle Idling (Fixed Penalty) Ordinance (Cap. 611 of the Laws of Hong Kong) 香港法例第611章《汽車引擎空轉（定額罰款）條例》 • Ozone Layer Protection Ordinance (Cap. 403 of the Laws of Hong Kong) 香港法例第403章《保護臭氧層條例》 • Noise Control Ordinance (Cap. 400 of the Laws of Hong Kong) 香港法例第400章《噪音管制條例》 • Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong) 香港法例第354章《廢物處置條例》

	Mainland 內地	Hong Kong 香港
Aspect B1: Employment **層面B1：僱傭** **Aspect B4: Labour Standards** **層面B4：勞工準則**	• Labor Law of the People's Republic of China 《中華人民共和國勞動法》 • Labor Contract Law of the People's Republic of China 《中華人民共和國勞動合同法》 • The Social Insurance Law of the People's Republic of China 《中華人民共和國社會保險法》 • Law of the People's Republic of China on the Protection of Women's Rights and Interests 《中華人民共和國婦女權益保障法》 • Special Rules on Labor Protection for Female Employees 《女職工勞動保護特別規定》 • Regulation on Paid Annual Leave for Employees 《職工帶薪年休假條例》 • Provisions on Minimum Wages 《最低工資規定》 • Regulation on Labor Security Supervision 《勞動保障監察條例》 • Law of the People's Republic of China on the Protection of Persons with Disabilities 《中華人民共和國殘疾人保障法》 • Employment Promotion Law of the People's Republic of China 《中華人民共和國就業促進法》 • Provisions of the People's Republic of China on the Prohibition of Using Child Labour 《中華人民共和國禁止使用童工規定》 • Law of the People's Republic of China on the Protection of Minors 《中華人民共和國未成年人保護法》	• Employment Ordinance (Cap. 57 of the Laws of Hong Kong) 香港法例第57章《僱傭條例》 • Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong) 香港法例第282章《僱員補償條例》 • Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong) 香港法例第487章《殘疾歧視條例》 • Race Discrimination Ordinance (Cap. 602 of the Laws of Hong Kong) 香港法例第602章《種族歧視條例》 • Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong) 香港法例第480章《性別歧視條例》 • Family Status Discrimination Ordinance (Cap. 527 of the Laws of Hong Kong) 香港法例第527章《家庭崗位歧視條例》 • Labour Relations Ordinance (Cap. 55 of the Laws of Hong Kong) 香港法例第55章《勞資關係條例》 • Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong) 香港法例第608章《最低工資條例》 • Employment of Young Persons (Industry) Regulations (Sub. Leg. to Cap. 57 of the Laws of Hong Kong) 香港法例第57章附屬法例《僱用青年（工業）規例》 • Employment of Children Regulations (Sub. Leg. to Cap. 57 of the Laws of Hong Kong) 香港法例第57章附屬法例《僱用兒童規例》

	Mainland 內地	Hong Kong 香港
Aspect B2: Health and Safety 層面B2：健康與安全	• The Production Safety Law of the People's Republic of China 《中華人民共和國安全生產法》 • Law of the People's Republic of China on the Prevention and Treatment of Occupational Diseases 《中華人民共和國職業病防治法》 • The Industrial Injury Insurance Regulations of the People's Republic of China 《中華人民共和國工傷保險條例》 • Fire Control Law of the People's Republic of China 《中華人民共和國消防法》 • Provisions on the Administration of Occupational Health at Workplaces 《工作場所職業衛生管理規定》	• Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong) 香港法例第509章《職業安全及健康條例》
Aspect B6: Product Responsibility 層面B6：產品責任	• Product Quality Law of the People's Republic of China 《中華人民共和國產品質量法》 • The Law of the People's Republic of China on the Protection of Consumer Rights and Interests 《中華人民共和國消費者權益保護法》 • Advertising Law of the People's Republic of China 《中華人民共和國廣告法》 • The Trademark Law of the People's Republic of China 《中華人民共和國商標法》 • The Patent Law of the People's Republic of China 《中華人民共和國專利法》 • Civil Code of the People's Republic of China 《中華人民共和國民法典》 • The Personal Information Protection Law of the People's Republic of China 《中華人民共和國個人信息保護法》	• Trade Descriptions Ordinance (Cap. 362 of the Laws of Hong Kong) 香港法例第362章《商品說明條例》 • Consumer Goods Safety Ordinance (Cap. 456 of the Laws of Hong Kong) 香港法例第456章《消費品安全條例》 • Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong) 香港法例第486章《個人資料（私隱）條例》 • Registered Designs Ordinance (Cap. 522 of the Laws of Hong Kong) 香港法例第522章《註冊外觀設計條例》 • Trade Marks Ordinance (Cap. 559 of the Laws of Hong Kong) 香港法例第559章《商標條例》 • Broadcasting Ordinance (Cap. 562 of the Laws of Hong Kong) 香港法例第562章《廣播條例》

	Mainland 內地	Hong Kong 香港
	• The Anti-Monopoly Law of the People's Republic of China 《中華人民共和國反壟斷法》 • Anti-Unfair Competition Law of the People's Republic of China 《中華人民共和國反不正當競爭法》 • Measures for Penalties against Infringement upon Consumers' Rights and Interests 《侵害消費者權益行為處罰辦法》 • The E-Commerce Law of the People's Republic of China 《中華人民共和國電子商務法》 • Interim Provisions on the Regulation of Sales Promotion 《規範促銷行為暫行規定》 • Copyright Law of the People's Republic of China 《中華人民共和國著作權法》 • The Regulation on the Implementation of the Copyright Law of the People's Republic of China 《中華人民共和國著作權法實施條例》 • The Price Law of the People's Republic of China 《中華人民共和國價格法》 • Measures for the Supervision and Administration of Livestreaming E-Commerce 《直播電商監督管理辦法》 • Provisions on Clearly Marking Prices and Prohibiting Price Frauds 《明碼標價和禁止價格欺詐規定》	• The Generic Code of Practice on Television Advertising Standards (TV Advertising Code) 《電視通用業務守則—廣告標準》 • Sale of Goods Ordinance (Cap. 26 of the Laws of Hong Kong) 香港法例第26章《貨品售賣條例》

	Mainland 內地	Hong Kong 香港
Aspect B7: Anti-corruption 層面B7：反貪污	• Criminal Law of the People's Republic of China 《中華人民共和國刑法》 • Company Law of the People's Republic of China 《中華人民共和國公司法》 • Anti-Unfair Competition Law of the People's Republic of China 《中華人民共和國反不正當競爭法》 • Anti-Money Laundering Law of the People's Republic of China 《中華人民共和國反洗錢法》 • Interim Provisions on the Prohibition of Commercial Bribery 《關於禁止商業賄賂行為的暫行規定》 • Interim Provisions on Anti-Unfair Competition on Networks 《網絡反不正當競爭暫行規定》 • The Measures for the Administration of Precious Metal and Precious Stone Businesses in Combating Money Laundering and Terrorist Financing 《貴金屬和寶石從業機構反洗錢和反恐怖融資管理辦法》	• Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong) 香港法例第201章《防止賄賂條例》 • Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615 of the Laws of Hong Kong) 香港法例第615章《打擊洗錢及恐怖分子資金籌集條例》

APPENDIX III: STOCK EXCHANGE ESG REPORTING CODE INDEX
附錄三：聯交所環境、社會及管治報告守則索引

Mandatory Disclosure Requirements 強制披露規定	Section 章節
Governance Structure **管治架構**	
A statement from the board containing the following elements: 由董事會發出的聲明，當中載有下列內容：	
(i) a disclosure of the board's oversight of ESG issues; 披露董事會對環境、社會及管治事宜的監管；	• Sustainability Governance 可持續發展管治
(ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜（包括對發行人業務的風險）的過程；及	
(iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses. 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。	

Mandatory Disclosure Requirements 強制披露規定	Section 章節
Reporting Principles **報告原則**	
A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report: 描述或解釋在編製環境、社會及管治報告時如何應用下列報告原則： **Materiality:** The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement. **重要性：**環境、社會及管治報告應披露：(i)識別重要環境、社會及管治因素的過程及選擇這些因素的準則；(ii)如發行人已進行持份者參與，已識別的重要持份者的描述及發行人持份者參與的過程及結果。 **Quantitative:** Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed. **量化：**有關報告排放量／能源消耗（如適用）所用的標準、方法、假設及／或計算工具的資料，以及所使用的轉換因素的來源應予披露。 **Consistency:** The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison. **一致性：**發行人應在環境、社會及管治報告中披露統計方法或關鍵績效指標的變更（如有）或任何其他影響有意義比較的相關因素。	• Reporting Principles 報告原則 • Stakeholder Engagement and Materiality Assessment 持份者參與及重要性評估 • Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
Reporting Boundary **報告範圍**	
A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change. 解釋環境、社會及管治報告的報告範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若報告範圍有所改變，發行人應解釋不同之處及變動原因。	• Reporting Scope and Period 報告範圍及期間

Subject Areas, Aspects, General Disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
A. Environmental **A. 環境**		
Aspect A1: Emissions *層面A1：排放物*	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 一般披露 有關廢氣及溫室氣體排放、向水及土地排污、有害及無害廢棄物產生等的： (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。 *Note:* Air emissions include NOx, SOx, and other pollutants regulated under national laws and regulations. *註：*廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及規例規管的污染物。 Hazardous wastes are those defined by national regulations. 有害廢棄物指國家規例所界定者。	• Environmental Protection 環境保護 • Appendix II: Significant Laws and Regulations 附錄二：重要法律及法規

Subject Areas, Aspects, General Disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
KPI A1.1 關鍵績效指標 A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	• Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI A1.2 關鍵績效指標A1.2	Repealed 1 January 2025 於2025年1月1日刪除	N/A 不適用
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量（以公噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Due to the business nature, the Group does not generate a significant amount of hazardous waste. 基於業務性質，本集團不會產生大量有害廢棄物。
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量（以公噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	• Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI A1.5 關鍵績效指標A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	• Climate Resilience 氣候抵禦力 • Green Operations 綠色營運
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述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。	• Climate Resilience 氣候抵禦力 • Green Operations 綠色營運

Subject Areas, Aspects, General Disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Aspect A2: *Use of Resources* *層面A2：資源使用*	General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials. 一般披露 有效使用資源（包括能源、水及其他原材料）的政策。 *Note:* Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc. *註：*資源可用於生產、儲存、運輸、樓宇、電子設備等。	• Green Operations 綠色營運
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	• Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度（如以每產量單位、每項設施計算）。	• Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	• Climate Resilience 氣候抵禦力 • Green Operations 綠色營運
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述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。	• Climate Resilience 氣候抵禦力 • Green Operations 綠色營運
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以公噸計算）及（如適用）每生產單位佔量。	• Appendix I: Key Performance Indicators 附錄一：關鍵績效指標

Subject Areas, Aspects, General Disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Aspect A3: *The Environment and Natural Resources* *層面A3：環境及天然資源*	General Disclosure Policies on minimising the issuer's significant impact on the environment and natural resources. 一般披露 減低發行人對環境及天然資源造成重大影響的政策。	• Green Operations 綠色營運
KPI A3.1 關鍵績效指標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應對行動。	• Green Operations 綠色營運
B. Social **B. 社會**		
Employment and Labour Practices ***僱傭及勞工常規***		
Aspect B1: Employment *層面B1：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. 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。	• People Empowerment 人才賦能 • Appendix II: Significant Laws and Regulations 附錄二：重要法律及法規
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	• Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	• Appendix I: Key Performance Indicators 附錄一：關鍵績效指標

Subject Areas, Aspects, General Disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Aspect B2: *Health and Safety* *層面B2：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. 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。	• Occupational Health and Safety 職業健康與安全 • Appendix II: Significant Laws and Regulations 附錄二：重要法律及法規
KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	• Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	• Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, 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。	• Occupational Health and Safety 職業健康與安全

Subject Areas, Aspects, General Disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Aspect B3: Development and Training *層面B3：發展及培訓*	General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 一般披露 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。 *Note:* Training refers to vocational training. It may include internal and external courses paid by the employer. *註：*培訓指職業培訓。可包括由僱主付費的內外部課程。	• People Empowerment 人才賦能
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	• Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	• Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
Aspect B4: Labour Standards *層面B4：勞工準則*	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 一般披露 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	• People Empowerment 人才賦能 • Appendix II: Significant Laws and Regulations 附錄二：重要法律及法規
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	• Diversified Talent Team 多元化的人才隊伍
KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	• Diversified Talent Team 多元化的人才隊伍

Subject Areas, Aspects, General Disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Operating Practices ***營運慣例***		
Aspect B5: Supply Chain Management *層面B5：供應鏈管理*	General Disclosure Policies on managing environmental and social risks of the supply chain. 一般披露 管理供應鏈的環境及社會風險政策。	• Responsible Supply Chain Management 負責任供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	• Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, 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。	• Responsible Supply Chain Management 負責任供應鏈管理
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	• Responsible Supply Chain Management 負責任供應鏈管理
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在挑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。	• Responsible Supply Chain Management 負責任供應鏈管理

Subject Areas, Aspects, General Disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Aspect B6: Product Responsibility *層面B6：產品責任*	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 一般披露 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	• Craftsmanship 匠心承傳 • Appendix II: Significant Laws and Regulations 附錄二：重要法律及法規
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	• Product and Service Quality Assurance 產品及服務品質保證 • Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI B6.2 關鍵績效指標B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	• Product and Service Quality Assurance 產品及服務品質保證 • Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	• Intellectual Property Protection 知識產權保護
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及回收程序。	• Product and Service Quality Assurance 產品及服務品質保證 • Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, 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。	• Data Protection and Cybersecurity 數據保護及網絡安全

Subject Areas, Aspects, General Disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Aspect B7: *Anti-corruption* *層面B7：反貪污*	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 一般披露 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	• Business Ethics 合乎道德的商業 • Appendix II: Significant Laws and Regulations 附錄二：重要法律及法規
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於報告期間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。	• Business Ethics 合乎道德的商業 • Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, 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。	• Business Ethics 合乎道德的商業
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	• Business Ethics 合乎道德的商業

Subject Areas, Aspects, General Disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Community ***社區***		
Aspect B8: *Community Disclosure* *層面B8：社區披露*	General Disclosure Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 一般披露 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	• Community Care 社區關懷
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注範疇的貢獻（如教育、環境事宜、勞工需求、健康、文化、體育）。	• Community Care 社區關懷
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇投放資源（如金錢或時間）。	• Community Care 社區關懷 • Appendix I: Key Performance Indicators 附錄一：關鍵績效指標

Climate-related Disclosures 氣候相關披露		Section 章節
(I) Governance **(I) 管治**		
19.	An issuer shall disclose information about: 發行人須披露有關以下方面的資料：	
	(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: 負責監督氣候相關風險和機遇的管治機構（可包括董事會、委員會或其他同等管治機構）或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊：	Sustainability Management Approach 可持續發展管理方針 Climate Resilience — Governance 氣候抵禦力—管治 The Group has not yet incorporated climate-related performance indicators into its remuneration policy. We will explore the feasibility of enhancing our remuneration policies. 本集團尚未將氣候相關績效指標納入薪酬政策。我們將探討加強我們薪酬政策的可行性。
	(i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略；	
	(ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；	
	(iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；	
	(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度（見第37至40段），包括是否將相關績效指標納入薪酬政策以及如何納入（見第35段）；及	

Climate-related Disclosures 氣候相關披露		Section 章節
	(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊：	Refer to response above. 請參考上述註釋。
	(i) whether the role is delegated to a specific management level position or management-level committee and how oversight is exercised over that position or committee; and 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及	
	(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. 管理層可有使用監控措施及程序協 助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。	

Climate-related Disclosures 氣候相關披露		Section 章節
(II) Strategy **(II) 策略**		
Climate-related risks and opportunities **氣候相關風險和機遇**		
20.	An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: 發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：	
	(a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；	Climate Resilience — Strategy 氣候抵禦力—策略
	(b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關實體風險或與氣候相關轉型風險；	
	(c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及	
	(d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鈎。	

Climate-related Disclosures 氣候相關披露		Section 章節
Business model and value chain **業務模式和價值鏈**		
21.	An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險和機遇對其業務模式 和價值鏈的當前和預期影響的資料。具體而言，發行人須作如下披露：	
	(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及	Climate Resilience — Strategy 氣候抵禦力—策略 Since data availability and quantification methods continue to develop or evolve, we will continue to monitor and, where feasible, describe the concentration of climate-related risks and opportunities across our business model and value chain. 隨著數據可獲得性和量化方法的持續發展或演變，我們將持續監測，並於可行情況下，描述氣候相關風險與機遇在我們商業模式和價值鏈中的集中程度。
	(b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets). 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如地理區域、設施及資產類型）。	

Climate-related Disclosures 氣候相關披露		Section 章節
Strategy and decision-making **策略與決策**		
22.	An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資料。具體而言，發行人須披露：	Climate Resilience – Strategy 氣候抵禦力—策略 Climate Resilience – Metrics and Targets 氣候抵禦力—指標及目標
	(a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: 有關發行人已經及將來計劃在其策略和決策中如何應 對氣候相關風險和機遇的資料，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資料：	
	(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式（包括資源配置）作出的變動；	
	(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); 已經或預期將進行的適應或減緩工作（直接或間接）；	
	(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and 發行人任何與氣候相關轉型計劃（包括制定轉型計劃時使用的主要假設的資料，以及該計劃所依賴的因素），或若發行人並未有氣候相關轉型計劃，則作適當的否定聲明；及	
	(iv) how the issuer plans to achieve any climate-related targets (including any GHG emissions targets (if any)), described in accordance with paragraphs 37 to 40; and 根據第37至40段描述發行人計劃如何實現任何氣候相關目標（包括任何溫室氣體排放目標（如有））；及	
	(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。	
23.	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 發行人須披露於過往報告期間按照第22(a)段所披露計劃的進度。	Climate Resilience – Strategy 氣候抵禦力—策略 Climate Resilience – Metrics and Targets 氣候抵禦力—指標及目標

Climate-related Disclosures 氣候相關披露		Section 章節
Financial position, financial performance and cash flows **財務狀況、財務表現及現金流量**		
Current financial effect ***當前的財務影響***		
24.	An issuer shall disclose qualitative and quantitative information about: 發行人須披露以下定性和量化資料：	
	(a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and 氣候相關風險和機遇如何影響發行人在報告期間的財務狀況、財務表現及現金流量；及	Climate Resilience – Strategy 氣候抵禦力—策略 We have identified major climate-related risks and opportunities and disclosed their current and/or anticipated qualitative financial effects. Given the high level of measurement uncertainty arising from data limitations and evolving climate science and methodologies, the resulting quantitative financial effects may not provide meaningful insights. We will continue to review the feasibility of disclosing such data as our business operations evolve. 我們已識別主要氣候相關風險與機遇並披露其當前及／或預期的定性財務影響。由於數據局限性以及氣候科學與方法學的不斷發展，相關量化財務影響可能存在較高的計量不確定性，因此可能無法提供有意義的參考資訊。隨著我們業務營運的發展，我們將持續檢討披露此類數據的可行性。
	(b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. 當存在將導致下一報告年度相關財務報表中的資產和負債賬面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。	

Climate-related Disclosures 氣候相關披露		Section 章節
Anticipated financial effect ***預期財務影響***		
25.	The issuer shall provide qualitative and quantitative disclosures about: 發行人須披露以下定性和量化資料：	
	(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: 發行人基於其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將有何變化：	Climate Resilience – Strategy 氣候抵禦力—策略 We have identified major climate-related risks and opportunities and disclosed their current and/or anticipated qualitative financial effects. Given the high level of measurement uncertainty arising from data limitations and evolving climate science and methodologies, the resulting quantitative financial effects may not provide meaningful insights. We will continue to review the feasibility of disclosing such data as our business operations evolve. 我們已識別主要氣候相關風險與機遇並披露其當前及／或預期的定性財務影響。由於數據局限性以及氣候科學與方法學的不斷發展，相關量化財務影響可能存在較高的計量不確定性，因此可能無法提供有意義的參考資訊。隨著我們業務營運的發展，我們將持續檢討披露此類數據的可行性。
	(i) its investment and disposal plans; and 其投資及出售計劃；及	
	(ii) its planned sources of funding to implement its strategy; and 其為實施其策略所需的資金的計劃資金來源；及	
	(b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. 發行人基於其管理氣候相關風險和機遇的策略後，預期其財務業績及現金流量在短期、中期及長期將有何變化。	

Climate-related Disclosures 氣候相關披露		Section 章節
Climate resilience **氣候抵禦力**		
26.	An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資料，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的抵禦力。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候抵禦力。提供量化資料時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：	
	(a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: 發行人截至報告日對其氣候抵禦力的評估，其有助於了解：	Climate Resilience – Strategy 氣候抵禦力—策略
	(i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; 發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響；	
	(ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and 發行人在氣候抵禦力評估中考慮的重大不確定因素的範圍；及	
	(iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; 發行人根據氣候變化調整其短期、中期和長期策略和業務模式的能力；	

Climate-related Disclosures 氣候相關披露	Section 章節
(b) how and when the climate-related scenario analysis was carried out, including: 如何及何時進行氣候相關情景分析，包括：	Refer to response above. 請參考上述註釋。
(i) information about the inputs used, including: 有關使用的輸入數據的資料，包括： (1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; 發行人在分析中使用的氣候相關情景及該等情景的來源； (2) whether the analysis included a diverse range of climate-related scenarios; 分析是否涵蓋多種不同的氣候相關情景； (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關實體風險有關； (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景； (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; 發行人認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關的理由； (6) time horizons the issuer used in the analysis; and 發行人在分析中所使用的時間範圍；及 (7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); 發行人的分析所涵蓋的營運範圍（例如分析所涵蓋的營運地點及業務單位）；	
(ii) the key assumptions the issuer made in the analysis; and 發行人在分析中所作的關鍵假設；及	
(iii) the reporting period in which the climate-related scenario analysis was carried out. 進行氣候相關情景分析的報告期間。	

Climate-related Disclosures 氣候相關披露		Section 章節
(III) Risk Management **(III) 風險管理**		
27.	An issuer shall disclose information about: 發行人須披露以下事項相關的資料：	
	(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: 發行人用於識別、評估氣候相關風險，以及確定其中優先次序並監察的流程及相關政策，包括以下方面的資料：	Sustainability Management Approach 可持續發展管理方針 Climate Resilience – Risk Management 氣候抵禦力－風險管理
	(i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); 發行人使用的輸入數據及參數（例如數據來源及流程所涵蓋的業務範圍的資料）；	
	(ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; 發行人是否以及如何使用氣候相關情景分析來識別氣候相關風險；	
	(iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); 發行人如何評估相關風險影響的性質、可能性及程度（例如發行人是否考慮定性因素、量化門檻或其他所用標準）；	
	(iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; 發行人是否以及如何就氣候相關風險相對於其他類型風險進行優次排序；	
	(v) how the issuer monitors climate-related risks; and 發行人如何監察氣候相關風險；及	
	(vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; 與上一個報告期間相比，發行人是否以及如何改變其使用的流程；	

Climate-related Disclosures 氣候相關披露		Section 章節
	(b) the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and 發行人用於識別、評估氣候相關機遇，以及確定其中優先次序並監察的流程（包括發行人是否以及如何使用氣候相關情景分析來確定氣候相關機遇的資料）；及	Refer to response above. 請參考上述註釋。
	(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process. 氣候相關風險和機遇的識別、評估、優次排序和監察流程是如何融入發行人整體風險管理流程，以及融入的程度如何。	
(IV) Metrics and Targets **(IV) 指標及目標**		
GHG emissions **溫室氣體排放**		
28.	An issuer shall disclose its absolute gross GHG emissions generated during the reporting period, expressed as metric tons of CO_2 equivalent, classified as: 發行人須披露報告期間的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分類為：	
	(a) Scope 1 GHG emissions; 範圍1溫室氣體排放；	Climate Resilience – Metrics and Targets 氣候抵禦力—指標及目標 Appendix I: Key Performance Indicators 附錄一：關鍵績效指標
	(b) Scope 2 GHG emissions; and 範圍2溫室氣體排放；及	
	(c) Scope 3 GHG emissions. 範圍3溫室氣體排放。	

Climate-related Disclosures 氣候相關披露		Section 章節
29.	An issuer shall: 發行人須：	
	(a) measure its GHG emissions in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring GHG emissions; 根據《溫室氣體核算體系：企業核算與報告標準 (2004年)》計量其溫室氣體排放，除非具有管轄權的機關或發行人上市的其他交易所另有要求使用不同方法計量溫室氣體排放；	Reporting Standards 報告標準 Climate Resilience – Metrics and Targets 氣候抵禦力—指標及目標 Appendix I: Key Performance Indicators 附錄一：關鍵績效指標 We will explore the feasibility of purchasing quality RECs and carbon credits to offset GHG emissions in our operations. 我們將探討購買優質可再生能源證書及碳信用抵銷我們營運中產生的溫室氣體排放的可行性。
	(b) disclose the approach it uses to measure its GHG emissions including: 披露其用於計量溫室氣體排放的方針，包括：	
	(i) the measurement approach, inputs and assumptions the issuer uses to measure its GHG emissions; 發行人用於計量其溫室氣體排放的計量方針、輸入數據及假設；	
	(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its GHG emissions; and 發行人選擇該計量方針、輸入數據及假設計量其溫室氣體排放的原因；及	
	(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 發行人在報告期間對計量方針、輸入數據及假設進行的任何變更以及該等變更的原因；	
	(c) for Scope 2 GHG emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 GHG emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 GHG emissions; and 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基礎的範圍2溫室氣體排放，並提供有助於了解發行人之範圍2溫室氣體排放的任何必要合約文據的資料；及	
	(d) for Scope 3 GHG emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 GHG emissions, in accordance with the Scope 3 categories described in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈 (範圍3) 核算與報告標準 (2011年)》所述的範圍3類別，披露發行人計量範圍3溫室氣體排放中包含的類別。	

Climate-related Disclosures 氣候相關披露		Section 章節
Climate-related transition risks 氣候相關轉型風險		
30.	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。	Reasonable and supportable information was not available at the reporting date without undue cost or effort. We will explore the feasibility of disclosing such metrics in the future. 於報告日期，在不投入過度成本或努力的情況下，無法獲得合理且有依據的資訊。我們將探討未來披露此類指標的可行性。
Climate-related physical risks 氣候相關實體風險		
31.	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 發行人須披露容易受氣候相關實體風險影響的資產或業務 活動的金額及百分比。	Reasonable and supportable information was not available at the reporting date without undue cost or effort. We will explore the feasibility of disclosing such metrics in the future. 於報告日期，在不投入過度成本或努力的情況下，無法獲得合理且有依據的資訊。我們將探討未來披露此類指標的可行性。

Climate-related Disclosures 氣候相關披露		Section 章節
Climate-related opportunities **氣候相關機遇**		
32.	An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 發行人須披露符合氣候相關機遇的資產或業務活動的金額及百分比。	Reasonable and supportable information was not available at the reporting date without undue cost or effort. We will explore the feasibility of disclosing such metrics in the future. 於報告日期，在不投入過度成本或努力的情況下，無法獲得合理且有依據的資訊。我們將探討未來披露此類指標的可行性。
Capital deployment **資本配置**		
33.	An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。	Reasonable and supportable information was not available at the reporting date without undue cost or effort. We will explore the feasibility of disclosing such metrics in the future. 於報告日期，在不投入過度成本或努力的情況下，無法獲得合理且有依據的資訊。我們將探討未來披露此類指標的可行性。

Climate-related Disclosures 氣候相關披露		Section 章節
Internal carbon prices **內部碳定價**		
34.	An issuer shall disclose: 發行人須披露：	
	(a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and 闡述發行人是否以及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及	Internal carbon pricing is currently not a part of our decision-making. We will explore the use of internal carbon pricing in the future. 內部碳定價目前並非我們決策之部分。我們將探討未來採用內部碳定價。
	(b) the price of each metric tonne of GHG emissions the issuer uses to assess the costs of its GHG emissions; 發行人用以評估其溫室氣體排放成本的每公噸溫室氣體排放量價格；	
Remuneration **薪酬**		
35.	An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv). 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部份。	Sustainability-related KPIs 可持續發展關鍵績效指標
Industry-based metrics **行業指標**		
36.	An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在發行人釐定所披露的行業指標時，鼓勵發行人參考《國際財務報告準則第S2號實施氣候相關披露之行業指南》及其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。	N/A 不適用

Climate-related Disclosures 氣候相關披露		Section 章節
Climate-related targets **氣候相關目標**		
37.	An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any GHG emissions targets. For each target, the issuer shall disclose: 發行人須披露(a)其為監察實現其策略目標的進展而設定 的定性及量化氣候相關目標；及(b)法律或法規要求發行 人達到的任何目標，包括任何溫室氣體排放目標。發行 人須就每個目標逐一披露：	
	(a) the metric used to set the target; 用以設定目標的指標；	Climate Resilience – Metrics and Targets 氣候抵禦力—指標及目標
	(b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); 目標的目的（例如減緩、適應或以科學為基礎的舉措）；	
	(c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); 目標所適用的發行人部份（例如目標是適用於發行人整個集團還是部份（如僅適用於某個業務單位或地理 區域））；	
	(d) the period over which the target applies; 目標的適用期間；	
	(e) the base period from which progress is measured; 衡量進度的基準期間；	
	(f) milestones or interim targets (if any); 階段性目標或中期目標（如有）；	
	(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and 如屬量化目標，其屬絕對目標還是密度目標；及	
	(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. 最新氣候變化國際協議（包括該協議產生的司法承諾）如何有助設定目標。	

Climate-related Disclosures 氣候相關披露		Section 章節
38.	An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: 發行人須披露其設定及審核每項目標的方針，以及其如何監察達標進度，包括：	
	(a) whether the target and the methodology for setting the target has been validated by a third party; 目標本身及設定目標的方法是否經第三方驗證；	Climate Resilience – Metrics and Targets 氣候抵禦力—指標及目標 We will explore the feasibility of having our targets validated by a third party. 我們將探討由第三方驗證我們目標的可行性。
	(b) the issuer's processes for reviewing the target; 發行人審核目標的流程；	
	(c) the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及	
	(d) any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。	No revisions have been made during the reporting period. 報告期間未作出修訂。
39.	An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 發行人須披露有關每項氣候相關目標的績效的資料，以及對發行人績效的趨勢或變化分析。	Climate Resilience – Metrics and Targets 氣候抵禦力—指標及目標

Climate-related Disclosures 氣候相關披露		Section 章節
40.	For each GHG emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 就根據第37至39段披露的每一項溫室氣體排放目標，發行人須披露：	
	(a) which GHGs are covered by the target; 目標所涵蓋的溫室氣體；	Climate Resilience: Metrics and Targets 氣候抵禦力—指標及目標 At present, the targets were not derived using a sectoral decarbonisation approach for target setting. 目前，目標並非採用行業脫碳方法進行設定。
	(b) whether Scope 1, Scope 2 or Scope 3 GHG emissions are covered by the target; 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；	
	(c) whether the target is a gross GHG emissions target or a net GHG emissions target. If the issuer discloses a net GHG emissions target, the issuer is also required to separately disclose its associated gross GHG emissions target; 此目標是溫室氣體排放總量目標，還是溫室氣體排放淨額目標。如發行人披露溫室氣體排放淨額目標，發行人亦須另外披露相關的溫室氣體排放總量目標；	
	(d) whether the target was derived using a sectoral decarbonisation approach; and 目標是否是採用行業脫碳方法得出的；及	
	(e) the issuer's planned use of carbon credits to offset GHG emissions to achieve any net GHG emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。於解釋碳信用的計劃時，發行人須披露：	
	(i) the extent to which, and how, achieving any net GHG emissions target relies on the use of carbon credits; 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；	
	(ii) which third-party scheme(s) will verify or certify the carbon credits; 該碳信用將由哪些第三方計劃驗證或認證；	
	(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and 碳信用的類型，包括相關抵銷是否是基於自然還是基於科技性碳消除，以及相關抵銷是透過減碳還是碳消除實現；及	
	(iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset). 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素（例如對碳抵銷持久性的假設）。	

Climate-related Disclosures 氣候相關披露		Section 章節
Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性		
41.	In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of (i) cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36). 在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考及考慮(i)跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。	Climate Resilience – Metrics and Targets 氣候抵禦力—指標及目標 Appendix I: Key Performance Indicators 附錄一：關鍵績效指標

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