六福集團(國際)有限公司
LUK FOOK 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：0590

可持續發展報告
Sustainability Report 2025/26

CONTENTS
目錄

ABOUT THIS REPORT
關於本報告 2

ABOUT THE GROUP
關於本集團 4

SUSTAINABILITY MANAGEMENT APPROACH
可持續發展管理方針 6

SUSTAINABILITY HIGHLIGHTS
可持續發展亮點 16

Jewellery Artistry
匠心珠寶 19

Business Integrity
誠信經營 28

Six Heartfelt Services
六心服務 43

People Empowerment
以人為本 46

Community Care
心繫社會 60

Environmental Protection
環境保護 67

APPENDIX 1: KEY PERFORMANCE INDICATORS
附錄1：關鍵績效指標 97

APPENDIX 2: SUSTAINABILITY AWARDS AND RECOGNITIONS
附錄2：可持續發展獎項及嘉許 104

APPENDIX 3: SIGNIFICANT LAWS AND REGULATIONS
附錄3：重要法律及法規 105

APPENDIX 4: STOCK EXCHANGE ESG REPORTING CODE CONTENT INDEX
附錄4：聯交所環境、社會及管治報告守則索引 107

ABOUT THIS REPORT
關於本報告

PURPOSE OF THIS REPORT
本報告目的

Luk Fook Holdings (International) Limited (the "Company") and its subsidiaries (collectively referred to as the "Group" or "We"), is delighted to present its Sustainability Report (the "Report") for the year ended 31 March 2026 ("FY2026" or the "Reporting Period") to all stakeholders. This Report outlines the Group's management approach, strategies and achievements in relation to sustainability, demonstrating our long-term commitment to jewellery artistry, business integrity, six heartfelt services, people empowerment, community care and environmental protection. For details of the Group's corporate governance practices, please refer to the section headed "Corporate Governance Report" in the Group's Annual Report 2025/26.

六福集團(國際)有限公司(「本公司」)及其附屬公司(統稱「本集團」或「我們」)欣然提呈截至2026年3月31日止年度(「2026財年」或「報告期間」)之可持續發展報告(「本報告」)。本報告闡述本集團在可持續發展方面的管理方針、策略與成果,彰顯我們對匠心珠寶、誠信經營、六心服務、以人為本、心繫社會及環境保護的長遠承諾。有關企業管治的詳情,請參閱本集團《2025/26年報》中的「企業管治報告」章節。

REPORTING YEAR AND SCOPE
報告年度及範圍

Unless otherwise stated, this Report focuses on the business operations of the Group's offices, plant, showrooms, and self-operated shops in Chinese Mainland[1], Hong Kong, China[2] and Macao, China[3] for FY2026. Compared to our Sustainability Report 2024/25, there is no significant change in the reporting scope of this Report. The determination of the report's scope is based on its significance to our business operations and its impact on sustainable development. The information in this Report is sourced from our official policy documents, statistical reports, or relevant public information.

To comply with the requirements of the ESG Reporting Code ("ESG Reporting Code") set out in Appendix C2 of the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the "Stock Exchange"), our subsidiary 3DG Holdings (International) Limited ("3DG Holdings") (Stock Code: 2882) has also published its own Sustainability Report. As 3DG Holdings is not included in the scope of this Report, please refer to the website of the Stock Exchange or the website of 3DG Holdings for its respective report.

除非另有說明,本報告涵蓋本集團於2026財年在中國內地[1]、中國香港[2]及中國澳門[3]辦事處、廠房、展廳及自營店的業務營運。報告範圍與本集團的《2024/25可持續發展報告》所載者並無重大變動。報告範圍界定乃根據相關業務對我們業務及營運的重要性,以及對可持續發展的影響。報告內容均來自於本集團正式制度文件、統計報告或有關公開資料。

為遵守香港聯合交易所有限公司(「聯交所」)證券上市規則附錄C2之《環境、社會及管治報告守則》(「《環境、社會及管治報告守則》」)的要求,本集團附屬公司金至尊集團(國際)有限公司(「金至尊集團」)(股份代號:2882)亦有發佈其《可持續發展報告》。由於本報告範圍並不涵蓋金至尊集團,請參閱聯交所披露易網站或金至尊集團網站查閱相關報告。

[1] Chinese Mainland: Hereafter refers to as "Mainland".
[2] Hong Kong, China: Hereafter refers to as "Hong Kong".
[3] Macao, China: Hereafter refers to as "Macao".

[1] 中國內地:往後稱為「內地」。
[2] 中國香港:往後稱為「香港」。
[3] 中國澳門:往後稱為「澳門」。

REPORTING STANDARD AND PRINCIPLES
報告標準及原則

This Report complies with the disclosure requirements of the ESG Reporting Code. In preparing this Report, the Group has adhered to the "reporting principles" outlined in the ESG Reporting Code: materiality, quantitative, balance and consistency. For details, please refer to the table below.

本報告遵照聯交所《環境、社會及管治報告守則》載列的披露要求作匯報。在編製過程中，本集團秉持聯交所《環境、社會及管治報告守則》訂明的「匯報原則」：重要性、量化、平衡及一致性。詳情請參閱下表。

Reporting Principles 匯報原則	Description 描述	Response of the Group 本集團的回應
Materiality 重要性	The Report should disclose: (i) the process to identify and the criteria for selecting material ESG factors; (ii) if stakeholder engagement activities are conducted by the issuer, a description of key stakeholders identified, and the process and results of the issuer's stakeholder engagement. 本報告應披露：(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。	The Group has identified material sustainability issues through stakeholder engagement. Through regular assessment of material issues and communication with stakeholders, we have taken into account both internal and external factors to identify material sustainability issues and have highlighted material issues in this Report. Please refer to the section headed "Materiality Assessment" for details. 本集團透過持份者參與，辨識出重大可持續發展議題。通過定期評估重要議題及與持份者溝通，我們考慮內外在因素，識別與可持續發展相關的重要議題，並在本報告中重點關注重要事宜。詳情請參閱「重要性評估」章節。
Quantitative 量化	Quantitative information should be accompanied by a narrative, explaining its purpose, impacts, and giving comparative data where appropriate. 量化資料應附帶說明，闡述其目的及影響，並在適當的情況下提供比較數據。	The Group has disclosed its environmental and social Key Performance Indicators ("KPI") through calculation and presentation of figures with comparison and explanation (where applicable). 本集團已通過計算及數據呈列披露其環境及社會關鍵績效指標，並提供比較數據及說明（如適用）。
Balance 平衡	Both positive and negative information should be presented in this Report to present an unbiased picture of the Group's performance. 正面及負面信息均應於本報告內呈報，以不偏不倚地呈現本集團的表現。	The Group has presented its sustainability achievements and challenges in the Report to reflect a comprehensive picture of the Group's sustainability performance and development. 本集團已於本報告內呈報其可持續性成就及挑戰，以全面反映本集團的可持續性表現及發展。
Consistency 一致性	The issuer should disclose in the report any changes to the statistical methodology or KPIs used (if any), or any other relevant factors affecting a meaningful comparison. 發行人應在本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。	The Group has adopted a consistent reporting framework and statistical methodology to enable stakeholders to make meaningful comparisons of its performance. 本集團已採納一致的報告框架及統計方法，以便持份者對其表現進行有意義的比較。

ACCESS TO THE REPORT
獲取方式

This Report is available in both Chinese and English versions. It is accessible on the Stock Exchange's website and the Group's website at lukfook.com.

本報告具備中文及英文版本，並登載於聯交所網站及本集團網站lukfook.com供查閱。

YOUR FEEDBACK
意見反饋

We greatly appreciate the valuable feedback from our stakeholders regarding the sustainability performance and disclosure of the Group. You may contact us by email at ir@lukfook.com.

我們非常重視持份者對本集團可持續發展表現和披露的寶貴意見。閣下可發送電郵至ir@lukfook.com與我們聯繫。

A content index to the ESG Reporting Code is enclosed to enhance the readability of the Report.

本報告載有《環境、社會及管治報告守則》的內容索引，提升本報告的可讀性。

ABOUT THE GROUP
關於本集團

CORPORATE PROFILE
企業簡介

Luk Fook Holdings (International) Limited (the "Company") and its subsidiaries (collectively referred to as the "Group"), founded by a group of jewellery specialists, is one of the leading jewellery retailers in Hong Kong and Mainland. With the first Lukfook Jewellery shop established in North Point, Hong Kong in 1991, it has always been upholding the service motto of "Exquisite Craftsmanship, Quality Services and Customer Orientation". In May 1997, the Group was listed on the Main Board of The Stock Exchange of Hong Kong Limited ("Stock Exchange") (stock code: 0590).

The Group principally engages in the sourcing, designing, wholesaling, trademark licensing and retailing of a variety of gold and platinum jewellery and gem-set jewellery products. With a total of around 3,000 points of sale in 12 countries and regions currently across Hong Kong, Macao, Mainland, Malaysia, Cambodia, the Philippines, Laos, Thailand, Vietnam, the United States, Canada and Australia, the Group will continue to identify new business opportunities in the international market and actively pursue further development in China and overseas markets in response to its corporate vision, "Brand of Hong Kong, Sparkling the World".

With a diversified portfolio of brands, including Lukfook Jewellery, 3DG Jewellery, Heirloom Fortune, Lukfook Joaillerie, Goldstyle and Love LUKFOOK JEWELLERY, the Group commits to crafting the finest jewellery and providing quality services for customers.

六福集團(國際)有限公司(「本公司」)及其附屬公司(統稱「本集團」)由一班資深的珠寶專才創辦,是香港及內地主要珠寶零售商之一。首間六福珠寶店舖於1991年在香港北角開業,一直秉持「匠心獨運、服務為本、以客為先」的服務宗旨。1997年5月,本集團在香港聯合交易所有限公司(「聯交所」)主板上市(股份代號:0590)。

本集團主要從事各類黃鉑金首飾及珠寶首飾產品之採購、設計、批發、商標授權及零售業務,現時在香港、澳門、內地、馬來西亞、柬埔寨、菲律賓、老撾、泰國、越南、美國、加拿大及澳洲共12個國家和地區擁有約3,000個零售點,本集團將繼續於國際市場物色新商機,積極拓展中國及海外市場,以配合「香港品牌 國際演繹」之企業願景。

憑藉多元化的品牌組合,包括六福珠寶、金至尊、福滿傳家、六福精品廊、Goldstyle及Love LUKFOOK JEWELLERY,本集團致力為顧客提供優質珠寶首飾及服務。

Global Retail Network 全球零售網絡	Operations Spanning 業務橫跨	Employing 擁有
~3,000	12	6,700
Points of Sale 零售點	Countries or Regions 國家或地區	Staff Members 員工

CORPORATE STATEMENT
企業理念

Corporate Vision
企業願景

“Brand of Hong Kong, Sparkling the World”
“香港品牌 國際演繹”

Starting in Hong Kong and going global, Lukfook Group commits to crafting the finest jewellery for customers worldwide to further consolidate its reputation in the international market.

始於香港，邁向全球，為全球顧客提供優質珠寶首飾，進一步鞏固國際市場上的聲譽。

Corporate Mission
企業使命

“Building a Family with Love” – We always put our greatest effort to implementing the following corporate mission in order to foster “love” for our business partners, shareholders, customers, employees, the industry and the community:

- Achieve mutual benefits: Collaborate with business partners to create long-term value and mutual success.
- Foster mutual care: Rally shareholders to extend reciprocal long-term trust and support.
- Care for customers: Create enduring bonds with customers, treat customers as our family members, and provide customers with quality, value-for-money products, and sincere services.
- Care for employees: Forge cohesion among employees, provide employees with a harmonious working environment and a sense of belonging and cohesiveness, and grow together with employees to progressing towards the ideals.
- Foster a harmonious industry: Promote cohesion and strengthen the communication with peers in the industry, strive for excellence and facilitate the vibrant development of the industry.
- Spread great love: Coalesce the community to contribute to the community, actively fulfill social responsibility and promote long-term social development.

「聚愛成家」－我們致力踐行以下的企業使命，凝聚商業夥伴、股東、顧客、員工、業界和社會上的「愛」：

- 互愛互利：凝聚商業夥伴，創造長遠價值，相互成就
- 共創共愛：凝聚股東，彼此給予長期的信賴和支持
- 親切關愛：凝聚顧客，視顧客為家人，提供優質及物超所值的產品及殷勤誠摯的服務
- 成長護愛：凝聚員工，締造和諧的工作環境，提供歸屬感及向心力，共同成長，邁向理想
- 和諧友愛：凝聚業界，加強業內溝通交流，精益求精，推動行業蓬勃發展
- 傳遞大愛：凝聚社會，延續關懷，積極承擔社會責任，推動社會長遠發展

Corporate Values
企業價值觀

“Building a Family on Virtues” – Foster Lukfook’s virtues of integrity, practicality, innovation, proactivity, diversity, and quality.

- Integrity: Act with sincerity and honesty
- Practicality: Be realistic, modest and pragmatic
- Innovation: Strive for change as well as breakthrough thinking
- Proactivity: Advocate a positive attitude, learn proactively, and pursue continuous learning and self-enhancement
- Diversity: Embrace equality, friendship, diversity and inclusion, build a harmonious corporation both internally and externally, and put the overall interests as the first priority to achieve win-win outcome
- Quality: Be quality oriented and commit to excellence

「美德立家」－以誠信、務實、創新、積極、多元、優質，樹立六福美德

- 誠信：至誠相待，童叟無欺
- 務實：實事求是，謙和務實
- 創新：勇於求變，突破思維
- 積極：積極向上，主動學習，持續增值
- 多元：平等友愛，多元共融，共建內外和諧企業，以整體為先，製造雙贏
- 優質：品質至上，追求卓越

Corporate Management Philosophy
企業管理理念

“Self-Cultivation Corporate Management” – Six management habits in work practices

- Be proactive
- Attain goals
- Take control of time
- Achieve win-win outcome
- Value differences
- Make continuous improvement

「修身治家」－六大管理習慣，延續工作方式

- 主動積極
- 達成目標
- 掌握時間
- 製造雙贏
- 珍惜差異
- 持續進步

SUSTAINABILITY MANAGEMENT APPROACH
可持續發展管理方針

SUSTAINABILITY GOVERNANCE
可持續發展管治

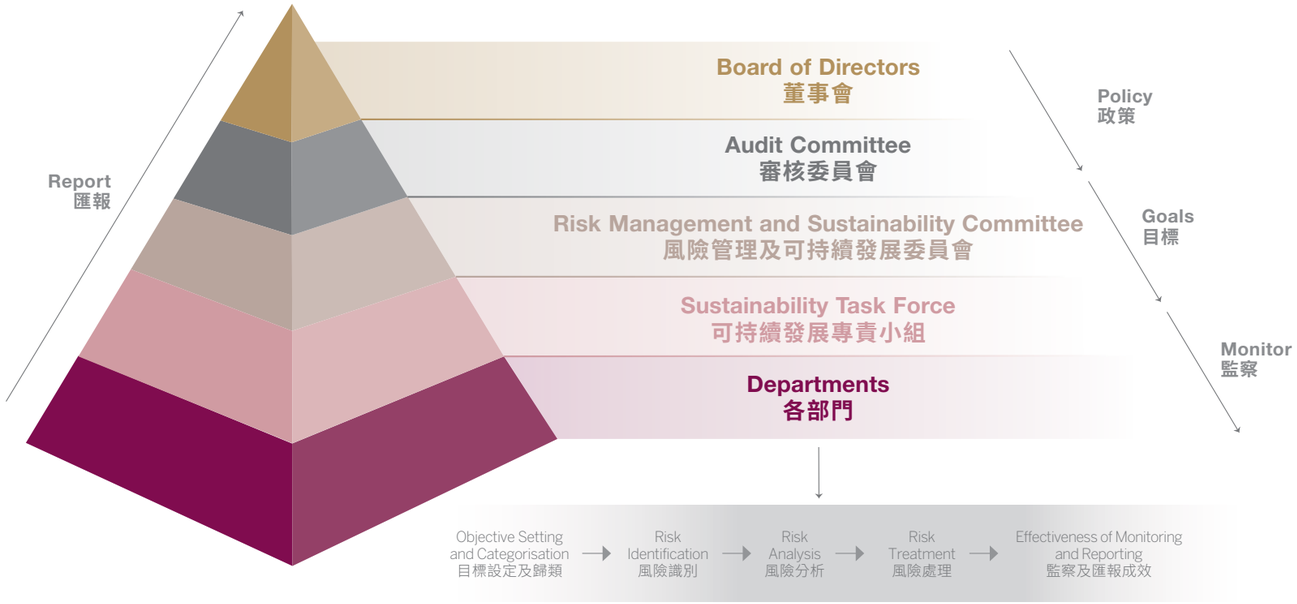
The Board of Directors (the "Board") bears ultimate oversight responsibility for sustainability matters (including but not limited to climate-related issues, risks and opportunities) and is responsible for assessing and managing material sustainability matters. We continue to enhance our sustainability governance framework and are committed to integrating sustainability principles into corporate planning and operational decision-making, with clearly defined responsibilities from management through to execution levels. In addition, the Audit Committee, as delegated by the Board, also assists in reviewing the Sustainability Report during Board meetings, further demonstrating our commitment to sustainability performance and reporting.

The Group has established a Risk Management and Sustainability Committee to assist in the development and enhancement of the Group's risk and opportunity management system, and to provide recommendations 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 monitors the implementation of the Group's ESG-related policies and initiatives.

董事會對可持續發展事宜（包括但不限於氣候相關議題、風險及機遇）承擔最終監督責任，負責評估及管理重大可持續發展事宜。我們持續優化可持續發展管治架構，致力將可持續發展理念融入企業規劃與營運決策，並明確劃分由管理層至執行層的責任。此外，由董事會委派的審核委員會，亦於董事會會議中協助審閱《可持續發展報告》，以進一步彰顯我們對於可持續發展工作表現及匯報的重視和承諾。

本集團已成立了風險管理及可持續發展委員會，以協助本集團建立及完善風險及機遇管理系統，並向董事會提供意見及協助，以進行與可持續發展相關的風險及機遇評估和策略制訂及實施。另外，風險管理及可持續發展委員會亦會監察本集團的環境、社會及管治相關政策及措施的實施情況。

SUSTAINABILITY GOVERNANCE FRAMEWORK
可持續發展管治架構



Board of Directors
董事會

- Take full responsibility for the Group's sustainability strategy and reporting

  對本集團的可持續發展策略及匯報承擔全部責任

Audit Committee
審核委員會

- Review sustainability strategy and management approach

  審核可持續發展策略及管理方針
- Review the Sustainability Report and the Sustainability Risk and Opportunity Assessment Report

  審閱《可持續發展報告》及《可持續發展風險及機遇評估報告》

Risk Management and Sustainability Committee
風險管理及可持續發展委員會

- Formulate sustainability strategy and management approach

  制訂可持續發展策略及管理方針
- Oversee and evaluate the implementation of sustainability policies and initiatives, and review the effectiveness of the risk management policy every three years

  監督及評估可持續發展政策及措施的實施情況，並每三年檢討風險管理政策的有效性
- Identify sustainability risks and opportunities

  識別可持續發展風險及機遇
- Review progress against sustainability targets

  檢討可持續發展目標進展
- Compile and submit a Sustainability Risk and Opportunity Assessment Report

  編製及提交《可持續發展風險及機遇評估報告》

Sustainability Task Force
可持續發展專責小組

- Coordinate sustainability work

  統籌可持續發展工作
- Coordinate the annual Sustainability Report

  統籌年度《可持續發展報告》工作
- Ensure effective implementation of sustainability policies across functional departments and business units

  確保各職能部門及業務單位切實執行可持續發展政策
- Collect and manage environmental and social KPIs

  收集及管理環境及社會關鍵績效指標數據

Departments
各部門

- Implement sustainability policies and specific measures

  執行可持續發展政策及具體措施
- Collect and manage environmental and social performance data

  收集及管理環境及社會績效數據

ENTERPRISE RISK MANAGEMENT ("ERM") FRAMEWORK
企業風險管理框架

The Group has established an ERM Framework to identify, assess, monitor and manage risks associated with its business operations, including sustainability-related risks. At the strategic level, management regularly reviews the macroeconomic environment, industry trends, emerging sustainability issues and the United Nations Sustainable Development Goals (UNSDGs). Taking into account stakeholder concerns and potential impacts, management identifies and assesses risks and opportunities that may affect the Group's operations, financial performance and long-term development, providing input for strategic planning and business decision-making.

本集團已建立企業風險管理框架，以識別、評估、監察及管理與業務營運相關的風險（包括可持續發展相關風險）。在策略制定層面，管理層定期檢視宏觀環境、行業發展趨勢、新興可持續發展議題及聯合國可持續發展目標(UNSDGs)，並結合持份者關注事項及潛在影響，識別及評估可能對本集團營運、財務表現及長遠發展產生影響的風險與機遇，為策略規劃及業務決策提供參考。

At the operational level, 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 progress 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 evaluates and implements additional control measures as appropriate to ensure that risks are identified, assessed and managed in a timely manner. Subsequently, the risk assessments and proposed mitigation measures are submitted to management for 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 escalated 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.

在日常營運層面，風險管理工作由各部門主管負責執行。各部門根據營運情況識別及評估風險，並按季度檢討及更新風險狀況，包括改善措施進展、現存風險狀態及風險評級。當風險評級超出本集團的風險容忍度門檻時，相關部門將評估及採取進一步管控措施，確保風險得到及時識別、評估及管理。其後，相關風險評估結果及建議應對措施將提交管理層審批，而內部審計部則每年兩次對各部門的風險資料進行分析及整合。整合後的風險資料將逐級提交予風險管理及可持續發展委員會、審核委員會及董事會進行審閱及監督，而相關管治組織亦會每年兩次檢討有關風險管理工作的有效性。

ESG RISK AND OPPORTUNITY MANAGEMENT
環境、社會及管治風險及機遇管理

Under the aforementioned ERM framework, the Group fully recognises the importance of risk and opportunity management for its day-to-day operations and the maintenance of sound corporate governance. In light of an ever-changing and highly competitive business environment, establishing a robust and effective management mechanism enables the identification and mitigation of potential risks, while also capturing emerging opportunities, thereby supporting the Group in achieving its business objectives.

在上述企業風險管理框架下，本集團充分意識到風險及機遇管理對於日常營運以及維持健全企業管治的重要性。面對持續變化且競爭激烈的營商環境，建立強而有效的管理機制，有助識別及降低潛在風險，同時把握新興機遇，支持本集團實現業務目標。

With the assistance of an independent third-party sustainability consultant, we regularly conduct ESG-related risk and opportunity assessments to strengthen our ability to address sustainability risks and opportunities arising from our operations. For more details on the Group's risk management methodology, please refer to the "Corporate Governance Report" section of our Annual Report 2025/26.

透過獨立第三方可持續發展顧問的協助，我們會定期進行環境、社會及管治相關風險及機遇評估，以提升我們應對營運過程中所帶來的可持續發展風險與機遇的能力。有關本集團風險管理方法的詳情，請參閱本集團《2025/26年報》中的「企業管治報告」章節。

ESG RISK AND OPPORTUNITY MANAGEMENT PROCESS
環境、社會及管治風險及機遇管理流程

1 Identification 識別

- Conducted interviews with representatives from sustainability-related functional departments
  與可持續發展相關職能部門代表進行訪談
- Referred to the latest market practices and international ESG disclosure standards, as well as materiality maps issued by authoritative ESG rating institutions, including standards set by the Sustainability Accounting Standards Board ("SASB"), IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information, IFRS S2 Climate-related Disclosures, and MSCI ESG Industry Materiality Maps, alongside risks and opportunities faced by international peers
  參考最新市場及國際ESG披露標準，以及權威ESG評級機構發佈的重要性地圖，包括可持續發展會計準則委員會（「SASB」）標準、《國際財務報告準則 S1 號 — 可持續發展相關財務信息披露一般要求》（「IFRS S1」）、《國際財務報告準則S2號 — 氣候相關披露》（「IFRS S2」）、MSCI的ESG行業重要性地圖，並參考國際同業所面臨的風險及機遇
- Identified material ESG risks and opportunities across the Group's business activities, including but not limited to climate-related risks and opportunities
  識別對本集團業務層面的重大環境、社會及管治風險及機遇（包括但不限於氣候相關風險及機遇）
- As stakeholder expectations continue to increase, we have identified climate-related risks and opportunities and included them in this Report for disclosure. For details, please refer to the "Climate Scenario Analysis" section
  隨著持份者的日益關注，我們識別了與氣候相關的風險及機遇，並將其納入本報告以供披露。詳情請參閱「氣候情景分析」一節。

2 Evaluation 評估

- Evaluated the potential impacts and likelihood of the material ESG-related risks and opportunities taking into account both quantitative and qualitative factors
  綜合考慮定量及定性因素，評估主要環境、社會及管治風險及機遇的潛在影響及發生可能性

3 Prioritisation 優次排序

- Prioritised risks based on their level of impact and likelihood, with climate-related risks and opportunities ranked alongside other types of risks and opportunities
  根據影響程度及發生可能性對風險進行優次排序，並將氣候相關風險及機遇與其他類型風險及機遇一併納入排序

4 Management 管理

- Regularly reviewed and monitored the effectiveness of relevant measures, and where necessary, developed improvement plans and follow-up corrective actions to effectively manage higher-priority ESG-related risks and opportunities
  定期審視及監察相關措施成效，並在有需要時制定改善方案及跟進措施，以有效管理較優先的環境、社會及管治風險及機遇
- The Risk Management and Sustainability Committee reports ESG-related risks and opportunities to the Board
  風險管理及可持續發展委員會向董事會匯報環境、社會及管治相關風險及機遇
- The Board conducts biannual reviews of all registered risks and opportunities as well as the implementation progress of corresponding mitigation measures, and concurrently reviews the progress of the Group's strategies, objectives and KPI targets
  董事會每半年就各已登記風險及機遇，以及相應緩解措施的執行進度進行檢討，並同時回顧企業策略、目標及關鍵績效指標目標的進度
- For identified material risks, management establishes KPIs for relevant functional departments and holds them accountable for effective implementation, with a view to continuously reducing the likelihood and potential impact of such risks
  針對已辨識的重大風險，管理層訂定各職能部門的關鍵績效指標，並責成各單位切實落實執行，持續降低風險發生可能性及潛在影響

SUSTAINABILITY STRATEGY
可持續發展策略

The following outlines the process for our corporate sustainability strategy, key focus areas, and goals:
下列為我們制定企業可持續發展策略、重點領域及目標的流程概述：

1 Peer Analysis and UNSDGs 同業分析和UNSDGs

Conduct peer analysis to identify risks and opportunities faced by international peers, while reviewing all 17 UNSDGs and select 12 goals relevant to the Group's business as the foundation

進行行業分析以辨識國際同業面對的風險及機遇，並檢視17項UNSDGs，識別出12項最相關目標作為基礎

2 Materiality Assessment and ESG-related Assessment 重要性評估和與環境、社會及管治相關評估

Identify sustainability issues relevant to various stakeholders through materiality assessments, ESG-related risk and opportunity assessments, and cross-departmental discussions, based on our material sustainability focus areas

透過重要性評估、ESG相關風險及機遇評估、跨部門內部討論，以及根據我們的重點可持續發展方向，識別與各持份者相關的可持續發展議題

3 PESTLE and SWOT PESTLE和SWOT

PESTLE Model: analyse the six macro-environmental factors affecting the Group – political, economic, social, technological, legal and environmental

PESTLE模型：分析本集團面對的政治、經濟、社會、技術、法律及環境六大宏觀因素

SWOT Analysis: assess the Group's strengths, weaknesses, opportunities and threats

SWOT模型：評估本集團的優勢、劣勢、機會及威脅

Also consider climate change-related risks, including physical risks (e.g. climate-related disasters) and transition risks (e.g. policy and regulatory changes), to ensure that our corporate strategies effectively enhance climate resilience

同時考慮氣候變化相關風險，包括實體風險（如氣候災害）及轉型風險（如政策與監管變化），確保企業策略有效提升氣候抵禦力

4 Corporate Strategy Establishment 企業策略制定

Establish corporate sustainability strategies, corporate goals and KPI targets

制定企業可持續發展策略、企業目標及關鍵績效指標目標

We have formulated three-year corporate targets (FY2026 to FY2028) to fulfil our environmental protection objectives within this period. Such goals include long-term decarbonisation goals, as well as goals related to air emissions, waste, energy use efficiency and water efficiency. Furthermore, we have integrated green elements into different stages of our business operations with reference to the environmental targets set by local governments in the Mainland, such as implementing environmental measures in our workplaces and shops.

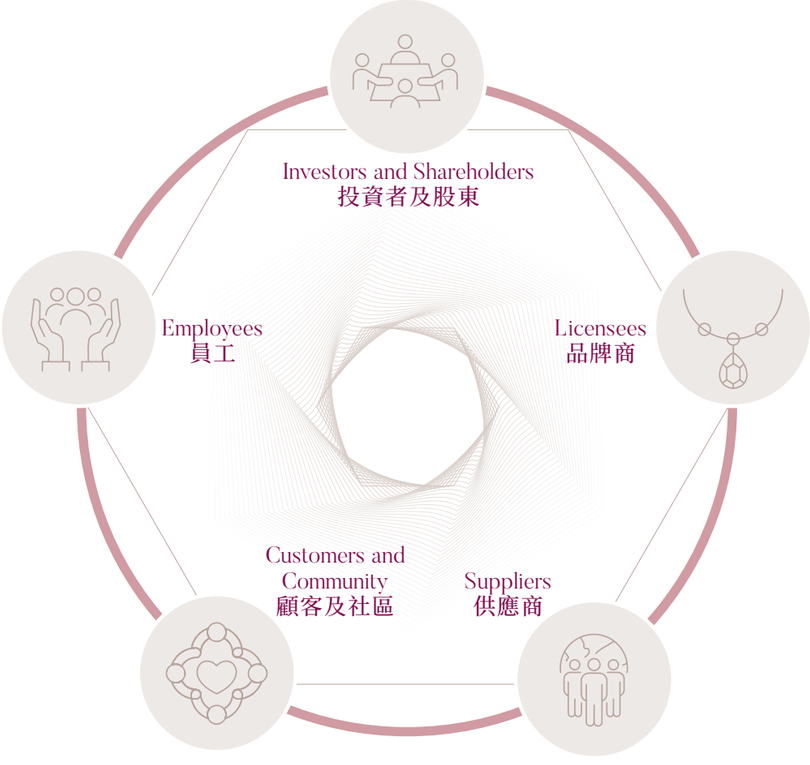
我們已制定3年企業目標（2026財年至2028財年），致力在此期間內達成與環境保護相關的企業目標，包括長遠減碳目標，以及有關廢氣排放、廢棄物、能源使用效益及用水效益的目標。此外，我們亦參考內地各地政府的環保目標，在業務營運的不同階段融入環保元素，並在工作場所及店舖推行環保措施。

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT
持份者參與及重要性評估

Stakeholder Engagement
持份者參與

Stakeholder feedback is essential to advancing the Group's sustainable development and strengthening its risk management. We maintain open communication with stakeholders through diverse channels to understand their expectations and needs regarding our business development, and remain committed to building lasting, robust relationships that create enduring value. The communication channels established for our key stakeholders, along with their key areas of concern, are outlined below:

持份者的意見對推動本集團的可持續發展及風險管理至關重要。我們透過多元渠道與持份者保持溝通，了解其對業務發展的期望與需求，並致力建立長遠而穩固的關係，創造持續價值。以下為主要持份者的溝通渠道及關注事項：



Investors and Shareholders
投資者及股東

Primary Concerns
主要關注事項

- Economic Performance
  經濟表現
- Business Expansion
  業務擴展
- Corporate Governance Practices
  企業管治常規
- Ethical Sourcing
  道德採購
- Anti-corruption
  反貪污

Major Communication Channel and Frequency
主要溝通渠道及頻次

- Annual General Meeting(Annually)
  股東大會（每年度）
- Annual Report/Interim Report (Annually/Semi-annually)
  年報／中期報告（每年度／半年度）
- Investor Conference (Irregularly)
  投資者會議（不定期）
- Press Release/Announcement (Irregularly)
  新聞稿／公告（不定期）
- Direct Communication (Irregularly)
  直接溝通（不定期）

Licensees
品牌商

Primary Concerns
主要關注事項

- Economic Performance
  經濟表現
- Business Expansion
  業務擴展
- Product Assurance and Quality
  產品鑑證及質量
- Intellectual Property Rights Management
  知識產權管理
- Marketing Promotion and Advertising
  市場推廣及廣告
- Craftsmanship
  工藝
- Product Design and Creativity
  產品設計及創意
- Ethical Sourcing
  道德採購

Major Communication Channel and Frequency
主要溝通渠道及頻次

- Licensees Meeting (Regularly)
  品牌商會議（定期）
- On-site Visit (Irregularly)
  現場調研（不定期）
- Direct Communication (Irregularly)
  直接溝通（不定期）

Suppliers
供應商

Primary Concerns
主要關注事項

- Business Expansion
  業務擴展
- Craftsmanship
  工藝
- Product Assurance and Quality
  產品鑑證及質量
- Product Design and Creativity
  產品設計及創意
- Ethical and Responsible Sourcing
  道德及負責任採購

Major Communication Channel and Frequency
主要溝通渠道及頻次

- Suppliers Meeting (Irregularly)
  供應商會議（不定期）
- Tendering (Irregularly)
  招標（不定期）
- On-site Visit (Irregularly)
  現場調研（不定期）
- Exhibition (Irregularly)
  展覽會（不定期）
- Direct Communication (Irregularly)
  直接溝通（不定期）

Customers and Community
顧客及社區

Primary Concerns
主要關注事項

- Customer Service
  顧客服務
- Product Design and Creativity
  產品設計及創意
- Craftsmanship
  工藝
- Product Assurance and Quality
  產品鑑證及質量
- Data Protection and Cybersecurity
  數據保護與網絡安全
- Ethical Sourcing
  道德採購

Major Communication Channel and Frequency
主要溝通渠道及頻次

- Direct Communication (Ongoing)
  直接溝通（持續進行）
- Social Platform (Ongoing)
  社交平台（持續進行）
- Press Release (Irregularly)
  新聞稿（不定期）

Employees
員工

Primary Concerns
主要關注事項

- Employee Benefits
  員工福利
- Employee Physical and Mental Health
  員工的身心健康
- Occupational Health and Safety
  職業健康及安全
- Employee Development and Training
  員工發展及培訓
- Employment Compliance
  僱傭合規性

Major Communication Channel and Frequency
主要溝通渠道及頻次

- Employee Performance Appraisal Interview (Annually)
  員工績效考核面談（每年度）
- Meeting (Irregularly)
  會議（不定期）
- Feedback Mailbox (Always Available)
  反饋信箱（持續開放）
- Employee Activity (Irregularly)
  員工活動（不定期）

Materiality Assessment
重要性評估

Materiality assessment enables the Group to deepen its understanding of stakeholder perspectives and identify the sustainability issues of greatest relevance to both parties. Our latest materiality assessment was conducted in FY2025, with results reflecting the principal concerns of our stakeholders. For the detailed assessment process, please refer to the Sustainability Report 2024/25.

重要性評估有助本集團了解持份者觀點，並識別對雙方最為重要的可持續發展議題。我們於2025財年進行最新重要性評估，結果反映持份者的主要關注。有關評估流程詳情，請參閱《2024/25 可持續發展報告》。

Material Issues
重要議題

During the Reporting Period, we further reviewed and enhanced our material issues to better reflect changes in business development and stakeholder expectations. This year, we added 4 new environment-related sustainability material issues, bringing the total number of material issues identified as most significant to our stakeholders as well as the Group's business continuity and development to 19, as set out below:

於報告期間，我們進一步檢視及優化重要議題，以更準確反映業務發展與持份者期望的變化。我們於本年度新增4項與環境相關的可持續發展重要議題，合共識別出19項對持份者以及本集團業務連續性與發展最為重大的議題，具體如下：

Environmental 環境

- Energy Efficiency and Greenhouse Gas ("GHG") Emissions
  能源效益及溫室氣體排放
- Circularity and Responsible Packaging Management
  循環性及負責任包裝管理
- Climate Resilience and Adaptability
  氣候抵禦與適應力
- Sustainable Raw Materials and Green Procurement
  可持續原料及綠色採購

Social 社會

- Employee Physical and Mental Health
  員工的身心健康
- Occupational Health and Safety
  職業健康及安全
- Employee Development and Training
  員工發展及培訓
- Employment Compliance
  僱傭合規性
- Ethical Sourcing
  道德採購
- Labour Rights in the Supply Chain
  供應鏈的勞工權益
- Product Assurance and Quality
  產品鑑證及質量
- Customer Service
  顧客服務

Governance 管治

- Intellectual Property Rights Management
  知識產權管理
- Anti-corruption
  反貪污
- Craftsmanship and Product Innovation
  工藝及產品創新
- Data Protection and Cybersecurity
  數據保護與網絡安全
- Corporate Governance Practices[4]
  企業管治常規[4]
- Economic Performance
  經濟表現
- Business Expansion
  業務擴展

[4] For details on our corporate governance practices, please refer to the "Corporate Governance Report" section in the Annual Report 2025/26 of the Company.

[4] 有關我們企業管治常規詳情，請參閱本公司《2025/26年報》中的「企業管治報告」章節。

SUSTAINABILITY-RELATED KPIs
可持續發展關鍵績效指標

To ensure that sustainability strategies are effectively integrated into daily operations, the Group has established a comprehensive sustainability KPI management framework. Relevant KPIs are formulated by management and cascaded to individual departments. Department heads are required to review progress and provide updates 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 factors considered for remuneration adjustments and include climate-related performance indicators. This approach encourages employees at all levels to actively embrace and implement sustainability practices in their daily work, while facilitating the escalation of relevant performance information to management and further strengthening accountability within the Group's sustainability governance framework.

為確保可持續發展策略能有效融入日常營運，本集團已建立一套完整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，管理層亦同步審視整體執行情況。此外，本集團每年進行兩次檢討，由風險管理及可持續發展委員會彙整評估結果，並逐級提呈至審核委員會及董事會進行審閱與監督。

同時，本集團亦將可持續發展相關績效納入員工績效評核系統，相關評核結果作為薪酬調整的參考因素之一，當中涵蓋氣候相關績效表現，藉此鼓勵各級人員在日常工作中積極關注並實踐可持續發展，同時有助於將相關績效表現逐步向上反映至管理層，進一步強化整體可持續發展管治架構下的問責意識。

Sustainability KPIs account for
可持續發展關鍵績效指標佔整體比重達

35%
of the overall weighting

Our KPIs include, but are not limited to:
我們的關鍵績效指標包括但不限於：

Environmental:
環境：

- Set decarbonisation targets and promote emissions reduction, energy-saving and resource management measures
  制定減碳目標並推動減排、節能及資源管理措施
- Identify and manage environmental-related risks
  識別及管理環境相關風險
- Promote environmental initiatives and external collaboration opportunities
  推動環保項目及外部合作機會

Social:
社會：

- Provide employee training, development and wellbeing support
  提供員工培訓、發展及福祉支持
- Promote community engagement and social responsibility collaboration with business partners
  推動社區參與及與業務夥伴的社會責任合作
- Identify and manage talent- and social-related risks
  識別及管理人才與社會相關風險

Governance:
管治：

- Enhance sustainability governance and related policies and procedures
  完善可持續發展管治及相關政策流程
- Promote training on business ethics, privacy and cybersecurity
  推動商業道德、私隱及網絡安全培訓
- Identify and manage governance- and compliance-related risks
  識別及管理管治及合規相關風險

SUSTAINABILITY KEY FOCUS AREAS AND GOALS
可持續發展重點領域及目標

ENVIRONMENTAL PROTECTION 環境保護

Address climate change, reduce ecological footprints, and promote a sustainable value chain

致力應對氣候變化，減低生態足跡，推動可持續價值鏈

SIX HEARTFELT SERVICES 六心服務

Prioritise customer interests as our foremost commitment, treat customers as family, and offer high-quality products and sincere, attentive service

以顧客權益為首要，視顧客為家人，提供優質產品及殷勤誠摯的服務

JEWELLERY ARTISTRY 匠心珠寶

Blend masterful craftsmanship with cutting-edge design techniques and innovation to create heirloom-jewellery that honours traditional culture

精湛匠心工藝，融合創新技術設計，成就世代相傳珠寶，弘揚傳統文化

PEOPLE EMPOWERMENT 以人為本

Cultivate a 'Luk Fook Family' corporate culture and build an equal, inclusive, and caring workplace that empowers employees with career development opportunities and nurtures outstanding talent

致力營造「六福大家庭」企業文化，構建平等友愛、多元共融的工作環境，賦能員工職業發展機會，培養人才翹楚

BUSINESS INTEGRITY 誠信經營

Act with sincerity and honesty, prioritise product quality, establish a responsible procurement system, and strictly adhere to business ethics

堅持至誠相待，童叟無欺態度，產品追求品質至上，建立負責任的採購體系，致力遵守商業道德規範

COMMUNITY CARE 心繫社會

Actively engage in community development, support various charitable activities, care for the community, uphold social responsibility, and generate shared value for society

積極參與社區發展，支持各類公益活動，關愛社群，肩負社會責任，為社會創造共享價值

Sustainable Jewellery
可持續珠寶

Sustainability is a shared commitment across the entire value chain. From design and raw material sourcing, through manufacturing, distribution and retail, to our enduring engagement with customers, every stage reflects our responsibility to both the environment and society. We continue to advance sustainable practices across all areas of our business, and firmly believe that each enhancement represents a meaningful step towards a more responsible future, embodying our commitment to craftsmanship, quality and responsibility in equal measure.

可持續發展需要全價值鏈共同參與。從設計、原材料採購、生產製造，到產品流通與銷售，以至與顧客的長期連結，每一環節均體現我們對環境與社會的責任。我們持續在各業務環節推動可持續實踐，並相信每一項改進，都是邁向更負責任未來的一步，體現我們對工藝、品質與責任並行的承諾。

Talent 人才 01

Investing in nurturing our people, we offer training and growth opportunities therefore every team member can flourish alongside our business.
Please refer to the “People Empowerment” section for details.

致力培育人才，提供培訓及發展機會，讓每一位員工皆能與企業共同成長。
詳看「以人為本」部分。

Design 設計 02

Design is rooted in a sustainable philosophy, with environmental and cultural responsibility integrated into every aspect of product design.
Please refer to the “Jewellery Artistry” and “People Empowerment” sections for details.

以可持續理念為本，將環境及文化責任融入產品設計。
詳看「匠心珠寶」及「以人為本」部分。

Procurement 採購 03

Collaborating with suppliers to advance responsible sourcing and enhance supply chain transparency.
Please refer to the “Responsible Supply Chain” and “Business Integrity” sections for details.

與供應商協作，推動負責任採購及提升供應鏈透明度。
詳看「負責任供應鏈」及「誠信經營」部分。

Craftsmanship 工藝 04

Optimising manufacturing processes, preserving exquisite craftsmanship, and reducing our environmental impact.
Please refer to the “Environmental Protection” section for details.

優化製造流程，傳承精湛工藝，減少對環境的影響。
詳看「環境保護」部分。

05 Logistics 物流

Optimising logistics and transportation to reduce carbon footprint and enhancing the sustainability of delivery operations.
Please refer to the “Environmental Protection” section for details.

優化物流運輸，降低碳足跡，提升配送的可持續性。
詳看「環境保護」部分。

06 Sales 銷售

Promoting products in a responsible manner, we encourage reduced packaging use and extend our environmental commitment to our customers.
Please refer to the “Environmental Protection” section for details.

以負責任方式推廣產品，鼓勵減少包裝使用，延伸環保理念至顧客層面。
詳看「環境保護」部分。

07 Care 珍藏

We are committed to extending the lifecycle of every piece of jewellery. Through our product repair services, we give each piece a legacy to be passed down through generations.
Please refer to the “Environmental Protection” section for details.

我們致力於延長每件珠寶的生命週期。透過提供產品修復服務，賦予其傳世的意義。
詳看「環境保護」部分。

08 Legacy 傳承

Through every piece worn, we invite our customers to become carriers of Chinese culture, keeping it alive together with us.
Please refer to the “Jewellery Artistry” section for details.

透過每一次配戴，我們邀請客戶成為中華文化的傳承者，與我們一同延續這份文化。
詳看「匠心珠寶」部分。

SUSTAINABILITY HIGHLIGHTS
可持續發展亮點

ENVIRONMENTAL 環境

Environmental Protection 環境保護

Climate Resilience 氣候抵禦力

- Established FY2050 **carbon neutrality target** for our own business operations
  訂立2050財年實現自身業務營運層面**碳中和目標**
- **↓44%**
  Intensity of Scopes 1 & 2 GHG emissions (vs. FY2021 baseline)
  範圍1及2溫室氣體排放密度
  (對比2021財年基準年)
- Conducted **climate scenario analysis** using NGFS scenarios
  使用NGFS情景進行**氣候情景分析**
- **11**
  Applicable categories identified through Scope 3 emissions screening
  經範圍3排放篩查識別出的適用類別

Circularity 循環性

- Established mechanisms for precious metals recycling and product repair, and adopted sustainable packaging
  建立貴金屬回收及產品維修機制，並採用可持續包裝
- **34%**
  Recycled gold share in total gold feed
  再生黃金佔整體黃金原料比例
- **72%**
  Recycled platinum share in total platinum feed
  再生鉑金佔整體鉑金原料比例
- **↓34%**
  Intensity of packaging materials used in finished products (YoY)
  製成品所用包裝材料密度(同比)

Nature and Biodiversity 自然及生物多樣性

- Promoted marine conservation cooperation and launched the **"Platinum Ocean" (鉑金海洋) collection**
  推動海洋保護合作，推出**「鉑金海洋」系列**

Efficient Use of Energy 善用能源

- **5,700m² 平方米**
  Completed solar panel expansion project at Nansha Lukfook Jewellery Cultural and Creative Industrial Park
  完成南沙六福珠寶文化創意產業園太陽能板擴建工程
  1,200 MWh 兆瓦時
  Expected annual renewable electricity generation
  預計每年可產生的可再生電力
- **↓35%**
  Intensity of total energy (vs. FY2021 baseline)
  總能源密度
  (對比2021財年基準年)
- **7%**
  Renewable energy share in plant electricity consumption
  可再生能源佔工廠用電比例

Protection of Water Resources 愛護水資源

- **↓26%**
  Intensity of total water consumption (YoY)
  耗水總量密度(同比)

SOCIAL 社會

Six Heartfelt Services 六心服務

- **95.9**
  Mystery shopper survey score
  神秘顧客調查得分
- **0**
  Products sold or shipped that need to be recalled for safety or health reasons
  因安全與健康理由而須召回的已售或已運送產品數目
- **0**
  Material complaints in relation to its products and services
  產品及服務相關的重大投訴

People Empowerment 以人為本

- **1:2.6**
  Male to female ratio
  男女比例
- **117,000+**
  Total training hours
  總培訓時數
- **81%**
  Employees received training
  員工接受培訓

Community Care 心繫社會

- **6.3** million HK$ 百萬港幣
  Total charitable donations
  慈善捐款總額
- **50**
  Social responsibility initiatives carried out with licensees and volunteer groups
  與品牌商及義工團體共同開展的社會責任行動

GOVERNANCE 管治

Jewellery Artistry 匠心珠寶

- **~230**
  Awards received by the design team to date
  設計團隊累計獲得獎項
- Launched a new co-branded product series under the Tang Palace Cultural and Creative brand, in collaboration with **"Night Banquet in Tang Palace" and "Rhapsody on the Luo River Goddess"**.
  推出唐宮文創旗下品牌**《唐宮夜宴》及《洛神水賦》**聯名新品系列
- **~10,000**
  VIP workshops featuring Chinese intangible cultural heritage jewellery craftsmanship
  VIP工作坊，包括中國傳統非遺珠寶工藝主題
- Held the **"Glory of the Tang Dynasty • A New Era Rises"** co-branded launch event and premium jewellery exhibition at the Henan Museum, and introduced the first-ever MR Jewellery Experience Space
  於河南博物院舉辦**「福滿盛唐•潮起新輝」**聯名發佈會及珠寶臻品特展，並引入首創MR珠寶體驗空間

Business Integrity 誠信經營

- **100%**
  Key suppliers signed the Supplier Code of Conduct
  重點供應商簽署供應商行為守則

SUSTAINABILITY AWARDS AND RECOGNITIONS
可持續發展獎項及嘉許

Governance
管治

Received the "Honourable Mention for ESG Excellence (Hang Seng Composite Index Constituent Companies)" for the third time at the "Hong Kong Corporate Governance and ESG Excellence Awards", organised by The Chamber of Hong Kong Listed Companies and the Centre for Corporate Governance and Financial Policy of Hong Kong Baptist University

在香港上市公司商會及香港浸會大學公司管治與金融政策研究中心主辦的「香港公司管治與環境、社會及管治卓越獎」中，三度蟬聯「環境、社會及管治評獎委員會嘉許獎（恒生綜合指數成份股公司）」

Honoured "ESG Social Innovative Technology Award" for the third time at the TVB ESG Awards 2025, organised by Television Broadcasts Limited ("TVB")

於電視廣播有限公司（「TVB」）主辦的2025年度《環境、社會及管治大獎》中三度榮膺「ESG社會創新科技大獎」

Awarded the "Outstanding ESG Enterprise Award" by HK01 and the "Sustainable Development Enterprise Recognition Certificate" by the Green Council

榮獲《香港01》及環保促進會頒發「傑出ESG企業大獎」及「可持續發展企業認可證書」

Environmental
環境

Honoured with the "Hong Kong Awards for Environmental Excellence" for the 8th consecutive year in succession, presented by the Environmental Campaign Committee in collaboration with the Environment and Ecology Bureau and nine other organisations, receiving the Certificate of Merit in the "Shop and Retailers" category

連續8年榮獲環境運動委員會聯同環境及生態局及九個機構頒發「香港環境卓越大獎」殊榮，在「商舖及零售業」組別中獲得優異獎

Recognised with the "BOCHK Corporate Low-Carbon Environmental Leadership Awards" once again, and was conferred the title of "EcoPartner" as well as the "EcoPioneer" in the Services sector for the 6th consecutive year

再度蟬聯「中銀香港企業低碳環保領先大獎」，並連續6年於「服務業」領域獲頒「環保傑出夥伴」稱號及「參與環保先驅獎章」

JEWELLERY ARTISTRY
匠心珠寶

BLEND MASTERFUL CRAFTSMANSHIP WITH CUTTING-EDGE DESIGN TECHNIQUES AND INNOVATION TO CREATE HEIRLOOM-JEWELLERY THAT HONOURS TRADITIONAL CULTURE

精湛匠心工藝，融合創新技術設計，成就世代相傳珠寶，弘揚傳統文化

Relevant UNSDGs:
相關 UNSDGs:

Identified Material Issues:
已識別的重要議題：

- Craftsmanship and Product Innovation
  工藝及產品創新

Quality and service, together with the continuity and innovation of craftsmanship, are our deepest commitment to every customer. As an industry leader, we continuously refine our craftsmanship, design, raw materials and technologies. We uphold our corporate vision of "Brand of Hong Kong, Sparkling the World", bringing our belief in beauty to the world. Our daily operations are committed to complying with applicable laws and regulations[5] relating to product and service health and safety, advertising, labelling and privacy, as well as relevant international and industry standards.

During the Reporting Period, the Group was not aware of any material non-compliance concerning breaches of relevant laws and regulations related to product responsibility in the locations where we operate.

品質與服務，工藝的延續與創新，是我們給每一位客戶最深切的許諾。作為行業領軍者，我們持續精進工藝、設計、原材料與技術。我們致力實踐「香港品牌　國際演繹」的企業願景，將對美的信念帶向世界。我們的日常營運致力遵循產品和服務相關的健康與安全、廣告、標籤及私隱相關的適用法律及規例[5]，以及國際和行業標準。

於報告期間，本集團並不知悉任何嚴重違反我們營運所在地適用之有關產品責任的適用法律及規例的情況。

Artisanal Craftsmanship
匠心工藝

The Group remains committed to its original aspiration of creating high-quality products. With exquisite craftsmanship and a rigorous approach, each piece of jewellery is meticulously crafted to stand the test of time and be cherished across generations. Our jewellery design team brings together experienced designers who, with a keen sense of fashion, create innovative, distinctive and culturally rich jewellery pieces that help shape market trends.

We actively participate in various local and international jewellery design competitions, with the aim of broadening the horizons of our design team, drawing inspiration from diverse experiences and fostering creativity. To date, our team has received nearly 230 awards, a testament to our recognised achievements and capabilities.

本集團秉持打造優質產品的初心，憑藉精湛工藝與嚴謹態度，精心雕琢每一件首飾，讓每件珠寶都雋永經典，得以代代相傳。本集團珠寶設計團隊匯聚經驗豐富的設計師，以敏銳時尚觸覺創作出創新、獨特且富文化底蘊的珠寶作品，引領市場潮流。

我們積極參與各項本地及國際珠寶設計比賽，旨在拓展設計團隊視野，從多元經驗中汲取靈感，激發創造力。至今，我們團隊已獲近230個獎項，成績與實力備受肯定。

[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] 有關對本集團業務營運屬重大的產品責任相關法律及法規，請參閱「重要法律及法規」一節。

Refined Brilliance Through Craftsmanship: The 27th Hong Kong Jewellery Design Competition
匠心煉造璀璨：第27屆「香港珠寶設計比賽」

At the 27th Hong Kong Jewellery Design Competition, the Group was honoured with seven distinguished awards. Among them, the design pieces "Classical Charm" and "Energetic" reinterpreted Eastern aesthetics through a modern lens and received the "Open Group – Best of Show Award", fully recognising the Group's professional capabilities in jewellery design innovation and craftsmanship excellence.

本集團在第27屆「香港珠寶設計比賽」中，一舉奪得7項殊榮。其中，設計作品「古典氣韻」及「活力」以現代語境重新演繹東方美學，更榮獲「公開組大獎」，充分肯定本集團在珠寶設計創新及工藝水平方面的專業能力。

Title of Design: Energetic
作品：活力

Title of Design: Classical Charm
作品：古典氣韻

"Night Banquet in Tang Palace" Tang Coloured Chubby Horse
「唐宮夜宴」墩墩馬

Crafted using traditional techniques, the piece features a full gold framework. Natural mineral glaze is finely ground, applied in multiple layers and fired repeatedly to achieve a richly layered and vibrant glazed finish. During the production process, each piece is manually polished and refined by master artisans, combined with high-frequency precision seamless joining techniques. It undergoes controlled sintering at approximately 800°C, ensuring stability and harmony among the glaze, metal structure and form. The result is a rounded and full-bodied form with smooth flowing lines, demonstrating a strong emphasis on craftsmanship precision, material application and product quality.

採用古法工藝打造全身黃金骨架，並以天然礦物釉料經精細研磨、多層施釉及逐層焙燒，呈現層次豐富的釉彩效果。製作過程中，作品由工匠師傅手工打磨與修整，結合高頻精密無縫銜接工藝，並歷經約800°C精準控溫燒結，使釉色、金屬結構與造型線條達致穩定協調，塑造出圓潤飽滿、線條流暢的質感，展現對工藝精度、材質運用與產品品質的重視。

Cultural Promotion

We believe that enduring designs are rooted in a profound cultural foundation. Accordingly, we focus on three key directions: "Bridging Tradition and Modernity through Culture", "Preserving Craftsmanship for Future Generations", and "Weaving Art through Community". Through the inheritance of intangible cultural heritage craftsmanship, we connect with local cultural contexts, allowing Chinese aesthetics to continue and evolve in every piece of jewellery, presenting to the world the distinctive and timeless charm of Eastern artistry.

弘揚文化

我們相信能長久流傳的設計，必然立足深厚的文化基礎。因此，我們以「文化融古今」、「匠藝承未來」、「社區藝相傳」為三大重點方向，透過承傳非遺工藝，連結本土文化脈絡，讓中華美學在每一枚珠寶中延續與發展，向世界呈現具東方藝術獨特而雋永的魅力。

BRIDGING TRADITION AND MODERNITY THROUGH CULTURE

We collaborate with leading cultural IP partners, using jewellery as a vessel to reimagine millennia of Chinese aesthetics. From timeless cultural treasures to beloved animated memories cherished by generations, we bridge the distance between the public and traditional culture through IP co-creation, breathing fresh vitality into tradition.

文化融古今

我們攜手頂尖文化IP，以珠寶為載體重塑中華千年美學。從經典文化瑰寶到國民動畫記憶，透過IP共創，拉近大眾與古典文化的距離，為傳統注入新生動能。

Lukfook Jewellery × Tang Palace Cultural Creation

Lukfook Jewellery partnered with Tang Palace Cultural Creation, a key project under the National Cultural Industry Development Project Library. During the Reporting Period, the Group collaborated with two of its acclaimed IP properties, "Night Banquet in Tang Palace" Collection and "Rhapsody on the Luo River Goddess" Collection, both recipients of the "Top Ten Annual National IP" honour, to embark on a profound dialogue between traditional culture and contemporary jewellery design. Drawing inspiration respectively from Tang Dynasty artefacts, masterpiece paintings, and the imagery of celestial maidens depicted in ancient texts, the two collections are crafted with meticulous artistry to embody both cultural heritage and contemporary aesthetics, together expressing the enduring vitality of Tang Dynasty beauty in the modern era.

六福珠寶×唐宮文創

六福珠寶與國家文化產業發展項目庫重點項目「唐宮文創」合作，於報告期間聯合其旗下榮膺「十大年度國家IP」的《唐宮夜宴》及《洛神水賦》，展開一場傳統文化與現代珠寶設計的深度對話。兩大系列分別從唐代文物、名畫以及古籍中的神女意象汲取靈感，匠心打造兼具文化底蘊與現代美學的珠寶作品，共同詮釋盛唐美學在當代的生命力。

"Night Banquet in Tang Palace" Tang Blossoms
「唐宮夜宴」唐彩菱

Inspired by "Court Ladies Preparing Newly Woven Silk", the diamond-lattice auspicious floral patterns adorning the garments of the court ladies are reimagined as jewellery design elements, complemented by diamonds, rubies and openwork diamond-lattice detailing.

靈感源自《搗練圖》，將仕女服飾上的菱格瑞花紋轉化為珠寶設計元素，配以鑽石、紅寶石與鏤空菱格細節。

"Night Banquet in Tang Palace" Pipa Concert
「唐宮夜宴」琵琶樂宴

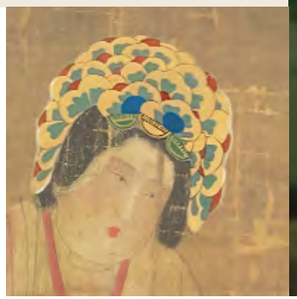
Inspired by the rounded, full-bodied silhouette of the pipa depicted in "A Palace Concert", this piece evokes the graceful grandeur of the flourishing Tang Dynasty and the elegance of its refined musical culture.

靈感源自《唐人宮樂圖》中琵琶渾圓飽滿的廓形，展現雍容華貴的大唐盛世與雅樂風華。

"Night Banquet in Tang Palace" Tang-style Beauty
「唐宮夜宴」唐韻花顏

Inspired by the flourishing Tang Dynasty hairpin worn by the court ladies depicted in "A Palace Concert", the design preserves the layered, full-bodied beauty of the hairpin's flowing lines.

靈感源自《唐人宮樂圖》中仕女髮簪的盛唐風韻，保留髮簪層疊而豐腴的線條之美。



"Rhapsody on the Luo River Goddess" Luo Petite
「洛神水賦」洛玲瓏

Drawing from the underwater dance "Rhapsody on the Luo River Goddess", the design captures the goddess's billowing skirts, her graceful movement with the currents and the rippling waters that surround her. By weaving the poetic imagery of Cao Zhi's "The Goddess of the Luo" into jewellery, it distils the timeless spirit of traditional culture and the graceful resilience of the contemporary woman.

取材自水下舞蹈《洛神水賦》，捕捉洛神裙袂揚起、隨波翩躚及水中漣漪之姿，將曹植《洛神賦》意境融入珠寶創作，凝練傳統文化與當代女性的柔韌氣質。

National First-class Museums Special Exhibition | Reimagining a Glorious Tang Dynasty Cultural Experience
國家一級博物院特展 | 重塑盛唐文化沉浸體驗

"Night Banquet in Tang Palace" staged the "Glory of the Tang Dynasty • A New Era Rises" ("福滿盛唐 • 潮起新輝") jewellery masterpiece special exhibition at the Henan Museum – a First-class National Museum – making Lukfook Jewellery the first national jewellery brand in the museum's history to host a large-scale jewellery exhibition on its premises. The exhibition transformed nearly 500 square metres of space into an immersive Tang-style palatial hall, curated under the concept of "museum-grade presentation", allowing jewellery to shine in harmony alongside Tang palace murals, palace lanterns and draped curtains. Visitors were invited to admire the intricate details of each jewellery piece up close, trace the threads of history, and immerse themselves in the magnificent grandeur and graceful splendour of the Tang Dynasty.

《唐宮夜宴》於國家一級博物院－河南博物院，舉辦「福滿盛唐•潮起新輝」珠寶臻品特展，成為該院史上首個舉辦大型珠寶展覽的國民珠寶品牌。展覽將近500平方米空間打造成沉浸式唐風殿堂，以「文物級展陳」理念，讓珠寶與唐宮壁畫、宮燈帷幔交相輝映。觀眾得以近距離鑑賞珠寶細節，回溯歷史脈絡，感受大唐的磅礴氣象與雍容風華。

"Glory of the Tang Dynasty • A New Era Rises"
Jewellery Special Exhibition
「福滿盛唐 • 潮起新輝」珠寶臻品特展

First Jewellery Exhibition Brand at Henan Museum
河南博物院**首個**珠寶特展品牌

Pioneering MR Jewellery Experience Space
首創MR混合現實珠寶體驗空間

Since its launch in September 2025,
the series has featured four events.
自系列於2025年9月推出以來，已舉辦4場

"Treasures of the Tang Dynasty Reborn" ("大唐瑰寶再現") Collaborative MR Jewellery Exhibition | Where Reality Meets the Virtual • Dreaming Back to the Glorious Tang
「大唐瑰寶再現」聯名MR珠寶展｜虛實共融 • 夢回盛唐

This collaborative exhibition pioneered the introduction of an MR (Mixed Reality) jewellery experience space. Within an immersive Tang-inspired dreamscape where the virtual and the real intertwine, visitors can both admire the extraordinary craftsmanship and exquisite detail of each jewellery masterpiece up close. This is a visual feast that bridges millennia, and a magnificent convergence of traditional culture and cutting-edge technology.

本次聯名展覽開創性地引入MR（混合現實）珠寶體驗空間，觀眾置身虛實交織的唐風幻境中，既可近距離鑑賞珠寶臻品的精湛工藝，亦能細味其匠心設計與細節之美。這是一場跨越千年的視覺盛宴，亦是傳統文化與前沿科技的一次華麗共舞。

Lukfook Jewellery × "Ne Zha 2" (《哪吒之魔童鬧海》)
六福珠寶×《哪吒之魔童鬧海》

Lukfook Jewellery once again joined forces with the phenomenal national animated IP "Ne Zha 2", creatively reinterpreting the Eastern philosophical spirit of "My destiny is in my own hands" through the language of jewellery. Leveraging the wide-reaching cultural influence of this beloved Chinese animation IP, the brand uses tangible jewellery creations to bridge the distance between the public and classic mythological stories and traditional craftsmanship, deepening audiences' appreciation of and emotional connection to classical culture.

六福珠寶再度聯手現象級國民動畫IP《哪吒之魔童鬧海》，將「我命由我不由天」的東方哲學精神，以珠寶語言進行創造性轉譯。品牌借助國漫IP的廣泛傳播力，以實物珠寶拉近大眾與經典神話故事及傳統工藝的距離，深化大眾對古典文化的認知與情感共鳴。

PRESERVING CRAFTSMANSHIP FOR FUTURE GENERATIONS

匠藝承未來

We collaborate with academic institutions, inviting seasoned master craftspeople to personally mentor young apprentices, imparting the essence of traditional techniques while nurturing their ability to integrate innovative thinking into their craft. Through industry-academia collaboration, we champion the promotion of Chinese culture and cultivate the next generation of jewellery talent – professionals who carry both the depth of heritage and the breadth of vision the industry demands.

我們攜手學術機構，邀請資深工匠親自指導年輕學員，傳授傳統技藝精髓，並培養其將創新思維融入工藝的能力。我們以產學共創弘揚中華文化，為行業培育兼具底蘊與視野的下一代珠寶人才。

Guo Se Fang Hua • Zhi Meng | National Gift Masters Themed Course Art Exhibition ("國色芳華 • 織夢 | 國禮大師主題課程藝術展")
「國色芳華 • 織夢 | 國禮大師主題課程藝術展」

We partnered with the School of Art and Design at Beijing City University and Wukesong Wanda Plaza to establish a "Culture + Fashion + Industry" collaborative talent development platform, fostering talent cultivation and cultural heritage and supporting the sustainable development of the jewellery industry. During the programme, students shared their design concepts and creative journeys, while industry experts provided market-oriented insights from diverse perspectives. Outstanding works were recognised through both online and offline selection processes, with the aspiration that the younger generation will continue to carry forward China's finest traditional culture and drive innovation in traditional craftsmanship.

我們與北京城市學院藝術設計學部及五棵松萬達廣場合作，搭建「文化＋時尚＋產業」協同培育平台，推動人才培育與文化傳承，支持珠寶行業可持續發展。活動中，學生分享設計理念與創作歷程，專家從多維角度提供市場化建議，並透過線上線下評選表彰優秀作品，期望新生代持續傳承中華優秀傳統文化並推動傳統工藝創新。

WEAVING ART THROUGH COMMUNITY
社區藝相傳

Intangible cultural heritage carries the historical memory and wisdom of a people. Through thematic exhibitions, interactive workshops, craft visits and symposiums, we promote traditional craftsmanship and enable the public to gain a more direct understanding and appreciation of intangible cultural heritage techniques. Meanwhile, the Group actively supports the preservation and transmission of intangible cultural heritage, including Cantonese opera. By working closely with charitable organisations and arts groups, we bring together community efforts to sustain the contemporary relevance and value of traditional culture.

非物質文化遺產承載民族歷史與智慧。我們透過專題展覽、互動工作坊、工藝探訪及研討會等活動，推廣傳統工藝，讓公眾更直觀認識與欣賞非遺技藝。與此同時，本集團亦積極支持粵劇等非物質文化遺產的保育與傳承，攜手慈善機構及藝術團體，凝聚社區力量，延續傳統文化的當代價值。

Rooting Craftsmanship in the Community • Nurturing Public Aesthetics
工藝深耕社區 • 涵養大眾美學

The Group has continued to host intangible cultural heritage experience workshops across multiple cities in Mainland, encompassing techniques including gold foil painting, Song brocade pearl painting, cloisonné enamel and famille rose enamel, inviting guests to experience firsthand the beauty of traditional craftsmanship. In addition, we have offered Song Dynasty whisked tea and incense seal salons, guiding participants to appreciate the refined elegance of Song Dynasty culture and the meditative art of incense. Through these cultural activities, we stand alongside our customers as guardians of traditional craftsmanship, transforming the heritage of intangible cultural traditions into an everyday aesthetic that can be touched and felt.

本集團於內地多個城市持續舉辦非遺體驗工作坊，涵蓋金箔畫、宋錦珍珠畫、掐絲琺瑯及琺瑯彩等技藝，讓來賓親手感受匠心之美。此外，我們亦設有宋代點茶與香篆沙龍，引領學員體悟宋人風雅與靜心香道。透過這些文化活動，我們與客戶一同守護傳統工藝，將非遺記憶轉化為可觸可感的日常美學。

Fragrant Cantonese Elegance: Safeguarding Intangible Cultural Heritage – Lukfook Jewellery and Tung Wah Group of Hospitals ("TWGHs") Join Hands to Preserve Cantonese Opera Culture
粵韻流芳 • 非遺共守—六福珠寶與東華三院攜手傳承粵劇文化

We firmly believe that the spirit of craftsmanship and cultural heritage should be safeguarded and passed down from generation to generation. Upholding our mission of "Building a Family with Love", Lukfook Jewellery served as the title sponsor of the "TWGHs 155th Anniversary Charity Cantonese Opera", supporting the "TWGHs Record & Heritage Fund" and contributing to the preservation and promotion of local cultural resources. The Group has long supported the TWGHs and has partnered with the Ming Chee Sing Chinese Opera for 18 years. Through this tripartite collaboration, we brought Cantonese opera, a form of intangible cultural heritage, into the community, enabling more members of the public to appreciate its beauty and promoting the transmission of traditional culture.

我們深信匠人精神與文化底蘊需要代代守護，秉承著「聚愛成家」的使命，六福珠寶冠名贊助東華三院155周年慈善粵劇晚會，支持「東華三院檔案及歷史文化基金」，助力本土文化資源的保存與弘揚。本集團長期支持東華三院，並與鳴芝聲劇團攜手合作達18年，是次三方聯手，透過粵劇此一非物質文化遺產，將傳統藝術帶入社區，讓更多公眾領略粵劇之美，推動傳統文化的薪火相傳。

Crafting Love, Embracing Cultures – Experience Day "The Origin of Love • Into Lukfook" ("愛的起源，走進六福") in Partnership with Bank of Communications
匠心傳愛 • 文化共融—攜手交通銀行共啟「愛的起源，走進六福」品牌體驗日

Lukfook Jewellery partnered with Bank of Communications to host the "The Origin of Love • Into Lukfook" Brand Experience Day at a cultural and creative industry park. Guests stepped into the production facility, and crafted their own Hetian jade hard gold bracelets by hand – gaining a closer understanding of jewellery from craftsmanship to culture, and witnessing firsthand the journey of how each piece comes to life. The event not only showcased both parties' shared commitment to quality and service, but also injected fresh momentum into future bank-enterprise collaboration.

六福珠寶聯同交通銀行，在文化創意產業園舉辦了一場「愛的起源，走進六福」品牌體驗日。賓客走進生產廠房、親手製作和田玉硬金手串，從工藝到文化，更深入地認識珠寶的誕生。這次活動不僅展現雙方對品質與服務的共同追求，也為未來的銀企合作注入新動力。

BUSINESS INTEGRITY
誠信經營

ACT WITH SINCERITY AND HONESTY, PRIORITISE PRODUCT QUALITY, ESTABLISH A RESPONSIBLE PROCUREMENT SYSTEM, AND STRICTLY ADHERE TO BUSINESS ETHICS

堅持至誠相待、童叟無欺態度，產品追求品質至上，建立負責任的採購體系，致力遵守商業道德規範

Relevant UNSDGs:
相關 UNSDGs:

Identified Material Issues:
已識別的重要議題：

- Ethical Sourcing
  道德採購
- Labour Rights in the Supply Chain
  供應鏈的勞工權益
- Product Assurance and Quality
  產品鑑證及質量
- Intellectual Property Rights Management
  知識產權管理
- Anti-corruption
  反貪污
- Data Protection and Cybersecurity
  數據保護與網絡安全

The Group places great importance on customers' trust and is committed to safeguarding it with a rigorous approach. Guided by integrity, we uphold high standards across all aspects of our operations, from raw material traceability and product quality to responsible supply chain management and business ethics, which form the cornerstone of our operational principles and the foundation for building trust with society.

Quality Assurance

The Group's prestigious "Hong Kong Brand" reputation is built upon consistent and reliable product quality. We exercise strict quality control at every stage – from raw material procurement and production through to after-sales services – and have established rigorous quality control procedures to ensure our products meet professional standards and the highest quality requirements. All Hong Kong stores of the Group participate in the "No Fakes Pledge" scheme, providing customers with a reliable and worry-free shopping experience.

To ensure raw material quality and compliance with industry standards, the Group only works with suppliers recognised by the industry, including members of the Shanghai Gold Exchange and the Shanghai Diamond Exchange, as well as major global diamond suppliers such as De Beers. All incoming raw materials are subject to stringent inspection to ensure compliance with the Group's internal quality requirements. The Group's jewellery processing plant, located within the "Lukfook Jewellery Cultural and Creative Industrial Park" in Nansha, has obtained ISO9001:2015 quality management system certification, ensuring that our design and production processes meet the relevant international standards and ensuring consistent and reliable product quality.

We also conduct inspections on finished products to ensure that product quality meets the required standards. In the event of quality enquiries or complaints regarding products sold, we follow established product recall and complaint handling procedures and arrange for the Authentication Centre to conduct testing, in order to address and meet customers' needs.

本集團重視客戶信任，並以嚴謹態度守護。我們由原材料溯源、產品質量到負責任供應鏈與商業道德，皆以誠信為依歸，於營運各方面均維持高標準，作為營運底線與建立社會信賴的基礎。

質量保證

本集團享負盛名的「香港品牌」聲譽源於穩健可靠的產品質量。我們由原材料採購、生產環節以至售後服務均嚴格把關，並建立完善的質量監控程序，確保產品符合專業標準及高品質要求。本集團所有香港店舖已參與「正版正貨承諾」計劃，為顧客提供可靠放心的購物保障。

本集團為確保原材料品質並符合行業標準，只與受業界認可的供應商合作（包括上海黃金交易所及上海鑽石交易所會員，以及全球主要鑽石供應商之一De Beers等），並對所有進貨原材料進行嚴格檢測，確保符合內部質量要求。本集團於南沙的「六福珠寶文化創意產業園」設有珠寶加工廠，並已通過ISO9001:2015質量管理體系認證，確保設計與生產流程符合國際標準，產品質量穩定可靠。

我們亦會對製成品進行檢驗，確保產品質量符合標準。如顧客就已售產品提出質量查詢或投訴，我們會按既定的產品回收及投訴處理流程，安排鑑定中心檢測，以回應及滿足客戶需求。

To continuously elevate industry product quality standards and enhance customer confidence, we have established an internal product appraisal centre and the Victoria Gemological Institute, and collaborate with the De Beers Group Institute of Diamond to provide professional appraisal services and relevant reports for our products. During the Reporting Period, the Group did not receive any material complaints[6] in relation to its products and services (FY2025: Nil).

為持續提升業界產品質量標準並增強顧客信心，我們設立了內部產品鑑定中心及維多利亞寶石學院，並與戴比爾斯集團鑽石學院(De Beers Group Institute of Diamond)合作，為產品提供專業鑑定及相關報告。於報告期間，本集團未接獲任何與其產品及服務相關的重大投訴[6]（2025財年：無）。

China Gems Laboratory Limited

Since the establishment of the China Gems Laboratory Limited (CGL) in 1996, the Group has provided services such as diamond authentication, grading, gold testing, jade and coloured gems authentication and jewellery quality testing, including the issuance of internationally recognised diamond grading reports, gold test reports, and jade, ruby, sapphire and emerald test reports. The laboratory has passed the assessment of the Hong Kong Accreditation Service. It is one of the few jewellery authentication centres in Hong Kong that meets the jadeite jade test, diamond authentication grading and gold purity test (ISO11426) at the same time. It is also the first jewellery authentication centre in Hong Kong that has successfully obtained the gold testing method certification of Chinese national standard GB/T9288, which proves that its authentication standards have reached international and national standards.

中華珠寶鑑定中心

自1996年成立中華珠寶鑑定中心起，本集團提供鑽石鑑定、評級、黃金檢測、翡翠及有色寶石鑑定及珠寶品質檢測等服務，包括簽發國際認可的鑽石評級報告、黃金檢測報告和翡翠、紅寶石、藍寶石及祖母綠檢測報告。中心通過香港認可處考核，是香港少數同時符合硬玉質翡翠測試、鑽石鑑定評級及黃金純度檢測（ISO11426）的珠寶鑑定中心，更是香港首間獲取中國國家標準GB/T9288黃金檢測方法認證的珠寶鑑定中心，證明其鑑定標準已達國際及國家標準。

Victoria Gemological Institute Limited

The Group established Victoria Gemological Institute Limited in 2013 to conduct jewellery authentication and professional training. The Institute has passed the ISO/IEC 17025 assessment and ILAC accreditation, and can issue internationally recognised diamond grading reports, jade, ruby, sapphire, and emerald test reports.

維多利亞寶石學院

本集團於2013年成立維多利亞寶石學院，進行珠寶鑑定及專業培訓工作。學院通過ISO/IEC 17025考核及ILAC認可，可簽發國際認可的鑽石評級報告、翡翠、紅寶石、藍寶石及祖母綠檢測報告。

[6] Material complaints are defined as those that would result in long-term significant impact on our customers, or a failure to deliver agreed-upon service requirements.

[6] 重大投訴被界定為會對客戶造成長期重大影響，或未能提供協定服務要求的投訴。

Cooperating with De Beers Group Institute of Diamond

The Group maintains close cooperation with the De Beers Group Institute of Diamond to provide reports for Hearts & Arrows diamonds sold, which helps customers to gain a deeper and more comprehensive understanding of the diamond products they purchase.

Guangzhou Victoria Gemological Inspection Co., Ltd.

During the Reporting Period, Guangzhou Victoria Gemological Inspection Co., Ltd. ("Guangzhou VGI"), a subsidiary of the Group, successfully passed the stringent assessment conducted by the China National Accreditation Service for Conformity Assessment (CNAS) and was formally granted a Laboratory Accreditation Certificate (Registration No.: CNAS L23718). This accreditation signifies that Guangzhou VGI is authorised to use the CNAS National Accreditation Mark and the ILAC Mutual Recognition Arrangement (MRA) Mark within its accredited scope, and is fully qualified to conduct jewellery testing in accordance with the international standard ISO/IEC 17025:2017 in terms of both technical competence and management systems. The CNAS accreditation further demonstrates that our capabilities in identification, testing, calibration and management have reached internationally recognised standards.

與戴比爾斯集團鑽石學院合作

本集團與戴比爾斯集團鑽石學院維持緊密合作，為出售的八心八箭鑽石提供報告，有助顧客對他們購買的鑽石產品有更深入及全面的了解。

廣州維多利亞珠寶檢測有限公司

於報告期間，本集團附屬公司廣州維多利亞珠寶檢測有限公司（「廣州VGI」）通過中國合格評定國家認可委員會(CNAS)的嚴格評審，正式獲發實驗室認可證書（註冊號：CNAS L23718）。這標誌著廣州VGI可在認可範圍內合法使用CNAS國家認可標識及ILAC相互承認協議標記，全面具備依據ISO/IEC 17025:2017國際標準開展珠寶檢測的技術與管理能力。此次榮獲CNAS認可，進一步印證我們在鑑定、檢測、校準及管理方面達至國際水平。

Control of Chemicals and Hazardous Substances

As market awareness of product safety, environmental protection and sustainability continues to grow, the jewellery and gold industry is progressively shifting towards safer, more environmentally friendly and responsible production practices. The Group has established a comprehensive chemical management system, all chemicals in use are supported by corresponding Material Safety Data Sheets ("MSDS") for staff reference in daily operations, and relevant personnel are required to complete training on chemical safety and MSDS protocols. Meanwhile, we have formulated internal guidelines, including Guidelines for the Safe Use of Chemicals and the Chemical Storage Safety Management Regulations, covering requirements for the storage, use, handling and overall safety management, thereby further enhancing the safety standards and standardisation of production processes.

化學品及有害物質管控

隨著市場對產品安全、環境保護及可持續發展的關注日益提升，珠寶與黃金行業亦逐步朝向更安全、環保及負責任的生產模式發展。本集團已建立完善的化學品管理制度，所有在用化學品均配備相應的化學品安全技術說明書（「MSDS」）供員工於日常操作中參照執行，相關人員亦須接受化學品安全知識及化學品MSDS培訓。同時，我們制定《化學品安全使用指引》及《化學品倉安全管理規定》等內部文件，涵蓋化學品儲存、使用、搬運及安全管理要求，進一步提升生產流程的安全性與規範化水平。

The Group maintains ongoing vigilance over the management of hazardous substances used in production and their potential environmental impacts. Where consistent with the maintenance of product quality and process stability, we review and optimise relevant procedures in a timely manner. Drawing on our extensive operational experience, the chemicals and production processes currently in use are relatively mature and stable, with limited demand for chemical substitution. Looking ahead, we will continue to monitor developments in cleaner production and green manufacturing, and will pursue ongoing improvements to our chemical management practices and production workflows, advancing a safer, greener and more sustainable model of jewellery production whilst upholding our standards of product quality and craftsmanship.

本集團持續關注生產過程中的有害物質管理及其對環境可能帶來的影響，並在維持產品品質與工藝穩定的前提下，適時檢視及優化相關工序。基於多年營運經驗，我們現行使用的化學品及生產工藝已相對成熟及穩定，化學品替代需求較少。未來，我們將繼續關注潔淨生產及綠色製造的發展趨勢，持續優化化學品管理及生產流程，在保障產品品質與工藝標準的同時，進一步推動更安全、更環保及更可持續的珠寶生產模式。

Chemical Substitution
化學品替代

We proactively identify substances carrying potential environmental risk and progressively explore suitable alternatives to steadily improve the environmental performance of production processes. During the Reporting Period, we fully replaced sodium phosphate with electrolytic salts, lowering risk in wastewater treatment, and further supporting our objectives of pollution prevention and cleaner production management.

我們積極識別具潛在環境風險的物質，並逐步探索更合適的替代方案，以持續提升生產流程的環境表現。於報告期間，我們以電解鹽全面替代磷酸鈉的使用，以降低相關廢水處理風險，進一步支持污染預防及潔淨生產管理目標。

Responsible Supply Chain

SUPPLIER MANAGEMENT

The Group is committed to working in close partnership with its suppliers to advance sustainability across the industry. We have established a comprehensive supply chain management mechanism, encompassing a supplier and contractor evaluation system as well as dedicated management guidelines. A series of evaluations and monitoring processes are in place to enhance product quality and strengthen suppliers' environmental performance. We are committed to managing the entire supply chain in a responsible, transparent and traceable manner, ensuring that every stage aligns with the Group's standards and expectations. We further require all suppliers and contractors to comply with the Group's environmental protection policies and stringent corporate governance standards. Their sustainability performance is subject to regular review to ensure compliance with applicable requirements and continuous improvement. Through effective supply chain management, we aim to support business development, enhance operational efficiency, and encourage suppliers to adopt and embed sustainable practices.

負責任供應鏈

供應商管理

本集團致力與供應商攜手推動行業可持續發展。我們已實施一套完善的供應鏈管理機制，包括供應商及承辦商評估系統和管理工作指引，亦會進行一系列的評估和監測，以優化產品質素及供應商環保表現。我們致力以負責任、透明及可追溯的方式管理整個供應鏈，確保每個環節均符合本集團的標準與期望。此外，我們要求供應商及承辦商必須遵守本集團的環保政策以及嚴格的企業管治標準，並會定期檢視他們的可持續發展表現，以確保遵守相關規定並做出持續改進，力求透過有效的供應鏈管理以促進業務發展、加強營運效率及推動供應商實踐可持續發展。

The Group has established the "Lukfook Supplier Operational Risk Code of Conduct", which covers requirements on climate change, employee human rights, business integrity and product and service safety, etc. Suppliers are required to implement appropriate oversight and due diligence systems to ensure that all precious metals, diamonds and gemstones supplied to the Group are sourced legally and are not derived from any conflict-affected regions. In addition, we require suppliers to comply with international and local laws, and prohibit them from employing any child labour or forced labour, thereby ensuring that workers' human rights across the entire supply chain are protected. We encourage suppliers to incorporate concepts such as environmental protection, safeguarding employees' rights, attention to social development, and enhancement of corporate governance into their operations, in order to promote sustainable development within the industry.

本集團已制定了《六福集團供應商營運風險守則》，守則內容涵蓋氣候變化、員工人權、商業誠信及產品及服務安全等方面的要求。我們規定供應商須設立相關監管及盡職調查制度，確保供應予本集團的貴金屬、鑽石及寶石的來源均合法，並非來自任何衝突地區。除此之外，我們要求供應商遵守國際及當地法律，不得僱用任何童工、強迫勞工等，確保整個供應鏈的員工人權得到保障。我們透過鼓勵供應商將關注環境保護、保障員工權益、關心社會發展及優化企業管治等理念融入業務營運當中，以推動行業的可持續發展。

New Supplier Selection 新供應商選擇

Standardised Procurement Procedures 採購流程規範

- All procurement activities must obtain quotations or conduct tendering from a designated number of suppliers in accordance with the budgeted amount

  所有採購項目須按預算金額向指定數量供應商索取報價或招標

Supplier Assessment Criteria 供應商審核標準

- In addition to price, quality and delivery time, environmental compliance, fair labour practices, business ethics and occupational health and safety are also taken into consideration

  除價格、品質與交期外，亦會考量環境合規、公平勞動、商業道德及職業健康安全

- Employees involved in procurement shall follow the "Guidelines on Green Procurement" and indicate whether these guidelines have been applied

  員工採購時應遵循《環保採購工作指引》，並註明是否參照該指引

Sustainable Collaboration Commitment 可持續合作共識

- Collaborate with suppliers that meet ethical and sustainability standards, thereby strengthening supply chain resilience

  與符合道德及可持續發展標準的供應商合作，強化供應鏈韌性

Supplier Evaluation 供應商評估

Performance Monitoring 績效監控

- Conduct regular on-site visits to suppliers' factories and showrooms, and carry out random inspections of goods at any time

  定期實地考察供應商廠房及展廳，並隨時對貨品進行抽查

- Track ESG-related indicators

  追蹤ESG相關指標

- Monitor compliance implementation

  監控合規執行情況

- Require suppliers to submit valid and up-to-date business registration licences

  要求供應商提交最新有效的營業執照

- Establish a management mechanism for suspected infringing goods, conduct regular cross-departmental verification, and follow up by the Legal Department

  建立疑似侵權貨品管理機制，定期跨部門核查並由法務部跟進

Supplier Risk Self-Assessment 供應商風險自評

- Regularly assess the safety risks of products or services

  定期評估貨品或服務的安全風險

- Formulate corresponding internal control measures

  制訂相應的內部監控措施

- Review security systems and delivery records

  檢核安保系統及交收紀錄

Supplier Primary-source Management Accountability 供應商源頭管理責任

- Require suppliers to incorporate the Group's code of conduct into their upstream supplier management systems where applicable

  適用時，要求供應商將集團守則納入其對源頭供應商的管理制度

- Conduct regular due diligence to ensure the entire supply chain complies with the Group's consistent standards

  定期進行盡職調查，確保整條供應鏈符合集團一致標準

Supply Chain Engagement 供應鏈參與

Corrective Action Plan 糾正行動計劃

- Issue warning letters or breach notices to suppliers upon identification of non-compliance, and require remedial actions to be completed within a specified timeframe

  發現不合規情況時，向供應商發出警告函或違規函，並要求其於指定期限內完成整改

Accountability Mechanism 問責制

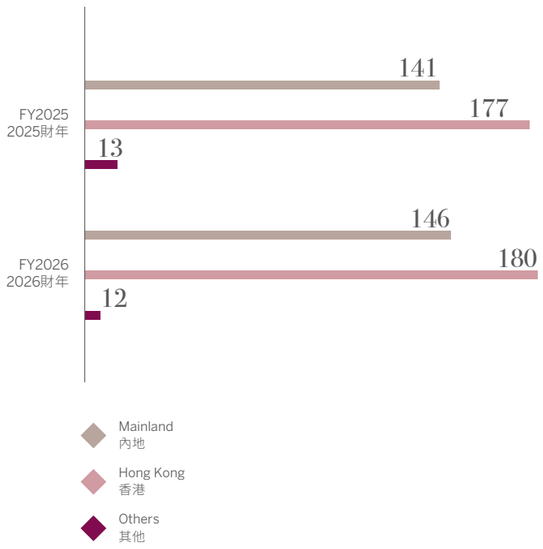
- Suspend or terminate supplier qualification for suppliers who fail to meet the Group's standards and remain non-compliant

  經要求整改後仍未能達到本集團標準的不合規供應商，將被暫停或取消供應商資格

As of 31 March 2026, we had 338 major suppliers in total, most of which were located in Mainland and Hong Kong. Prior to any formal procurement, all suppliers were required to undergo our established assessment procedures.

截至2026年3月31日，我們共有338個主要供應商，大部分均來自內地及香港，且在正式進行採購前，所有供應商均需通過我們既定的評審程序。

TOTAL NUMBER OF SUPPLIERS BY GEOGRAPHICAL REGION
按地區劃分的供應商總數



Supplier Management and Risk Control Process
供應商管理與風險管控流程

Qualification Review
資格審核

To safeguard product quality and uphold business ethics, we conduct internal approval procedures for all suppliers and contractors, and require the execution of the "Supplier Agreement" and the "Corruption Prevention Policy"

為保障產品品質與商業道德，我們對所有供應商及承辦商執行內部審批程序，並簽訂《供應商協議》及《廉潔交易政策》

Supplier Assessment and Risk Identification
供應商評估及風險識別

Assess suppliers through evaluation reports to review their ESG performance and operational risks

透過評估報告對供應商進行審查，評估其ESG執行情況及營運風險

Develop and Implement Strategies for Identified Risks
為已識別風險制定及執行應對策略

We will develop and implement risk management plans where risks are identified

若發現風險，我們將制定並執行風險管理計劃

On-site Visits and Product Inspections
實地考察及貨品抽查

Conduct regular on-site visits to suppliers' factories and warehouses, and perform random inspections of goods at any time to verify that product quality meets the Group's standards

定期實地訪視供應商廠房及倉庫，並隨時抽查貨品，核實產品品質符合集團標準

Ongoing Monitoring and Renewal Evaluation
持續監控及續約評估

Evaluate suppliers' delivery performance and contractual fulfilment prior to contract expiry to determine whether to renew the contract, ensuring their continued compliance with the Group's standards

於合約期滿前，評估供應商的供貨與履約情況，決定是否續約，確保其持續符合本集團標準

GREEN PROCUREMENT

We are fully aware of the importance of green procurement and have established the "Guidelines on Green Procurement" accordingly. When selecting materials, we require relevant procurement employees to prioritise environmentally friendly products and materials where practicable, taking into account a range of factors such as whether the production process is low-polluting, and whether the products are recyclable and durable. During the design process, we also seek to understand and incorporate customers' environmental requirements for our products, with a view to meeting these environmental requirements in our production to the greatest extent practicable, subject to technical and cost considerations. We subsequently assess suppliers' environmental performance based on the evaluation criteria specified in our "Supplier/Contractor Green Operation Record/Evaluation Form". Relevant considerations include factors such as waste recycling practices, environmental awards or eco-labels obtained. Qualified suppliers or contractors will be included in our list of approved suppliers/contractors.

綠色採購

我們充分意識到環保採購的重要性，並相應地制定了「環保採購工作指引」。我們要求相關採購員工在選擇物料時盡可能採用環保產品及物料，在決策中考慮生產過程是否屬低污染性、產品是否可回收再造及耐用性質等一系列的因素。我們亦會在設計過程中了解及採納客戶對產品提出的環保要求，務求在技術及成本允許的條件下，盡量滿足生產的環保要求。隨後，我們會針對供應商在環境保護方面的表現進行評估，並根據我們「供應商／承辦商的環保運作記錄／評估表」內列明的評審項目評估供應商表現，相關考慮包括：有否回收廢物、有否獲得環保獎項或環保認證等因素。符合標準的供應商或承辦商將會列入我們的合格供應商／承辦商名單中。

Effective supply chain risk management is an essential component of the Group's success. We conduct regular ESG-related risk assessments of our supply chain to identify potential ESG risks. Looking ahead, the Board will continue to closely monitor ESG risks within the supply chain, regularly assess the effectiveness of control measures and identify areas for improvement, thereby continuously enhancing our supplier management approach.

良好的供應鏈風險管理是本集團取得成功不可或缺的一環。我們定期為本集團供應鏈進行環境、社會及管治相關風險評估，以識別供應鏈中的潛在環境、社會及管治風險。未來，董事會將繼續密切監察供應鏈中的環境、社會及管治風險，並定期評估控制措施的成效及識別改進空間，不斷完善我們的供應商管理方針。

HUMAN RIGHTS PROTECTION IN SUPPLY CHAIN

The Group places great importance on the human rights and environmental risks associated with diamond mining. We procure diamonds from suppliers that have obtained the Kimberley Process Certification, which verifies that their supplied rough diamonds are not mined in war zones, thus carrying lower environmental and social risks. This helps us ensure that the diamonds we purchase are not "conflict diamonds" (also known as "blood diamonds", which are mined in war zones and illegally traded, causing harm to the ecosystem and human rights).

供應鏈人權保障

本集團非常重視與鑽石產品開採相關的人權和環境風險。我們會從獲得金伯利進程認證的鑽石供應商購買鑽石，相關認證證明其供應的鑽石毛坯並非於戰爭區域開採，故存在較低的環境和社會風險，有助我們確保採購的鑽石並非「衝突鑽石」（又稱「血鑽」，在戰爭區域開採並在非合法的情況下銷往市場，或對生態環境和人權造成損害）。

TRACEABILITY AND TRANSPARENCY

The Group values supply chain traceability and transparency, and continuously integrates responsible sourcing principles into raw material management. We pay close attention to the origins of raw materials, including gold, diamonds and other precious metals, and progressively strengthen supply chain management, promote the use of recycled materials, and enhance the transparency of raw material information, with the aim of establishing a more responsible and sustainable operating model.

可追溯性與透明度

本集團重視供應鏈的可追溯性與透明度，並持續將負責任採購理念融入原材料管理之中。我們關注黃金、鑽石及其他貴金屬等原材料的來源，並逐步加強供應鏈管理、推動循環材料應用，以及提升原材料資訊透明度，致力建立更具責任感及可持續性的營運模式。

In procurement management, the Group prioritises cooperation with suppliers that meet ethical and responsible standards. At present, the diamonds procured by the Group are primarily sourced from suppliers with strong market reputations. These suppliers follow internationally recognised standards, including the Kimberley Process Certification Scheme, to help ensure that the origins of raw materials meet responsible sourcing requirements. The relevant raw materials are mainly sourced from Mainland, Hong Kong, Belgium, Israel, India, the United States and the United Kingdom. In addition, our major precious metals suppliers in Hong Kong have obtained relevant certification from the Responsible Jewellery Council. Looking ahead, the Group will continue to enhance raw material sourcing management and related disclosure mechanisms, further strengthening supply chain transparency.

在採購管理方面，本集團優先考慮與符合道德及負責任準則的供應商合作。現時，本集團所採購之鑽石主要來自具良好市場信譽的供應商，相關供應商均遵循金伯利進程認證機制等國際認可準則，以協助確保原材料來源符合負責任採購要求。相關原材料主要來自內地、香港、比利時、以色列、印度、美國及英國。此外，我們於香港的主要貴金屬供應商已獲責任珠寶業委員會相關認證。未來，本集團將持續完善原材料來源管理及相關披露機制，進一步提升供應鏈透明度。

Business Ethics

The Group regards business ethics and integrity as core values and places great importance on them. The Board regularly reviews the Group's risk management and internal control measures relating to business ethics, anti-corruption and compliance matters, oversees the implementation of relevant policies and systems, and continuously evaluates their effectiveness. We have established a comprehensive anti-corruption system and are committed to complying with applicable laws and regulations[7], as well as industry standards such as the Kimberley Process Certification Scheme, the "Best Practice Principles" of De Beers, the "Code of Practices Guidance" of the Responsible Jewellery Council and the "Code of Practice for the Jewellery Retail Industry" of the Hong Kong Consumer Council. These measures aim to prevent corruption, bribery, extortion, fraud, money laundering, and other illegal or non-compliant behaviours. Employees are also required to sign the "Integrity Undertaking" upon joining the Group, pledging to maintain integrity and uphold high business ethics.

商業道德

本集團將商業道德與誠信視為核心價值，給予其極大的重視。董事會定期檢視本集團於商業道德、反貪污及合規範疇的風險管理及內部監控措施，監督相關政策及制度的實施情況，並持續檢討其成效。我們設立了完善的反貪污制度，並致力遵從適用法律及規例[7]，以及行業守則，包括金伯利進程認證計劃及De Beers的《最佳執業守則》、責任珠寶業委員會的《行為準則指引》和香港消費者委員會的《珠寶零售業營商實務守則》，防範貪污、賄賂、勒索、欺詐、洗黑錢及其他違法或違規行為。員工於入職時亦必須簽署《廉潔承諾書》，承諾保持廉潔和良好的商業道德。

The Group requires suppliers to sign the "Corruption Prevention Policy", and has issued the "Guidelines for Soliciting and Accepting Advantages for Employees of the Group" to customers, suppliers and business partners to ensure compliance with the Group's business ethics requirements and prevent any improper transfer of benefits. We actively encourage employees to report any suspected violations of business ethics or illegal conduct, and all reported cases will be investigated rigorously and in a timely manner. We have established a comprehensive whistleblowing policy and grievance mechanism. The Group strictly safeguards the confidentiality of whistleblowers and handles all cases fairly and impartially, with appropriate follow-up actions taken where necessary. In addition, employees who receive gifts from customers are required to declare and submit the "Registration Form for Receiving Gifts" to the Administration Department, signed and confirmed by the manager-in-charge. Gifts received from customers will be collected centrally and distributed evenly among colleagues for raffles and dining purposes.

本集團要求供應商簽署《廉潔交易政策》，並向客戶、供應商及業務夥伴發出《集團僱員索取及收受利益指引》，旨在確保彼等遵守本集團的商業道德要求，並防止任何不當利益輸送。我們積極鼓勵員工舉報任何懷疑違反商業道德或違法行為的情況，並將對每一份舉報展開嚴謹及及時的調查。我們已制定完善的舉報政策及申訴機制。本集團嚴格保障舉報人身份保密，並以公平、公正的原則處理個案及採取適當跟進措施。此外，針對員工被客戶贈送禮物的情況，我們要求員工必須向行政部申報及登記《接受禮物申報表》並由主管經理簽署確認。我們將統一收集客戶送贈的禮品，並平均分配給各同事作抽獎和聚餐之用。

[7] Please refer to the "Significant Laws and Regulations" section for anti-corruption-related laws and regulations significant to the Group's business operations.

[7] 有關對本集團業務營運屬重大的反貪污相關法律及法規，請參閱「重要法律及法規」一節。

During the Reporting Period, the Group made reference to anti-money laundering regulations in various regions and reviewed its existing anti-money laundering policies. Furthermore, we strive to enhance employees' awareness and understanding of anti-money laundering measures. To this end, we have issued the "Guidelines for the Prevention of Money Laundering and Terrorist Financing" to staff at our branches in Hong Kong, Macao, the United States, Canada, Malaysia, and Australia. This helps branch managers and staff assess and identify the risks and countermeasures of money laundering and terrorist financing. To strengthen our prevention measures against money laundering, we have also adopted the SentroWeb system at our branches for customer due diligence. Training on system usage is provided to employees to ensure they can effectively execute the relevant procedures. To further enhance the understanding of management, department managers, and branch supervisors of relevant guidelines, and to keep them informed of the latest developments in these areas, we invited officials from the Hong Kong Customs and Excise Department to conduct training sessions.

本集團於報告期間已參照各地區的反洗黑錢規例及檢討集團現有反洗黑錢的政策。另外，我們亦致力提高員工對預防洗黑錢的意識和認識。為此，我們向香港、澳門、美國、加拿大、馬來西亞及澳洲分行職員提供《預防清洗黑錢及資助恐怖主義犯罪指引》，協助分行主管及同事評估及識別洗黑錢及恐怖融資的風險和應對方法。為了加強我們對洗黑錢的預防措施，我們在分行亦採用了SentroWeb系統，利用系統進行客戶盡職審查。我們為員工提供系統使用培訓，以確保他們能夠有效執行相關程序。為進一步強化管理層、部門管理人員及分行主管對相關指引的認識，並掌握有關洗黑錢或恐怖分子資金籌集的最新發展，我們邀請了香港海關負責人員進行培訓。

董事於報告期間已參加了有關反貪污相關的條例、誠信責任的重要性及認識常見的貪污風險的培訓。另外，我們亦邀請廉政公署廉政教育主任，為新入職同事舉辦廉政公署培訓，強化他們對反貪污法律法規的了解。於報告期間，本集團並不知悉任何嚴重違反我們營運所在地適用之有關賄賂、勒索、欺詐及洗黑錢相關法律及規例的情況。此外，本集團或我們的員工並無涉及任何與針對本集團或其員工之貪腐行為有關的已審結法律案件。

During the Reporting Period, Directors attended training on the relevant regulations on anti-corruption, the importance of integrity and ethical responsibilities, and awareness of common corruption risks. Additionally, we invited a Community Relations Officer from the Independent Commission Against Corruption ("ICAC") to provide ICAC training for our new colleagues to strengthen their understanding of anti-corruption laws and regulations. During the Reporting Period, the Group was not aware of any material non-compliance with the relevant laws and regulations on the prevention of bribery, extortion, fraud and money laundering in the locations where we operate. Besides, neither the Group nor our employees were involved in any concluded legal cases regarding corrupt practices brought against the Group or its employees.

Responsible Promotion

The Group utilises various promotion channels to publish information on products, services, and activities to the public. We place great importance on implementing responsible promotion practices and are committed to complying with laws and regulations related to advertising and labelling[8]. We carefully review the content and labels of our promotional materials to ensure their authenticity and to safeguard customers' rights and their right to know.

Protection of Intellectual Property Rights

To safeguard the Group's innovative and unique designs, we strive to protect intellectual property rights. We strictly monitor, prevent and actively combat infringements while adhering to applicable laws and regulations[8]. We have registered more than 930 trademarks, including "LukFook", "LukFook Jewellery", "Goldstyle", "Heirloom Fortune" and "Lukfook Joaillerie". Furthermore, we have applied for over 640 patents and 710 copyrights on products and display props to secure the intellectual property rights of the Group and our designers. The Group has always been committed to tackling infringements tirelessly. Since 2006, we have joined the "No Fakes Pledge Scheme" implemented by the Hong Kong Intellectual Property Department to ensure all products sold are genuine. During the Reporting Period, all branches in the Hong Kong region participated in this scheme and displayed the "No Fakes" logo on the shop windows for customers' recognition. To further protect the interests of the Group and uphold our brand reputation, we have implemented various measures to combat counterfeit businesses using the "Lukfook Jewellery" brand with a cumulative total of over 1,280 relevant stores closed or rectified. Furthermore, we have established a reward-based anti-counterfeiting reporting system to encourage the public to report unauthorised operations, possession, or sale of products under the name of "Lukfook" and other brands of the Group that are imitations of these brands or counterfeit of these trademarks. This is to safeguard our intellectual property rights effectively, as well as promote a sound business culture of "No Fakes" products.

負責任推廣

本集團使用各種推廣渠道對外發佈產品、服務及活動相關信息。我們重視實行負責任推廣，並致力遵從與廣告標籤相關的法律及規例[8]，為廣告內容和標籤進行仔細審查，以保證其真實性，維護消費者的權益和知情權。

保障知識產權

為保障本集團創新獨特的設計，我們致力保護知識產權，嚴格監控及阻止侵權行為出現，並積極打擊侵權行為，恪守適用法律及規例[8]。我們已為「六福」、「六福珠寶」、「Goldstyle」、「福滿傳家」及「六福精品廊」等超過930個商標註冊，並為產品和陳列道具申請超過640個專利及710個著作權，以保護本集團及設計人員之知識產權。本集團一直不遺餘力，嚴厲打擊侵權行為，自2006年起已加入香港知識產權署的「正版正貨承諾」計劃，確保所售賣的產品均為正版正貨。於報告期間，我們香港地區的全部分店正參與此計劃，並於分店櫥窗展示「正版正貨」的標誌供顧客識別。為進一步保護本集團的利益及維護品牌聲譽，我們已制定多項措施以打擊假冒「六福珠寶」品牌的商家，累計關店或整改店舖數逾1,280間。另外，我們已設立懸賞舉報打假系統，鼓勵大眾舉報非經授權以「六福」及其他旗下品牌名義經營珠寶金飾、管有或售賣仿製該等品牌或冒充該等商標貨品，務求有效保護知識產權，推動「正版正貨」的良好營商文化。

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

[8] 有關對本集團業務營運屬重大的產品責任相關法律及法規，請參閱「重要法律及法規」一節。

The Group has conducted targeted rights protection actions for its best-selling product series "DiaBling Shimmering Gold Collection" and the "Night Banquet in Tang Palace" IP developed in collaboration with Tang Palace Cultural and Creative across major e-commerce platforms, social media platforms and physical stores, and has achieved significant results. Since 1 January 2025 to date, the Group has cumulatively taken action against more than 1,500 cases of infringement online and offline. In certain cases, infringers have been subject to administrative fines in accordance with the law and publicly disclosed on official websites, demonstrating the Group's firm commitment to safeguarding original brand design and protecting consumers' rights and interests. The Group has also established a management mechanism for suspected infringing goods to mitigate operational risks related to intellectual property rights. During the Reporting Period, the Group regularly issued consolidated lists of suspected infringing goods to relevant departments, including the e-commerce, procurement and merchandising departments, and conducted cross-departmental verification to identify potential risk cases. Where suspected infringing goods are identified, the relevant cases are submitted to the Legal Department and other relevant functions for further review and follow-up, with appropriate actions taken in accordance with the Group's established procedures. The Group will continue to review and enhance these processes to strengthen intellectual property protection and improve compliance management effectiveness.

本集團針對旗下熱銷產品系列「冰•鑽光影金」及與唐宮文創合作推出之「唐宮夜宴」IP，於主流電商、社交平台及實體店舖展開了專項維權行動，並取得顯著成果。自2025年1月1日至今，本集團已於線上及線下累計打擊超過1,500宗侵權案件，其中更有侵權方已被依法處以罰款，並在網站公布，展現捍衛品牌原創設計與保護消費者權益的堅定決心。本集團亦已建立疑似侵權貨品管理機制，以防範與知識產權相關的營運風險。於報告期間，本集團定期向電商部、採購部及編貨部等相關部門發放疑似侵權貨品彙總表，並透過跨部門核查識別潛在風險個案。倘發現懷疑侵權貨品，相關個案將提交法務部等相關部門作進一步審核及跟進，並按本集團既定程序採取適當處理措施。本集團將持續檢視及完善有關流程，以提升知識產權保障及合規管理成效。

Customer Privacy, Information Security and Cybersecurity

Customer trust forms the cornerstone of the Lukfook Jewellery brand value. In an increasingly digitally integrated business environment, the Group regards personal data protection and cybersecurity as core pillars of corporate governance, rather than merely a compliance requirement. We are committed to handling all data assets in a responsible, transparent and accountable manner, and to safeguarding the information rights of customers, employees and stakeholders. We are committed to complying with relevant laws and regulations, including the Personal Information Protection Law of the People's Republic of China, the Data Security Law of the People's Republic of China, and the Personal Data (Privacy) Ordinance of Hong Kong. At the governance level, the Group has established a Cybersecurity and Data Governance Committee and appointed a Data Protection Officer to oversee the formulation and implementation of cybersecurity and data protection strategies and action plans, as well as cross-departmental coordination, ensuring effective execution of policies.

Customer Privacy and Data Protection

The Group has formulated and continuously enhanced its Personal Information Protection Policy, and adopts a systematic management approach to ensure personal data is appropriately protected throughout its entire lifecycle, including collection, use, storage, transmission and destruction. The Group requires employees not to disclose customer data to any third party without authorisation, and provides regular training to strengthen employees' awareness of customer privacy protection. At the same time, the Group has established a publicly available privacy policy to clearly communicate to customers and stakeholders the purposes of data collection, processing methods, retention periods and disclosure principles, thereby enhancing transparency and accountability in data usage and strengthening the protection of customer data rights. The Group has also implemented a consent policy for secondary use of personal data and established corresponding execution mechanisms to ensure that personal data collected from customers is kept strictly confidential and will not be sold, leased or transferred to any third party for other purposes without customer consent. In addition, any suspected violations of personal information protection requirements may be reported through dedicated channels (such as email and telephone).

Cybersecurity

Maintaining cybersecurity is critical to protecting customer data and other sensitive information. The Group recognises that any information security incident may affect business operations and further damage customer trust and the Group's reputation. Accordingly, we continue to strengthen information system security management and risk prevention capabilities. The Group has established a dedicated IT team responsible for comprehensive monitoring of information systems and cybersecurity status, as well as assessing potential security risks. To further reduce cybersecurity risks, information security responsibilities have been extended to all employees. Through clearly defined roles and responsibilities, we collectively strengthen the prevention of cyber risks and the response capability to information security incidents.

顧客私隱、信息安全與網絡安全

顧客的信任，是六福珠寶品牌價值的根基。在數碼化深度融合的營商環境中，本集團將個人資料保護與網絡安全視為企業管治的核心支柱，而非單純的合規要求。我們承諾以負責任、透明且可問責的方式處理所有數據資產，切實保障顧客、員工及持份者的資訊權益。我們致力遵循《中華人民共和國個人信息保護法》《中華人民共和國數據安全法》以及香港《個人資料（私隱）條例》等相關法律及法規。於管治層面，本集團設立網絡安全與數據治理委員會並委任數據保護官，統籌制定及推行網絡安全與數據保護策略、執行方案及跨部門協調工作，確保政策有效落實。

顧客私隱與數據保護

本集團已制定並持續優化《個人信息保護政策》，並透過制度化管理確保個人資料在整個生命週期內均受到適當保護，包括收集、使用、儲存、傳輸及銷毀等環節。本集團要求員工在未經授權前不得將顧客資料向第三方披露，並定期為員工提供培訓，增強職員保護顧客私隱的意識。同時，本集團建立公開的私隱政策，向顧客及持份者清晰說明個人信息的收集目的、處理方式、保存期限及披露原則，提升數據使用透明度及問責性，並加強對顧客數據權益的保障。本集團已制定個人資料二次用途的同意政策，並建立相應的執行機制，確保向顧客取得的個人資料將得到絕對保密處理，且不會在未經顧客同意的情況下將此等資料出售、出租或交予其他第三方作任何其他用途。此外，如發現有違反個人信息保護的行為，均可通過專屬渠道（郵箱、電話等）進行反饋。

網絡安全

維護網絡安全對於保護顧客資料及其他敏感數據至關重要。本集團深知任何信息安全事件均可能對業務營運造成影響，並進一步損害客戶信任及集團聲譽，因此，我們持續強化信息系統的安全管理及風險管理能力。本集團已建立專責資訊科技團隊，負責全面監察信息系統及網絡安全狀況及評估潛在安全風險。為進一步降低安全風險，信息安全管理責任已延伸至全體員工，透過明確的職責分工，共同加強對網絡風險及信息安全事件的預防及應對能力。

Cybersecurity Protection Measures
網絡安全保護措施

Proactive Defence
主動防禦

- The Group engages independent third-party organisations to conduct annual penetration testing on digital platforms in Hong Kong and Mainland, covering key areas including identity authentication, data encryption, business logic and application security, to ensure that potential vulnerabilities are identified and remediated before causing impact. In addition, simulated phishing attack scenarios are conducted on a regular basis to systematically assess employees' ability to identify and resist social engineering threats, with performance benchmarked against industry standards to continuously strengthen organisation-wide security awareness. All assessment results are subject to a stringent follow-up mechanism to ensure timely remediation of identified risks;

  本集團委託獨立第三方機構，對香港及內地的數字平台進行年度滲透測試，涵蓋身份驗證、數據加密、業務邏輯及應用安全等關鍵領域，確保潛在漏洞在造成影響前得到識別與修復。同時亦定期模擬網絡釣魚攻擊場景，系統評估員工識別及抵禦社會工程學威脅的能力，並以行業基準衡量成效，持續強化全員安全意識。所有評估結果均納入嚴格的跟進機制，確保每項風險均獲及時跟進及處理；

- Disaster recovery exercises are conducted for multiple core business systems through cross-functional collaboration between the IT Department and relevant business units. Server failure scenarios are simulated to validate system backup and restoration processes, data integrity, and business functionality recovery capability, ensuring that critical operations can resume promptly in the event of unexpected incidents;

  針對多個核心業務系統開展災難恢復演練，由IT部與相關業務部門跨部門協作，模擬伺服器故障場景，驗證系統備份還原、數據完整性及業務功能恢復能力，確保關鍵業務於突發事故下仍能迅速恢復正常營運；

- Supported by a 24/7 extended detection and response (XDR) system, the Group has established a "proactive detection, simulated drills and continuous monitoring" cybersecurity framework, effectively safeguarding the digital trust of every customer.

  配合全天候部署的延伸式偵測與回應系統(XDR)，本集團構建起「主動檢測、模擬演練、持續監控」三位一體的網絡安全防線，切實守護每一位顧客的數字信任。

Training and Awareness Building
培訓與意識建立

- Information security awareness forms an integral part of the Group's cybersecurity strategy. The IT team provides regular training to employees, covering the latest phishing email identification techniques, virus threats and response measures. In addition, updates on emerging security threats and industry developments are communicated to key IT personnel through quarterly meetings.

  信息安全意識是集團網絡防護策略的重要組成部分。IT團隊定期為員工提供安全培訓，內容涵蓋最新釣魚電郵識別技巧、病毒威脅及應對措施；並於季度會議中向主要IT人員通報最新安全威脅及業界動態。

Incident Response
事故應變

- The Group has established a comprehensive information security incident response mechanism covering incident identification, containment, recovery and post-incident review, and regularly conducts response drills to continuously enhance overall resilience.

  本集團已建立完善的信息安全事故應變機制，涵蓋事件識別、遏制、恢復及事後檢討各階段，並定期進行應變演練，持續提升整體韌性。

SIX HEARTFELT SERVICES
六心服務

PRIORITISE CUSTOMER INTERESTS AS OUR FOREMOST COMMITMENT, TREAT CUSTOMERS AS FAMILY, AND OFFER HIGH-QUALITY PRODUCTS AND SINCERE, ATTENTIVE SERVICE

以顧客權益為首要，視顧客為家人，提供優質產品及殷勤誠摯的服務

Relevant UNSDGs:
相關 UNSDGs:

Identified Material Issues:
已識別的重要議題：

- Customer Service
  顧客服務

The Group upholds its "Six Heartfelt Services" Standard through the "Delivering the Beauty of Love with Six Heartfelt Services" Excellent Customer Service Programme. Guided by the six service standards of Welcoming, Caring, Listening, Assisting, Recommending and Following Up, we integrate heartfelt care into every stage of the customer journey, providing customers with a professional and attentive shopping experience.

To continuously enhance service quality, the Group optimises the customer experience through ongoing employee training and the Mystery Shopper Programme.

本集團秉持「六心服務」標準，透過「六心傳為您因為愛很美」卓越顧客服務計劃，以開心接待、貼心關懷、留心傾聽、盡心協助、信心推介及細心跟進六大服務理念，將用心融入每個服務環節，為顧客提供專業、貼心的購物體驗。

為持續提升服務質素，本集團透過員工培訓及神秘顧客評核，不斷優化顧客體驗。

Implement the Mystery Shopper Programme
推行神秘顧客計劃

In an effort to enhance service quality, meet customer demands, and highlight our excellent image within the industry, we have continued to implement the Mystery Shopper Programme. Mystery shoppers are assigned to visit different branches and evaluate their experience based on aspects including team spirit, sales process, service attitude, and etiquette. The opinions and feedback provided by mystery shoppers are carefully recorded and analysed, enabling us to review and make improvements to enhance our service level. During the Reporting Period, our Hong Kong branches achieved an average score of 95.9% in the Mystery Shopper Programme.

為了提升服務質素，滿足客戶需求，以及突顯本集團在同業中的優良形象，本集團持續實行神秘顧客計劃。我們指派神秘顧客到訪不同分店，評核我們的團隊精神、銷售過程、服務態度和禮儀等體驗，並提供反饋。我們會仔細記錄和分析這些意見和反饋，以便我們進行回顧和整改，提高服務水平。於報告期間，香港各分行於神秘顧客計劃所獲得的平均分高達95.9%。

Assess and Train Employees
評核和培訓員工

To ensure that employees consistently uphold the "Six Heartfelt Services" standards, we have incorporated the Excellent Customer Service Programme into specialised training and evaluation. Regular sales training is also provided to sales staff, and periodic branch inspections are conducted to ensure consistent implementation of service standards in daily operations across branches.

為了確保員工貫徹「六心服務」的服務標準，我們將卓越顧客服務計劃納入員工的專項培訓和考核中，並定期為銷售員工提供銷售技巧的培訓，亦不時對各分店進行考察，以確保服務標準於日常營運中一致落實。

Provide Comprehensive Pre-sales and After-sales Services
提供全面的售前及售後服務

We provide comprehensive jewellery services for customers, including free cleaning and jewellery inspection services. To enhance customers' confidence in our product quality, we offer jade authentication certificates for customers. We also have laser engraving machines in our stores, which engrave a unique number onto the girdle of the diamond by laser, for verifications against the number on the authentication certificate. Additionally, gemstone microscopes are available for customers to personally examine the fine details of the products before making a purchase.

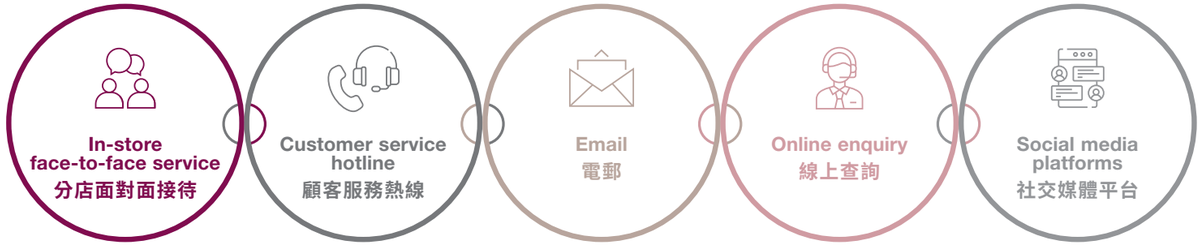
我們為客戶提供全面的飾品服務，包括免費清洗及珠寶檢測服務。為了增強顧客對產品質素的信心，我們向客戶提供玉石鑑定證書，並在分店設有鐳射刻字機，以鐳射方式在鑽腰上印上獨特編號鑄刻，以便核對鑑定證書上的編號。我們更設置寶石顯微鏡，讓客戶在決定購買之前，能親自檢視產品的微細特徵。

To continuously enhance our service quality, we have participated in the "Quality Service Benchmarking Assessment" organised by the Hong Kong Retail Management Association. During the Reporting Period, we ranked among the top performers in assessments of more than 60 industry brands, achieving an average score of 96.18%. We will continue to refine our service quality, with the aim of exceeding industry benchmarks and delivering the finest customer experience to our customers.

為持續提升服務質素，我們參與了由香港零售管理協會舉辦的「優質服務衡量評估」。於報告期間，我們在60多個行業品牌的評估中名列前茅，平均分高達96.18%。我們將繼續優化我們的服務質素，務求超越行業標準，為客戶提供最佳的消費體驗。

The Group places strong emphasis on customer feedback and is committed to handling all enquiries and complaints in a professional, efficient and prudent manner, with the aim of continuously enhancing service quality and customer satisfaction. To this end, we have established a comprehensive customer feedback and complaint handling mechanism and respond promptly to customer needs through multiple channels, including:

本集團高度重視顧客意見，並致力以專業、高效及審慎的態度妥善處理各類查詢及投訴，持續提升服務質素及顧客滿意度。為此，我們建立完善的顧客意見及投訴處理機制，並透過多元渠道及時回應顧客需求，包括：



Each complaint case is reviewed, followed up, and examined by the relevant departments in accordance with established procedures. Internal training is also strengthened as appropriate to continuously improve product and service quality. During the Reporting Period, the percentage of total products sold or shipped subject to recalls for safety and health reasons being 0% (FY2025: 0%).

每宗投訴個案均由相關部門依據既定程序審慎跟進及檢討，並適時加強內部培訓，以持續提升產品與服務質素。於報告期間，本集團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為0%（2025財年：0%）。

The Group received the "Most Creative Team Award" at the HKRMA's "Service Talent Award 2025" organised by the Hong Kong Retail Management Association. In addition, Mr Tse Sai Ho, Simon, Jewellery Sales Supervisor, was honoured with the "Outstanding Performance Award". These accolades reflect the Group's strong team collaboration, innovative mindset, and comprehensive capabilities in delivering professional sales services and fostering meaningful customer relationships.

本集團於香港零售管理協會舉辦的「2025傑出服務獎」中榮獲「最具創意隊伍獎」，旗下珠寶銷售主任謝世豪先生亦獲頒「優越表現獎」，印證了團隊的協作精神與創新思維，以及在提供專業銷售與顧客關係建立上的綜合實力。

PEOPLE EMPOWERMENT
以人為本

CULTIVATE A 'LUK FOOK FAMILY' CORPORATE CULTURE AND BUILD AN EQUAL, INCLUSIVE, AND CARING WORKPLACE THAT EMPOWERS EMPLOYEES WITH CAREER DEVELOPMENT OPPORTUNITIES AND NURTURES OUTSTANDING TALENT

致力營造「六福大家庭」企業文化，
構建平等友愛、多元共融的工作環境，
賦能員工職業發展機會，培養人才翹楚

Relevant UNSDGs:
相關 UNSDGs:

Identified Material Issues:
已識別的重要議題：

- Employee Physical and Mental Health
  員工的身心健康
- Occupational Health and Safety
  職業健康及安全
- Employee Development and Training
  員工發展及培訓
- Employment Compliance
  僱傭合規性

We actively attract and retain talent, strictly prohibit any form of discrimination, and are committed to fostering a harmonious, inclusive, diverse and equitable workplace. Our Staff Handbook clearly outlines competitive remuneration and benefits package, together with comprehensive training and career development opportunities, supporting employees' continuous growth and encouraging them to grow alongside the Group.

我們積極吸引及挽留人才，嚴禁任何形式的歧視，致力營造和諧、包容、多元及平等的工作環境。我們於《僱員手冊》中清晰列明具競爭力的薪酬福利、完善的培訓及職業發展機會，支持員工持續成長，與企業共同發展。

During the Reporting Period, the Group was not aware of any material non-compliance with applicable laws and regulations[9] relating to remuneration and dismissal, recruitment and promotion, working hours, holidays, equal opportunity, diversity, anti-discrimination, other benefits and welfare in the jurisdictions in which we operate.

於報告期間，本集團並不知悉任何嚴重違反我們營運所在地適用之有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視、其他待遇及福利相關適用法律及規例[9]的情況。

Diverse Workforce

The Group upholds diversity, equality and inclusiveness as core values, respecting the diverse backgrounds, cultures and personal characteristics of every employee. Regardless of race, colour, religion, gender, age, disability or any other legally protected status, all employees are entitled to equal opportunities for development and due respect. We have also established an Anti-Sexual Harassment Policy and are committed to safeguarding employee dignity and fostering a safe, respectful and inclusive working environment free from harassment, bullying, intimidation and retaliation.

多元化人才團隊

本集團秉持多元、平等及共融的核心價值，尊重每位員工不同的背景、文化及個人特質。無論種族、膚色、信仰、性別、年齡、殘疾或任何其他受法律保護身份，所有員工均享有平等的發展機會及應有尊重。我們亦制定《防止性騷擾政策》，致力維護員工尊嚴，營造一個免受騷擾、欺凌、恐嚇及報復行為影響的安全、尊重及共融工作環境。

TALENT RECRUITMENT PROGRAMME

The Group has established a systematic and flexible global talent recruitment mechanism. Through multiple channels, including internal competitive selection, employee referrals, recruitment platforms and executive search agencies, we actively attract qualified talent and provide equal employment opportunities for outstanding individuals. To ensure that the time-honoured and refined language of jewellery craftsmanship is passed on from generation to generation, we have thoughtfully designed 2 pathways leading towards the future:

人才招聘計劃

我們建立了一套系統化且充滿彈性的全球人才招募機制。我們透過內部競聘、員工推薦、招聘平台及中介獵頭等多元渠道，積極延攬合適人才，為優秀人才提供公平的就業機會。為了讓珠寶工藝這門古老而精緻的語言得以代代相傳，我們用心規劃了2道通往未來的途徑：

Internship Programme
實習計劃

- Provide hands-on opportunities for students to participate in business operations and technical development
  提供實作機會，讓學生參與企業營運與技術開發
- Transition from observation to practical application, bridging the gap between learning and industry practice
  從觀摩走向真實練習，縮短學用差距

University-Enterprise Collaboration
校企合作

- Invest in educational resources to create practical training opportunities that connect academia and industry
  投入教育資源，打造連結學術與業界的實訓機會
- Support students in a smooth transition into the workplace
  協助學生平穩銜接職場

[9] Please refer to the "Significant Laws and Regulations" section for employment and labour standards-related laws and regulations significant to the Group's business operations.

[9] 有關對本集團業務營運屬重大的僱傭及勞動準則相關法律及法規，請參閱「重要法律及法規」一節。

Engaging with Campuses: Dialogue with Young Talent
走進校園：與青年人才的對話

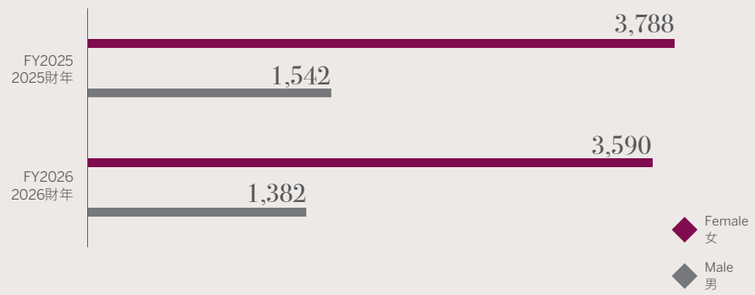
During the Reporting Period, the Group participated in the Hong Kong Design Institute (HKDI) campus recruitment fair, engaging with Higher Diploma students in Jewellery Design and Technology. We introduced industry development trends and career prospects, and supported students in planning their career pathways. At the same time, we strengthened our connection with the education sector, with the aim of nurturing and attracting future talent for the Group.

於報告期間，我們參與香港知專設計學院(HKDI)院校招聘會，與珠寶設計及科技高級文憑學生進行交流，介紹行業發展及就業前景，協助學生規劃職涯方向，同時強化與教育界的聯繫，為本集團培育及吸納未來人才。

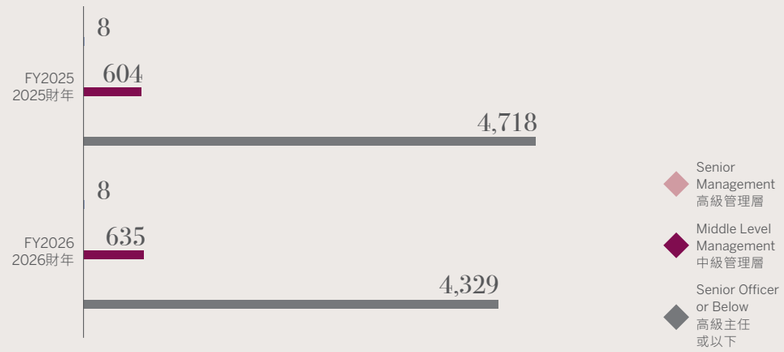
As of 31 March 2026, we had 4,972 employees (FY2025: 5,330 employees) based in Hong Kong, Macao and the Mainland. The total number of employees of the Group by region, employment type, employment category, age group and gender during the Reporting Period is as follows:

截至2026年3月31日，我們共有4,972名員工（2025財年：5,330名）位於香港、澳門及內地工作。本集團於報告期間按地區、僱傭類型、級別、年齡組別及性別劃分的僱員總數如下：

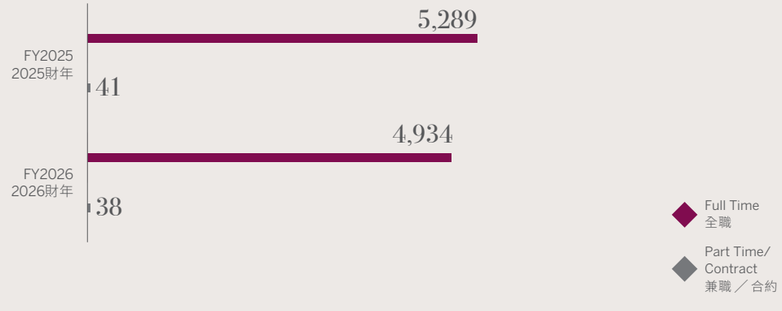
TOTAL WORKFORCE BY GENDER
按性別劃分的僱員總數



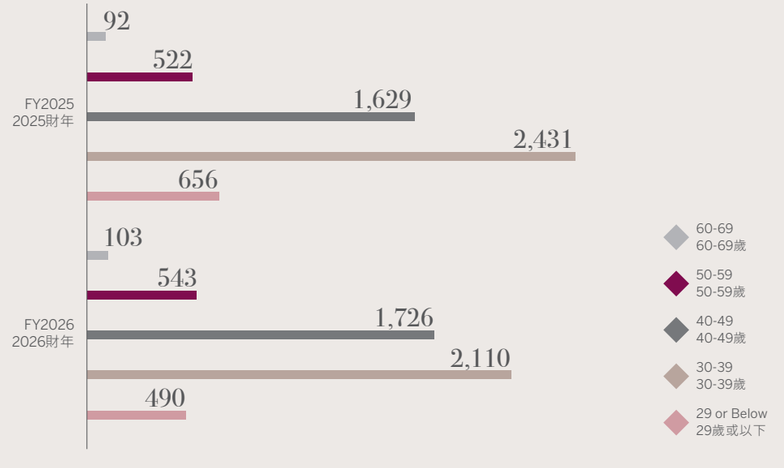
TOTAL WORKFORCE BY EMPLOYEE CATEGORY
按職級劃分的僱員總數



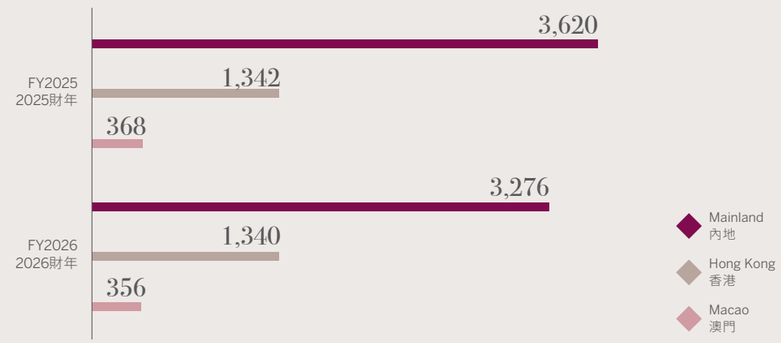
TOTAL WORKFORCE BY EMPLOYMENT TYPE
按僱傭類型劃分的僱員總數



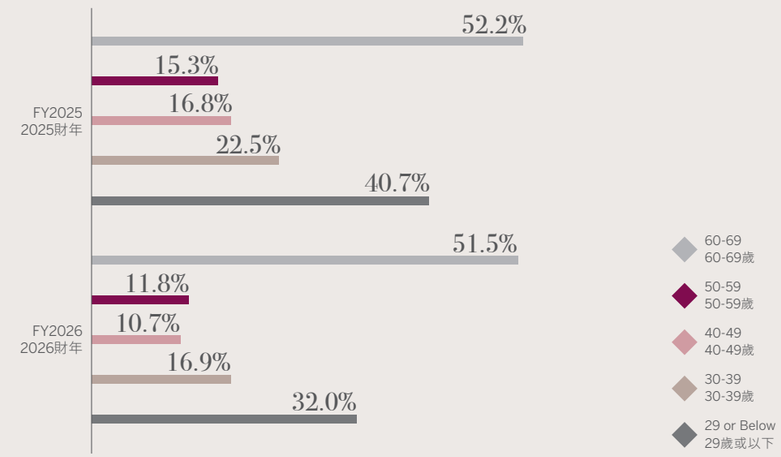
TOTAL WORKFORCE BY AGE GROUP
按年齡組別劃分的僱員總數



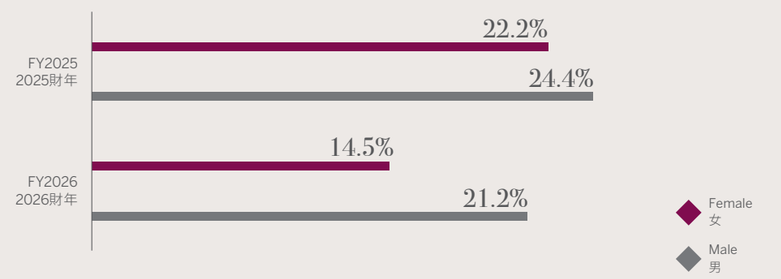
TOTAL WORKFORCE BY GEOGRAPHICAL REGION
按地區劃分的僱員總數



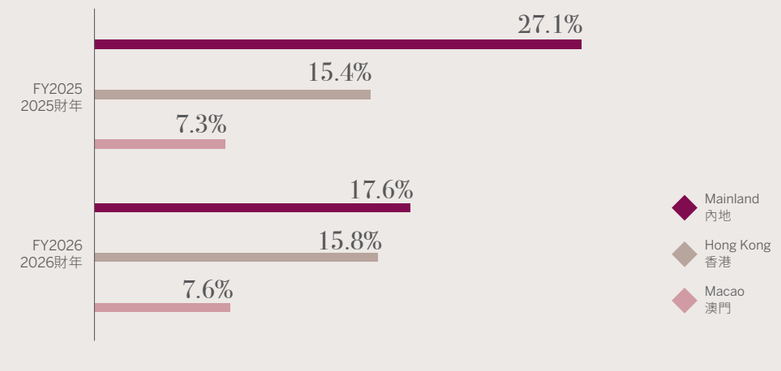
TOTAL TURNOVER RATE BY AGE GROUP
按年齡組別劃分的僱員流失率



TOTAL TURNOVER RATE BY GENDER
按性別劃分的僱員流失率



TOTAL TURNOVER RATE BY GEOGRAPHICAL REGION
按地區劃分的僱員流失率



FAIR EMPLOYMENT PRACTICES

The Group maintains a zero-tolerance approach towards child labour and forced labour, and is firmly committed to eliminating such practices. During the recruitment process, we carefully verify applicants' identity documents to ensure that all employees have reached the legal working age. Our Staff Handbook also sets out employment-related policies and terms, including working hours, leave, remuneration and termination arrangements, so as to prevent forced labour. In the event of any non-compliance, the Group will take immediate action to cease the relevant employment arrangement. The HR Department conducts regular reviews of recruitment practices to ensure the effectiveness of the Group's existing measures against child labour and forced labour. During the Reporting Period, the Group was not aware of any material non-compliance with applicable laws and regulations relating to child labour and forced labour in the jurisdictions where it operates.

公平僱傭實踐

我們對童工和強制勞工持有零容忍的態度，堅決杜絕此類行為。我們在招聘過程中會仔細檢查應聘者的身份證明文件，確保員工已達到法定工作年齡。我們的《僱員手冊》亦列明僱傭相關政策與條款，包括工作時數、假期、薪酬和解僱的安排，避免強制勞工。若發現違規情況，本集團會即時終止相關僱傭安排。人力資源部將定期審核招聘慣例，以確保我們針對童工及強制勞工的現有措施的有效性。於報告期間，本集團並不知悉任何嚴重違反我們營運所在地有關童工及強制勞動相關的適用法律及規例的情況。

EMPLOYEE COMMUNICATION AND ENGAGEMENT MECHANISM

Employee opinions and feedback are an important driver of the Group's continuous improvement of its human resources management. We have established a comprehensive whistleblowing policy and grievance mechanism, through which employees may raise feedback, submit grievances or report misconduct via email, telephone or face-to-face meetings. The Group strictly protects the identity and confidentiality of whistleblowers and handles all cases fairly and impartially, with appropriate follow-up actions taken where necessary.

員工溝通與參與機制

員工的意見及反饋是本集團持續優化人力資源管理的重要驅動力。我們已制定完善的舉報政策及申訴機制，員工可透過電郵、電話或面談等渠道反映意見、提出申訴或舉報不當行為。集團嚴格保障舉報人身份保密，並以公平、公正的原則處理個案及採取適當跟進措施。

COMPREHENSIVE EMPLOYEE BENEFITS SYSTEM

The Group is committed to providing employees with competitive remuneration and benefits in line with market standards, while strictly complying with all relevant laws and regulations and ensuring reasonable working hours and rest periods. Employees who are required to work overtime may apply for meal and transportation allowances to provide appropriate support. We also place great importance on employees' work-life balance. The employee dormitory within the Lukfook Jewellery Cultural and Creative Industrial Park is equipped with a wide range of recreational facilities, including a basketball court, fitness facilities, karaoke room, reading room, and cinema room, providing employees with a comfortable recreational space that promotes physical and mental well-being.

完善福利制度

本集團致力為員工提供具市場競爭力的薪酬及福利待遇，並嚴格遵守相關法律法規，合理安排工作時數及休息時間。因應工作需要加班的員工可申請膳食及交通津貼，以提供適切支援。我們同樣重視員工的工作與生活平衡，於六福珠寶文化創意產業園的員工宿舍設置多元化康樂設施，包括籃球場、健身設施、卡拉OK廳、圖書閱覽室及影視廳等，為員工提供舒適的休閒空間，促進身心健康。

In addition to statutory benefits and leave entitlements, the Group also offers a diverse range of employee benefits, including but not limited to:
除法定福利及假期外，本集團亦為員工提供多元化福利，包括但不限於：

Featured Benefits
特色福利

- Birthday leave
  生日假
- Year-end bonus
  年終獎金
- Meal allowance
  膳食津貼
- Transportation allowance
  交通津貼
- Performance bonus or incentives
  獎金或花紅
- Employee purchase discount
  僱員購物優惠

Physical and Mental Well-being
身心健康

- Basketball court
  籃球場
- Recreational facilities (e.g. karaoke rooms, reading room and cinema room)
  康樂設施（如：卡拉OK廳、圖書閱覽室、影視廳）
- Fitness facilities
  健身設施
- Medical scheme
  醫療計劃

Work-Life Balance
生活平衡

- Employee care and recreational activities
  員工關愛及休閑活動
- Staff quarters
  員工宿舍
- Casual Friday
  星期五便服日

Family Care
關愛家人

- Grandparent leave
  （外）祖父母假
- Newborn gift voucher
  弄璋弄瓦禮券
- Condolence grant
  奠儀
- Wedding gift voucher
  婚配禮券

Basic Statutory Benefits
基礎法定福利

- Jury service leave
  陪審員假
- Paid sick leave
  有薪病假
- Work injury insurance
  工傷保險
- Social security and provident fund
  社會保障積金
- Annual leave
  年假
- Compassionate leave
  恩恤假
- Maternity leave
  產假
- Marriage leave
  婚假

During the Reporting Period, the Group organised a wide range of employee engagement activities:

於報告期間，本集團舉辦多項員工活動：

Advocating Physical and Mental Health
倡導身心健康

Relax & Recharge: Chill Wellness Activity
鬆一鬆CHILL舒服

H16 Medical Seminar on "Common Trigger Points and Cardiopulmonary & Cardiovascular Health"
H16 Medical《常見激痛點及心肺與心血管健康》講座

Zentangle Stress Relief Workshop
「禪繞畫減壓」工作坊

Caring For Employees' Families
關愛員工家庭

BBQ Night
BBQ之夜

Empowering Work-life Balance
促進工作與生活平衡

"China CITIC Bank International Limited X Dah Chong Hong" Limited-time Employee Offers and Easter Shopping Bazaar
「中信銀行 (國際)X大昌行」限時員工優惠及復活節購物市集

Citibank x PURE Fitness x Wo Shun Tong Limited-time Employee Offer and Health & Wellness Experience Day
Citibank X PURE Fitness X和順堂限時員工優惠及健康養生體驗日

Rock Climbing Fun Day
攀石同樂

Fostering Team Cohesion
凝聚團結力量

2025 Mid-autumn Festival Themed Activity: "Moonlit Sparkle and Auspicious Reunion"
2025「光鑽映月一福滿團圓」之中秋主題活動

Employee Birthday Celebration
員工生日慶祝活動

Training and Development
培訓及發展

The Group has established a comprehensive training framework, providing employees with diverse learning and development opportunities through internal mentoring programmes and external professional courses. These cover industry trends, professional knowledge and skills development, supporting employees' continuous growth and enhancing their professional capabilities.

本集團建立完善的培訓體系，透過內部導師培訓及外部專業課程，為員工提供多元化學習與發展機會，涵蓋行業趨勢、專業知識及技能培訓，支持員工持續成長及提升專業能力。

TRAINING FRAMEWORK
培訓框架

Onboarding and Early Career Training
入職與早期職業培訓

- New employee onboarding and orientation training
  新員工入職與迎新培訓
- Corporate background and culture
  企業背景與文化
- Fundamental jewellery knowledge
  珠寶基礎知識
- Role-specific induction training
  崗位專屬入職培訓

Professional Competency Training
專業能力培訓

- Jewellery expertise, gemstone identification and quality service certification
  珠寶專業知識、鑑定與優質服務證書
- Product knowledge training
  產品知識培訓
- Sales, communication and marketing
  銷售、溝通與市場行銷
- AI applications, digital literacy and software skills
  人工智能使用、數字與軟件技能
- Compliance and labour relations
  合規與勞動關係
- ESG-related training (including knowledge of carbon footprint)
  ESG相關培訓（包括碳足跡相關知識）

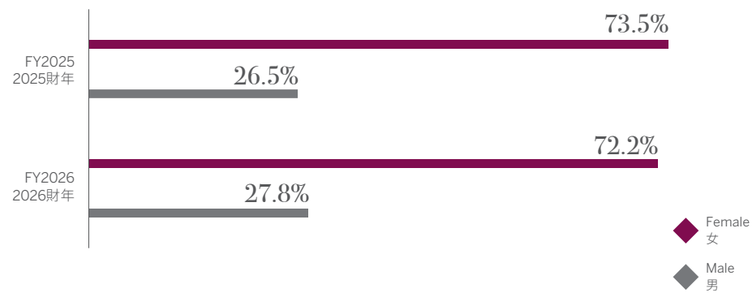
Leadership Training
領導力培訓

- Store and team management
  店鋪與團隊管理
- Management habits and leadership mindset
  管理習慣與領導思維
- Leadership resilience and personal effectiveness development
  領導韌性及個人效能修養

Based on the above training framework, we continuously track and quantify key training performance indicators for all employees, strengthening overall team capability and further enhancing the Group's market competitiveness. During the Reporting Period,81%[10] of employees received training (FY2025: 93%). In total, the Group provided over 117,000 training hours (FY2025: 109,000 hours), with an average of 20.3 training hours per employee (FY2025: 16.7 hours). We also arranged 8 hours of annual training for each employee at assistant manager level or above. The training data by gender and employee category is set out below:

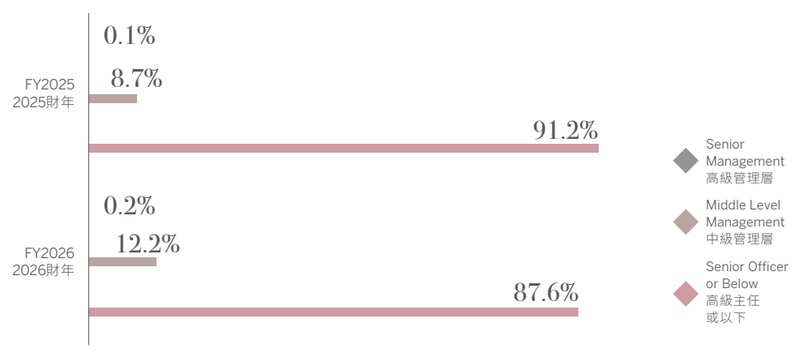
基於上述培訓框架，我們持續追蹤並量化全體員工的關鍵培訓績效指標，強化團隊整體實力，進一步提升集團的市場競爭優勢。於報告期間，我們81%[10]的員工接受了培訓（2025財年：93%）。本集團總共為員工提供了逾117,000小時（2025財年：109,000小時）的培訓課程，人均培訓時數為20.3小時（2025財年：16.7小時）。我們亦會為每位副經理級或以上員工每年安排8小時的培訓。按性別和職級劃分的培訓數據如下：

PERCENTAGE OF EMPLOYEES TRAINED BY GENDER
按性別劃分的受訓員工百分比

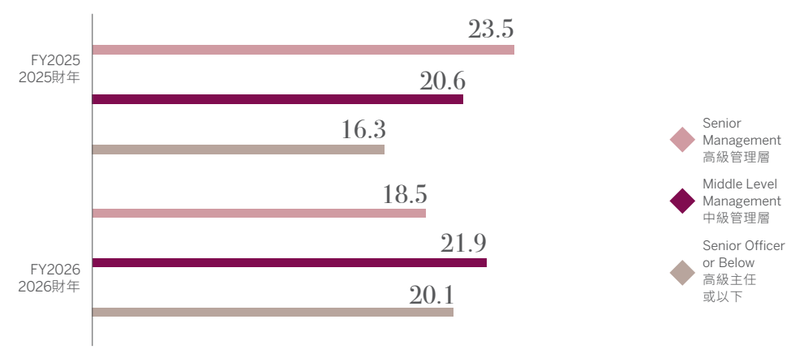


AVERAGE TRAINING HOURS COMPLETED PER EMPLOYEE BY GENDER (HOURS)
按性別劃分的每名僱員完成受訓的平均時數(小時)

PERCENTAGE OF EMPLOYEES TRAINED BY EMPLOYEE CATEGORY
按職級劃分的受訓員工百分比



AVERAGE TRAINING HOURS COMPLETED PER EMPLOYEE BY EMPLOYEE CATEGORY (HOURS)
按職級劃分的每名僱員完成受訓的平均時數(小時)



[10] Employee training data includes staff who left during the Reporting Period.
[10] 員工培訓數據包含於報告期間離職的員工。

TRAINING PROGRAMME

We provide a diverse range of internal learning resources, including pre-employment training and induction programmes for new employees, an online training platform, and professional certification courses. These initiatives support employees in enhancing their professional knowledge and skills, achieving continuous professional development, and staying abreast of market trends, thereby strengthening the Group's competitive advantage.

培訓計劃

我們提供多元化的內部學習資源，包括新員工職前培訓及迎新課程、線上培訓平台、專業證書課程等，協助員工提升專業知識與技能，實現持續專業發展，緊貼市場趨勢，從而鞏固集團的競爭優勢。

Lukfook E-Learning: Talent Empowerment and Self-directed Learning Platform
六福E課程：人才賦能與自主學習平台

The "Lukfook E-Learning" platform is the Group's in-house developed online training platform, providing employees with flexible and convenient opportunities for continuous learning.

Whether based at the administrative centres or frontline retail stores, all employees can access the Group's recommended training courses on a monthly basis via the platform. Mandatory courses are assigned according to employee category, job responsibilities and development needs, covering a wide range of topics, including product knowledge, craftsmanship, service excellence, workplace etiquette, leadership, AI and ESG, ensuring learning content is aligned with the requirements of different roles while continuously enhancing employees' professional capabilities and job performance.

「六福E課程」是集團自主研發的線上培訓平台，為員工提供靈活便捷的持續學習機會。

無論身處行政中心或前線分行，所有員工每月均可透過平台參與本集團推薦的培訓課程，而必修課程則按員工職級、職務及發展需要制定，內容涵蓋產品知識、工藝技術、服務質素、職場禮儀、領導能力、人工智能及ESG等範疇，確保培訓內容切合不同崗位需求，持續提升員工的專業能力及工作表現。

Key Training Programmes in FY2026:

Six Management Habits Programme

In FY2026, we organised three sessions of the "Six Management Habits Programme" for 206 employees at assistant manager level and above. Based on the philosophy of "Self-Cultivation Corporate Management", the programme incorporated group-based activities and in-depth discussions to introduce six core management habits: be proactive, attain goals, take control of time, achieve win-win outcome, value differences, and make continuous improvement. The programme helps participants integrate management principles into their daily work, enhancing leadership effectiveness and team collaboration, and reflects the Group's commitment to talent development and management excellence.

2026財年重點培訓：

六大管理習慣課程

我們已於2026財年為206位副經理級以上員工舉辦三場「六大管理習慣課程」。課程以「修身治家」理念為基礎，透過小組遊戲及深度研討，講授主動積極、達成目標、掌握時間、製造雙贏、珍惜差異及持續進步六大管理習慣。課程有助將管理理念融入日常工作，提升領導效能及團隊協作能力，體現集團重視人才發展及追求卓越管理的理念。

Preservation of Craftsmanship and Chinese Cultural Arts

Rooted in Chinese culture, the Group regards craftsmanship and cultural heritage as a core competitive advantage. We have launched a series of training programmes related to Chinese culture, covering traditional jewellery culture, appreciation of heritage craftsmanship, and heritage-inspired product collections. Through expert lectures and digital learning modules, we further deepen employees' artistic appreciation and cultural identity.

傳承工藝與中華文化藝術

本集團秉承中華文化，並視工藝傳承與文化底蘊為核心競爭優勢。我們已開設一系列中華文化相關培訓課程，涵蓋傳統首飾文化、文物工藝鑑賞及文化傳承系列產品知識，並透過專家講座與數碼學習模組，深化員工的藝術鑑賞力與文化認同感。

Jewellery Craftsmanship Advancement Programme
珠寶工藝精進研修

Craftsmanship is the soul of a jewellery brand. Focusing on key areas such as jewellery production, setting techniques, hand-drawn design, computer-aided design and rope-making craftsmanship, we continuously deliver practice-oriented training programmes to systematically enhance employees' technical precision and creative capabilities, thereby consolidating the Group's leading position in craftsmanship excellence.

工藝底蘊是珠寶品牌的靈魂。我們圍繞首飾製作、鑲嵌技術、珠寶手繪、電腦輔助設計及編繩工藝等關鍵領域，持續開設實操導向的培訓課程，協助員工系統性提升技術精度與創作能力，鞏固品牌在工藝維度的領先地位。

AI Empowerment and Digital Innovation
人工智能賦能與數碼創新

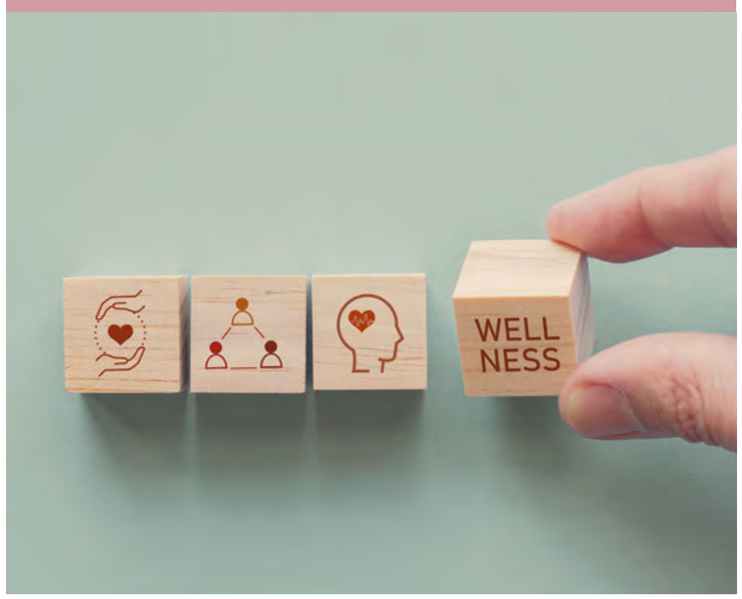
In response to the transformative impact of AI on the industry landscape, we have introduced a series of forward-looking training programmes covering AI literacy, assisted design, video production and enterprise system operations. Through workshops and practical case exercises, employees acquire essential digital transformation skills, enhancing overall operational efficiency and innovation capability.

因應人工智能技術重塑行業格局，我們已導入一系列前瞻性培訓，涵蓋人工智能基礎素養、輔助設計、影片製作及企業級系統操作。透過工作坊與實務案例演練，員工得以掌握數碼轉型所需的關鍵技能，提升整體營運效率與創新能力。

Mental Health and Employee Resilience
心理健康與員工韌性

We are committed to supporting employees' mental well-being and workplace resilience by offering a series of training programmes focused on emotional management and stress coping. The content includes mindfulness communication, emotional regulation in the workplace, interpersonal relationship management, positive communication techniques, and the application of MBTI personality assessment in work contexts, helping employees build a healthy psychological state and strengthen workplace adaptability and overall resilience.

我們關注員工的心理健康與職場韌性，開設了一系列培訓課程以支援情緒管理與壓力調適。內容包括正念溝通、職場情緒調節、人際關係處理、快樂溝通技巧，以及MBTI性格評估在工作中的應用，協助員工建立健康的心理狀態，提升職場適應力與整體韌性。



CONTINUOUS LEARNING AND DEVELOPMENT

The Group has established a further education subsidy scheme, providing eligible employees with allowances and study grants for external job-related courses. At the same time, through a wide range of learning opportunities, we encourage employees to pursue continuous professional growth. By combining learning needs assessments with personalised development planning, we support every employee in enhancing their skills and competitiveness.

持續學習及發展

本集團設立進修資助計劃，為合資格員工提供修讀外部職務相關課程的津貼及助學金。同時，我們透過各種學習機會，鼓勵員工不懈追求專業成長。我們結合學習需求調查與個性化發展計劃，幫助每一位員工提升技能與競爭力。

Training Preference Collection
培訓意向收集

- Systematically collect employees' feedback and expectations regarding training
  系統性收集員工對培訓的想法與期待
- Continuously review and enhance learning programmes based on feedback
  根據反饋持續檢視與優化學習計劃

Tailored Learning Plans
量身定制學習計劃

- Develop customised development plans for employees with potential and specific development needs
  為具備潛力與特定需求的人才制定專屬發展計劃
- Mentorship programmes provide tailored career guidance
  導師計劃提供量身定制的職業指導

CAREER DEVELOPMENT AND PROMOTION

The Group advocates excellence in performance management while continuously enhancing the overall capabilities of individuals and teams, thereby strengthening the brand's international competitiveness.

職業發展及晉升

我們倡導卓越績效管理，同時持續提升個人及團隊的綜合實力，以鞏固品牌的國際競爭優勢。

Performance Evaluation and Incentives

In performance management and employee incentives, we uphold principles of fairness, objectivity and employee development, ensuring that rewards are closely aligned with individual contributions. Each year, line managers and employees jointly conduct year-end performance appraisals to review annual achievements and proactively set future development directions and professional expectations, with a commitment to continuous improvement. The entire appraisal mechanism is guided by fairness and impartiality, ensuring that every employee receives due recognition and opportunities for growth.

績效評估與激勵

在績效管理與員工激勵中，我們堅持公平、客觀、以發展為導向的原則，確保回報與個人貢獻緊密掛鈎。每年，直屬主管與員工透過年終績效評核，共同回顧年度工作成果，前瞻性地訂立未來發展藍圖與專業期望，務求精益求精。整個評核機制秉持公平、公正的原則，確保每一位員工，都獲得應有的肯定與成長機會。

Talent Pipeline Development

We continuously enhance our career development framework and promotion mechanisms, and actively build a robust talent pipeline. By identifying high-potential employees and providing targeted development and job exposure opportunities, we ensure that key positions are always supported by capable and well-prepared successors.

人才梯隊建設

我們持續優化職業發展體系與晉升機制，積極建構穩固的人才梯隊。透過識別具潛力的員工，提供定向培養與歷練機會，我們確保在關鍵崗位上，始終有準備好的人能夠接棒。

Safety and Health of Employees

We highly value the health and safety of employees, and are dedicated to creating a healthy, safe and comfortable workplace. To this end, we have established a comprehensive occupational health and safety system, setting out a range of health and safety measures, and are committed to complying with relevant laws and regulations[11], including the "Occupational Safety and Health Ordinance", the "Law on the Prevention and Control of Occupational Diseases of the PRC", and the "Work Injury Insurance Regulations".

During the Reporting Period, the Group was not aware of any material non-compliance with applicable occupational safety-related laws and regulations in the jurisdictions where it operates. At the same time, the Group has recorded no work-related fatalities in each of the past three years (including the Reporting Period).

Furthermore, to safeguard the health of our employees, the Group has purchased work-related injury insurance for employees and provided protective equipment such as masks and gloves to employees in need. To maintain a safe working environment and prevent accidents, regular inspections and maintenance are conducted on protective and emergency facilities. Furthermore, a security department has been established at the Lukfook Jewellery Cultural and Creative Industrial Park, which is responsible for routine inspection of factory facilities and the identification and management of occupational health and safety risks. During the Reporting Period, the Group further updated the "Guidelines for the Safe Use of Chemicals" and the "Chemical Storage Safety Management Regulations", strengthening requirements relating to chemical storage conditions, labelling, usage and leak handling, in order to reduce potential occupational health and safety risks.

員工安康

我們非常重視員工的健康與安全，並致力建立健康、安全和舒適的工作環境。為此，我們制定了全面的職業健康及安全體制，列明一系列的職業健康與安全措施，並致力遵守《職業安全及健康條例》、《中華人民共和國職業病防治法》、《工傷保險條例》等相關法律及規例[11]。

於報告期間，本集團並不知悉任何嚴重違反我們營運所在地適用之有關職業安全相關法律及規例的情況。本集團於過去三年（包括報告期間）並無錄得因工亡故。

另外，我們亦為員工購買工傷保險，向有需要的員工提供口罩、手套等防護用品等，以保障員工健康。為了打造安全的工作環境及避免意外發生，我們會定期檢查和維修防護和救援設施。此外，我們在六福珠寶文化創意產業園設立了安保部門，相關部門負責定期檢查工廠設施，以及識別和管理與職業健康與安全相關的風險。於報告期間，本集團進一步更新《化學品安全使用指引》及《化學品倉儲安全管理規定》，強化化學品的儲存環境、標識、使用及洩漏處理等要求，以降低潛在職業健康與安全風險。

Safeguarding Gas Safety and Creating a Secure Working Environment
守護用氣安全，營造安心工作環境

During the Reporting Period, we proactively carried out improvement works for combustible gas alarm systems at locations using natural gas, including the casting workshop and staff canteen, by installing and upgrading relevant alarm equipment. These systems monitor gas leakage and trigger immediate alerts upon detecting any abnormalities. Through enhanced safety facilities, the Group aims to safeguard every aspect of employees' daily work and provide a safer and more secure working environment.

於報告期間，我們針對倒模部及飯堂等使用天然氣的位置，主動開展可燃氣體報警裝置整改工程，增設及更新相關報警設備。監測燃氣洩漏，一旦發現異常便即時預警。透過更完善的安全設施，我們希望守護員工日常工作的每一個環節，為他們營造一個更安心、更可靠的工作環境。

To strengthen employees' awareness of occupational health and safety, we provide them with occupational safety guidelines and arrange regular training, such as fire drills and hazardous materials management training, etc.

為增強員工對職業健康與安全意識，我們向員工提供職業安全守則並定期安排培訓，包括消防演習、危險品管理培訓等。

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

[11] 有關對本集團業務營運屬重大的健康與安全相關法律及法規列表，請參閱「重要法律及法規」一節。

COMMUNITY CARE
心繫社會

ACTIVELY ENGAGE IN COMMUNITY DEVELOPMENT, SUPPORT VARIOUS CHARITABLE ACTIVITIES, CARE FOR THE COMMUNITY, UPHOLD SOCIAL RESPONSIBILITY, AND GENERATE SHARED VALUE FOR SOCIETY

積極參與社區發展，支持各類公益活動，關愛社群，肩負社會責任，為社會創造共享價值

Relevant UNSDGs:
相關 UNSDGs:

Identified Material Issues:
已識別的重要議題：

- No community care-related material issues were identified in this round of the materiality assessment.
  是次重要性評估暫無識別心繫社會相關重要議題

Over the years, the Group has upheld the spirit of corporate citizenship and actively fulfilled its social responsibilities. By working closely with charitable organisations and community partners, we support a diverse range of community initiatives, respond to societal needs and create shared value for society. During the Reporting Period, our community engagement efforts focused on the following areas:

多年來，本集團秉持企業公民精神，積極履行社會責任，透過與不同慈善機構及社區夥伴合作，持續推動社區參與及關愛共融。我們投放資源支持多元化社區項目，回應社會需要，為社會創造共享價值。於報告期間，我們的社區參與工作主要涵蓋以下範疇：

1. **Safeguarding Health**
守護健康

2. **Building Community**
鄰里同行

3. **Supporting Education**
點亮學途

4. **Empowering Women**
女性力量

5. **Advancing Industry Collaboration**
行業共榮

6. **Driving Decarbonisation**
攜手減碳

Charitable Donations (HK$)
慈善捐款金額（港元）

6,300,000+

↑44% (YoY) (同比)

Safeguarding Health
守護健康

Donation of HK$1 million in Support of Tung Wah Group of Hospitals
捐贈100萬港元支持東華三院

We have donated HK$1 million to the Tung Wah Group of Hospitals "Hand-in-Hand for Benevolence" programme to support community Chinese medicine services and the preservation of historical and cultural heritage. This donation reflects both the safeguarding of health and the preservation of cultural roots, continuing our commitment to giving back to society and caring for the community.

我們捐贈100萬港元予東華三院「善道同行」計劃，用於支持社區中醫服務及歷史文化保育。這筆捐贈，既是守護健康，也是守護文化根源，延續我們回饋社會、關愛社群的承諾。

Building Community
鄰里同行

Standing with the Community in Times of Need
攜手守望社區，共渡艱難時刻

The Group expresses deep concern over the impact of the severe fire incident at Wang Fuk Court in Tai Po on residents' livelihoods, and extends its sincere respect to frontline rescue personnel for their dedication and efforts. To support post-disaster community recovery, we have donated HK$5 million to the "Support Fund for Wang Fuk Court in Tai Po" established by the Hong Kong Government, with the aim of providing immediate assistance and long-term support to affected families. We will continue to care for the needs of the community, standing alongside affected residents to help them overcome hardship and rebuild a stable life.

我們深切關注大埔宏福苑嚴重火災事故對居民生活帶來的影響，並向前線救援人員的堅守與付出致以誠摯敬意。為支援災後社區復原，我們向香港特別行政區政府設立的「大埔宏福苑援助基金」捐出港幣500萬元，期望為受影響家庭提供即時援助與長期支持。我們將持續關懷社區所需，與受影響居民攜手渡過難關，重建安穩生活。

Run with Love – Friends of Caritas Charity Run 2026
Run With Love — 明愛之友慈善跑2026

We invited employees and their family members to participate in the family-oriented event organised by Friends of Caritas, encouraging a healthy work-life balance and supporting community charity through practical action. Under the slogan "Run for Love, Run for Hope", each step taken serves as a force to bring the community together and strengthen connections among stakeholders.

我們邀請同事及其家屬參與由明愛之友舉辦的親子活動，鼓勵大家平衡工作與生活，以實際行動支持社區公益。活動以「為愛起跑，跑出希望」為口號，讓每一步都成為凝聚社區、連繫各持份者的力量。

Honoured "Fundraising Champion Award" in the "Oxfam Rice Event 2025"
榮膺「樂施米義賣大行動2025」之「集體訂米籌款獎冠軍」

We have supported the "Oxfam Rice Event" for the twelfth consecutive year and was honoured with the "Fundraising Champion Award". This support not only contributes to the promotion of sustainable livelihoods for smallholder farmers globally but also provides tangible assistance in helping them address climate change, thereby continuing our commitment to sustainability.

我們第十二年支持「樂施米義賣大行動」，並榮獲「集體訂米籌款獎冠軍」。這份支持，既是推動全球小農發展可持續生計，也是切實幫助他們應對氣候變化，延續我們在可持續發展領域的承諾。

Supporting Education
點亮學途

Supporting Dreams and Cultivating Local Creative Talent through ongoing sponsorship of the "Outstanding Industrial Attachment Scholarships" and the "VTC Design Education Fund"
助力夢想，培育本地創意新力軍
持續贊助「優秀企業實習獎學金」及「VTC設計教育基金」

Since 2014, the Group has supported the scholarship and sponsorship programme organised by the Hong Kong Institute of Vocational Education, through continuous sponsorship of the "Outstanding Industrial Attachment Scholarships" and the "VTC Design Education Fund". The initiative aims to nurture outstanding design talent in Hong Kong, while accompanying young students in realising their potential and advancing towards success in both employment and further education.

我們自2014年開始助力香港專業教育學院舉辦的獎助學金計劃，持續贊助「優秀企業實習獎學金」及「VTC設計教育基金」，為香港培育傑出設計人才，也陪伴年輕學子在就業與進修路上發揮所長、邁向成功。

Study Tour of the Department of Management and Marketing, The Hong Kong Polytechnic University
香港理工大學管理及市場學系遊學團

We hosted a study tour for students from the Department of Management and Marketing of The Hong Kong Polytechnic University at the Lukfook Jewellery Cultural and Creative Industrial Park. Through visits to the production facilities and e-commerce department, the students gained a deeper understanding of the jewellery industry. The visit also facilitated exchanges between the industry and academia, supporting talent development and the sustainable growth of the industry.

我們接待了香港理工大學管理及市場學系遊學團到訪六福珠寶文化創意產業園，透過參觀生產廠房及電商部門，深化學生對珠寶行業的認識，並促進業界與學界交流，支持行業人才培育與可持續發展。

Partnering with Education Leaders to Nurture Talent and Inspire New Perspectives on Future Education
攜手教育領袖共育人才，啟發未來教育新思維

The Group actively supports the "Professional Development Programme for Newly Appointed Principals" organised by the Education Bureau of Hong Kong and implemented by The Education University of Hong Kong, and hosted over 40 primary and secondary school principals at its Hong Kong headquarters. The programme began with a visit to the China Gems Laboratory Limited, allowing education leaders to experience firsthand how jewellery appraisal reflects professional standards, rigorous practices and talent development. This cross-sector dialogue brought education leaders together to reflect on approaches to talent cultivation, illuminating a sustainable learning journey for the next generation.

我們積極支持由香港教育局主辦、香港教育大學承辦的「新任校長專業發展課程」，邀請逾40位中小學校長到訪香港總部。活動以參觀中華珠寶鑑定中心揭幕，讓教育界領袖親身體驗珠寶鑑定如何體現專業標準、嚴謹態度與人才培育。此次跨界對話攜手教育領袖共同思考人才培育之道，點亮下一代的可持續學習旅程。

Empowering Women
女性力量

Harnessing the Power of Women for Good – Sponsorship of "Wai Yin Association 44th Anniversary Charity Ball"
匯聚女性善力，贊助「慧妍雅集」44周年慈善籌款晚會

We once again joined hands with the Wai Yin Association by attending the press conference for its 44th Anniversary Charity Ball, and specially donated a diamond jewellery set from the Miss Hong Kong collection, "Love Yourself" to support the fundraising efforts of the charity ball. Through this contribution, we hope to help raise greater charitable funds in support of various initiatives, including children's education, mental health and community services.

我們再度攜手「慧妍雅集」出席其44周年慈善籌款晚會記者招待會，並特別捐出香港小姐「悅己愛己」鑽石首飾套裝，為晚會籌款出一份力，希望藉此匯聚更多善款，支持兒童教育、精神健康及社區服務等多個慈善項目。

Celebrating 24 Years with Miss Hong Kong – Enabling Every Woman to Shine
二十四年與港姐同行，讓每位女性都能閃耀

For the twenty-fourth consecutive year, Lukfook Jewellery has sponsored the Miss Hong Kong Gold and Diamond Crown and jewellery sets, once again honoured to witness this prestigious citywide event. The design of this year's crown embodies the elegant image of Miss Hong Kong. With a gentle touch, the centre diamond seamlessly transforms into a diamond pendant, enabling Miss Hong Kong to radiate brilliance on any occasion.

六福珠寶第二十四年贊助香港小姐金鑽後冠及珠寶首飾，榮幸再次見證這城中盛事。今屆後冠設計貫徹港姐高貴形象，輕按主石即可幻化為鑽石吊墜，讓香港小姐於任何場合都能綻放耀目光芒。

The Group has also specially launched a miniature "Miss Hong Kong" Gold and Diamond Crown, extending this exclusive radiance to every woman, enabling them to express their unique charm to the fullest.

我們更特別推出迷你「香港小姐」金鑽後冠，將這份專屬光芒延伸至每一位女性，讓她們都能盡展獨特魅力。

Advancing Industry Collaboration
行業共榮

Sharing Knowledge to Advance High-Quality Industry Development
共享知識，推動業界高質量發展

To foster international exchange and industry collaboration, the Group hosted representatives from the Kimberley Process Certification Authority of Qatar for in-depth discussions on strategies and future positioning of the natural diamond market. At the same time, we engaged with various government bodies and industry organisations to exchange views on high-quality development, talent cultivation and the industry landscape. Through information sharing and insight into emerging trends, the Group works alongside industry partners to collectively enhance environmental, social and governance standards, and to promote the long-term and sustainable development of the jewellery industry.

為促進國際交流與行業合作，本集團接待了卡塔爾金伯利鑑定所代表，就天然鑽石市場策略與未來佈局深入交流。同時，我們與多個政府及行業機構圍繞高質量發展、人才培育及行業現狀進行研討。透過資訊共享與趨勢洞察，本集團攜手業界夥伴，共同提升環境、社會及管治標準，合力促進珠寶產業的長遠健康發展。

Partnering to Deliver 50 Social Responsibility Initiatives
攜手夥伴，共踐50項社會責任行動

In collaboration with brand partners and volunteer organisations, we carried out 50 corporate social responsibility initiatives, covering care for the elderly and underprivileged groups, support for families and students in need, as well as the provision of supplies to outdoor workers. Each initiative helps to strengthen the warmth within local communities, while also encouraging the industry to deepen its culture of social care and advance sustainable and responsible development.

我們聯同品牌夥伴及義工團體推動50項社會責任活動，涵蓋關懷長者及弱勢社群、支援有需要家庭及學生，以及向戶外工作者提供物資支援等。每一項行動，都在凝聚在地社區的溫暖力量，也帶動業界深化社會關懷文化，推進可持續及負責任的行業發展。

Lukfook Volunteer Team

Since 2010, the Group has established the "Lukfook Volunteer Team" to encourage employees to participate in philanthropic services, including educational development, medical services, community care, and environmental protection. Through long-term partnerships with various social service organisations, we transform compassion into concrete actions, injecting positive energy into the community.

The Group has implemented a flexible participation mechanism, encouraging employees to engage in volunteer activities during working hours. The Volunteer Team also fosters employee interaction and teamwork, enhancing their sense of belonging.

六福義工隊

本集團自2010年起成立「六福義工隊」，以鼓勵員工參與教育發展、醫療服務、社區關懷及保護環境等公益服務，與多個社會服務機構長期合作，將關愛轉化為具體行動，為社區注入正能量。

本集團推行靈活參與機制，鼓勵員工於工作時間投身義工活動。義工隊亦促進員工交流與團隊合作，提升歸屬感。

The volunteer team has been established for
義工隊成立至今已踏入第

16 years 年

Driving Decarbonisation
攜手減碳

Green Power Sha Lo Tung "Mile-a-minute Weed Removal" Lukfook Volunteer Activity
綠色力量沙羅洞「清除薇甘菊」六福義工活動

The Lukfook Volunteer Team visited Sha Lo Tung to participate in the "Mile-a-minute Weed Removal" activity organised by Green Power, assisting in the removal of invasive alien species that pose a threat to the local ecosystem. Through this hands-on effort, the Group supports the protection of native vegetation and contributes to biodiversity conservation and the preservation of the natural ecological environment.

義工隊走進沙羅洞，參與由綠色力量主辦的「清除薇甘菊」活動，協助清除對本地生態構成威脅的外來入侵物種，保護本地植被，以實際行動支持生物多樣性保育及自然生態環境。

Huaxi Public Welfare Tree Planting Activity
華西公益植樹活動

A tree-planting activity was held at Jiulongwan of Xi'an Taiping Forest Park as part of the Huaxi public welfare initiative. Participants planted saplings to restore greenery to the mountains and forests, taking practical action to safeguard the natural ecological environment.

我們前往西安太平森林公園九龍灣，參與華西公益植樹活動。大家合力種下樹苗，為山林添上新綠，以實際行動守護自然生態。

ENVIRONMENTAL PROTECTION
環境保護

ADDRESS CLIMATE CHANGE, REDUCE ECOLOGICAL FOOTPRINTS, AND PROMOTE A SUSTAINABLE VALUE CHAIN

致力應對氣候變化，減低生態足跡，推動可持續價值鏈

Relevant UNSDGs:
相關 UNSDGs:

Identified Material Issues:
已識別的重要議題：

- Energy Efficiency and GHG Emissions
  能源效益及溫室氣體排放
- Circularity and Responsible Packaging Management
  循環性及負責任包裝管理
- Climate Resilience and Adaptability
  氣候抵禦與適應力
- Sustainable Raw Materials and Green Procurement
  可持續原料及綠色採購

The Group integrates sustainability into its core operations and is committed to reducing resource consumption and environmental impacts across its business activities. We have established an environmental management system, which is subject to regular review and continuous enhancement to ensure that our operations are conducted in a more responsible manner.

本集團將可持續發展納入核心營運，致力在各業務環節減少資源消耗及環境影響。我們已建立環境管理制度並定期檢討及持續優化，確保營運更具責任性。

During the Reporting Period, the Group was not aware of any material non-compliance with applicable environmental laws and regulations[12] in the locations where we operate.

於報告期間，本集團並不知悉任何嚴重違反我們營運所在地適用之有關環境的適用法律及規例[12]的情況。

Climate Resilience

GOVERNANCE

Board's 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 climate targets. The Risk Management and Sustainability Committee reports to the Board on sustainability-related matters through meetings on a quarterly basis, 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 thoroughly understands 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.

氣候抵禦力

管治

董事會的監管

本集團董事會對監督氣候相關風險與機遇承擔最終責任，在審核委員會以及風險管理及可持續發展委員會的協助下監督本集團的氣候相關議題，包括氣候變化政策、氣候相關風險及機遇管理、以及氣候目標的進度。風險管理及可持續發展委員會通過會議形式，每季度向董事會匯報相關的可持續發展事項，內容涵蓋氣候相關議題、氣候相關風險與機遇。董事會在制定策略、重大交易決策及風險管理流程中，會考量氣候因素的權衡評估，並將其與其他業務、財務及營運優先事項，以及氣候目標落實進度進行平衡，從而將氣候因素融入董事會的整體決策過程。董事會成員已具備足夠的氣候相關議題的知識，並透徹了解其對本集團業務及營運的影響。本集團定期提供氣候相關主題的培訓和教材，以確保董事會、風險管理及可持續發展委員會及可持續發展專責小組清楚了解情況並獲得最新資訊。

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

[12] 有關對本集團業務營運屬重大的環境法律及法規，請參閱「重要法律及法規」一節。

Management's Role

Under the supervision of the Risk Management and Sustainability Committee, the Sustainability Task Force composed of management 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".

管理層的角色

在風險管理及可持續發展委員會的監督下，由管理層組成的可持續發展專責小組負責評估及管理氣候相關風險及機遇，計劃並實施氣候相關措施，並審閱與氣候有關的政策，確保本集團將氣候相關考慮納入日常營運當中。

詳情請參閱「可持續發展管治」一節。

STRATEGY

As climate change continues to intensify, and extreme weather events become more frequent, enhance climate resilience has become an integral part of corporate sustainability strategies. The Group fully recognises the potential risks and long-term impacts that climate change may have on its business operations, supply chain and asset management. Climate-related considerations have therefore been incorporated into the Group's ERM and strategic planning processes to strengthen operational stability and enhance its ability to respond to climate change.

策略

隨著氣候變化日益加劇，及極端天氣事件愈趨頻繁，提升氣候韌性已成為企業可持續發展策略中不可或缺的一環。本集團深切了解氣候變化對業務營運、供應鏈及資產管理等方面可能帶來的潛在風險與長遠影響，因此已將氣候相關因素納入企業風險管理及策略規劃之中，以強化營運穩定性及增強應對氣候變化的能力。

During the Reporting Period, we further refined our climate strategy planning, assessing the financial and non-financial implications of climate change on the Group across multiple dimensions, including business operations, supply chain and market environment, continuously 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, and corresponding response actions and transition measures in the short, medium, and long term. We continue to apply time horizons that are aligned with the Group's strategic decision-making and planning, and global and/or national best practices to support more effective risk management and strategy deployment.

於報告期間，我們進一步深化氣候策略規劃，從業務營運、供應鏈以至市場環境等等多個層面，評估氣候變化對本集團造成的財務及非財務影響，持續提升整體氣候韌性。下表概述了本集團於短期、中期及長期識別出的主要氣候相關風險與機遇、以及其對業務模式及價值鏈的潛在影響和相應的應對及轉型措施。我們持續採用與集團策略決策、發展規劃，以及全球和／或國家層面最佳實踐一致的時間框架，以支持更有效的風險管理及策略部署。

Given that data availability and quantitative methodologies are still in a stage of continuous development and evolution, the Group will maintain ongoing monitoring of relevant developments and, to the extent feasible, disclose the areas within its business model and value chain where climate-related risks and opportunities are concentrated. With the progressive advancement of relevant research and analytical approaches, the Group will further strengthen its capacity to identify and assess climate-related risks and opportunities, thereby enabling a more comprehensive identification of such challenges and prospects facing its core business operations. Meanwhile, to support more robust and forward-looking strategy formulation, the Group conducted climate scenario analysis for the first time during the Reporting Period to assess transition and physical risks under different climate pathways. The assessment was drawn from a range of internationally recognised climate scenarios, including the Net Zero 2050 scenario and Current Policies scenario developed by the Network for Greening the Financial System[13] ("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 of the Group.

由於氣候相關數據的可獲取性及量化評估方法仍在持續發展和完善當中，本集團將持續監察相關趨勢，並於可行範圍內，進一步披露氣候相關風險與機遇於業務模式及價值鏈中的集中範疇。隨著相關研究與分析方法不斷進步，本集團將進一步提升對氣候風險與機遇的識別及評估能力，從而更全面掌握核心業務營運所面對的挑戰與發展契機。同時，為支持更完善及前瞻性的策略制定，本集團在報告期間首次開展氣候情景分析，評估不同氣候發展路徑下所帶來的轉型風險及實體風險。評估以多項國際認可的氣候情景作為基礎，包括綠色金融網絡[13]（「NGFS」）2050淨零排放情景及政策維持現狀情景，重點分析由現在至本世紀中期期間的潛在氣候衝擊。評估結果亦作為本集團制定氣候應對措施及轉型策略的基礎假設。

[13] 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.

[13] NGFS是由多個中央銀行及監管機構組成的團體，旨在分享最佳實務、協助發展金融領域的氣候與環境風險管理，並動員主流資金以支持向可持續經濟的轉型。

Climate-related Risks and Opportunities Management
氣候相關風險及機遇管理

Climate-related Risks 氣候相關風險	Financial Impact 財務影響	Non-Financial Impact 非財務影響	Response Actions and Transition Measures 應對及轉型措施
Physical Risks 實體風險			
Acute risk 急性風險 S M L Increasing frequency and intensity of extreme weather events (e.g., typhoons, river flooding) 極端天氣事件的頻率和嚴重程度增加（如颱風、河溪氾濫）	**Current Financial Impact 當前財務影響** • Increase equipment repair and maintenance costs 增加設備維修與保養成本 • Temporary sales losses in coastal business areas 在沿海業務區域造成部分短暫銷售損失 **Anticipated Financial Impact 預期財務影響** • Potential increase in preventive measure costs in short to medium term amid more frequent extreme weather events 於短、中期內極端天氣事件頻發可能導致的預防性措施成本增加 • Potential increase in property insurance premiums in medium to long term amid more frequent extreme weather events 於中、長期內財產保險費用可能隨極端天氣事件頻發而上調	• Business disruptions caused by extreme weather events (e.g. typhoons and floods) may result in product delivery delays and potentially affect customer satisfaction 業務因極端天氣（如颱風、洪水等）中斷，導致產品交付延遲，可能影響客戶滿意度 • Physical assets, including production facilities and warehouse sites, face direct damage risks, potentially leading to operational disruptions and production capacity losses 生產設施、倉儲基地等物理資產面臨直接損害風險，導致營運中斷及產能損失 • Extreme weather increases the safety risks for employees' commuting or work operations 極端天氣提高員工通勤或作業安全風險	• Remind employees to implement response measures in advance for severe weather events 提醒員工提前執行惡劣天氣事件的應對方案 • Conduct regular inspections of climate-related safety hazards 定期檢查與氣候相關的安全隱患 • Give priority to selecting local and nearby suppliers to reduce situations caused by delays in material supply 優先選用本地及鄰近地區供應商，減少物料供應延誤的情況 • Leverage an omnichannel business model to continue sales activities through online platforms 運用全渠道業務模式，透過線上平台持續進行銷售活動 • Implement robust inventory management mechanisms and maintain safety stock levels to avoid inventory shortages 實施穩健的庫存管理機制，維持安全庫存水平，避免庫存短缺

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

Climate-related Risks 氣候相關風險	Financial Impact 財務影響	Non-Financial Impact 非財務影響	Response Actions and Transition Measures 應對及轉型措施
Chronic Risk M L **慢性風險** Long-term changes in weather patterns and climate (e.g., persistent high temperatures) 天氣模式和氣候的長期變化，如持續高溫	**Current Financial Impact** **當前財務影響** • No significant direct financial losses have been identified at this stage 暫無顯著直接財務損失 **Anticipated Financial Impact** **預期財務影響** • Increase in energy costs due to higher demand for air conditioning in medium to long term 於中、長期內因冷氣需求增加，能源成本上升 • Equipment maintenance costs will rise in the medium to long term owing to wear and tear caused by high temperatures 於中、長期內設備維修成本因高溫損耗而增加 • Risk of asset value impairment due to sea level rise for key long-term assets located in coastal areas in the long term 若在沿海區域佈局關鍵長期資產，長期內可能面臨海平面上升導致的價值減值風險	• Prolonged high temperatures may increase the risk of employee heatstroke, raise equipment failure rates and affect supply chain stability 持續高溫或增加員工中暑風險、提高設備故障率並影響供應鏈穩定性	• Established short term and long term climate targets 已制定短期及長期氣候目標 • Optimise the operating efficiency of heating, ventilation and air conditioning (HVAC) systems 優化暖氣、通風及空氣調節(HVAC)系統的運行效率 • Actively plan and promote the application of energy storage systems to achieve benefit in energy allocation 積極規劃並推動儲能系統應用，實現能源調配效益 • The jewellery processing plant in Nansha has obtained ISO14001:2015 Environmental Management System certification 南沙珠寶加工廠已獲得ISO14001:2015環境管理體系認證

S Short term (2030) 短期（2030年）

M Medium term (2040) 中期（2040年）

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Climate-related Risks 氣候相關風險	Financial Impact 財務影響	Non-Financial Impact 非財務影響	Response Actions and Transition Measures 應對及轉型措施
Transition Risks **轉型風險**			
Policy and Legal Risk M L **政策與法律風險** Regulators globally are accelerating emissions reduction requirements, such as Mainland's "Dual Carbon" strategy, carbon pricing, and the expansion of carbon markets, which may have financial and reputational implications for the Group 全球監管機構正加速推動減排要求，包括內地「雙碳」戰略進程、碳定價及碳市場擴張，可能對本集團財務及聲譽帶來影響	**Current Financial Impact** **當前財務影響** • No significant direct financial losses have been identified at this stage 暫無顯著直接財務損失 **Anticipated Financial Impact** **預期財務影響** • Potential revenue impact arising from reputational concerns and changes in stakeholder confidence over medium to long term 於中、長期內，聲譽疑慮與持份者信心波動可能對收益造成影響	• Failure to adapt to policy changes or meet disclosure requirements may result in strategic misalignment, regulatory penalties and damage to brand reputation 未能適應政策變化或滿足披露要求可能導致策略偏離、監管處罰及品牌聲譽受損	• Closely monitor the latest regulatory developments in laws, policies and regulations on a regular basis to ensure compliance 定期密切關注法律、政策和法規方面的最新監管變化，以確保合規 • Communicate the latest policies to employees in a timely manner to ensure compliance 及時向員工傳達最新政策，以確保合規 • Consider purchasing high-quality carbon credits and Renewable Energy Certificates ("RECs") as a transitional emission reduction measure 考慮購買高質量碳信用及可再生能源證書（「RECs」）作為過渡性減排措施

S Short term (2030) 短期（2030年）

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L Long term (2050) 長期（2050年）

Climate-related Risks 氣候相關風險	Financial Impact 財務影響	Non-Financial Impact 非財務影響	Response Actions and Transition Measures 應對及轉型措施
Market Risk M L **市場風險** Given the growing public awareness of environmental protection and climate change issues, the market is gradually placing greater focus on corporate measures to reduce product carbon footprints. 鑑於公眾對環境保護和氣候變化議題的意識不斷提高，市場逐漸關注企業減少產品碳足跡的措施	**Current Financial Impact** **當前財務影響** • No significant direct financial losses have been identified at this stage 暫無顯著直接財務損失 **Anticipated Financial Impact** **預期財務影響** • Potential impact on revenue arising from changes in product demand and evolving consumer preferences over the medium to long term 中期、長期內產品需求及消費偏好可能出現變化，對收益造成潛在影響 • Potential increase in R&D expenditures over the medium to long term 中期、長期內研發開支可能有所增加	• Being perceived as lagging behind in the low-carbon transition may lead to brand value erosion 被視為在低碳轉型上滯後，可能導致品牌價值貶損 • Product and technology roadmaps that are misaligned with green consumption trends may adversely affect brand reputation 產品與技術路線圖與綠色消費趨勢脫節，影響品牌聲譽	• Promote low-carbon and energy-efficient products and services, while increasing the use of renewable and low-carbon energy sources 推動低碳和節能的產品和服務，增加使用可再生能源和低碳能源 • Select packaging materials that meet specific environmental standards and adopt energy-efficient equipment or new techniques whenever feasible 選擇符合特定環保標準的包裝材料，並在可行時採用節能設備或新工藝

S Short term (2030) 短期（2030年）

M Medium term (2040) 中期（2040年）

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Climate-related Opportunities 氣候相關機遇	Financial Impact 財務影響	Non-Financial Impact 非財務影響	Response Actions and Transition Measures 應對及轉型措施
Resource Efficiency S M **資源效率** By investing in high energy-efficiency equipment and optimising operation management, significantly reduce long-term operating costs 通過投資高能效設備與優化營運管理，顯著降低長期營運成本	**Current Financial Impact** **當前財務影響** • Lower energy operating costs by adopting more energy-efficient equipment 採用能效更高的設備可降低能源營運成本 **Anticipated Financial Impact** **預期財務影響** • Reduction in energy consumption directly lowers carbon emissions in short to medium term, potentially reducing regulatory expenses in the future 短期、中期內降低能耗直接減少碳排放，未來有望減少監管支出	• As society and enterprises accelerate the adoption of clean technologies, market opportunities are increasing for value chains with low-carbon and green characteristics 隨著社會及企業加速採用清潔技術，具備低碳綠色特性的價值鏈市場機遇增加	• Actively plan and promote the application of energy storage systems to optimise energy use 積極規劃並推動儲能系統應用，以優化能源使用 • Actively promote the retrofit of ageing equipment, such as electroplating neutralisation towers, to optimise operational efficiency 積極推動電鍍中和塔等老舊設備改造，以提升營運效率 • Gradually replace high energy-consuming equipment with Grade 1 energy-efficient models or equipment certified under energy labelling schemes to reduce electricity consumption 逐步更換高能耗設備，選用一級能效或獲能源標籤認證的型號，降低電力消耗 • Review and optimise jewellery production processes (such as casting, polishing and electroplating), and introduce automation technologies to enhance energy efficiency 檢視並優化珠寶生產流程（如鑄造、打磨、電鍍），引入自動化技術提升能源效率

S Short term (2030) 短期（2030年）

M Medium term (2040) 中期（2040年）

L Long term (2050) 長期（2050年）

Climate-related Opportunities 氣候相關機遇	Financial Impact 財務影響	Non-Financial Impact 非財務影響	Response Actions and Transition Measures 應對及轉型措施
Market – Sustainable Jewellery Product Innovation **市場—可持續珠寶產品創新** M L As sustainable consumption concepts become more widespread, jewellery products made using recycled materials (e.g., recycled gold) and lower carbon production methods (e.g., lab-grown diamonds) may become increasingly attractive to consumers 隨著可持續消費理念的普及，生產時採用再生材料（如再生黃金）與低碳工藝（如培育鑽石）的珠寶產品可獲得消費者青睞	**Current Financial Impact** **當前財務影響** • Environmental policy imperatives and shifting consumer preferences driving sales growth of sustainable jewellery 環保政策導向與消費者偏好轉變帶動可持續珠寶的銷量提升 **Anticipated Financial Impact** **預期財務影響** • Continued development of ESG-related products and services potentially supporting long term revenue opportunities 長期發展ESG相關產品與服務，可望為收益成長帶來潛在機遇	• Enhancing brand reputation and market competitiveness 提升品牌聲譽與市場競爭力	• Gradually increase the proportion of sustainable jewellery products, including the use of recycled precious metals and laboratory-grown diamonds/ gemstones 逐步增加可持續珠寶產品的比例，包括使用回收貴金屬及實驗室培育鑽石／寶石 • Explore the opportunity of establishing dedicated sustainable jewellery product lines with clear labelling of carbon footprints, recycled material proportion and responsibly sourced materials 探索設立專門的可持續珠寶產品系列的機會，明確標註碳足跡、回收材料比例及負責任採購來源 • Continue investing in the research and development of lower carbon production methods, including recycled metal refining technologies and lower energy gemstone cultivation technologies 持續投入研發低碳工藝，包括回收金屬提煉技術及低能耗寶石培育技術

S Short term (2030) 短期（2030年）

M Medium term (2040) 中期（2040年）

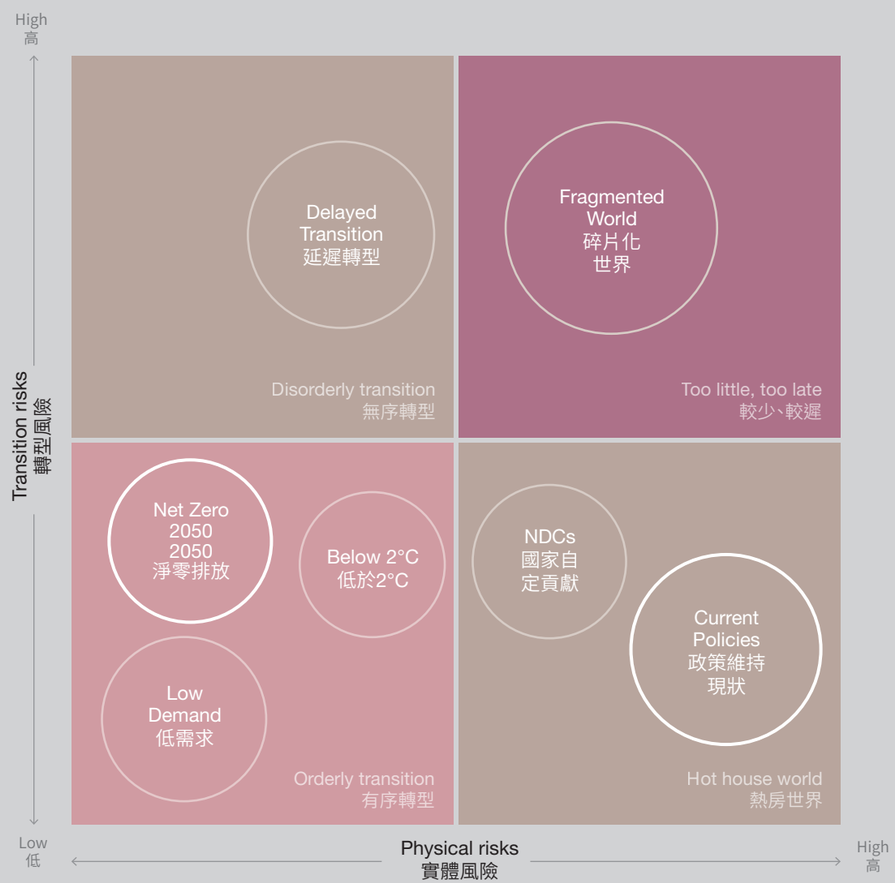
L Long term (2050) 長期（2050年）

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 under a range of climate scenarios, and to understand the potential impacts of climate-related risks and opportunities on its business operations. The analysis was conducted across core operations in Mainland, Hong Kong and Macao at the Group level, with the aim of providing a forward-looking basis for strategic planning, risk management and resource allocation. The results have been incorporated into the Group's short-, medium-and long-term strategic planning, serving as a key reference for the identification, assessment and management of climate-related risks and opportunities, further strengthening the Group's capacity to respond to climate change and enhancing its long-term operational resilience.

氣候情景分析

於報告期間，本集團首次開展氣候情景分析，以評估策略及業務模式在不同氣候情景下的韌性，並了解氣候相關風險與機遇對業務營運的潛在影響。該分析覆蓋集團層面在內地、香港及澳門的核心業務，旨在為策略規劃、風險管理及資源配置提供前瞻性的決策依據。分析結果已納入本集團短期、中期及長期的策略規劃考量，作為識別、評估及管理氣候相關風險與機遇的重要依據，進一步提升集團應對氣候變化的能力及長遠發展韌性。



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 scenario (i.e. "Net Zero 2050 Scenario") and high-carbon scenario (i.e. "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 risk variables. Going forward, we will continue to refine our approach to climate scenario analysis as new credible data and methodologies become available.

情景與模型應用

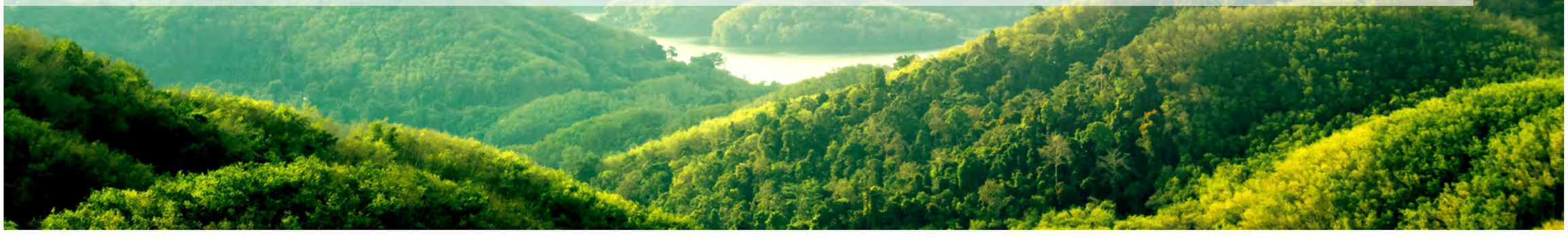
NGFS作為國際公認、公開可得的情景資料來源，且與本集團具有直接相關性，我們採用了其資料庫為主要資料來源，分別選取低碳情景（即「2050淨零排放情景」）與高碳情景（即「政策維持現狀情景」）。本情景分析並非旨在預測未來，而是力圖通過若干可能出現的未來情景，對本集團業務進行壓力測試。由於現有文獻及數據在以高度的確定性量化氣候影響方面仍存在限制，因此本項分析存在不確定性。我們目前的方法基於對現狀的靜態分析，假設主要業務營運、營運地點及碳減排措施保持不變，且不同氣候風險變數之間不存在相關性。展望未來，隨著新可信數據與方法論的出現，我們將持續優化氣候情景分析的方法。

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.

在分析指標方面，我們綜合全球氣候模型、區域氣候資料及行業預測，評估與本集團營運高度相關的實體及轉型風險。涵蓋範圍包括熱帶氣旋、水浸、熱浪等實體風險指標，以及可能影響營運成本與轉型壓力的碳定價水準。分析顯示在所有評估氣候情景下，各項風險均為低風險。請參閱下表，了解所選時間範圍、氣候情景及分析結果的概覽。

Time Horizons and Climate Scenarios Selection
時間範圍與氣候情景選擇

Risk Indicators 風險指標		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 • Flooding 水浸 **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 carbon dioxide ("CO_2") emissions by around 2050, while limiting warming to 1.5°C[14] with a minimal overshoot, with limited physical risks but high transition risks. 假設快速的氣候政策與技術轉型，至約2050年實現二氧化碳（「CO_2」）淨零排放，將升溫限制在1.5°C[14]且僅有極小的超升幅度，實體風險有限，而轉型風險高。 **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，導致排放持續增長至2080年，升溫約3°C，引發多種嚴重實體風險，包括不可逆轉的影響，如海平面上升。
Transition Risk **轉型風險**	**Policy and Legal Risk:** **政策與法律風險：** • Carbon Pricing 碳定價		



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

[14] 符合《巴黎協定》於本世紀將全球氣溫升幅限制在1.5°C以內的規定。

Scenario Analysis Results *情景分析結果*

◆ High 高 ◆ Moderate 中 ◆ Low 低

Risk Types 風險類別		Impact Level 影響程度								
		Mainland 內地	Hong Kong 香港	Macao 澳門	Net Zero 2050 Scenario 2050淨零排放情景			Current Policies Scenario 政策維持現狀情景		
					2030	2040	2050	2030	2040	2050
Physical Risk 實體風險	Cyclones 熱帶氣旋	✓	✓	✓	◆	◆	◆	◆	◆	◆
	Flooding 水浸	✓	✓	✓	◆	◆	◆	◆	◆	◆
	Heatwave 熱浪	✓	✓	✓	◆	◆	◆	◆	◆	◆
Transition Risk 轉型風險	Carbon Pricing 碳定價	✓	✓	✓	◆	◆	◆	◆	◆	◆

Climate Resilience and Adaptive Capacity

The results of climate-related scenario analysis not only inform the Group's assessment of the resilience of its strategy and operating model under different scenarios and time horizons, but also deepen its understanding of the potential impacts of climate change on the Group's operational performance, value chain dynamics and strategic positioning. The analysis further assists in identifying priority areas for risk management, strategic adjustment and resource allocation, providing a rigorous basis upon which the Group may formulate more forward-looking and considered response measures.

氣候韌性與適應能力

氣候相關情景分析結果除了有助本集團評估在不同氣候情景及時間範圍下策略及營運模式的韌性，更深化我們對氣候變化可能對營運表現、價值鏈及策略定位所帶來影響的理解；此外亦有助識別需優先關注的風險管理、策略調整及資源配置範疇，為本集團制定更具前瞻性及審慎周全的應對措施提供嚴謹依據。

Through existing risk management and strategic planning processes, the Group maintains continuous monitoring of climate-related risks and opportunities, whilst preserving the agility to adjust its strategy and operating model in the short, medium and long term. The scenario analysis results have been incorporated into relevant decision-making processes as a key reference for strategy formulation, risk assessment and resource allocation, enabling the Group to make timely and prudent decisions in response to an evolving landscape of climate-related risks and market dynamics. The Group will continue to enhance its capacity to identify, assess and manage climate-related risks and opportunities, embedding such considerations into its corporate strategy and operational decisions to strengthen business resilience, support long-term value creation and advance its sustainable development agenda.

本集團透過現有風險管理及策略規劃機制，持續監察氣候相關風險與機遇，並保持於短期、中期及長期內適時調整策略及營運模式的能力。情景分析結果已納入相關決策流程，作為策略制定、風險評估及資源配置的重要參考，協助本集團作出及時且審慎的決策，以有效應對不斷演變的氣候風險與市場變化。本集團將持續提升氣候相關風險與機遇的識別、評估及管理能力，並將有關考量融入企業策略及營運決策之中，以增強業務韌性、支持長期價值創造及推動可持續發展。

RISK MANAGEMENT

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

For further details, please refer to the section "ESG Risk and Opportunity Management".

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。在審核委員會及風險管理及可持續發展委員會的監督，以及可持續發展專責小組的協助下，我們進行了環境、社會及管治相關風險評估，包括氣候相關風險及機遇。我們評估氣候相關風險及機遇的潛在影響及可能性，並根據評估結果進行優次排序。本集團根據評估結果制定相應緩解措施，以增強我們的風險應對能力及氣候韌性。

詳情請參閱「環境、社會及管治風險及機遇管理」一節。

METRICS AND TARGETS

In order to 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 1.5°C above pre-industrial levels, the Group has formulated a decarbonisation roadmap based on its business characteristics, steadily advancing its low-carbon transition. The Group established a new long-term target during the Reporting Period: to achieve carbon neutrality[15] for our own business operations by FY2050, demonstrating its long-term commitment to addressing climate change, with the "FY2030 GHG Reduction and Energy Saving Targets" serving as an interim milestone. The Group's climate roadmap encompasses short, medium, and long term phases to achieve deep decarbonisation in a systematic manner.

During the Reporting Period, the Group's GHG emissions (Scopes 1 and 2) intensity decreased by approximately 44% compared with the base year, surpassing its FY2030 emissions reduction target of 30%. Going forward, the Group will continue to enhance energy efficiency and promote the transition to cleaner energy sources in order to achieve direct emissions reductions. For residual emissions that cannot be eliminated in the short term, the Group may, where appropriate, consider the use of high-quality carbon credits and/or RECs to ensure that the arrangements are credible and transparent.

指標及目標

為響應國家「2030年碳達峰、2060年碳中和」目標及《巴黎協定》將全球升溫控制在較工業化前水平1.5°C以內的倡議，本集團根據自身業務特性制定減碳路徑，穩步推進低碳轉型。本集團於報告期內訂立新的長遠目標，於2050財年實現自身業務營運層面碳中和[15]，彰顯本集團應對氣候變化的長遠承諾，並以「2030財年溫室氣體減排及節能目標」作為階段性里程碑。整體氣候路徑涵蓋短、中、長三個階段，以系統性推動深度減碳。

於報告期間，本集團範圍1及2溫室氣體排放密度較基準年下降約44%，超越2030財年30%的減排目標，未來本集團將持續提升能源效益及推動清潔能源轉型，以實現直接減排。對於短期內無法消除的剩餘排放，可於適當情況下考慮採用高品質的碳信用額及／或RECs，以確保處理方式具備可信性及透明度。

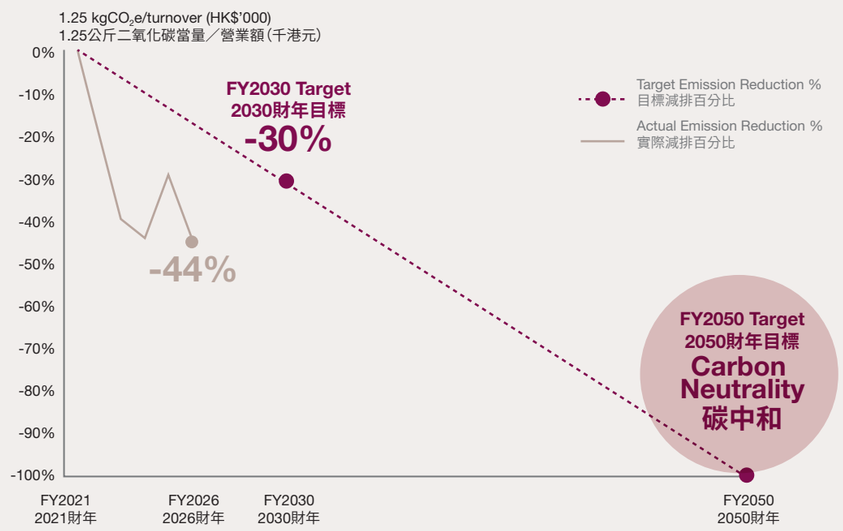
The Risk Management and Sustainability Committee reports on the progress of climate targets implementation to the Board on a quarterly basis, ensuring that the Group remains on track to achieve its FY2050 carbon neutrality target.

風險管理及可持續發展委員會每季度向董事會匯報氣候目標實施進度，確保本集團穩步邁向2050財年碳中和目標。

FY2030 Interim Target
2030財年短期目標
Reduce Scopes 1 and 2 GHG emissions intensity by **30%** compared to FY2021
範圍1及2溫室氣體排放密度較2021財年減少 **30%**

FY2050 Long Term Target
2050財年長期目標
Achieve **carbon neutrality** in Scopes 1 and 2 emissions for our own business operations
實現範圍1及2自身業務營運層面**碳中和**

Pathway to 2050 Carbon Neutrality[16]
邁向2050碳中和路徑[16]



15 Our climate targets apply to our core businesses. Details of the scope are set out in section headed "Reporting Year and Scope". Such targets cover three GHGs as defined under the Kyoto Protocol: CO_2, methane (CH_4) and nitrous oxide (N_2O).

15 我們的氣候目標適用於核心業務，範圍詳情載於「報告年度及範圍」一節。該目標涵蓋《京都議定書》界定的三種溫室氣體：CO_2、甲烷(CH_4)、氧化亞氮(N_2O)。

16 The Group's carbon neutrality pathway is based on a number of key assumptions and dependencies, including external factors beyond our control, such as government policies, regional infrastructure development and technological advancements. Going forward, the Group will continue to refine the roadmap to reflect evolving methodologies, emerging insights and best practices.

16 本集團的碳中和路徑是基於若干關鍵假設及依賴條件，其中包括超出我們控制範圍的外部因素，如政府政策、區域基礎設施及技術發展。未來本集團將持續優化路線圖，以反映方法論演進、新興見解及最佳實務。

Decarbonisation Roadmap
減碳路線圖

LUKFOOK JEWELLERY CULTURAL AND CREATIVE INDUSTRIAL PARK

Our jewellery processing plant in Nansha has obtained ISO14001:2015 certification. Specific management measures have been implemented to manage significant environmental aspects, thereby enhancing resource efficiency.

六福珠寶文化創意產業園

南沙珠寶加工廠已取得ISO14001:2015認證，並針對主要環境因素落實管理措施，以提升資源運用效率。

Renewable Energy Deployment
可再生能源佈局

As an important part of the decarbonisation roadmap, we continue to strengthen the deployment of renewable energy. In December 2025, the "Lukfook Jewellery Cultural and Creative Industrial Park" completed the expansion project of its solar photovoltaic system, covering both factory buildings and staff dormitories, with a total area of 5,700 square metres. The system provides a stable supply of clean energy to the site and, in conjunction with the existing battery energy storage system, enables the storage and intelligent dispatch of surplus electricity generated during daytime. This enhances energy efficiency, reduces reliance on conventional fossil fuel-based electricity, and lowers operational carbon emissions.

作為減碳路線圖的重要一環，我們持續加強可再生能源部署。於2025年12月，「六福珠寶文化創意產業園」已完成太陽能光伏系統擴建工程，覆蓋廠房及員工宿舍，總面積達5,700平方米。系統為園區提供穩定潔淨能源，並配合已引入的電池儲能系統，將日間產生的多餘電能進行儲存及智能調配，以提升能源利用效率，減少對傳統化石燃料電力的依賴，並降低營運碳排放。

Expected to generate annually:
預計每年產生：

1,200 兆瓦時 MWh

Renewable electricity
可再生電力

Energy Efficiency Enhancement
能源效益提升

We continuously review the energy efficiency of energy-intensive processes and equipment and progressively implement equipment upgrades and technological improvements to reduce energy consumption and enhance operational efficiency. During equipment replacement, we prioritise the adoption of more energy-efficient alternatives. For example, during the Reporting Period, two filter presses were replaced with new models equipped with lower-power motors while maintaining the same processing capacity. The Group is also exploring the replacement of certain energy-intensive equipment, such as stamping machines and electric ovens in the electroforming workshop, with more energy-efficient models to improve operational efficiency and reduce energy consumption. In addition, motion-sensor switches have been installed in employee dormitories to effectively reduce energy consumption during unoccupied periods. We have also launched a dormitory hot water system enhancement programme. Starting from April 2026, natural gas water heaters in employee dormitories will be progressively replaced with air-source water heaters or other higher-efficiency alternatives.

我們持續檢視高耗能工序及設備的能源效益，逐步推進設備升級及技術改善，以降低能源消耗及提升營運效率。我們於設備更換過程中優先採用更高能源效益的替代型號，例如於報告期間更換兩台壓濾機時，新款設備在維持同等處理能力的同時採用更低功耗電機。本集團正研究於園區進一步更換部分高能耗設備至更高能源效益型號，例如電鑄車間的字印機及電焗爐，以提升營運效率及降低能源消耗。同時，我們於員工宿舍設置人體感應開關，有效減少無人時段的能源消耗。此外，我們推行宿舍熱水系統改善計劃，並於2026年4月起逐步將員工宿舍天然氣熱水器更換為空氣源熱泵熱水器或更高效能設備。

Expected annually:
預計每年：

↓470 兆瓦時 MWh

Energy consumption
能源消耗

Decarbonisation Roadmap
減碳路線圖

Transportation-related Carbon Emissions Reduction
運輸相關碳排放減量

The Group has incorporated transportation management into its decarbonisation roadmap as an important component. By optimising fleet structure and transportation scheduling arrangements, we are progressively reducing fuel consumption and related carbon emissions, while promoting more sustainable logistics and employee commuting models. In terms of fleet management, the Group is actively planning to gradually introduce new energy buses to replace traditional diesel buses, thereby promoting the electrification and low-carbon transition of vehicle fleet and reducing dependence on fossil fuels. At the same time, we continue to optimise shuttle bus operations within the industrial park. While ensuring operational and employee commuting needs, we seek to reduce unnecessary travel mileage and fuel consumption through improved shift scheduling efficiency and resource integration. These optimisation measures are expected to effectively reduce overall diesel consumption and transportation-related carbon emission intensity.

本集團亦將交通運輸管理納入減碳路線圖的重要範疇，透過優化車隊結構及運輸調度安排，逐步降低燃油消耗及相關碳排放，推動更可持續的物流及員工通勤模式。在車隊管理方面，本集團正積極規劃逐步引入新能源大巴以取代傳統柴油大巴，推動車隊電動化及低碳化轉型，減少化石燃料依賴。同時，我們亦持續優化工業園區大巴運行安排，在確保營運及員工通勤需求的前提下，透過提升班次調度效率及資源整合，減少不必要的行車里程及燃油消耗。相關優化措施預期可有效降低整體柴油使用量及運輸相關碳排放密度。

Expected annually:
預計每年：

↓12%

Diesel consumption
柴油消耗

Green Building Design
綠色建築設計

The Group incorporates green building principles into the planning and design of the industrial park to enhance energy efficiency and create a working environment that is in harmony with nature. Offices within the factory area feature glass roofing and large windows to maximise natural daylight, reducing reliance on artificial lighting and related energy consumption. Trees and other greenery have also been integrated throughout the industrial park, not only helping to improve both the indoor and outdoor environment while enhancing employees' connection with nature, but also further fostering a comfortable, healthy and sustainable workplace.

本集團在園區規劃及建築設計中融入綠色建築理念，致力提升能源效益及營造與自然和諧共融的工作環境。工廠區辦公室採用玻璃樓頂及大面積開窗設計，充分利用自然採光，減少對人工照明的依賴及相關能源消耗。同時，園區內亦融入樹木及綠化植物等自然元素，不僅有助改善室內外環境及增進員工與自然環境的連結，亦進一步營造舒適、健康及可持續的工作空間。

Decarbonisation Roadmap
減碳路線圖

OFFICES AND RETAIL NETWORK

辦公室及零售網絡

Operational Energy-saving Management
營運節能管理

We continue to integrate energy-saving principles into our daily operations and extend energy management initiatives across our offices and retail network to enhance overall operational efficiency and reduce our environmental footprint. Smart lighting control systems have been installed in our offices to automatically adjust lighting based on occupancy and switch off lights when areas are unoccupied for extended periods, reducing unnecessary energy consumption at the source and encouraging employees to switch off equipment when not in use. We also progressively replace single-use batteries with rechargeable alternatives to extend battery life and improve resource efficiency. In our retail operations, outdoor lighting at a number of stores is switched off during non-business hours to reduce electricity consumption and minimise light pollution on the surrounding community and environment.

我們持續將節能理念融入日常營運，並將能源管理延伸至辦公室及零售網絡，以提升整體營運效率並減少環境足跡。在辦公室方面，我們設置智能照明感應系統，根據人員活動情況自動調節照明運作，並於偵測到長時間無人使用時自動關閉燈光，從源頭減少不必要的能源消耗。同時，我們亦提醒員工養成隨手關閉非使用中設備的習慣。另外，我們逐步以環保充電池取代一次性電池，以延長電池使用壽命及提升資源使用效率。零售方面，我們旗下多間分店於非營業時段關閉戶外燈光裝置，以減少電力消耗，同時降低光污染對周邊社區及環境的影響。

In addition to implementing environmentally friendly operational measures, the Group actively participates in environmental initiatives. During the Reporting Period, we participated in the Charter on External Lighting launched by the Environment and Ecology Bureau of Hong Kong. Under the programme, 18 stores located in Causeway Bay, North Point, Jordan, Mong Kok, Tsim Sha Tsui, Tsuen Wan and Yuen Long switched off their external lighting from midnight to 7:00 a.m. during non-business hours to reduce energy consumption and light pollution. In recognition of these efforts, the Group received the Gold Award under the Charter on External Lighting during the Reporting Period.

除了營運上的環保措施之外，本集團亦積極參與環保相關的活動。我們於報告期間參與了由香港環境及生態局推出的《戶外燈光約章》計劃，旗下位於銅鑼灣、北角、佐敦、旺角、尖沙咀、荃灣及元朗的18間分店，於晚上12時至翌日早上7時的非營業時段關掉戶外燈光，以減少能源消耗和光污染。本集團於報告期間獲得《戶外燈光約章》計劃的金獎。

CLIMATE TRANSITION AND CARBON MANAGEMENT

氣候轉型與碳管理

Carbon Credit Application Exploration
碳信用額應用探索

Carbon credits are tradable units representing the reduction or removal of one metric tonne of CO_2 or carbon dioxide equivalent ("CO_2e") emissions. In assessing the potential application of carbon credits within the Group's decarbonisation pathway, the Group will prudently consider various factors, including the credibility of third-party certification mechanisms, the quality and integrity of carbon credits, and the nature of the related projects. At the same time, the Group will continue to monitor relevant regulatory requirements, guidelines and market developments, including relevant guidance issued by the Stock Exchange on the use of carbon credits to offset GHG emissions for achieving emission reduction targets, to ensure that related arrangements comply with regulatory expectations and market practices.

碳信用額為可交易單位，代表減少或移除一公噸CO_2或二氧化碳當量（「CO_2e」）的排放。在評估碳信用額於本集團減碳路徑中的潛在應用時，本集團將審慎考慮多項因素，包括第三方認證機制的公信力、碳信用額的質量及完整性，以及相關項目的性質。同時，本集團亦將持續關注相關監管要求、指引及市場發展，包括聯交所就利用碳信用額抵銷溫室氣體排放以達成減排目標所發佈的相關指引，以確保有關安排符合監管期望及市場慣例。

Overview of GHG Emissions

To strengthen value chain carbon emission management, and through the collaboration of various business departments and teams, the Group conducted a comprehensive review of Scope 3 emission sources (i.e. indirect GHG emissions generated along the value chain) during the Reporting Period in accordance with the GHG Protocol, and disclosed Scope 3 GHG data for the first time to provide a basis for formulating further decarbonisation strategies.

During the Reporting Period, we separately reported on 11 applicable Scope 3 emission categories, based on the availability of relevant data, reflecting our continuous efforts to improve data accuracy and methodologies. For details, please refer to the section "Scope 3 Carbon Emissions Inventory and Reporting Methodology".

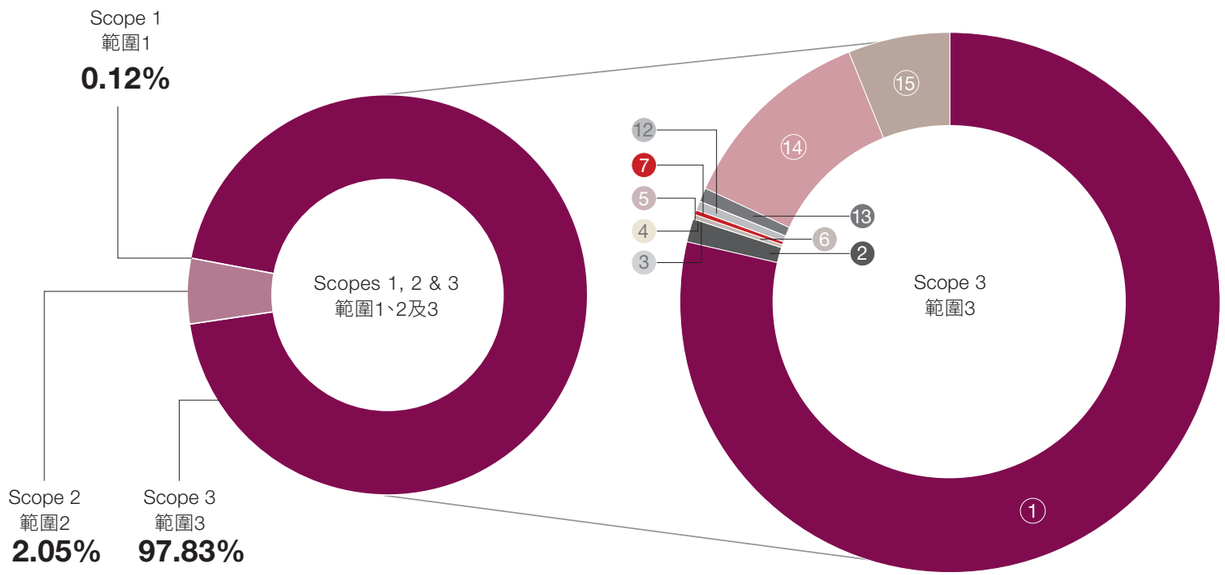
The breakdown of the Group's GHG emissions for FY2026 is illustrated below:

溫室氣體排放概覽

為加強價值鏈碳排放管理，通過各業務部門和團隊的協作，我們於報告期間根據《溫室氣體核算體系》範圍3排放源頭（即價值鏈產生的間接溫室氣體排放）進行了全面的檢視，並首次披露範圍3溫室氣體的數據，為制定進一步的減排策略提供依據。

於報告期間，我們依據數據可得性，針對11個適用的範圍3排放類別進行匯報，體現我們在提高數據準確度及方法方面的持續努力。詳情可參閱「範圍3碳排放清單和報告方法」的部分。

本集團於2026財年的溫室氣體排放量的分佈如下圖所示：



Breakdown of Scope 3 Categories
範圍3各類別排放分佈

1	Purchased goods and services 外購商品和服務	78.63%
2	Capital goods 資本商品	1.43%
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2中的部分）	0.10%
4	Upstream transportation and distribution 上游運輸和配送	0.35%
5	Waste generated in operations 營運中產生的廢棄物	0.04%
6	Business travel 商務旅行	0.26%
7	Employee commuting 僱員通勤	0.33%
12	End-of-life treatment of sold products 售出產品生命週期終止的處理	0.09%
13	Downstream leased assets 下游出租資產	0.76%
14	Franchises 特許經營權	11.93%
15	Investments 投資	6.08%

Our Environmental Targets

We are committed to enhancing the sustainability of our operations and have established a series of environmental targets. By focusing on four key areas – "Efficient Use of Energy", "Protection of Water Resources", "Waste Recycling" and "Emissions Reduction" – we aim to contribute to the green development of the industry. For information on the measures implemented to achieve these targets, please refer to the relevant sections below.

我們的環保目標

我們致力於提高本集團營運的可持續性，並已制定一系列環保目標。透過聚焦於「善用能源」、「愛護水資源」、「廢物回收」、「減少排放」四大方面，我們期望能為行業綠色發展出一份力。有關達到以下目標的措施，請參閱以下相關章節。

Our Environmental Targets 我們的環保目標		FY2026 Performance 2026財年表現
Efficient Use of Energy **善用能源**	Using FY2021 as the baseline year, reduce intensity of total energy by 20% or more by FY2030. 以2021財年為基準年，於2030財年或之前減少20%總能源密度。	Completed 已完成
Protection of Water Resources **愛護水資源**	Enhance employees' awareness of water conservation and promote water recycling and reuse to reduce water consumption. 我們致力透過教育員工節省用水，以及提倡食水循環再用，減少水資源消耗。	Completed 已完成
Waste Recycling **廢物回收**	Strengthen the implementation of waste classification and improve waste storage and recycling processes to reduce waste generation and achieve waste reduction at source. 我們致力透過嚴格執行廢棄物分類、存放和回收的流程，減少廢棄物產生量，達至源頭減廢。	Completed 已完成
Emissions Reduction **減少排放**	Strengthen the management of emissions and waste treatment to reduce emissions generated during operational processes. 我們致力透過進行排放物及廢氣處理設施管理，減少營運過程造成的廢氣排放。	Completed 已完成

Completed 已完成 | In Progress 進行中

Protection of Water Resources
愛護水資源

The Group's water resources consumption primarily relies on water supplied by local government water supply agencies and property management companies. While we did not encounter issues related to sourcing suitable water during the Reporting Period, we remain concerned about the issue of global water scarcity. As a responsible corporate citizen, we are committed to conserving the use of water resources and optimising wastewater discharge management to promote sustainable use of water resources.

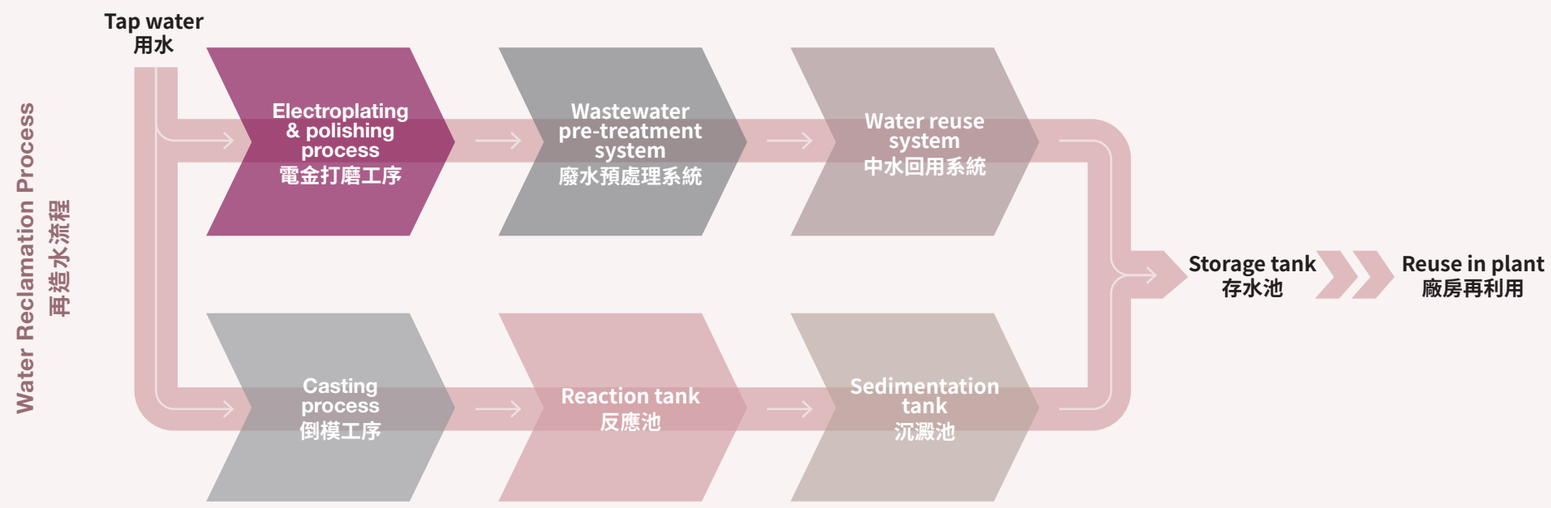
To strengthen employees' awareness of water conservation, we display water-saving notices in office areas and follow the approach of "Strengthening training, promoting energy conservation, and making good use of resources with continuous improvement" in our daily operations. Additionally, our production processes and daily operations generate production and domestic sewage, including gypsum wastewater and electroplating wastewater. In an effort to prevent unprocessed wastewater from polluting the environment, our plant areas are equipped with wastewater treatment facilities, including an integrated treatment system for gypsum wastewater, a water reuse system and an underground biochemical pool. The gypsum wastewater, electroplating wastewater, concentrated water and domestic sewage are pre-treated properly before discharge, to ensure compliance with the Phase II, Grade 1 Standard of the Water Pollutant Discharge Limit (DB44/26-2001). Furthermore, we conduct weekly inspections of the plant's rainwater ditches and toilets to ensure that no untreated wastewater is discharged, preventing associated negative impacts on nearby water sources.

↓26%

Water Consumption Intensity (YoY)
耗水總量密度 (同比)

本集團的水資源消耗主要購自地方政府供水機構及物業管理公司的市政用水。雖然我們於報告期間沒有遇到與獲取適用水源相關的問題，但我們仍關注全球水資源短缺的問題。作為盡責的企業公民，我們致力節省水資源使用和優化污水排放管理，以促進水資源的可持續使用。

我們在辦公室張貼節水告示，提高員工對節省用水的意識，並根據「促培訓、倡節能，善用資源並持續改善」的方針來實行日常營運。除此以外，本集團的生產過程和日常營運會產生生產污水以及生活污水，例如石膏廢水、電金廢水等。為了避免未經處理的廢水對環境造成污染，我們的工廠區均設置污水處理設施，包括石膏廢水一體化處理系統、中水回用系統和地下生化池，並會預先將石膏廢水、電金廢水、濃水和生活污水進行適當處理，方可對外排放，以確保滿足《水污染物排放限值》(DB44/26-2001) 第二段一級標準的要求。同時，我們每星期會檢查工廠的雨水溝渠和洗手間，避免有人將未經適當處理的污水排出而對附近水源造成負面影響。



Waste Recycling
廢物回收

Our daily operations and production processes generate non-hazardous waste, including food waste, industrial waste, metal, plastic, paper, and general waste, etc. To reduce the environmental impact of our waste, we implement strict management of waste sorting, storage, and recycling procedures, while also adopting various measures to actively promote waste reduction at source:

我們於日常營運和生產過程中所產生的無害廢棄物包括廚餘、工業廢物、金屬、塑膠、紙張、生活廢物等。為了降低廢棄物產生對環境的影響，我們會嚴格管理廢棄物分類、存放和回收流程，同時實行多種措施，積極推行源頭減廢：

Sorting and Collecting
分類及收集

- Set up separate waste bins in the plant to separate solid and liquid chemical hazardous waste from general waste, enabling proper waste sorting and collection
  於工廠設置分類垃圾桶，區分固體及液體化學危險廢物和一般廢棄物，妥善廢物分類及收集
- Engage third-party waste collectors to collect and treat general solid waste
  安排第三方廢物收集商收集和處理一般固體廢物

Recycling and Reusing
回收再用

- Participate in the "Toner & Cartridges Recycling & Reuse Programme" organised by the Friends of the Earth (HK) since 2017 to collect used toner cartridges and ink cartridges for recycling
  自2017年起參與由香港地球之友舉辦的「碳粉匣及墨盒回收再生計劃」，收集用完的碳粉匣及墨盒並回收
- Recycle old computers and related electronic equipment and participate in the "Computer Recycling Programme" organised by Caritas Computer Workshop since 2014, which not only reduces computer waste but also donates reusable computers to those in need
  自2014年起，回收舊電腦及相關電子設備，並參與由明愛電腦工場舉辦的「電腦再生計劃」，在減少電腦廢物的同時，亦能將可重用的電腦轉贈有需要的人士
- Install a food waste processor in the office to cultivate employees' environmental awareness and promote food waste sorting
  於辦公室增設廚餘機，培養員工環保意識，推廣廚餘分類
- Place "Clean Plastic Bottle Recycling Bins", "Clean Aluminium Can Recycling Bins," and "Waste Paper Recycling Bins" in the office, and provide a waste paper recycling service, educating employees to handle plastic bottles, aluminium cans and waste paper properly before placing them in the designated recycling bins, and arranging for collection by recycling companies on a regular basis
  於辦公室添置「乾淨膠樽回收箱」、「乾淨鋁罐回收箱」、「乾淨廢紙回收箱」及設置「廢紙回收服務」，教導員工將膠樽、鋁罐及廢紙妥善處理後，放置指定回收點，亦聘請回收公司定期收集
- Collect recyclable materials such as PVC plastic, waste paper, and packaging materials
  收集PVC膠料、廢紙、包裝物料等可回收物
- Promote the reuse of packaging materials, such as waste paper and bubble wrap among employees
  鼓勵員工重用廢紙及汽泡紙等產品包裝物料
- Encourage employees to reuse paper, envelopes, files, cardboard boxes, plastic bags and stone-filled plastic boxes
  鼓勵員工循環再用紙張、信封、公文袋、紙箱、膠袋和裝石膠盒
- Organise environmental protection events, such as red packet recycling
  舉辦利是封回收等環保活動

Reducing Waste at Source
源頭減廢

- Implemented the "Bring Your Own Bag" campaign at our retail outlets since 2015 and donated all fees charged from plastic shopping bags to Green Power, an environmental protection organisation in Hong Kong, during the Reporting Period
  自2015年起在旗下零售店推行「自備購物袋」活動，並於報告期間將塑料購物袋的徵費收入全數捐贈予香港環保組織綠色力量
- Encourage employees to use double-sided printing, page reduction mode, and electronic communication to reduce paper printing
  鼓勵員工多使用雙面印刷，採用頁面縮減模式及電子通訊以減少列印紙張
- Opt for the most suitable material sizes during the cutting process to minimise unnecessary waste
  在物料切割過程中，儘量選擇最適合尺寸的材料，以減少不必要的浪費
- Use an appropriate amount of solvents/cleaning agents
  使用適量溶劑／清潔劑等

Furthermore, hazardous waste is also inevitably generated during our production processes, including waste parts/components, empty chemical hazardous storage containers, sludge from sewage treatment systems, waste lubricating grease, waste batteries, waste light pipes, waste ink cartridges, radioactive waste, concentrated acid waste solvents, concentrated alkali waste solvents, waste lubricating oil, waste lubricating coolant, waste paint and grease produced during cooking. All solid chemical hazardous waste is stored properly in sealed containers to avoid leakage and prevent environmental pollution. Labels are also attached to containers storing chemical hazardous waste to clearly indicate the types and characteristics of the waste. These are then collected and processed by professional chemical hazardous waste handlers.

To ensure that all hazardous waste is properly collected, stored and handled, we arrange designated staff to conduct weekly inspections and prevent inappropriate handling practices. Radioactive waste is collected and recycled by the manufacturer, while wastes such as acid waste liquid, waste light pipe, gypsum tile, sludge, and grease trap slag, etc., are handled by various qualified recyclers.

同時，本集團的生產過程不可避免會產生有害廢棄物，如廢零／部件、空置的化學危險品容器、處理污水後產生的污泥、廢潤滑油脂、廢電池、廢光管、廢墨水匣、放射性廢物、濃酸廢溶劑、濃鹼廢溶劑、廢潤滑油、廢潤滑冷卻劑、廢油漆以及煮食時產生的油脂等。我們會將所有固體化學危險廢物妥善存放於有蓋密封容器中，防止化學物質洩漏，避免造成環境污染。此外，我們會將標籤貼在存放化學危險廢物的容器上，清楚標明其種類及特性，待專業的化學危險廢物回收商收集及處理。

↓46%

Non-hazardous Waste Intensity (YoY)
無害廢棄物總量密度（同比）

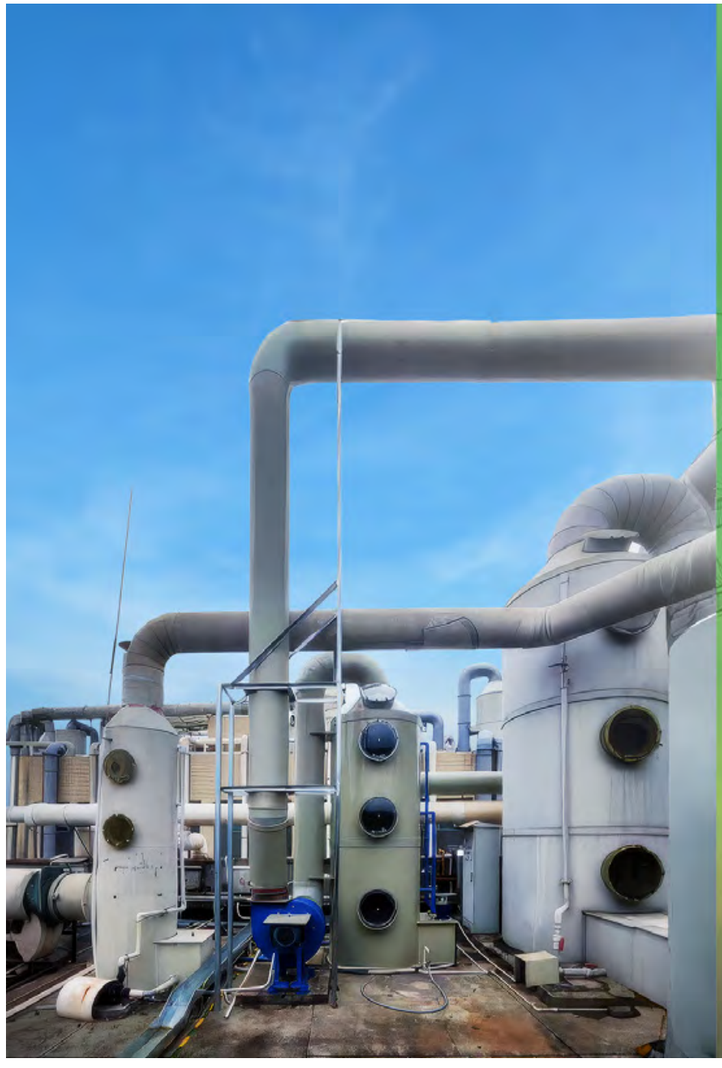
為確保所有有害廢棄物均被妥善收集、儲存和處理，我們亦會安排專人每星期進行巡查，防止不適當的處理行為。放射性廢物會由生產廠家收集及回收，而含酸廢液、廢光管、石膏餅、污泥、隔油池渣等廢物則交由不同合資格回收商處理。

Emissions Reduction

In view of the growing climate crisis, we are committed to optimising our emissions management to reduce both GHG and air emissions arising from our operations. Our direct air emissions mainly come from the production processes of welding, grinding, gold melting, mould casting, electroforming, and jewellery cleaning, etc., as well as fuel emissions from vehicles. Moreover, our indirect emissions are mainly from purchased electricity and natural gas consumption in plant areas. For compliance purposes and to minimise our environmental impact, we have installed activated carbon filtration systems, exhaust gas treatment facilities and exhaust gas scrubber systems in the plant to pre-treat the exhaust gases generated in the production process before they are released, as well as established neutralisation towers that use alkali solution to neutralise acid mist. In addition, we regularly engage third-party professional companies to conduct emissions inspections, ensuring compliance with the Ambient Air Quality Standards (GB3095-1996). We also carry out regular maintenance and cleaning of exhaust gas disposal facilities to ensure their proper operation. During the Reporting Period, we also continued to optimise our exhaust gas collection and treatment facilities, including the replacement of aged ventilation ductwork in the electroplating workshop, as well as the expansion and technical upgrading of the exhaust gas collection system in the solvent room. These improvements have increased exhaust gas collection efficiency by approximately 30%, effectively reducing fugitive emissions and lowering overall pollutant discharge.

減少排放

因應日益嚴峻的氣候危機，我們致力優化排放物管理，減少營運過程所產生的溫室氣體和廢氣排放。本集團的直接廢氣排放主要來自燒焊、打磨、熔金、倒模、電鑄、首飾清洗等生產工序以及車輛燃油消耗。另外，我們的間接排放主要來自外購電力和工廠區的天然氣消耗。我們已為工廠設立活性炭過濾系統、廢氣治理設施及廢氣洗滌塔系統，在對外排放前將生產過程產生的廢氣預先進行處理，同時設置中和塔，對廢氣加添鹼液以中和酸霧，以確保合規並減低環境影響。此外，我們亦定期委託第三方專業機構進行排放檢測，確保排放符合《環境空氣質量標準》（GB3095-1996），並定期為廢氣處理設施進行維護和清洗，保持設施運作正常。於報告期間，我們亦持續優化廢氣收集及處理設施，包括更新電金房老化的通風管道，以及對天拿水房廢氣收集管道進行擴容及技術改造，使廢氣收集效率提升約30%，有效減少廢氣無組織排放，降低污染物排放量。



OPTIMISING EXHAUST GAS COLLECTION TO REDUCE DUST EMISSIONS

To improve air quality at the production area and safeguard employees' health, we completed the exhaust gas treatment project for the moulding and powder-removal processes in Phase I. The newly installed spray tower and centrifugal fan capture dust generated during the powder handling process and transport it to rooftop facilities for treatment, effectively reducing fugitive dust emissions. Upon completion of the project, no particulate dust dispersion was observed on site, achieving effective exhaust gas collection and organised emissions, while effectively safeguarding employees' health.

優化廢氣收集，減少粉塵排放

為改善生產現場空氣品質並保障員工健康，我們完成一期倒模開粉廢氣治理工程。新安裝的噴淋塔與離心風機，可收集開粉過程產生的粉塵，輸送至樓頂設施進行處理，有效減少逸散性粉塵排放。工程完成後，現場再無顆粒粉塵飄散，實現廢氣有效收集與有組織排放，切實保障員工的身體健康。

Circularity
循環性

The Group is progressively transitioning from the traditional linear model of "take–make–consume–dispose" towards a more resilient and sustainable circular value chain. We believe that a true circularity extends beyond resource recycling, encompassing full life cycle management across material sourcing, product design, manufacturing processes, retail usage and product maintenance, thereby promoting the efficient circulation and regeneration of resources at every stage. Through continuously strengthening its circularity management practices, 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.

我們正逐步由傳統「開採－生產－消費－棄置」的線性模式，轉向更具韌性及可持續性的循環價值鏈。我們相信，真正的循環性並不止於資源回收，而是貫穿材料採購、產品設計、製作工藝、零售使用及產品維護等全生命週期管理，推動資源在各階段的高效循環與再生利用。透過持續加強循環性管理，本集團致力降低對原生資源的依賴，持續減少整體環境足跡，並逐步構建更負責任的可持續產品生態系統。

1. Circularity Starts at the Design Stage 循環性始於設計

Design jewellery with longevity and heritage in mind, extending product lifecycles and creating treasures that can be passed down through generations

在開發新珠寶產品時，我們著重珠寶的長久價值與可傳承性，延續產品生命週期，讓珠寶成為世代相傳的珍貴瑰寶

2. Procurement 採購

Prioritise collaboration with suppliers that adhere to ethical and responsible sourcing standards, and adopt recycled precious metals and other circular materials. Require key suppliers to comply with the Kimberley Process Certification Scheme (KPCS), the World Diamond Council System of Warranties (SoW), and De Beers' Best Practice Principles (BPPs)

優先考慮與符合道德及負責任採購準則的供應商合作，並採用再生貴金屬等循環材料。關鍵供應商須符合《金伯利進程》、《世界鑽石協會保證系統》及De Beers的《最佳執業守則》認證

3. Manufacturing 製造

Advance the circular use of precious metals by recovering manufacturing scrap and offcuts, refining them for reuse, and reintegrating them into production processes, thereby improving resource efficiency and circularity

積極推動貴金屬循環利用，回收製造過程中廢料及邊角料，經提煉後重新投入生產流程，提升資源循環利用效率

4. Retail 零售

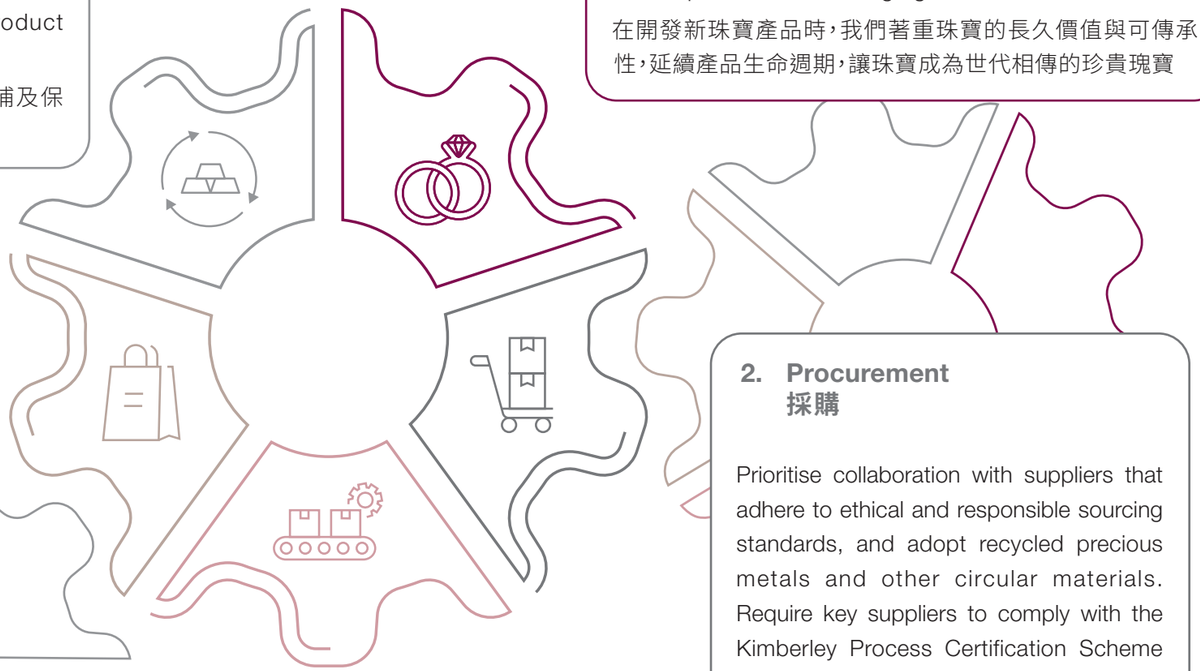
We continue to explore opportunities to optimise consumer packaging and packaging usage throughout product delivery and operational processes. At the same time, we optimise store inventory and distribution management, and flexibly allocate inventory to enhance resource efficiency and customer experience

持續探索機會，改善消費者包裝及產品於配送及營運過程中的包裝使用；同時優化門店庫存與配貨管理，靈活調配庫存以提升資源效率及顧客體驗

5. Product Recovery and Repair 產品回收及修補

We continue to enhance precious metals recycling, as well as product repair and maintenance services, to extend product lifespan

持續完善貴金屬回收機制，以及產品修補及保養服務，延長珠寶產品的使用年限



RECYCLED PRECIOUS METALS

Gold and platinum embody enduring value and remain essential materials in fine jewellery creation. However, the extraction and primary refining of virgin precious metals are often associated with significant energy consumption and GHG emissions, while also placing pressure on natural ecosystems and land resources. As circularity principles continue to gain momentum, increasing the adoption of recycled precious metals has become an important approach to enhancing resource circularity and supporting the sustainable development of the jewellery industry.

The Group is committed to integrating circularity principles into its precious metals management framework, promoting the circular use and value retention of gold and platinum across the value chain. Through the recovery, refining and reuse of precious metals, we continue to strengthen our responsible materials management approach, enhancing resource efficiency, reducing reliance on virgin mined materials and lowering our overall environmental footprint.

We have established a comprehensive precious metals recovery system that sources materials from both customer buyback programmes and manufacturing waste recovery. At the retail level, our extensive store network provides gold and platinum buyback services. At the manufacturing level, stringent collection, segregation and traceability procedures are in place for metal scrap and processing residues generated during production, ensuring that valuable precious metals are effectively recovered and reused. All recovered gold and platinum are processed by qualified and certified third-party refiners to ensure that materials are regenerated under a safe, compliant and traceable framework. Following refining, these precious metals are reintroduced into the jewellery supply chain as an important source of raw materials, extending material lifecycles, preserving material value and enhancing overall resource efficiency.

Through the establishment of a comprehensive precious metals circular management system, the Group continues to promote the circulation and value retention of gold and platinum across the value chain. By keeping precious metals in use for longer, we reduce reliance on virgin mined materials and support the transition from a traditional linear consumption model to a more resilient and sustainable circular value chain.

再生貴金屬

黃金及鉑金象徵歷久彌新的價值，亦是高端珠寶創作中的重要原材料。然而，傳統黃金及鉑金開採及初級精煉過程往往伴隨顯著的能源消耗與溫室氣體排放，以及對自然生態及土地資源的潛在影響。隨著循環性理念日益受到重視，提升再生黃金及再生鉑金的應用已成為推動資源循環利用及珠寶產業可持續發展的重要方向。

本集團致力將循環性理念融入貴金屬管理體系，推動黃金及鉑金資源於整體價值鏈中的循環利用及價值延續。透過回收、提煉及再利用等措施，我們逐步建立更負責任的貴金屬管理模式，提升資源使用效率，減少對原生礦產資源的依賴，並降低整體環境足跡。

我們已建立完善的貴金屬回收機制，涵蓋零售端客戶回購及生產端廢料回收兩大來源。在零售層面，我們透過遍佈各地的門店網絡，為客戶提供黃金及鉑金回購服務。在生產層面，我們就生產過程產生的金屬邊角料及加工餘料建立嚴謹的收集、分類及追溯機制，確保貴金屬資源得到妥善回收及再利用。所有回收所得的黃金及鉑金均交由合資格並獲認證的第三方精煉機構進行專業處理，確保材料於安全、合規及可追溯的框架下完成再生轉化。經精煉後，相關貴金屬將重新投入珠寶供應鏈，作為珠寶製造的重要原材料來源，延續材料價值與生命週期，並提升整體資源使用效率。

透過建立完善的貴金屬循環管理體系，本集團持續推動黃金及鉑金資源於價值鏈中的循環流轉與價值延續，逐步減少對原生礦產資源的依賴，並促進資源由傳統線性消耗模式邁向更具韌性及可持續性的循環價值鏈。

Recycled Gold Share in Total Gold Feed:
再生黃金佔整體黃金原料比例：

34%

Recycled Platinum Share in Total Platinum Feed:
再生鉑金佔整體鉑金原料比例：

72%

PRODUCT REPAIR
產品修補

The Group regards product life cycle management as an important part of the circularity. Through professional repair, maintenance and refurbishment services, we extend the lifespan of jewellery products and reduce resource consumption arising from replacement or disposal. We are committed to helping products maintain their functionality and aesthetic value, while encouraging customers to extend product usage cycles. This enables jewellery to transform from a short-lived consumer product into a treasurable asset capable of carrying emotions and memories over the long term, reflecting the lasting value of luxury products.

本集團將產品生命週期管理視為循環性的重要一環，透過專業的維修、保養及翻新服務，延長珠寶產品的使用壽命，減少因更換或棄置而產生的資源消耗。我們致力維持產品的功能與美學價值，鼓勵客戶延續產品使用週期，讓珠寶超越短期消費品的定位，成為可長久傳承情感與記憶的珍貴資產，展現奢華產品的長期價值。

SUSTAINABLE PACKAGING
可持續包裝

The Group continues to integrate waste reduction and resource efficiency principles into its packaging management and logistics processes, progressively optimising packaging usage throughout product delivery and operational processes in order to reduce single-use material consumption and the associated environmental impacts.

我們持續將減廢及資源效益理念融入包裝管理及物流流程之中，逐步優化產品於配送及營運過程中的包裝使用，以降低一次性物料消耗及相關環境影響。

↓34%

Intensity of packaging materials used in finished products (YoY)
製成品所用包裝材料密度（同比）

In terms of logistics and courier packaging management, the Group reduces unnecessary packaging material consumption through consolidated delivery arrangements and optimised packaging processes. This includes consolidating non-urgent shipments to the same destination to enhance logistics efficiency and reduce packaging material usage. At the same time, the Group strengthens the monitoring, tracking and management of packaging usage through contracted courier services, thereby progressively enhancing the transparency and traceability of packaging resource management. In addition, the Group prioritises the reuse of plastic packaging materials such as transparent bubble wrap to extend the usage cycle of packaging materials, further promoting resource circulation and reducing packaging waste generation.

在物流及快遞包裝管理方面，本集團透過整合配送安排及優化包裝流程，減少不必要的包裝物料使用，包括對運送至同一目的地的非緊急貨件採取集中配送安排，以提升物流效率及降低包裝物料消耗。同時透過簽約快遞服務進行配送加強對包裝使用情況的追蹤、監察及管理，逐步提升包裝資源管理的透明度及可追溯性。此外，本集團亦優先循環使用透明氣珠膠膜等包裝塑膠物料，延長包裝材料的使用週期，進一步推動資源循環利用及減少包裝廢棄物產生。

INTELLIGENT INVENTORY MANAGEMENT SYSTEM
智能庫存管理系統

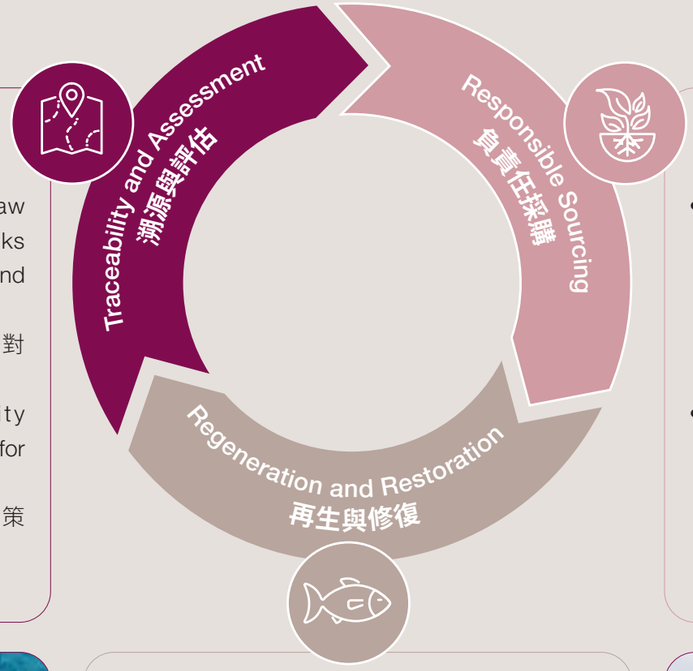
In terms of inventory and distribution management, we took the lead in introducing an intelligent replenishment system in our Hong Kong stores. For key best-selling products, the system tracks sales data of each branch in real time through data analysis and automatically replenishes inventory based on actual sales volume, replacing the previous model under which branch staff placed orders independently and enabling more flexible inventory allocation. The system not only centrally addresses actual sales demand, it also indirectly reduces unnecessary logistics and transportation frequency and the related carbon emissions, achieving a balance between operational efficiency and sustainable development.

在庫存及配送管理方面，我們率先於香港門店引入智能補貨系統，針對重點推銷產品，透過數據分析實時追蹤各店舖銷售數據，並根據實際銷售情況自動補貨，取代以往由店舖員工自行下單的模式，靈活調配庫存。這套系統除了集中處理實際銷售需求，同時亦能間接降低不必要的物流運輸次數及相關碳排放，實現營運效率與可持續發展的平衡。

Nature and Biodiversity
自然及生物多樣性

The Group recognises the profound connection between jewellery craftsmanship and the natural world, from the extraction of every gram of gold and every gemstone to the potential impacts of each stage of the supply chain on natural ecosystems. We adopt a systematic framework to manage the business's impacts on biodiversity, continuously assessing risks, implementing responsible sourcing practices, and actively supporting ecological restoration initiatives.

我們深知珠寶工藝與自然世界之間存在深刻的連結，從每一克黃金、每一顆寶石的開採，到供應鏈各環節對自然生態的潛在影響。我們以系統性框架管理業務對生物多樣性的影響，持續評估風險、落實負責任採購，並積極支持生態修復行動。



01 Traceability and Assessment 溯源與評估

- Identify the sourcing origins of key raw materials and assess the potential risks posed by the supply chain to biodiversity and natural ecosystems
  識別主要原材料的採購來源，評估供應鏈對生物多樣性及自然生態的潛在風險
- Establish supply chain traceability mechanisms to provide an ongoing basis for responsible sourcing decisions
  建立供應鏈可追溯機制，為負責任採購決策提供持續依據

02 Responsible Sourcing 負責任採購

- Prioritise the use of raw materials that meet internationally recognised ethical sourcing standards to minimise adverse impacts on natural ecosystems
  優先選用符合國際道德採購標準的原材料，減少對自然生態系統的負面影響
- Actively explore recycled materials and lower-impact alternatives to progressively reduce reliance on virgin resources
  積極探索再生材料及低環境影響替代方案，逐步降低對原生資源的依賴

03 Regeneration and Restoration 再生與修復

- Promote the circular reuse of waste materials by transforming waste into valuable sustainable materials
  推動廢棄物料的循環再生應用，將廢棄物轉化為具價值的可持續材料
- Support marine and natural ecosystem conservation initiatives to contribute positively to biodiversity restoration.
  支持海洋及自然生態保育行動，為生物多樣性修復作出積極貢獻

PRESERVING MARINE ECOLOGY
守護海洋生態

Protecting the Ocean,
Preserving Beauty for the Future

The ocean forms an integral part of the global ecosystem – not only nurturing rich biodiversity, but also playing a critical role in regulating climate and maintaining ecological balance. As concerns over ocean pollution and plastic waste continue to grow, the Group actively supports marine conservation efforts and takes concrete action to raise public awareness of ocean environmental protection, working together to safeguard our precious marine resources.

守護海洋，
讓美麗得以延續

海洋是全球生態系統的重要組成部分，不僅孕育豐富的生物多樣性，亦在調節氣候及維持生態平衡方面發揮關鍵作用。隨著海洋污染及塑膠廢棄物問題日益受到關注，本集團積極支持海洋保育工作，並透過實際行動提升公眾對海洋環境保護的關注，共同守護珍貴的海洋資源。

Partnering with Narwhal Ocean Research Center to Advance Ocean Conservation

The Group has established a partnership with the marine conservation organisation Narwhal Ocean Research Center, becoming a partner of its "Polar Scientific Expedition Project". Narwhal Ocean Research Center has long been dedicated to marine ecological conservation and scientific research, focusing on issues such as marine life protection, coral reef restoration and marine plastic pollution. In September 2025, its research team travelled to Greenland to conduct a polar expedition, collecting and analysing climate data to deepen understanding across society of climate change and its impact on marine ecosystems. Through supporting this research and public education work, we hope to jointly raise society's attention to marine conservation and climate issues.

與億角鯨同行，以科研丈量海洋的重量

我們與海洋公益保護組織Narwhal Ocean Research Center億角鯨建立合作關係，成為其「極地科考項目合作伙伴」。億角鯨長期推動海洋生態保育及科研工作，聚焦海洋生物保護、珊瑚礁修復及海洋塑膠污染等議題。於2025年9月，其科研團隊前往格陵蘭開展極地考察，透過收集及分析氣候數據，加深各界對氣候變化及海洋生態影響的認識。我們希望透過支持相關科研及公眾教育工作，共同提升社會對海洋保育及氣候議題的關注。

> We sever the shackles and restore life's freedom to breathe.
> **我們切斷枷鎖，還生命以呼吸。**
>
> We remove pollution and restore clarity to the ocean.
> **我們移除污染，還海洋以清澈。**

Abandoned fishing gear is one of the long-term threats facing marine biodiversity. Among them, "ghost nets" continue to drift through the ocean, entangling coral reefs, fish and marine mammals, causing profound and often irreversible damage to marine ecosystems. Each year, over 100,000 marine animals are injured or killed as a result, while around 800,000 tonnes of discarded fishing gear enter the ocean. In response, Narwhal Ocean Research Center and volunteers continue to carry out underwater clean-up initiatives, regularly diving beneath the surface to remove abandoned fishing gear and protect coral reef ecosystems and marine life from further harm, providing a safer habitat for marine life.

Together with Narwhal Ocean Research Center, the Group launched the "Platinum Ocean" (鉑金海洋) collection, in which each piece begins with a discarded fishing net recovered from the ocean. All materials are subject to strict traceability and certification. Through the conservation story behind each piece, we hope to raise public awareness of marine pollution, resource circulation and sustainable lifestyles, working together to support the protection of the marine environment.

廢棄漁具是海洋生物多樣性所面臨的長期威脅之一。其中，「幽靈漁網」因長期漂流於海中，持續纏繞珊瑚、魚類及海洋哺乳動物，對生態系統造成深遠而難以逆轉的影響。每年，超過10萬隻海洋生物因此受傷或死亡，更有約80萬噸廢棄漁具被棄置於海洋之中。為此，億角鯨聯同志願者開展水下清理行動，定期清除海底廢棄漁具，守護珊瑚礁生態系統與海洋生物免受侵害，為海洋生物提供更安全的棲息環境。

我們與億角鯨共同推出「鉑金海洋」系列，將回收海洋廢棄漁網轉化為珠寶作品。所有材料均經嚴格溯源及認證，透過產品背後的保育故事，我們希望提升公眾對海洋污染、資源循環及可持續生活方式的認識，共同支持海洋環境保護。

1

Recovery
回收

Discarded fishing nets are collected and recovered from the ocean and coastal areas by the Narwhal Ocean Research Center team and its partners. The source of each batch of materials is recorded to ensure traceability.

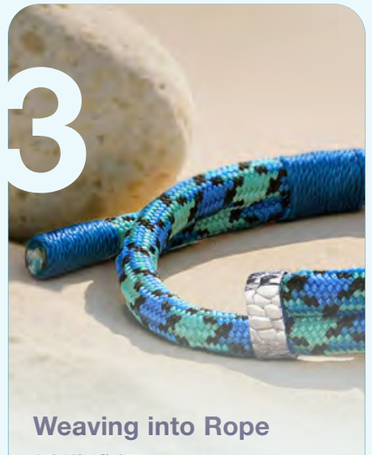
廢棄漁網由億角鯨團隊及合作夥伴從海洋及沿岸地區收集回收，每一批原料均記錄來源，確保可追溯性。

2

Processing and Regeneration
處理與再生

Recovered fishing nets are sorted, cleaned and processed by professional institutions into recycled nylon materials that meet international standards, with dual certification under the Global Recycled Standard ("GRS") and Ocean Bound Plastic ("OBP") standards.

回收漁網經專業機構分類、清洗及加工處理，轉化為符合國際標準的再生尼龍原料，通過全球再生認證(GRS)及海洋邊界塑料認證(OBP)雙重認證。



3

Weaving into Rope
編織成繩

The recycled materials are woven through precision craftsmanship into marine recycled braided ropes made from 100% recycled fishing nets, combining durability and texture as the core material of the collection.

再生原料經精密工藝編織，製成海洋再生環保編織繩，以100%再生漁網為原料，兼具韌性與質感，成為系列作品的核心素材。

4

Design and Craftsmanship
設計與工藝

The braided ropes are combined with platinum craftsmanship, with artisans meticulously crafting marine-inspired designs, including whales and penguins, integrating conservation concepts into every detail, achieving jewellery designs that combine both aesthetics and responsibility.

編織繩與鉑金工藝結合，由工匠精心打造鯨魚、企鵝等海洋生物造型，將保育理念融入每一個細節，成就兼具美學與責任的珠寶設計。

5

Final Product
成品

Each piece in the "Platinum Ocean" (鉑金海洋) collection represents a complete journey from the ocean and for the ocean – embodying both craftsmanship and a commitment to nature.

每一件「鉑金海洋」系列作品，承載著從海洋而來、為海洋而生的完整旅程，是工藝的結晶，亦是對自然的承諾。

- ✓ **100%** made from recycled fishing nets 回收漁網製成
- ✓ **Global Recycled Standard (GRS)**: A voluntary certification standard for recycled materials, ensuring raw materials are sourced from legitimate recycled sources
  全球再生認證(GRS): 針對回收材料設立的自願性認證，確保原料為合法回收來源
- ✓ **Ocean Bound Plastic (OBP)**: Ensures plastic is effectively collected and reused before entering the ocean
  海洋邊界塑料認證(OBP): 確保塑料在進入海洋前被有效收集與再利用
- ✓ Colour fastness meets **Class A standards**
  色牢度達到**A類標準**

APPENDIX 1: KEY PERFORMANCE INDICATORS
附錄1：關鍵績效指標

ENVIRONMENTAL ASPECT[17] 環境層面[17]

Indicator 指標	Unit 單位	FY2026 2026財年	FY2025 2025財年
GHG Emissions[18,19] 溫室氣體排放[18,19]			
Total GHG Emissions (Scopes 1 & 2) 總溫室氣體排放量（範圍1及2）	tCO_2e 公噸二氧化碳當量	9,725.03	9,673.25
Total GHG Emissions (Scopes 1, 2 & 3) 總溫室氣體排放量（範圍1、2及3）	tCO_2e 公噸二氧化碳當量	448,933.76	–
Direct Emissions (Scope 1) 直接排放（範圍1）	tCO_2e 公噸二氧化碳當量	527.74	559.98
Energy Indirect Emissions (Scope 2) – Location-based 能源間接排放（範圍2）－基於地點	tCO_2e 公噸二氧化碳當量	9,202.35	9,118.33
Other Indirect Emissions (Scope 3)[20] 其他間接排放（範圍3）[20]	tCO_2e 公噸二氧化碳當量	439,208.73	–
GHG Removal by Tree Planting 因樹木種植所減低的溫室氣體總量	tCO_2e 公噸二氧化碳當量	5.06	5.06
Total GHG Emissions Intensity (Scopes 1 & 2) 總溫室氣體排放密度（範圍1及2）	$kgCO_2e$/turnover (HK$'000)[21] 公斤二氧化碳當量／營業額（千港元）[21]	0.69	0.89
Total GHG Emissions Intensity (Scopes 1, 2 & 3) 總溫室氣體排放密度（範圍1、2及3）	$kgCO_2e$/turnover (HK$'000) 公斤二氧化碳當量／營業額（千港元）	32.08	–

Indicator 指標	Unit 單位	FY2026 2026財年	FY2025 2025財年
Emissions 排放物			
Nitrogen Oxides (NOx) 氮氧化物 (NOx)	kg 千克	925.58	1,042.36
Sulphur Oxides (SOx) 硫氧化物 (SOx)	kg 千克	2.47	2.57
Particulate Matter (PM) 懸浮顆粒 (PM)	kg 千克	52.90	61.37
Sewage Discharge[22] 污水排放量[22]	m^3 立方米	80,859.00	108,409.00
Intensity of Sewage Discharge 污水排放密度	m^3/turnover (HK$'000) 立方米／營業額（千港元）	0.006	0.010
Energy Consumption 能源消耗			
Total Energy Use 總能源使用	MWh 兆瓦時	20,450.12	20,053.13
Intensity of Total Energy 總能源密度	kWh/turnover (HK$'000) 千瓦時／營業額（千港元）	1.46	1.84
Direct Energy 直接能源	MWh 兆瓦時	2,773.63	2,664.90
Direct Energy – Unleaded Petrol 直接能源－無鉛汽油	MWh 兆瓦時	323.54	360.96

17 The data are rounded and may not add up to the totals.
18 According to "GHG Protocol Corporate Accounting and Reporting Standard (revised edition)", released by the World Business Council for Sustainable Development and the World Resources Institute, Scope 1 direct emissions originate from business operations owned or controlled by the Group, Scope 2 energy indirect emissions refer to indirect emissions generated from purchased or acquired energy used in electricity generation, heating, cooling, and steam production, while Scope 3 (other indirect) emissions occur within the Group's value chain.
19 Carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O) have been included in the GHG calculation.
20 Scope 3 emissions are calculated and disclosed based on available data. For details, please refer to the section headed "Scope 3 Carbon Emissions Inventory and Reporting Methodology".
21 Total revenue includes revenue from wholesale business in Hong Kong and Mainland as well as retailing business in Hong Kong, Macao and Mainland (covering self-operated shops and e-commerce business), but excludes revenue from 3DG Holdings.

17 因數據均已作捨入調整，數值加起來可能與總量不符。
18 根據世界可持續發展工商理事會和世界資源研究所發佈的《溫室氣體核算體系：企業核算與報告標準（修訂版）》，範圍1的直接排放源自集團擁有或控制的業務營運，範圍2的能源間接排放是本集團在外購或獲取之能源在發電、供暖、製冷和蒸汽時所產生的間接排放，而範圍3的其他間接排放則發生在本集團的價值鏈中。
19 二氧化碳(CO_2)、甲烷(CH_4)、氧化亞氮(N_2O)已包含在溫室氣體計算中。
20 範圍3基於可得數據進行計算與披露，詳情請參閱「範圍3碳排放清單和報告方法」一節。
21 總收入包括來自香港及內地的批發業務，以及香港、澳門及內地的零售業務（涵蓋自營店及電子商務業務）的收入，但不包括金至尊集團的收入。

22 The figure represents the amount of wastewater discharged from "Lukfook Jewellery Cultural and Creative Industrial Park" in Nansha only. Wastewater generated from our retail shops and offices in Hong Kong, Macao and Mainland is properly connected and discharged to the communal sewer drainage system.

22 該數據僅代表南沙「六福珠寶文化創意產業園」的污水排放量。我們於香港、澳門及內地零售店及辦事處所產生的污水已妥善接入並排放至公用污水渠系統。

Indicator 指標	Unit 單位	FY2026 2026財年	FY2025 2025財年
Direct Energy – Diesel Oil 直接能源－柴油	MWh 兆瓦時	505.72	511.79
Direct Energy – Natural Gas 直接能源－天然氣	MWh 兆瓦時	1,369.83	1,400.91
Direct Energy – Self-Generated and Consumed Solar Energy 直接能源－現場產生和消耗的太陽能	MWh 兆瓦時	574.54	391.24
Direct Energy – Self-Generated and Exported (for Feed-in Tariff) Solar Energy 直接能源－現場產生和輸出（上網電價）的太陽能	MWh 兆瓦時	22.44	5.28
Intensity of Direct Energy 直接能源密度	kWh/turnover (HK$'000) 千瓦時／營業額（千港元）	0.20	0.24
Indirect Energy – Purchased Electricity[23] 間接能源－購買電力[23]	MWh 兆瓦時	17,676.49	17,388.23
Intensity of Indirect Energy 間接能源密度	kWh/turnover (HK$'000) 千瓦時／營業額（千港元）	1.26	1.59

[23] The Group's self-operated shops in Hong Kong, Macao 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, Mainland and Macao, staff quarters and warehouses in Hong Kong and Macao, and our "Lukfook Jewellery Cultural and Creative Industrial Park" in Nansha where electricity data were available.

[23] 本集團於香港、澳門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、內地和澳門辦事處及自營店、香港及澳門的員工宿舍及倉庫以及南沙「六福珠寶文化創意產業園」。

Indicator 指標	Unit 單位	FY2026 2026財年	FY2025 2025財年
Water Consumption 用水消耗			
Total Water Consumption[24] 耗水總量[24]	m^3 立方米	139,494.15	147,253.31
Intensity of Total Water Consumption 耗水總量密度	m^3/turnover (HK$'000) 立方米／營業額（千港元）	0.010	0.013
Packaging Materials 包裝物料			
Total Amount of Packaging Materials Used in Finished Products 製成品所用包裝材料的總量	Tonnes 公噸	164.06	193.76[25]
Intensity of Packaging Materials Used in Finished Products 製成品所用包裝材料的密度	kg/turnover (HK$'000) 公斤／營業額（千港元）	0.012	0.018
Waste Generation 所產生廢棄物			
Non-hazardous waste 無害廢棄物			
Total Amount of Non-hazardous Waste Produced[26] 所產生無害廢棄物總量[26]	tonnes 公噸	295.16	423.22
Recycled Waste: 已回收廢物量：			
Food Waste 廚餘	tonnes 公噸	59.34	59.46

[24] Some of the Group's self-operated shops in Hong Kong, Macao and Mainland were operated in leased spaces. The water supply was controlled by the property management offices. The relevant property management offices considered that it was not feasible to provide water data or submeters to individual tenants. Therefore, the total water consumption only covered offices and self-operated shops in Hong Kong, Mainland and Macao, staff quarters and warehouses in Hong Kong and Macao, and our "Lukfook Jewellery Cultural and Creative Industrial Park" in Nansha, where the water supply was controlled by the Group.

[25] The data has been adjusted to reflect actual situation.

[26] This figure represents the amount of non-hazardous waste generated from our "Lukfook Jewellery Cultural and Creative Industrial Park" in Nansha. The non-hazardous waste generated from our self-operated shops and offices in Mainland, Hong Kong and Macao was handled by property management companies.

[24] 本集團部分於香港、澳門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、內地和澳門辦事處及自營店、香港及澳門的員工宿舍及倉庫以及南沙「六福珠寶文化創意產業園」。

[25] 數據經過調整以反映實際情況。

[26] 該數據僅代表我們南沙「六福珠寶文化創意產業園」產生的無害廢棄物數量。我們於內地、香港及澳門自營店及辦事處所產生的無害廢棄物由物業管理公司進行處理。

Indicator 指標	Unit 單位	FY2026 2026財年	FY2025 2025財年
General Industrial Waste 一般工業廢物	tonnes 公噸	24.45	24.31[25]
Paper 紙張	tonnes 公噸	5.67	7.08[25]
Metal 金屬	tonnes 公噸	0.04	0.40
Waste Disposed: 已處置廢物量：			
Other General Waste Disposed 其他生活廢物	tonnes 公噸	205.67	331.97
Intensity of Total Non-hazardous Waste Produced 所產生無害廢棄物總量密度	kg/turnover (HK$'000) 公斤／營業額（千港元）	0.021	0.038
Hazardous waste 有害廢棄物			
Total Amount of Hazardous Waste Generated[27] 所產生有害廢棄物總量[27]	tonnes 公噸	6.224	10.850
HW06 Waste Organic Solvent and Waste Containing Organic Solvent HW06廢有機溶劑與含有機溶劑廢物	tonnes 公噸	0.720	1.925
HW08 Waste Mineral Oils and Waste Containing Mineral Oils HW08廢礦物油與含礦物油廢物	tonnes 公噸	0.080	0.107
HW13 Organic Resin Waste HW13有機樹脂類廢物	tonnes 公噸	0.012	0.150
HW34 Waste Acid HW34廢酸	tonnes 公噸	0.768	1.302
HW35 Waste Alkali HW35廢鹼	tonnes 公噸	0.436	0.613
HW49 Other Waste HW49其他廢物	tonnes 公噸	4.208	6.753[25]
Intensity of Total Hazardous Waste Generated 所產生有害廢棄物總量密度	kg/turnover (HK$'000) 公斤／營業額（千港元）	0.00044	0.00099

27 The figure represents the amount of hazardous waste generated from our jewellery processing plant in Nansha. No other hazardous waste was generated from our self-operated shops and offices in Mainland, Hong Kong and Macao.

27 該數據僅代表我們南沙珠寶加工廠所產生的有害廢棄物數量。我們於內地、香港及澳門自營店及辦事處並無產生有害廢棄物。

SCOPE 3 CARBON EMISSIONS INVENTORY AND REPORTING METHODOLOGY[28]

範圍3碳排放清單和報告方法[28]

Scope 3 Categories 範圍3類別	Applicability 適用性	Methodology/Justification for Exclusion 方法／排除理由	FY2026 (tCO_2e) 2026財年 （公噸二氧化碳當量）
1 Purchased goods and services 外購商品和服務	Yes 是	**Average Data** The weight of gold purchased is multiplied by the corresponding Scope 3 GHG emission factors ("emission factors"). **Spend-based** The primary spend data related to purchased goods and services from major suppliers are multiplied by the corresponding emission factors to calculate emissions under this category. **平均數據** 將黃金採購量乘以相應範圍3溫室氣體排放系數（「排放系數」），計算出此類別的排放。 **基於支出** 將關於主要供應商外購商品和服務的原始開支數據乘以相應排放系數，計算出此類別的排放。	345,351.20
2 Capital goods 資本商品	Yes 是	**Spend-based** The primary spend data related to fixed assets are multiplied by the corresponding emission factors. **基於支出** 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。	6,287.65

28 Scope 3 GHG emissions were calculated and disclosed with reference to the *GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard* developed by the World Business Council for Sustainable Development and the World Resources Institute, based on available data.

28 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》，並基於可得數據進行計算與披露。

Scope 3 Categories 範圍3類別	Applicability 適用性	Methodology/Justification for Exclusion 方法／排除理由	FY2026 (tCO_2e) 2026財年 （公噸二氧化碳當量）
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** 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. **平均數據** 將電力消耗量乘以國家平均輸配電損耗率的相應排放系數，計算出此類別的排放。	447.86
4 Upstream transportation and distribution 上游運輸和配送	Yes 是	**Spend-based** The primary spend data related to transportation and distribution of purchased goods are multiplied by the corresponding emission factors. **基於支出** 將運輸及配送外購商品的開支數據乘以相應排放系數，計算出此類別的排放。	1,534.29
5 Waste generated in operations 營運中產生的廢棄物	Yes 是	**Waste-type-specific** The weight of waste multiplied by the corresponding emission factors. **特定廢物類別** 將廢物的重量乘以相應排放系數，計算出此類別的排放。	196.30
6 Business travel 商務旅行	Yes 是	**Spend-based** Emissions in this category are calculated based on the Group's expenditure on "airplane", "train", "automobile" and "accommodation", and multiplied by the corresponding emission factors. **基於支出** 此類別排放數字取自本集團的「飛機」、「火車」、「汽車」及「住宿」等開支數字，乘以相應排放系數，計算出此類別的排放。	1,121.94
7 Employee commuting 僱員通勤	Yes 是	**Average Data** Emissions in this category derived from the Group's number of employees multiplied by the corresponding emission factors. **平均數據** 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。	1,433.92

Scope 3 Categories 範圍3類別	Applicability 適用性	Methodology/Justification for Exclusion 方法／排除理由	FY2026 (tCO_2e) 2026財年 （公噸二氧化碳當量）
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。	N/A 不適用
9 Downstream transportation and distribution 下游運輸和配送	No 否	Transportation emissions related to the delivery of sold products to customers have been included in Category 4 emissions. 已售產品交付客戶所涉及的運輸排放已計入類別4排放。	N/A 不適用
10 Processing of sold products 售出產品的加工	No 否	Since the nature of the Group's business does not involve third-party processing of intermediate products sold, there are no emissions to report in this category. 由於本集團的業務性質並不涉及第三方對售出中間產品的加工，因此此類別沒有需要匯報的排放。	N/A 不適用
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, there are no emissions to report in this category. 我們售出的產品於使用階段不涉及顯著的直接或間接排放，因此此類別沒有需要匯報的排放。	N/A 不適用
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** Emissions under this category are calculated by multiplying the weight of sold product packaging by the corresponding emission factors. **特定廢物類別** 此類別排放數字取自售出產品包裝的重量，乘以相應排放系數，計算出此類別的排放。	413.47

Scope 3 Categories 範圍3類別	Applicability 適用性	Methodology/Justification for Exclusion 方法／排除理由	FY2026 (tCO_2e) 2026財年 （公噸二氧化碳當量）
13 Downstream leased assets 下游出租資產	Yes 是	**Average Data** Emissions for this category are calculated by multiplying the total gross floor area of the Group's leased assets by the corresponding emission factors. **平均數據** 此類別排放數字取自本集團出租資產的總建築面積，乘以相應排放系數，計算出此類別的排放。	3,337.81
14 Franchises 特許經營權	Yes 是	**Average Data** Emissions for this category were calculated based on energy consumption data from Mainland and overseas licensed shops, multiplied by the corresponding emission factors. **平均數據** 此類別排放數字取自內地及海外品牌店的能源使用數據，乘以相應排放系數，計算出此類別的排放。	52,408.85
15 Investments 投資	Yes 是	**Average Data** Emissions for this category were calculated from the investee company's industry and revenues, multiplied by an industry-specific emission factor. **平均數據** 此類別排放數字取自被投資公司的行業和收入，乘以相應排放系數。	26,675.45

SOCIAL ASPECT 社會層面

Indicators 指標	Unit 單位	FY2026 2026財年	FY2025 2025財年
Workforce Profile 僱員資料			
Total Workforce 僱員總數	Number of people 人數	4,972	5,330
By gender 按性別			
Male 男性	Number of people 人數	1,382	1,542
Female 女性		3,590	3,788
By employee type 按僱傭類型			
Full-time 全職	Number of people 人數	4,934	5,289
Part-time 兼職		38	41
By employee category 按僱員類別			
Senior Officer or below 高級主任或以下	Number of people 人數	4,329	4,718
Middle-level Management 中級管理層		635	604
Senior Management 高級管理層		8	8

Indicators 指標	Unit 單位	FY2026 2026財年	FY2025 2025財年
By age group **按年齡組別**			
29 or below 29歲或以下	Number of people 人數	490	656
30-39 30-39歲		2,110	2,431
40-49 40-49歲		1,726	1,629
50-59 50-59歲		543	522
60 or above 60歲或以上		103	92
By geographical regions **按地區**			
Mainland 內地	Number of people 人數	3,276	3,620
Hong Kong 香港		1,340	1,342
Macao 澳門		356	368
Turnover Rate **流失比率**			
By gender **按性別**			
Male 男性	%	21.20	24.45
Female 女性		14.51	22.18

Indicators 指標	Unit 單位	FY2026 2026財年	FY2025 2025財年
By age group **按年齡組別**			
29 or below 29歲或以下	%	32.04	40.70
30-39 30-39歲		16.87	22.50
40-49 40-49歲		10.66	16.82
50-59 50-59歲		11.79	15.33
60 or above 60歲或以上		51.46	53.26
By geographical regions **按地區**			
Mainland 內地	%	17.55	27.13
Hong Kong 香港		15.82	15.50
Macao 澳門		7.58	7.34
Health and Safety **健康與安全**			
Rate of Work-related Fatalities (per 200,000 Hours Worked)[29] 因工死亡率（每200,000工作小時）[29]	%	0	0
Rate of Work-related Fatalities (per 1,000 Employees)[30] 因工死亡率（每千名員工）[30]	%	0	0
Lost Days due to Work Injury (Days) 因工傷損失工作日數	Days 日	542	657

29 Work-related fatality rate per 200,000 hours worked = number of fatalities as a result of work-related injury/number of hours worked x 200,000.

30 Work-related fatality rate per 1,000 employees = number of fatalities as a result of work-related injury/total number of employees of the category at the end of the Reporting Period x 1,000.

29 因工死亡率（每200,000工作小時） = 因工傷死亡個案數目／工作時數 x 200,000。

30 因工死亡率（每千名員工） = 因工傷死亡個案數目／該類別報告期末的員工總數 x 1,000。

Indicators 指標	Unit 單位	FY2026 2026財年	FY2025 2025財年
Development and Training[31] **發展與培訓[31]**			
Percentage of employee trained **受訓僱員百分比**			
By gender **按性別**			
Male 男性	%	27.82	26.47
Female 女性		72.18	73.53
By employee category **按僱員類別**			
Senior Officer or below 高級主任或以下	%	87.59	91.17
Middle-level Management 中級管理層		12.24	8.70
Senior Management 高級管理層		0.17	0.13
Average Training Hours Completed per Employee **平均培訓時數**			
By gender **按性別**			
Male 男性	Hours 小時	13.28	12.60
Female 女性		23.14	18.47
By employee category **按僱員類別**			
Senior Officer or below 高級主任或以下	Hours 小時	20.07	16.32
Middle-level Management 中級管理層		21.94	20.65
Senior Management 高級管理層		18.46	23.46
Supply Chain Management **供應鏈管理**			
By geographical regions **按地區**			
Mainland 內地	Number of Suppliers 供應商數量	146	141
Hong Kong 香港		180	177
Other Regions 其他地區		12	13
Community Investment **社區投資**			
Donations 捐款	HK$ Million 百萬港元	6.32	4.38

31 Training data calculations incorporate figures from employees who have departed from the Group to ensure an accurate representation of the Group's training resource investments.

31 培訓數據的計算包括本集團離職員工的有關培訓數據，以準確反映本集團投入的培訓資源。

APPENDIX 2: SUSTAINABILITY AWARDS AND RECOGNITIONS
附錄2：可持續發展獎項及嘉許

Awarding Organisation 頒獎機構	Awards and Recognitions 獎項及嘉許
The Chinese Manufacturers' Association of Hong Kong and the Hong Kong Brand Development Council 香港中華廠商聯合會及香港品牌發展局	"ESG Pledge" 「ESG約章」嘉許
Hong Kong Quality Assurance Agency 香港品質保證局	"HKQAA ESG Connect Program" Mark 「HKQAA ESG Connect計劃」標誌
HK01 and the Green Council 香港01及環保促進會	"Outstanding ESG Enterprise Award" and "Sustainable Development Enterprise Recognition Certificate" 「傑出ESG企業大獎」及「可持續發展企業認可證書」
The Chamber of Hong Kong Listed Companies and the Centre for Corporate Governance and Financial Policy of Hong Kong Baptist University 香港上市公司商會及香港浸會大學公司管治與金融政策研究中心	"Honourable Mention for ESG Excellence (Hang Seng Composite Index Constituent Companies)" 「環境、社會及管治評獎委員會嘉許獎（恒生綜合指數成份股公司）」
Television Broadcasts Limited 電視廣播有限公司（「TVB」）	"ESG Social Innovative Technology Award" 「ESG社會創新科技大獎」
Federation of Hong Kong Industries and Bank of China (Hong Kong) Limited 香港工業總會及中銀香港有限公司	"EcoPartner"; "EcoPioneer Logo" and "10 Years+ EcoPioneer Logo" 「環保傑出夥伴」嘉許；「參與環保先驅獎章」及「10年+參與環保先驅獎章」
Environmental Campaign Committee and Environment and Ecology Bureau 環境運動委員會聯同環境及生態局	"Hong Kong Awards for Environmental Excellence" 「香港環境卓越大獎」
Oxfam 樂施會	"Highest Fundraising Award for Oxfam Rice Orders" 「集體訂米籌款獎冠軍」
GS1 Hong Kong 香港貨品編碼協會	"Consumer Caring Company" Recognition 「貼心企業」嘉許
Labour and Welfare Bureau 勞工及福利局	"Inclusive Organisation" Logo and "Caring Employer" Medal 「共融機構」標誌及「愛心僱主」獎章

Awarding Organisation 頒獎機構	Awards and Recognitions 獎項及嘉許
Federation of Hong Kong Industries 香港工業總會	"5 Years+ Industry Cares" Recognition 「5年+工業獻愛心」嘉許
Hong Kong Council of Social Service 香港社會服務聯會	"Caring Company" Logo and "Advanced Performance" Certificate 「商界展關懷」榮譽標誌及「進階表現」證書
Labour Department 勞工處	"Good Employee Recognition Campaign" 「好僱員嘉許計劃」
Qualifications Framework 香港資歷架構	"QF Star Employer" Recognition 「QF星級僱主」嘉許
China National Accreditation Service for Conformity Assessment 中國合格評定國家認可委員會	Laboratory Accreditation Certificate (Registration No.: CNAS L23718) 實驗室認可證書（註冊號：CNAS L23718）
Hong Kong Tourism Board 香港旅遊發展局	"2025 Outstanding QTS Merchant Service Staff Award" 「2025傑出優質商戶員工服務獎」
Mandatory Provident Fund Schemes Authority 積金局	"Good MPF Employer", "e-Contribution Award" and "MPF Support Award" 「積金好僱主」、「電子供款獎」及「積金推廣獎」
Hong Kong Small and Medium Enterprises Association 香港中小型企業聯合會	"Hong Kong Star Brand Award – Enterprise" 「香港星級品牌大獎－企業獎」
Hong Kong Retail Management Association 香港零售管理協會	"Outstanding Performance Award" and "The Most Creative Team Award" 「優越表現獎」及「最具創意隊伍獎」
China Business Law Journal 《商法》	10 Honours at In-house Counsel Awards 2025 「《商法》企業法務大獎2025」十項殊榮

APPENDIX 3: SIGNIFICANT LAWS AND REGULATIONS
附錄3：重要法律及法規

Subject Areas and Aspects 主要範疇及層面	Significant Laws and Regulations 重要法律及法規
A: Environment **A：環境**	**Mainland 內地** • 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 Wastes (《中華人民共和國固體廢物污染環境防治法》) • Regulation on Ecological and Environmental Monitoring (《生態環境監測條例》) **Hong Kong 香港** • Product Eco-responsibility Ordinance (《產品環保責任條例》) • Environmental Impact Assessment Ordinance (《環境影響評估條例》) • Air Pollution Control Ordinance (《空氣污染管制條例》) • Motor Vehicle Idling (Fixed Penalty) Ordinance (《汽車引擎空轉 (定額罰款) 條例》) • Ozone Layer Protection Ordinance (《保護臭氧層條例》) • Noise Control Ordinance (《噪音管制條例》) • Waste Disposal Ordinance (《廢物處置條例》) • Water Pollution Control Ordinance (《水污染管制條例》) **Macao 澳門** • Environmental Basic Legislation《環境綱要法》

Subject Areas and Aspects 主要範疇及層面	Significant Laws and Regulations 重要法律及法規
B1: Employment **B1：僱傭** **B4: Labour Standards** **B4：勞工準則**	**Mainland 內地** • 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》) • 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 Safeguarding the Rights and Interests of Women (《中華人民共和國婦女權益保障法》) • 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》) **Hong Kong 香港** • Employment Ordinance (《僱傭條例》) • Disability Discrimination Ordinance (《殘疾歧視條例》) • Race Discrimination Ordinance (《種族歧視條例》) • Sex Discrimination Ordinance (《性別歧視條例》) • Family Status Discrimination Ordinance (《家庭崗位歧視條例》) • Labour Relations Ordinance (《勞資關係條例》) • Minimum Wage Ordinance (《最低工資條例》) • Employees' Compensation Ordinance (《僱員補償條例》) • Employment of Young Persons (Industry) Regulations (《僱用青年 (工業) 規例》) • Employment of Children Regulations (《僱用兒童規例》) **Macao 澳門** • Labour Relations Law《勞動關係法》 • Labour Procedure Code《勞動訴訟法典》
B2: Health and Safety **B2：健康與安全**	**Mainland 內地** • 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》) • Fire Control Law of the People's Republic of China (《中華人民共和國消防法》) • Work Safety Law of the People's Republic of China (《中華人民共和國安全生產法》) **Hong Kong 香港** • Occupational Safety and Health Ordinance《職業安全及健康條例》 **Macao 澳門** • Legal Regime on Compensation of Damages Arising from Work Accidents and Occupational Diseases《工作意外及職業病所引致之損害之彌補之法律制度》

Subject Areas and Aspects 主要範疇及層面	Significant Laws and Regulations 重要法律及法規
B6: Product Responsibility **B6：產品責任**	**Mainland 內地** • Product Quality Law of the People's Republic of China (《中華人民共和國產品質量法》) • 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》) • Trademark Law of the People's Republic of China (《中華人民共和國商標法》) • Patent Law of the People's Republic of China (《中華人民共和國專利法》) • Advertising Law of the People's Republic of China (《中華人民共和國廣告法》) • Civil Code of the People's Republic of China (《中華人民共和國民法典》) • 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》) • 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》) • 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》) • Price Law of the People's Republic of China (《中華人民共和國價格法》) • Provisions on Clearly Marking Prices and Prohibiting Price Frauds (《明碼標價和禁止價格欺詐規定》) • Measures for the Supervision and Administration of Livestreaming E-Commerce (《直播電商監督管理辦法》) **Hong Kong 香港** • Trade Marks Ordinance (《商標條例》) • Registered Designs Ordinance (《註冊外觀設計條例》) • Personal Data (Privacy) Ordinance (《個人資料 (私隱) 條例》) • Broadcasting Ordinance (《廣播條例》) • Generic Code of Practice on Television Advertising Standards (《電視通用業務守則—廣告標準則》) • Sale of Goods Ordinance (《貨品售賣條例》) • Consumer Goods Safety Ordinance (《消費品安全條例》) • Trade Descriptions Ordinance (《商品說明條例》) **Macao 澳門** • Establishment of General Product Safety System《訂定產品安全的一般制度》 • Establishment of Personal Data Protection Act《訂定個人資料保護法》 • Establishment of Regulation on Advertising Activities《訂定廣告活動法》

Subject Areas and Aspects 主要範疇及層面	Significant Laws and Regulations 重要法律及法規
B7: Anti-corruption **B7：反貪污**	**Mainland 內地** • 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》) • Criminal Law of the People's Republic of China (《中華人民共和國刑法》) • 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 Anti-Unfair Competition on the Internet (《網絡反不正當競爭暫行規定》) • 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》) **Hong Kong 香港** • Prevention of Bribery Ordinance (《防止賄賂條例》) • Anti-Money Laundering and Counter-Terrorist Financing Ordinance (《打擊洗錢及恐怖分子資金籌集條例》) **Macao 澳門** • Penal Code of Macao《澳門刑法典》

APPENDIX 4: STOCK EXCHANGE ESG REPORTING CODE CONTENT INDEX
附錄4：聯交所環境、社會及管治報告守則內容索引

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。	
Reporting Principles 匯報原則		
A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report: 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. 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. 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. 描述或解釋在編備環境、社會及管治報告時如何應用下列匯報原則： 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。 量化：有關匯報排放量／能源耗用（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。 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 Standard and Principles 報告標準及原則 Stakeholder Engagement and Materiality Assessment 持份者參與及重要性評估 Appendix 1: Key Performance Indicators 附錄1：關鍵績效指標
Reporting Boundary 匯報範圍		
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、社會及管治報告的匯報範圍，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。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。		Purpose of This Report 報告年度及範圍

Subject Areas, Aspects, General Disclosures and KPI 主要範疇、層面、一般披露及關鍵業績指標		Policy/Procedure 政策／程序	Section/ Disclosure 章節／聲明
A. Environmental A. 環境			
A1: Emissions 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 emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. *Note: Air emissions include NOx, SOx, and other pollutants regulated under national laws and regulations.* *Hazardous wastes are those defined by national regulations.* 一般披露 有關廢氣、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。 *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。* *有害廢棄物指國家規例所界定者。*	Air Emission Management Guideline 廢氣排放管理指引 Solid Waste Management Guideline 固體廢物管理指引 Wastewater Emission Management Guideline 污水排放管理指引	Environmental Protection 環境保護 Appendix 3: Significant Laws and Regulations 附錄3: 重要法律及法規
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。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1: 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	Appendix 1: Key Performance Indicators 附錄1: 關鍵績效指標
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（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1: 關鍵績效指標
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（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1: 關鍵績效指標
KPI A1.5 關鍵績效指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	N/A 不適用	Environmental Protection 環境保護
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。	N/A 不適用	Waste Recycling 廢物回收

Subject Areas, Aspects, General Disclosures and KPI 主要範疇、層面、一般披露及關鍵業績指標		Policy/Procedure 政策／程序	Section/ Disclosure 章節／聲明
A2: Use of Resources **A2：資源使用**	General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials. *Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.* 一般披露 有效使用資源（包括能源、水及其他原材料）的政策。 *註：資源可用於生產、儲存、運輸、樓宇、電子設備等。*	Green Office Guideline 綠色辦公指引 Environmental Procurement Guideline 環保採購工作指引 Office and Workshop General Operation Guideline 辦公室及工場一般運作指引	Environmental Protection 環境保護
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）。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1: 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）。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1: 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。	N/A 不適用	Efficient Use of Energy 善用能源
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。	N/A 不適用	Protection of Water Resources 愛護水資源
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products, and if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1: 關鍵績效指標

Subject Areas, Aspects, General Disclosures and KPI 主要範疇、層面、一般披露及關鍵業績指標		Policy/Procedure 政策／程序	Section/ Disclosure 章節／聲明
A3: The Environment and Natural Resources **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 Office Guideline 綠色辦公指引 Environmental Procurement Guideline 環保採購工作指引 Office and Workshop General Operation Guideline 辦公室及工場一般運作指引	Environmental Protection 環境保護
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已採取管理有關影響的行動。	N/A 不適用	Environmental Protection 環境保護
B. Social **B. 社會**			
Employment and Labour Practices **僱傭及勞工常規**			
B1: Employment **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。	Staff Handbook 僱員手冊	People Empowerment 以人為本 Appendix 3: Significant Laws and Regulations 附錄3: 重要法律及法規

Subject Areas, Aspects, General Disclosures and KPI 主要範疇、層面、一般披露及關鍵業績指標		Policy/Procedure 政策／程序	Section/ Disclosure 章節／聲明
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1: 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。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1: 關鍵績效指標
B2: Health and Safety **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 Guideline for Office and Retail Store 辦公室及零售店的職業健康及安全指引	Safety and Health of Employees 員工安康 Appendix 3: Significant Laws and Regulations 附錄3：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）因工亡故的人數及比率。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1：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。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1: 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。	N/A 不適用	Safety and Health of Employees 員工安康

Subject Areas, Aspects, General Disclosures and KPI 主要範疇、層面、一般披露及關鍵業績指標		Policy/Procedure 政策／程序	Section/ Disclosure 章節／聲明
B3: Development and Training **B3：發展及培訓**	General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. *Note: Training refers to vocational training. It may include internal and external courses paid by the employer.* 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。 *註：培訓指職業培訓，可包括由僱主付費的內外部課程。*	Staff Handbook 僱員手冊	Training and Development 培訓及發展
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category. 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1：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。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1：關鍵績效指標
B4: Labour Standards **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。	Staff Handbook 僱員手冊	Diverse Workforce 多元化人才團隊 Appendix 3: Significant Laws and Regulations 附錄3：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。	N/A 不適用	Diverse Workforce 多元化人才團隊
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。	N/A 不適用	Diverse Workforce 多元化人才團隊

Subject Areas, Aspects, General Disclosures and KPI 主要範疇、層面、一般披露及關鍵業績指標		Policy/Procedure 政策／程序	Section/ Disclosure 章節／聲明
Operating Practices **營運慣例**			
B5: Supply Chain Management **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。	Corruption Prevention Policy 廉潔交易政策 Engineering and Operation of Goods Approval Process 工程及營運物品審批流程 Financial Authorisation and Signing Approval Procedure 財務授權及合同簽訂之審批規定	Green Procurement 綠色採購
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。	N/A 不適用	Appendix 1: Key Performance Indicators 附錄1：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、以及有關慣例的執行及監察方法。	N/A 不適用	Green Procurement 綠色採購
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。	N/A 不適用	Green Procurement 綠色採購
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. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	N/A 不適用	Green Procurement 綠色採購
B6: Product Responsibility **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。	Integrate Quality and Environmental Manual 綜合手冊 Customer Complaint Handling Procedure 顧客投訴處理程序	Jewellery Artistry 匠心珠寶 Six Heartfelt Service 六心服務 Appendix 3: Significant Laws and Regulations 附錄3：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。	N/A 不適用	Six Heartfelt Service 六心服務
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。	Customer Complaint Handling Procedure 顧客投訴處理程序	Quality Assurance 質量保證 Six Heartfelt Service 六心服務
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	N/A 不適用	Protection of Intellectual Property Rights 保障知識產權

Subject Areas, Aspects, General Disclosures and KPI 主要範疇、層面、一般披露及關鍵業績指標		Policy/Procedure 政策／程序	Section/ Disclosure 章節／聲明
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產品回收程序。	N/A 不適用	Quality Assurance 質量保證
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。	Privacy Policy 私隱政策	Customer Privacy, Information Security and Cybersecurity 顧客私隱、信息安全與網絡安全
B7: Anti-corruption **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。	Staff Handbook 僱員手冊 Corruption Prevention Policy 廉潔交易政策	Ethical Business 商業道德 Appendix 3: Significant Laws and Regulations 附錄3：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. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	N/A 不適用	Ethical Business 商業道德
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。	N/A 不適用	Ethical Business 商業道德
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。	N/A 不適用	Ethical Business 商業道德

Subject Areas, Aspects, General Disclosures and KPI 主要範疇、層面、一般披露及關鍵業績指標		Policy/Procedure 政策／程序	Section/ Disclosure 章節／聲明
Community **社區**			
B8: Community Investment **B8：社區投資**	General Disclosure Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 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。	We are in the process of setting up the community investment policies. 我們現正制定社區投資政策。	Community Caring 心繫社會
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	N/A 不適用	Community Caring 心繫社會
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	N/A 不適用	Community Caring 心繫社會 Appendix 1: Key Performance Indicators 附錄1：關鍵績效指標

Climate-related Disclosures 氣候相關披露		Section/Disclosure 章節／聲明
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: *Note: The responsibilities of such body(s) or individual(s) should be reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s).* 負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）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； *註：該機構或個人應在其職權範圍、授權、角色描述和其他適用於該機構或個人的相關政策中體現其責任。*	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的績效指標納入薪酬政策。我們將探討完善薪酬政策的可行性。
(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 段至第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/Disclosure 章節／聲明
(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；	
(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。	
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/Disclosure 章節／聲明
Business model and value chain 業務模式及價值鏈		
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訊。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. 鑑於數據可取得性及量化方法學仍處於持續發展與演進階段，本集團將持續進行監測，並於可行範圍內，說明氣候相關風險與機遇在業務模式及價值鏈中集中的地方。
(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/Disclosure 章節／聲明
Strategy and decision-making 策略和決策		
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訊。具體而言，發行人須披露：		
(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訊，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訊：	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
(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); 已經及預期將進行的任何適應及減緩工作（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訊，以及該計劃所依賴的因素），或若發行人並未有這樣的計劃，則作適當的否定聲明；	
(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 發行人計劃如何實現第37至40段所述的任何氣候相關目標（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). 發行人須披露先前各匯報期內按照第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/Disclosure 章節／聲明
Financial position,financial performance and cash flows 財務狀況、財務表現及現金流量		
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匯報期的財務狀況、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. 我們已識別主要的氣候相關風險與機遇，並披露其目前及／或預期的定性財務影響。鑑於數據限制以及氣候科學與方法論不斷演進所帶來的高度測量不確定，所得到的量化財務影響可能無法提供有意義的見解。隨著業務運作的發展，我們將持續評估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. 當存在將導致下一匯報年度相關財務報表中的資產和負債帳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。	No significant risk of a material adjustment within the next annual reporting period. 在下一個年度報告期間內，並沒有發生重大調整的重大風險。

Climate-related Disclosures 氣候相關披露		Section/Disclosure 章節／聲明
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: 發行人經考慮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、中期及長期內將如何變化：	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. 我們已識別主要的氣候相關風險與機遇，並披露其目前及／或預期的定性財務影響。鑑於數據限制以及氣候科學與方法論不斷演進所帶來的高度測量不確定，所得到的量化財務影響可能無法提供有意義的見解。隨著業務運作的發展，我們將持續評估披露此類數據的可行性。
(i)	its investment and disposal plans; and 其投資及處置計劃；及	
(ii)	its planned sources of funding to implement its strategy; and 其為實施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. 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。	

Climate-related Disclosures 氣候相關披露		Section/Disclosure 章節／聲明
Climate resilience 氣候韌性		
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，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。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韌性。提供量化資訊時，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: 發行人截至匯報日對其氣候韌性的評估，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 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；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; 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；及	
(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：	
(i)	information about the inputs used, including: 使用的輸入數據，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其來源；	
(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；	

Climate-related Disclosures 氣候相關披露		Section/Disclosure 章節／聲明
(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; 發行人為何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；	
(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匯報期。	
III. Risk Management 風險管理		
27.	An issuer shall disclose information about: 發行人須披露以下資訊：	
(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，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊；	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); 發行人使用的輸入資料及參數（例如資料來源及程序所涵蓋的業務範圍）；	
(ii)	whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; 發行人可有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); 發行人如何評估有關風險的影響的性質、可能性及程度（例如發行人可有考慮定性因素、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; 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；	

Climate-related Disclosures 氣候相關披露		Section/Disclosure 章節／聲明
(v)	how the issuer monitors climate-related risks; and 發行人如何監察其氣候相關風險；及	
(vi)	whether and how the issuer has changed the processes it uses compared with the previous reporting period; 與上一個匯報期相比，發行人可有及如何改變其使用的流程；	
(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，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）；及	
(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、優次排列和監察流程，是如何融入發行人的整體風險管理流程，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: 發行人須披露匯報期內的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分為：		
(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 1: Key Performance Indicators – Environmental Aspect 附錄1：關鍵績效指標－環境 Scope 3 Carbon Emissions Inventory and Reporting Methodology 範圍3碳排放清單和報告方法
(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/Disclosure 章節／聲明
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; 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《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；	Reporting Standard and Principles 報告標準及原則 Climate Resilience – Metrics and Targets 氣候抵禦力－指標及目標 Appendix 1: Key Performance Indicators – Environmental Aspect 附錄1：關鍵績效指標－環境 Scope 3 Carbon Emissions Inventory and Reporting Methodology 範圍3碳排放清單和報告方法 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RECs及碳信用，以抵銷營運中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法，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法、輸入資料及假設；	
(ii)	the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its GHG emissions; and 發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及	
(iii)	any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因；	
(c)	for Scope 2 GHG emissions disclosed in accordance with paragraph28(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，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及	
(d)	for Scope 3 GHG emissions disclosed in accordance with paragraph28(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/Disclosure 章節／聲明
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. 於匯報之日尚未能以不造成過度成本或負擔之方式取得合理且有依據的資料。本集團將於未來探索揭露此類指標之可行性。
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. 於匯報之日尚未能以不造成過度成本或負擔之方式取得合理且有依據的資料。本集團將於未來探索揭露此類指標之可行性。

Climate-related Disclosures 氣候相關披露	Section/Disclosure 章節／聲明
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. 發行人須披露涉及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. 於匯報之日尚未能以不造成過度成本或負擔之方式取得合理且有依據的資料。本集團將於未來探索揭露此類指標之可行性。
Capital deployment **資本運用**	
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. 於匯報之日尚未能以不造成過度成本或負擔之方式取得合理且有依據的資料。本集團將於未來探索揭露此類指標之可行性。

Climate-related Disclosures 氣候相關披露	Section/Disclosure 章節／聲明
Internal carbon prices **內部碳定價**	
34. An issuer shall disclose: 發行人須披露如下：	Internal carbon pricing is currently not a part of our decision-making. We will explore the use of internal carbon pricing in the future. 內部碳定價目前尚未納入我們的決策流程。我們將在未來探討採用內部碳定價。
(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 闡釋發行人可有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	
(b) the price of each metric tonne of GHG emissions the issuer uses to assess the costs of its GHG emissions; 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價。	
or an appropriate negative statement that the issuer does not apply a carbon price indecision-making. 或適當的否定聲明，確認發行人沒有在決策中應用碳定價。	
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分。	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. 本交易所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。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、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/Disclosure 章節／聲明
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與氣候相關的定性及量化目標；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：	Climate Resilience – Metrics and Targets 氣候抵禦力－指標及目標
(a) the metric used to set the target; 用以設定目標的指標；	
(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); 目標的適用範圍（例如目標是適用於發行人整個集團還是部分（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，其屬絕對目標還是強度目標；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）如何幫助發行人設定目標。	

Climate-related Disclosures 氣候相關披露		Section/Disclosure 章節／聲明
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法，以及其如何監察達標進度，包括：	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本集團目標的可行性。 No revisions have been made during the Reporting Period. 於匯報期內並無作出修訂。
(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；	
(b)	the issuer's processes for reviewing the target; 發行人審核目標的程序；	
(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。	
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訊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
40.	For each GHG emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：	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，該等目標並非採用行業脫碳方法得出的。
(a)	which GHG(s) are covered by the target; 目標涵蓋哪些溫室氣體；	
(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。如為溫室氣體排放淨額目標，發行人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	

Climate-related Disclosures 氣候相關披露		Section/Disclosure 章節／聲明
(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。關於使用碳信用的計劃，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，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通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，對碳抵消效果的假設）。	
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 paragraphs28 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(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 1: Key Performance Indicators – Environmental Aspect 附錄1：關鍵績效指標－環境

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