

金至尊
3DG GROUP

金至尊集團(國際)有限公司
3DG Holdings (International) Limited

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

可持續發展報告
Sustainability Report
2023/24



CONTENTS 目錄

2	About This Report	關於本報告
5	About The Group	關於本集團
6	Awards and Recognitions	獎項及認可
8	Our Approach to Sustainability	可持續發展方針
19	Our Product	產品
24	Our Environment	環境
32	Our Employee	僱員
40	Our Community	社區
42	Significant Laws and Regulations	重要法律及法規
47	HKEX ESG Reporting Guide Index	港交所環境、社會及管治報告指引索引



ABOUT THIS REPORT

關於本報告



Purpose and Objective

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

Reporting Scope and Period

Unless otherwise stated, the reporting scope mainly focuses on the business operations of the Group’s offices and self-operated shops in Hong Kong SAR, China (“Hong Kong”), Macau SAR, China (“Macau”) and Mainland China (“Mainland”), which account for approximately 100% of the Group’s total revenue for the period from 1 July 2023 to 30 June 2024 (the “Reporting Period” or “FY2024”). The reporting scope is determined by the materiality of each entity to our business and operations, as well as its ESG impacts. The office of new media marketing services in Mainland has been excluded from the reporting scope due to the Disposal Completion and the Completion took place on 12 January 2024.

Reporting Standards

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

目的及目標

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

報告範圍及期間

除另有說明外, 報告範圍主要集中於本集團在中國香港特別行政區(「香港」)、中國澳門特別行政區(「澳門」)及中國內地(「內地」)之辦事處及自營店之業務營運, 其佔本集團2023年7月1日至2024年6月30日期間(「報告期間」或「2024財年」)總收入約100%。報告範圍根據各實體對業務及營運之重要性以及其對環境、社會及管治之影響釐定。鑑於出售事項已於2024年1月12日完成, 內地之新媒體營銷服務之辦事處被排除於報告範圍之外。

報告標準

本報告根據香港聯合交易所有限公司(「港交所」)證券上市規則(「上市規則」)附錄C2所載之環境、社會及管治報告指引(「環境、社會及管治報告指引」)之最新披露要求編製。

ABOUT THIS REPORT

關於本報告

Reporting Principles

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

報告原則

本報告遵從環境、社會及管治報告指引所載述之下列四項報告原則編製：

Reporting Principles 報告原則	Description 描述	The Group's Response 本集團回應
Materiality 重要性	<p>The Report should cover ESG issues that are sufficiently important to investors and other stakeholders.</p> <p>報告應涵蓋就投資者及其他持份者而言足夠重要的環境、社會及管治事宜。</p>	<p>We have engaged with our stakeholders to identify and assess the ESG issues that matter most to them. We have evaluated the materiality of these issues based on their impact on the Group's sustainability. A materiality assessment has been conducted, and the results have been reviewed by the senior management. For more details, please refer to the sections "Stakeholder Engagement" and "Materiality Assessment".</p> <p>我們與持份者溝通，以識別及評估對彼等而言關係最深之環境、社會及管治事宜。我們因應該等事宜對本集團可持續發展之影響，已評估該等事宜之重要性。所進行之重要性評估之結果已由高級管理層審閱。有關更多詳情，請參閱「持份者參與」及「重要性評估」章節。</p>
Quantitative 量化	<p>The Report should disclose key performance indicators ("KPIs") that are measurable. Targets should be set to reduce a particular impact. Quantitative information should be accompanied by a narrative, explaining its purpose, impacts and given comparative data where appropriate.</p> <p>報告應披露可予計量的關鍵績效指標（「關鍵績效指標」）。應訂下減少個別影響的目標。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。</p>	<p>We have disclosed information regarding the relevant standards, methodologies, assumptions, calculation tools, and sources of conversion factors used in reporting environmental and social KPIs. Quantitative data has been provided along with narrative explanations and, where possible, comparative figures.</p> <p>我們已披露有關環境及社會關鍵績效指標所用之相關標準、方法、假設、計算工具、及轉換因素之來源。所提供之量化數據已附帶解釋及（在可能範圍內）比較數字。</p>

ABOUT THIS REPORT

關於本報告

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

Access to the Report

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

Your Feedback

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

報告獲取方式

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

閣下之意見

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

ABOUT THE GROUP

關於本集團

Business Overview

The Group is a leading Hong Kong-based retail jewellery brand that upholds the “3DG Prestige Service” concept, combining exquisite craftsmanship with creative design. The Group is primarily engaged in:

- i. Retail sales, wholesales and licensing operations for selling gold and jewellery products in Mainland; and
- ii. Retail sales operations for selling gold and jewellery products in Hong Kong and Macau.

Corporate Vision

Promoting the Group’s brand to become widely recognised and ingrained in the hearts of the public

Corporate Values

Attitude: People-oriented, treating others with respect

Innovation: Innovative development, continuous improvement, pursuit of excellence

Unity: Gathering elite talent, fostering mutual trust and encouragement, achieving success through collective effort

業務概覽

本集團是以香港為家的領先珠寶零售品牌，秉承「3DG尊享服務」的理念，結合精湛工藝與創意設計。本集團主要從事：

- i. 於內地的黃金及珠寶首飾零售、批發及品牌業務；及
- ii. 於香港及澳門的黃金及珠寶首飾零售業務。

企業願景

將集團品牌推廣至家喻戶曉，深入人心

企業價值觀

態度： 以人為本，以禮待人

創新： 創新開發、不斷求變、追求完美

團結： 匯聚精英、互信互勉、眾志成金

AWARDS AND RECOGNITIONS

獎項及認可

The Group has also achieved industry awards as recognition for brand excellence and for its efforts in promoting service excellence in the jewellery retail sector.

本集團亦取得多項業內獎項，以肯定其卓越的品牌及其對珠寶零售業推廣優質服務所作之努力。

Product and Service Quality 產品及服務品質



Awarded the “Hong Kong Q-Mark Service Scheme” by Hong Kong Q-Mark Council

榮獲《香港優質標誌局》頒發「香港Q嘜優質服務計劃」認證

Awarded the “Services Awards 2023 – Jewellery” by Capital
榮獲《CAPITAL資本雜誌》頒發「珠寶品牌服務大獎2023」



Awarded the “Best Label Award 2023 (Best Jewellery)” by Marie Claire
榮獲《Marie Claire瑪利嘉兒》頒發「Best Label Award 2023 – 最佳珠寶品牌大獎」

Awarded the “Hong Kong Premier Brand” and “Hong Kong Premier Service Brand” by Hong Kong Brand Council
榮獲《香港品牌發展局》頒發「香港卓越名牌」及「香港卓越服務名牌」



Awarded the “2023 Quality Service Retailer of the Year of Flagship Stores - Silver Award” by Hong Kong Retail Management Association

榮獲香港零售管理協會頒發「2023最佳優質服務零售商大獎」(旗艦店) 銀獎

AWARDS AND RECOGNITIONS

獎項及認可



Awarded the “HKCT Business Awards 2024 - Best Jewellery”
榮獲「香港商業時報企業大獎2024 — 年度最傑出珠寶鑽飾品牌」大獎

Awarded the “Brand Award 2023” by TVB Weekly
榮獲《TVB周刊》頒發「2023最強人氣珠寶鑽飾品牌大獎」



Sustainability and Environmental Protection 可持續發展及環境保護



Awarded the “BOCHK Corporate Environmental Leadership Awards Programme 2022 - Eco Partner”
榮獲「中銀香港企業環保領先大獎2022 — 環保傑出伙伴」

Awarded the “CAPITAL - ESG Awards 2023”
榮獲《CAPITAL資本雜誌》頒發「環境社會及企業管治大獎2023」



OUR APPROACH TO SUSTAINABILITY

可持續發展方針

Sustainability Governance and Board's Oversight

To ensure effective and top-down implementation of ESG policies and initiatives, the Group has established a comprehensive ESG management framework with clearly defined responsibilities. The Board of Directors (the “**Board**”) has the overall responsibility for our ESG strategy and reporting, overseeing all ESG issues, including our sustainability management approach, strategies and measures, with an emphasis on the Group’s long-term development and positioning.

As part of the Board’s oversight of ESG issues, the Board supervises and leads the Senior Management and relevant departments and business units, in designing, implementing, and monitoring risk management and internal control systems to address ESG-related issues. The Board also regularly reviews progress toward related goals and targets.

可持續發展管治及董事會監督

為確保由上而下地有效落實環境、社會及管治政策及措施，本集團已建立全面的環境、社會及管治管理框架，並明確界定職責範圍。董事會（「**董事會**」）對本集團之環境、社會及管治策略及匯報承擔全部責任，監督所有環境、社會及管治事宜，包括可持續發展管理方針、策略及措施，當中著重於本集團之長期發展及定位。

作為董事會監督環境、社會及管治事宜工作之一環，董事會指導並帶領高級管理層以及相關部門和業務單位，設計、實施及監控風險管理及內部監控系統，以應對環境、社會及管治相關事宜。董事會亦定期檢討相關目標之達成進度。

The Board 董事會

- To hold overall responsibility for the Group’s ESG strategy and reporting;
- To develop and review the ESG management framework, management approach, strategy, priorities, goals and targets;
- To oversee the Group’s overall ESG risks, sustainable initiatives and its relevant goals and targets, and reviewing the relevant progress and performance;
- To ensure that appropriate and effective ESG risk management and internal control systems are in place;
- To delegate ESG-related responsibilities to Senior Management, departments and business units;
- To supervise and lead the Senior Management, departments and business units to conduct the ESG-related work; and
- To review and approve the ESG Report.
- 全面負責本集團之環境、社會及管治策略及匯報；
- 制定及檢討環境、社會及管治管理框架、管理方針、策略、優次排列及目標；
- 監察本集團之整體環境、社會及管治風險、可持續發展措施及其相關目標，並檢討相關進度及表現；
- 確保適當有效的環境、社會及管治風險管理及內部監控系統到位；
- 將各項環境、社會及管治相關權責委託給高級管理層、部門及業務單位；
- 指導及帶領高級管理層、部門及業務單位展開環境、社會及管治相關工作；及
- 審閱及核准環境、社會及管治報告。

OUR APPROACH TO SUSTAINABILITY

可持續發展方針

Senior Management

高級管理層

- To develop and implement relevant policies and measures in line with the ESG management approach, strategy, priorities, goals and targets set by the Board;
- To assess and determine ESG-related progress, performance, risks, and opportunities, and reports to the Board;
- To identify, evaluate, prioritise, review and manage material ESG-related risks and opportunities (including but not limited to climate-related risks and ESG risks along the supply chain) and implement corresponding control measures;
- To provide guidance to departments and business units on the implementation of ESG policies and measures;
- To review and monitor the Group's ESG policies and practices, ensuring compliance with legal and regulatory requirements, as delegated by the Board;
- To report on ESG-related work to the Board; and
- To prepare the ESG Report and submit it to the Board for approval.
- 根據董事會訂下之環境、社會及管治管理方針、策略、優次排列及目標，制定並落實相關政策及措施；
- 評估及釐定環境、社會及管治相關進度、表現、風險及機遇，並向董事會報告；
- 識別、評估、排序、檢討及管理重大的環境、社會及管治相關風險及機遇（包括但不限於氣候相關風險及於供應鏈上之環境、社會及管治風險），並實施相應控制措施；
- 就環境、社會及管治政策及措施之實施向各部門及業務單位提供指引；
- 按照董事會委託之權責，檢討及監控本集團之環境、社會及管治政策及實踐，確保符合法律及監管要求；
- 向董事會報告環境、社會及管治相關工作；及
- 編製環境、社會及管治報告，並提交董事會以供批准。

Relevant Departments and Business Units

相關部門及業務單位

- To coordinate and implement specific ESG policies, strategies, objectives, and measures;
- To collect and integrate information and data related to the Group's ESG performance;
- To report on ESG-related work to Senior Management and make recommendations where appropriate;
- To coordinate with Senior Management in preparing the ESG Report; and
- To collect feedback from stakeholders.
- 協調及落實個別的環境、社會及管治政策、策略、目標及措施；
- 收集及整合與本集團環境、社會及管治表現相關之資料及數據；
- 向高級管理層報告環境、社會及管治相關工作，並於適當時提出建議；
- 協調高級管理層編製環境、社會及管治報告；及
- 收集持份者之反饋意見。

OUR APPROACH TO SUSTAINABILITY

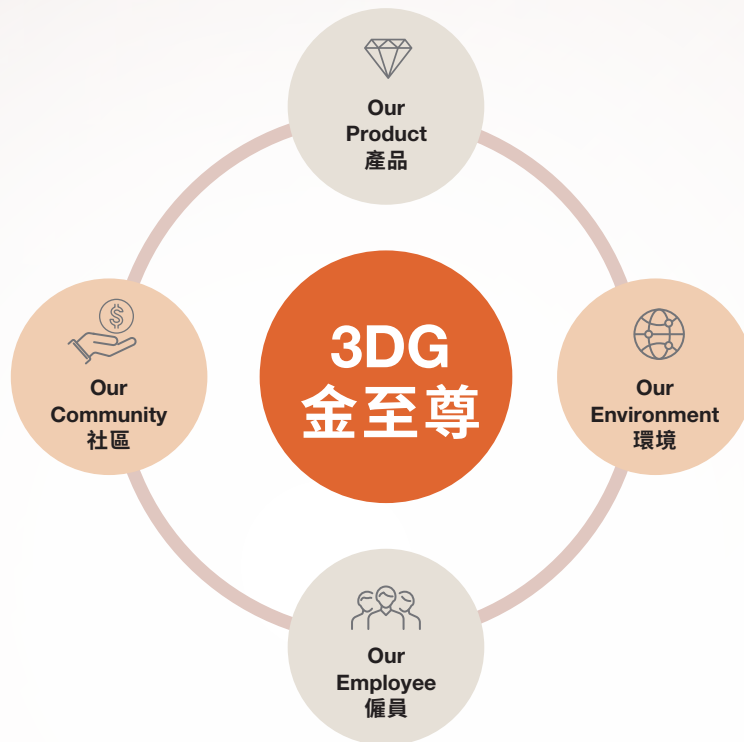
可持續發展方針

Sustainability Management Approach

3DG envisions promoting the Group's brand to become widely recognised and ingrained in the hearts of the public. This vision serves as the cornerstone of our sustainable development. To achieve it, we have formulated an ESG framework built on four distinct sustainability pillars: (1) **Our Product**; (2) **Our Environment**; (3) **Our Employee**; and (4) **Our Community**. This framework guides us in enhancing sustainability performance and making positive contributions to our customers, employees, environment, and communities.

可持續發展管理方針

金至尊之願景是將集團品牌推廣至家喻戶曉，深入民心。這個願景是我們可持續發展之基石。為實現這一目標，我們已制定由四個單獨的可持續發展支柱構建之環境、社會及管治框架：(1)**產品**；(2)**環境**；(3)**僱員**；及(4)**社區**。此框架可指引我們提升可持續發展表現，以及為我們的客戶、僱員、環境及社區作出正面貢獻。



OUR APPROACH TO SUSTAINABILITY

可持續發展方針

ESG-related Risk Management

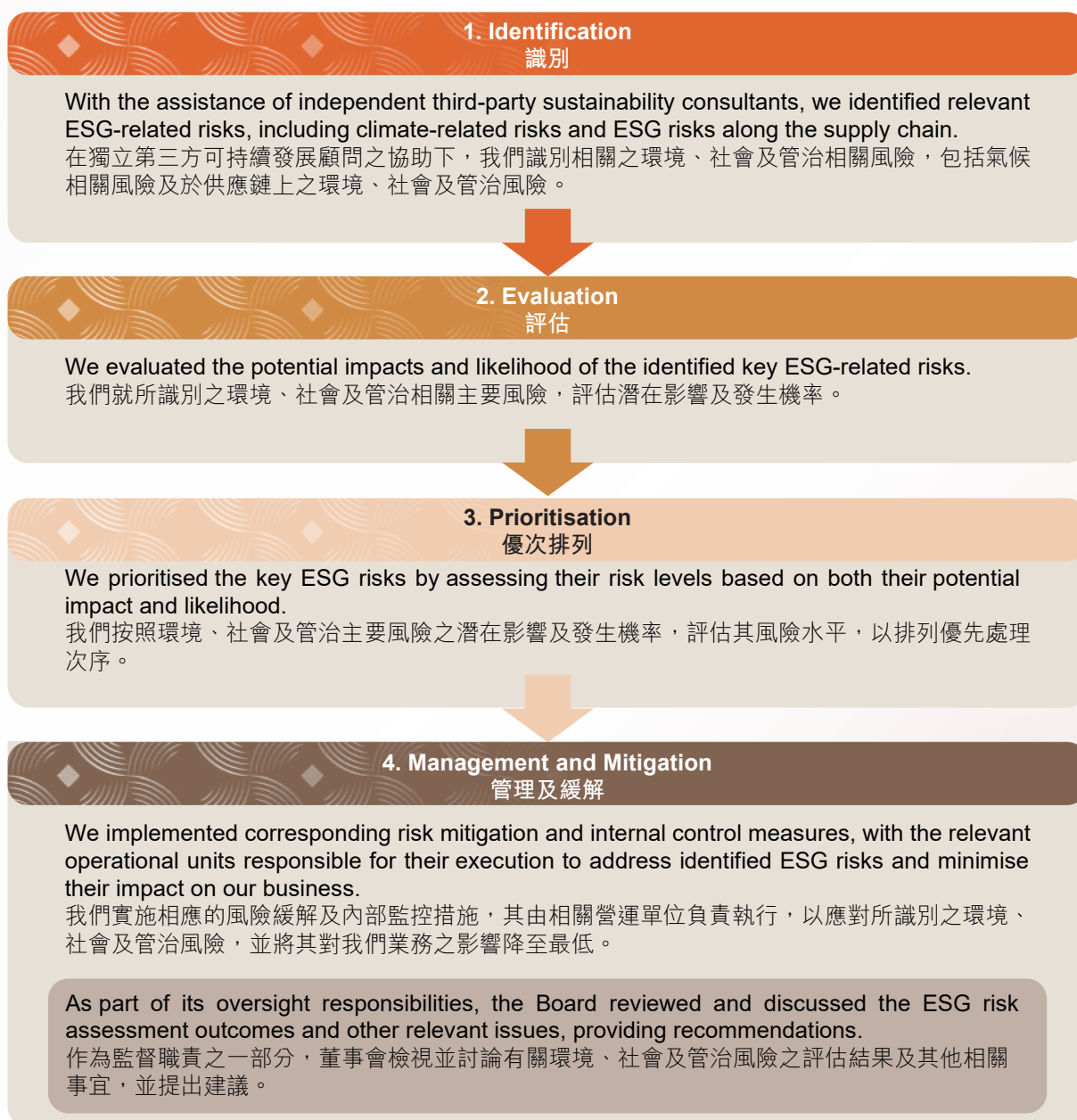
The Board bears overall responsibility for overseeing the management of ESG risks and opportunities within the Group. Our Senior Management, delegated by the Board, identifies, evaluates, prioritises, and manages material ESG risks, including climate-related risks and environmental and social risks within the supply chain on a regular basis.

During the Reporting Period, we conducted an ESG risk assessment to strengthen our risk mitigation and response strategies. The Group's ESG risk management process includes the following steps:

環境、社會及管治相關風險管理

董事會全面負責監督集團內部管理之環境、社會及管治風險及機遇。高級管理層獲董事會授權，定期識別、評估、優次排列及管理重大的環境、社會及管治風險，包括氣候相關風險及於供應鏈上之環境及社會風險。

於報告期間，我們進行環境、社會及管治風險評估，以加強我們的風險緩解及應對策略。本集團之環境、社會及管治風險管理流程包括以下步驟：



OUR APPROACH TO SUSTAINABILITY

可持續發展方針

Stakeholder Engagement

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

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

持份者參與

本集團致力與所有持份者保持密切溝通，共同創造長遠價值。透過建立一系列有效的溝通渠道，我們與主要持份者積極溝通，了解彼等各自之期望及需要，這對我們的可持續發展非常重要。透過這樣持續進行對話，我們能夠加強我們的可持續發展策略及應對主要的環境、社會及管治問題。於報告期間，本集團繼續優先處理持份者透過有關渠道提出之反饋意見，以確保對彼等之觀點及查詢有所回應。

就主要持份者群體所建立之溝通渠道以及彼等之期望及關注列示如下：

Key Stakeholder Groups 主要持份者群體	Communication Channels 溝通渠道	Expectations and Concerns 期望及關注
Customers 客戶	<ul style="list-style-type: none">Customer service hotline 客戶服務熱線Social media platforms 社交平台Direct communication 直接聯繫Press release 新聞稿	<ul style="list-style-type: none">Quality of products and services 產品及服務品質Customer data and privacy protection 客戶資料及私隱保護
Employees 僱員	<ul style="list-style-type: none">Employee performance evaluations 僱員表現評核On-the-job training sessions 在職培訓Internal emails 內部電郵Staff handbook 員工手冊	<ul style="list-style-type: none">Labour rights 勞工權益Career development 事業發展Remuneration and benefits 薪酬待遇Occupational health and safety 職業健康與安全Respect for all employees and fair treatment 平等尊重及對待

OUR APPROACH TO SUSTAINABILITY

可持續發展方針

Key Stakeholder Groups 主要持份者群體	Communication Channels 溝通渠道	Expectations and Concerns 期望及關注
Licensees 品牌商	<ul style="list-style-type: none"> Licensees meetings 品牌商會議 On-site visits 實地視察 Direct communication 直接聯繫 	<ul style="list-style-type: none"> Economic performance and business expansion 經濟表現及業務擴張 Quality of products and services 產品及服務品質 Craftsmanship and product innovation 工藝及產品創意性 Intellectual property protection 知識產權保護 Responsible marketing and advertising 負責任的營銷及廣告宣傳
Industry Associations 商貿協會	<ul style="list-style-type: none"> Industry association activities and meetings 商貿協會活動及會議 Corporate website 公司網站 	<ul style="list-style-type: none"> Quality of products and services 產品及服務品質 Craftsmanship and product innovation 工藝及產品創意性
Government/Regulatory Authorisation 政府／監管機構	<ul style="list-style-type: none"> Announcements and other regulatory reports 公告及其他監管報告 Statutory filings and notifications 法定存檔及通告 	<ul style="list-style-type: none"> Compliance with local laws and regulations 遵守本地法律及法規 Support for local economic growth 支持本地經濟增長 Regular information reporting 定期資料申報 Timely tax payments and societal contributions 適時繳稅及對社會作出貢獻

OUR APPROACH TO SUSTAINABILITY

可持續發展方針

Key Stakeholder Groups 主要持份者群體	Communication Channels 溝通渠道	Expectations and Concerns 期望及關注
Shareholders/Investors 股東／投資者	<ul style="list-style-type: none"> Annual General Meetings and other shareholders' meetings 股東週年大會及其他股東大會 Announcements and circulars on HKEX website 於港交所網站刊登公告及通函 Interim and Annual Reports 中期及年度報告 Corporate website 公司網站 	<ul style="list-style-type: none"> Economic performance and business expansion 經濟表現及業務擴張 Quality of products and services 產品及服務品質 Service value 服務價值 Corporate reputation 公司信譽 Customer data and privacy protection 客戶資料及私隱保護 Corporate governance practices 企業管治常規 Ethical business practices 合乎道德的商業行為
Suppliers 供應商	<ul style="list-style-type: none"> Procurement processes 採購流程 Exhibitions and industry events 展覽及行業活動 Engagement and cooperation 溝通及合作 Supplier meetings and conferences 供應商會議 Regular assessments 定期評估 	<ul style="list-style-type: none"> Demand fulfilment 符合要求 Relationships with the company 公司關係 Corporate reputation 公司信譽 Fair competition and equal rivalry 公平及平等競爭
Community/NGOs 社區／非政府組織	<ul style="list-style-type: none"> ESG Report 環境、社會及管治報告 Announcements 公告 Company website 公司網站 Charitable activities 慈善活動 	<ul style="list-style-type: none"> Environmental protection 環保 Community contribution 社區貢獻 Economic development 經濟發展

OUR APPROACH TO SUSTAINABILITY

可持續發展方針

Materiality Assessment

During the Reporting Period, we conducted a materiality assessment with the assistance of an independent sustainability consultant, to identify the most important ESG issues for our business and key stakeholders. The Senior Management reviews the results of this assessment and the relevant ESG topics annually.

Our process for identifying, prioritising and managing material ESG-related issues includes the following steps:

重要性評估

於報告期間，我們在獨立可持續發展顧問之協助下進行重要性評估，以識別就我們業務及主要持份者而言最重要的環境、社會及管治事宜。高級管理層每年審視此重要性評估之結果及相關環境、社會及管治議題。

我們識別、排序及管理重要的環境、社會及管治相關事宜之過程包括以下步驟：

Step 1: Identification 步驟1：識別

We identified a total of 26 relevant ESG topics based on the HKEX ESG Reporting Guide, industry trends and stakeholder feedback. 我們根據港交所環境、社會及管治報告指引、行業趨勢及持份者反饋意見，識別合共26項相關環境、社會及管治議題。

Step 2: Prioritisation 步驟2：優次排列

We invited our key internal and external stakeholders to participate in an online questionnaire to rate the materiality of 26 relevant ESG topics. 我們邀請我們的內部及外部主要持份者參與線上問卷調查，為該26項相關環境、社會及管治議題之重要性評分。

The results were visualised in a materiality matrix, highlighting the importance of these topics to both the Group and our stakeholders. 評分結果以重要性矩陣之形式呈現，當中重點標示各項議題對本集團及持份者之重要性。

Step 3: Validation 步驟3：驗證

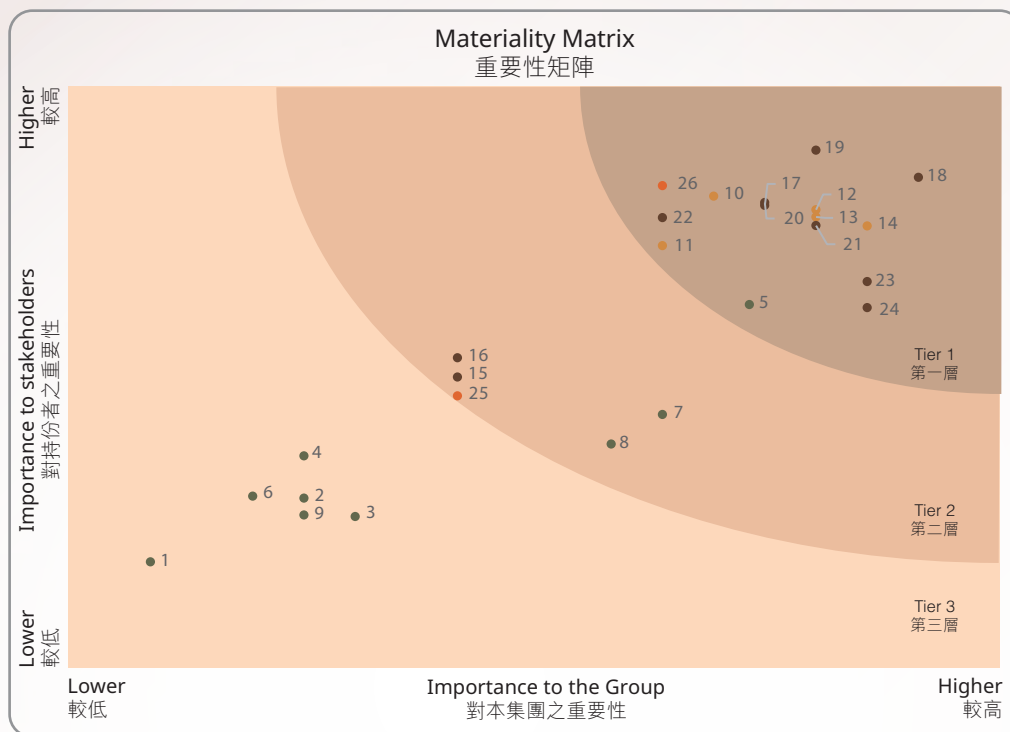
We presented the prioritised list of material ESG topics to the senior management for discussion and confirmation. 我們向高級管理層呈報經排序之重要環境、社會及管治議題清單，以供討論及確認。

OUR APPROACH TO SUSTAINABILITY

可持續發展方針

The materiality matrix below illustrates the significance of the 26 ESG issues to our business and stakeholders. Based on the online questionnaire results, 15 ESG topics were identified as the most material during the Reporting Period and are highlighted in Tier 1 of the matrix. Information relevant to the 15 most material ESG topics have been addressed in the subsequent sections of this Report.

下圖所示之重要性矩陣反映了26項環境、社會及管治議題對我們的業務及持份者之重要性。根據線上問卷調查之結果，15項環境、社會及管治議題被認為於報告期間內之最重要議題，並重點列示於矩陣第1層。與這15項最重要的環境、社會及管治議題相關之資訊已於本報告隨後章節加以說明。



OUR APPROACH TO SUSTAINABILITY

可持續發展方針

List of ESG-related Material Topics

環境、社會及管治相關重要議題清單

ESG-related Material Topics 環境、社會及管治相關重要議題

Report Sections 報告章節

Tier 1: Most Material Topics 第1層：最重要議題

5.	Packaging material consumption 包裝材料消耗	Our Environment 環境
10.	Staff welfare 員工福利	Our Employee 僱員
11.	Equal opportunity, diversity and inclusion 平等機會、多元化及包容	Our Employee 僱員
12.	Occupational health and safety 職業健康與安全	Our Employee 僱員
13.	Staff development and training 員工發展及培訓	Our Employee 僱員
14.	Employment compliance 僱傭合規	Our Employee 僱員
17.	Craftsmanship and product innovation 工藝及產品創意性	Our Product 產品
18.	Product quality and safety 產品品質及安全	Our Product 產品
19.	Customer service 客戶服務	Our Product 產品
20.	Intellectual property protection 知識產權保護	Our Product 產品
21.	Data protection and cybersecurity 資料保護及網絡安全	Our Product 產品
22.	Responsible marketing and advertising 負責任的營銷及廣告宣傳	Our Product 產品
23.	Economic performance 經濟表現	Our Product 產品
24.	Anti-corruption 反貪污	Our Employee 僱員
26.	Promote the development of the jewellery industry 推廣珠寶業行業之發展	Our Community 社區

OUR APPROACH TO SUSTAINABILITY

可持續發展方針

ESG-related Material Topics

環境、社會及管治相關重要議題

Tier 2: Material Topics

第2層：重要議題

7.	Sustainable raw materials and green procurement 可持續的原材料及綠色採購
8.	Environmental risk in supply chain 供應鏈之環境風險
15.	Social risk in supply chain 供應鏈之社會風險
16.	Transparency and traceability of raw materials 原材料之採購透明度及溯源
25.	Community investment 社區投資

Tier 3: Relevant Material Topics

第3層：相關重要議題

1.	Air emissions 廢氣排放
2.	Waste management 廢棄物管理
3.	Energy efficiency and greenhouse gas emissions 能源效益及溫室氣體排放
4.	Water efficiency and conservation 用水效益及節約
6.	Climate resilience and adaptability 氣候抵禦力及適應力
9.	Biodiversity and ecosystems 生物多樣性及生態系統

OUR PRODUCT

產品

Material Topic(s)

- Craftsmanship and product innovation
- Product quality and safety
- Customer service
- Intellectual property protection
- Data protection and cybersecurity
- Responsible marketing and advertising
- Economic performance

At the core of our success is a relentless dedication to our product. We are committed to continuous improvement in the quality and presentation of our jewellery collections, ensuring they meet the evolving needs and preferences of our customers. Through rigorous quality control measures and close collaboration with trusted suppliers, we source the finest materials and showcase each piece with meticulous attention to detail.

Adhering to all relevant laws and regulations¹, we have established comprehensive policies and procedures governing health and safety, advertising, labelling, and customer privacy related to products and services provided and methods of redress. This unwavering commitment to integrity and accountability underpins every aspect of our product responsibility. During the Reporting Period, we were not aware of any material non-compliance of relevant laws and regulations in relation to health and safety, advertising, labelling and privacy matters related to products and services provided and methods of redress.

重要議題

- 工藝及產品創意性
- 產品品質及安全
- 客戶服務
- 知識產權保護
- 資料保護及網絡安全
- 負責任的營銷及廣告宣傳
- 經濟表現

我們成功之核心在於對產品鍥而不捨的追求。我們致力不斷改善我們珠寶首飾之品質及陳列，確保能夠滿足客戶不斷變化的需求及喜好。通過嚴格的品質控制，以及與可信賴的供應商密切合作，我們獲得最優質的材料，並以一絲不苟的態度展示每一件商品。

為遵守所有相關法律及法規¹，我們已就所提供產品及服務之健康與安全、廣告、標籤及客戶私隱事宜以及補救方法建立全面的政策及程序。我們對誠信及問責之堅定承諾已貫穿我們產品責任之各個方面。於報告期間，我們並無就所提供產品及服務之健康與安全、廣告、標籤及私隱事宜以及補救方法，發現任何嚴重違反相關法律及法規之情況。

¹ 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.

¹ 請參閱「重要法律及法規」一節，以了解各項對本集團業務營運而言屬重要之產品責任相關法律及法規。

OUR PRODUCT

產品

Responsible Sourcing

Maintaining high quality standards and products is a top priority for the Group. We have formulated comprehensive policies and procedures for supplier management, including our procurement policy. This standardises the fair, open and impartial selection, evaluation, and monitoring of suppliers to promote responsible and ethical sourcing. Our integrated procurement process carefully reviews and evaluates both new potential suppliers and regularly assesses the performance of existing suppliers:

1. Supplier Selection

- Beyond infrastructure, production capacity, and market reputation, we assess suppliers' compliance with legal, ethical, and social requirements, including their environmental and social practices, as well as adherence to laws and regulations concerning areas such as bribery, corruption, money laundering, discrimination, fair wages and workplace safety.

2. Ensuring Supplier Sustainability Performance

- Potential suppliers are required to provide the product test report showing the supplier meets with the national standard of the PRC.
- All diamonds procured by the Group are verified as conflict-free through suppliers complied with UN Security Council Resolution 1173, ensuring they are not mined in war zones and minimising associated environmental and human rights risks.

負責任採購

本集團首要任務是維持高品質的標準及產品。我們已制定全面的供應商管理政策及程序，當中包括採購政策。我們將挑選、評估及監察供應商之程序標準化，確保程序公平、公開及公正地進行，以促進負責任及符合道德的採購。我們的綜合採購程序仔細審查及評估新挑選之潛在供應商，並定期評估現有供應商之表現：

1. 挑選供應商

- 除了基礎設備、生產能力及市場聲譽之外，我們亦評估供應商是否符合法律、道德及社會要求（包括在環境及社會實踐方面），以及其是否遵守有關賄賂、貪污、洗黑錢、歧視、公平工資及工作場所安全等領域之法律及法規。

2. 確保供應商之可持續表現

- 潛在供應商須提供產品測試報告，以證明符合中國國家標準。
- 本集團採購的所有鑽石均由符合聯合國安全理事會第1173號決議的供應商驗證為「非衝突鑽石」，此認證乃確保鑽石並非在戰爭地區開採以及其相關環境及人權風險為最低。

OUR PRODUCT

產品

3. Monitoring Supplier Performance

- Ongoing and regular inspections and assessments are conducted as regulatory monitoring.
- The Group conducts sample testing for every batch of products to ensure the quality meets with the industry standard of the PRC. All approved suppliers have to fulfil the Group's internal approval processes and enter into the supplier agreement to ensure that products and services provided are up-to-standard. When signing procurement contracts or enter into an engagement, terms regarding quality assurance are included to ensure the delivered products and components align with our standards. Any defective products will be returned.
- All diamond and gemstone materials and finished products also undergo monitoring and testing by qualified gem laboratories to validate their compliance with the Group's quality criteria.
- By prioritising suppliers who demonstrate strong management capabilities and high performance on ESG factors, the Group is able to effectively mitigate and manage the relevant risks arising from its supply chain.
- To ensure the consistent implementation of these standards, the Group has established a rating and warning system for the assessment of current suppliers. Suppliers are subject to a system of warnings when substandard goods and materials are identified, and the quality assurance deposits would be deducted. If no improvements are made thereafter, temporary or even permanent blocking of orders may be implemented. The Group will also terminate its cooperation with suppliers if their environment and social standards do not align with the Group's policy.

A summary on the relevant number of suppliers related KPIs of the Group for year ended 30 June 2024 is disclosed as follows, and practices relating to engaging suppliers were implemented on all suppliers.

3. 監察供應商表現

- 為符合監管控制要求而持續及定期進行檢查及評估。
- 本集團對每批產品進行抽樣測試，以確保產品品質符合中國行業標準。所有獲認可的供應商均須通過本集團的內部審批程序，並訂立供應商協議，以確保所提供產品及服務符合標準。於簽訂採購或委聘合約時，均須加入品質保證條款，以確保所交付之產品及部件符合我們標準。任何不合規格的產品將被退回。
- 所有鑽石及寶石材料及製成品亦會交由合資格的寶石實驗室進行監測及測試，以核實其是否符合本集團品質標準。
- 透過優先選用在環境、社會及管治因素上展現強大管理能力及優良表現之供應商，本集團能有效降低及管理其供應鏈產生之相關風險。
- 為確保貫徹執行該等標準，本集團已就評估現有供應商建立一套評級及警告制度。當發現未合標準的貨品及材料時，供應商會受到警告，並會被扣除品質保證的按金。倘其後仍未改善，則可能會被暫時或甚至永久停止訂單。倘供應商之環境及社會標準與本集團政策存在不一致之處，本集團亦會終止與其合作。

本集團於截至2024年6月30日止年度之供應商相關關鍵績效指標數目摘要已於下表披露，而與委聘供應商有關之常規已針對所有供應商而實施。

Location of Suppliers	供應商地區	FY2024 2024財年	FY2023 2023財年
Mainland	內地	35	119
Hong Kong	香港	56	70

OUR PRODUCT

產品

Product and Service Quality Assurance

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

The Group is dedicated to providing high-quality products to its customers and places great importance on customer feedback. Customers are encouraged to offer opinions or lodge complaints through the Group's established communication channels. The Group conducts investigations and prepares reports based on customer responses, implementing corrective measures as necessary. During the Reporting Period, the Group did not receive any complaints from customers or the public regarding its products or services (FY2023: Nil), and did not encounter any incidents of product sold or shipped subject to recalls for safety and health reasons (FY2023: Nil).

Data Privacy Protection and Cybersecurity

Safeguarding the security and privacy of stakeholders' personal data is of paramount importance to the Group. The Group's employees undergo comprehensive training on data protection principles and methods, ensuring full compliance with the relevant laws and regulations as well as other statutory requirements² to uphold the highest standards of security and confidentiality in personal data privacy protection.

The following data protection principles are rigorously adhered to in preserving the proper security and use of data:

- The Group only collects personal data that is directly relevant and necessary for its business operations. All data collection forms and processes are regularly reviewed to ensure minimal data gathering;
- Personal data will not be shared with any entity outside the Group without consent, unless required by law or previously agreed through contractual arrangements;
- Appropriate data collection, storage, and processing practices, as well as robust security measures such as encryption and access controls, are maintained to protect against unauthorised access to personal information;

² 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.

產品及服務品質保證

本集團透過嚴格篩選供應商、仔細執行銷售及售後程序、以及徹底檢查將予運送至零售店之珠寶品質，展現出對品質監控及顧客滿意度之堅定承諾。所有合格貨品均獲編配批號，以確保可追蹤貨品源頭。

本集團致力為客戶提供優質產品，並高度重視客戶之反饋意見。本集團鼓勵客戶透過既有溝通渠道提出意見或投訴。本集團會根據客戶之訴求進行調查及編寫報告，並於有需要時實施糾正措施。於報告期間，本集團並無接獲客戶或公眾人士對其產品或服務之任何投訴（2023財年：無），並無遇到因安全及健康理由而須回收已售或已運送產品之事故（2023財年：無）。

資料私隱保護及網絡安全

保障持份者之個人資料安全及私隱對本集團而言至關重要。本集團僱員接受有關資料保護原則及方法之全面培訓，確保全面遵守相關法律、法規及其他法定要求²，以確保個人資料私隱獲得最高水平之安全及保密。

在維護資料安全及妥善使用上已嚴格遵守下列資料保護原則：

- 本集團只會收集與業務運作有直接關聯且必要的個人資料。所有資料收集表格及程序均經過定期審視，以確保只收集最低需求之資料；
- 除非法律要求或事先經過合約安排達成同意，否則個人資料在未經同意之情況下不會與本集團以外任何實體分享；
- 持續實施適當的資料收集、儲存及處理做法，以及健全的安全措施，例如加密及存取控制等，以防止個人資料被未經授權取用；

² 請參閱「重要法律及法規」一節，以了解各項對本集團業務營運而言屬重要之產品責任相關法律及法規。

OUR PRODUCT

產品

- The computer system is regularly updated and equipped with the latest firewall and antivirus software to prevent potential hacking activities. Backup and disaster recovery procedures are also in place to ensure business continuity; and
- All employees have to comply with guidelines of confidentiality stipulated in the staff handbook. Disciplinary actions are taken for any breaches of the Group's data protection policies.
- 電腦系統定期更新，並配備最新的防火牆及防毒軟件，以防止潛在電腦黑客入侵。備份及災難復原程序亦已到位，以確保業務連續性；及
- 所有僱員均須遵守員工手冊中訂明的保密指引。任何違反本集團資料保護政策之行為均會受到紀律處分。

Advertising and Labelling

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

Intellectual Property Protection

The Group recognises the critical importance of intellectual property and is committed to safeguarding and protecting its own intellectual property rights. Equally, the Group places great emphasis on respecting the intellectual property rights of others. We routinely monitor for any potential infringement of its own intellectual property, and act promptly to address any violations detected.

The Group has implemented the following best practices to observe and protect intellectual property rights:

- The Group utilises only authorised and copyrighted products;
- Employees are strictly prohibited from downloading or installing any forged or copied programs, software or materials; and
- The Group's standard employment contracts contain provisions governing intellectual property rights and confidentiality obligations.
- 本集團只使用經授權及受版權保護之產品；
- 嚴禁僱員下載或安裝任何偽造或盜版程式、軟件或材料；及
- 本集團之標準僱傭合約包含規範知識產權及保密義務之條文。

廣告及標籤

本集團透過各種不同宣傳管道，向大眾發佈有關其產品、服務及活動之資訊。本集團非常重視負責任的宣傳推廣行為，嚴格遵守有關廣告及標籤之相關法律及法規。本集團仔細審查其宣傳資料之內容及標籤，以確保其正確無誤，並保障客戶之權利及知情權。

知識產權保護

本集團深明知識產權之關鍵重要性，並致力維護及保護其名下之知識產權。同樣，本集團亦非常重視對他人知識產權之尊重。我們定期監察名下知識產權有否受到任何侵犯，並於發現任何違規行為時迅速採取行動。

本集團已實施以下與遵守及保護知識產權有關之最佳實踐：

OUR ENVIRONMENT

環境

Material Topic(s)

- Packaging material consumption

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

We strictly abide by applicable laws and regulations³ relating to air and greenhouse gas (“GHG”) emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. During the Reporting Period, the Group was not aware of any material non-compliance with relevant environmental laws and regulations.

重要議題

- 包裝材料消耗

環境保護是本集團關注議題之一。我們致力落實低碳經濟轉型及節約資源。為此，本集團已制定政策及內部指引，以在加強氣候抵禦力、減少污染、善用資源、以及將環境足跡減至最低方面為僱員提供指引。我們定期監控環境表現，以確保持續的改進。

我們嚴格遵守有關廢氣及溫室氣體排放、向水及土地之排污以及有害及無害廢棄物之產生等之適用法律及法規³。於報告期間，本集團並不知悉任何嚴重違反相關環境法律及法規之情況。

³ Please refer to the Significant Laws and Regulations section for a list of environmental laws and regulations significant to the Group's business operations.

³ 請參閱「重要法律及法規」一節，以了解各項對本集團業務營運而言屬重要之環保法律及法規。

OUR ENVIRONMENT

環境

Climate Resilience and Management

As climate change intensifies, leading to more frequent and severe weather events, our commitment to climate resilience has become increasingly crucial. Acknowledging the global impact of climate change and its potential risks to our business, we have integrated climate considerations into our strategic planning to ensure long-term sustainability. The Board and Senior Management regularly assess and evaluate climate-related risks to formulate effective response strategies.

氣候抵禦力及管理

隨著氣候變化加劇，並引發更頻繁及嚴重的天氣事件，我們亦愈加重視對氣候適應之能力。意識到氣候變化之全球影響及其對我們業務之潛在風險，我們已將氣候因素納入我們的策略規劃，從而確保長期的可持續發展。董事會及高級管理層定期評估氣候相關風險，以制定有效的應對策略。





Risk Description 風險描述	Response Actions of the Group 本集團的回應行動
Physical Risks 實體風險	
<p>Acute Risk – Increased severity of extreme weather events, such as cyclones, typhoon, or floods 立即性風險－極端天氣事件（例如氣旋、颱風或水災）愈加嚴重</p>	<ul style="list-style-type: none"> Implement comprehensive typhoon and rainstorm work arrangements, including remote work options for safety. 實施全面的颱風及暴雨工作安排，包括提供安全的遙距工作方案。 Establish disaster preparedness plans to ensure employee safety and enhance resilience to natural disasters, enabling timely and efficient response to emergencies. 建立災害防備計劃，以確保僱員安全及加強對自然災害的應變能力，好能及時及有效地應對緊急狀況。
<p>Chronic Risk - Longer-term shifts in climate patterns, such as sustained higher temperatures that may cause sea level rise or chronic heat waves 長期性風險－氣候模式經歷較長期的轉變，例如持續高溫而可能導致之海平面上升或慢性熱浪</p>	<ul style="list-style-type: none"> Implement programs for strengthening environmental protection and energy conservation to promote energy conservation and lower primary GHG emissions from electricity usage. 實施有關加強環境保護及節約能源之計劃，以推廣能源節約及降低用電量來減少主要溫室氣體排放。
Transition Risks 轉型風險	
<p>Market Risk 市場風險</p>	<ul style="list-style-type: none"> Continue to study possible ways to avoid unnecessary use of packaging material and recycle whenever appropriate. 持續探討可行辦法以避免不必要使用包裝材料，並於一切適當情況下進行回收。 Actively design environmentally friendly products by incorporating sustainable materials, optimising energy efficiency, and minimising waste throughout the product lifecycle. 積極設計環保產品，在整個產品生命週期中融入可持續材料、優化能源效益及盡量減少浪費。
<p>Policy and Legal Risk 政策及法律風險</p>	<ul style="list-style-type: none"> Regularly review climate-related government policies, regulatory requirements and the latest developments to ensure adequate preparation. 定期檢視氣候相關政府政策、法規要求及最新發展，以確保做好充分準備。

OUR ENVIRONMENT

環境

To enhance our operations' resilience against climate change, we have established the following environmental protection goals:

為了提升業務之氣候變化適應能力，我們已訂立以下環保目標：

Environmental protection goals 環保目標	
 Emission 排放	<ul style="list-style-type: none"> To reduce air and GHG emissions intensity by improving energy efficiency and incorporating energy-saving measures 透過改善能源效益及採取節能措施，降低廢氣及溫室氣體排放密度
 Waste 廢棄物	<ul style="list-style-type: none"> To reduce waste generation intensity by promoting 3R principles (Reduce, Reuse, Recycle) of responsible waste management 透過推廣負責任的廢棄物管理3R原則（減少浪費 (Reduce)、重複使用(Reuse)、循環再用 (Recycle)），降低廢棄物產生密度
 Energy 能源	<ul style="list-style-type: none"> To reduce energy consumption intensity by enhancing energy efficiency of our equipment 透過提高設備之能源效益，降低能源消耗密度
 Water 用水	<ul style="list-style-type: none"> To optimise water efficiency by implementing water-saving measures 透過實施節水措施，優化用水效率

Energy, Air and GHG Emissions

Our primary sources of air emissions, GHG emissions, and energy consumption are purchased electricity and fuel consumption by company vehicles. The Group integrates emissions management into daily operations across offices and retail stores, with annual evaluations of emission reduction progress. We have implemented the following green measures:

- Using energy-efficient appliances and LED lighting in offices and shops;
- Maximising natural light in office spaces and setting indoor temperatures to 25° C to reduce air-conditioning usage;
- Switching off lights and electrical appliances when not in use and programming smart systems to turn off equipment after hours;
- Tracking electricity consumption regularly to prevent overconsumption;
- Regularly maintaining office equipment, such as air conditioners, to ensure energy efficiency; and
- Encouraging staff to use public transportation and conference calls to reduce business travel and vehicle usage.

能源、廢氣及溫室氣體排放

我們的廢氣排放、溫室氣體排放及能源消耗之主要源頭是外購電力及公司車輛燃料消耗。本集團將排放管理納入各辦公室及零售店之日常營運中，並每年評估減排進度。我們已實施以下綠色措施：

- 在辦公室及店舖使用節能電器及LED照明；
- 在辦公室盡量引進自然採光，以及將室內溫度設定為攝氏25度，以減少空調使用；
- 關掉閒置照明及電器，並利用智能系統使設備於下班後自動關閉電源；
- 定期追蹤用電情況，防止用電過剩；
- 定期維護空調等辦公室設備，確保能源效益；及
- 鼓勵員工乘搭公共交通工具及進行電話會議，以減少出差及車輛使用。

OUR ENVIRONMENT

環境

Below is a summary of our air emissions, GHG emissions and energy consumption data during the Reporting Period and FY2023^{4,5}:

以下為本集團於報告期間及2023財年的廢氣排放、溫室氣體排放及能源消耗之數據摘要^{4、5}：

		FY2024 2024財年	FY2023 2023財年	Unit 單位
Air Emissions	廢氣排放			
Nitrogen Oxides (NO _x)	氮氧化物	3,797.97	3,078.00	g 克
Sulphur Oxides (SO _x)	硫氧化物	86.54	79.00	g 克
Particulate Matters (PM)	懸浮粒子	279.64	227.00	g 克
GHG Emissions⁶	溫室氣體排放⁶			
Total GHG (Scopes 1 & 2) Emissions	溫室氣體 (範圍1及2) 排放總量	586.23	720.00	Tonnes of CO ₂ e 公噸二氧化碳當量
Direct Emissions (Scope 1)	直接排放 (範圍1)	15.66	13.00	Tonnes of CO ₂ e 公噸二氧化碳當量
Energy Indirect Emissions (Scope 2)	能源間接排放 (範圍2)	570.57	707.00	Tonnes of CO ₂ e 公噸二氧化碳當量
Total GHG (Scopes 1 & 2) Emissions Intensity	溫室氣體 (範圍1及2) 排放總量密度	1.00	0.90	Tonnes of CO ₂ e/ revenue (HK\$M) 公噸二氧化碳當量/ 收入 (百萬港元)
Energy	能源			
Total Energy Consumption	能源消耗總量	1,098.82	928.97	MWh 兆瓦時
Purchased Electricity	外購電力	1,045.21	928.97	MWh 兆瓦時
Unleaded Petrol	無鉛汽油	53.61	N/A	MWh 兆瓦時
Intensity of Total Energy Consumption	能源消耗總量密度	1.87	1.16	MWh/ revenue (HK\$M) 兆瓦時/ 收入 (百萬港元)

⁴ The data are rounded and may not add up to the totals.

⁵ The data on purchased electricity and its corresponding indirect GHG emissions (Scope 2) only cover the Group's offices and self-operated shops in Hong Kong, Macau and Mainland. This data does not include some of our leased premises in the Mainland where electricity is managed by the property management and no sub-metering is available.

⁶ In accordance with The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard (Revised Edition) published by the World Business Council for Sustainable Development and World Resources Institute, Scope 1 direct emissions are resulted from operations that are owned or controlled by the Group, while Scope 2 indirect emissions are resulted from the generation of purchased or acquired electricity, heating, cooling, and steam consumed within the Group.

⁴ 因數據均已作捨入調整，數值加起來可能與總量不符。

⁵ 外購電力及其相應間接溫室氣體排放 (範圍2) 數據僅涵蓋本集團於香港、澳門及內地之辦公室及自營店。數據並不包括部分位於內地之租賃物業，原因是該等物業之電力由物業管理公司管理，並無提供讀數數據。

⁶ 根據世界可持續發展工商理事會及世界資源研究所發佈之《溫室氣體議定書—企業會計及報告標準 (修訂版)》，範圍1直接排放源於本集團擁有或控制之業務，而範圍2間接排放源於本集團內部產生之電力、暖氣、冷氣及蒸汽消耗。

OUR ENVIRONMENT

環境

Water Resource Management

The Group sources water from local water suppliers in the regions where we conduct our operations. During the Reporting Period, the Group did not encounter any difficulties in sourcing water. We are committed to protecting water resources and promoting water-saving habits among all employees. Various measures have been implemented, including:

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

Below shows our water consumption data⁷ during the Reporting Period and FY2023:

		FY2024 2024財年	FY2023 2023財年	Unit 單位
Water	用水			
Total Water Consumption	總耗水量	949.60	958.00	m ³ 立方米
Intensity of Total Water Consumption	總耗水量密度	1.62	1.19	m ³ / revenue (HK\$M) 立方米/ 收入 (百萬港元)

Waste Management

The Group's daily operations do not involve any production processes, resulting in no generation of hazardous waste or discharge of sewage into soil and water. Our non-hazardous waste primarily consists of discarded packaging materials, domestic waste, paper, paper bags, and gift boxes.

To minimise waste, the Group implements a responsible waste management policy, emphasising the 3R principles. Employees are encouraged to reduce waste generation. The key waste management measures include:

- Printing and writing on both sides of the paper;

水資源管理

本集團向經營業務所在地區之當地水源供應商採購水源。於報告期間，本集團在獲取水源方面並無遇到任何困難。我們致力保護水資源，並向全體僱員推廣節約用水之習慣。其中已實施之措施包括：

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

以下為我們於報告期間及2023財年的用水數據⁷：

廢棄物管理

本集團之日常營運不涉及任何生產工序，因此不會產生有害廢棄物，亦不會向土壤及水源排污。我們的無害廢棄物主要包括棄置包裝材料、生活廢物、紙張、紙袋及禮盒。

為盡量減少廢棄物，本集團實施負責任的廢棄物管理政策，強調3R原則。僱員應減少產生廢棄物。主要的廢棄物管理措施包括：

- 在紙張兩面列印及書寫；

⁷ Water consumption data covers offices and self-operated shops in Hong Kong, Macau and Mainland only as the water consumption in some of our leased premises in Mainland is controlled by the property management and there is no sub-metering available.

⁷ 用水數據僅涵蓋於香港、澳門及內地之辦公室及自營店，原因是部分位於內地之租賃物業之水源由物業管理公司控制，並無提供讀數數據。

OUR ENVIRONMENT

環境

- Placing wastepaper recycling bin near printers for easy collection and reuse;
- Promoting electronic communication and using email or electronic office systems for internal messaging;
- Reusing old stationery, such as folders and envelopes, as well as packaging boxes;
- Using shredded paper as packing filler instead of traditional materials;
- Presetting all printing to black and white and double-sided to reduce paper usage;
- Donating old computers and office equipment to charities or people in need;
- Participating in the Toner & Ink Cartridges Recycling & Reuse Programme organised by Friends of the Earth Hong Kong; and
- Tracking paper usage regularly to prevent overconsumption.
- 在印表機附近設置廢紙回收箱，方便收集及重用廢紙；
- 推廣電子通訊及使用電子郵件或電子辦公系統發送內部訊息；
- 重用舊文具，例如文件夾及信封，以及包裝盒；
- 以碎紙條取代傳統材料作為包裝填充物；
- 將所有列印預設為黑白雙面列印，以減少紙張使用；
- 將舊電腦及辦公室設備捐贈予慈善機構或有需要人士；
- 參與由香港地球之友舉辦之「碳粉匣及墨盒回收再生計劃」；及
- 定期追蹤紙張用量，防止消耗過度。

Below shows the Group's non-hazardous waste data⁸ during the Reporting Period and FY2023:

以下為本集團於報告期間及2023財年的無害廢棄物數據⁸：

		FY2024 2024財年	FY2023 2023財年	Unit 單位
Waste	廢棄物			
Total Non-hazardous Waste Generated ⁹	所產生無害廢棄物總量 ⁹	3.41	3.55	Tonnes 公噸
Total Non-hazardous Waste Intensity	無害廢棄物總量密度	0.0058	0.0044	Tonnes/ revenue (HK\$M) 公噸/ 收入(百萬港元)

⁸ Due to the business nature, the Group does not generate a significant amount of hazardous waste.

⁸ 基於業務性質，本集團不會產生大量有害廢棄物。

⁹ Only paper consumption was calculated for non-hazardous waste, as other waste sources were considered insignificant. The Group will continue exploring opportunities to enhance data collection on other waste types.

⁹ 於無害廢棄物計算中僅計算紙張消耗，因其他廢棄物被視為微不足道。本集團將繼續尋找機會，以優化對其他廢棄物類型的數據收集。

OUR ENVIRONMENT

環境

Green Procurement

We are keen on prioritising green procurement practices and advocating for environmentally preferable products and services in our supplier selection process. Our approaches include:

- Minimising or avoiding the use of disposable, single-use items to reduce waste;
- Prioritising the purchase of electronic and electrical products or office equipment with automatic power-saving functions;
- Choosing LED lights that are energy-saving or have energy efficiency labels; and
- Purchasing environmentally friendly products, such as refillable ball pens, solar-powered computers, and environmentally friendly paper.

綠色採購

我們非常重視綠色採購工作，並提倡於挑選供應商之過程中選用環保產品及服務。我們的舉措包括：

- 盡量減少或避免使用即用即棄或單次使用之物品，以減少浪費；
- 優先購買具自動省電功能之電子產品或辦公室設備；
- 選擇節能或具備能源效益標籤之LED照明；及
- 購買環保產品，例如可補充筆芯之原子筆、以太陽能發電之電腦及環保紙張。

OUR ENVIRONMENT

環境

Packaging Materials

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

The data on packaging materials for finished products of the Group during the Reporting Period and FY2023 are described in the table below:

包裝材料

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

下表詳列本集團於報告期間及2023財年用於包裝製成品的包裝材料數據：

		FY2024 2024財年	FY2023 2023財年	Unit 單位
Packaging Material	包裝材料			
Total Amount of Packaging Materials Used in Finished Products	製成品所用包裝材料的總量	23.04	19.15	Tonnes 公噸
Intensity of Total Packaging Materials Used in Finished Products	製成品所用包裝材料總量的密度	0.039	0.024	Tonnes/ revenue (HK\$M) 公噸/ 收入 (百萬港元)

OUR EMPLOYEE

僱員

Material Topic(s)

- Staff welfare
- Equal-opportunity, diversity and inclusion
- Occupational health and safety
- Staff development and training
- Anti-corruption
- Employment compliance

The Group regards its workforce as its most precious resources. Cultivating a collaborative work setting and ensuring steadfast compliance with employment-related laws and regulations¹⁰ are key priorities for the Group. A comprehensive human capital management framework has been established, encompassing a set of policies and standards that delineate the Group's approach to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, training and development, as well as other benefits and welfare. We have also established comprehensive policies addressing anti-corruption, covering measures related to bribery, extortion, fraud and money laundering.

During the Reporting Period, there was no material non compliance with the relevant laws and regulations concerning remuneration and dismissal, recruitment and promotion, working hours, holidays, equal opportunity, diversity, anti-discrimination, other benefits and welfare, including but not limited to the Labor Law of the PRC, the Labor Contract Law of the PRC and the Employment Ordinance of Hong Kong, etc. Additionally, we were not aware of any material non-compliance with relevant laws and regulations in relation to bribery, corruption, extortion, fraud, and money laundering.

重要議題

- 員工福利
- 平等機會、多元化及包容
- 職業健康與安全
- 員工發展及培訓
- 反貪污
- 僱傭合規

本集團視工作團隊為其最寶貴之資源。本集團之重點工作是建立協作的工作環境，並確保僱傭相關法律及法規¹⁰獲得貫徹遵守。本集團已建立全面的人力資本管理框架，當中包括一系列政策及標準，訂明本集團對薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視、培訓及發展、以及其他待遇及福利之方針。我們亦已制定全面政策以處理反貪污行為，其涵蓋有關防止賄賂、勒索、欺詐及洗黑錢之措施。

於報告期間，本集團在有關薪酬及解僱、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法律及規例方面並無涉及任何重大的違規行為，包括但不限於《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及香港《僱傭條例》等。此外，我們並無就賄賂、貪污、勒索、欺詐及洗黑錢，發現任何嚴重違反相關法律及法規之情況。

¹⁰ Please refer to the Significant Laws and Regulations section for a list of employment-related laws and regulations significant to the Group's business operations.

¹⁰ 請參閱「重要法律及法規」一節，以了解各項對本集團業務營運而言屬重要之僱傭相關法律及法規。

OUR EMPLOYEE

僱員

Employee Overview

僱員概況

		FY2024 2024財年	FY2023 2023財年
Total workforce	僱員總數	978	874
By Gender	按性別		
Female	女性	826	733
Male	男性	152	141
By Employment Type	按僱傭類型		
Full-time	全職	973	872
Part-time	兼職	5	2
By Employment Category	按僱傭類別		
Senior Management	高級管理層	14	14
Middle Management	中級管理層	152	126
General Staff	基層員工	812	734
By Age Group	按年齡組別		
Under 26 years old	26歲以下	38	42
26 to 35 years old	26至35歲	327	325
36 to 45 years old	36至45歲	483	420
Over 45 years old	45歲以上	130	87
By Geographical Region	按地區		
Mainland	內地	847	790
Hong Kong	香港	116	84
Macau	澳門	15	N/A 不適用

A summary on the relevant employee turnover rate related KPIs of the Group for the year ended 30 June 2024 with comparative figures for FY2023 is disclosed as follows:

本集團截至二零二四年六月三十日止年度有關僱員流失率之相關關鍵績效指標概要，連同2023財年之比較數字披露如下：

		FY2024 2024財年	FY2023 2023財年	Unit 單位
Employee Turnover Rate	僱員流失率	21	24	%
By Gender	按性別			
Female	女性	22	24	%
Male	男性	20	25	%
By Age Group	按年齡組別			
Under 26 years old	26歲以下	21	45	%
26 to 35 years old	26至35歲	27	34	%
36 to 45 years old	36至45歲	19	17	%
Over 45 years old	45歲以上	17	17	%
By Geographical Region	按地區			
Mainland	內地	22	23	%
Hong Kong	香港	20	37	%
Macau	澳門	20	N/A 不適用	%

OUR EMPLOYEE

僱員

Equal Opportunity

We are committed to maintaining a fair and equitable work environment for all employees, free from any form of workplace discrimination. To this end, equal opportunity has been incorporated into our Human Resources policy that expressly prohibits any form of workplace discrimination on the basis of protected characteristics, including but not limited to gender, age, race, religious beliefs, family status and disability. The policy also outlines clear guidelines and procedures for all human resources activities, including recruitment, hiring, and promotion, mandating that such decision be made solely on the basis of the applicant's or employee's qualifications, relevant experience, and demonstrated job performance. The Group would promote diversity of its employees by means of gender and age to balance the culture and communications between employees. We also promote labour diversity and welcome all manpower, thus putting the principle of fairness into practices.

Labour Standards

The Group is committed to upholding high labour standards and ensuring full compliance with all relevant laws and regulations¹¹. The Group strictly prohibits the use of child labour or forced labour in any of its operations or services. During the recruitment process, the human resources department conducts thorough checks of identification documents to verify the age of all job applicants and ensure no underage individuals are hired. The Group's staff handbook clearly outlines employment policies and terms, including arrangements for working hours, vacations, pay, and termination, to prevent any form of forced labour. Employees are required to enter into formal labour contracts that detail their rights and benefits. The Group guarantees employees the right to rest and vacation according to law and offers legal holidays, leave entitlements, and other benefits. Overtime work is strictly voluntary, and the Group does not force employees to work against their will.

To further strengthen labour protections, the Group has established various communication channels, including employee opinion boxes, to allow workers to confidently report any instances of child or forced labour. The Group maintains a zero-tolerance policy and will immediately investigate any such reports. If violations are found, the Group will take immediate measures to stop the prohibited practices, rectify the situation, and prevent any recurrence. This may include terminating employment, reporting to the relevant authorities, and implementing corrective actions. Our human resources department reviews the recruitment practices regularly to ensure the effectiveness of our existing measures against child and forced labour.

¹¹ Please refer to the Significant Laws and Regulations section for a list of labour standards-related laws and regulations significant to the Group's business operations.

平等機會

我們致力為所有僱員保持公平及平等的工作環境，免受任何形式之工作場所歧視。為此，我們已於人力資源政策中納入平等機會理念，明確禁止基於受保障特徵而作出之任何形式之工作場所歧視，包括但不限於性別、年齡、種族、宗教信仰、家庭狀況及殘障。該政策亦就所有人力資源活動（包括招聘、僱用及晉升）訂立清晰指引及程序，訂明有關之決定須完全依據申請者或僱員之資歷、相關經驗及工作表現而作出。本集團會在僱員性別及年齡方面實現多元化，以營造平衡的僱員文化及溝通。我們亦提倡勞動力多元化，歡迎所有人才加入，將公平原則付諸實行。

勞工準則

本集團致力秉持高勞工標準，並確保所有相關法律及法規¹¹獲得全面遵守。本集團嚴禁在任何營運或服務中使用童工或強制勞工。於招聘過程中，人力資源部門嚴格檢查身份證明文件，以核實所有求職者之年齡，確保不會聘用未成年人士。本集團之員工手冊清楚列明僱傭政策及條款，包括工作時間、假期、薪酬及終止僱傭之安排，以防止任何形式之強迫勞動。僱員須簽訂有自身權利及福利之正式勞工合約。本集團依法保障僱員休息及休假之權利，並提供法定假日、應享假期、及其他福利。超時工作純屬自願，本集團不會強迫僱員在違反其意願之情況下工作。

為進一步加強勞工保護，本集團已設立多種溝通渠道，包括僱員意見箱，讓僱員可在安全的情況下舉報任何童工或強迫勞動之情況。對於任何此類舉報，本集團堅持零容忍政策，並於收到舉報後立即展開調查。如發現違規行為，本集團會立即採取措施，以停止有關違規行為，糾正違規情況，以及防止其再次發生。此等措施可包括終止僱傭關係、向有關當局舉報、以及執行糾正措施。人力資源部門定期檢視招聘程序，以確保現有之禁止童工及強制勞工措施行之有效。

¹¹ 請參閱「重要法律及法規」一節，以了解各項對本集團業務營運而言屬重要之勞工準則相關法律及法規。

OUR EMPLOYEE

僱員

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

Compensation and Benefits

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

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

Occupational Health and Safety

The Group places the utmost importance on the health and safety of its employees, and is dedicated to creating a healthy, safe, and comfortable work environment. To this end, the Group has established a comprehensive occupational health and safety policy that outlines a robust set of measures to maintain a safe and comfortable work environment in full compliance with all relevant laws and regulations¹², in relation to providing its employees with a safe and healthy working environment and protecting them from occupational hazards.

於報告期間，本集團並無發現任何嚴重違反有關招聘童工或強制勞工之相關法律及法規之情況。

薪酬及福利

本集團高度重視為所有僱員創造優良及舒適的工作環境。為此，本集團不僅訂立適當的工作時間及休息政策，亦定期舉辦各種員工團隊活動，包括社交聚會、團隊建設、以及其他旨在加強僱員工作與生活平衡之計劃。

我們亦訂立政策為僱員提供具競爭力之薪酬待遇。薪酬及酌情績效花紅乃參考本集團之財務表現、市場水平、以及個人工作表現及貢獻而釐定。本集團定期檢討薪酬待遇（包括績效花紅），以確保其與行業標準一致，並可繼續為僱員之卓越表現提供激勵及獎勵。

職業健康與安全

本集團視僱員健康與安全為其重中之重，並致力創造一個健康、安全及舒適的工作環境。為此，本集團已制定全面的職業健康與安全政策，當中載列一系列有關維持安全舒適工作環境之健全措施，以全面遵照所有相關法律及法規¹²，為僱員提供安全及健康的工作環境，保護僱員免受職業危害。

¹² Please refer to the Significant Laws and Regulations section for a list of health and safety-related laws and regulations significant to the Group's business operations.

¹² 請參閱「重要法律及法規」一節，以了解各項對本集團業務營運而言屬重要之健康與安全相關法律及法規。

OUR EMPLOYEE

僱員

The Group regularly performs hazard identification in addition to establishing, reviewing and monitoring occupational health and safety objectives and policy. Our safety policy and guidelines set out our working procedures and measures, and we expect our employees to strictly comply with them.

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

- Establishing clear safety procedures for potentially hazardous work and requiring all workers to strictly follow safety instructions;
- Strategically placing occupational hazard warning signs and instructions in highly visible locations throughout workplaces;
- Equipping workplaces with fire safety and other protective facilities;
- Providing employees with medical insurance and necessary protective equipment;
- Developing emergency response plans for incidents like fires or explosions, and regularly conducting rescue, fire, and evacuation drills; and
- Educating employees on occupational safety rules and arranging regular training.

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

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

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

作為該政策之一部分，本集團已實施下列主要措施：

- 為潛在危險工作制定明確安全程序，並要求所有工人嚴格遵從安全指示；
- 在工作場所之當眼位置張貼職業危害警告標誌及指示；
- 在工作場所配備消防及其他防護設備；
- 為僱員提供醫療保險及必要防護裝備；
- 針對火災或爆炸等事故制定緊急應變計劃，並定期舉行救援、消防及疏散演習；及
- 教育僱員認識職業安全規則，並安排定期培訓。

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

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

OUR EMPLOYEE

僱員

Training and Development

In pursuit of its corporate objectives and the professional development of its employees, the Group actively encourages and supports its workforce in continuous personal and professional training initiatives. These training programs are designed to enhance the competencies and capabilities of employees, enabling them to perform their duties effectively and efficiently. The Group has consistently ensured that its Board remains apprised of the latest regulatory updates and industry best practices. This is achieved through the provision of various informational materials covering the major changes to Listing Rules, relevant financial and management guidelines. Furthermore, the Group has obtained training records for each of its Directors, affirming their participation in continuous professional development training during the Reporting Period. This training is designed to enable the Directors to enhance and refresh their knowledge and skills in accordance with the code provisions of the Corporate Governance Code set out in Appendix 14 of the Listing Rules.

The Group has also established a comprehensive training and development system, encompassing both theoretical and practical components. This system includes assessment criteria covering areas such as sales techniques and product knowledge. The training and development courses span a diverse range of topics, including employee orientation, leadership and management skills, and on-site practical training. These programs are aimed at improving the efficiency, knowledge, and skills of employees, empowering them to excel in their roles and maintain a continuous pursuit of intellectual curiosity. Furthermore, the Group provides comprehensive onboarding and on-the-job training for new employees, with senior staff members serving as mentors to ensure the seamless transfer of the Group's culture and craftsmanship expertise. Additionally, the Group has implemented an online training platform to facilitate specialised training for senior staff.

培訓及發展

為追求企業目標及僱員專業發展，本集團積極鼓勵及支持員工持續參與個人及專業培訓。該等培訓項目乃為提升僱員能力及才幹而設，旨在使彼等能有效及高效地履行職務。本集團已持續確保其董事會了解最新的監管更新及行業最佳實踐。此乃透過提供各種資訊材料（內容涵蓋上市規則、相關財務及管理指引之重大變動）而實現。此外，本集團已取得各董事之培訓記錄，確認彼等於報告期間參與持續專業發展培訓。此培訓之目的是為了提升及更新董事之知識及技能，以符合上市規則附錄十四所載企業管治守則之守則條文。

本集團亦已建立一套全面的培訓及發展制度，其包括理論及實踐部分。該制度設有評估標準，當中涵蓋對銷售技巧及產品知識等範疇之評估。培訓及發展課程之主題多元，其包括僱員入職需知、領導及管理技能、以及在職實習培訓。此等課程旨在提高僱員效率、知識及技能，使彼等能夠在各自之崗位上發揮所長，並保持對知識之持續渴求。此外，本集團亦為新入職僱員提供全面的入職課程及在職培訓，由資深員工擔任導師，以確保本集團之文化及工藝專長得以順利傳承。與此同時，本集團亦已採取線上培訓平台，讓高級員工輕鬆接受專門培訓。

OUR EMPLOYEE

僱員

Anti-corruption

Integrity and ethical conduct are core values that are deeply ingrained in our Group's business. The Group is committed to complying with all applicable laws and regulations related to bribery, extortion, fraud as well as money laundering¹³. Maintaining a culture of honesty and integrity is also a core part of the Group's business ethics, and the Group has zero tolerance for any form of corruption or unethical conduct. The Group has established clear policies and guidelines in staff handbook to prevent bribery, address conflicts of interest, and prevent extortion and fraud.

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

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

During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations, nor were there any concluded legal cases regarding corrupt practices against the Group or its employees.

反貪污

誠信及道德操守是深入植根於本集團業務之核心價值。本集團致力遵守所有與防止賄賂、勒索、欺詐及洗黑錢有關之適用法律及法規¹³。維持誠實廉潔的文化亦是本集團商業道德之核心部分，而本集團對任何形式之貪污或不道德行為採取零容忍態度。本集團已於員工手冊中制定明確政策及指引，以藉此防止賄賂行為，解決利益衝突，及防止勒索及欺詐。

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

於報告期間，本集團亦為董事及僱員安排反貪污培訓。是次培訓介紹了有關反洗黑錢之法例，以及各高級管理層及僱員在確保遵守反洗黑錢規例上之角色及責任。

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

¹³ Please refer to the Significant Laws and Regulations section for a list of anti-corruption laws and regulations significant to the Group's business operations.

¹³ 請參閱「重要法律及法規」一節，以了解各項對本集團業務營運而言屬重要之反貪污法律及法規。

OUR EMPLOYEE 僱員

During the Reporting Period, 73% of our employees received training (FY2023: 58%). We provided over 92,405 hours of training courses to our employees, with an average of 78 training hours (FY2023: 160 training hours) per employees. Training data^{14,15} by gender and employee category are detailed below:

於報告期間，73%僱員接受了培訓（2023財年：58%）。我們為僱員提供了超過92,405小時之培訓課程，平均每名僱員之培訓時數為78小時（2023財年：160小時）。按性別及僱員類別劃分之培訓數據^{14、15}詳列如下：

		FY2024 2024財年	FY2023 2023財年	Unit 單位
Percentage of Employees Trained by Gender	按性別劃分之受訓僱員百分比			
Female	女性	78	63	%
Male	男性	48	31	%
Percentage of Employees Trained by Employee Category	按僱員類別劃分之受訓僱員百分比			
Senior Management	高級管理層	29	13	%
Middle Management	中級管理層	78	55	%
General Staff	基層員工	73	59	%
The Average Training Hours Completed per Employee by Gender	按性別劃分之每名僱員平均已完成受訓時數			
Female	女性	86	60	Hours 小時
Male	男性	35	60	Hours 小時
The Average Training Hours Completed per Employee by Employee Category	按僱員類別劃分之每名僱員平均已完成受訓時數			
Senior Management	高級管理層	14	1	Hours 小時
Middle Management	中級管理層	75	53	Hours 小時
General Staff	基層員工	80	61	Hours 小時

¹⁴ Employee training data included those who quit during the Reporting Period.

¹⁵ Percentage of employees trained in each category = Employees trained (including turnover) in the specified category during the Reporting Period ÷ (Number of employees in the specified category at the end of the Reporting Period + Number of employees turnover in the specified category during the Reporting Period).

¹⁴ 僱員培訓數據包含於報告期間離職之僱員。

¹⁵ 各類別之受訓僱員百分比 = 於報告期間特定類別之受訓僱員（包括離職僱員）人數 ÷（於報告期間結束日特定類別之僱員人數 + 於報告期間特定類別之離職僱員人數）

OUR COMMUNITY

社區

Material Topic(s)

- Promote the development of the jewellery industry

The Group has recognised its responsibility to contribute positively to society, focusing on giving back and caring those in need. This commitment has led to contributions to the community. As a result, we have committed to investing resources each year in collaboration with charitable organisations and engaging in a variety of community initiatives, demonstrating our ongoing responsiveness and dedication to addressing the needs of society. During the Reporting Period, we focused on fostering a greener future and giving a helping hand to people in need.

重要議題

- 推廣珠寶業行業之發展

本集團深明自身對社會作出積極貢獻之責任，並著力回饋社會及關懷有需要人士。此承諾已體現於社區貢獻。有鑑於此，我們已承諾每年投放資源與慈善機構合作，並參與各種社區活動，以持續響應及盡力解決社會需要。於報告期間，我們專注締造更綠色的未來及向有需要人士伸出援手。



Throughout the Reporting Period, the total charitable and other donations amounted to
於報告期間，慈善及其他捐款總額為

HK\$28,000
28,000港元

Fostering a Greener Future

締造更綠色的未來

The Community Chest

公益金

Participated in “Green Low Carbon Day” which helped to raise funds for “Green Related Projects” supported by The Community Chest, and to encourage participants to adopt a green lifestyle.

參與「綠色低碳日」活動，為公益金資助的「環保相關項目」籌款，並鼓勵參與者實踐綠色生活。

OUR COMMUNITY

社區

Giving a Helping Hand to People in Need

向有需要人士伸出援手

The Hong Kong Council of Social Service (“HKCSS”)

香港社會服務聯會(「社聯」)

3D-GOLD JEWELLERY (HK) LIMITED and 3D-Gold Management Services Limited have been awarded the “Caring Company 10+” by The Hong Kong Council of Social Service (“HKCSS”) for the fourth consecutive year. The “Caring Company Scheme” was launched by HKCSS in 2002, which aims at cultivating good corporate citizenship. It is specifically geared to build strategic partnerships among businesses and non-profit organisations to create a more cohesive society.

金至尊珠寶(香港)有限公司及金至尊管理服務有限公司已連續第四年獲香港社會服務聯會(「社聯」)頒發10年Plus「商界展關懷」標誌。「商界展關懷」計劃由社聯於2002年策動，旨在培養良好的企業公民意識。該計劃特別關注為企業與非牟利機構建立策略性夥伴關係，以構建更具凝聚力的社會。

The Hong Kong Federation of Youth Groups (“HKFYG”)

香港青年協會(「青協」)

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

連續第十一年獲香港青年協會(「青協」)頒發「有心企業」稱號。青協於2005年推出「有心計劃」，目的是培養更多有心人士回饋社會，並推廣鄰里守望相助的精神。

Happiness at Work Promotional Scheme

開心工作間推廣計劃

Awarded “Happy Company” by the Happiness at Work Promotional Scheme. The scheme is organised by Promoting Happiness Index Foundation and implemented by The Chinese Manufacturers' Association of Hong Kong. It aims to encourage all walks of life to work together to build a pleasant working environment and jointly improve the happiness level of Hong Kong people at work.

榮獲「開心工作間推廣計劃」頒發「開心企業」標誌。該計劃由香港提升快樂指數基金主辦，並由香港中華廠商聯合會執行，宗旨在於促進社會各界攜手建設愉快的工作環境，共同提高香港人的工作快樂水平。

The Community Chest

公益金

Participated in the “Love Teeth Day 2023/2024” for enhancing the “Oral Health Services for the Needy” provided by The Community Chest of Hong Kong and other member social welfare agencies.

參與由香港公益金及其他公益金旗下的會員社會福利機構舉辦的「公益愛牙日2023/2024」籌款活動，為有需要人士加強口腔護理服務。

The Community Chest

公益金

Participated in the “Skip Lunch Day 2024” which encouraged our employees to donate their lunch fees to support the services for street sleepers and residents in cage homes supported by The Community Chest of Hong Kong.

參與由香港公益金舉辦的「公益行善折食日2024」，鼓勵僱員捐出午膳費用，以支持香港公益金為露宿者及籠屋居民所提供的服務。

Oxfam

樂施會

Participated in “Oxfam Rice Event 2024” to support impoverished smallholder farmers in coping with the impacts of extreme weather on their livelihoods, thereby helping them escape poverty and achieve self-reliance in the long term.

參與「樂施米義賣大行動2024」，以支援在貧窮中掙扎的小農對抗極端天氣，改善生計，並幫助彼等長遠實現脫貧自立。

St. James' Settlement

聖雅各福群會

Supported donation to “GORun Together 2023” of St. James' Settlement for the food support services to provide assistance to underprivileged children, elderly and families on a short-term and emergent basis, relieving their hunger and caring for poverty.

捐款支持由聖雅各福群會舉辦的「GORun慈善跑2023」活動，以支持其食物援助服務，為貧困兒童、長者及家庭提供短暫及緊急的膳食援助，減輕飢餓，扶貧幫困。

SIGNIFICANT LAWS AND REGULATIONS

重要法律及法規

	Mainland 內地	Hong Kong 香港
Aspect A1. Environment 層面A1. 環境	<ul style="list-style-type: none"> Atmospheric Pollution Prevention and Control Law of the People's Republic of China 《中華人民共和國大氣污染防治法》 Environmental Protection Law of the People's Republic of China 《中華人民共和國環境保護法》 Environmental Protection Tax Law of the People's Republic of China 《中華人民共和國環境保護稅法》 Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste 《中華人民共和國固體廢物污染環境防治法》 Directory of National Hazardous Wastes 《國家危險廢物名錄》 Water Pollution Prevention and Control Law of the People's Republic of China 《中華人民共和國水污染防治法》 	<ul style="list-style-type: none"> Air Pollution Control Ordinance (Cap. 311 of the Laws of Hong Kong) 香港法例第311章《空氣污染管制條例》 Water Pollution Control Ordinance (Cap. 358 of the Laws of Hong Kong) 香港法例第358章《水污染管制條例》 Public Health and Municipal Services Ordinance (Cap. 132 of the Laws of Hong Kong) 香港法例第132章《公眾衛生及市政條例》

SIGNIFICANT LAWS AND REGULATIONS

重要法律及法規

	Mainland 內地	Hong Kong 香港
Aspect B1: Employment 層面B1：僱傭	<ul style="list-style-type: none"> The Labour Law of the People's Republic of China 《中華人民共和國勞動法》 	<ul style="list-style-type: none"> Employment Ordinance (Cap. 57 of the Laws of Hong Kong) 香港法例第57章《僱傭條例》
Aspect B4: Labour Standards 層面B4：勞工準則	<ul style="list-style-type: none"> The Labor Contract Law of the People's Republic of China 《中華人民共和國勞動合同法》 The Social Insurance Law of the People's Republic of China 《中華人民共和國社會保險法》 Law on the Protection of Women's Rights and Interests 《中華人民共和國婦女權益保障法》 Special Rules on the Labor Protection of Female Employees 《女職工勞動保護特別規定》 Law of the People's Republic of China on the Protection of Disabled Persons 《中華人民共和國殘疾人保障法》 The Employment Promotion Law of the People's Republic of China 《中華人民共和國就業促進法》 Provisions of the People's Republic of China on the Prohibition of Using Child Labour 《中華人民共和國禁止使用童工規定》 The Laws of the People's Republic of China on the Protection of Minors 《中華人民共和國未成年人保護法》 	<ul style="list-style-type: none"> Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong) 香港法例第282章《僱員補償條例》

SIGNIFICANT LAWS AND REGULATIONS

重要法律及法規

	Mainland 內地	Hong Kong 香港
Aspect B2: Health and Safety 層面B2： 健康與安全	<ul style="list-style-type: none">• The Production Safety Law of the People's Republic of China 《中華人民共和國安全生產法》• The Law of the People's Republic of China on the Prevention and Treatment of Occupational Diseases 《中華人民共和國職業病防治法》• The Industrial Injury Insurance Regulations of the People's Republic of China 《中華人民共和國工傷保險條例》• Fire Control Law of the People's Republic of China 《中華人民共和國消防法》• Provisions on the Administration of Occupational Health at Workplaces 《工作場所職業衛生管理規定》	<ul style="list-style-type: none">• Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong) 香港法例第509章《職業安全及健康條例》

SIGNIFICANT LAWS AND REGULATIONS

重要法律及法規

	Mainland 內地	Hong Kong 香港
Aspect B6: Product Responsibility 層面B6： 產品責任	<ul style="list-style-type: none"> Product Quality Law of the People's Republic of China 《中華人民共和國產品質量法》 The Law of the People's Republic of China on Protection of Consumer Rights and Interests 《中華人民共和國消費者權益保護法》 Advertising Law of the People's Republic of China 《中華人民共和國廣告法》 The Trademark Law of the People's Republic of China 《中華人民共和國商標法》 The Patent Law of the People's Republic of China 《中華人民共和國專利法》 Civil Code of the People's Republic of China 《中華人民共和國民法典》 The Personal Information Protection Law of the People's Republic of China 《中華人民共和國個人信息保護法》 The Anti-Monopoly Law of the People's Republic of China 《中華人民共和國反壟斷法》 The Measures of Penalties against Infringement upon Consumers' Rights and Interests 《侵害消費者權益行為處罰辦法》 The E-Commerce Law of the People's Republic of China 《中華人民共和國電子商務法》 Interim Provisions on the Regulation of Sales Promotion 《規範促銷行為暫行規定》 The Regulation on the Implementation of the Copyright Law of the People's Republic of China 《中華人民共和國著作權法實施條例》 The Price Law of the People's Republic of China 《中華人民共和國價格法》 	<ul style="list-style-type: none"> Trade Description Ordinance (Cap. 362 of the Laws of Hong Kong) 香港法例第362章《商品說明條例》 Consumer Goods Safety Ordinance (Cap. 456 of the Law of Hong Kong) 香港法例第456章《消費品安全條例》 Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong) 香港法例第486章《個人資料(私隱)條例》 Registered Designs Ordinance (Cap. 522 of the Laws of Hong Kong) 香港法例第522章《註冊外觀設計條例》 Trade Marks Ordinance (Cap. 559 of the Laws of Hong Kong) 香港法例第559章《商標條例》 Broadcasting Ordinance (Cap. 562 of the Laws of Hong Kong) 香港法例第562章《廣播條例》 The Generic Code of Practice on Television Advertising Standards (TV Advertising Code) 《電視通用業務守則—廣告標準》

SIGNIFICANT LAWS AND REGULATIONS

重要法律及法規

	Mainland 內地	Hong Kong 香港
Aspect B7: Anti-corruption 層面B7： 反貪污	<ul style="list-style-type: none">• Criminal Law of the People's Republic of China 《中華人民共和國刑法》• Company Law of the People's Republic of China 《中華人民共和國公司法》• Anti-Unfair Competition Law of the People's Republic of China 《中華人民共和國反不正當競爭法》• Anti-Money Laundering Law of the People's Republic of China 《中華人民共和國反洗錢法》• Interim Provisions on Banning Commercial Bribery 《關於禁止商業賄賂行為的暫行規定》	<ul style="list-style-type: none">• Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong) 香港法例第201章《防止賄賂條例》• Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615 of the Laws of Hong Kong) 香港法例第615章《打擊洗錢及恐怖分子資金籌集條例》

HKEX ESG REPORTING GUIDE INDEX

港交所環境、社會及管治報告指引索引

Subject Areas, aspects, general disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
A. Environmental A. 環境		
<i>Aspect A1: Emissions</i> <i>層面A1：排放物</i>		
<p><u>General Disclosure</u> Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p> <p><u>一般披露</u> 有關廢氣及溫室氣體排放、向水及土地排污、有害及無害廢棄物產生等的：</p> <p>(a) 政策；及</p> <p>(b) 遵守對發行人有重大影響的相關法律及規例的資料。</p> <p>Note: Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations. 註：廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及規例規管的污染物。</p> <p>GHG include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. 溫室氣體包括二氧化碳、甲烷、氧化亞氮、氫氟化合物、全氟化碳及六氟化硫。</p> <p>Hazardous wastes are those defined by national regulations. 有害廢棄物指國家規例所界定者。</p>		<ul style="list-style-type: none"> • Our Environment • 環境 • Significant Laws and Regulations • 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。	<ul style="list-style-type: none"> • Our Environment • 環境
KPI A1.2 關鍵績效 指標A1.2	Direct (Scope 1) and energy indirect (Scope 2) GHG emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接（範圍1）及能源間接（範圍2）溫室氣體排放量（以公噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	<ul style="list-style-type: none"> • Energy, Air and GHG Emissions • 能源、廢氣及溫室氣體排放
KPI A1.3 關鍵績效 指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量（以公噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	<p>Due to the business nature, the Group does not generate a significant amount of hazardous waste. 基於業務性質，本集團不會產生大量有害廢棄物。</p>

HKEX ESG REPORTING GUIDE INDEX

港交所環境、社會及管治報告指引索引

Subject Areas, aspects, general disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
KPI A1.4 關鍵績效 指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以公噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	<ul style="list-style-type: none"> Waste Management 廢棄物管理
KPI A1.5 關鍵績效 指標A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	<ul style="list-style-type: none"> Climate Resilience and Management 氣候抵禦力及管理 Energy, Air and GHG Emissions 能源、廢氣及溫室氣體排放
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。	<ul style="list-style-type: none"> Waste Management 廢棄物管理 Climate Resilience and Management 氣候抵禦力及管理
<i>Aspect A2: Use of Resources</i> <i>層面A2：資源使用</i>		
<u>General Disclosure</u> Policies on the efficient use of resources, including energy, water and other raw materials. <u>一般披露</u> 有效使用資源(包括能源、水及其他原材料)的政策。 Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc. 註：資源可用於生產、儲存、運輸、樓宇、電子設備等。		<ul style="list-style-type: none"> Our Environment 環境
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)。	<ul style="list-style-type: none"> Energy, Air and GHG Emissions 能源、廢氣及溫室氣體排放
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)。	<ul style="list-style-type: none"> Water Resource Management 水資源管理
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。	<ul style="list-style-type: none"> Energy, Air and GHG Emissions 能源、廢氣及溫室氣體排放 Climate Resilience and Management 氣候抵禦力及管理

HKEX ESG REPORTING GUIDE INDEX

港交所環境、社會及管治報告指引索引

Subject Areas, aspects, general disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
KPI 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。	<ul style="list-style-type: none"> Water Resource Management 水資源管理 Climate Resilience and Management 氣候抵禦力及管理
KPI A2.5 關鍵績效 指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以公噸計算)及(如適用)每生產單位佔量。	<ul style="list-style-type: none"> Packaging Materials 包裝材料
<i>Aspect A3: The Environment and Natural Resources</i> 層面A3：環境及天然資源		
<u>General Disclosure</u> Policies on minimising the issuer's significant impact on the environment and natural resources. <u>一般披露</u> 減低發行人對環境及天然資源造成重大影響的政策。		<ul style="list-style-type: none"> Our Environment 環境
KPI A3.1 關鍵績效 指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及應對行動。	<ul style="list-style-type: none"> Our Environment 環境
<i>Aspect A4: Climate Change</i> 層面A4：氣候變化		
<u>General Disclosure</u> Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. <u>一般披露</u> 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。		<ul style="list-style-type: none"> Climate Resilience and Management 氣候抵禦力及管理
KPI A4.1 關鍵績效 指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	<ul style="list-style-type: none"> Climate Resilience and Management 氣候抵禦力及管理

HKEX ESG REPORTING GUIDE INDEX

港交所環境、社會及管治報告指引索引

Subject Areas, aspects, general disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
B. Social B. 社會		
Employment and Labour Practices 僱傭及勞工常規		
Aspect B1: Employment 層面B1：僱傭		
<p><u>General Disclosure</u> Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p> <p><u>一般披露</u> 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：</p> <p>(a) 政策；及</p> <p>(b) 遵守對發行人有重大影響的相關法律及規例的資料。</p>		<ul style="list-style-type: none"> • Our Employee • 僱員 • Significant Laws and Regulations • 重要法律及法規
KPI B1.1 關鍵績效 指標B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	<ul style="list-style-type: none"> • Employee Overview • 僱員概況
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。	<ul style="list-style-type: none"> • Employee Overview • 僱員概況

HKEX ESG REPORTING GUIDE INDEX

港交所環境、社會及管治報告指引索引

Subject Areas, aspects, general disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Aspect B2: Health and Safety 層面B2：健康與安全		
<p><u>General Disclosure</u> Information on:</p> <p>(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.</p> <p><u>一般披露</u> 有關提供安全工作環境及保障僱員避免職業性危害的：</p> <p>(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。</p>		<ul style="list-style-type: none"> Occupational Health and Safety 職業健康與安全 Significant Laws and Regulations 重要法律及法規
KPI B2.1 關鍵績效 指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	<ul style="list-style-type: none"> Occupational Health and Safety 職業健康與安全
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。	<ul style="list-style-type: none"> Occupational Health and Safety 職業健康與安全
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。	<ul style="list-style-type: none"> Occupational Health and Safety 職業健康與安全

HKEX ESG REPORTING GUIDE INDEX

港交所環境、社會及管治報告指引索引

Subject Areas, aspects, general disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
<i>Aspect B3: Development and Training</i> <i>層面B3：發展及培訓</i>		
<p><u>General Disclosure</u> Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.</p> <p><u>一般披露</u> 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。</p> <p>Note: Training refers to vocational training. It may include internal and external courses paid by the employer. 註：培訓指職業培訓。可包括由僱主付費的內外部課程。</p>		<ul style="list-style-type: none"> • Training and Development • 培訓及發展
KPI B3.1 關鍵績效 指標B3.1	<p>The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。</p>	<ul style="list-style-type: none"> • Training and Development • 培訓及發展
KPI B3.2 關鍵績效 指標B3.2	<p>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。</p>	<ul style="list-style-type: none"> • Training and Development • 培訓及發展
<i>Aspect B4: Labour Standards</i> <i>層面B4：勞工準則</i>		
<p><u>General Disclosure</u> 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.</p> <p><u>一般披露</u> 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。</p>		<ul style="list-style-type: none"> • Labour Standards • 勞工準則 • Significant Laws and Regulations • 重要法律及法規
KPI B4.1 關鍵績效 指標B4.1	<p>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。</p>	<ul style="list-style-type: none"> • Labour Standards • 勞工準則
KPI B4.2 關鍵績效 指標B4.2	<p>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。</p>	<ul style="list-style-type: none"> • Labour Standards • 勞工準則

HKEX ESG REPORTING GUIDE INDEX

港交所環境、社會及管治報告指引索引

Subject Areas, aspects, general disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Operating Practices 營運慣例		
<i>Aspect B5: Supply Chain Management</i> <i>層面B5：供應鏈管理</i>		
<u>General Disclosure</u> Policies on managing environmental and social risks of the supply chain. <u>一般披露</u> 管理供應鏈的環境及社會風險政策。		<ul style="list-style-type: none"> Responsible Sourcing 負責任採購
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。	<ul style="list-style-type: none"> Responsible Sourcing 負責任採購
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	<ul style="list-style-type: none"> Responsible Sourcing 負責任採購
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。	<ul style="list-style-type: none"> Responsible Sourcing 負責任採購
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. 描述在挑選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	<ul style="list-style-type: none"> Responsible Sourcing 負責任採購 Green Procurement 綠色採購
<i>Aspect B6: Product Responsibility</i> <i>層面B6：產品責任</i>		
<u>General Disclosure</u> 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. <u>一般披露</u> 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。		<ul style="list-style-type: none"> Our Product 產品 Significant Laws and Regulations 重要法律及法規

HKEX ESG REPORTING GUIDE INDEX

港交所環境、社會及管治報告指引索引

Subject Areas, aspects, general disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
KPI 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。	<ul style="list-style-type: none"> Product and Service Quality Assurance 產品及服務品質保證
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。	<ul style="list-style-type: none"> Product and Service Quality Assurance 產品及服務品質保證
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。	<ul style="list-style-type: none"> Intellectual Property Protection 知識產權保護
KPI B6.4 關鍵績效 指標B6.4	Description of quality assurance process and product recall procedures. 描述質量檢定過程及產品回收程序。	<ul style="list-style-type: none"> Product and Service Quality Assurance 產品及服務品質保證
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。	<ul style="list-style-type: none"> Data Privacy Protection and Cybersecurity 資料私隱保護及網絡安全
<i>Aspect B7: Anti-corruption</i> <i>層面B7：反貪污</i>		
<u>General Disclosure</u> 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. <u>一般披露</u> 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。		<ul style="list-style-type: none"> Anti-corruption 反貪污 Significant Laws and Regulations 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。	<ul style="list-style-type: none"> Anti-corruption 反貪污
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。	<ul style="list-style-type: none"> Anti-corruption 反貪污
KPI B7.3 關鍵績效 指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	<ul style="list-style-type: none"> Anti-corruption 反貪污

HKEX ESG REPORTING GUIDE INDEX

港交所環境、社會及管治報告指引索引

Subject Areas, aspects, general disclosure and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Section 章節
Community 社區		
<i>Aspect B8: Community Investment</i> <i>層面B8：社區投資</i>		
<u>General Disclosure</u> 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. <u>一般披露</u> 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。		<ul style="list-style-type: none"> • Our Community • 社區
KPI B8.1 關鍵績效 指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注範疇的貢獻 (如教育、環境事宜、勞工需求、健康、文化、體育)。	<ul style="list-style-type: none"> • Our Community • 社區
KPI B8.2 關鍵績效 指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇投放資源 (如金錢或時間)。	<ul style="list-style-type: none"> • Our Community • 社區

金至尊集團(國際)有限公司
3DG Holdings (International) Limited

中國香港新界沙田石門安耀街2號新都廣場15樓06-11室
Units 06-11, 15/F., Metropole Square, No. 2 On Yiu Street, Shek Mun, Shatin, New Territories, Hong Kong, China
電話 Tel: (852) 2954 3688 傳真 Fax: (852) 2954 3689
網頁 Website : 3dg-group.com
電郵 E-mail : enquiry@3dg-group.com