



英皇鐘錶珠寶有限公司  
EMPEROR WATCH & JEWELLERY LIMITED

於香港註冊成立之有限公司  
Incorporated in Hong Kong with limited liability  
(股份代號 Stock Code: 887)

20  
25



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

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# 1.

## ABOUT THIS REPORT 關於本報告

Emperor Watch & Jewellery Limited (“Company”) and its subsidiaries (collectively referred to as “Group”) principally engages in the sale of European-made internationally renowned watches and jewellery products under its own brand, “**Emperor Jewellery**”. The Group acknowledges the significance of effective environmental, social and governance (“ESG”) initiatives at operational level. By adopting environmental and social initiatives into its business operation, the Group can enhance its cost efficiency and risk management, and make informed decisions by engaging with the stakeholders of the Group. Besides, the Group is dedicated to prioritising ESG disclosure, and is committed to improving its transparency and accountability by consistently disclosing its ESG practices and performance, showcasing its commitment to sustainable and responsible business practices.

### 1.1 REPORTING BOUNDARY

This report primarily provides an overview of the Group’s operations in Hong Kong, Macau and Chinese Mainland for the financial year ended 31 December 2025 (“Year”), and describes the ESG values and initiatives of the Group.

This report sets out the Group’s compliance with the mandatory disclosure requirements and its report on the “comply or explain” provisions of the Environmental, Social and Governance Reporting Code (“ESG Reporting Code”) as set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“Stock Exchange”). It is recommended that this report is read in conjunction with the Company’s 2025 Annual Report, in particular the Directors’ Report and Corporate Governance Report sections therein.

英皇鐘錶珠寶有限公司(「本公司」)及其附屬公司(統稱為「本集團」)主要從事銷售享譽國際之歐洲製腕錶及旗下「**英皇珠寶**」品牌之珠寶首飾。本集團深明有效的環境、社會及管治舉措在經營層面的重要性。通過於業務營運實施環境和社會舉措，本集團可提升其成本效益及風險管理，並透過與本集團利益持份者溝通以作出明智決策。此外，本集團致力優先考慮環境、社會及管治披露，並透過持續披露其環境、社會及管治常規及表現，提高其透明度及問責性，展示其對可持續及負責任經營慣例的承諾。

### 1.1 匯報範圍

本報告主要概述本集團於截至2025年12月31日止財政年度(「本年度」)於香港、澳門及中國內地的營運，以及闡述本集團的環境、社會及管治價值及措施。

本報告闡述了本集團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所載《環境、社會及管治報告守則》(「環境、社會及管治報告守則」)的強制披露要求以及對「不遵守就解釋」條文作匯報。建議閣下將本報告與本公司2025年年報一併閱讀，尤其是其中的董事會報告及企業管治報告部分。

# 1. ABOUT THIS REPORT

## 關於本報告

### 1.2 REPORTING PRINCIPLES

This report is based on the four reporting principles outlined in the ESG Reporting Code – materiality, consistency, quantitative, and balance.

- **Materiality:** The Group collects and compiles information based on the materiality principle, focusing on key ESG issues that are relevant to the Group and its stakeholders
- **Consistency:** The Group maintains consistency in its ESG reporting by following the ESG Reporting Code, ensuring that the information is consistently disclosed over time
- **Quantitative:** The Group includes quantitative data in its ESG report, providing a measurable and objective assessment of its performance in areas such as emissions, consumption of resources, and waste management
- **Balance:** The Group strives to achieve a balanced ESG report, which provides an overview of the Group's sustainability initiatives spanning areas including governance, talent development, compliance, environmental responsibility, and community investment

This report is available on the website of the Company (<https://www.EmperorWatchJewellery.com>) and the news website of Hong Kong Exchanges and Clearing Limited ("HKEX") (<https://www.hkexnews.hk>).

### 1.2 匯報原則

本報告基於環境、社會及管治報告守則中概述的四項報告原則—重要性、一致性、量化和平衡。

- **重要性：**本集團根據重要性原則收集和彙編資訊，主要關注與本集團及其持份者有關的環境、社會及管治議題
- **一致性：**本集團遵循環境、社會及管治報告守則，保持其環境、社會及管治報告的一致性，確保了資訊於日後披露的一致性
- **量化：**本集團在其環境、社會及管治報告中納入了可予計量的數據，為本集團在排放、資源消耗及廢物處理等領域的表現提供了可量度的客觀評估
- **平衡：**本集團致力實現環境、社會及管治報告的平衡，以提供本集團在可持續發展舉措的概述，涵蓋的領域包括管治、人才發展、合規、環境責任及社區投資

本報告可於本公司的網站(<https://www.EmperorWatchJewellery.com>)及香港交易及結算所有限公司(「港交所」)的披露易網站(<https://www.hkexnews.hk>)查閱。

## 1.3 BOARD STATEMENT

The board of directors of the Company (“Board”) recognises that sustainable practices are essential for the success and resilience of the Group, which enable the Group to operate its businesses in a responsible and sustainable manner. By prioritising ESG practices and upholding responsible governance, the Group aims to establish trust, build credibility, and make positive contributions to the community and environment in which the Group operates.

The Group’s ESG processes and procedures focus on non-financial indicators that outline the Company’s approach towards sustainability and has taken into account ESG-related issues covering different aspects including operations, legal and compliance, internal control, human resources, as well as marketing and communications. The Board has overall responsibility for the Company’s ESG strategy and reporting. To reinforce the Board’s ESG management approach and strategy as well as further enhance ESG governance, the Board has adopted an ESG Policy whereby the ESG Committee (comprising representatives from operations and supporting departments and the Executive Committee of the Company (“Executive Committee”)) is delegated the power and authority to handle all ESG-related matters.

The roles and functions of the ESG Committee and the Executive Committee are as follows:

### ESG Committee

- Works through the key performance indicators (“KPIs”) and the right tools and resources to handle the ESG issues
- Formulates and executes action plans and ensures execution by respective teams so as to achieve the ESG-related goals and targets set by the Board

The ESG Committee reports to the Executive Committee on the progress of the above action plans.

## 1.3 董事會聲明

本公司董事會（「董事會」）認同可持續發展的實踐對於本集團的成功和抗逆力十分重要，以讓本集團以負責任及可持續的方式營運其業務。通過優先考慮環境、社會及管治實踐以及堅持負責任的管治，本集團旨在建立信任、樹立信譽，並為本集團在其營運的社區和環境作出正面的貢獻。

本集團的環境、社會及管治流程和程序專注於非財務指標，概述了本公司就可持續發展的方法，並已考慮與環境、社會及管治相關議題，涵蓋多個方面，包括營運、法律合規、內部監控、人力資源以及營銷和通訊。董事會全面負責本公司的環境、社會及管治策略和匯報工作。為加強董事會的環境、社會及管治管理方針及策略，並進一步提升對環境、社會及管治的管治，董事會採納了環境、社會及管治政策，按此授予環境、社會及管治委員會（由營運及支援部門及本公司執行委員會（「執行委員會」）的代表組成）權力及權限處理所有與環境、社會及管治相關的事宜。

環境、社會及管治委員會及執行委員會的角色和職能如下：

### 環境、社會及管治委員會

- 通過關鍵績效指標及正確的工具和資源來處理環境、社會及管治事宜
- 制定及實施執行計劃，並確保各團隊的執行以達致董事會制定的環境、社會及管治相關目標

環境、社會及管治委員會向執行委員會匯報上述執行計劃的進展情況。

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### Executive Committee

- Provides recommendations to the Board on setting ESG-related goals and targets in line with the Group's businesses as well as management approach and strategy
- Oversees formulation and implementation of action plans by the ESG Committee
- Monitors and evaluates effectiveness of action plans in achieving ESG-related goals and targets relating to the Group's businesses including the KPIs
- Reviews effectiveness of ESG-related risk management and internal control systems ("Risk Control Systems"), and reports to the Audit Committee for its review and discussion with the Board

The Executive Committee reports at least once a year to the Board on the implementation and the progress made towards achieving ESG objectives.

Based on the recommendations from the Executive Committee, the Board reviewed the progress made towards achieving the ESG-related goals and targets as well as effectiveness of the management approach and strategy.

### 執行委員會

- 基於本集團的業務、管理方式及策略，就制定環境、社會及管治相關目標向董事會提出建議
- 監督由環境、社會及管治委員會制定及實施的執行計劃
- 監測和評估執行計劃在達致與本集團業務在環境、社會及管治相關目標方面的有效性，包括關鍵績效指標
- 檢視環境、社會及管治相關的風險管理和內部監控系統（「風險監控系統」）的有效性，並向審核委員會報告，供其審閱及與董事會進行討論

執行委員會至少每年向董事會匯報一次就達致環境、社會及管治目標的執行及進展情況。

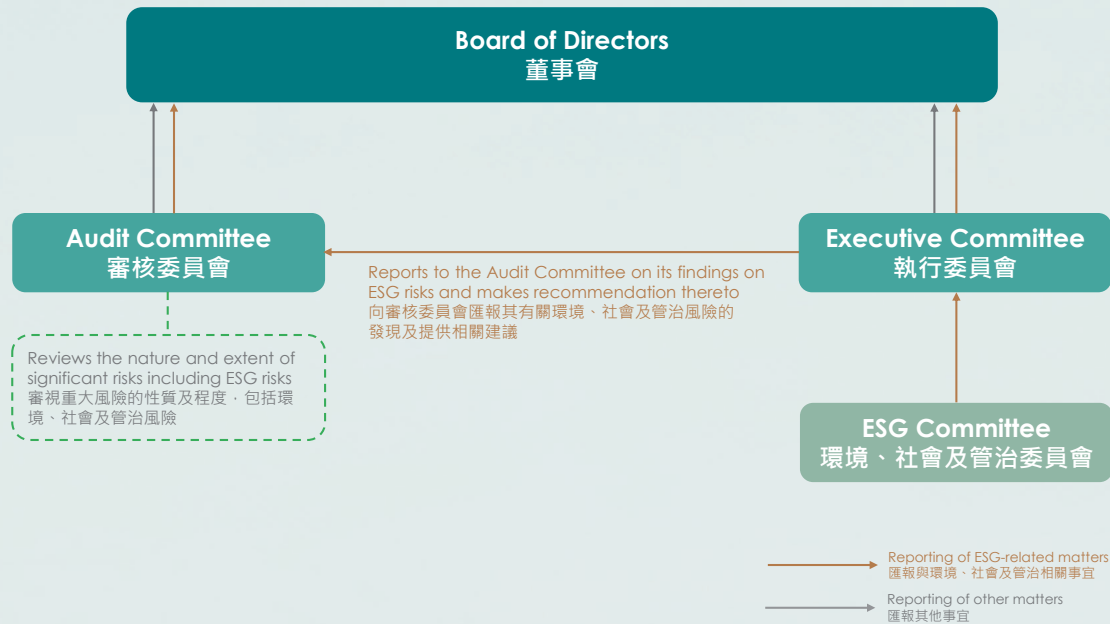
根據執行委員會的建議，董事會已檢視在達致環境、社會及管治相關目標方面取得的進展，以及管理方法及策略的有效性。

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Set out below is the functional framework on ESG sustainability of the Company.

以下是本公司可持續性的環境、社會及管治之功能框架。



## 1.4 ESG RISK MANAGEMENT

The Group has adopted an effective risk management mechanism to identify, assess, review and manage ESG risks related to the Group's business. By actively managing and mitigating the identified ESG risks as outlined below, the Group demonstrates its commitment to sustainable and responsible business practices, aiming to contribute to a more equitable and inclusive society, while ensuring long-term success.

### (i) Environmental

#### Risk

- Retail stores consume energy for lighting, heating, cooling, and other operational activities, which can lead to significant carbon footprints
- Retail business operations generate various types of waste, including packaging materials, damaged or returned products, and recyclable materials such as cardboard and plastic; improper disposal of the waste can lead to environmental contamination and resource depletion

#### Approach

- Implementing energy-efficient practices and technologies to reduce energy consumption
- Using recycled or sustainable materials, and implementing a waste reduction and recycling program spanning the Group's operations

## 1.4 環境、社會及管治風險管理

本集團採納了有效的風險管理機制，以識別、評估、審查和管理與本集團業務相關的环境、社會及管治風險。通過積極管理和降低已識別的环境、社會及管治風險，本集團展示了其對可持續和負責任的經營方式的承諾，旨在為建設一個更公平及包容的社會作出貢獻，同時確保長遠的成功。

### (i) 環境

#### 風險

- 零售店舖的照明、供熱、製冷及其他營運活動都需要消耗能源，這可能會產生大量的碳足跡
- 零售業務營運會產生各種類型的廢物，包括包裝材料、損壞或退回的產品以及紙板和塑膠等可回收材料，該等廢物處理不當會導致環境污染和資源耗盡

#### 方法

- 實施節能措施及技術以減少能源消耗
- 使用可回收或可持續材料，並在本集團營運中實施減少廢物和回收計劃

## (ii) Social

### Risk

- Failure in recruiting or retaining key personnel may result in the Group lacking key talent in critical positions; lack of diversity and inclusion within the workforce can also lead to issues such as discrimination and lack of representation
- Issues such as human rights violations, child labour, and poor working conditions in the supply chain can pose significant social risks
- Negative events may arise during day-to-day operations, which damage the brand name and reputation, hence impacting the Group's business performance
- Substandard design and production of jewellery products, excesses and shortages of watch supplies may affect inventory levels, leading to unnecessary costs or customer dissatisfaction
- Changes of social or political environments, or occurrence of any natural disaster may adversely affect the Group's business and operations

### Approach

- Implementing talent management strategies, and aiming to promote diversity, equity, and inclusion within the workforce, to build a socially responsible business
- Implementing ethical sourcing and supply chain management practices and avoiding engaging partners involved in unethical labour practices

## (ii) 社會

### 風險

- 未能招聘或保留重要人才可能導致本集團在關鍵崗位上缺乏重要人才；員工缺乏多元化及包容性亦可能導致歧視及缺乏代表性等問題
- 供應鏈中的侵犯人權行為、童工及惡劣工作環境等問題會帶來重大社會風險
- 日常營運中可能出現負面事件損害品牌和聲譽，從而影響本集團的經營業績
- 珠寶產品設計和生產不符合標準、鐘錶供應過剩和短缺影響庫存水平，導致不必要的成本或顧客的不滿
- 社會或政治環境變動，以及任何自然災害的發生可能對本集團業務及營運造成不利影響

### 方法

- 實施人才管理策略，及旨在促進員工的多元化、公平性及包容性，從而建立一個對社會負責任的企業
- 實施道德採購及和供應鏈管理常規，避免與涉及不道德勞工行為的夥伴合作

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- Conducting regular customer service training to ensure frontline staff service standards
- Maintaining product quality by various means, from vendor selection to checking quality of vendor's products; maintaining close relationships and communications with watch suppliers, and implementing strict inventory management
- Staying alert to the changes in social and political environments and adjusting strategic business plans to ensure the Group can cope with changes
- 定期舉辦顧客服務培訓，以確保前線員工的服務水平
- 從供應商的甄選到其產品品質的檢查，透過各種方式維持產品質素；與鐘錶供應商保持密切聯繫和溝通，並實施嚴謹的存貨管理
- 對社會及政治環境變動保持警覺並調整業務策略計劃以確保本集團能應對該等變動

### (iii) Governance

#### Risk

- Weak corporate governance may lead to issues such as conflicts of interest, mismanagement, and lack of oversight; failure to comply with regulations governing the Group's operations may lead to legal and compliance breaches, and in turn to legal and financial penalties, as well as reputational damage
- Weak risk management practices may expose the business to unexpected challenges and liabilities
- Suspicious transactions of high value products may be attempts to commit money laundering, which may result in damage to the Group's reputation
- Failure to protect customer data may lead to data breaches, cyberattacks, and regulatory penalties

### (iii) 管治

#### 風險

- 薄弱的企業管治可能會導致利益衝突、管理不善及缺乏監督等問題；不遵守監管本集團營運的法規可能會導致違反法律及規例，從而受到法律及財務處罰，以及聲譽受損
- 薄弱的風險管理實踐可能會使企業面臨不能預料的挑戰及責任
- 可疑大額產品交易可能是企圖洗錢之行為，可能導致本集團聲譽受損
- 未能保護顧客資料可能會導致資料洩露、網絡攻擊及監管處罰

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### Approach

- Implementing corporate governance practices to ensure accountability and build up a transparent and responsible management team; closely monitor compliance with all applicable laws and regulations
- Implementing the Risk Control Systems, and striving to establish clear lines of responsibility, proper segregation of duties and effective internal reporting, as well as strengthening supervision and management accountability in business operations, in order to promote a culture of integrity
- Adopting stringent anti-money laundering measures, and providing adequate training to employees
- Handling the collection and maintenance of customer data with appropriate data privacy and security measures

Through ongoing monitoring, evaluation, and improvement of its risk management strategies, the Group strives to ensure the long term resilience and success of its operations while minimising potential negative impacts on its business, stakeholders, and the environment. Should risk events arise, the Group will handle it according to the measures and procedures in a timely manner.

For further details on risk management and identified significant risks, please refer to the Risk Management and Internal Control section in the Corporate Governance Report of the Company's 2025 Annual Report.

### 方法

- 實施企業管治常規以確保問責制及建立透明和負責任的管理團隊；密切監察所有適用法律及法規的遵守情況
- 實施風險監控系統，以及致力於建立明確的責任分工、適當的職務分工及有效的內部報告，並於業務營運中加強監督及管理問責，以提倡誠信文化
- 採取嚴格的打擊洗錢措施，並向員工提供充分的培訓
- 在處理顧客資料的收集和儲存時，採取適當的資料隱私及安全措施

通過對風險管理策略的持續監察、檢討和改善，本集團致力於確保其營運的長期抗逆力及成功，同時減少對其業務、持份者和環境的潛在負面影響。一旦發生風險事故，本集團將根據措施和流程及時處理。

有關風險管理及已識別的重大風險之進一步詳情，請參閱本公司2025年年報內之企業管治報告中的風險管理及內部監控部份。

## 1.5 STAKEHOLDERS ENGAGEMENT AND TRANSPARENCY

Lack of transparency and stakeholder engagement can lead to conflicts and reputational risks. Effective communication and engagement with key stakeholders, such as shareholders, employees, and the local community, are important for building trust and maintaining a positive reputation.

Stakeholder engagement plays a key role in the Group's continuous improvement and development. The Group is committed to making proactive efforts to continuously interact with key stakeholder groups through various communication channels, to better understand their needs and concerns, and develop strategies and measures to address these issues. Through ongoing dialogues, the Group endeavours to strengthen relationships with stakeholders and improve its operations and practices, thereby creating value for stakeholders.

## 1.5 持份者之參與及透明性

缺乏透明度及持份者的參與會導致衝突及聲譽風險。與股東、員工及當地社區等主要持份者進行有效溝通和接觸，對於建立信任及保持良好聲譽非常重要。

持份者的參與對本集團的持續改進和發展擔當很重要的角色。本集團致力於通過各種溝通渠道，積極主動地與主要持份者群組進行持續互動，更好地了解其需要及關注點，從而制定解決這些問題的策略和措施。通過持續對話，本集團致力加強與持份者的關係，改善其營運和實踐，從而為持份者創造價值。

# 1. ABOUT THIS REPORT 關於本報告

## 1.5.1 Major Communication Channels

## 1.5.1 主要溝通渠道



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### 1.5.2 Materiality Assessment

During the Year, the Group invited senior management to participate in identifying crucial issue, thus aiding in the development of effective sustainability strategies and policies. The results as below with 1 being the most important and 7 being relatively less important.



Environment 環境



Social 社會



Governance 管治

### 1.5.2 重要性評估

於本年度，本集團邀請高級管理層參與識別重要議題，以協助制定有效的可持續發展策略和措施。結果如下，1表示最重要，7表示重要性相對較低。

1	Energy consumption 能源消耗	1	Customer service 顧客服務	1	Anti-corruption 反貪污
2	Waste management 廢物管理	2	Product assurance and quality 產品鑑證及質量	2	Compliance with laws and regulations 遵守法律與規例
3	Green procurement 綠色採購	3	Employment practices 僱傭常規	3	Corporate governance practices 企業管治常規
4	Packaging material consumption 包裝物料消耗	4	Employee development and training 員工發展及培訓	4	Data protection and cybersecurity 數據保護與網絡安全
5	Greenhouse gas emissions 溫室氣體排放	5	Supply chain management 供應鏈管理	5	Intellectual property rights management 知識產權管理
6	Water consumption 耗水量	6	Occupational health and safety 職業健康及安全	6	Business expansion 業務擴展
7	Climate change 氣候變化	7	Community investment 社區投資	7	Economic performance 經濟表現

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### 1.5.3 Material Topics

Based on the management team's assessment and stakeholders' feedback, the material issues were identified as follows. The Group's performances regarding these issues are discussed in this report.

#### Environment

- Energy conservation
- Waste management
- Waste recycling
- Paper reduction

#### Workplace

- Employment and labour practices
- Diversity and equal opportunities
- Development and training
- Occupational health and safety
- Work-life balance

#### Operating Practices

- Supply chain management
- Products and services quality
- Customer privacy protection
- Anti-corruption/Anti-money laundering
- Compliance with laws and regulations

#### Community

- Employee volunteering
- Community fundraising

The Group will continue improving its stakeholder communication mechanisms, and broaden the range of stakeholders for identifying material issues, in order to conduct more thorough assessments and analyses.

### 1.5.3 重要議題

根據管理層的評估及持份者的意見，以下為已識別之重要議題。本集團就該等議題的表現將於本報告內討論。

#### 環境

- 能源節約
- 廢物管理
- 廢物循環利用
- 減少用紙

#### 工作場所

- 僱傭及勞工常規
- 多元共融和平等機會
- 發展和培訓
- 職業健康與安全
- 工作與生活平衡

#### 經營常規

- 供應鏈管理
- 產品及服務質素
- 客戶私隱保護
- 反貪污／打擊洗錢
- 遵守法例及法規

#### 社區

- 員工志願服務
- 社區籌款

本集團將繼續改善與持份者的溝通機制，擴大持份者的範圍以識別重要議題，從而進行更全面的評估和分析。

# 2 ENVIRONMENTAL PROTECTION 環境保護

## 2.1 ENVIRONMENTAL PROTECTION POLICIES

The Group attaches great importance to the sustainability of the environment. Although the Group does not operate any manufacturing facilities and is not a major source of environmental pollution given its operations do not generate material air, noise, wastewater, physical waste or other types of pollutants, the Group is committed to making every effort to protect the environment in its business activities and workplaces.

The Group seeks to identify and manage environmental impacts attributable to its operations, in order to minimise these impacts if possible. The Group has adopted various measures to reduce energy and other resource use, minimise waste and increase recycling, and promote environmental protection in its supply chain and marketplace. The Group also educates its employees, to increase their awareness of promoting a green environment.

## 2.1 環境保護政策

本集團高度重視環境的可持續性。儘管本集團沒有經營任何生產設施，且鑒於其營運不會產生重大空氣、噪音、廢水、實體廢物或其他類型的污染物，並非環境污染的主要來源，但本集團仍致力竭盡全力於其業務活動及工作場所保護環境。

本集團努力辨識及管理其業務對環境造成之影響，務求將該等影響盡可能減至最低。本集團已採取多項措施以降低能源及其他資源使用、減廢及增加循環再用，並在其供應鏈及市場中推行環保。本集團亦教育其僱員，以提升他們對綠色環境的意識。

## 2.2 USE OF RESOURCES

### 2.2.1 Emissions and Energy Consumption

The Group's greenhouse gas emissions mainly arise from indirect emissions resulting from the use of purchased electricity. To ensure the emission management goals are achieved, the Group has adopted the following measures in its head office at 25th Floor, Emperor Group Centre, 288 Hennessy Road, Wan Chai, Hong Kong ("Hong Kong Office") and stores, to reduce energy consumption and improve overall energy efficiency.

#### Hong Kong Office

- Using high efficiency new lights
- Adopting energy-efficient LED light tubes
- Higher priority given to purchasing electrical appliances with high energy efficiency grade
- Applying energy-saving modes by default for all electrical appliances
- Switching off lights and air-conditioning in respective zones after work
- Maintaining constant room temperatures with thermostats in the air-conditioning system
- Using water saving taps in the pantry
- Advocating use of teleconference or video conference tools instead of travelling for face to face meetings
- Sharing tips on reducing energy consumption with colleagues

## 2.2 資源使用

### 2.2.1 排放物及能源消耗

本集團的溫室氣體排放主要來自於使用外購電力所產生的間接排放。為確保實現排放管理目標，本集團已於其位於香港灣仔軒尼詩道288號英皇集團中心25樓的總辦公室（「香港辦公室」）及店舖採取以下措施，以降低能源消耗及提升整體能源效率。

#### 香港辦公室

- 使用新式高能效照明裝置
- 採用節能LED光管
- 優先選購高能源效益級別的電器
- 所有電器被預設以電力節省模式運作
- 下班後關閉各自區域的燈光及空調
- 透過冷氣系統的恆溫器維持穩定室溫
- 在茶水間使用節水水龍頭
- 提倡使用電話會議或視訊會議工具，而不是出差參加面對面的會議
- 與同事分享減少能源消耗的建議



### Stores

- Adopting energy-efficient LED light tubes in indoor areas as well as advertising panels
- Adopting dimmer systems, to turn down the lighting of certain areas to save energy
- Switching off LED advertising panels, light boxes and television screens during non-business hours, to minimise light pollution and reduce energy consumption

Through consistently measuring, setting targets for and monitoring greenhouse gas emissions, the Group can effectively assess and manage the risks associated with increased energy consumption, reduce its impact on the environment, and realise cost savings.

### 2.2.2 Waste Reduction and Management

The Group engages employees in their waste behaviours and encourages recycling practices in the workplace in order to minimise the environmental impacts arising from waste disposal. Besides, the Group also shares tips on waste management with colleagues from time to time.

### 店舖

- 室內空間以及廣告牌內已採用節能LED光管
- 採用調光系統，藉著調低部分範圍的照明而節省能源
- 在非營業時間關掉LED廣告牌、燈箱及電視螢幕，以減少光污染及降低能源消耗

透過持續量度、設定目標及監測溫室氣體排放，本集團可有效評估及管理能源消耗增加之相關風險，減少其對環境的影響，並實現成本節約。

### 2.2.2 減少及管理廢物

本集團讓員工參與廢物處理，並鼓勵他們在工作場所進行回收，以減低棄置廢物對環境所產生的影響。此外，本集團亦不時與同事分享廢物管理的建議。



## 2. ENVIRONMENTAL PROTECTION 環境保護

The waste generated by the Group in the Hong Kong Office is mainly household waste. In the office building, the building's property management company has appointed recycling contractor to collect and recycle used papers, plastic bottles, aluminium, fluorescent tubes and computer equipment. Recycled bags are also put in the Hong Kong Office to collect waste for recycling. In addition, waste sorting containers are placed in the Hong Kong Office to improve waste management.

本集團於香港辦公室所產生的廢物主要為生活垃圾。在辦公大樓，大廈之物業管理公司已委聘回收承包商收集及回收使用過的紙張、塑膠瓶、鋁、光管以及電腦設備。香港辦公室放置了回收袋以收集廢紙作循環利用。此外，在香港辦公室放置了廢物分類箱以改善廢物管理。



In terms of packaging, the packaging boxes of watches are made from quality materials including wood, cardboard and plastics, which are provided by watch suppliers. For its in-house branded "**Emperor Jewellery**", the Group offers customised, elegant gift boxes to customers. To cater for the luxury watches and fine jewellery, these gift boxes are generally long-lived, so there is a low level of solid waste from their disposal. As an alternative to gift boxes, the Group also provides customers with pouches, which are more eco-friendly and easily reusable. In addition, packaging bags are designed to fit the product sizes, in order to avoid excessive usage of packaging materials. Packaging bags are only distributed upon customers' request.

包裝方面，由鐘錶供應商提供之鐘錶包裝盒由優質的木材、紙板及塑膠等製成。就自家品牌「**英皇珠寶**」，本集團向顧客提供度身訂造、優雅的禮物盒。為迎合名貴腕錶及高級珠寶之性質，一般而言這些禮物盒得以長期保全，故此所棄置的固體廢物量較低。本集團並為顧客提供錦袋以代替禮物盒，相對更環保及方便重複使用。此外，包裝袋按產品尺寸設計，以避免過度使用包裝物料。包裝袋僅在顧客要求時才會提供。

### 2.2.3 Reduction of Paper Use

Apart from electricity, paper is another major resource that is consumed in the Group's operations as well as Hong Kong Office.

In the Hong Kong Office, the Group continues to encourage a paperless working environment which not only reduces environmental damage but also fits commercial goals, as it can save physical space, facilitate information sharing via IT networks, and reduce complicated documentation procedures. The Group has implemented paperless internal operating processing such as claims applications, payrolls, leave applications, surveys, performance appraisals and many more. From time to time, the Group shares tips on paper reduction with colleagues – such as utilising used envelopes for internal correspondences, and using laptops or tablets instead of paper for meetings. Besides, electronic channels or devices are widely used for the Group's promotional activities.

### 2.2.3 減少用紙

除電力外，紙張是本集團在其營運及香港辦公室消耗的另一主要資源。

於香港辦公室，本集團繼續鼓勵無紙化的工作環境，不僅可減少對環境的破壞，亦具有多重商業裨益，包括節省空間、促進資訊科技網絡信息共享及減省繁複的文書程序等。本集團已實行內部營運無紙化流程，例如費用申報、糧單、假期申請、意見調查及表現評估等。本集團不時與同事分享減少用紙的建議，例如利用已使用的信封作內部文件往來及使用平板或手提電腦代替紙張開會等。此外，本集團的宣傳活動大多透過電子渠道或應用電子器材。

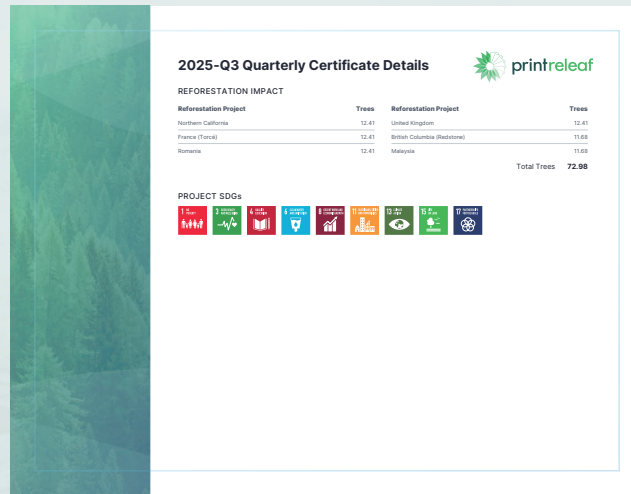


Partnering with its printing solutions provider, the Group has adopted “Follow You” print solution in the Hong Kong Office, helping the Group becoming more cost efficient through smarter printing. The print solution enables the Group to achieve environmental objectives by reducing unclaimed printing, as printing is released only upon presentation of a staff card from that particular staff who gives the printing instruction. Moreover, duplex printing and copying have become the norm within the Group, greatly reducing paper consumption and saving costs. Usage data of office printing machines is regularly collected and assessed for monitoring the efficiency of the paperless environment. To reduce the related impact, the Group strives to use papers certified by the Forest Stewardship Council (FSC) in the Hong Kong Office.

During the Year, the Group participated in the PrintReleaf programme, which enabled the Group to offset its environmental impact through certified reforestation and carbon offset projects. Through this programme, data on the Group’s paper consumption was analysed, to calculate how many trees were harvested and how much greenhouse gas was emitted for the paper consumed. PrintReleaf then planted trees in certified reforestation and carbon offset projects to offset the carbon emissions associated with the paper consumption.

本集團與其列印方案供應商合作，在香港辦公室處採用「Follow You」列印方案，透過智能列印有助本集團達致更佳的成本效益。由於作出列印指示的指定員工於打印時需要出示員工證方能進行打印，因此可減少無人認領列印的情況，從而使本集團達到環保目的。另外，雙面列印及複印已成為本集團內部慣例，大大減少紙張消耗及節省成本。本集團定期收集及評估辦公室打印機使用數據，以監控無紙化環境之成效。為減少相關影響，本集團致力於香港辦公室使用經森林管理委員會(FSC)認證的紙張。

於本年度，本集團參與了PrintReleaf計劃，透過認證的重新造林及碳抵銷項目，抵銷其對環境造成的影響。透過該計劃對本集團的紙張消耗數據進行分析，以計算出消耗紙張所涉及的伐木數量及溫室氣體排放量。隨後，PrintReleaf在認證的重新造林及碳抵銷項目中植樹，以抵銷與紙張消耗所產生的碳排放。



The Company strongly recommends shareholders to access its corporate communications, including financial reports, through the websites of the HKEX and the Company, instead of receiving printed form. By offering electronic means of corporate communications to shareholders, the quantity of printed materials has been considerably reduced. This paperless practice thus helps to protect the environment, as well as save costs for stationery, printing and administrative charges, etc.

## 2.3 CLIMATE-RELATED DISCLOSURES

Climate change is one of the most overarching challenges of our time, posing threats to human beings and causing impacts to ecosystems, economic development, and social stability. To combat the adverse effects arising from climate change, nations and businesses worldwide have been joining forces to advance various initiatives and drive towards a low carbon economy.

The Group is committed to minimising its carbon footprint across its operations, in order to manage and mitigate climate change risks and contribute to a sustainable environment and resilient future.

### 2.3.1 Governance

The Board acknowledges the importance of sustainable practices and is dedicated to ensuring that the Group operates in a responsible and sustainable manner. The Board assumes overall responsibility for the Company's ESG strategy and reporting, and maintains close oversight of the Group's ESG issues – including those which are climate-related, via the Executive Committee and the ESG Committee. The ESG Committee reports to the Executive Committee on progress with action plans, while the Executive Committee reports to the Board on implementation of and progress with measures aimed at achieving ESG objectives. The Board then reviews the progress made as well as effectiveness of the management approach and strategies.

本公司極力推薦股東利用港交所及本公司網站獲取公司通訊(包括財務報告)而非收取印刷文件。通過向股東提供電子版公司通訊，印刷量大幅減少。此無紙化的做法既可保護環境，亦可節約文儀用品、印刷及行政費用等。

## 2.3 氣候相關披露

氣候變化是現今最重大的挑戰之一，不僅對人類構成威脅，更對生態系統、經濟發展及社會穩定造成影響。為應對氣候變化帶來的不利影響，全球各國及企業攜手合作，推進各項倡議，並推動向低碳經濟轉型。

本集團致力於在營運過程中盡可能減少碳足跡，以管理及減緩氣候變化風險，並為可持續環境及具韌性的未來作出貢獻。

### 2.3.1 管治

董事會深明實踐可持續發展的重要性，並致力確保本集團以負責且可持續的方式營運。董事會對本公司的環境、社會及管治策略及匯報承擔總體責任，並透過執行委員會及環境、社會及管治委員會，密切監察本集團的環境、社會及管治事宜(包括與氣候相關的事宜)。環境、社會及管治委員會向執行委員會匯報行動計劃的進度，而執行委員會則向董事會匯報為實現環境、社會及管治目標所採取措施的實施情況及進度。董事會隨後審視所取得的進展，並對管理方針及策略的成效進行檢討。

The Board has adopted an ESG Policy whereby the ESG Committee is delegated the authority to handle all ESG-related matters. ESG risk assessments are regularly conducted, to identify potential climate-related threats to the Group's business. The Group evaluates the effectiveness of the related measures, and strives to adapt to changes and explore ways to counter challenges in order to mitigate risks.

Through this established governance structure, the Board can monitor sustainability risks and opportunities that may influence the Group's long-term development, and hence formulate and adjust strategies. For details of the Executive Committee and ESG Committee, please refer to pages 4 to 5 of this report.

### 2.3.2 Strategy

Climate risks can disrupt value chains through physical impacts – as extreme weather may damage infrastructure and hinder transport, thus disrupting transportation of raw materials, leading to halts in production, increased costs, and financial losses. Although the Group has not suffered significant losses due to extreme weather previously, it has formulated strategies along each stage of the value chain, as well as contingency plans for extreme weather or emergencies, to build climate resilience and operational resilience to such risks.

Besides, regarding transition risks which are challenges associated with the shift to a low carbon economy, may potentially require substantial policy, legal, technological, and market changes to address climate change mitigation and adaptation requirements. In this regard, the Group will also devise strategies so that it can promptly respond as appropriate.

The Group has identified various physical risks – such as concerning raw material supplies, in-store visits and energy consumption, as well as transition risks that mainly cover policy changes. These are elaborated on in the following paragraphs.

董事會已採納一項環境、社會及管治政策，授權環境、社會及管治委員會處理所有與環境、社會及管治相關的事宜。本集團定期進行環境、社會及管治風險評估，識別本集團業務可能面臨的潛在氣候相關威脅。本集團評估有關措施的成效，致力適應變化及探索應對挑戰的方法，從而有效減緩風險。

透過此已建立好的管治架構，董事會可監察可能影響本集團長遠發展的可持續發展風險及機遇，從而制定及調整策略。有關執行委員會及環境、社會及管治委員會之詳情，請參閱本報告第4至5頁。

### 2.3.2 策略

氣候風險可能透過物理影響擾亂價值鏈—極端天氣可能損壞基礎設施及阻礙運輸，導致原材料運輸中斷，進而造成生產停頓、成本攀升及財務損失。縱使本集團過往並未因極端天氣而蒙受重大損失，其已針對價值鏈的各個環節制定應對策略，並就極端天氣或突發事件制定應變計劃，以建構抵禦該等風險的氣候韌性及營運韌性。

此外，就轉型風險(即向低碳經濟轉型所伴隨的挑戰)而言，可能需要在政策、法律、技術及市場層面進行重大變革，以滿足氣候變化的緩解與適應要求。對此，本集團亦將制定策略，以便適時採取相應措施。

本集團已識別多項物理風險(如與原材料供應、店舖客流及能源消耗相關的風險)及轉型風險(主要涵蓋政策變動)。相關詳情將於下文闡述。

### Supply of Raw Materials

In addition to physical impacts perhaps leading to material shortages and supply disruptions, pricing and scarcity of raw materials may also affect production costs in tandem with causing volatility of product pricing in the market. It is therefore crucial to maintain a stable supply of raw materials, to mitigate the risks and potential financial impacts.

Rather than operating any manufacturing facilities, the Group mainly procures ready-made watches from renowned European suppliers, and jewellery products from suppliers in Hong Kong and the Chinese Mainland (watches and jewellery products accounted for approximately 61% and 39% of the Group's revenue, respectively, during the Year). The priority raw materials purchased by suppliers are mainly precious metals and gems, and the suppliers are mainly in locations where the Group operates. The Group favours diverse raw materials sourcing, in order to avoid risks arising from suppliers being unduly concentrated. It also closely monitors logistics arrangements, to ensure timely delivery of raw materials. While unable to collect data regarding the percentage of raw materials that were third-party certified to environmental or social sustainability standards, the Group maintains close dialogues with its suppliers and manufacturers in order to enhance the transparency of the supply chains as well as ensure stable supplies of its raw materials and products, and minimise potential risks to its business operations. The Group also conducts regular visit to suppliers' facilities that are in locations where the Group operates.

To reduce its exposure to price volatility, the Group strives to maintain steady purchases of raw materials, by forecasting market conditions and customer needs, while maintaining reasonable stock levels at all times.

### 原材料供應

除物理影響可能導致原材料短缺及供應中斷外，原材料的定價及稀缺性亦可能影響生產成本，並引發市場產品價格波動。因此，維持穩定的原材料供應對於減緩風險及減輕潛在財務影響至關重要。

本集團並無營運任何製造設施，而是主要向歐洲知名供應商採購成品腕錶，以及向香港及中國內地供應商採購珠寶產品（於本年度，腕錶及珠寶產品分別佔本集團收入的約61%及39%）。供應商採購的主要原材料主要為貴金屬及寶石，且供應商主要位於本集團營運所在地區。本集團傾向分散採購原材料，以避免因供應商過於集中而產生的風險。其亦密切監察物流安排，以確保原材料及時交付。儘管未能收集原材料中經第三方認證符合環境或社會可持續發展標準的百分比數據，本集團仍與供應商及製造商保持密切溝通，以提高供應鏈的透明度，確保原材料及產品的供應穩定，從而盡量減低業務營運的潛在風險。本集團亦定期造訪位於本集團營運所在地區的供應商設施。

為減低所承受的價格波動風險，本集團致力透過預測市況及顧客需求，維持穩定的原材料採購，同時確保庫存始終處於合理水平。

#### In-store visit

The Group relies heavily on a stable power supply for its store operations; extreme weather conditions might interrupt power supplies, and in turn hinder or halt store operations, thus reducing in-store purchases. The Group has established its presence in diverse cities to minimise these risks. Besides, extreme weather may discourage customers from heading out to physical stores, causing a shift to online shopping. In this regard, the Group continues developing its online business by strengthening its presence in social media as well as actively utilising live e-commerce broadcasts, aiming to increase brand visibility and hence drive online sales.

#### Energy Consumption

Global warming could result in increased energy consumption in the Group's offices – particularly the increase in electricity consumption for air conditioning as average temperatures rise. In this regard, the Group has implemented various measures to reduce energy consumption in offices, such as requiring its staff to switch off lights and air-conditioning in their respective zones after work, and maintaining constant room temperatures with thermostats in the air-conditioning system. To encourage staff to effectively work together, the Group has established guidelines, and shared tips from time to time for staff to follow. The Group has also devised other energy consumption and waste management plans to reduce carbon emissions, which will help alleviate the impacts of global warming. For details, please refer to pages 16 to 21 of this report.

#### 店舖客流

本集團的店舖營運十分依賴穩定的電力供應；極端天氣情況可能會導致電力供應中斷，進而阻礙或中斷店舖營運，導致店內購買減少。本集團已於多個城市建立業務據點，以盡量減低該等風險。此外，極端天氣可能降低顧客前往實體店舖的意願，促使其轉向線上購物。有鑑於此，本集團持續發展線上業務，加強在社交媒體的曝光率，並積極利用電商直播，旨在提升品牌知名度，從而推動線上銷售。

#### 能源消耗

全球暖化可能導致本集團辦公室的能源消耗增加，尤其隨著平均氣溫上升，空調之耗電量將隨之攀升。就此而言，本集團已實施多項措施減少辦公室的能源消耗，例如要求員工在下班後關閉各自區域的照明及空調，並透過空調系統的恆溫器保持室內恆定溫度。為鼓勵員工有效協作，本集團已制定指引，並不時分享貼士，供員工參照執行。本集團亦已制定其他能源消耗及廢物管理計劃，以減少碳排放，此舉將有助於緩解全球暖化的影響。詳情請參閱本報告第16至21頁。

#### Policy Change

With the aim of meeting carbon neutrality targets and achieving a low carbon economy, the governments or regulatory bodies may implement more stringent environmental policies. Accordingly, the Group may be required to implement rigorous energy management in its operations, which will inevitably increase procurement, operating and investment costs. There may also be increasing expectations and demand from customers for environmentally friendly products. Plus, regulatory bodies may enforce stricter ESG disclosure requirements which require the Group to carry out more comprehensive reporting. Hence, the Group will closely monitor the existing and emerging trends, as well as climate-related policies and regulations, so that it can respond to changing circumstances in a timely manner while controlling the related expenses. Preference will be given to suppliers which use environmentally friendly materials and demonstrate environmental commitment. The Group is committed to increasing its employees' awareness of climate change issues and mobilising them to work together to enhance the Group's ESG performance, and continue enhancing the reporting principles and strengthening transparency of communications with stakeholders.

#### Financial Impacts

To date, the Group has not suffered any losses due to natural hazards. Nevertheless, it is possible that there may be adverse effects on the Group's financials in the short, medium or long term, given increasing climate risks that may cause physical impacts which hinder the Group's business activities. For instance, extreme weather may lead to disruptions in operations and losses of revenue and assets. Although currently lacking the capabilities and resources to prepare disclosures on climate-related scenario analyses and anticipated financial effects, the Group will attempt to integrate sustainability considerations into its business operations and financial planning, and endeavour to enhance its climate risk management framework by incorporating financial impact assessments in future.

#### 政策變動

為達致碳中和目標及實現低碳經濟，政府或監管機構可能會實施更嚴格的環保政策。相應地，本集團可能需要在其營運中實施嚴格的能源管理，這將無可避免地增加採購、營運及投資成本。顧客對環保產品的期望及要求亦可能日益提高。此外，監管機構可能會執行更嚴格的环境、社會及管治披露要求，本集團因而須作出更全面的報告。因此，本集團將密切關注現有及新興趨勢，以及氣候相關政策及法規，以便能及時應對不斷變化的情況，同時控制相關開支。使用環保材料及踐行環保承諾的供應商將獲優先考慮。本集團致力於提高員工對氣候變化議題的認知，並將推動彼等齊心協力提升本集團的環境、社會及管治表現，同時持續優化匯報原則及加強與持份者溝通的透明度。

#### 財務影響

截至目前，本集團並未因自然災害而蒙受任何損失。然而，鑑於日益加劇的氣候風險可能造成實質影響，進而阻礙本集團的業務活動，本集團的財務狀況在短期、中期或長期內仍有可能受到不利影響。例如，極端天氣可能導致營運中斷，以及收入與資產損失。儘管目前缺乏就氣候相關情景分析及預期財務影響編製披露資料所需的能力及資源，本集團將嘗試就可持續發展考慮因素融入其業務營運及財務規劃，並於未來透過納入財務影響評估，積極強化氣候風險管理架構。

### 2.3.3 Risk Management

In an endeavour to build climate and operational resilience to cope with climate risks, an ESG Policy is in place for the Group's staff to follow. Through the Executive Committee and the ESG Committee, the Group conducts ongoing qualitative and quantitative assessments of its business activities and environmental performance data, as well as climate risk analyses, in order to identify and monitor the impacts of climate change on its operations and development, allowing it to evaluate the effectiveness of its current measures and identify areas for improvement. The Group then implements climate-related strategies across its operations, including the reduction of energy and water consumption, increasing energy efficiency, strengthening waste management, and active communications with suppliers.

For details of the Group's ESG risk management, please refer to pages 7 to 10 of this report.

Regarding other significant risks, please refer to "Significant Risks and Strategies" in the Corporate Governance Report, on pages 58 to 62 of the Company's 2025 Annual Report.

### 2.3.4 Metrics and Targets

The Group measured its greenhouse gas emissions based on the ESG Reporting Code as set out in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange, as well as Appendix 2: Reporting Guidance on Environmental KPIs of How to prepare an ESG Report issued by the HKEX.

Data were collected from operational or administrative staff, who mainly gathered the figures from utility bills or stock-taking database in the course of operations. Please refer to pages 60 to 61 of this report for the detailed environmental performance, and page 28 of this report for the environmental performance target. Half-yearly data were collected in order to better comprehend the Group's energy consumption and progress with improvement measures. The Group also maintained ongoing communications with its operational staff, in order to ensure the targets set were reasonable and achievable.

### 2.3.3 風險管理

為建構氣候及營運韌性以應對氣候風險，本集團已制定環境、社會及管治政策供員工遵循。本集團透過執行委員會及環境、社會及管治委員會，持續對業務活動及環境表現數據進行定性及定量化評估，並進行氣候風險分析，藉以識別及監察氣候變化對其營運及發展的影響，從而評估其現行措施的成效並找出有待改善之處。隨後，本集團於業務營運各環節實施氣候相關策略，包括減少能源與水資源消耗、提升能源效益、強化廢物管理，以及與供應商保持積極溝通。

有關本集團環境、社會及管治風險管理的詳情，請參閱本報告第7至10頁。

關於其他重大風險，請參閱本公司2025年年報第58至62頁企業管治報告中的「重大風險及策略」小節。

### 2.3.4 指標與目標

本集團根據聯交所證券上市規則附錄C2所載之環境、社會及管治報告守則，以及聯交所發佈的《如何編製環境、社會及管治報告》「附錄二：環境關鍵績效指標匯報指引」，量度其溫室氣體排放量。

數據由營運或行政人員收集，該等人員主要於營運過程中從水電費單據或庫存記錄資料庫收集相關數據。詳細的環境績效請參閱本報告第60至61頁，環境績效目標請參閱本報告第28頁。為更精準掌握本集團能源消耗情況及改善措施的進度，本集團採集半年期數據。本集團亦與營運人員保持持續溝通，確保所設定的目標合理且可達成。

As at the publication date of this report, the Group did not have sufficient information for preparing disclosures on the amounts and percentages of assets or business activities that are vulnerable to climate-related physical and transition risks, as well as the amounts and percentages of assets or business activities that align with climate-related opportunities, and undue cost and effort may occur to obtain such information. The Group will continue to attempt to gather the related information without undue cost or effort, and disclose the progress in future reports as appropriate.

The Group does not have any financing deployed towards climate-related risks and opportunities at the moment; the Group will closely monitor the situation and adopt a flexible financial management. Meanwhile, the Group have deployed an insignificant amount of capital expenditure and investment in relation to the climate-related risks and opportunities mentioned under the section "2.3.2 Strategy" on pages 22 to 25 of this report; the Group will continue to evaluate the capital deployment and adjust as appropriate.

To date, the Group has not applied a carbon price and carbon credits in its decision making. It will evaluate the feasibility of doing so, and will disclose any such implementation in future reports as appropriate.

An Employees and Remuneration Policy is in place, which determines employees' remuneration in accordance with factors such as employees' responsibilities, competence and skills, and performances. The Group's Remuneration Committee will evaluate how to factor climate-related considerations into the Employees and Remuneration Policy in future, and further information will be disclosed in future reports as appropriate.

截至本報告發佈日期，本集團沒有足夠資料就容易受氣候相關物理及轉型風險影響的資產或業務活動的金額及百分比，以及涉及氣候相關機遇的資產或業務活動的金額及百分比進行披露，而獲取該等資料可能需要付出不必要成本或努力。本集團將繼續嘗試在不需付出不必要成本或努力的情況下收集有關資料，並適時於日後報告中披露進度。

本集團目前沒用於氣候相關風險和機遇的融資金額；本集團將密切監察情況及採取靈活的財務管理措施。與此同時，本集團已用於在本報告第22至25頁章節「2.3.2 策略」內提及的氣候相關風險和機遇的資本開支及投資金額較低；本集團將繼續評估資本運用並適時作出調整。

截至目前，本集團尚未在決策過程中應用碳定價及碳信用。本集團將評估此舉的可行性，並將適時於日後報告中披露任何相關實施情況。

本集團已制定僱員及薪酬政策，根據僱員個人的職責、能力、技能及表現等因素釐定薪酬。本集團薪酬委員會將評估日後如何將氣候相關因素納入僱員及薪酬政策，進一步資料將適時於日後報告中披露。

## 2.4 ENVIRONMENTAL PERFORMANCE

To illustrate the Group's sustainability performance, quantitative data has been collected from all its stores in Hong Kong and Macau, and its Hong Kong Office. During the Year, approximately 63% of the Group's revenue was derived from the Hong Kong and Macau markets. The related data are listed in the tables in section 6.1 on pages 60 to 61 of this report.

Besides, the Group has set a target of reducing the per-unit energy consumption by 5% in its Hong Kong Office by FY2026 or before, with FY2021 as the baseline.

## 2.4 環境保護績效

為展示本集團之可持續表現，本集團於其香港和澳門全部店舖，以及香港辦公室收集量化數據。於本年度，本集團收入合共約63%來自香港及澳門市場。相關數據已列載於本報告第60至61頁章節6.1的表格內。

此外，本集團已訂立了目標，以2021年度為基準，於2026年度或之前在香港辦公室每單位能源消耗減少5%。

# 3 WORKPLACE QUALITY 工作場所質素

## 3.1 WORKFORCE DISTRIBUTION AND DIVERSITY

The Group believes that a motivated and balanced workforce is crucial for building a sustainable business model and delivering long-term returns. The Group is firmly committed to diligently fostering a nurturing and all-encompassing work environment that encourages and empowers its employees to flourish, thereby enabling them to make utmost valuable contributions towards the Group's continued prosperity and advancement.

The Group has a diverse workforce in terms of gender and age, providing a variety of ideas and levels of competencies that contribute to the Group's success. The Group is firmly committed to gender equality at both managerial and operational levels. The total number of the employees of the Group and the demographics of the workforce as at 31 December 2025 are listed in the table in section 6.1 on page 62 of this report.

The management believes that employees are important assets of the Group, and remains committed to attracting and retaining talent with diverse backgrounds for achieving sustainable growth and maintaining a stable turnover rate. The turnover rates of the Group's workforce during the Year are listed in the table in section 6.1 on page 63 of this report.

## 3.2 EMPLOYMENT PRACTICE

The Group strictly complies with Employment Ordinance (Cap. 57, Laws of Hong Kong), Minimum Wage Ordinance (Cap. 608, Laws of Hong Kong), Sex Discrimination Ordinance (Cap. 480, Laws of Hong Kong) and other statutory requirements regarding employment and labour practices.

To ensure staff clearly understand their rights and obligations, the employee handbook and other policies and guidelines are in place covering the areas of compensation and dismissal, recruitment, working hours, rest periods, equal opportunity, anti-discrimination and other fringe benefits, etc. The Group reviews its related policies from time to time to ensure compliance with the latest statutory requirements.

## 3.1 員工分佈及職場多元化

本集團深信，積極主動且具均衡比例之員工團隊，是建立可持續經營模式及帶來長遠回報的關鍵元素。本集團堅定致力營造一個具培育及包容性的工作環境，鼓勵並賦權員工蓬勃發展，從而使他們能夠為本集團的持續繁榮及進步作出極具價值的貢獻。

本集團的員工團隊來自不同年齡層及性別，提供多元化的觀點及各種程度的技能，為本集團的成功作出貢獻。本集團在管理及營運層面均一直堅守兩性平等原則。本集團於2025年12月31日的僱員數目及員工分佈已列載於本報告第62頁章節6.1的表格內。

管理層相信，員工乃本集團之重要資產，並致力吸引並挽留不同背景的人才，以達致可持續增長及維持穩定的流失率。本集團於本年度之員工流失率已列載於本報告第63頁章節6.1的表格內。

## 3.2 僱傭常規

本集團嚴格遵守《僱傭條例》(香港法例第57章)、《最低工資條例》(香港法例第608章)、《性別歧視條例》(香港法例第480章)及其他有關僱傭及勞工慣例的法定規定。

為確保員工清楚了解自己的權利和義務，已制定員工手冊及其他政策及指引，涵蓋薪酬及解僱、招聘、工作時間、休息時間、平等機會、反歧視以及其他額外福利等範疇。本集團不時檢討其相關政策，以確保符合最新法定要求。

### 3. WORKPLACE QUALITY 工作場所質素

The Group firmly believes that a fair and just working environment can significantly boost employee morale and productivity, and is therefore dedicated to providing equal opportunities in all aspects of employment and ensuring the workplace is free from discrimination. The Group ensures employees receive fair and competitive remuneration packages in accordance with their experience, qualifications, performance and market rates, and are being reviewed on a regular basis. Performance evaluations are conducted by department supervisors at the end of probationary periods, and during promotions, salary adjustments and annual assessments. These evaluations help assess employees' past performances, and set goals for their future development. The Group welcomes employees to provide feedback during performance evaluations, to guide their career growth. The completed performance evaluation forms are kept in employees' personal files for record-keeping purposes.

A set of grievance procedures is in place, to provide staff with a channel to confidentially escalate complaints and concerns to the Human Resources Department or Investigation Committee. The management will continue listening to the voices of employees, to ensure that their concerns and needs are appropriately addressed and resolved.

The Group fully complies with relevant laws and regulations in related regions concerning prevention of forced or child labour including the Protection of Children and Juveniles Ordinance (Cap. 213, Laws of Hong Kong). In the recruitment process, the Group implements appropriate procedures to ensure that employment adheres to minimum age provisions of applicable laws. The Group also prohibits any form of forced labour. The ages and identities of its employees are verified, and employment contracts are entered into with all employees.

During the Year, the Group was not aware of any cases of non-compliance with employment and labour regulations. If a violation is confirmed during the regular monitoring process or upon receipt of an application, the Group will handle the case in accordance with internal policies and regulations, such as by terminating the employment contract or reporting the violation to law enforcement agencies.

本集團堅信公平公正的工作環境可大幅提高員工士氣和工作效率，因此其致力於在就業的各方面提供平等機會，並確保工作場所不存在歧視。本集團確保僱員基於其經驗、資歷、表現及市場工資水平獲得公平及具競爭力的薪酬待遇，並定期檢討有關待遇。績效評估由部門主管於試用期結束，以及晉升、薪酬調整及年度考核期間進行。該等評估有助評核員工的過往表現，並為他們的未來發展設定目標。本集團鼓勵員工於績效評估時提供反饋，以指導其職業發展。所填妥之績效評估表存在員工個人檔案中以作記錄保存。

本集團已制定申訴程序，為員工提供渠道，使員工可以保密方式向人力資源部或調查委員會提出投訴和關注事項。管理層將繼續傾聽員工聲音，確保他們的關注和需求得到適當關注及解決。

本集團嚴格遵守在相關地區有關防止強迫勞動或童工的法律及法規，包括《保護兒童及少年條例》(香港法例第213章)。在招聘過程中，本集團實施適當程序以確保受僱員工符合適用法律的最低年齡規定。本集團亦禁止任何形式的強迫勞動。其僱員的年齡和身份均得到核實，並與所有僱員簽訂了僱傭合同。

於本年度，本集團並不知悉任何違反僱傭及勞工法規的個案。倘於定期監控過程中或收到申請後確認有違規行為，本集團將根據內部政策及規例處理個案，如終止僱傭合約或向執法機關舉報違規行為。

### 3.3 WELFARE AND BENEFITS

The Group places a strong emphasis on the well-being and benefits of its employees, recognising their vital role in the overall success and sustained growth of the Group. To ensure a supportive and nurturing work environment, the Group implements various measures to prioritise the welfare of its employees.

One key aspect of employee welfare is the timely and full payment of salaries. The management understands the importance of financial stability and ensures that employees receive their salaries on time and in full, providing them with a sense of security and satisfaction. Additionally, the Group offers a comprehensive range of leave entitlements, including statutory holidays as well as additional leave such as annual leave, sick leave, maternity leave, paternity leave, compensatory leave, marriage leave, jury leave and condolence leave. Each Hong Kong, Macau and Chinese Mainland employee is also entitled to one day of birthday leave in lieu of a birthday gift. These leave options allow employees to fulfil personal and family commitments, thus attaining work-life balance.

Besides, comprehensive benefits are provided by the Group, such as employer's voluntary mandatory provident fund contributions, medical coverage and life insurance. To safeguard the health of its staff, the Group offers health assessment plans and dental care schemes to its staff and their families at preferential rates, helping them to evaluate health conditions, prevent diseases, and aim for healthier lifestyles. During the Year, a seasonal flu vaccination discount programme was offered to staff to enable them to have better protection from seasonal flus. By providing these welfare benefits, the Group ensures that employees have access to necessary healthcare services and financial security.

### 3.3 福利及津貼

本集團極為重視員工的福祉及福利，並認同他們對本集團的整體成功及持續發展至關重要。為確保一個具支持性及培養性的工作環境，本集團採取多項措施優先考慮員工福利。

員工福利的一個重要方面是及時全額支付薪資。管理層深明財務穩定的重要性，確保員工按時全額領取薪資，讓員工有安全感和滿足感。此外，本集團提供全面的休假權利，包括法定假期以及額外假期如年假、病假、產假、待產假、補休、婚假、陪審員假及喪假。每名香港、澳門及中國內地員工並可享有一天生日假期以代替生日禮物。這些休假選擇讓員工履行個人和家庭承擔，從而實現工作與生活平衡。

此外，本集團提供全面的福利，例如僱主的自願性強積金供款、醫療保險及人壽保險。為了保障員工的健康，本集團以優惠價格向員工及其家屬提供健康評估計劃及牙科保健計劃，使他們能夠評估健康狀況及預防疾病，以達致健康的生活方式。於本年度，本集團為員工提供了季節性流感疫苗接種優惠計劃，使他們能夠更好地預防季節性流感。通過提供這些福利，本集團確保員工能夠獲得必要的醫療保健服務和經濟保障。

### 3. WORKPLACE QUALITY 工作場所質素

The Group values workplace wellness practices that support employees' health and well-being. The Group encourages breastfeeding and provides a designated private space in the office building to support breastfeeding female employees to express breastmilk according to their schedule during working hours. These "Breastfeeding Friendly Workplace" measures demonstrate the Group's commitment to the well-being of its employees and their families.

本集團注重實踐健康的工作場所，使員工體魄強健。本集團鼓勵母乳餵哺，並於辦公大樓提供特定的私人空間，以支援女性員工在工作時間內按照其時間表擠母乳。該等「母乳餵哺友善工作間」措施兌現本集團維護員工及其家庭成員福祉的承諾。



#### 3.4 OCCUPATIONAL HEALTH AND SAFETY

The Group prides itself on providing a safe, effective and congenial work environment for its staff. To ensure the highest standards of health and safety, the Group adheres to all relevant regulations and implements comprehensive safety measures throughout its operations.

Occupational health and safety ("OHS") measures are regularly reviewed by the Group to ensure their effectiveness. An Environmental, Health and Safety Policy is available on the Group's intranet, which enables staff to understand the Group's sustainability practices and health standards, promoting a culture of environmental responsibility. A dedicated team has also been established to deal with OHS matters, and to react promptly if there are issues, to ensure a healthy and safe work environment. Workshops and seminars on different topics are regularly held, to present the latest information and raise awareness of OHS issues for employees.

#### 3.4 職業健康及安全

本集團致力為員工提供安全、高效及舒適之工作環境，並引以為豪。為確保最高的健康和 safety 標準，本集團遵守所有相關法規，並於整個營運過程中實施全面的安全措施。

本集團定期審查職業健康及安全（「職安健」）措施，以確保其有效性。環境、健康及安全政策已放置在本集團內聯網，讓員工了解本集團的可持續性實踐及健康標準，推廣對環境負責的文化。同時成立了一個專門小組處理職安健事宜，以便在問題出現時迅速作出反應，確保一個健康和安全的工作環境。本集團定期舉辦不同主題的學習工作坊及研討會，以呈列最新資訊，及加強僱員對職安健方面的意識。

### 3. WORKPLACE QUALITY 工作場所質素

The Group enhances emergency preparedness and ensures there are well-stocked first-aid kits in its office building to protect the health and safety of employees and customers in the event that they are injured. An automated external defibrillator (AED) has been placed in the office building to rescue cardiac arrest patient when needed. Besides, the Group has arranged staff who is certified first aider to provide emergency assistance to other colleagues in the Hong Kong Office whenever needed.

#### Health Seminar - Tips on Regular Exercises, January 2025

The Group is highly concerned about the physical and mental health of its colleagues. During the Year, the Group and the Labour Department jointly organised a seminar on occupational health to help colleagues understand the importance of regular exercise, and to integrate exercise into the workplace to promote their physical and mental health.

本集團提升應急準備能力及確保其辦公大樓內配備充足的急救箱，以於員工及顧客受傷時能保障他們的健康及安全。自動體外心臟去顫器已放置在辦公大樓，以在需要時救助心臟驟停的患者。此外，本集安排了已獲認可急救證書之員工於需要時在香港辦公室為其他同事提供緊急救援。

#### 健康講座 – 運動有法， 2025年1月

本集團十分關注同事的身心健康發展。於本年度，本集團與勞工處合辦健康工作講座，讓同事了解恆常運動的重要性，並把運動融入工作場所，促進同事的身心健康。



英皇集團  
EMPEROR GROUP

### 運動有法 健康工作倍輕鬆

講座內容：  
透過講座讓同事了解恆常運動的重要性及一些體能活動的小概念。鼓勵同事建立活躍的生活，並將運動融入工作間，促進同事的身心健康，並提升個人潛能。

日期：2025年1月20日(星期一)  
時間：下午4:15 - 下午5:00  
地點：Teams  
名額：30人  
講者：職業健康護士  
費用：免費

有興趣之同事請於1月13日之前填妥網上報名表格  
如有任何疑問，歡迎聯絡集團行政部 Suki Sin 直線：2835 6702  
名額有限，報名從速

### Health Seminar - Falling into Dietary traps, September 2025

To help colleagues maintain healthy eating habits, the Group invited nutritionists to provide staff with insights into common lifestyle diseases, breakfast “calorie traps”, and tips for fat reduction.



### 健康講座－墮入飲食陷阱，2025年9月

為了讓同事保持健康的飲食習慣，本集團邀請了營養學家為員工講解常見都市病、早餐熱量陷阱及減脂等小貼士。

### Health Seminar - First Aid Knowledge for the Workplace, November 2025

The Group arranged a seminar related to first aid for employees, introducing basic first aid knowledge and enabling them to assist injured colleagues in the event of workplace accidents.

### 健康講座－工作間急救常識，2025年11月

本集團為員工安排了有關急救的講座，介紹基本的急救常識，讓他們在工作間遇到意外事故時協助傷患員工。



Every case of injury, if any, is required to be reported to the Human Resources Department and be individually assessed under the internal guideline procedures. The number and rate of work-related fatalities, and the number of lost days due to work injuries, are listed in the table in section 6.1 on page 64 of this report.

一旦發生工傷事故(如有)，必須通報人力資源部，並根據內部指引程序進行獨立評估。因工亡故的人數及和比率以及因工傷損失工作日數已列載於本報告第64頁章節6.1的表格內。

### 3. WORKPLACE QUALITY 工作場所質素

To ensure good indoor air quality and implement proper ventilation systems, the Group implements regular maintenance practices including routine inspections, cleaning ventilation systems, and replacing air filters as needed. To monitor the effectiveness of its indoor air quality measures, the Group has engaged a third-party service provider to conduct comprehensive testing and analysis to evaluate the air quality in the Hong Kong Office. Besides, the Group uses paints with no or low volatile organic compounds (VOCs) to safeguard the health of its employees.

During the Year, the Group's Hong Kong Office, along with many other units of Emperor Group Centre, were awarded an "Indoor Air Quality Certification – Good Class" by the Environmental Protection Department, under its voluntary Indoor Air Quality Certification Scheme for Offices and Public Places.

為確保良好的室內空氣品質和實施適當的通風系統，本集團實施定期維護措施，包括例行檢查、清潔通風系統和根據需要更換空氣過濾器。為監測室內空氣品質措施的成效，本集團聘請了第三方服務供應商對香港辦公室的空氣品質進行全面檢測和分析評估。此外，本集團使用沒有或較低揮發性有機化合物的油漆以保障員工的健康。

於本年度，環境保護署根據其自願性辦公室及公眾場所室內空氣質素檢定計劃向本集團的香港辦公室連同英皇集團中心內其他眾多單位頒發「室內空氣質素檢定證書－良好級」。



### 3.5 DEVELOPMENT AND TRAINING

Recognising the importance of skilled and professionally trained employees, the Group offers comprehensive training to enhance the knowledge, skills and work capability of its staff, enabling them to excel in their roles. The Group encourages and provides subsidies to employees at all levels to pursue educational or training opportunities that achieve personal growth and professional development. A policy on External Training Subsidy is in place, allowing every staff member to develop and maintain job-related skills for full performance.

During the Year, the Group continued to implement the Training Need Analysis ("TNA") in all regions across all levels of staff, to more accurately meet business training needs and effectively reduce performance gaps. Based on the TNA, the Group has implemented the following training programmes for its frontline and office staff through classroom trainings and online classes. There were also weekly learning channel sharing activities, to promote continuous and interactive learning.

#### New Frontline Staff Training

Each new frontline staff member is required to take a written test that mainly covers product knowledge and customer services, as well as attend a performance evaluation before passing their probation. This enables the Training Team to decide whether the employee is suitably qualified, as well as understand the thoughts of the new frontline staff, and to follow up if necessary.

The Group's new joiner training roadmap programme provides a structured training curriculum to new joiners, enabling them to more easily adapt to the working environment and momentum. To enhance the bonding of staff, prior to a new store's opening, the Training Team arranges full day training sessions for the existing and new employees of the store so they become familiar and communicate with each other, thereby enabling smooth cooperation as the store becomes operational.

### 3.5 發展及培訓

本集團明白技能熟練及經專業培訓的員工之重要性，因此提供全面的培訓以提升員工的知識、技能及工作能力，讓他們能在其崗位發揮所長。本集團鼓勵並資助各級員工進修或參與培訓，以實現其個人成長及專業發展。本集團設外間進修資助政策，讓每個員工能發展及維持工作技能，發揮最佳表現。

於本年度，本集團在各區域繼續實施各級員工的培訓需求分析，以更精準地滿足業務培訓需求及有效減低績效差距。基於培訓需求分析，本集團為其前線及辦公室員工透過課堂培訓及線上課程實施了下述培訓計劃。每週亦安排學習頻道分享活動，以促進持續及互動的學習。

#### 新入職前線員工培訓

每名新入職前線員工均須參加筆試，內容主要涵蓋產品知識及客戶服務，並需於通過試用期前出席表現評估。此舉有助培訓組決定員工是否具備合適資格，並有助了解新入職前線員工的想法及在必要時作出跟進。

本集團的新入職員工培訓計劃為新入職員工提供具架構之培訓課程，使他們更容易適應工作環境和發展動力。為加強員工凝聚力，於新店開張前，培訓組為現有員工及該店之新員工安排全日培訓課程，讓他們相互認識及溝通，從而於店舖開張後能合作順利。

#### Customer Service Training

With the aim of enhancing the customer service standard of frontline staff, a variety of training programmes were held by the Group each month, in turn improving the shopping experience of the Group's prestige customers. The programmes included customer service and selling skill training workshops, complaints handling training workshops, brand ambassador workshops, grooming ambassador workshops and visual merchandising ambassador workshops, etc.

To enhance employees' sales techniques, the Group conducted a series of one-hour online sessions on topics including store tour, rebate promotion strategies, emotional value and sales rituals via photo check-in during the Year, supporting employees in strengthening their sales skills and ability to drive transactions.

During the Year, the Group conducted an Internal Mystery Shopping Program as a measurement tool for enhancing the customer experience. The Group has also implemented a service incentive scheme to award its staff who achieved good service performance based on the mystery shopping programme evaluation. The Group also organised a "Crafting an Excellent Customer Journey" program to reinforce the service mindset of its frontline staff and their skills in building rapport and relationships with customers.

To maximise training effectiveness, the Group engaged external consultants for specialised programmes and train-the-trainer support, while also collaborating with internal staff to enhance training quality and promote knowledge sharing. Besides, the external consultants organised the "Sales in Elegance" workshop, to enhance the luxury service mindset of colleagues, followed by an internal rerun, providing advanced trainings for high-potential employees. With the popular trend of interacting with Xiaohongshu, the Group engaged an official Xiaohongshu trainer to share insights regarding the platform operating algorithm and help employees to understand its rules.

#### 顧客服務培訓

為了提高前線員工的顧客服務水平，本集團每月都會舉辦不同的培訓項目，從而改善其尊貴客戶的購物體驗。其中包括顧客服務和銷售技巧培訓工作坊、顧客投訴處理培訓工作坊、品牌大使工作坊、大使儀容工作坊及視覺營銷大使工作坊等。

為提升員工的銷售技巧，本集團於本年度舉辦了一系列一小時線上課程，主題涵蓋店鋪導覽、回扣促銷策略、情感價值及照片打卡銷售儀式，協助加強員工的銷售技能及促成交易的能力。

於本年度，本集團舉行了內部神秘顧客計劃，作為提高客戶體驗的一種測量工具。本集團還實行了服務獎勵計劃，根據神秘顧客計劃之檢討，獎勵服務表現良好的員工。本集團亦舉行了「打造卓越顧客之旅」計劃，以強化前線員工的服務意識，以及他們與客戶建立融洽關係的技巧。

為使培訓成效最大化，本集團聘請外部顧問以提供專業培訓課程及導師培訓支援，同時與內部員工合作以提升培訓質素及促進知識共享。此外，外部顧問舉辦了「優雅銷售」工作坊，旨在提升員工的奢華服務思維，隨後更舉辦內部複訓課程，為高潛力員工提供進階培訓。隨著在小紅書上互動的流行趨勢，本集團邀請了小红书官方導師分享平台營運演算法的見解，讓員工掌握規則要領。

### Watch Products Knowledge and Service Enhancement Training

The Group continued organising training on different watch brands, in order to reinforce salespersons' brand knowledge and understanding of the brands' stories, enabling them to provide quality services to customers of different profiles.

### Jewellery Product Knowledge Training

To cater to the precious stone market trend, the Group organised jewellery product training covering coloured stone, pearls, diamonds, etc, enhancing the product knowledge of its jewellery sales staff.

Learning and development initiatives were reviewed on a quarterly basis to meet the business needs according to the challenging market environment. By investing in the continuous learning and development of its employees, the Group aims to enhance their capabilities and foster their professional growth.

The number of training hours of the staff of the Group, and the percentage of employees trained are listed in the table in section 6.1 on page 64 of this report.

### 手錶產品知識及服務優化培訓

本集團繼續舉辦不同鐘錶品牌的培訓，以加強銷售人員對品牌的認識及明白品牌背後的故事，使他們能為不同背景的顧客提供優質服務。

### 珠寶產品知識培訓

為配合寶石市場的趨勢，本集團舉辦了涵蓋彩石、珍珠、鑽石等的珠寶產品培訓，以加強珠寶銷售人員的產品知識。

本集團於每季度就學習和發展措施進行檢討，以滿足在這具挑戰性的市場環境下的業務需求。透過投資員工的持續學習和發展，本集團旨在提高其能力並促進其專業發展。

本集團員工培訓時數以及受訓僱員百分比已列載於本報告第64頁章節6.1的表格內。

### 3.6 EMPLOYEE ACTIVITIES

The Group believes that maintaining work-life balance is essential for sustainability and a sound body and mind for every employee. To support employees in maintaining work-life balance and creating team spirit, the Group organised staff activities from time to time that helped strengthen relationships between employees, boosted their morale and promoted a harmonious working environment.

#### Mid-Autumn Festival Delicacies, September 2025

As a token of appreciation, the Group prepared mooncake gift boxes from The Emperor Hotel for the staff in the Hong Kong Office.

### 3.6 員工活動

本集團相信，維持工作與生活的平衡對每位員工的可持續發展及身心健康至為重要。為支持員工維持工作與生活的平衡及培養團隊精神，本集團不時舉辦員工活動，這有助鞏固員工之間的關係、加強員工士氣，並締造和諧的工作環境。

#### 佳餚美饌賀中秋，2025年9月

為表達心意，本集團為香港辦公室的員工準備了英皇駿景酒店的月餅禮盒。



### Eight-Form Tai Chi - Mind and Body Wellness Class, November 2025

The Group arranged an eight-form Tai Chi class to enable employees to practice this mind-body exercise during their non-working hours. Eight-form Tai Chi promotes cardiovascular health, unblocks meridians, harmonises *qi* (energy) and blood flows, enhances physical balance and muscle strength, while also reducing stress and anxiety, and helping prevent dementia. It can comprehensively improve employees' physical and mental well-being.

### 八式太極拳－身心健康班，2025年11月

本集團安排了八式太極拳班，以讓員工能在工餘時間進行這種結合身心的運動。八式太極拳能夠促進心血管健康、疏通經絡、調和氣血、增強身體平衡與肌力，同時能減輕壓力與焦慮，並可預防失智，能全面提升員工的身心健康。



# 4. OPERATING PRACTICE

## 經營常規

The Group places a strong emphasis on compliance and considers it a core value in all aspects of its operations. The Group is committed to upholding ethical business practices and complying with relevant laws, regulations, and industry standards. Compliance is not only a legal obligation to the Group, but a fundamental principle that guides its decision-making and ensures that the Group operates with integrity and transparency. The Group has implemented robust compliance frameworks and internal controls to mitigate risks and ensure that its actions align with the Group's values. By prioritising compliance, the Group aims to foster trust, maintain the confidence of its stakeholders, and contribute to a sustainable and responsible business environment.

### 4.1 SUPPLY CHAIN MANAGEMENT

The Group acknowledges the substantial benefit of robust and transparent supply chain management for its business operations. The Group has therefore instituted a thorough and stringent supply chain management system, including mechanisms to monitor the performance and compliance of its suppliers.

The Group has established solid relationships with numerous European leading watch brands. Backed by worldwide industry leading experts, all these brands are committed to quality and craftsmanship, and their watches are required to comply with stringent manufacturing standards and rigorous testing procedures.

The Group carefully selects suppliers that meet its stringent requirements for craftsmanship excellence, competitive pricing, reliable delivery, technical capabilities, and regulatory compliance. Before entering into any agreements, the Group conducts on-site evaluations of potential suppliers to assess their production facilities, verify security measures, and examine working conditions to ensure they align with the Group's quality and ethical standards. The approved suppliers are required to sign the Group's Best Practice Principles, Compliance and Integrity Undertaking, and Kimberley Process Policy for diamond sourcing, with Certification of Category A/B Registrants.

本集團高度重視合規，並將其視為營運各方面的核心價值。本集團致力維護道德商業慣例，遵守相關法律、法規及行業標準。合規不僅為本集團的法律義務，亦為指導其決策、確保本集團誠信、透明經營的基本原則。本集團實施了穩健的合規框架及內部控制，以降低風險並確保其行動符合本集團的價值觀。透過優先考慮合規，本集團旨在培養信任，維持持份者信心，並為可持續及負責任的營商環境作出貢獻。

### 4.1 供應鏈管理

本集團認同穩健、透明的供應鏈管理對其業務營運有重大的好處。因此，本集團建立了一套全面且嚴格的供應鏈管理體系，包括供應商之表現監察及合規性的機制。

本集團與眾多歐洲領先鐘錶品牌建立了穩固的合作關係。有賴全球領先的行業專家，所有該等品牌均注重品質及工藝，且其鐘錶須遵守嚴格的生產標準及精密的測試過程。

本集團細心甄選能符合本集團對精湛工藝、具競爭力價格、可靠交付、技術能力及履行合規的嚴格要求的供應商。在簽訂任何協議前，本集團會對潛在供應商進行現場評估，以評估他們的生產設施、查證安全措施及檢視工作環境，確保他們符合本集團在品質及道德方面的標準。認可供應商均須簽署本集團的最佳常規原則、合規與誠信承諾以及有關鑽石採購的金伯利進程政策，並須獲得A/B類註冊人認證。

## 4. OPERATING PRACTICE 經營常規

The Group maintains an active suppliers monitoring program through regular site visits to verify the quality of finished products. The Group's evaluation criteria extends beyond product quality to encompass comprehensive ESG assessments covering occupational safety and health, labour standards, and environmental responsibility, with preference given to suppliers demonstrating strong sustainability commitments.

The Group maintains a zero-tolerance policy against any form of child or forced labour. Any violations of these standards result in immediate contract termination and reporting to the appropriate authorities, ensuring full compliance with ethical business practices throughout the Group's supply chain.

The Group relevant team members monitor closely the service providers' work quality, and liaise with them timely if any issues are identified.

The Group will also be alert as to whether there is unfavourable news regarding its engaged service providers on the environmental aspect. In the event of such news, the Group will verify the news and internally discuss the need to change the service providers.

The numbers of service providers engaged by the Group's operations during the Year are listed in the table in section 6.1 on page 64 of this report.

### 4.2 PRODUCT RESPONSIBILITY AND CUSTOMER SERVICES

"*Emperor Jewellery*" is crafted using quality diamonds, gemstones and precious metals. The raw materials used in the jewellery items are procured from reliable and certified suppliers. The Group sources polished diamonds that have been certified by independent and accredited diamond laboratories with guaranteed grading, clarity and colours. Jadeite and gemstones are certified by reputed gem testing institutions. The trademark is permanently engraved on every jewellery item designed by the Group. To ensure the delivery of high quality jewellery items, the finished products are examined and tested according to a list of well-defined parameters including stone setting, scratch resistance and finishing touch before being dispatched to the retail outlets.

本集團積極維持供應商監察計劃，透過定期現場巡視驗證製成品的質素。本集團的評估標準不僅限於產品質素，還涵蓋有關職業安全及健康、勞工標準及環境責任的環境、社會及管治全面評估，並會優先考慮具堅定持續發展承諾的供應商。

本集團對任何形式的童工或強迫勞動採取零容忍政策。任何違反該等標準的行為均會引致立即終止合約並向相關部門舉報，以確保本集團整個供應鏈均完全符合商業道德操守。

本集團相關團隊成員密切監察服務供應商的工作質素，如發現任何問題，即時與他們溝通。

本集團並會留意其使用的服務供應商在環境保護方面有否出現不利新聞。如有發現，本集團會核實新聞，如需要，本集團將進行內部討論，以決定是否需要更換服務供應商。

本集團於本年度供應鏈之服務供應商數目已列載於本報告第64頁章節6.1的表格內。

### 4.2 產品責任及客戶服務

「*英皇珠寶*」之產品採用優質鑽石、寶石及貴金屬製作。珠寶貨品選用之原料乃從可靠及經認證的供應商採購。本集團所採購之經打磨鑽石獲獨立認可鑽石化驗所認證，具備等級、淨度及色澤保證。翡翠及寶石則由著名寶石鑑定機構認證。本集團設計之珠寶貨品上均刻有商標。為確保珠寶貨品均為優質，在交付至零售門市前，本集團會根據一系列定義明確的指標對製成品進行檢查及測試，包括寶石鑲嵌、防刮度及最後點綴。

## 4. OPERATING PRACTICE 經營常規

The Group maintains rigorous service standards through comprehensive customer service training programmes mandated for all frontline staff. The sales team is composed of highly trained sales executives, featuring Gemological Institute of America (GIA) certified gemologists, who possess a deep understanding of gemstones and their qualities. Meanwhile, frontline staff in watch shops are well-versed in its watch brands, ensuring they stay updated on the latest product knowledge and trends. This expertise enables them to provide tailored advice and personalised recommendations to customers, enhancing their shopping experience. To continuously monitor and improve service quality, the Group systematically collects customer feedback through satisfaction questionnaires conducted across all retail locations.

A comprehensive operation manual was developed to provide clear guidelines with regard to in-store activities covering customer service standards, sales accountability, cash handling, store security, product display and inventory control, etc. The daily tasks to be performed are clearly defined to ensure all process and procedures are communicated to all relevant employees. Staff are required to consistently incorporate these procedures into their day-to-day operational routines, resulting in standardisation of job requirements and better operating efficiency. To further strengthen its inventory management system, the Group has implemented Radio Frequency Identification (RFID) tagging technology to conduct daily stock-count and half-yearly full stock-take. Additionally, the Group has also conducted an internal mystery shopper programme to objectively evaluate service quality and operational compliance across its retail network.

The Group has earned trusted relationships with its broad customer base through providing dedicated customer services. If any complaints are received from customers, they will be independently investigated and addressed in a timely manner according to the Group's internal guidelines. The numbers of sold or shipped products recalled for safety and health reasons and the numbers of customer complaints lodged with the Consumer Council during the Year are listed in the table in section 6.1 on page 65 of this report.

本集團透過對所有前線員工進行全面的客戶服務培訓計劃，維持嚴格的服務標準。銷售團隊由訓練有素的銷售人員組成，其中包括美國寶石學院(GIA)認證的寶石學家，擁有對寶石及其特性的深入了解。與此同時，鐘錶店的前線員工對其鐘錶品牌也非常熟悉，確保他們隨時了解最新的產品知識和趨勢。這種專業知識使他們能夠為顧客提供量身定制的建議和個性化的推薦，提升顧客的購物體驗。為了持續監控及提升服務質素，本集團透過在所有零售地點進行滿意度問卷調查，有系統性地收集顧客的意見。

本集團制訂全面的營運手冊，以就店舖內工作提供明確指引，包括顧客服務標準、銷售員權責制度、現金處理、店舖保安、產品陳列及存貨控制等。營運手冊清晰列明日常處理的工作，以確保所有流程及程序能傳達至所有相關員工。員工須貫徹地將該等程序納入日常營運流程中，務求令工作要求標準化及達致更佳營運效率。為進一步加強庫存管理系統，本集團採用了無線射頻識別(RFID)標籤技術進行每日盤點及半年度全面盤點。此外，本集團亦開展內部神秘顧客計劃，以客觀評估其整個零售網絡的服務質素及營運合規性。

本集團透過提供貼身的顧客服務獲得廣大顧客群之信任。如收到任何顧客投訴，均將按本集團內部指引作獨立調查及即時處理。本集團於本年度因安全與健康理由而須回收的已售或已運送的產品數目以及由顧客向消費者委員會作出投訴的數目已列載於本報告第65頁章節6.1的表格內。

## 4. OPERATING PRACTICE 經營常規

In order to provide high quality products and services, and to enhance the protection of its customers' rights, the Company has joined the following associations and schemes:

- Quality Tourism Services Association
- The Diamond Federation of Hong Kong, China
- The Natural Diamond Quality Assurance Mark Scheme
- The Jewellers' & Goldsmiths' Association of Hong Kong Limited
- The Quality Gold Mark Scheme
- The Natural Fei Cui Quality Mark Scheme
- Reputation Shop Mark Scheme
- No Fake Pledge Scheme
- Phonographic Performance (South East Asia) Ltd
- Composers and Authors Society of Hong Kong Ltd
- Hong Kong Recording Industry Alliance Ltd
- 優質旅遊服務協會
- 香港鑽石總會
- 天然鑽石品質保證標誌計劃
- 香港珠寶首飾業商會
- 優質足金標誌計劃
- 天然翡翠標誌計劃
- 珠寶信譽店標籤計劃
- 正版正貨承諾計劃
- 香港音像版權有限公司
- 香港作曲家及作詞家協會有限公司
- 香港音像聯盟有限公司



香港作曲家及  
作詞家協會  
Composers and Authors  
Society of Hong Kong Ltd



## 4. OPERATING PRACTICE 經營常規

During the Year, the Group received the following awards for its dedicated services and brand recognition.

- 2025 Excellent Service Retailer of the Year – Chain Stores, The Hong Kong Retail Management Association
- The Prestige Life Honors 2025 – The Prestige Watch and Jewellery, Metro Broadcast and Metro Luxury
- Elite Listed Enterprise Award – Watch & Jewellery 2025, Oriental Daily News

憑藉出色的服務及品牌知名度，本集團於本年度內獲頒發下列獎項：

- 香港零售管理協會—2025卓越服務零售商大獎—連鎖店
- 新城廣播及 Metro Luxury—The Prestige Life Honors 2025—The Prestige Watch and Jewellery
- 東方日報—超卓鐘錶珠寶企業大獎 2025



### 4.3 DATA PROTECTION

The Group places the utmost importance on protecting the privacy of its customers, partners and staff in the collection, handling, safekeeping, use and retention of their personal data. The Group adheres to the applicable data protection regulations and ensures appropriate technical measures are in place to protect personal data against unauthorised disclosure, use or access. The Group also ensures that customers' personal data is securely stored, and used only for the purpose for which it has been collected and such other purposes as expressly consented by customers. Currently, the privacy policy is displayed in the website of the Group for customers' reading at any time.

In addition, relevant staff are provided with guidelines in compliance with applicable laws on data privacy protection, to strengthen their awareness and to protect personal data against loss, unauthorised access, use, modification or disclosure. In this regard, the Group arranges regular cybersecurity awareness training sessions for its staff, covering topics such as up-to-date internet safety and phishing awareness, as well as providing corporate guidance on safe remote working practices. To minimise risks of data leakage, access to customer database is limited to authorised staff. The Group does not share any personal data with third parties unless in accordance with law. To reduce the risk of identity theft, the Group takes appropriate measures to dispose of documents that contain customer information.

All these measures aim to ensure the Group's business activities adhere to the highest personal data protection standards. The Group regularly reviews and updates its policies and measures to align with the latest laws, regulations, and technology changes, ensuring the implementation of a continued end high degree of personal data protection.



### 4.3 資料保護


本集團在收集、處理、保管、使用及保存客戶、合作夥伴及員工的個人資料過程中，對保障彼等的私隱給予最高度的重視。本集團嚴格依循適用的資料保護法例並確保設立適當之技術措施，保障個人資料免被未經授權披露、挪用或存取。本集團亦確保客戶個人資料獲安全妥善地儲存，並只會按收集時指定的用途及經客戶明確同意的其他用途使用。目前，私隱政策已於本集團之網站展示，供客戶隨時閱讀。

此外，本集團根據資料私隱保護適用法律向相關員工提供指引，以加強彼等的意識及保障個人資料，防止遺失、未經授權查閱、使用、修改或披露。在這方面，本集團定期為其員工安排網絡安全意識培訓課程，內容包括最新的互聯網安全和網絡釣魚意識，並提供有關安全遠端工作實踐的企業指引。為降低資料外洩風險，客戶資料庫只容許經授權員工查閱。除非根據法律規定，否則本集團不會與第三方分享任何個人資料。為減低身份盜竊的風險，本集團於處置含有客戶資料的文件方面採取適當措施。

所有該等措施旨在確保本集團業務活動符合最高的個人資料保護標準。本集團定期審閱及更新其政策和措施，以符合最新法律、法規及技術變動，確保持續及高度的個人資料保護得以實施。

## 4.4 PROTECTION OF INTELLECTUAL PROPERTY

The Group attaches great importance to the protection of intellectual property and is committed to complying with relevant laws, regulations and international standards. The Group protects its intellectual property rights by prolonged use and registration of domain names and various trademarks including without limitation to 英皇, , 英皇鐘錶珠寶 and . The Group has registered trademarks in various classes in Hong Kong and Chinese Mainland. The Group's trademarks and domain names are constantly monitored and renewed prior to their expiration.



In particular, the trademarks 英皇 and  英皇鐘錶珠寶 have been recognised as well-known to the relevant public in Chinese Mainland and have obtained cross-class protection from the National Intellectual Property Administration, affirming the Group's wide acknowledgement and its brand value in China.


The Group signs contracts with suppliers and partners that clearly define the ownership and usage rights of intellectual property to ensure the legal use of others' intellectual property. Besides, the Group takes prompt action against any infringement of the Group's intellectual property rights.

The Group provides regular trainings on intellectual property protection to employees, covering overviews on the latest intellectual property laws and guidelines on the use of trademarks, so as to enhance employees' awareness on the latest development of relevant laws and the best practice for the protection of the Group's intellectual properties. In addition, the Group takes active steps to collect and retain detailed records and evidence of its use of trademarks, and constantly monitors and conducts periodical reviews on such use to protect them from potential cancellation.

The Group will continue improving and updating its intellectual property protection policies and measures to ensure that its business operations comply with the latest legal and regulatory requirements and protect the legitimate rights and interests of intellectual property.

## 4.4 保護知識產權

本集團高度重視知識產權保護，並致力遵守相關法律、法規及國際標準。本集團透過持續使用及註冊域名與各類商標（包括但不限於英皇、、英皇鐘錶珠寶及 ）保障其知識產權。本集團已在香港及中國內地註冊多個類別的商標。本集團商標及域名會獲持續監控及於屆滿前續期。

其中，國家知識產權局正式認定英皇和  英皇鐘錶珠寶在中國內地已為相關公眾所熟知，並獲得馳名商標的保護，印證本集團於中國廣泛的認受性和品牌價值。

本集團與供應商及合作夥伴簽訂合約，明確列明知識產權的所有權及使用權，確保合法使用他人之知識產權。此外，本集團會針對任何對本集團之知識產權作出的侵犯採取迅速行動。

本集團定期為員工提供知識產權保護培訓，其內容涵蓋最新的知識產權法概述及商標使用的指引，以提升員工對相關法例之最新發展以及保護本集團知識產權的最佳實踐方法的認知。此外，本集團採取積極措施收集及保存有關商標使用的詳盡紀錄及證據、時刻監察並定期就商標使用進行檢討，以免除潛在撤銷風險。

本集團將持續改善並更新知識產權保護政策和措施，以確保其業務營運符合最新法律法規要求，並保護知識產權的合法權益。

#### 4.5 ANTI-CORRUPTION/ANTI-MONEY LAUNDERING

The Group believes that fair, transparent, and ethical business practices are key to corporate success and sustainable development. In order to enhance ethical corporate culture and practices, the Group has established policies and procedures for anti-corruption, anti-money laundering (“AML”) and counter-terrorist financing.

The Group maintains a rigorous vendor assessment process to ensure that the third-party platform engaged for designated cash transactions can effectively conduct Customer Due Diligence (“CDD”), thereby meeting regulatory requirements and upholding the Group’s strict data reliability standards. The store managers are comprehensively trained to perform CDD procedures on any transaction exhibiting suspicious characteristics, regardless of the values. The Group maintains stringent protocols for handling customer personal information, ensuring the highest standards of data protection and confidentiality. Besides, the Group cooperates with financial institutions and regulatory bodies during case investigation when required, ensuring strict adherence to compliance.

The Group adopts a zero-tolerance approach to all forms of corruption and bribery. It is essential for the Group’s employees to have a deep understanding of bribery, extortion, corruption and related acts, in order to maintain compliance and integrity in business operations. Strictly adhering to the Prevention of Bribery Ordinance (Cap. 201, Laws of Hong Kong), an Anti-Corruption Policy and Procedures has been established, in which a set of guidelines in giving and receiving gifts, or offer in the form of meals, accommodation and entertainment, as well as interacting with business partners and government officials, was established to outline acceptable and unacceptable conduct in employees’ daily business activities. This is also clearly stipulated in all employees’ contracts. These policies are explained during induction training, and are freely accessible on the Group’s intranet. The Group aims to ensure every employee adheres to applicable legal requirements and makes ethical business decisions. Besides, special care must additionally be taken to ensure that all business dealings with business partners and government officials are conducted in a context that is free from any form of corrupt practices.

#### 4.5 反貪污／打擊洗錢

本集團堅信公平、透明和道德的商業行為是企業成功及可持續發展的關鍵。為提升企業道德文化及常規，本集團已建立反貪污、打擊洗錢及恐怖分子資金籌集之政策及程序。

本集團維持嚴格的供應商評估流程，以確保獲委派處理指明現金交易的第三方平台能夠有效執行客戶盡職調查，從而滿足監管要求，同時符合本集團嚴格的資料可靠性標準。店舖經理已受全面培訓，不論交易金額多少，會對任何有可疑特質的交易進行客戶盡職調查程序。本集團在處理顧客個人資料方面制定了嚴格的程序，以確保資料保護及保密達到最高標準。此外，本集團在金融機構及監管機構進行案件調查時作出配合，以確保嚴格遵守合規規定。

本集團對一切形式的貪污和賄賂採取零容忍的態度。本集團之員工必須對賄賂、勒索、貪污及相關行為有深入的了解，以維持業務營運合規及誠信。本集團嚴格遵守《防止賄賂條例》(香港法例第201章)，且已制定反貪污政策及程序，其中本集團已就贈送及收受禮物、提供用餐、住宿及娛樂，以及與商業夥伴和政府官員交往制訂一套指引，列明員工日常業務活動中可接受及不可接受的行為。上述指引均已在所有僱傭合同中清晰訂明。這些政策已在入職培訓時作出解釋，並可在本集團內聯網上自由查閱。本集團旨在確保每位員工遵從適用的法律規定及作出合乎道德之商業決定。此外，還必須特別注意確保所有與商業夥伴和政府官員進行的所有業務往來在不涉及任何形式的舞弊行為的情況下進行。

## 4. OPERATING PRACTICE 經營常規

The Group has long adopted an Anti-Money Laundering and Counter-Terrorist Financing Policy and Procedure (“AML Policy”). The AML Policy establishes the general framework for combating potential money laundering and financing of terrorism, and provides guidelines for preventing the Group’s employees from being misused for money laundering, terrorist financing or other financial crimes. The AML Policy indicates part of potentially suspicious transactions or activities that employees should look out for. Furthermore, Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615, Laws of Hong Kong) is introduced to new staff during the orientation by the Human Resources Department, and subsequent trainings and updated information are provided to its staff regularly.

To stay abreast of the latest AML developments, the Group’s dedicated compliance officers actively participate in seminars and training organised by the Hong Kong Customs and Excise Department and professional AML body. The knowledge and insights gained were shared with management to formulate more robust AML strategies and controls, and cascaded to frontline staff through regular training and assessments to ensure a strong understanding of AML obligations across all levels.

The Group has also adopted a whistle-blowing policy and procedures for all levels and operations under the Group, so staff can raise concerns, in confidence, about possible improprieties (such as misconduct and malpractice) in any matter related to the Group. The Group’s whistle-blowing policy encourages all staff to report any actual or suspected improper conduct, in confidence, to their immediate supervisor or department head. The Group guarantees confidentiality of the whistle-blowers’ identities and protection from harassment, even if disclosure is required for legal proceedings. Moreover, the Group regularly assigns employees to review their department’s compliance performance, formulate measures to address potential or existing issues, and identify and manage potential compliance risks in advance. This ensures that compliance standards are continually strengthened and improved. These policies and procedures together with the code of conduct can be found in the employee handbook.

本集團多年來一直採納打擊洗錢及恐怖分子資金籌集政策及程序(「打擊洗錢政策」)。打擊洗錢政策確立了打擊潛在洗錢及恐怖主義資金籌集罪行的一般框架，並提供指引防止本集團的員工被濫用於洗錢、資助恐怖主義或其他金融罪行。打擊洗錢政策已列出部分潛在可疑交易或活動的指標，供員工參考。此外，在新員工入職培訓時，人力資源部會向他們介紹《打擊洗錢及恐怖分子資金籌集條例》(香港法例第615章)，並於隨後定期向員工提供培訓和最新資訊。

為緊貼最新打擊洗錢監管發展，本集團專責合規人員積極參與香港海關及專業打擊洗錢機構舉辦的研討會及培訓。所獲取的知識和見解會分享予管理層，以制定更嚴謹的打擊洗錢策略及管控措施，並通過定期培訓及考核傳達至前線員工，確保各層級人員對打擊洗錢責任均有充分理解。

本集團亦採納一套舉報政策及程序，讓本集團各層面及業務之員工可在保密的情況下就任何可能影響本集團之不當事宜(如不當及不法行為)進行舉報。本集團的檢舉政策鼓勵所有員工在保密的情況下向其直屬上司或部門主管舉報任何實際或疑似的不當行為。即使法律程序要求披露，本集團亦保證舉報人身份的保密性並防止騷擾。此外，本集團定期委派員工審查其部門的合規表現，制定解決潛在或現有問題的措施，及提前識別及管理潛在合規風險。這確保不斷加強及完善合規標準。該等政策及程序連同行為守則可於員工手冊內查閱。

## 4. OPERATING PRACTICE 經營常規

In addition to these measures, the Group puts a strong emphasis on training and education. Employees are provided with regular training on anti-corruption practices, such as talks or seminars on business ethics, delivered by the Independent Commission Against Corruption (“ICAC”) of Hong Kong from time to time, equipping them with the knowledge and skills necessary to maintain a clean and ethical business environment. Staff also joined training sessions organised by the Hong Kong Monetary Authority and Hong Kong Customs and Excise Department during the Year.

To enhance awareness of compliance and enforce the execution of Standard Operating Procedure (SOP), the Group organised a town hall meeting during the Year, focusing on reinforcing the importance of compliance; and conducted a session on sharing best practices across regions. In addition, the Group continued utilising its e-learning platform to raise awareness of anti-money laundering, identification of suspicious transactions and internal transactional policies, to promote real-time, continuous and interactive learning across the team.

The numbers of legal cases regarding corrupt practices and whistle-blowing cases concerning a criminal offence or misconduct during the Year are listed in the table in section 6.1 on page 65 of this report.

除該等措施外，本集團亦非常重視培訓及教育。員工獲定期提供有關反貪污守則的培訓，如由香港廉政公署不時舉辦的商業道德講座或研討會，令他們具備維持廉潔及道德營商環境所需的知識和技能。於本年度，員工亦參加了由香港金融管理局及香港海關舉辦的培訓課程。

為加強合規意識及強化標準操作程序的執行，本集團於本年度召開了大會，專注於重申合規的重要性，並進行了跨區域的最佳實踐分享活動。此外，本集團持續運用電子學習平台，提升員工對打擊洗錢、可疑交易識別及內部交易政策的認知，以促進團隊實時、持續及互動的學習。

本年度有關貪污行為之法律起訴案件及涉及刑事罪行或不當行為個案之數目已列載於本報告第65頁章節6.1的表格內。

### 4.6 COMPLIANCE WITH RELEVANT LAWS AND REGULATIONS

The Corporate Governance Committee is delegated by the Board to review and monitor the policies and practices on compliance with relevant legal and regulatory requirements, including but not limited to the following ordinances which have significant impact on the Group:

- Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615, Laws of Hong Kong)
- Companies Ordinance (Cap. 622, Laws of Hong Kong)
- Competition Ordinance (Cap. 619, Laws of Hong Kong)
- Employment Ordinance (Cap. 57, Laws of Hong Kong)
- Inland Revenue Ordinance (Cap. 112, Laws of Hong Kong)
- Occupational Safety and Health Ordinance (Cap. 509, Laws of Hong Kong)
- Personal Data (Privacy) Ordinance (Cap. 486, Laws of Hong Kong)
- Prevention of Bribery Ordinance (Cap. 201, Laws of Hong Kong)
- Trade Descriptions Ordinance (Cap. 362, Laws of Hong Kong)
- Trade Marks Ordinance (Cap. 559, Laws of Hong Kong)

Details on the work of the Corporate Governance Committee are shown in the Corporate Governance Report, which can be found on page 46 of the Company's 2025 Annual Report.

The Legal Department works to provide an in-house legal and compliance service that effectively supports various operation units in their duties and day-to-day operation to comply with all applicable laws, rules and regulations.

Updates to the relevant applicable laws, rules and regulations are brought to the attention of relevant employees and relevant operation units from time to time. The management must ensure that business is conducted in accordance with the relevant applicable laws and regulations.

The Board is not aware of any issues within the Group during the Year that are in violation of any laws and regulations.

### 4.6 遵守相關法律及法規

董事會委派企業管治委員會檢視及監察有關法例及法規要求之政策及慣例，包括但不限於以下對本集團有重大影響的法例：

- 打擊洗錢及恐怖分子資金籌集條例 (香港法例第615章)
- 公司條例 (香港法例第622章)
- 競爭條例 (香港法例第619章)
- 僱傭條例 (香港法例第57章)
- 稅務條例 (香港法例第112章)
- 職業安全及健康條例 (香港法例第509章)
- 個人資料 (私隱) 條例 (香港法例第486章)
- 防止賄賂條例 (香港法例第201章)
- 商品說明條例 (香港法例第362章)
- 商標條例 (香港法律第559章)

企業管治委員會之工作詳情載於本公司2025年年報第46頁中之企業管治報告內。

本集團法律部旨在提供內部法務及合規服務，有效支援多個營運單位於其職責及日常營運方面遵守所有適用法律、規則及法規。

相關員工及相關經營單位不時獲悉之相關適用法律、規則及法規之更新資訊。管理層須確保所從事業務乃符合適用之法律及法規。

於本年度，董事會並不知悉本集團有違反法律及法規的情況。

# 5. COMMUNITY INVOLVEMENT 參與社區活動

The Group highly recognises its role in social responsibility, and is committed to giving back to the communities. Embracing the mission “From the Community, To the Community”, the Group actively promotes diverse community campaigns spanning elderly welfare, underprivileged communities and environmental conservation initiatives. The Group’s management team also plays an important role in mobilising staff to join all these activities, which are held in tandem with its commitment to sustainable development. The Group is dedicated to making a positive impact on society through community investment and engagement initiatives.

Besides, the Group has placed surplus fund in certain banks, to support environmentally beneficial projects and businesses that promote the transition to a low-carbon, climate-resilient and sustainable economy, through its green deposit programme.

The Group has been awarded the 15 Years Plus Caring Company Logo by the Hong Kong Council of Social Service, recognising its ongoing commitment to fulfilling its corporate social responsibilities.

本集團高度重視其社會責任，致力回饋社群。以「取諸社會，用諸社會」為使命，本集團積極推廣多種社區活動，涵蓋長者福利、弱勢社群及環保行動。該等活動與本集團可持續發展之承諾相輔相承，而本集團管理層團隊在動員參與該等活動方面亦擔任重要角色。本集團致力透過社區投資及參與，對社會作出正面影響。

此外，本集團將剩餘資金存放於某些銀行，透過其綠色存款計劃，以支持有利於環境的項目和業務，促進低碳、能適應氣候和可持續經濟的轉型。

本集團獲香港社會服務聯會頒發15年或以上「商界展關懷」標誌殊榮，表揚其履行企業社會責任的持久承諾。



### 5.1 VOLUNTARY SERVICES

The Group continues its partnerships with non-governmental organisations and charitable organisations, to reach and support needy communities. Major voluntary service events during the Year include:

#### Green Youth Workshops, July 2025

In preparation for the “Green Generation Games”, a fun and interactive sports event organised by the Emperor Foundation in August 2025, youth volunteers from the event partner, the Neighbourhood Advice-Action Council, by arranging Green Youth Workshops to guide volunteers to craft sports props from upcycled materials. The Group’s volunteers proactively joined the workshops, in which they helped refine the props and conducted trial runs to ensure a safe and enjoyable experience for senior citizens on the event day.



### 5.1 義工服務

本集團持續與非政府組織和慈善組織保持夥伴關係，以伸出援手支持有需要幫助的社群。於本年度，主要義工服務活動包括：

#### 綠色青年工作坊，2025年7月

為籌備由英皇慈善基金於2025年8月舉辦的一個有趣及互動的體育活動「綠世代運動會」，來自活動合作方鄰舍輔導會的多位青年透過綠色青年工作坊，帶領義工利用升級再造材料製作運動道具。本集團義工積極參與此工作坊，共同協助製作道具並進行試玩，以確保長者在活動當天能享有安全且愉快的體驗。



### Green Generation Games, August 2025

Embracing the spirit of “Play for the Dreams in GBA of the 15th National Games”, Emperor Foundation specially joined forces with Emperor Entertainment Group, Emperor Entertainment Group 0 e:ffect and the Neighbourhood Advice-Action Council to host the Green Generation Games at the Youth Outreach “Hangout”, inviting senior citizens and youth volunteers to team up for fun competitions. The youth volunteers creatively designed and produced sports equipment using recycled materials in pre-event workshops, injecting innovative eco-friendly elements. The Group’s volunteers, together with other youth volunteers and 50 senior citizens, formed nine volunteer teams to participate in this meaningful community sports event.

### 綠世代運動會，2025年8月

為響應第15屆全運會「激情全運會活力大灣區」的精神，英皇慈善基金特別聯同合作伙伴英皇娛樂、英皇娛樂0 e:ffect及鄰舍輔導會，假協青社「蒲吧Hangout」舉辦「綠世代運動會」，邀請長者與青年義工組隊參與趣味競技。青年義工更於賽前工作坊利用再生資源，創意設計及製作運動用具，為運動會注入嶄新環保元素。本集團義工連同一眾青年義工及50位長者，共同組成九支義工隊伍攜手參與這場富有意義的社區運動盛事。



## 5.2 CHARITABLE SPONSORSHIP AND DONATIONS

The Group mobilises its staff to participate in fundraising campaigns to help underprivileged people in the community. Major charity donation and fundraising campaigns during the Year include:

### Donation to Joey Yung Charitable Foundation, March 2025

Joey Yung, an Emperor Entertainment Group artiste, has always been actively committed to children's development, and has established the Joey Yung Charitable Foundation to contribute to society. To support this initiative, the Group decided to donate a portion of the proceeds from sales of the "See Me Fly" jewellery collection of "Emperor Jewellery", with Joey Yung as the spokesperson, to the Joey Yung Charitable Foundation, thus joining hands to care for and support children in need within the community. A cheque presentation ceremony was held during the collection launch event.

## 5.2 慈善贊助及捐贈

本集團推動員工參與籌款活動，幫助社區弱勢群體。於本年度，主要慈善捐贈及籌款活動包括：

### 捐款予容祖兒慈善基金，2025年3月

英皇娛樂集團藝人容祖兒一向積極關注兒童發展，並成立了容祖兒慈善基金，以行動去貢獻社會。本集團為表支持，決定將由容祖兒代言之「英皇珠寶」《See Me Fly》首飾系列之部份銷售收益捐贈予容祖兒慈善基金，藉此一同關懷及幫助社會上有需要的兒童。於該首飾系列發佈會上進行了支票致送儀式。



## 5. COMMUNITY INVOLVEMENT 參與社區活動

### Skip Lunch Day, March 2025

By making a donation of HK\$38 or more, each donor would receive a Skip Lunch Day coupon as a token of appreciation. Coupon holder could redeem designated items at any Hung Fook Tong outlets in Hong Kong in a specified period. The donation were used to support The Community Chest and its member agencies, to improve the lives of street sleepers, and people living in cage homes and cubicles. The Group's staff actively supported for this good cause.



### 公益行善折食日，2025年3月

凡捐款港幣38元或以上，每位捐款者即可獲得「折」食日愛心券一張。持券者可於指定期間於全港鴻福堂門市換領指定產品。捐款用以支持公益金及其轄下會員機構，幫助露宿者、籠屋及板間房居民改善生活。本集團員工積極支持此善舉。

### Blood Donation, July 2025

The Group's employees actively joined the blood donation event jointly organised by Emperor Group in conjunction with the Red Cross, in order to help people in need.

### 捐血行動，2025年7月

本集團員工積極參加由英皇集團及紅十字會聯合舉辦的捐血行動，以幫助有需要的人。



## 5. COMMUNITY INVOLVEMENT 參與社區活動

### Mooncake Donation Campaign, September 2025

During the Mid-Autumn Festival, excess mooncakes were collected by the Group from staff and donated to a subsidiary of Pok Oi Hospital. The mooncakes were then given to ethnic minorities in Tin Shui Wai, to share the joy and celebrate the Mid-Autumn Festival with them.

### 愛心月餅募捐大行動，2025年9月

於中秋節期間，本集團向同事們收集過剩月餅，捐贈至博愛醫院屬下機構，然後轉贈天水圍的弱勢社群，與他們分享喜悅，共度中秋佳節。

### Dress Casual Day, October 2025

This year's theme for the annual Dress Casual Day was "Wear To Care." Participating staff members each donated HK\$70 or more to The Community Chest of Hong Kong, and put on casual wear to support the event.



### 公益金便服日，2025年10月

一年一度的便服日於本年的主題為「Wear To Care」，每位參與同事均捐出70港元或以上予香港公益金，並穿上便服以支持該活動。



## 5. COMMUNITY INVOLVEMENT 5. 參與社區活動

### 5.3 ENVIRONMENTAL CONSERVATION

The Group is dedicated to promoting environmental awareness through green education. Major environmental conservation events during the Year include:

#### Earth Hour, March 2025

The Group's Hong Kong Office joined the millions of people around the globe and turned off its office lights in support of WWF's Earth Hour, an annual event to raise awareness of climate change.

### 5.3 環境保護

本集團致力通過綠色教育宣揚環保意識。於本年度，主要環境保護活動包括：

#### 地球一小時，2025年3月

為響應世界自然基金會一年一度的「地球一小時」活動，本集團香港辦公室與全球數百萬人一同參與關閉辦公室照明燈。活動旨在提高人們對氣候變化的意識。



連繫  
地球①小時  
GIVE AN HOUR  
FOR EARTH

22.03.2025 | 20:30

不想珍貴大自然消失  
DON'T LET OUR BEAUTIFUL  
NATURE DISAPPEAR

立即承諾  
PLEDGE NOW

WWF-Hong Kong 地球一小時  
earthhour.hk

承諾支持世界自然基金會地球一小時  
IS COMMITTED TO WWF'S EARTH HOUR

### Global Partner Network of Jingdong Logistics' Green Stream Initiative, May 2025

Jingdong Logistics partnered with Shenzhen One Earth Nature Foundation to officially launch the “Mangrove Ecological Restoration Project 2.0” at Mai Po Nature Reserve, Hong Kong, on the International Day for Biological Diversity, while establishing a global partners network. The aim was to unite enterprises across the green supply chain, public welfare organisations and public forces to jointly protect China’s marine environment. A total of 52 companies from around the world, including the Group, participated in this project.

### 京東物流清流計劃全球夥伴網絡，2025年5月

於國際生物多樣性日，京東物流聯同深圳市一個地球自然基金會於香港米埔自然保護區正式啟動「紅樹林生態修復計劃2.0」，並同時成立全球夥伴網絡，旨在聯合綠色供應鏈上下游企業、公益組織及公眾力量，共同保護中國海洋環境。本集團連同來自全球各地共52家企業參與了此計劃。



# 6 APPENDIX 附錄

## 6.1 ESG PERFORMANCE DATA

### 環境、社會及管治表現數據

#### Environmental 環境

Indicators 指標	Unit of Measurement 計量單位	FY2023 年度	FY2024 年度	FY2025 年度	HKEX Aspect 港交所層面
<b>Gross Floor Area 總建築面積</b>					
Hong Kong and Macau stores 香港及澳門店舖	Square metres 平方米	6,959 (43 stores 店舖)	10,148 (39 stores 店舖)	7,950 (37 stores 店舖)	N/A 不適用
Hong Kong Office 香港辦公室	Square metres 平方米	1,307	1,307	1,259	N/A 不適用
<b>GHG Emissions 溫室氣體排放</b>					
Scope 1 範疇1	kgCO <sub>2</sub> e 公斤二氧化碳當量	N/A 不適用	N/A 不適用	N/A 不適用	A1.1
Scope 2 <sup>1</sup> 範疇2 <sup>1</sup>	kgCO <sub>2</sub> e 公斤二氧化碳當量	1,192,595	1,394,272	1,097,391	A1.1
Scope 3 範疇3					
Category 5: Waste generated in operations <sup>2</sup> 類別5: 營運中產生的廢物 <sup>2</sup>	kgCO <sub>2</sub> e 公斤二氧化碳當量	2,022 <sup>3</sup>	2,016 <sup>3</sup>	2,290	A1.1
Total (Scope 1, 2 & 3) GHG emissions 溫室氣體排放總量(範疇1、2及3)	kgCO <sub>2</sub> e 公斤二氧化碳當量	1,194,617	1,396,288	1,099,681	A1.1
GHG emissions intensity 溫室氣體排放強度					
Scope 2 範疇2	kg/m <sup>2</sup> 公斤/平方米	144.3	121.7	119.2	A1.1
Scope 3 範疇3	kg/m <sup>2</sup> 公斤/平方米	1.5 <sup>3</sup>	1.5 <sup>3</sup>	1.8	A1.1
<b>Energy Consumption 能源消耗</b>					
Direct energy consumption 直接能源消耗	GJ 千兆焦耳	N/A 不適用	N/A 不適用	N/A 不適用	A2.1
Indirect energy consumption <sup>1</sup> 間接能源消耗 <sup>1</sup>	GJ 千兆焦耳	8,254	9,917	8,195	A2.1
Total energy consumption 能源消耗總量	GJ 千兆焦耳	8,254	9,917	8,195	A2.1
Energy consumption intensity 能源消耗強度	GJ/m <sup>2</sup> 千兆焦耳/平方米	1.0	0.9	0.9	A2.1
<b>Water Consumption 耗水量</b>					
Water consumption <sup>4</sup> 耗水量 <sup>4</sup>	m <sup>3</sup> 立方米	697	847	1,209 <sup>A</sup>	A2.2
Water consumption intensity 耗水量密度	m <sup>3</sup> /m <sup>2</sup> 立方米/平方米	0.4	0.4	0.6	A2.2

Indicators 指標	Unit of Measurement 計量單位	FY2023 年度	FY2024 年度	FY2025 年度	HKEX Aspect 港交所層面
<b>Waste Management 廢物處理</b>					
General refuse disposed to landfills <sup>2</sup> 棄置於堆填區的一般廢物 <sup>2</sup>	kg 公斤	3,469	3,447	3,834	A1.4
General refuse disposed to landfills intensity 一般廢物密度	kg/m <sup>2</sup> 公斤/平方米	2.7	2.6	3.0	A1.4
Recycled waste 回收廢物總量	kg 公斤	474 <sup>2</sup>	843 <sup>2</sup>	3,334 <sup>1, B</sup>	A1.4
Recycled waste intensity 回收廢物密度	kg/m <sup>2</sup> 公斤/平方米	0.4	0.6	0.4	A1.4
<b>Packaging Material Consumption 包裝物料消耗</b>					
Total packaging material used <sup>5</sup> 所用包裝材料總量 <sup>5</sup>	kg 公斤	8,727	11,916	10,803	A2.5

1	Data was collected from the Hong Kong Office and the retail stores in Hong Kong and Macau.	1	數據從香港辦公室及香港和澳門的店舖收集。
2	Data was collected from the Hong Kong Office only.	2	數據僅從香港辦公室收集。
3	Figures recalculated based on the GHG emission factors available in the website of the United States Environmental Protection Agency.	3	根據美國國家環境保護局網站所提供的溫室氣體排放系數重新計算的數值。
4	Data was collected from a few retail stores in Hong Kong only, and the related gross floor area were 1,716, 1,958 and 1,882 square metres for 2023, 2024, 2025 respectively.	4	數據僅從香港數間店舖收集，而2023、2024及2025年的相關總建築面積分別為1,716、1,958及1,882平方米。
5	Data was collected from the retail stores in Hong Kong and Macau.	5	數據從香港和澳門的店舖收集。
A	The increase was mainly due to higher water consumption during renovation of some stores during the Year.	A	增幅主要是由於本年度一些店舖在裝修期間的耗水量上升。
B	The increase was mainly due to the collection of data from the Hong Kong Office and the stores in Hong Kong and Macau during the Year, while the data covered Hong Kong Office only in FY2023 and FY2024.	B	增幅主要由於本年度從香港辦公室以及香港和澳門店舖收集數據，而2023年度及2024年度的數據僅涵蓋香港辦公室。

## Social 社會

Indicators 指標	Unit 單位	FY2023 年度	FY2024 年度	FY2025 年度	HKEX Aspect 港交所層面
<b>Number of Staff 員工數目</b>					
Total Number 總數	Number of persons 人數	1,008	876	784	B1.1
By Gender 按性別					
Female 女性	Number of persons 人數	695	578	394	B1.1
Male 男性	Number of persons 人數	313	298	390	B1.1
By Age Group 按年齡組別					
≤25	Number of persons 人數	35	15	28	B1.1
26-35	Number of persons 人數	315	225	211	B1.1
36-45	Number of persons 人數	469	412	340	B1.1
46-55	Number of persons 人數	147	176	146	B1.1
≥56	Number of persons 人數	42	48	59	B1.1
By Geographical Region 按地區劃分					
Hong Kong 香港	Number of persons 人數	456	421	395	B1.1
Chinese Mainland 中國內地	Number of persons 人數	437	329	259	B1.1
Macau 澳門	Number of persons 人數	65	78	91	B1.1
Singapore 新加坡	Number of persons 人數	41	37	25	B1.1
Malaysia 馬來西亞	Number of persons 人數	9	11	14	B1.1
By Work Location 按工作地點					
Office 辦公室	Number of persons 人數	243	210	244	B1.1
Stores 店舖	Number of persons 人數	765	666	540	B1.1
No. of staff worked for 5 years or more 工作超過5年或以上的員工數目	Number of persons 人數	364	295	237	-

Indicators 指標	Unit 單位	FY2023 年度	FY2024 年度	FY2025 年度	HKEX Aspect 港交所層面
<b>Staff Turnover 員工流失</b>					
Overall 整體	%	38%	38%	21%	B1.2
By Gender 按性別					
Female 女性	%	38%	42%	26%	B1.2
Male 男性	%	24%	33%	14%	B1.2
By Age Group 按年齡組別					
≤25	%	69%	127%	44%	B1.2
26-35	%	36%	54%	35%	B1.2
36-45	%	35%	37%	16%	B1.2
46-55	%	23%	20%	15%	B1.2
≥56	%	38%	21%	6%	B1.2
By Geographical Region 按地區劃分					
Hong Kong 香港	%	28%	32%	19%	B1.2
Chinese Mainland 中國內地	%	46%	50%	21%	B1.2
Macau 澳門	%	14%	32%	15%	B1.2
Singapore 新加坡	%	17%	24%	48%	B1.2
Malaysia 馬來西亞	%	67%	45%	43%	B1.2
By Work Location 按工作地點					
Office 辦公室	%	45%	31%	12%	B1.2
Stores 店舖	%	33%	41%	23%	B1.2

Indicators 指標	Unit 單位	FY2023 年度	FY2024 年度	FY2025 年度	HKEX Aspect 港交所層面
<b>Occupational Health &amp; Safety 職業健康與安全</b>					
Number of work-related fatalities 因工亡故的人數	Number of persons 人數	0	0	0	B2.1
Rate of work-related fatalities 因工亡故的比率	%	0%	0%	0	B2.1
Lost days due to work injury 因工傷損失工作日數	Number of days 日數	417	676	37	B2.2
<b>Development and Training 發展及培訓</b>					
<b>Percentage of employees trained 受訓僱員百分比</b>					
By Gender 按性別					
Female 女性	%	67%	58%	64%	B3.1
Male 男性	%	33%	42%	36%	B3.1
By Employee Category 按僱員類別					
Managerial grade or above 經理級別或以上	%	20%	18%	18%	B3.1
General staff 一般員工	%	80%	82%	82%	B3.1
<b>Training hours completed by employee 僱員完成受訓時數</b>					
Total training hours 總培訓時數	Number of hours 小時	16,681	12,878	11,144	B3.2
Average training hours per employee 每名員工平均培訓時數	Number of hours 小時	17	15	17	B3.2
<b>Supply Chain Management 供應鏈管理</b>					
Total number of suppliers in supply chain 供應鏈中的供應商總數					
Hong Kong and Macau 香港及澳門	Number 數目	156	158	169	B5.1
Chinese Mainland 中國內地	Number 數目	4	5	6	B5.1
Others 其他	Number 數目	3	4	3	B5.1

Indicators 指標	Unit 單位	FY2023 年度	FY2024 年度	FY2025 年度	HKEX Aspect 港交所層面
<b>Product Responsibility 產品責任</b>					
Percentage of products sold subject to recalls for safety and health reasons 已售產品中因安全與健康理由而須回收百分比	%	0%	0%	0%	B6.1
Number of customer complaints lodged with the Consumer Council 由顧客向消費者委員會作出之投訴數目	Number 數目	1	1	3	B6.2
Number of significant legal disputes or claims related to the intellectual property 與知識產權相關的重大法律糾紛或索償之數目	Number 數目	0	0	0	B6.3
<b>Anti-Corruption 反貪污</b>					
Number of legal cases regarding corrupt practices 有關貪污行為之法律起訴案件之數目	Number 數目	0	0	0	B7.1
Number of whistle-blowing cases concerning a criminal offence or misconduct 涉及刑事罪行或不當行為個案之數目	Number 數目	0	0	0	B7.2

## 6.2 HKEX ESG REPORTING GUIDE CONTENT INDEX

### 港交所環境、社會及管治報告指引內容索引

Subject areas 主要範疇	Description 描述	Section 章節
<b>A. Environmental 環境</b>		
<b>Aspect A1: Emissions 層面A1: 排放物</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (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。	2.1
KPI A1.1 指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	2.4
KPI A1.2 指標A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas 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(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	2.4
KPI A1.3 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)。	Not applicable <i>In view of its business nature, the Group does not directly generate any hazardous waste.</i> 不適用 基於其業務性質，本集團不會直接產生大量有害廢棄物。
KPI A1.4 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)。	2.4

Subject areas 主要範疇	Description 描述	Section 章節
KPI A1.5 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。	2.2, 2.4
KPI A1.6 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。	2.2, 2.4
<b>Aspect A2: Use of Resources</b> <b>層面A2:資源使用</b>		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	2.1, 2.2
KPI A2.1 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)。	2.4
KPI A2.2 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)。	2.4
KPI A2.3 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。	2.2, 2.4
KPI A2.4 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。	Not applicable <i>The Group did not encounter any problems in sourcing water for its daily operations.</i> 不適用 本集團在日常營運中，在覓水源方面並無遇到任何問題。
KPI A2.5 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(以噸計算)及(如適用)每生產單位佔量。	2.2, 2.4

Subject areas 主要範疇	Description 描述	Section 章節
<b>Aspect A3: The Environment and Natural Resources</b> <b>層面A3:環境及天然資源</b>		
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	2.1, 2.2
KPI A3.1 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。	2.2
<b>Aspect A4: Climate Change</b> <b>層面A4:氣候變化</b>		
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	2.3
KPI A4.1 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。	2.3
<b>B. Social 社會</b>		
<b>Employment and Labour Practices</b> <b>僱傭及勞工常規</b>		
<b>Aspect B1: Employment</b> <b>層面B1:僱傭</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的: (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。	3.2, 3.3

Subject areas 主要範疇	Description 描述	Section 章節
KPI B1.1 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。	3.1
KPI B1.2 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。	3.1
<b>Aspect B2: Health and Safety</b> <b>層面B2: 健康與安全</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的: (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。	3.4
KPI B2.1 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。	3.4
KPI B2.2 指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	3.4
KPI B2.3 指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施,以及相關執行及監察方法。	3.4
<b>Aspect B3: Development and Training</b> <b>層面B3: 發展及培訓</b>		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	3.5
KPI B3.1 指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層等)劃分的受訓僱員百分比。	3.5
KPI B3.2 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。	3.5

Subject areas 主要範疇	Description 描述	Section 章節
<b>Aspect B4: Labour Standards</b> <b>層面B4:勞工準則</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	3.2
KPI B4.1 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。	3.2
KPI B4.2 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。	3.2, 4.1
<b>Operating Practices</b> <b>營運慣例</b>		
<b>Aspect B5: Supply Chain Management</b> <b>層面B5:供應鏈管理</b>		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	4.1
KPI B5.1 指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	4.1
KPI B5.2 指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法。	4.1
KPI B5.3 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。	4.1

Subject areas 主要範疇	Description 描述	Section 章節
KPI B5.4 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。	4.1
<b>Aspect B6: Product Responsibility</b> <b>層面B6：產品責任</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	4.2
KPI B6.1 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。	4.2 Not applicable 不適用
KPI B6.2 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。	4.2
KPI B6.3 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。	4.4
KPI B6.4 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。	4.2
KPI B6.5 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。	4.3

Subject areas 主要範疇	Description 描述	Section 章節
<b>Aspect B7: Anti-Corruption</b> <b>層面B7:反貪污</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	4.5
KPI B7.1 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。	4.5
KPI B7.2 指標B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	4.5
KPI B7.3 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。	4.5
<b>Community</b> <b>社區</b>		
<b>Aspect B8: Community Investment</b> <b>層面B8:社區投資</b>		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解發行人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。	5
KPI B8.1 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)。	5
KPI B8.2 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)。	5

