

HMI

HM
INTERNATIONAL
HOLDINGS LIMITED

(Incorporated in the Cayman Islands with limited liability)

Stock Code : 8416



2025

ENVIRONMENTAL, SOCIAL AND
GOVERNANCE REPORT

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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ABOUT THE COMPANY

Being one of the major financial printing service providers in Hong Kong, HM International Holdings Limited (the "Company") and its controlling subsidiaries (together the "Group") offer integrated printing services, including comprehensive one-stop Business Process Outsourcing ("BPO") solutions that cover financial printing projects, marketing collateral printing projects and value-added digital services, such as website design, video production, e-book and app production and electronic marketing presentation material production.

Upholding the mission to deliver quality services with the "CARE" attitude: C – Confidentiality; A – Accuracy; R – Reliability; and E – Ease of Mind, the Group has been focusing on strengthening on three major areas, Creativity, Service and Technology, to differentiate its services among the competition.

The Group aims to fulfil the needs of its diversified clientele including corporations which are listed or seeking to be listed on the Stock Exchange of Hong Kong Limited (the "SEHK"), multinational financial institutions such as fund houses and insurance companies, education organisations, and private companies in hospitality, marketing and advertising and legal sectors.

The Company has been listed on GEM of the SEHK since January 2017.

BOARD ESG OVERSIGHT STATEMENT

The Board of Directors assumes full responsibility for the Group's ESG strategy, target setting, and oversight. During the reporting period, the Board regularly reviewed ESG-related risks and opportunities, ensuring ESG principles are integrated into strategic decision-making. We have established a three-tier ESG governance structure comprising the Board, Management Committee, and dedicated working groups to ensure effective implementation. The Board oversees climate-related risk management processes, including scenario analysis under the TCFD framework and progress toward emission reduction targets. We are committed to continuously enhancing ESG disclosure transparency and creating long-term value for stakeholders.



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ABOUT THIS REPORT

This report is prepared by the Group in accordance with the requirements set forth in the Environmental, Social and Governance (“ESG”) Reporting Guide (“Guide”), Appendix C2 of the Rules Governing the Listing of Securities on GEM of the SEHK, and was approved by the board of directors of the Group (the “Board”). It presents and aims to provide a balanced representation of our major ESG policies, initiatives and performances of the Group in the four main areas – employment and labour practices, operating practices, community participation and environmental protection – for the year ended 31 December 2025 (the “Reporting Period”). The governance structure and practices of the Group have been set out in the “Corporate Governance Report” section in our 2025 Annual Report.

Scope of the Report

We define the reporting scope as the core and material business units within our Group. Unless stated otherwise, this report focuses on our principal business operations in Hong Kong, defined as entities where we hold 70% or more of the shareholding. The reporting principles of “Materiality”, “Quantitative”, “Balance” and “Consistency” as set out in the Guide is served as the basis of the contents of this Report and the presentation of information.

Note on Data Consistency and Scope

In September 2025, the Group completed the disposal of a subsidiary. It is important to note that staff from the disposed entity continued to operate from the Group’s office premises until 31 December 2025.

To ensure the integrity and meaningfulness of our environmental performance indicators, all intensity metrics (such as greenhouse gas emissions, energy consumption, and waste generation per employee) for the year 2025 have been calculated using the headcount of individuals operated in the same office premises during the respective reporting periods. This methodology ensures that our environmental efficiency data accurately reflects the operational footprint of the Group’s own workforce and prevents any distortion from transitional arrangements. The employee headcount figures presented in this report reflect only the total workforce directly employed by the Group as at 31 December 2025. Where relevant, we have provided explanatory notes on data boundaries to ensure clarity and uphold the reporting principles of “Materiality” and “Consistency.”

This report provides information related to the business activities of the offices and sites principally controlled by the Group in Hong Kong. Data from our customers or suppliers are not included as such data is difficult to verify with available resources.

Opinion and Feedback

This report is available online on our Company’s website at www.hetermedia.com and the “Latest Listed Company Information” page of the GEM website at www.hkgem.com. This report will only be disseminated via electronic means.

We value feedback from our stakeholders. To enable us to address stakeholders’ concerns and ensure continuous improvement of our reporting process, you are most welcome to share your feedback on our sustainability performance or reporting methods via email at corpcomm@hetermedia.com.

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MANAGEMENT STATEMENT

To our stakeholders,

I am delighted to present our Environmental, Social, and Governance (ESG) Report for the year ended 31 December 2025. As we reflect on our journey, this reflects the transition from the "continued challenges" of the post-pandemic era to a period defined by a "new normal" where "unforeseen events" and "disruptions" require a heightened focus on organizational resilience. By acknowledging these shifts, our teams must demonstrate a "continuous learning mindset" as the Group adapts its operations to meet "evolving needs" while remaining committed to a sustainable future with greater organizational resilience.

As a small and medium-sized enterprise (SME), we remain mindful of the balance between the costs of implementation and our steadfast commitment to corporate social responsibility. We continue to focus our efforts on four key pillars: employment and labor practices, operating practices, community participation, and environmental protection. By staying consistent with these priorities, we ensure that our growth contributes positively to both our business and the wider community.

GOVERNANCE AND DIVERSITY

Our governance framework remains the foundation of our ESG strategy. We have maintained a robust three-tier structure—consisting of the Board, a Management Committee, and dedicated working groups—to ensure that sustainability is integrated into every level of our day-to-day operations.

We believe that diverse leadership is essential for making informed, forward-thinking decisions. In a significant step toward enhancing this diversity, we were pleased to invite an additional female Independent Non-executive Director to our Board during the year. This appointment ensures that female representation accounts for one-third of our Board, allowing diverse perspectives to continue informing our strategic oversight and decision-making. This move aligns with our long-standing goal of fostering an inclusive work environment where every voice is valued.

CLIMATE RESILIENCE AND ENVIRONMENTAL STEWARDSHIP

We commit to aligning its sustainability disclosures with IFRS Sustainability Disclosure Standards S1 (General Requirements for Disclosure of Sustainability-related Financial Information) and S2 (Climate-related Disclosures). We have strengthened our climate risk management by applying scenario analysis to identify and mitigate potential climate-related risks. This proactive approach is reflected in our choice of office premises, which holds the HKGBC BEAM Plus Platinum certification which is the highest rating for green buildings. By operating in a space recognized for leadership in energy efficiency, we are directly reducing our environmental footprint. In addition, we have continued to involve our staff in energy-saving campaigns, fostering a culture where individual actions contribute to our broader goals of reducing electricity consumption.

OUR PEOPLE AND OPERATIONS

Our employees remain the heart of our organization. To support their well-being and maintain operational continuity during extreme weather, we have continued to offer flexible work arrangements. This approach not only promotes a healthy work-life balance but also helps lower carbon emissions by reducing commuting time. Furthermore, we maintain high standards for workplace safety and health by engaging professional hygiene services for regular germicidal treatments in our office spaces.

LOOKING FORWARD

To ensure our practices meet the highest standards, we continue to engage external parties to review our internal controls, keeping our guidelines aligned with the latest regulatory requirements and industry best practices. While we are proud of the consistency we have shown this year, we view sustainability as a journey of continuous improvement. We remain dedicated to refining our strategies, enhancing our disclosures, and working closely with our stakeholders to build a sustainable and prosperous future.

Thank you for your continued trust and support.

Sincerely,

HMI Management

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CLIMATE CHANGE IMPACT AND TCFD FRAMEWORK

Introduction

As a signatory to the Paris Agreement, the Hong Kong Government has established an ambitious carbon intensity reduction target of 65% to 70% by 2030, benchmarked against 2005 levels. Climate change affects our operations through both physical and transition risks. Physical risks include extreme weather events, rising sea levels, and changing precipitation patterns, which can disrupt supply chains, damage infrastructure, and impact employee safety. Transition risks pertain to the shift towards a low-carbon economy, involving changes in policy, legislation, technology, reputation, and market strategies to address climate change mitigation and adaptation requirements as the world moves towards a low-carbon economy. These risks necessitate a proactive strategy to mitigate potential financial impacts and capitalize on emerging opportunities.

Climate change related impacts present financial risks to many sectors, ours is in no exception. Being a responsible corporation, we need to consider our actions today in light of how financial risks from climate change may evolve in future. The Group will disclose information from the four perspectives of **1) Governance, 2) Strategy, 3) Risk Management and 4) Metrics and Targets** on identifying and disclosing the potential financial impacts of climate-related risks and opportunities on our businesses.

1. Governance

The Group recognizes that climate-related risks and opportunities are material issues. Accordingly, since 2021, we have established an ESG governance structure under the oversight of the Board of Directors, together with a dedicated committee, to ensure that environmental, social and governance principles are embedded across the Group. The Board of Directors delegates the management of climate-related issues to the Management Committee.

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The Management Committee oversees multiple working groups and coordinates the evaluation of climate-related issues and corresponding countermeasures. This governance structure provides a holistic view of climate change impacts on the Company's business and operations. The involvement of C-level management and Board members ensures that climate-related issues are addressed in conjunction with traditional business functions, leading to well-rounded policy formulation. In 2022, the Group expressed its support for the TCFD recommendations by establishing a working group under the Risk Management Working Group. The Sustainability Enforcement Committee evaluates climate-related issues and submits reports to the Management Committee for strategic decision-making. This Committee comprises senior management from various business functions and monitors policies, programs, and performance related to climate change. Climate-related performance targets are set within the Committee to assist the Board in assessing the effectiveness of its climate strategy. The Committee reports annually to the Board to ensure that climate-related issues and risks are integrated into the Company's strategy.



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The Company recognizes the significant impact of ESG issues on its operations and has established a dedicated committee comprising senior management and department heads to formulate and implement ESG strategies effectively, chaired by C-level management.

Roles and Responsibilities:

The Board of Directors:

- Approve and monitor policies and mechanisms for managing ESG issues, ensuring adequate resources.
- Review and endorse sustainability policies, disclosures, and goals.
- Ensure appropriate risk mitigation measures are in place.

Management Committee:

- Formulate and advance the Company's plans with the assistance of the Sustainability Enforcement Committee.
- Integrate ESG goals into business operations, identifying and managing ESG risks.
- Coordinate departments to implement ESG strategies and actions.
- Oversee the efficient and effective implementation of policies and mechanisms.
- Provide regular ESG updates to the Board.

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Sustainability Enforcement Committee:

1. Sustainability Promotion Working Group:
 - △ Formulate and advance plans to achieve the SDGs.
 - △ Develop and implement ESG disclosure plans.
 - △ Organize training and sharing sessions to promote sustainability.
2. Risk Management Working Group:
 - △ Identify significant risks and impacts on the Company, formulating and advancing countermeasures to ensure resilience.
 - △ TCFD Working Group:
 - Evaluate climate-related issues and risks.
 - Develop and implement plans focused on climate-related impacts and business transformation.

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2. Strategy

The Group has identified significant physical and transition risks through scenario analysis related to climate change.

Physical Risks and Opportunities:

Acute Risks and Opportunities:

- Increased operational costs:
 - Δ Rising raw material costs due to paper shortages caused by deforestation.
 - Δ Increased energy costs due to higher ambient temperatures.
- Loss of production opportunities and factory assets due to severe weather events like flooding or earthquakes.

Chronic Risks and Opportunities:

- Revenue reduction due to decreased production capacity:
 - Δ Supply chain disruptions (e.g., delays in raw material delivery due to transportation issues).
- Revenue reduction and increased costs due to workforce impacts:
 - Δ Employee absence caused by transportation problems or illness (e.g., health and safety issues, absenteeism).
- Write-off or write-down on stranded assets.
- Rising insurance premiums and potential reduced insurance availability for assets in high-risk locations.

Transition Risks and Opportunities:

Policy and Legal Risks and Opportunities:

- Increased operational costs from:
 - Δ Heightened compliance costs.
 - Δ Rising insurance premiums.
 - Δ Potential increase in levies due to stricter energy-saving and other regulations.
 - Δ Dramatic decrease in demand for traditional paper products due to regulatory changes.
- Write-offs, asset impairments, and premature retirement of existing assets due to policy changes.
- Increased costs and/or reduced demand for products and services due to fines or judgments.

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Transition Risks and Opportunities:

Technological Risks and Opportunities:

- Write-offs and premature retirement of existing assets.
- Reduced demand for products and services.
- Expenditure on research and development for new and alternative technologies.
- Capital investments in technology development.
- Costs to adopt/deploy new practices and processes.
- Advanced technology leads to operational efficiency.
- Transformation of the production system due to changes in materials.

Reputational Risks and Opportunities:

- Reduced revenue from decreased demand for goods/ services.
- Reduced revenue from decreased production capacity (e.g., delayed planning approvals, supply chain interruptions).
- Reduced revenue from negative impacts on workforce management and planning (e.g., employee attraction and retention).
- Reduction in capital availability.
- Quality of product may be compromised under high temperature or humid conditions.

Transition Risks and Opportunities:

Market Risks and Opportunities:

- Reduced demand for goods and services due to shifts in consumer preferences (e.g., digital trends reducing demand for traditional paper products).
- Increased production costs due to changing input prices (e.g., energy, water) and output requirements (e.g., waste treatment).
- Abrupt and unexpected shifts in energy costs.
- Change in revenue mix and sources, resulting in decreased revenues.
- Expanded sales of digital media solutions as an alternative to paper.
- Growth in sales of environmentally friendly products and services, creating short-term opportunities.

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The interconnection between physical and transition risks is undeniable. As climate change accelerates, leading to more severe weather events, the urgency to act escalates, thereby influencing the magnitude and speed of transition risk. Taking early action to curb emissions can mitigate the extremity of transition risks. Conversely, any delay in addressing emissions will necessitate more drastic policy measures in the future.

The Group recognizes the impact of climate change on its operations as a major issue and has started to analyze and implement countermeasures to both physical risks brought by drastic climate change and transition risks associated with a shift to a low-carbon society. We will continue to strive to create new business opportunities, such as using recycled materials for our traditional business, expanding digital business, and developing new market segments.

3. Risk Management

The Group recognizes climate change as a serious issue and an important matter for management. The Risk Management Working Group, comprising department heads, is responsible for identifying and assessing climate-related risks, formulating countermeasures, and monitoring progress. The governance structure ensures oversight by directors, with the activities of the Working Group presented to the Management Committee and subsequently reported to the Board of Directors.

The Group's climate change risk management approaches fall into three categories:

1. **Mitigation:** Setting targets to reduce carbon emissions, transforming the business into the digital era, and increasing awareness in offices.
2. **Adaptation:** Implementing disaster recovery measures and building resilience to reduce damages and disruptions.
3. **Knowledge-Base Expansion:** Efforts to learn and understand more about the climate system, conveying messages to everyone in the office, and increasing awareness.

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4. Metrics and Targets

In line with the Paris Agreement's timeframe, the Group has targeted a 70% reduction in Scope 1 and Scope 2 carbon emissions and a 60% reduction in Scope 3 emissions by 2030. The Group will continue to disclose information on the progress towards these targets.

Adopting the TCFD framework enhances our ability to manage climate-related risks and seize opportunities in a transitioning economy. Taking early action to curb emissions can mitigate the extremity of transition risks. Conversely, any delay in addressing emissions will necessitate more drastic policy measures in the future. By providing transparent and consistent disclosures, we aim to foster trust with stakeholders and contribute to a sustainable future.



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SUSTAINABLE DEVELOPMENT GOALS (SDGs)

As a company with corporate social responsibility, we understand we should be socially accountable to ourselves, our stakeholders, and the public. To adhere to compliance standards is fundamental and we should aim to achieve a higher level. An international well-recognised measures SDGs are adopted to promote the ESG concept to our stakeholders. The 17 SDGs are intertwined and we specifically focused on the following goals in the Group's sustainability agenda.



SUSTAINABLE DEVELOPMENT GOALS

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Contribution to Sustainable Development Goals (SDGs): Integrated Actions for Multiple Benefits

In planning and executing our community engagement initiatives, the Group consistently adopts a multi-strategic approach. We are dedicated to designing and supporting integrated projects that simultaneously address multiple social and environmental challenges. We firmly believe that by strategically pooling resources and fostering cross-sector collaboration, we not only maximise the social and environmental impact of our investments but also offer our employees deeper, more meaningful engagement experiences.

This integrated philosophy ensures that our community initiatives often advance several Sustainable Development Goals at once, creating synergistic effects that amplify outcomes and provide our people with multi-faceted opportunities for contribution.



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Charitable Donations: Strategic Philanthropy Rooted in Purpose and Participation

We recognise that true corporate responsibility extends beyond financial contributions—it involves actively engaging our people in the spirit of giving. Our philanthropic approach is designed not only to provide resources but also to educate and involve our employees, fostering a culture of shared responsibility and community awareness. We believe that philanthropy is most impactful when it combines strategic funding with hands-on participation, turning donation into a meaningful learning and contributing experience for our team.

In 2025, the Group provided targeted financial support totalling approximately HK\$53,000 to 8 charitable organisations, each selected for their proven effectiveness in advancing poverty alleviation, health, gender equality, and ecological conservation. Rather than dispersing funds broadly, we concentrate our contributions to amplify impact, supporting both local initiatives and global efforts that reflect our interconnected responsibilities.

Key donations reflected this intentional and engaged approach:

- **HK\$15,000 to The Green Earth Charity Woodland Adoption** supported habitat restoration and native tree planting, reinforcing our commitment to local biodiversity and climate resilience—a cause further strengthened by employee volunteering in tree-care activities.



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- **HK\$10,000 to Tin Shui Wai Eagle Rugby Football Club** reflects our conviction that investing in youth is investing in the future. Recognising that Tin Shui Wai is often perceived as an area with limited resources and opportunities, we directed this contribution to support structured sports development for young people in the community. Rugby is more than a game—it builds physical health, instills discipline, fosters teamwork, and nurtures resilience. By empowering this local club, we aim to provide a positive outlet for youth, promote social inclusion, and strengthen community cohesion. We believe that every young person deserves the chance to grow, thrive, and contribute, regardless of their postcode. This donation is a tangible expression of our commitment to levelling the playing field and nurturing the next generation of leaders, on and off the pitch.
- **Contributions of HK\$5,000 each to Gingko House, Homeless Link Hong Kong, Hong Kong Cancer Fund, HK Saving Cats & Dogs Association, and Rain Lily** enabled sustained services ranging from elderly support and homelessness prevention to cancer care, animal welfare, and survivor advocacy—each addressing a facet of social vulnerability with dignity and expertise, and often paired with employee volunteer involvement.
- **HK\$3,360 to The Nature Conservancy** extended our environmental commitment beyond Hong Kong, contributing to global conservation and climate initiatives that protect ecosystems vital to planetary health.

Through these partnerships, we aim not only to provide resources but also to validate and strengthen the ecosystems of care in which these organisations operate. We believe that thoughtful giving—combined with volunteerism, advocacy, and employee education—creates a multiplier effect, enabling lasting progress toward a more just, healthy, and sustainable world.



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Community Activities Participation: Hands-On Engagement for Integrated Impact

In 2025, our Social Responsibility Team (SRT) planned and organized different community initiatives, spanning areas such as gender equality, health and well-being, environmental protection, and poverty alleviation. A total of 165 employee volunteers participations in volunteer activities throughout the year, contributing 285.5 service hours, with direct activity costs amounting to approximately HK\$28,000.

1. Strategic Focus: Synergistic Advancement of SDG 1 (No Poverty) and SDG 2 (Zero Hunger)

We are deeply concerned about individuals living below the poverty line, particularly grassroots elderly, solo-living seniors, and the homeless. Recognising that poverty and hunger are deeply interconnected, our community investment strategy is intentionally designed to support intervention programmes that address both issues concurrently. We focus on initiatives that deliver immediate nutritional assistance while simultaneously enhancing the long-term resilience and livelihood capacities of vulnerable groups, as exemplified through our partnerships with food rescue and social empowerment organisations.

Key Initiatives in 2025:



Food Angel (The Community Chest) – Ingredient Handling & Meal Box Preparation:

Our employee volunteers worked hands-on at Food Angel’s central kitchen, assisting in processing rescued surplus food—sorting, washing, peeling, and cutting vegetables. This direct involvement supports the transformation of edible surplus into safe, nutritious ingredients for thousands of meal boxes. The initiative provides essential food aid to the elderly, low-income families, and the homeless (SDG 2), actively reduces food waste (SDG 12), and by strengthening a systemic solution to food insecurity, helps alleviate a fundamental pressure of poverty (SDG 1).



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Mid-Autumn Festival "Lucky Bag" Distribution for Elderly Residents of Po Leung Kuk Care Homes:

During this symbolic festival of reunion, we prepared and distributed carefully curated "Lucky Bags" to bring practical support and festive warmth to the elderly. A key feature of this initiative was the deliberate sourcing of bag contents from social enterprises. This ensured that our contribution not only delivered immediate festive joy and nutritional support to the elders (SDG 2), but also provided direct economic support to businesses dedicated to creating employment and training opportunities for marginalised communities, thereby addressing the root causes of poverty (SDG 1).



Food Grace – Community "Love Soup" Project:

This project engaged our employees in the complete cycle of community care. Using seasonal and recovered ingredients, teams personally prepared nutritious soup and delivered it directly to housing estates, serving the elderly, grassroots families, and individuals with disabilities. Beyond addressing immediate hunger (SDG 2), this initiative fosters human connection, delivers emotional warmth, and embodies the "food-wise" ethos. It provides tangible support to vulnerable groups (SDG 1) and champions the efficient use of resources (SDG 12).



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2. Fostering Holistic Well-being for Our People (SDG 3)

We prioritise the comprehensive physical and mental well-being of our employees, recognising them as our most valuable asset. To support work-life balance, we offer remote work options and flexible working hours.

Key Initiatives in 2025:



Health & Wellness Day (Salad, Fruit Cups & Exercise):

We organised a dedicated Health Day, providing fresh salads, fruit cups, and juices to promote healthy eating habits. Complemented by group exercise sessions, the day encouraged physical activity and team bonding, directly fostering a healthier workplace culture in line with SDG 3.



Singing Bowl Sound Therapy Session:

To proactively address workplace stress and promote mental wellness, we arranged a professional singing bowl sound therapy session. This offered employees a valuable opportunity to relax, de-stress, and practise mindfulness, underscoring our holistic commitment to employee mental health (SDG 3).



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Cancer Fund – “Pink Revolution” Dress Pink Day:

We actively supported the Hong Kong Cancer Fund by organising a “Dress Pink Day.” Encouraging employees to wear pink sparked important conversations and raised crucial awareness about breast cancer prevention and support. The associated fundraising provided direct aid to patients and survivors, promoting health awareness (SDG 3) and demonstrating solidarity, which aligns with the principles of SDG 10 (Reduced Inequalities).



3. Championing Gender Equality in the Workplace (SDG 5)

We are dedicated to cultivating an inclusive, respectful, and equitable workplace for all. Promotions within our company are based solely on individual performance, regardless of background, religion, race, or gender.

Key Initiative in 2025:



International Women’s Day Recognition:

On International Women’s Day, we distributed tokens of appreciation to all female employees. This deliberate gesture reinforces our gratitude for their contributions, boosts morale, and visibly affirms our commitment to a culture that values and empowers women, actively advancing SDG 5.



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4. Protecting Our Natural Ecosystems (SDG 14 & SDG 15)

Our sense of responsibility extends to the preservation of Hong Kong’s precious terrestrial and marine environments.

Key Initiatives in 2025:



WWF – Yuen Chau Tsai Beach Clean-up:

Partnering with WWF, our team participated in a coastal clean-up, contributing to the removal of marine debris. This hands-on activity directly improved the local coastal environment and served as a powerful tool to raise awareness among participants about marine pollution, responsible outdoor etiquette, and the urgent need to protect our oceans, making a clear contribution to SDG 14 (Life Below Water).



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The Green Earth – Charity Woodland Outing & Tree-care Day 2025:

Employees joined a tree-care day, helping to fertilise hundreds of native seedlings in a dedicated “Charity Woodland.” The activity, coupled with educational tours of local ecological sites, served a dual purpose: it supported active reforestation and habitat conservation (SDG 15: Life on Land) while providing a healthy outdoor experience that enhanced environmental consciousness and personal well-being among staff (SDG 3).



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Impact & Future Commitment

In 2025, our combined charitable donations and community activities represented an investment of nearly HK\$81,000 in social initiatives. Our efforts directly and indirectly benefited thousands within the community, underpinned by a high level of employee volunteer participation—a testament to the strong sense of social responsibility embedded in our corporate culture.

Moving forward, we will continue to seek out and expand partnerships for projects that deliver multiple, interlinked benefits. Our goal remains to achieve compounded positive returns—in social value, environmental health, and employee engagement—with every community investment we make, steadfastly contributing to a more inclusive, resilient, and sustainable society.

STAKEHOLDER ENGAGEMENT

Based on our experience and communication we have with our clients, external organisations and our employees, the Group consolidated seven different groups of stakeholders that are relevant to our business. These include our employees, shareholders and investors, industry associations, suppliers, our clients, the community and Government and regulatory authorities.

The Group tries its utmost best to communicate with its key internal and external stakeholders through various communication channels. Stakeholder participation allows the Group to ensure our business and sustainability strategies align with the stakeholders' perspectives and expectations.

These continuous communication channels and measures also stimulate the Group to keep up with the pace of change, identify and prioritise any emerging ESG risks, and turn them into opportunities.

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The following table illustrates our key internal and external stakeholders with their expectations, communication channels and the measures we carry out to facilitate the communication.

Stakeholder	Expectation	Communication Channel	Measures
Employees	<ul style="list-style-type: none"> • Workplace health and safety • Diversity and inclusion • Training and Career development • Employment stability and benefits • Labour relations 	<ul style="list-style-type: none"> • Intranet, emails and notices • Training seminars and sharing sessions • Employee surveys • Quarterly talk 	<ul style="list-style-type: none"> • Provide new staff orientation sessions and welcome events • Organise regular training and team building activities • Provide a comfortable and safe working environment • Listen to employees' comments and opinions proactively
Shareholders and investors	<ul style="list-style-type: none"> • Investment return • Transparent and timely updated information • Risk Management • Sustainability issues 	<ul style="list-style-type: none"> • Annual general meetings and extraordinary general meetings • Financial reports, circulars and announcements • Company website • Emails 	<ul style="list-style-type: none"> • Issue notices of meetings, financial reports, circulars and announcements • Update the information on the Company website from time to time
Industry associations	<ul style="list-style-type: none"> • Experience sharing • Fair competition 	<ul style="list-style-type: none"> • Industry conferences and meetings 	<ul style="list-style-type: none"> • Cooperate with industry partners to achieve better performance • Attend open seminars in the industry
Suppliers	<ul style="list-style-type: none"> • Fair trade • Long-term relationship with the Company • Transparent information 	<ul style="list-style-type: none"> • Business meetings and verbal communication • Supplier assessments and reviews 	<ul style="list-style-type: none"> • Enhance communication with suppliers

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Stakeholder	Expectation	Communication Channel	Measures
Clients	<ul style="list-style-type: none"> • High-quality products and services • Close relationship with the Company • Transparent information • Business integrity and ethics 	<ul style="list-style-type: none"> • Company website • Financial reports, circulars and announcements • Business meetings and verbal communication • Product and service brochures • Client satisfaction survey • Various social media 	<ul style="list-style-type: none"> • Strengthen quality control management • Obtain feedback from our clients proactively
The community	<ul style="list-style-type: none"> • Business integrity and ethics • Local recruitment and economy revitalisation • Environmental protection • Financial contribution and volunteer work 	<ul style="list-style-type: none"> • Financial reports, circulars and announcements • Company website • Various social media 	<ul style="list-style-type: none"> • Organise and support charitable activities
Government and regulatory authorities	<ul style="list-style-type: none"> • Compliance • Health and Safety • Indirect economic effect • Social Responsibility for local • Communities and Environment 	<ul style="list-style-type: none"> • Webinar • Conference • Press Release • Email 	<ul style="list-style-type: none"> • Regular reporting • Complying with local laws and regulations • Collaboration with different parties to follow the established policies and standards

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MATERIALITY ASSESSMENT

Establishing a robust context for materiality assessment is fundamental to our ESG strategy. Materiality is shaped by a dynamic interplay of internal factors (e.g., business model, operational footprint) and external drivers (e.g., regulatory trends, stakeholder expectations). Recognizing that material ESG risks vary significantly across industries and organizational structures, we conducted a rigorous, stakeholder-informed process to identify factors most relevant to our operations.

Materiality Assessment Methodology

The Group employs a systematic materiality assessment process to identify key ESG issues. The assessment includes the following steps:

1. Issue Identification: Preliminary selection of 17 relevant ESG topics with reference to GRI Standards, SASB industry criteria, and peer disclosures.
2. Stakeholder Engagement: Collection of feedback from employees, investors, clients, suppliers, and community representatives through surveys, interviews, and workshops to assess topic importance.
3. Business Impact Analysis: Cross-functional working groups evaluate potential impacts of each topic on operations, financial performance, and reputation.
4. Matrix Mapping: Topics are plotted on a materiality matrix based on "importance to stakeholders" and "impact on business."
5. Board Review: The final list of material topics and prioritization is reviewed and approved by the Board.

Framework Alignment

Guided by the Global Reporting Initiative (GRI) definition of materiality—prioritizing topics that reflect significant organizational impacts or substantively shape stakeholder decisions—we integrated additional criteria:

- Alignment with long-term business strategy
- Compliance with legal/regulatory mandates (e.g., SEHK requirements)
- Industry benchmarking and peer disclosure trends
- Emerging societal and community expectations

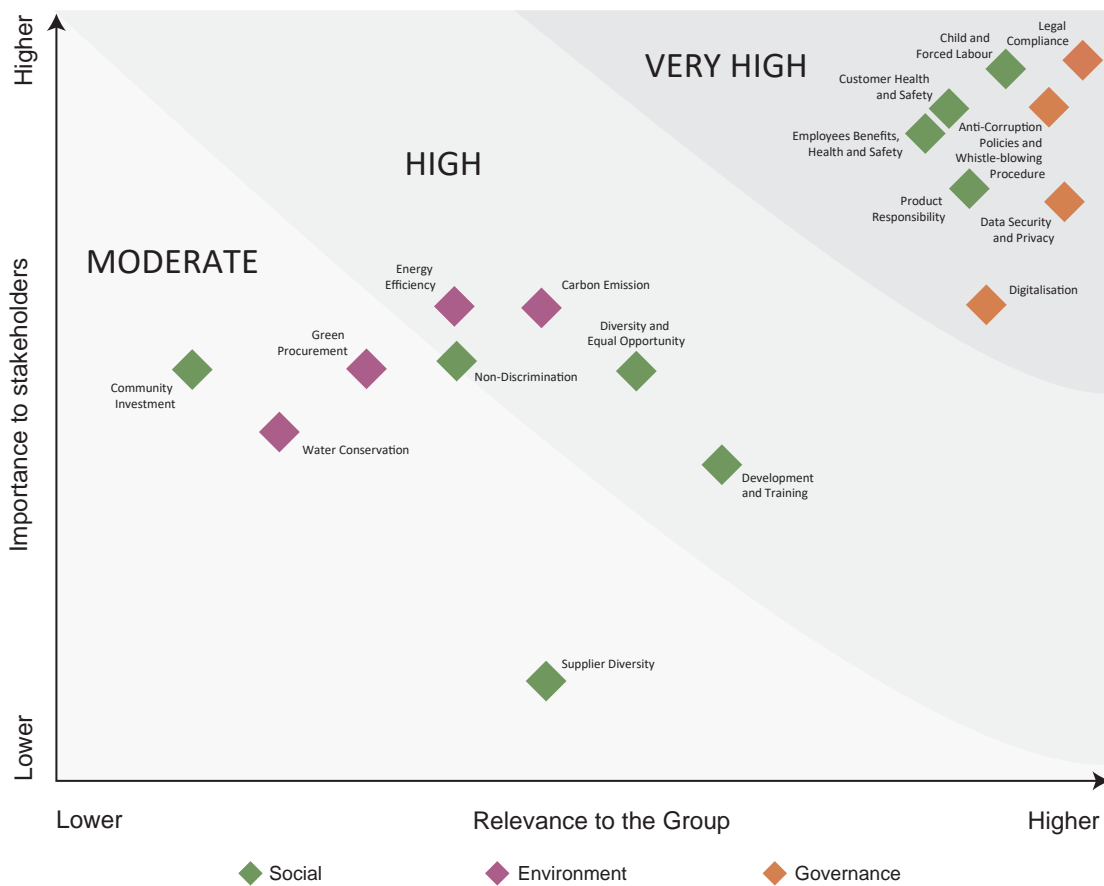
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Materiality Matrix

The process culminated in a science-based materiality matrix, visually mapping stakeholder concerns against the strategic and operational impact of ESG issues. This tool guides resource allocation and target-setting, ensuring focus on high-priority areas such as climate resilience, ethical governance, and workforce diversity.

Final material topics were prioritized based on their dual significance to stakeholders and our business continuity. These align with SEHK reporting obligations and include KPIs critical to our sector, such as carbon emissions, supply chain transparency, and data security.



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EMPLOYMENT AND LABOUR PRACTICES

Employment

Our employees are the foundation of our Group's success, and their dedication and expertise drive our performance. As a responsible employer, we are committed to fostering a supportive, inclusive, and rewarding workplace for all. This commitment is embedded in our comprehensive employment policies, which are detailed in our Staff Handbook and cover fair compensation, equitable recruitment and promotion, reasonable working hours, ample rest periods, and a robust benefits framework—all underpinned by our steadfast dedication to diversity, equal opportunity, and non-discrimination.



Our efforts to cultivate a progressive and caring workplace have been recognized through several distinguished awards. We are honoured to have received the "Caring Company Award" from The Hong Kong Council of Social Service, which reflects our longstanding commitment to corporate social responsibility and community engagement. Additionally, we have been awarded the Certificate of the Good Employer Charter for three consecutive terms from the Hong Kong Labour Department, underscoring our employee-oriented approach. We are also proud recipients of the Manpower Developer Award (2020–2027) from the Employees Retraining Board, acknowledging our excellence in talent development and structured training initiatives.

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In line with these principles, we pledge to:

- Continuously enhance employee well-being by offering benefits that exceed statutory requirements and promoting a sustainable work-life balance.
- Foster a culture of open communication, collaboration, and mutual respect, ensuring every employee feels valued and heard.

We believe that creating a culture of diversity and inclusion empowers our employees to reach their full potential. We are committed to providing equal opportunities for all applicants and employees, regardless of race, colour, national origin, religion, gender, marital status, age, sexual orientation, or disability. Employees are hired based on their abilities and merits, and promoted based on their performance, as set out in our Inclusive Working Environment Policy.

Our commitment to equality, diversity, and inclusion is further demonstrated through our proactive adoption of leading practices. Since 2022, we have implemented the Code of Practice against Discrimination in Employment on the Ground of Sexual Orientation, issued by the Government of the Hong Kong Special Administrative Region, as a framework for self-regulation to eliminate workplace discrimination. In 2024, we reinforced this commitment by becoming a proud signatory of "The Racial Diversity & Inclusion Charter for Employers (《種族多元共融僱主約章》) issued by the Equal Opportunities Commission, highlighting our dedication to fostering racial diversity and an inclusive workplace.

Our internal Code of Conduct explicitly prohibits all forms of discrimination and harassment, and we maintain clear, accessible reporting channels for any concerns. Employees who experience or witness discrimination or harassment are encouraged to report directly to the Group, and disciplinary measures are consistently applied to uphold a respectful, safe, and equitable environment for everyone.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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The nature of our industry is inherently complex and often time-critical, requiring the Group to operate 24/7 year-round, including public holidays, to meet client needs. At the same time, we place a high priority on fostering a healthy work-life balance for our employees. To support this, we have implemented family-friendly policies, such as flexible working hours and work-from-home arrangements, which are available upon consultation and approval from supervisors. These measures are designed to empower our team members to effectively balance their professional obligations with personal and family commitments.

During the Reporting Period, there were no cases of non-compliance with laws and regulations related to employment and labour practices.



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Social performance – Employment indicators

Number of full-time employees

The Company and its controlling subsidiaries

Gender	Employee category	2025				Total	2024				Total
		Age Group					Age Group				
		below 30	30-40	41-50	above 50		below 30	30-40	41-50	above 50	
Male	Top Management	0	0	0	2	33	0	0	0	2	59
	Senior Management	0	1	0	1		0	1	1	1	
	Middle Management	0	0	3	1		0	1	6	2	
	General Staff	2	11	8	4		3	23	12	7	
Female	Top Management	0	0	0	0	40	0	0	0	0	57
	Senior Management	0	0	1	2		0	0	1	2	
	Middle Management	0	2	4	0		0	2	7	1	
	General Staff	5	14	7	5		7	22	8	7	
Total workforce		73					116				
Male to female ratio		0.83:1					1.04:1				
Change							-37.07%				

Employee turnover

The Company and its controlling subsidiaries

Gender	Employee category	2025				Total	2024				Total
		Age Group					Age Group				
		below 30	30-40	41-50	above 50		below 30	30-40	41-50	above 50	
Male	Top Management	0	0	0	0	28	0	0	0	0	13
	Senior Management	0	0	0	0		0	0	0	0	
	Middle Management	0	0	2	2		0	0	0	0	
	General Staff	1	14	6	3		6	3	2	2	
Female	Top Management	0	0	0	0	21	0	0	0	0	18
	Senior Management	0	0	0	0		0	0	0	0	
	Middle Management	0	1	3	1		0	0	0	0	
	General Staff	2	9	3	2		5	10	1	2	
Total employee turnover		49					31				
Employee turnover rate¹		4.32%					2.10%				
Change							58.06%				

¹ Employee turnover rate is calculated based on the average of monthly full-time employees' departure during the Reporting Period, divided by the average of the employee numbers at the beginning and end of year.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Demographics and Diversity Commitment



As at 31 December 2025, the Company and its controlling subsidiaries employed a total of 73 employees (2024: 116 employees). This decrease is primarily attributable to the strategic disposal of one subsidiary during the year, which led to a corresponding streamlining of our workforce. The employee turnover rate for 2025 stood at 4.32% (2024: 2.10%). The increase in turnover was mainly driven by the departure of employees associated with the aforementioned subsidiary divestment. Excluding the impact of this transaction, our underlying employee retention remained stable, reflecting our continued commitment to maintaining a dedicated and stable workforce.

As a responsible employer and a listed company, we remain dedicated to supporting our employees while ensuring organisational efficiency and maintaining sustainable compensation and benefit structures. We will continue to prioritise the well-being of our continuing workforce and strive to foster a positive working environment for all.

Our Inclusive Working Environment Policy underscores our unwavering commitment to treating all employees with fairness and respect. The Group hires based on ability and merit, and rewards and promotes based on performance, irrespective of gender, race, age, or other discriminatory factors. In line with this commitment, we adopted the Code of Practice Against Discrimination in Employment on the Ground of Sexual Orientation in 2022 and continue to uphold its principles.

As at 31 December 2025, the male-to-female ratio across the Company and its controlling subsidiaries' workforce—including directors, senior management, and other staff—was approximately 0.83:1. This change reflects natural workforce dynamics following the subsidiary disposal and related organizational restructuring. We remain dedicated to cultivating a gender-inclusive environment and will continue to implement measures to support balanced representation through equitable hiring and talent development practices.



In a continued effort to enhance governance diversity, we welcomed a female Independent Non-executive Director to our Board during the year, succeeding a departing member. This appointment maintains female representation at one-third of the Board, ensuring that diverse perspectives continue to inform our strategic oversight and decision-making. We are committed to preserving and further strengthening gender diversity at the board level.

We remain steadfast in our pursuit of a workplace free from discrimination and are dedicated to ongoing progress across all facets of diversity and inclusion.

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Development and Training

We firmly believe that providing well-structured training programs enhances employee performance and supports long-term career development. To ensure a systematic approach, the Group has established comprehensive training and development guidelines, enabling management to design targeted programs aligned with organizational and individual needs. In line with this framework, we conduct annual training needs assessments and deliver tailored learning opportunities through both internal and external channels.

In 2025, we further refined our training strategy in response to organisational restructuring. A total of 64 employees participated in training during the year, compared to 57 participants in 2024, while total training hours amounted to 159 hours (2024: 358.75 hours). These figures exclude participation from employees of the disposed subsidiary prior to its divestment. It is worth noting that employees of the disposed subsidiary actively participated in various training activities organised by the Group during the first eight months of 2025, prior to the completion of the divestment. We believe this approach presents a fair reflection of the Group's actual commitment to talent development during the year, while maintaining comparability with historical data. Looking ahead, we will continue to enhance training effectiveness by introducing more digitalised, modular, and self-directed learning modes. These approaches will enable us to streamline training content and progressively reduce reliance on extended face-to-face sessions. Our goal is to optimise time investment while placing greater emphasis on learning outcomes and overall training efficacy.

Our training curriculum encompassed a diverse range of topics, including professional and technical skills, corporate culture, communication, and leadership development. Responding to current industry trends, we have arranged more training in 2025 on digital literacy, AI applications, and cyber security to ensure our employees can embrace and keep pace with technological advancements. We place high value on our employees and demonstrate this through ongoing investment in their growth—not only to drive business success but also to support their personal career aspirations. The Group remains dedicated to fostering employee engagement and talent retention, using interactive training formats to strengthen teamwork and cross-functional collaboration.

In addition to delivering effective and continuous training that promotes knowledge acquisition and application, we maintain a robust performance evaluation system to monitor employee development. Through regular and transparent reviews, we assess performance, attitude, and competencies, ensuring alignment between individual goals and organizational objectives. These measures underscore our commitment to cultivating a skilled, motivated, and cohesive workforce.



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Social performance – Development and training indicators

Employee Training Information

The Company and its controlling subsidiaries

Year	Employee Category	No. of employees trained			Percentage (%) of employee trained by gender	No. of hours trained		
		Male	Female	Total		Male	Female	Total
2025	Top Management	0	0	0	Male: 87.88% Female: 87.50%	0	0	0
	Senior Management	1	1	2		1.5	2	3.5
	Middle Management	4	7	11		8	27	35
	General Staff	24	27	51		52	68.5	120.5
	Total	29	35	64		61.5	97.5	159.0
2024	Top Management	0	0	0	Male: 40.35% Female: 59.65%	0	0	0
	Senior Management	1	1	2		0.5	18	18.5
	Middle Management	5	7	12		16	87	103
	General Staff	17	26	43		82.75	154.5	237.25
	Total	23	34	57		99.25	259.5	358.75



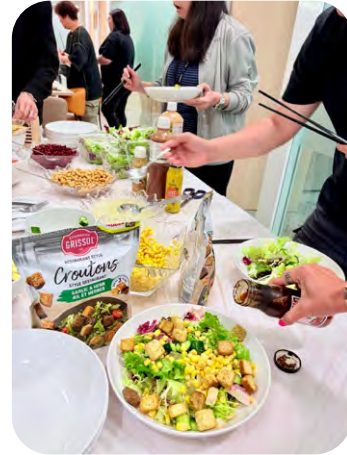
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Health and Safety

Creating a healthy and safe working environment is a fundamental commitment we uphold for all employees, with a particular focus on safeguarding them from work-related injuries and occupational diseases. To achieve this goal, our Occupational Health and Safety Policy emphasizes the shared responsibility of both the Group and our employees in maintaining a secure workplace.

For years, we have implemented flexible work arrangements to support employees in achieving a healthy work-life balance. This approach not only saves employees' commuting time, allowing for greater rest and personal well-being, but also reduces carbon emissions associated with transportation to the office. Additionally, our established infrastructure enables us to respond more effectively to extreme weather conditions, ensuring employee safety and operational continuity. The health and safety of our employees remain our top priority. We have engaged a professional hygiene management company to conduct a Professional Sani-Mist Germicidal Treatment for the office at least once a month to eliminate bacteria, viruses and odour sources through deep cleaning and sanitation.



Beyond physical safety, we place equal emphasis on promoting healthy lifestyles and mental well-being among our employees. Throughout the year, we regularly organised fruit cup days and salad days, encouraging staff to adopt healthier eating habits. We also recognise the importance of mental relaxation in a high-pressure work environment. To support this, we arranged complimentary singing bowl sound therapy sessions, providing employees with a valuable opportunity to de-stress and practise mindfulness. Furthermore, we hosted team barbecue gatherings, offering colleagues who typically work from home a chance to step out, stretch, and connect with one another in a relaxed setting—strengthening team bonds and fostering a sense of belonging.



We take pride in maintaining a zero-injury record since 2017, a remarkable achievement that reflects our employees' steadfast dedication to prioritizing safety in their daily work. To go beyond regulatory requirements and ensure a consistently safe and healthy workplace, we actively encourage employees to report potential hazards by engaging with occupational safety and health representatives.

Further enhancing our efforts, the Group launched an "ESG Corner" on its intranet, featuring workplace health and safety tips from the Occupational Safety & Health Council. This platform also includes interactive quiz games, providing an engaging way to collect employee feedback and raise awareness. Throughout the year, we consistently emphasized the importance of occupational safety and health, reinforcing best practices for both in-office and remote work environments.

These initiatives underscore our unwavering commitment to fostering a culture of safety, health, and holistic well-being, ensuring that our employees remain protected, supported, and empowered in all aspects of their work.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Social performance – Health and safety indicators

Number of work-related fatality and/or injury

	The Company and its controlling subsidiaries		
	2025	2024	2023
Number of work-related fatalities	0	0	0
Number of work-related injury	0	0	0
Lost day due to work-related injury	0	0	0

Labour Standard

Child and forced labour do not only put our reputation at risk, but more importantly, it is associated with possible infringement of basic human rights.

The Group has established policies to provide guidance on prohibiting any form of child or forced labour in our operations. As stated in our Hiring Procedure, the use of child labour is prohibited according to the Employment of Children Regulations made under the Employment Ordinance or other relevant employment laws. Reimbursements, cash compensation and compensatory leaves are provided to eligible employees who agree to engage in overtime work during work days and rest days.

During the Reporting Period, there were no cases of non-compliance with laws and regulations related to child and forced labour.

OPERATING PRACTICES

Supply Chain Management

As a business that relies on natural resources, our Group is deeply committed to mitigating the environmental and social impacts associated with our operations, as well as those of our suppliers. We have integrated Environmental, Social, and Governance (ESG) factors into every facet of our supply chain management, from initial assessments to annual performance reviews.

During the reporting period, the Group engaged approximately 166 suppliers, with 138 based in Hong Kong, 19 in Mainland China, 3 in Singapore, 1 in Taiwan, 2 in Europe and 3 in US. We prioritize suppliers that demonstrate a strong commitment to environmental stewardship, evidenced by certifications such as ISO 14001. We also give preference to suppliers with excellent ESG performance and those offering products certified by the Forest Stewardship Council. These measures ensure that we utilize products that are low-polluting, recyclable, and resource-efficient, thereby reducing our environmental footprint and advancing sustainable development. Additionally, we incorporate compliance with environmental regulations into our supplier assessment, selection, and evaluation processes.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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We recognize that supply chains can pose reputational risks to an organization. Consequently, we have established a Green Procurement Guideline and require an assessment of suppliers' social performance during the sourcing process. Potential suppliers are evaluated based on various criteria, including reputation, experience, financial performance, and commitment to environmental protection. On-site visits are conducted for further evaluation. Suppliers must also sign a Non-Disclosure Agreement (NDA) and acknowledge our supplier information security requirements to be included on our approved supplier list. To enhance our sourcing workflow and raise employee awareness, we ensure that environmental and social impacts are considered when assessing cost-effectiveness in our purchasing decisions. Our Supplier Code of Conduct, published under the "Stakeholder Communications" section on our Investors Page, outlines our baseline expectations and encourages our suppliers to exceed industry sustainability standards. Supplier performance evaluations are conducted semi-annually to ensure service quality, and suppliers are invited to complete an annual questionnaire to review their security levels. Suppliers are also required to report incidents and follow established handling mechanisms for any defects.

As our Group's business evolves, we increasingly depend on suppliers and service providers. With the growing volume of sensitive data being processed and stored by third parties, we have extended to our suppliers and service providers the commitment and responsibility to maintain the confidentiality, integrity, and availability of such data. This forms the basis of our vendor risk management policy.

Vendor-related and project-based risks are assessed and categorized as high, medium, or low in criticality, based on factors such as the sensitivity of vendor-controlled data and the type of access granted. Appropriate controls are implemented to mitigate any potential threats or damage to the Group. Since 2024, we introduced a self-assessment questionnaire for both existing and potential suppliers. This tool enables us to evaluate their ESG practices, ensure alignment with our sustainability and ethical standards, and identify potential risks within the supply chain. To strengthen our ongoing commitment to supply chain management, we have implemented a structured assessment frequency policy. Under this policy, all suppliers are required to complete an updated questionnaire at least once every three years. We also reserve the right to request more frequent submissions, including annual assessments, based on factors such as a supplier's risk profile, performance history, geographic location, or industry sector. Furthermore, suppliers must notify us immediately of any significant change in their operations or compliance status, and we may require an updated assessment or a special audit following such changes, credible allegations of misconduct, or other material events. The Group remains dedicated to continuously improving our Supply Chain Management to achieve sustainable and responsible outcomes.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Information Security and Product Responsibility

Since 2019, the Group has been an active participant in the Green Event Pledge organized by the Environmental Protection Department (EPD). We have committed to referencing the “Green Event Guidebook” published by the EPD when organizing or providing services for events. This commitment ensures that we integrate environmentally friendly concepts into events of various types, thereby enhancing our environmental performance.

As a trusted service provider, effective risk management is essential for safeguarding our clients. To this end, the Group has established a comprehensive set of privacy and security policies. These policies provide our employees with clear guidelines to ensure strict compliance with all relevant regulations and laws.

We place a high value on our clients’ trust and satisfaction. Given the sensitive nature of the information we handle, the importance of confidentiality cannot be overstated. We maintain a firm commitment to protecting confidentiality by adhering to the highest standards. Our Access Control Policy outlines the measures we take to control information access. Additionally, our Code of Conduct clearly states that all employees must treat all non-public information about the Group, our clients, and our suppliers as confidential. Employees with access to confidential information are prohibited from using or sharing such information with any third parties, except as necessary for the conduct of the Group’s business.

At our organization, we are steadfast in our commitment to upholding the highest standards of information security. Proactively, we have embraced and fully implemented the principles and requirements of internationally recognized information security management systems standards. This reflects our unwavering dedication to safeguarding the confidentiality, integrity, and availability of our information assets. Our approach to information security is both comprehensive and holistic. We have established robust policies and procedures to ensure that our systems and processes are secure, resilient, and aligned with industry best practices. This includes regular training and updates for our employees on the latest security practices, equipping them to effectively manage potential threats and vulnerabilities. Additionally, we conduct routine audits and assessments to identify and address any gaps in our security framework. Our commitment to information security transcends mere compliance; it is a fundamental aspect of our organizational culture and a critical component of our business strategy. By adhering to these standards, we not only protect our organization but also build trust with our clients, partners, and stakeholders. We remain dedicated to continuous improvement, constantly evaluating and refining our practices to ensure they meet the highest possible standards.

To ensure continuous improvement, we have engaged an external party to conduct an annual review of our internal controls. This partnership allows us to leverage expert insights and best practices to refine our processes. We are committed to regularly updating our internal control guidelines and methods of redress to reflect the latest industry standards and regulatory requirements. Our ongoing efforts reflect our dedication to maintaining robust internal controls and fostering a culture of accountability and transparency. By taking these proactive steps, we aim to strengthen our operational resilience and ensure that our practices align with the highest standards of corporate governance.

During the Reporting Period, there were no instances of non-compliance with laws and regulations related to product and service responsibility, data protection and privacy policies.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Anti-corruption

In an era where corporate integrity faces heightened scrutiny, our Company places anti-corruption at the forefront of its priorities. We firmly believe that a robust stance against corruption is not only a legal obligation but also a cornerstone of fostering a healthy business environment. It strengthens trust with clients, partners, and employees while safeguarding our reputation in the marketplace. In alignment with our Code of Conduct, all employees are expected to remain vigilant against any acts involving fraud, deception, theft, forgery, bribery, or corruption. Unless explicit consent is granted, employees are prohibited from offering, soliciting, or accepting anything of material value to or from colleagues, clients, suppliers, service vendors, or other business partners of the Group.

A particular focus is placed on preventing insider trading. Our Code of Conduct mandates that employees maintain strict confidentiality regarding any information related to listed companies, especially when disclosure could lead to significant fluctuations in share prices.

To ensure the effective implementation of our anti-corruption policy, the Group regularly communicates the importance of integrity to staff and conducts comprehensive anti-corruption training sessions. These sessions are designed to raise awareness of business ethical standards, deepen understanding of expectations, and equip employees with the skills to identify and address potential corruption risks. Employees are encouraged to report suspicious behavior without fear of retaliation, as bribery and corruption are deemed unethical, unacceptable, and incompatible with our core values. Such behavior will not be tolerated under any circumstances. To reinforce this commitment, we continuously refine our anti-bribery and anti-corruption policy, ensuring it remains comprehensive and provides clear guidance on scenarios such as kickbacks and gift-giving. This ensures we uphold the highest standards of professional integrity. We regularly invite the Hong Kong Independent Commission Against Corruption (ICAC) to conduct seminars, further enhancing employee awareness of ethical business practices and reinforcing our commitment to maintaining the highest standards of integrity.

Additionally, we have established a whistle-blowing system, offering employees a channel to report illegal or unethical behavior. This system is regularly reviewed to improve reporting and handling procedures. In 2018, we launched an expanded reporting mechanism to address concerns from various stakeholders effectively. If any individual within the Group is suspected of engaging in illegal or dishonest acts, reports can be made through multiple channels, including line managers, department heads, the Chief Executive Officer, or the Chairman of the Audit Committee, depending on the severity and sensitivity of the issue. We are unwavering in our commitment to achieving the highest ethical standards across all practices. Our whistle-blowing policy is publicly accessible under the "Stakeholder Communications" section on the Investors Page of our Company website. This platform is dedicated to enabling external stakeholders to report suspected misconduct, malpractice, or illegal acts. Further details on the Whistle-blowing Policy and the reporting form are available for download on the website, reflecting our dedication to transparency and accountability.

During the Reporting Period, there were no concluded legal cases and cases of non-compliance with laws and regulations related to anti-corruption.

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COMMUNITY PARTICIPATION

Community Investment

The Group's Social Responsibility Team was established in 2007 and has since been actively engaged in a diverse range of charitable initiatives, including community events, projects, and donation drives. In 2025, we recorded 165 volunteer participations, contributing a total of 285.5 service hours to the community. Our commitment to social contribution is reflected in ongoing efforts such as charitable purchases and direct donations. To date, we have donated a total of approximately HK\$81,000.

As a socially responsible enterprise, the Group is deeply committed to understanding and addressing the needs and expectations of our stakeholders and the communities in which we operate. In recognition of our ongoing efforts, we have been honored with the Caring Company Logo by the Hong Kong Council of Social Service for the seventeenth consecutive year, reflecting our sustained commitment to corporate social responsibility.

ENVIRONMENTAL PROTECTION

The nature of the Group's business operations does not involve direct harmful impacts on the environment. Nevertheless, the Group remains steadfast in its commitment to environmental conservation and protection, undertaking various initiatives and measures to uphold this responsibility. Recognizing its role as a socially and environmentally responsible enterprise, the Group strives to minimize the environmental impact of its operations while pursuing sustainable financial growth. This commitment is formalized through the establishment of our Environmental and Social Policy, which outlines specific measures to achieve these goals.

Emissions

During the reporting period, we conducted a comprehensive carbon assessment to quantify the greenhouse gas (GHG) emissions generated by our operations. This assessment was performed in accordance with guidelines issued by the EPD and the Electrical and Mechanical Services Department of Hong Kong, as well as internationally recognized standards such as ISO 14064-1 and the Greenhouse Gas Protocol. The assessment process has provided us with valuable insights into our resource utilisation, enabling the development of targeted action plans to enhance operational efficiency and establish clear carbon reduction targets.

The majority of our GHG emissions result from both direct and indirect fossil fuel consumption associated with our daily operations. Direct emissions primarily originate from the combustion of fuels in vehicles owned by the Group. Indirect emissions, meanwhile, are largely attributed to electricity consumption for lighting systems, air-conditioning, and office equipment. Additionally, business travel, particularly air travel, represents a significant contributor to our overall GHG footprint. To address these emissions, we are actively promoting sustainable practices among our employees. We encourage the use of virtual meetings and online training courses to minimize the need for overseas business travel wherever feasible. Furthermore, we advise employees to consolidate visits or offsite meetings into a single trip to reduce travel frequency.

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These initiatives underscore our commitment to reducing our environmental impact and advancing our sustainability goals. We will continue to monitor and refine our strategies to ensure meaningful progress toward achieving our carbon reduction objectives.

Use of Resources

At the Group, we recognize our responsibility to use resources efficiently and sustainably. To this end, we have implemented a series of measures to effectively manage our resource consumption and minimize our environmental impact.

Paper Usage Reduction

Paper is one of the primary resources used by the Group. To ensure responsible sourcing, the majority of A4 office paper used in our daily operations is FSC™ certified, reflecting our commitment to responsible forestry practices. We have also taken significant steps to reduce paper consumption by replacing printed notices and memorandums with digital versions published on the Group's intranet and promoting paperless meetings.

Since the launch of our digital document management process, overall paper ordering has consistently decreased, and the culture of reducing paper usage to protect the environment has been firmly established. The transition to a paperless office has not only proven to be cost-effective, but has also enhanced workflow efficiency, strengthened data security, and contributed to environmental sustainability. At the same time, this shift has laid the foundation for employees to work from home, ensuring that the Company's service to clients remains fully unaffected.

The Group has fully implemented paperless workflows and continuously monitors paper consumption. In 2025, our total paper procurement was 1,312.5 kg. While this represents an increase compared to 2024, it still reflects a significant reduction of approximately 46% from the 2023 level of 2,440.5 kg, demonstrating continued progress toward our long-term goal of minimizing paper use.

We recognize that operational needs may lead to short-term fluctuations. Moving forward, we will further optimize digital processes, strengthen internal communication, and review all paper-based procedures. We remain committed to balancing operational efficiency with resource conservation and advancing toward a lower-carbon, more efficient operational model.

Externally, the Group continues to adopt green and digital approaches in our marketing programs. We have replaced traditional printed materials with e-cards, eDMs, online media placements, and advertisements. Additionally, we have developed an online product catalogue as a sales toolkit and leveraged social media channels for branding campaigns. Event promotion and registration are now conducted through online platforms, further reducing our environmental footprint.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

For the year ended 31 December 2025

Water Conservation

The Group actively promotes water conservation in the workplace to foster a culture of sustainability among employees. We regularly remind staff to turn off taps when not in use and encourage prompt reporting of any leaks or dripping faucets to prevent unnecessary water wastage.

Energy Efficiency

To enhance energy efficiency, the Group has established clear guidelines to promote responsible energy use among employees. Office copy machines are automatically set to energy-saving mode after a period of inactivity, and we have phased out all incandescent light bulbs in favor of energy-efficient alternatives as part of our participation in the "No Incandescent Light Bulbs" Charter. Additionally, electric appliances are programmed to switch off automatically when not in use, further reducing energy consumption.

Our current office premises hold the HKGBC BEAM Plus Platinum certification, the highest rating for green buildings. We specifically selected this location because the certification represents leadership in energy efficiency, indoor environmental quality, and sustainable resource management—criteria that are fully aligned with our commitment to integrating environmental responsibility into our operational footprint.



To further demonstrate our dedication, we have also joined the "Energy Saving & 4T Charter", reinforcing our commitment to continuous improvement in energy conservation and sustainable operations.

Our continuous advancement in energy efficiency represents a collective achievement that reflects the shared commitment of the Group and our employees. In 2024, we launched an office-wide energy conservation initiative with the goal of reducing electricity consumption by 20%. Through active participation and behavioral change across the organization, we achieved an 18% reduction—laying a strong cultural and operational foundation for future efforts and demonstrating the power of collective action.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Building on this momentum, we set a further target in early 2025 to reduce electricity usage by an additional 10% compared to the 2024 baseline. Thanks to the sustained engagement of our staff and the implementation of systematic energy-saving measures, we successfully met this goal.

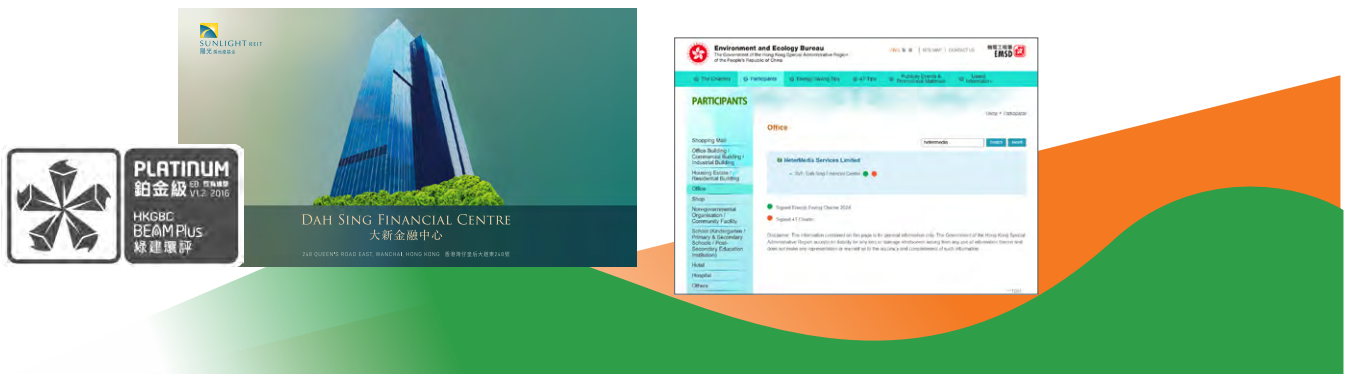
Through these two years of dedicated effort, we have cumulatively reduced total electricity consumption by nearly 30% compared to our 2023 baseline. This achievement not only represents measurable progress but also serves as tangible proof of how ESG principles, when integrated into daily operations and reinforced through collaboration, can drive meaningful environmental performance.

Looking ahead, we will continue to strengthen internal engagement, enhance data monitoring, and promote energy-saving innovations. We are committed to embedding energy management as a core organizational capability—enabling even greater environmental performance and supporting our journey toward long-term sustainability.

Waste Reduction and Recycling

The Group is committed to minimizing waste and its environmental impact. While we have implemented waste recycling and donation programs, we recognize that waste reduction is more beneficial and cost-effective than recycling. We encourage employees to reuse office stationery and advocate for the use of reusable containers and utensils in the workplace.

These initiatives reflect our dedication to resource efficiency and sustainability. We will continue to innovate and refine our practices to further reduce our environmental footprint and contribute to a greener future.



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Environment and Natural Resources

We recognize that minimizing the negative environmental impact of our business operations is essential to generating long-term value for our stakeholders and local communities.

Given the nature of our business, aside from emissions and resource usage, our operations do not have other significant environmental impacts. To reinforce our commitment to sustainability, the Group has obtained the FSC™ Chain of Custody Certification. This certification ensures that the wood used in our products is sourced from responsibly managed forests, tracked from origin to final product, and aligns with our dedication to environmental stewardship.

Additionally, the Group has implemented a whistle-blowing system, enabling employees to report any behavior that may harm the environment. During the reporting period, there were no instances of non-compliance with laws or regulations related to emissions or environmental protection, reflecting our adherence to legal and ethical standards.

We remain committed to maintaining and enhancing our environmental practices to contribute positively to the communities we serve and the planet as a whole.

Environmental performance

The Company and its controlling subsidiaries

Air Emissions Performance

The table below summarizes our direct air emissions for 2025, compared to the previous year. The data covers key pollutants—Nitrogen Oxides (NOx), Sulphur Oxides (SOx), and Respirable Suspended Particulates (RSP)—from the operational activities of the Company and its controlling subsidiaries.

Air emissions	Air Pollutant Emission (kg)		
	The Company and its controlling subsidiaries		
	2025	2024	Change
Nitrogen oxides (NOx)	0.8028	0.6952	15.48%
Sulphur oxides (SOx)	0.0196	0.0184	6.52%
Respiratory suspended particles (RSP)	0.0591	0.0512	15.43%

While our absolute emission quantities remain low and within regulatory limits, we observed an increase across all reported pollutants in 2025. This upward trend is primarily associated with an increase in the operational frequency of our vehicles, which was necessary to support expanded business activities and client service commitments during the reporting period.

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Recognizing the environmental impact of transportation, we are taking proactive steps to better manage and mitigate these emissions. We are currently reviewing our vehicle usage patterns, evaluating route optimization measures, and exploring the feasibility of integrating lower-emission or electric vehicles in future renewal cycles. Our commitment remains to align operational growth with our environmental responsibilities through continued monitoring, efficiency improvements, and sustainable operational adjustments.

Greenhouse Gas Emissions Performance

The table below sets out the greenhouse gas emissions data of the Company and its controlling subsidiaries for 2025, covering Scope 1 (direct emissions), Scope 2 (energy indirect emissions), and Scope 3 (other indirect emissions). Greenhouse gas intensity per employee is also presented for comparative purposes.

Greenhouse gas emissions	Greenhouse Gas Emission (tonnes)		
	The Company and its controlling subsidiaries		
	2025	2024	Change
Greenhouse gas in total	74.0936	71.9216	3.02%
Scope 1: Direct greenhouse gas emissions	3.6096	3.3957	6.30%
Scope 2: Energy Indirect greenhouse gas emissions	67.6913	75.5405	-10.39%
Scope 3: Other Indirect greenhouse gas emissions	2.7927	-7.0146	139.81%
Intensity of greenhouse gas* (tonnes CO₂-e per employee)	0.7124	0.6309	12.92%

* The intensity metrics for 2025 are calculated based on the headcount of personnel operating within the same office premises during the respective reporting periods. This includes 73 employees of the Group and 31 individuals from the disposed subsidiary.

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In 2025, the Group's total GHG emissions amounted to 74.0936 tonnes, representing a slight increase of 3.02% compared to 2024. This was primarily attributable to higher Scope 1 emissions resulting from increased usage of operational vehicles to support business expansion.

Encouragingly, we achieved a significant breakthrough in Scope 2 emissions, which decreased by 10.39% compared to 2024. This strong performance demonstrates the tangible outcomes of our low-carbon transition efforts at the operational level, including:

- Selecting a green office building certified with HKGBC BEAM Plus Platinum – the highest rating for building sustainability and energy performance;
- Implementing office-wide energy conservation measures, such as promoting paperless workflows and optimising lighting and air-conditioning systems;
- Engaging employees in energy-saving campaigns, combining behavioural change with management initiatives to achieve meaningful reductions in electricity consumption.

Overall Emissions and Intensity Trend

Despite the double-digit reduction in Scope 2 emissions, total emissions recorded a slight increase of 3.02%, mainly driven by higher Scope 1 and Scope 3 emissions. The rise in Scope 1 emissions was largely attributable to increased use of operational vehicles in line with business expansion. Scope 3 greenhouse gas emissions primarily arise from three sources: paper consumption, waste disposal, and business travel. In 2025, our waste generation amounted to 3.4969 tonnes (2024: 3.8845 tonnes), representing a decrease of 9.98% year-on-year. Greenhouse gas emissions from business travel totalled 9.2270 tonnes (2024: 11.2613 tonnes), marking a decrease of 18.06% year-on-year. It is worth noting that, as mentioned in last year's report, the nature of our industry means that clients or employees may occasionally bring paper materials into the office from external sources, which are subsequently recycled. This has, in the past, resulted in negative figures for paper-related indirect emissions. However, in 2025, such occurrences diminished compared to the previous year. Coupled with increased operational demands, paper consumption rose during the year, leading to higher associated indirect emissions. This became the primary driver of the overall increase in Scope 3 emissions. Emission intensity per employee increased by 12.92% year-on-year, reflecting shifts in our emission profile and operational configuration.

We have acknowledged this trend and are taking proactive measures to address it. Building on our achievements in Scope 2 reduction, we will further enhance energy efficiency performance while strengthening the management and transparency of Scope 1 and Scope 3 emissions. Specific initiatives include reviewing vehicle usage patterns, assessing the feasibility of introducing low-emission or electric vehicles, promoting video conferencing alternatives, and optimising business travel approval processes. We are also committed to improving our capacity to collect and manage Scope 3 emissions data, laying a solid foundation for setting more science-based and ambitious reduction targets in the future.

We firmly believe that through continuous optimisation of resource utilisation and operational processes, we can strike a robust balance between business development and environmental performance, and move steadily towards a lower-carbon and more sustainable future.

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Energy Use Performance

The table below summarizes the energy consumption of the Company and its controlling subsidiaries for 2025, covering petrol used by operational vehicles and purchased electricity. Energy intensity per employee is also presented for comparative purposes.

Use of energy	Energy Consumption (MWh)		
	The Company and its controlling subsidiaries		
	2025	2024	Change
Petrol	12.9186	12.1530	6.30%
Purchased electricity	99.5460	111.0890	-10.39%
Total	112.4646	123.2420	-8.74%
Intensity of energy (MWh per employee)*	1.0814	1.0811	0.03%

In 2025, the Group's total energy consumption recorded a reduction of 8.74% compared to the previous year. This positive trend was primarily driven by a 10.39% decrease in purchased electricity, reflecting the effectiveness of our office-based energy conservation initiatives. Key contributing measures include the relocation to a HKGBC BEAM Plus Platinum-certified green office, the implementation of paperless workflows, and the active participation of employees in energy-saving campaigns.

Meanwhile, petrol consumption increased by 6.30%, consistent with the rise in Scope 1 emissions previously reported. This increase was attributable to more frequent use of operational vehicles to support business expansion and client service commitments during the year.

Energy intensity remained largely stable, with a marginal increase of 0.03% compared to 2024. This indicates that our overall energy efficiency has been maintained despite changes in operational scale and composition.

Looking ahead, we will continue to build on our achievements in electricity reduction while actively managing fuel consumption through fleet optimisation, behavioural initiatives, and the exploration of lower-emission alternatives. Our commitment remains to decouple business growth from energy use and to drive continuous improvement in our energy performance.

Water Use Performance

Data of water consumption is not available since the Company and its controlling subsidiaries operate in leased office premises for which both water supply and consumption are solely controlled by the building management.

* The intensity metrics for 2025 are calculated based on the headcount of personnel operating within the same office premises during the respective reporting periods. This includes 73 employees of the Group and 31 individuals from the disposed subsidiary.

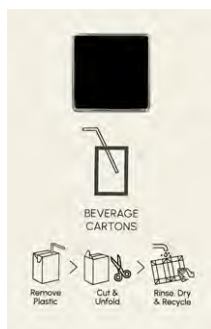
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Waste Disposal Performance

The table below summarises the waste disposal data of the Company and its controlling subsidiaries for 2025, covering hazardous and non-hazardous waste. Waste intensity per employee is also presented for comparative purposes.

Waste disposal	Waste Disposal (tonnes)		
	The Company and its controlling subsidiaries		
	2025	2024	Change
Hazardous wastes	0	0	N/A
Non-hazardous wastes	3.4969	3.8845	-9.98%
Total	3.4969	3.8845	-9.98%
Intensity of waste (tonnes per employee)*	0.0336	0.0341	-1.47%



In 2025, the Group recorded zero generation of hazardous waste, maintaining our long-standing commitment to rigorous hazardous materials management.

Regarding non-hazardous waste, total disposal amounted to 3.4969 tonnes, representing a 9.98% reduction compared to 2024. Waste intensity also decreased by 1.47% over the same period. This positive trend is largely attributable to our ongoing efforts in waste reduction at source, resource recovery, inventory optimisation, and behavioural change, including:

- Adoption of hybrid working arrangements, which reduced daily office waste generation;
- Implementation of long-standing waste sorting policies, alongside continuous encouragement of stationery reuse (e.g., paper, pens, envelopes) to extend the lifecycle of resources;
- Expansion of recyclable categories, building on the existing recycling of paper, plastic bottles and metals, with beverage cartons and batteries added in the past year;



* The intensity metrics for 2025 are calculated based on the headcount of personnel operating within the same office premises during the respective reporting periods. This includes 73 employees of the Group and 31 individuals from the disposed subsidiary.

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- Full implementation of paperless workflows, minimising paper waste at the source;
- Active promotion of food wisdom culture, encouraging staff to value food and avoid waste. The Group became a Food Wise Partner of the Environmental Protection Department last year, and our advocacy efforts are gaining tangible momentum;
- Optimisation of festive gathering arrangements, including accurate headcount confirmation prior to each event and encouraging staff to bring their own food containers to take away surplus food, thereby reducing food waste at the source;
- Enhanced inventory management, with regular checks on beverages and snacks originally intended for client hospitality, promptly sharing them with staff to prevent waste caused by expiration.

Despite continued business growth, we have successfully achieved a simultaneous reduction in both total waste volume and waste intensity, demonstrating tangible progress in our transition towards a circular economy, improved resource efficiency, and behavioural change.

Looking ahead, we will continue to advance our waste management strategy through optimised procurement guidelines, supply chain collaboration, and ongoing staff training. Our goal is to further reduce waste generation, enhance recycling rates, and explore greater use of reusable and biodegradable materials.



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ESG PERFORMANCE AT A GLANCE

Environmental Performance

Air emissions	Types of emissions	Amount emitted
	Nitrogen oxides (NOx) (in kilogram)	0.8028
	Sulphur oxides (SOx) (in kilogram)	0.0196
	Respiratory suspended particles (RSP) (in kilogram)	0.0591
Greenhouse gas emissions	Types of emissions	Amount emitted
	Greenhouse gas in total (in tonnes)	74.0936
	Scope 1: Direct greenhouse gas emissions (in tonnes)	3.6096
	Scope 2: Energy Indirect greenhouse gas emissions (in tonnes)	67.6913
	Scope 3: Other Indirect greenhouse gas emissions (in tonnes)	2.7927
Intensity of greenhouse gas (tonnes CO ₂ -e each employee)	0.7124	
Waste disposal	Types of wastes	Waste produced
	Total hazardous (in tonnes)	0
	Non-hazardous (in tonnes)	3.4969
	Intensity of non-hazardous (tonnes each employee)	0.0336
Use of energy	Types of consumption	Waste produced
	Petrol (in MWh)	12.9186
	Electricity (in MWh)	99.5460
	Total energy consumption (in MWh)	112.4646
Energy intensity (MWh each employee)	1.0814	

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Social performance – Employment and Labour Practices

	Gender	Employee category	Age Group				Total workforce	Male to female ratio
			below 30	30-40	41-50	above 50		
Number of full-time employees	Male	Top management	0	0	0	2	73	0.83:1
		Senior management	0	1	0	1		
		Middle management	0	0	3	1		
		General staff	2	11	8	4		
	Female	Top management	0	0	0	0		
		Senior management	0	0	1	2		
		Middle management	0	2	4	0		
		General staff	5	14	7	5		

	Gender	Employee category	Age Group				Total employee turnover	Employee turnover rate
			below 30	30-40	41-50	above 50		
Employee turnover	Male	Top management	0	0	0	0	49	4.32%
		Senior management	0	0	0	0		
		Middle management	0	0	2	2		
		General staff	1	14	6	3		
	Female	Top management	0	0	0	0		
		Senior management	0	0	0	0		
		Middle management	0	1	3	1		
		General staff	2	9	3	2		

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Work-related fatality and / or injury	Gender	Number of work-related fatalities	Number of work-related injury	Lost day due to work-related injury
	Male	0	0	0
	Female	0	0	0

	Gender	Employee category				Total	Percentage (%) of employee trained by gender
		Top management	Senior management	Middle management	General staff		
Number of trained employees	Male	0	1	4	24	64	87.88%
	Female	0	1	7	27		87.50%

Total training hours	Gender	Top management	Senior management	Middle management	General staff	Total	
	Male	0	1.5	8	52		
Female	0	2	27	68.5			

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ESG REPORTING GUIDE CONTENT INDEX

Material Aspect	Content	Page Number / Remark
A. Environmental		
A1 Emissions		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste	41
A1.1	The types of emissions and respective emissions data	45
A1.2	Greenhouse gas emissions in total and intensity	46
A1.3	Total hazardous waste produced	49
A1.4	Total non-hazardous waste produced and intensity	49
A1.5	Description of measures to mitigate emissions and results achieved	45
A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved	49
A2 Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials	42
A2.1	Direct and indirect energy consumption by type in total and intensity	48
A2.2	Water consumption in total and intensity	There was no independent water meter installed in the office to record water consumption and the properties management is unable to provide relevant water bills. Hence, there was no data of water consumption.
A2.3	Description of energy use efficiency initiatives and results achieved	48
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved	Currently sourcing sufficient water from municipal water supplies.

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Material Aspect	Content	Page Number / Remark
A2.5	Total packaging material used for finished products	The Group did not use packaging material.
A3 Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources	45
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	45
B. Social		
B1 Employment		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	29
B1.1 (Partial)	Total workforce by gender and age group	32
B1.2 (Partial)	Employee turnover rate by gender and age group	32
B2 Health and Safety		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	36
B2.1	Number and rate of work-related fatalities	37
B2.2	Lost days due to work-related injury	37
B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	36
B3 Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	34
B3.1	The percentage of employees trained by gender and employee category	35
B3.2	The average training hours completed per employee by gender and employee category	35

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Material Aspect	Content	Page Number / Remark
B4 Labour Standards		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour	37
B5 Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain	37
B6 Product Responsibility		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress	39
B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	39
B7 Anti-corruption		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering	40
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	40
B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	40
B8 Community Investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests	41
B8.2	Resources contributed	41