



COME SURE

Group (Holdings) Limited

(Incorporated in the Cayman Islands with limited liability) Stock Code: 00794

Environmental, Social and Governance Report 2025



Table of Contents

Report Overview	3
Scope and Period	3
Standard and Principles	4
Feedback and Communication	5
About Come Sure	5
Come Sure's Sustainable Development Blueprint	6
ESG Strategy	7
Stakeholder Engagement	8
Materiality Assessment	9
Awards and Recognition	12
Greening Our Operations	13
Responsible Procurement	13
Green Supply Chain	14
Supplier Communication	15
Reduction, Reuse and Recycling of Materials	16
Efficient Consumption of Resources	17
Exhaust Gas and Greenhouse Gas Emissions Control	18
Greenhouse Gas Emissions	18
Sewage, Exhaust Gas and Noise Emissions	19
Waste Treatment and Reduction	20
Hazardous Substances and Waste	20
Non-hazardous Waste	21
Risk Mitigation	22
Climate Change	23
Environmental Targets	25
Sustaining Our Businesses	26
Industry Standards and Legal Compliance	26
Fair Recruitment and Workforce Inclusion	27
Data Privacy and Protection	27
Respecting Intellectual Property Rights	28

Preventing Child Labor and Forced Labor	29
Anti-corruption	30
Innovating Our Products	31
Production and Fire Safety	31
Product Quality Control and Assurance	32
Responsible Marketing	33
Engaging Our Stakeholders	34
Customer Service and Satisfaction	34
Employee Benefits	35
Health and Safety	35
Employee Physical and Mental Health	37
Development and Training	38
Social Contribution	38
Policies and Legal Compliance	39
Performance KPIs Statistics	43
Environmental KPIs	43
Social KPIs	46
HKEX ESG Reporting Guide Content Index	49

Report Overview

Come Sure Group (Holdings) Limited (the “Company” or “Come Sure”), along with its subsidiaries (the “Group”), is pleased to present its ninth Environmental, Social and Governance (“ESG”) Report (the “Report”). The Report aims to describe the Group’s strategy, vision, and performance with respect to the environmental, economic and social aspects of its operations.

Scope and Period

Due to the Group’s evacuation arrangement from Shenzhen City in 2021, the scope of this Report is based on its operations in Dongguan City. Unless otherwise specified, this Report covers its financial year from 1 April 2024 to 31 March 2025 (the “Reporting Period” or “2025”).

This Report focuses on the corrugated paperboard and paper-based packaging products trading and manufacturing businesses of the Group’s wholly-owned subsidiary, 廣東錦勝環保科技有限公司 Guangdong Come Sure Environmental Protection Technology Company Limited* (“Come Sure Environmental Protection”), and the offset printed corrugated paper-based packaging products trading and manufacturing businesses of the Group’s wholly-owned subsidiary, 廣東錦勝華銘環保科技有限公司 Guangdong Come Sure Wah Ming Environmental Protection Technology Company Limited* (“Wah Ming Environmental Protection”). Both subsidiaries are located in Guangdong Province, the People’s Republic of China (the “PRC”) and together accounted for approximately 86% of the Group’s revenue, serving as the major operating branches of the Group’s business during the Reporting Period.

- Come Sure Environmental Protection
 - Construction area of approximately 51,482.00 square meters
 - During the Reporting Period, the output of corrugated paperboard reached approximately 61,802,129.00 square meters and the output of paper boxes reached approximately 49,804,020.00 square meters
 - During the Reporting Period, approximately RMB403.0 million (equivalent to approximately HK\$440.1 million) of the Group’s revenue was attributable to Come Sure Environmental Protection
- Wah Ming Environmental Protection
 - Construction area of approximately 46,532.27 square meters
 - During the Reporting Period, the output of paper boxes and cartons reached approximately 18,427,000.00 square meters
 - During the Reporting Period, approximately RMB194.0 million (equivalent to approximately HK\$211.9 million) of the Group’s revenue was attributable to Wah Ming Environmental Protection

* The English names of these companies reflect management’s best efforts to translate the Chinese names, as no English names have been registered.

The scope of this Report has been selected primarily in view of the significant ESG impact and revenue contribution of the operations of Come Sure Environmental Protection and Wah Ming Environmental Protection to the Group. The reporting scope of this Report aligns with the ESG report for the financial year from 1 April 2023 to 31 March 2024 ("2024"). During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations that have a significant impact on the Group.

Standard and Principles

This Report is prepared in accordance with the ESG Reporting Guide (the "ESG Reporting Guide") under Appendix C2 of the Rules governing the Listing of Securities for Main Board listed issuers on The Stock Exchange of Hong Kong Limited (the "HKEX"). It complies with the mandatory disclosure requirements and the "comply or explain" provisions of the ESG Reporting Guide. The Group upholds the following principles during report preparation:

Materiality
During the Reporting Period, the Group contracted an independent sustainability consultancy firm to conduct a materiality assessment by gathering different stakeholders' opinions. The assessment aims to identify material ESG issues of the Group, which form the basis of this Report's structure. For more information, please refer to the subsections "Stakeholder Engagement" and "Materiality Assessment" under the section "ESG Strategy".
Quantitative
In order to quantitatively evaluate the Group's ESG performance and facilitate future improvements in the Group's green operations performance, this Report discloses relevant key performance indicators (the "KPIs") and corresponding calculation frameworks and methodologies, as well as environmental targets. For more information, please refer to the sections "Greening Our Operations" and "Performance KPIs Statistics".
Balance
This Report summarizes the Group's ESG practices, performances, and outcomes in an unbiased manner.
Consistency
This Report adopts consistent methodologies for meaningful comparison of ESG data over time. To ensure consistent comparisons of ESG data, changes in calculation frameworks, methods, and the KPIs used, or any other relevant factors shall be fully disclosed.

Feedback and Communication

The Group welcomes readers to provide valuable opinions and suggestions on the content of this Report and its approach to sustainability. If you have any feedback, please contact the investor relations company of the Group, DirectIR Limited. For more detailed information regarding the Group's corporate governance and financial performances, please refer to its Annual Report 2025.

- Email: pr@directir.com.hk
- Telephone: (852) 5318 1969

About Come Sure

Established in 1987 and listed in 2009, Come Sure has grown from a small workshop-style paperboard processing factory into a modern, publicly listed paper packaging manufacturer engaged in the manufacturing and sale of corrugated paperboard and paper-based packaging products. Its product range includes printed corrugated paper-based packaging products, corrugated paperboard, offset printing packaging products, and brochures.

With over 30 years of experience in the paper packaging manufacturing industry, Come Sure has established strategic partnerships with over 250 customers across various industries in the PRC and around the world. Its customers span different sectors, including those involved in electronic and multimedia products, catering, furniture, and other consumer products. This has increased the Group's annual output to approximately 62 million square meters of corrugated paperboard and approximately 50 million square meters of corrugated paper packaging products.

During the Reporting Period, the Group faced various unfavorable market conditions in both the domestic and global economic environments, such as reduced demand and oversupply in PRC paper packaging industry, increases in the costs of raw materials and energy, fluctuations in tariff policies in multiple countries, the war in Europe, and geopolitical uncertainties. Thanks to the Group's established credibility and reputation within the PRC paper packaging industry, as well as strategic adjustments to its product portfolio, the Group was able to secure sales orders while expanding its sales of paper packaging products to the medical supplies sector.

As a conscious paper-based packaging manufacturer, Come Sure is committed to building an interactive and sustainable corporate culture for its customers, employees, and other stakeholders. Come Sure firmly believes that trust from its customers, health and development of its employees, investment in efficient and environmentally friendly technologies, and proactive exploration of business opportunities are crucial for maintaining its leading position in the industry. Come Sure has always strived to become a one-stop supplier of green packaging solutions and to produce high-quality packaging products in a sustainable manner.

Come Sure's Sustainable Development Blueprint

As one of the leading paper-based packaging manufacturers in the PRC, Come Sure actively establishes and maintains long-term cooperative relationships with suppliers that meet the PRC's environmental regulatory requirements, integrating sustainable ideologies into its operations and the production of its products to further promote environmentally friendly practices. To this end, the Company's board of directors (the "Board") is fully responsible for the Group's ESG strategy and reporting and is committed to maintaining green and efficient corporate production, operations, and management practices through strict compliance with relevant domestic and international standards. At the same time, members of the Board possess the appropriate skills, experience, knowledge, and perspectives necessary to oversee the Group's ESG-related issues. The following outlines the role and approach of the Board in managing ESG issues:

- Oversee and review the Group's ESG vision, objectives, and strategy for the short-term, medium-term, and long-term;
- Identify and determine key ESG topics and strategic priorities of the Group, reviewing them on an annual basis;
- Evaluate, prioritize, and manage material ESG-related issues (including risks to the business);
- Evaluate ESG risks and opportunities for the Group;
- Review progress made against ESG-related goals and targets at least once a year and suggest further actions required to improve ESG-related performance;
- Discuss ESG-related issues at least once a year and review and evaluate the Board's responsibility regarding all ESG-related matters; and
- Undergo relevant training to enhance ESG-related knowledge and the effectiveness of ESG-related management.

The management of the Group (the "Management") assists the Board in fulfilling its responsibilities regarding ESG-related issues. The Management is responsible for the implementation of ESG-related initiatives, assisting in identifying and assessing the Group's ESG-related risks, collecting and analyzing ESG-related data, formulating and regularly reviewing ESG targets and progress, and ensuring compliance with ESG-related laws and regulations. The Management is required to meet at least once a year to evaluate the effectiveness of current policies and procedures and to develop appropriate solutions to improve the Group's ESG performance. The Management must also report its progress, decisions, and recommendations to the Board at least once a year. When appropriate, the Management will engage an external party to facilitate the fulfillment of its responsibilities regarding ESG-related issues.

ESG Strategy

Come Sure has focused on implementing its ESG strategy and enhancing its problem-solving capabilities regarding ESG-related issues. The core vision of Come Sure's ESG strategy is "Reduce Impacts, Recycle Resources, and Reshape Businesses", which reflects the Group's corporate philosophy of manufacturing, operational, and economic circularity. Come Sure believes that by integrating the four aspects of business, people, product, and operation—the four pillars that support and build its core vision—the Group can achieve this vision. Each aspect includes specific guidelines that address the Group's key concerns and focuses.

Business



- ☐ Combine economic and social benefits to promote a sustainable business
- ☐ Propose integrated packaging solutions to create a one-stop packaging industry

People



- ☐ Engage with stakeholders to maintain mutually trusted communications and relationships
- ☐ Care for employees to build a united and inclusive environment

Product



- ☐ Balance ecological conscience with quality standards to yield world-class products
- ☐ Uphold the philosophy of "Customer First, Market-Oriented" to serve our clients

Operation



- ☐ Optimize packaging design and materials to achieve cradle-to-grave circularity
- ☐ Comply with various management standards to minimize negative impacts

With the assistance of an independent sustainability consultancy firm, the Group has created a list of environmental mitigation targets related to air and greenhouse gas ("GHG") emissions, waste treatment, energy consumption, and water usage. The Board monitors and reviews progress against these targets annually and makes adjustments to the strategy as necessary. For more information, please refer to the section "Greening Our Operations".

Stakeholder Engagement

The Group has been striving to develop a more comprehensive ESG strategy in the area of “People”. Come Sure believes that building connected and trustworthy relationships with its stakeholders allows the Group to make appropriate adjustments to its policies, practices, and risk management, enabling it to better meet their interests and expectations. To this end, Come Sure has invited key stakeholder groups to provide feedback on the Group's operations and business, aiming to better understand whether the Group meets their expectations in these areas. To facilitate effective two-way communication, Come Sure has established multiple channels for each stakeholder group, keeping them informed of the Group's business trends while also enabling Come Sure to listen to their views clearly and maintain solid, ongoing engagement.

Stakeholder Groups	Expectations	Communication Channels
Employees	● Employee health and safety ● Employee development and training ● Equal opportunities ● Employees’ rights and remuneration ● Working environment	● Meetings and correspondences ● Training ● Surveys
Shareholders and investors	● Compliant operation ● Risk management ● Anti-corruption ● Economic performance ● Transparency of information ● Protection of shareholders’ rights ● Corporate governance	● Annual general meeting and other shareholders meetings ● Financial reports ● Announcements and circulars ● Official website
Suppliers	● Fair and open procurement ● Stable business relationship ● Business ethics and reputation	● Tendering process ● Supplier management meetings and events ● On-site visits ● Supplier evaluation
Customers	● Product quality ● Protection of customers’ interest and privacy ● Stable relationship ● Quality of customer service ● Business integrity and ethics	● Official website ● Advertising and communication

Stakeholder Groups	Expectations	Communication Channels
Media, non-governmental organizations ("NGOs") and the public	● Transparency of information ● Community service ● Environmental protection	● Official website ● Press releases ● Social service ● Charity events
Government bodies and regulators	● Compliant operation ● Risk management ● Payment of tax ● Implementation of policy	● The Group's secretary and in-house solicitor

Materiality Assessment

During the Reporting Period, an independent sustainability consultancy firm was commissioned by the Group to assist in identifying material ESG issues for its business development through an online questionnaire. This questionnaire also ensured that the Group's existing ESG practices, policies, and strategies align with stakeholders' expectations.

The questionnaire contains a series of materiality assessments on ESG issues that may impact the Group, as well as open-ended questions related to the Group's sustainable development. The Group believes that this questionnaire can comprehensively evaluate the importance of each ESG issue to both the Group and its stakeholders. By analyzing the responses to the open-ended questions, the Group can better understand its current sustainable development performance and identify deficiencies for subsequent improvements in an objective, comprehensive, and timely manner.

Step 1 – Identification	Based on the following strategies, 24 material issues were identified: ● Internal Benchmark (previous ESG reports of the Group) ● External Benchmark (Materiality Finder created by the Sustainability Accounting Standards Board and ESG reports of industry peers)
Step 2 – Prioritization	Online questionnaires were distributed to internal and external stakeholders across the Group, with a total of 132 stakeholders responding to the questionnaire. ● The Board, members of the Management, employees, and other stakeholders ranked the significance of different material issues based on their importance to the sustainable development of Come Sure and to the stakeholders.

Step 3 Validation and Review	– The Board and Management confirmed and validated the list of material issues disclosed in this Report. They reviewed the material issues and the materiality matrix to ensure a balanced view of the Group’s sustainability performance and stakeholders’ expectations.
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Based on this three-step approach, the 24 material issues identified by the Group during the Reporting Period were divided into four different aspects. Their relative importance was quantified through calculations and further visualized in the following materiality matrix for easy understanding. The Group will conduct this survey regularly to stay aligned with its key stakeholders’ expectations regarding sustainable development.



Aspect	Item	Issue	Score (Rank)
Greening Our Operations	1.	Exhaust Gas and GHG Emissions Control	5.30 (21)
	2.	Waste Treatment and Waste Reduction	5.34 (=17)
	3.	Energy Saving	5.36 (15)
	4.	Product Design and Lifecycle Management	5.39 (13)
	5.	Water Savings	5.31 (20)
	6.	Green Supply Chain	5.34 (=17)
	7.	Environmental Initiatives and Action	5.35 (16)
	8.	Climate Change Mitigation	5.15 (24)
Engaging Our Stakeholders	9.	Employee Physical and Mental Health	5.55 (4)
	10.	Employee Benefits and Career Development	5.54 (=5)
	11.	Customer Service and Satisfaction	5.63 (2)
	12.	Social Contribution	5.26 (23)
Innovating Our Products	13.	Supply Chain Management	5.28 (22)
	14.	Responsible Marketing	5.47 (10)
	15.	Product Health and Safety	5.50 (8)
	16.	Product Quality Control and Assurance	5.65 (1)
Sustaining Our Businesses	17.	Fair Recruitment and Workforce Inclusion	5.38 (14)
	18.	Safeguarding Child Labor and Forced Labor	5.49 (9)
	19.	Risk Management	5.53 (7)
	20.	Data Privacy and Management	5.56 (3)
	21.	Respecting Intellectual Property Rights	5.45 (11)
	22.	Anti-corruption	5.54 (=5)
	23.	Industry Standards and Legal Compliance	5.44 (12)
	24.	Board Diversity and Competence	5.33 (19)

To determine the reporting structure for this Report, the Group used an average score to assess and represent the overall importance of the four main aspects. The suggested reporting structure aligns with the scores for each aspect and is as follows:

Aspect	Score	Rank
Greening Our Operations	5.32	4
Engaging Our Stakeholders	5.50	1
Innovating Our Products	5.48	2
Sustaining Our Businesses	5.47	3

Awards and Recognition

Whether in the present, past, or future, Come Sure is committed to becoming a diversified, modern, and all-around excellent enterprise with packaging as its main focus. The Group strives to contribute to the construction of the motherland and give back to society. At the same time, the Group adheres to the principle of combining economic and social benefits to achieve sustainable development. The following awards demonstrate the recognition and affirmation of Come Sure's sustainable development initiatives from various sectors over the years:

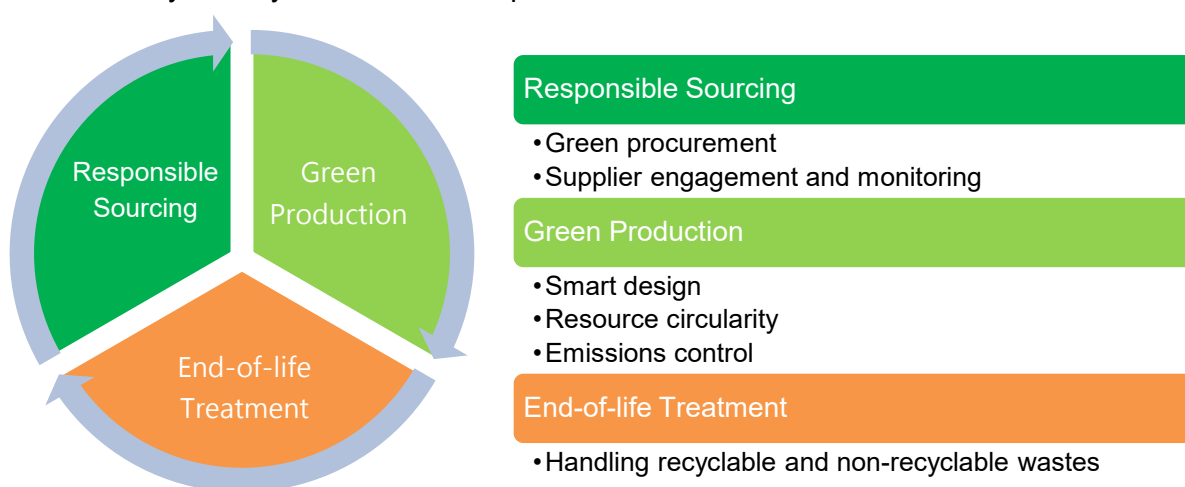
Year	Award	Awarding Organization
2023 - 2026	Certificate for High and New Technology Enterprise in Guangdong ● Wah Ming Environmental Protection ● Come Sure Environmental Protection	Department of Science and Technology of Guangdong Province Department of Finance of Guangdong Province Guangdong Provincial Tax Service, State Taxation Administration

Greening Our Operations

As a manufacturer of corrugated paperboard and paper-based packaging products, raw paper is the Group's primary material for production and administrative purposes. The Group's core business is inherently linked to wood, a precious natural resource that plays a critical role in combating climate change. Given its importance in the ecosystem, it is imperative that the Group does not harm or interfere with wood's role in maintaining ecological balance. Therefore, the Group's primary business model focuses on two main environmental strategies: promoting the use of sustainable wood products and continuously reducing its impact on the natural environment.

From material procurement and packaging design to resource usage in production and finished product sales, the Group integrates the concept of sustainable development into its business focus to gradually transform into a one-stop green packaging industry.

The following circular flow chart illustrates how the Group incorporates paper in an environmentally friendly manner into its operations:



Responsible Procurement

Procurement is the most fundamental part of the Group's paper recycling system at the beginning of its business cycle. The Group pays great attention to the sourcing of green raw materials, as well as the environmental and social requirements of its suppliers, establishing the best sustainable supply chain that enables the Group to achieve green production. The Group's main procurement strategy is to promote the use of sustainable wood products. Also, in the designing, manufacturing and production of the Group's products, the Group strictly complies with the ISO 14001:2015 Environmental Management System standards. Both Come Sure Environmental Protection and Wah Ming Environmental Protection have been certified with ISO 14001:2015 Environmental Management System.

Green Supply Chain

Green procurement is a key element in achieving responsible sourcing. To avoid potential waste from the unnecessary procurement of materials, Come Sure formulated the “Procurement Control Procedures” (《採購控制程序》), which differentiates materials into two levels based on their functions. The first level defines basic production resources, such as base paper, starch, and flour, as the main materials directly obtained by the Procurement Department. The second level includes auxiliary materials for production, such as borax, caustic soda, and ink, which can only be procured upon approval.

For wood products (primarily base paper), the Group mainly sources reused or recycled paper as its raw material. Any reused or recycled paper purchased will only be made in accordance with customer specifications, and only raw paper with a Forest Stewardship Council (“FSC”) label will be acquired.

In addition, Come Sure strictly abides by the requirements of the latest Chain of Custody (the “CoC”) Certification standard, which outlines its commitments, organizational structure, responsibilities, and the correlation between departments and employees directly associated with the CoC of the FSC. Come Sure has also developed guidelines that account for the requirements, processes, and governance provisions of the CoC system. This policy applies to all FSC-certified purchases and is mandatory for all procurement personnel. Come Sure will continue to meet FSC requirements and strengthen the procurement and use of FSC-certified materials and products.

Supplier Communication

The Group conducts annual supplier assessments in accordance with the “Supplier Assessment and Evaluation Procedures” (《供應商評估考核程序》) and strict environmental, social, and quality standards.

New Suppliers Engagement

Prior to contract signing, the Group requires new suppliers to provide materials for trial tests. Upon passing the test, the Group will conduct an on-site evaluation. Suppliers can only be considered for further cooperation when they meet the following conditions:

- Sufficient corporate documents and production certificates
- High-standard operations that comply with the Group's requirements regarding quality, environmental, and hazardous substance management systems
- A good reputation and previous performance

Suppliers' Risk Assessment

The Group periodically assesses the risk levels of its existing suppliers. Manufacturers providing substances with potential environmental impacts are classified as high-risk suppliers. For these high-risk suppliers, the Group conducts monthly assessments and on-site reviews at least once a year, strictly monitoring their production processes to manage various risks. For substances supplied by high-risk suppliers, environmental testing is required for each batch. High-risk substances include:

- Substances of concern according to international and domestic regulations, as well as customer requirements
- Substances that the Group considers to be high-risk
- Substances that have experienced abnormal hazardous material incidents in the industry
- Substances that are indicated as hazardous by Substance Safety Data Sheets and internal and external environmental testing reports

Suppliers Annual Management

The Group conducts supplier evaluations according to the “Supplier Annual Evaluation Plan” (《供應商年度評審計劃》) on an annual basis. Suppliers are evaluated based on the following criteria:

- Delivery time
- Products quality performance
- Reputation and company image
- Product price
- Service quality
- Environmental impact of materials

All of the Group's supplies are subject to the relevant supply chain policies and practices regarding supplier engagement mentioned above.

The Group regularly reviews its policies and measures related to supply chain management to ensure their effectiveness. During the Reporting Period, the Group evaluated 46 suppliers in the PRC in accordance with its "Supplier Assessment and Evaluation Procedures" (《供應商評估考核程序》), and all suppliers passed the aforementioned practices for engaging or reviewing suppliers. The annual average score for monthly evaluations of suppliers during the Reporting Period is approximately 92%.

Reduction, Reuse and Recycling of Materials

As a one-stop green packaging supplier, the Group is committed to implementing "zero waste" in its production process. The Group employs a professional design team dedicated to green production, consisting of 6 designers with over 10 years of experience in packaging design. They are mainly responsible for meeting customers' product design, processing technology, cost, and green packaging requirements. By integrating 3D product information and software such as SolidWorks, Creo, and AutoCAD, the team is able to design comprehensive packaging solutions using a variety of materials, including paper, polystyrene and polypropylene foam, expanded polyethylene, expanded polystyrene and other polyethylene blends, as well as molding pulp.

After confirming the packaging design, the team will develop packaging products according to the design specifications, including the use of corrugated cardboard, printed corrugated packaging products, pulp molding, drum boards, corrugated corners, self-adhesive, plastic bags, styrofoam, and hand-stitching. Through close collaboration between the design and packaging teams, the Group strives to provide customers with the highest quality packaging solutions while minimizing material usage in the design phase and maximizing the use of reusable or recycled materials in the manufacturing phase. During the Reporting Period, unless specified by customers, 100% of the raw paper used is recycled or reused paper. Wah Ming Environmental Protection also uses 100% recycled kraft paper for about 20% of its products, further promoting resource recycling and reducing dependence on virgin resources. Additionally, both Come Sure Environmental Protection and Wah Ming Environmental Protection are equipped with waste paper recycling systems, where the generated waste paper from the production process is collected, packaged, and sold to the base paper suppliers for processing and reuse. The Group then repurchases these materials to enhance the utilization rate of trimmings and waste paper.

In addition, in response to the international trend of reducing plastic usage and the market demand for biodegradable products, the Group actively promotes the application of eco-friendly varnish alternatives to plastic. These alternatives replace biaxially oriented polypropylene ("BOPP") films and adhesives containing volatile organic compounds ("VOC") that are used in traditional lamination processes. This approach not only reduces plastic usage but also enhances the biodegradability of the products.

Efficient Consumption of Resources

Resources consumed by the Group mainly include fossil fuels, purchased electricity, and water used for production purposes in factories, as well as office paper. During the Reporting Period, the Group did not encounter any issues in sourcing resources. Come Sure adheres to the guidelines in the “Resources and Energy Management Procedures” (《資源、能源管理程序》) to implement smart consumption.

Oil and Gas

1. Lubricating oil, petroleum, and diesel oil shall be allocated and managed by the factories
2. Ensure bottles or canisters are properly enclosed and sealed
3. Store them in a cool, dry place, avoiding pouring or leakage
4. Regularly inspect and maintain oil-using equipment
5. Arrange one vehicle for order destinations that are adjacent to minimize multiple round trips

Electricity

1. Properly seal air-conditioned areas and reasonably control central air conditioning temperatures, maintaining them at no lower than 26 degrees Celsius in summer and no higher than 20 degrees Celsius in winter
2. Turn off lights after work
3. Use energy-saving lamps and LED lighting fixtures
4. Record the electricity consumption of each meter monthly
5. Check and record any abnormal electricity consumption
6. Establish new energy consumption targets and performance indicators
7. Regularly maintain and service production equipment to ensure optimal working conditions
8. Implement frequency control on production equipment and adjust it according to production needs to avoid excessive energy consumption
9. Shut down non-operating production components during non-working hours to reduce standby power loss
10. During the winter season, all hot water in the employee dormitory will be heated using waste heat from the air compressor to save electricity

Water	
1.	Reuse cooling water generated from production equipment
2.	Place water conservation signs in factories
3.	Record, analyze, and report the water consumption of each unit on a monthly basis
4.	Ensure proper management of water cisterns and conduct daily inspections by the security team
5.	Maintain and replace water faucets to prevent leaks and dripping
6.	Maintain and replace faulty water meters to ensure accuracy

Office Paper (Others)	
1.	Gradually switch to an electronic administration system
2.	Send substandard products to the paper separator machine for recycling
3.	Use both blank sides of paper (except for statements, records and invoices)

Exhaust Gas and GHG Emissions Control

Come Sure diligently and continuously monitors and controls various emissions from its operations. To achieve this, it identifies all sources of factory exhaust gas and implements appropriate controls to ensure proper management before discharge. During the Reporting Period, the Group was not aware of any non-compliance with relevant laws and regulations that have a significant impact on the Group relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

GHG Emissions

The Group annually engages an independent sustainable development consulting company to calculate its GHG emissions. This allows the Group to monitor its GHG emissions and the effectiveness of corresponding control measures, aiming to continuously improve its production and operational processes while gradually reducing emissions. For other measures related to energy conservation and emissions reduction, please refer to the section "Efficient Consumption of Resources" and the subsection "Sewage, Exhaust Gas and Noise Emissions" under this section.

During the Reporting Period, the Group's GHG emissions were mainly from direct GHG emissions from boilers, canteen stoves and vehicles (Scope 1), and energy indirect GHG emissions from purchased electricity (Scope 2). For a detailed breakdown of GHG emissions data, please refer to the section "Performance KPIs Statistics".

Sewage, Exhaust Gas and Noise Emissions

Guided by the “Control Procedures for Sewage, Exhaust Gas and Noise” (《廢水、廢氣、噪聲控制程序》) and the “Environmental Monitoring and Measurement Procedures” (《環境監測與測量程序》), Come Sure implements rigorous measures to control emissions, including sewage, exhaust gas and noise from the manufacturing process. The measures taken by the Group regarding sewage discharge, exhaust gas emissions and noise emissions are as follows:

Sewage Discharge

- Launched the wastewater zero discharge scheme since 2018
- Wastewater generated from cleaning machines and inking equipment must be treated on-site and recycled for use in the production plant
- Waste oil must be centrally collected and stored separately for treatment by qualified contractors
- Employees are forbidden from flushing various wastes, soil, or garbage into sewers
- Sewers and rainwater pipelines are cleaned regularly
- Contract a qualified third-party agency to conduct quarterly wastewater emission assessments on pH value, color, biochemical oxygen demand, chemical oxygen demand, suspended matter, and ammonia nitrogen

Exhaust Gas Emissions

- Install and maintain VOC collection and treatment equipment on all printing equipment.
- Regulate nitrogen oxides (“NOx”) emissions to under 60 mg/m³
- Inspect and maintain all vehicles annually
- Contract a qualified third-party professional agency to conduct quarterly air emission assessments for particulate matter (“PM”), black carbon, sulfur dioxide (“SOx”), and NOx
- Completely eliminate paper laminating latex made from organic chemicals such as polyvinyl alcohol (“PVA”) and vinyl acetate, and switch to eco-friendly starch glue to reduce VOC emissions
- Since 2021, the waste gas treatment system has been changed from UV photolysis to activated carbon adsorption technology, saving approximately 5,900 kWh of electricity annually and increasing waste gas treatment efficiency to approximately 103%

Noise Emissions

- Set up noise barriers and anti-vibration devices for facilities with high noise emissions
- Ensure noise levels within the factory boundaries comply with regulatory standards: 60 dBA daytime and 50 dBA nighttime
- Contract a qualified third-party agency to conduct annual noise monitoring assessments

During the Reporting Period, the Group's exhaust gas emissions originated from the use of a stationary boiler powered by natural gas, and from 15 company-owned vehicles (2024: 15), including cars and forklifts powered by petrol and diesel. For a detailed breakdown of exhaust gas emissions data, please refer to the section "Performance KPIs Statistics".

Waste Treatment and Reduction

Waste management is an important pillar in its production process for promoting green operations. Come Sure has developed specific guidelines for managing all hazardous and non-hazardous materials to ensure that materials from production processes are either recycled as much as possible or disposed of carefully.

Hazardous Substances and Waste

To ensure the quality of the Group's environmentally friendly products and reduce impact on the environment, Come Sure has developed the "Hazardous Substance Management Guidelines" (《有害物質管理指引》) to control harmful substances in product materials, and manage those generated at each stage of the product lifecycle.

To reduce harmful substances in its packaging products, the Group has fully eliminated printing inks containing mineral oils during the Reporting Period and actively adopted eco-friendly alternative materials that comply with French regulations on mineral oils in packaging (13 April 2022 decree (Arrêté du 13 avril 2022)). Currently, all products have completed the transition to mineral oil-free formulations, effectively reducing health risks for consumers and environmental burdens, while ensuring the safety and compliance of packaging materials.

Information of hazardous substances related to the Group's production, such as organic oil and cleaning agents, oxygen bottles and acetylene bottles, is listed in the Group's substance safety data sheets. The Group regularly evaluates and inspects warehouses that store hazardous substances, and require employees to be vigilant when storing, handling and disposing such substances. In addition, the Group's products follow the Hazardous Substance Free ("HSF") principle. The Group's production process adopts the HSF management system, which has acquired the IECQ QC 080000: 2017 certification. After the production is completed, the Group labels finished products with an HSF label. The finished products have met the requirements of the Packaging and Packaging Waste Directive (the "PPWD") of European Union, the Restriction of Hazardous Substances Directive (the "RoHS") of European Union, the Registration, Evaluation, Authorization and Restriction of Chemicals (the "REACH") of the European Union, the Toxic Substances Control Act (the "TSCA") of the United States, and the Toxics in Packaging Clearinghouse Model Legislation (the "TPCH") of the United States.

Other hazardous wastes of the Group include used fluorescent tubes, ink cartridges, and waste oil. The Group collects these wastes in a secure and separate manner, and stores them in containers that are waterproof, sealed, labeled, and properly covered. Further treatment shall then be carried out by qualified third party collectors on a regular basis.

Non-hazardous Waste

The Group installed waste sorting bins at its factories to separate recyclable and other waste for appropriate processing. During the Reporting Period, the Group only generated recyclable non-hazardous waste, including waste paper, food waste and general waste, all of which were handed over to suppliers, third parties or local community government for recycling.



Come Sure Paper Recycling Flowchart

For detailed breakdown of hazardous and non-hazardous wastes produced, please refer to the section "Performance KPIs Statistics".

Risk Mitigation

Come Sure is committed to minimizing operational risks. Each year, the Group conducts comprehensive inspections of various aspects of its operations and updates the Risk and Opportunity Identification and Evaluation Form (《風險機遇識別與評估表》). Based on the likelihood and severity of different risks, the Group determines their respective risk levels. For high-risk risks, the Group designates specialized personnel to handle response and risk management. In addition, the Group pays special attention to environmental risks. The Group has established dedicated risk and opportunity identification and evaluation questionnaires, which are distributed to relevant departments annually to identify high-risk environmental factors. Targeted measures are implemented in daily operations to strengthen management and risk control in response to these identified high-risk factors. The following are the environmental risks identified by the Group during the Reporting Period that are above medium level, along with the corresponding preventive measures:

Risk Impact	Preventive Measures
Abnormalities in waste gas and wastewater treatment devices leading to non-compliance in emissions and treatment	1. Conduct daily inspections of waste gas and wastewater treatment devices to promptly address any abnormalities; and 2. Replace activated carbon quarterly as required to ensure the efficiency of waste gas treatment devices.
Potential occurrences of fire and explosion, and failure of fire extinguishers	1. Equip sufficient fire safety facilities (including fire extinguishers, fire hydrants, emergency lights, escape signage etc.) and conduct monthly inspections to ensure their effectiveness; and 2. Establish an emergency plan and organize two fire drills annually to ensure effective handling and control in case of an incident.
Excessive water and electricity consumption	1. Improve production processes to reduce energy and resource consumption; 2. Set water and electricity conservation targets and monitor monthly progress; and 3. Promote energy-saving and resource-conserving practices, requiring all departments to save water and electricity.

Climate Change

The Group has also established relevant processes to identify physical and transition risks arising from climate change, enabling the formulation of measures to address these risks. During the Reporting Period, the Group conducted a climate change risk assessment, analyzing the likelihood of future climate events and their potential impacts on the Group's operations. Significant climate change risks identified have been integrated into the overall risk and opportunity identification and assessment processes, providing a comprehensive overview of external environmental factors affecting the business. This assessment referenced the KPI A4.1 of the HKEX ESG Reporting Guide, as well as the framework of the Task Force on Climate-related Financial Disclosures ("TCFD"). The Group evaluated physical risks, including acute physical risks from extreme weather events and chronic physical risks from long-term climate pattern changes, as well as transition risks related to changes in policies, legal requirements, technology, market dynamics, and reputational factors during the transition to a low-carbon economy.

Regarding physical risks, climate change has resulted in more frequent and intense extreme weather events. These events have the potential to disrupt transportation services, leading to delays in the delivery of raw materials and the Group's products. In severe cases, the normal operations of the Group may also be affected, and the personal safety of employees could be at risk. Mishandling such events can negatively impact the Group's reputation. The Group's revenue may be negatively affected by such events. Regarding transition risks, stricter low-carbon transition and environmental regulations may increase the risk of claims and lawsuits if the Group fails to comply with compliance requirements. This, in turn, can affect the Group's reputation. Additionally, as the PRC may gradually include the paper industry in the carbon trading market in the future, in which failure to reduce carbon emissions to levels below the allocated quotas would require the Group to purchase additional carbon credits, which negatively impacts its profitability. Furthermore, as the push for climate transition continues, there is a growing demand in the market for sustainable and environmentally friendly products. Consumers and businesses are increasingly concerned about environmental and climate change issues, and they prefer to purchase paper packaging products that are made from renewable materials, have low carbon emissions, and are recyclable. Failure to meet the market's increasing demand for environmentally friendly products may result in a loss of competitive advantage, leading to risks such as declining sales and reduced market share.

The following table summarizes 5 high-risk events and their corresponding mitigation measures after analysis and evaluation:

Climate Change Related Risks (Physical Risk)	Mitigation Measures	
Typhoon	Create special work arrangements, implement a home office system for employees in case of typhoons, and temporarily suspend production in severe cases.	Diversify the supplier network to reduce dependence on a single source, and establish an inventory management system to ensure a secure stock of critical materials.
Heat wave	Each post in the factory is equipped with fans and industrial fans to facilitate ventilation and heat dissipation. In addition, plum syrup is prepared every day to relieve the heat.	
Thunderstorm	The factory is equipped with lightning protection facilities to monitor lightning conditions. It also pays attention to local government thunderstorm warnings information in real time, and arranges a work-from-home policy for employees. In severe cases, production will be temporarily suspended.	
Extreme rainfall	The site selection has taken into account raising the factory foundation above the surrounding roads, allowing extreme rainfall to be discharged through the municipal pipeline, thereby reducing the impact on the factory's production and operations.	

Climate Change Related Risks (Transition Risk)	Mitigation Measures	
Uncertainty about market changes	Actively communicate with customers and leading companies in the industry to understand market changes and adjust marketing strategies and market development in a timely manner.	

Environmental Targets

The Group has established a series of environmental targets to reduce operational impacts on the environment and enhance sustainable practices. During the Reporting Period, the achievements and progress made in reaching these targets are as follows.

Targets	Status	2025 Progress	Targets set or maintained in 2025
Exhaust Gas and GHG Emissions			
Organize annual activities in 2025 to raise employees' awareness of reducing GHG emissions and low-carbon living	Achieved	The Group promotes low-carbon initiatives during regular meetings, encouraging employees to carpool whenever possible during business trips. Additionally, the Group encourages its employees to use public transportation, such as buses and subways, for their commutes. Charging stations have also been installed to support employees who choose to drive electric vehicles to work	Organize annual activities from 1 April 2025 to 31 March 2026 ("2026") to raise employees' awareness of reducing GHG emissions and low-carbon living.
Waste Treatment			
Organize annual activities in 2025 to raise employees' awareness of waste reduction	Achieved	The Group has conducted on-the-job training on topics such as the control of hazardous substances, environmental policies, and eco-friendly waste disposal planning	Organize annual activities in 2026 to raise employees' awareness of waste reduction
Energy Consumption			
Purchase at least one type of renewable energy for energy consumption in 2025 (e.g. solar energy, biomass energy)	Achieved	The Group launched a solar panel power generation project in 2025, completing the installation of photovoltaic panels on the roof of the factory of Wah Ming Environmental Protection. The total investment for the project is approximately RMB3.6 million, with an expected annual electricity generation of about 1.24 million kWh, effectively promoting the use of clean energy	Participate in Earth Hour (26 March) and other activities in 2026 to raise employees' awareness of energy conservation
Water Usage			
Achieve a 50% reuse rate of cooling water generated by workshop equipment in 2025.	Achieved	The recovery and recycling rate of cooling water generated by workshop equipment has exceeded 50%	Participate in World Water Day (22 March) and other activities in 2026 to raise employees' awareness of water conservation

Sustaining Our Businesses

The Group is dedicated to combining economic profit with social morality, adhering to its internal policy "Business Ethics Management Guidelines" (《商業道德規範管理指引》) to ensure that the Group's operations can develop sustainably in accordance with ethical standards.

Industry Standards and Legal Compliance

The Group strictly follows industry standards, laws and regulations to ensure the production of green, high-quality paper packaging products, while putting its sustainability and social responsibility concepts into practice. During the Reporting Period, the Group was not aware of any material violations of laws and regulations. For more details, please refer to the section "Policies and Legal Compliance". The following are the international standards that its subsidiaries currently meet:

Come Sure Environmental Protection
ISO 9001:2015 Quality Management System ISO 14001:2015 Environmental Management System IECQ QC 080000:2017 Hazardous Substance Process Management System
Wah Ming Environmental Protection
ISO 9001:2015 Quality Management System ISO 14001:2015 Environmental Management System ISO 13485:2016 Medical Device Quality Management System IECQ QC 080000:2017 Hazardous Substance Process Management System FSC Chain of Custody Standard G7 Master Facility Targeted Certification GMI Lithographic – Process Color and Spot Color Certification
Come Sure Packaging Products (Shenzhen) Co. Ltd.
FSC Chain of Custody Standard

Fair Recruitment and Workforce Inclusion

The Group strives to be an organization and employer that promotes inclusivity and equal opportunities. It respects the concept of equality and actively promotes the fundamental values of diversity, mutual respect, and opposition to all discriminatory practices. In the workplace, the Group adheres to the principles of equality, fairness, and prudence outlined in the “Anti-Discrimination Management Guidelines” (《禁止歧視管理指引》). The Group strictly prohibits any biased preferences based on race, nationality, religion, gender, age, disability, or language, and hiring decisions are made solely based on the candidate's overall performance. Before signing an employment contract, the Group informs candidates of detailed job responsibilities, remuneration packages, and other regulations.

To facilitate gender equality in the workplace, the Group has specially implemented the “Regulations on Labor Protection for Female Employees” (《女職工勞動保護規定》). Through this approach, the Group strives to provide female employees with the same opportunities as their male co-workers for learning, development and career advancement.

During the Reporting Period, the Group was not aware of any non-compliance with relevant laws and regulations that have a significant impact on the Group relating to equal opportunity, diversity, recruitment and promotion, compensation and dismissal, anti-discrimination, working hours, rest periods, and other benefits and welfare.

Data Privacy and Protection

Come Sure respects and protects customers' and employees' personal information, as well as the Group's commercial and trade secrets, while strictly complying with relevant laws and regulations. The Group requires employees to adhere to the following rules detailed in the “Employee Handbook” (《員工手冊》).

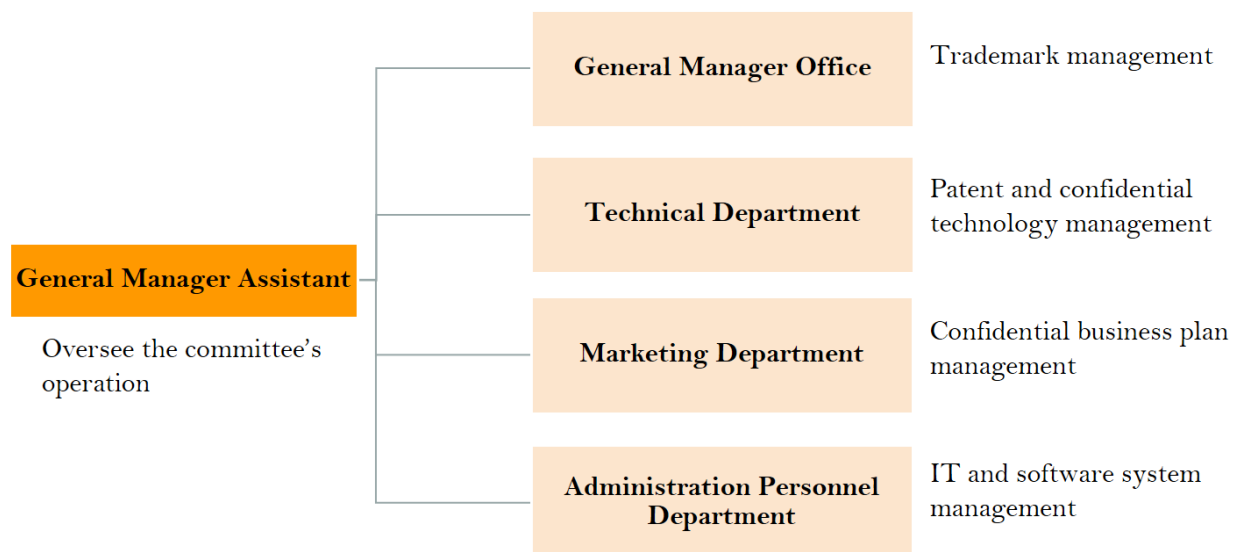
As stipulated in the handbook, employees are prohibited from disclosing any confidential data, such as:

- The Group's market research and surveys
- The Group's investigations and inspection results
- The Group's technical documents, drawings and notices
- Customers' personal information such as price list, commercial agreements, and order details

In the unlikely event where there is any violation of data privacy, the Group shall take immediate remedial measures and appropriate disciplinary actions, depending on the severity of the situation. The Group will regularly review relevant systems and measures to ensure their effectiveness. During the Reporting Period, the Group was not aware of any non-compliance with relevant laws and regulations that have a significant impact on the Group relating to confidential data or information breach.

Respecting Intellectual Property Rights

The Group attaches great importance to intellectual property rights, and continues to innovate in production processes, testing capabilities and product categories. As such, the Group has established a special committee that operates under the principle of “leadership determination and hierarchical management” (「統一領導，分級管理」). This committee is responsible for formulating the Group's intellectual property protection policy and proposing solutions when intellectual property issues arise.



As the Group possesses advanced technological capabilities, it follows a structured guideline for applying for patents.

1. Conduct patent and scientific literature searches
2. Establish research and development projects
3. Examine patent applications upon project completion
4. Implement effective protection measures in a timely manner

As of 31 March 2025, Come Sure Environmental Protection held 5 utility model patents and 1 invention patent, while Wah Ming Environmental Protection held 8 utility model patents. Moving forward, the Group will continue to demonstrate sound management through the committee and safeguard the intellectual property rights of the Group and industry peers.

Preventing Child Labor and Forced Labor

As a responsible manufacturer, Come Sure safeguards labor rights and adheres to rigorous labor standards, recruiting labor in a legal and ethical manner.

The Group complies with the “Guidelines for the Prohibition of Child Labor and Protection of Minors” (《禁止童工及未成年工保護指引》) during the recruitment process. The Group conducts thorough checks on candidates' information, such as ID cards, academic certificates, and qualification certificates, to ensure all recruited employees are of legal working age. If a case of child labor is discovered, the Group will pay the child's wages and escort them back to their place of residence in a safe and timely manner, especially if they face financial difficulties. The Group will also cover their tuition fees to ensure they receive an education.

According to the “Management Guidelines for the Prohibition of Forced Labor” (《禁止強迫勞工管理指引》), the Group strictly stipulates statutory working hours for employees and safeguards their freedom in all aspects. The Group does not allow employees to be forced into work by means of violence, threats or any illegal restrictions to personal freedom. If a forced labor case is found, the Group encourages relevant personnel to immediately report to the employee representative, who shall subsequently arrange a meeting with Management to propose a confirmed solution or compensation. During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations that have a significant impact on the Group relating to preventing child and forced labor.

Additionally, the Group prohibits any form of discriminatory abuse and respects the legal rights of all employees. To this end, it has formulated the “Management Guidelines for the Prohibition of Mental and Physical Abuse” (《禁止精神及肉體虐待管理指引》), underscoring its commitment to being a responsible and ethical employer. As detailed in the policy, employees' freedoms are not subject to any form of restriction, including corporal punishment, physical contact, mental coercion, or verbal abuse. If such a case occurs, the abuser may receive a verbal warning, have their contract rescinded, or be referred to the judiciary.

The Group will regularly review these systems and measures to ensure their effectiveness.

Anti-corruption

The Group has established the "Business Ethics Management Guidelines" (《商業道德規範管理指引》), strictly adhering to national laws and regulations regarding commercial crimes such as bribery, extortion, fraud, and money laundering. In terms of anti-money laundering, the Group conducts due diligence on customers and suppliers, monitors unusual transactions, regularly provides anti-money laundering training, and promptly reports and addresses any discovered money laundering activities. Regarding anti-competitive practices, the Group follows the principles of fair competition, ensuring that business promotions and contract terms are truthful and accurate, that transaction processes are transparent, and that it does not engage in unfair competition, thereby protecting the legal rights and interests of consumers and employees.

The Group requires employees not to accept gifts or presents from any third party, nor to obtain orders through improper means. To monitor the overall business conduct, the Group has established effective "Employee Complaint Handling Guidelines" (《員工投訴處理指引》). The Group has established various reporting channels, such as suggestion boxes, telephones, and in-person meetings with management. The Group encourages employees and business partners to report and expose corruption. The whistle-blowing process must be strictly confidential, and employees are forbidden from disclosing any information that could affect the investigation results. The Group also ensures the protection of whistle-blowers, including the confidentiality of their identity and personal information, to prevent retaliation for reporting in good faith. Depending on the seriousness of the situation, the Group will implement disciplinary measures such as verbal warnings, dismissals, and prosecutions in a timely and appropriate manner. The Group will regularly review these measures and policies to ensure their effectiveness.

The Group provides anti-corruption training or relevant learning materials to its directors and staff annually. During the Reporting Period, the Group organized a one-hour anti-corruption training session for employees, with a total of 17 participants (2024:18 participants attended a one-hour anti-corruption training session). During the Reporting Period, the Group was not aware of any corruption litigation cases (whether concluded or not) against the Group or its employees (2024: Nil). The Group was also not aware of any non-compliance with relevant laws and regulations that have a significant impact on the Group relating to bribery, extortion, fraud and money laundering.

Innovating Our Products

Come Sure is committed to strengthening its leadership position in the paper packaging industry. In balancing quality standards and ecological awareness, the Group employs monitoring techniques throughout the manufacturing process while striving to ensure the highest quality of its products. The Group also invests in environmentally friendly technologies that enable its products to address the growing number of sustainability issues. To ensure a timely understanding of the latest market demands, the Group adheres to the concept of “Customer First, Market-Oriented” in its business operations and actively utilizes tailor-made packaging solutions and value-added services to serve its customers.

Production and Fire Safety

Fire accidents are the most serious fatal injuries in the paper packaging manufacturing industry. Although their incidence is low, the consequences can be extremely severe. Therefore, the Group prioritizes fire safety and develops a comprehensive set of preventive measures and handling procedures to prevent fires from occurring. In the event of a fire, the Group ensures that the situation can be managed in a timely manner, including self-control or extinguishing of the fire, until the support of the fire department arrives.

The Group has established the Guidelines for Fire Safety Management and Emergency (《消防安全管理及應急指引》) to reduce and prevent casualties and property damage caused by fire accidents. The measures are as follows:

- Establish various fire safety working groups, including a safety committee, emergency command center, and volunteer fire brigade
- Regularly organize fire safety education, training, and drills for employees
- Conduct regular inspections of flammable materials and maintain fire extinguishers and other related equipment

During the Reporting Period, the Group conducted emergency response drills for fire, leakage, and secondary fire incidents. The drill topics included emergency evacuation procedures, chemical spill response, localized fire extinguishing techniques, and emergency deployment of fire hoses. Through these practical drills, employees learned the procedures for handling hazardous chemical spills and fire incidents, as well as key personal protective measures, significantly enhancing their safety awareness and emergency response capabilities, thereby laying a solid foundation for addressing unexpected incidents.

Moving forward, the Group will continue to regularly conduct relevant emergency drills for employees to maintain vigilance and resilience to accidents.

Product Quality Control and Assurance

To ensure the provision of high-quality products and services, the Group adheres to a meticulous quality control policy. The Group emphasizes employee participation across different departments and requires vigilance in the selection of suppliers, as well as in the sourcing and inspection of raw paper, storage, usage, manufacturing, testing, packaging, finished product storage, loading, transportation, delivery, and after-sales service. The Group thoroughly analyzes the product lifespan and adopts a tailored monitoring strategy to ensure product quality at each stage of the production process. During the Reporting Period, the Group was not aware of any non-compliance with relevant laws and regulations that significantly impact the Group regarding health and safety, advertising, labeling, and privacy matters.

1. Raw Paper Control
The Group will conduct preliminary inspections on all imported raw paper according to the “Incoming Material Inspection Guidelines” (《來料檢驗指引》). This includes checks on appearance, structure, physical properties, and environmental performance. Only raw paper that passes the inspections will be approved for the manufacturing process.
2. Manufacturing Process Control
Prior to formal production, technicians from the Production Department conduct a dual inspection of raw paper. In addition to confirming the environmentally friendly properties, they also verify the production templates to ensure that products are made according to the customer’s instructions. Operators perform inspections based on the “Guidelines for the Paper and Board Inspection Standards” (《坑紙、紙板檢驗標準指引》), “Printing Inspection Guidelines” (《印刷檢驗指引》), work orders, drawings, and samples to ensure a stable production line that meets customer requirements. In addition, for production processes that require heavy machinery, the Quality Control Department will conduct further assessments to evaluate the production process. Only after passing these tests will mass production commence.
3. Final Products Control
After mass production is completed, operators will conduct random or comprehensive inspections of the finished products according to customer requirements. Defective products will be screened out, while qualified finished products will be labeled with environmentally friendly labels and properly packaged. The Quality Control Department will then recheck the relevant labels and approve storage if no further issues are found.

4. Exportation Control
The Logistics Department will arrange delivery according to specific delivery schedules and check the item numbers, specifications, labels, and packaging conditions. If any defective products such as broken pieces are found, a replacement application will be immediately submitted to the Quality Control Department for further handling.
5. After-sales Service Control
The Group is responsible for all products sold and provides comprehensive after-sales service. The Group has developed the “Customer Complaint Handling Procedures” (《客戶投訴處理流程》) to guide all returns processing practices. For more information, please refer to subsection “Customer Service and Satisfaction” under the “Engaging Our Stakeholders” section. In the rare case that a defective product is found, the Group will comply with the “Non-conforming Product Control Procedures” (《不合格品控制程序》), prepare a report, screen all defective products with special labels, and immediately hold departmental meetings for further improvement. Depending on the severity of the defect, the Group will carry out further processing such as downcycles, repairs, returns and disposals. During the Reporting Period, there were no product recalls or returns involving safety and health reasons (2024: Nil).

Responsible Marketing

The Group conducts limited advertising activities and, therefore, does not face significant advertising-related risks. We strictly abide by the Advertising Law of the People’s Republic of China, the Trademark Law of the People’s Republic of China and other relevant laws and regulations. All information about the Group’s products and businesses is subject to strict review before being made public to eliminate any use of false information in advertising, promotion and exhibitions that could mislead customers.

Engaging Our Stakeholders

Employees are the Group's most valuable assets, and Come Sure attributes its success to their support over the years. The Group adheres to the highest employment ethics and implements comprehensive talent development measures to build harmonious relationships with employees, enabling them to continue giving back to customers and the community with the Group. Furthermore, the Group place great importance on customer service and satisfaction, striving to provide excellent products and services to meet their needs and establish long-term partnerships. As a responsible company, the Group is committed to supporting community projects and initiatives, promoting sustainable development, and giving back to the community. Through its efforts in these key areas, the Group has established close collaborative relationships with its stakeholders, working together to achieve sustainable growth and shared prosperity.

Customer Service and Satisfaction

As customers are one of the Group's key stakeholders, the Group strives to create and maintain close relationships with them to understand their specific needs and expectations. To facilitate this, the Group actively maintains various communication channels for open and honest feedback. As detailed in the "Customer Satisfaction Monitoring and Measurement Procedures" (《顧客滿意度的監視和測量程序》), the Group conducts customer satisfaction survey at least once a year to gather opinions on product and service quality, delivery efficiency, environmental fulfillment, and overall competitiveness.

Upon receiving customer feedback, the Group will develop a "Customer Satisfaction Survey Report" (《客戶滿意度調查報告》), which serves as a reference for future improvements. In the rare event of receiving a satisfaction score lower than 50, the Marketing Department will conduct follow-up investigations to understand customers' expectations in a timely manner. Additionally, cross-department communication will be initiated to prevent such cases from recurring.

During the Reporting Period, the customer survey results showed a slight increase in customer satisfaction compared to 2024, aligning with the Group's annual average target (over 85 out of 100).

Target	2025 Score	2024 Score	Percentage Change
>85	93.47	91.56	+2.09%

The Group pays great attention to all customer complaints and dissatisfaction, and has formulated the "Customer Complaint Handling Procedures" (《客戶投訴處理流程》) to instruct employees on handling complaints in a timely and professional manner. By thoroughly examining the functions and interests of the Group's departments, it clearly outlines corresponding guidelines for each department.

During the Reporting Period, the Group did not receive any material complaints related to the products and services provided (2024: Nil).



Employee Benefits

Under the leadership of the Administration Personnel Department and in coordination with other departments, the Group strives to improve employee satisfaction and cultivate talent in various ways.

With reference to the “Control Guidelines for Working Hours, Wages and Benefits” (《工時、工資、福利控制指引》), the Group provides employees with comprehensive remuneration packages. In addition to annual leave, competitive salaries, social and medical insurance, statutory holidays, and other basic benefits that meet PRC legal requirements, the Group also offers allowances based on academic qualifications, positions, and work performance. The Group regularly reviews its compensation plans to align with the latest business conditions, market practices, and regulatory requirements, ensuring that all plans uphold the legitimate rights and interests of Come Sure and its employees.

Health and Safety

Since the manufacturing process of corrugated paperboard products involves a large number of production machines, creating a healthy and safe workplace for employees is the Group's top priority. To achieve this goal, the Group has developed the following management strategies:

Environment, Health and Safety (“EHS”) Management Committee and Machinery Safety Committee

Chaired by management representatives from each department, the Group established the EHS Management Committee and the Machinery Safety Committee to monitor and promote the Group's occupational health and safety performance.



Production Safety Education and Training System

Recognizing the importance of the manufacturing process in the Group's daily operations, it has formulated the “Production Safety Education and Training System” (《安全生產教育培訓制度》). The Group provides technicians with a three-tier safety education training program, including factory-level, workshop-level, and post-level training, to strengthen their safety awareness during operations.

Management Guidelines for Hazardous Energy Operations

The Group has formulated the “Management Guidelines for Hazardous Energy Operations” (《危險能源作業管理指引》) to standardize working processes and thereby avoid explosions caused by hazardous energy.

- Before carrying out relevant work, operators must obtain approval from the safety officer and make preparations in advance, including transferring flammable materials, equipping appropriate fire-extinguishing equipment, and assigning on-site firefighters
- Upon completion of work, on-site firefighters should continue to monitor workstations for 30-60 minutes to prevent possible fire risks
- All gas cylinders and valves must be carefully protected and clearly labeled. The ambient temperature and space density of gas storage warehouses must be strictly controlled

Safety Operating Procedures for Confined Space Operations

To ensure employees' safety while working in confined spaces, the Group formulated the "Safety Operating Procedures for Confined Space Operations" (《有限空間作業安全操作規程》). According to the requirements, employees must ensure that the following conditions are met before entering confined spaces:

- Submit a work application and obtain the relevant permits in advance
- Assign emergency personnel outside the space and prepare first aid tools
- Detect safety indicators inside the space and ensure all values are within the safe range

Emergency Rescue Plan

The Group has an "Emergency Rescue Plan" (《應急救援預案》). In the event of extreme weather conditions, relevant response guidelines are outlined in the emergency handling section of the "Employee Handbook" (《員工手冊》) to minimize their impact on the Group's business operations. For more information, please refer to the subsection "Risk Mitigation" in the section "Greening Our Operations".

The Group will regularly review these systems and measures to ensure their effectiveness. During the Reporting Period, the Group was not aware of any material non-compliance with relevant laws and regulations that have a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards.

Employee Physical and Mental Health

Employees' well-being and sense of belonging to the Group directly reflect their resilience in the face of challenges at work. During the Reporting Period, the Group issued the "Employee Satisfaction Survey Form" (《員工滿意度調查表》) to each department regularly, achieving an annual average score of approximately 89.55 points. The following are some improvement measures implemented based on suggestions raised by employees:

Focus Area	Improvement Methods
Safety	The Group has proposed a plan for the installation of monitoring equipment in the living area and parking area, and it has been submitted for approval.
Cafeteria Service	The Group has informed cafeteria management to train their staff to enhance service awareness.
Team Activities	The Group will organize team-building activities for employees based on production and operational conditions.

The Group also developed the "Employee Complaint Handling Guidelines" (《員工投訴處理指引》) to enable employees to directly express their opinions and requests to management.

Development and Training

The Group constantly strives for innovation and recognizes that the career development of its employees is key to its progress. To this end, the Group has developed a comprehensive and diversified training program to nurture employees into professional and innovative talents in the paperboard industry. First of all, according to the "Competency and Awareness Training Procedures" (《能力、意識培訓程序》), the Group provides different training sessions each year based on employee needs, including induction training, on-the-job training, and specialized job training.

In addition, the Group has introduced the "Project Hope Training Room," which regularly trains employees in professional attitude, production technology, quality management, customer service, fire safety, and other areas. The Group also collaborates with Shanxi University of Finance and Economics, as well as other colleges and universities, to cultivate potential employees and management cadres and facilitate talent exchanges.

Social Contribution

The Group believes that corporate social responsibility is closely linked to its business decisions. It has established a policy related to community investment to address the specific needs of the community by understanding those needs and identifying focus areas over time, while allocating appropriate resources to empower the community. Come Sure is committed to focusing on neighboring communities and balancing economic development, social interests, and human well-being. The Group has actively participated in various community activities in the past, including, but not limited to, resource donations. During the Reporting Period, the Group primarily focused on business development and concentrated resources on daily operations. Therefore, the Group did not participate in community activities. The Group places great importance on giving back to society and will continue to seek opportunities to engage in charitable activities in the future.

Policies and Legal Compliance

Greening Our Operations	
The Group's Official Policies	
1.	Control Procedures for Sewage, Exhaust Gas and Noise
2.	Environmental Monitoring and Measurement Procedures
3.	Hazardous Substance Management Guidelines
4.	Resources and Energy Management Procedures
5.	Environmental Factor Identification and Assessment Procedures
6.	Risk and Opportunity Identification and Evaluation Form
7.	Procurement Control Procedures
8.	Supplier Evaluation and Assessment Procedures
Laws and Regulations	
9.	Environmental Protection Law of the People's Republic of China
10.	Law of the People's Republic of China on the Promotion of Clean Production
11.	Energy Conservation Law of the People's Republic of China
12.	Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes
13.	Law of the People's Republic of China on Environmental Impact Assessment
14.	Class II criteria of the second period specified in Emission Limits of Air Pollution of Guangdong Province (DB44/27-2001)
15.	Class II criteria of the second period specified in Discharge Limits of Water Pollutants of Guangdong Province (DB44/26-2001)
16.	Guangdong Provincial Local Standard - Emission Standard of Air Pollutants for Boilers (DB44/765-2019)
17.	Emission Standard of Volatile Organic Compounds for Printing Industry (DB44/815-2010)
18.	Environmental Quality Standard for Noise (GB 3096-2008)
19.	Notice of the General Office of the National Development and Reform Commission on Implementation of Carbon Emission Rights Trading Pilot Program
20.	Type III standard under Standard of Noise for Industrial Enterprises at Boundary (GB12348-2008)
21.	Notice of the State Council on Issuing the Work Plan for Greenhouse Gas Emission Control during the 13 th Five-Year Plan Period

Sustaining Our Businesses	
The Group's Official Policies	
22.	Anti-Discrimination Management Guidelines"
23.	Regulations on Labor Protection for Female Employees
24.	Management Guidelines for the Prohibition of Mental and Physical Abuse
25.	Guidelines for the Prohibition of Child Labor and Protection of Minors
26.	Management Guidelines for the Prohibition of Forced Labor
27.	Employee Handbook
28.	Employee Complaint Handling Guidelines
29.	Business Ethics Management Guidelines
Laws and Regulations	
30.	Bidding Law of the People's Republic of China
31.	Interim Regulations of the State Administration for Industry and Commerce on Prohibiting Commercial Bribery
32.	Anti-Money Laundering Law of the People's Republic of China
33.	Anti-Unfair Competition Law of the People's Republic of China
34.	Copyright Law of the People's Republic of China
35.	Advertising Law of the People's Republic of China
36.	Trademark Law of the People's Republic of China
37.	Patent Law of the People's Republic of China
38.	Prevention of Bribery Ordinance of Hong Kong
39.	Anti-Money Laundering and Counter-Terrorist Financing Ordinance of Hong Kong

Innovating Our Products	
The Group's Official Policies	
40.	Guidelines for Fire Safety Management and Emergency
41.	Incoming Material Inspection Guidelines
42.	Guidelines for the Paper and Board Inspection Standards
43.	Printing Inspection Guidelines
44.	Instrument and Equipment Maintenance Procedures
45.	Product Monitoring and Measurement Control Procedures
46.	Non-conforming Product Control Procedures
Laws and Regulations	
47.	Product Quality Law of the People's Republic of China
48.	Production Safety Law of the People's Republic of China
49.	Regulations of Guangdong Province on Work Safety
50.	Regulations on Supervision of Classification for Dust Hazards
51.	Advertising Law of the People's Republic of China
52.	Trademark Law of the People's Republic of China

Engaging Our Stakeholders	
The Group's Official Policies	
53.	Customer Satisfaction Monitoring and Measurement Procedures
54.	Customer Complaint Handling Procedures
55.	Personnel Supplement, Recruitment and Onboarding Operational Guidelines
56.	Employee Probation, Regularization, Transfer and Exit Management Guidelines
57.	Control Guidelines for Working Hours, Wages and Benefits
58.	Employee Complaint Handling Guidelines
59.	Management Guidelines for Hazardous Energy Operations
60.	Safety Operating Procedures for Confined Space Operations
61.	Emergency Rescue Plan
62.	Safety Production Accident Hazard Investigation System
63.	EHS (Environment, Health and Safety) Management Guidelines
64.	Production Safety Education and Training System
65.	Competency and Awareness Training Procedures
Laws and Regulations	
66.	Criminal Law of the People's Republic of China
67.	Labor Law of the People's Republic of China
68.	Labor Contract Law of the People's Republic of China
69.	Law of the People's Republic of China on the Protection of Minors
70.	Law of the People's Republic of China on the Protection of Women's Rights and Interests
71.	Special Provisions on the Labor Protection of Female Employees
72.	Provisions on the Prohibition of Using Child Labor
73.	Provisions of the State Council on the Working Hours of Employees
74.	Provisions on the Labor Rights and Interests Protection of Enterprise Employees in Guangdong Province
75.	Regulation on Paid Annual Leave for Employees
76.	Regulation on Public Holidays for National Annual Festivals and Memorial Days
77.	Law of the People's Republic of China on the Prevention and Treatment of Occupational Diseases
78.	Fire Control Law of the People's Republic of China
79.	Guidelines for Risk Management of Occupational Noise Hazard of the Safety Production Industry Standards of the People's Republic of China
80.	Management Rules for Labor Protection Products of Employers
81.	Management Measures on Heatstroke Prevention
82.	Provisions on Medical Treatment Period for Enterprise Employees Sick or Non-Work-Related Injuries
83.	Provisions on the Administration of Occupational Health at Workplaces
84.	Regulations on Labor, Safety and Health of Guangdong Province

Performance KPIs Statistics

Environmental KPIs¹

Description	Unit	2023	2024			2025		
		Come Sure Environmental Protection	Come Sure Environmental Protection	Wah Ming Environmental Protection	Total	Come Sure Environmental Protection	Wah Ming Environmental Protection	Total
Exhaust Gas Emissions ²								
NOx	kg	552.37	1,152.76	59.26	1,212.02	1,336.97	39.46	1,376.43
SOx	kg	22.53	34.82	0.16	34.98	60.03	0.14	60.17
PM	kg	125.95	156.98	5.68	162.66	179.88	3.78	183.66
GHG Emissions ³								
GHG Emission (Scope 1) - Stationary	tCO ₂ e	1,841.64	2,955.07	-	2,955.07	2,776.84	-	2,776.84
GHG Emission (Scope 1) - Mobile	tCO ₂ e	84.84	188.77	28.53	217.30	181.55	23.54	205.09
GHG Emission (Scope 2) - Industrial	tCO ₂ e	1,913.60	2,447.34	1,793.34	4,240.68	1,800.21	1,315.51	3,115.72
Total GHG Emissions (Scope 1 & 2)	tCO ₂ e	3,840.08	5,591.18	1,821.87	7,413.05	4,758.60	1,339.05	6,097.65
GHG Emissions (Scope 1 & 2) Intensity by Revenue ⁴	tCO ₂ e / RMB'000	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GHG Emissions (Scope 1 & 2) Intensity by GFA ⁵	tCO ₂ e / m ²	0.08	0.11	0.04	0.08	0.09	0.03	0.06
GHG Emissions Intensity (Scope 1 & 2) by Production Volume ⁶	tCO ₂ e / Pieces'000	0.04	0.04	0.03	0.04	0.04	0.01	0.03

¹ Except for the intensity of hazardous waste, all numbers are rounded to two decimal places, and the sum of certain numbers may lead to slight differences.

² The emissions from the cafeteria stove have been excluded from the exhaust gas emission calculations, as its individual emission factor was not measured. The exhaust gas emission data are calculated based on "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the HKEX. Due to the impact of equipment commissioning by the cooperating testing unit, the exhaust gas emissions of boiler measured by Come Sure Environmental Protection in 2025 experienced short-term fluctuations.

³ The GHG emissions data are presented in terms of carbon dioxide equivalent and are based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the HKEX, global warming potential values from the "Fifth Assessment Report" and "Sixth Assessment Report" issued by the Intergovernmental Panel on Climate Change ("IPCC"), "2006 IPCC Guidelines for National Greenhouse Gas Inventories" published by the IPCC, the "Notice on the Management of Greenhouse Gas Emissions Reporting for the Power Generation Industry from 2023 to 2025" and the "Notice on the 2022 Electricity Carbon Dioxide Emission Factors" issued by the Ministry of Ecology and Environment of the PRC. Due to improved production efficiency, the GHG emission intensity by production volume for the Group has decreased in 2025.

⁴ In 2025, Come Sure Environmental Protection has generated revenue of approximately RMB403,050,000.00 (2024: RMB417,089,000.00; 2023: RMB331,006,000.00), while Wah Ming Environmental Protection has generated revenue of approximately RMB194,028,000.00 (2024: RMB171,723,000.00), totaling approximately RMB597,078,000.00 (2024: RMB588,812,000.00). This data is also used to calculate other intensity metrics.

⁵ In 2025, the gross floor area of Come Sure Environmental Protection was approximately 51,482.00 m² (2024: 51,482.00 m²; 2023: 46,717.00 m²), while the gross floor area of Wah Ming Environmental Protection was approximately 46,532.27 m² (2024: 43,725.04 m²), totaling approximately 98,014.27 square meters (2024: 95,207.04 square meters). This data is also used to calculate other intensity metrics.

⁶ In 2025, the production volume of Come Sure Environmental Protection was approximately 125,520,049.00 pieces (2024: 137,722,237.00 pieces; 2023: 92,567,000.00 pieces), while the production volume of Wah Ming Environmental Protection was approximately 92,160,920.00 pieces (2024: 57,115,852.00 pieces), totaling approximately 217,680,969.00 pieces (2024: 194,838,089.00 pieces). This data is also used to calculate other intensity metrics.

Description	Unit	2023	2024			2025		
		Come Sure Environmental Protection	Come Sure Environmental Protection	Wah Ming Environmental Protection	Total	Come Sure Environmental Protection	Wah Ming Environmental Protection	Total
Energy ⁷								
Electricity Consumption - Industrial	kWh	3,355,432.95	4,291,320.00	3,144,555.00	7,435,875.00	4,652,915.00	3,400,140.00	8,053,055.00
Natural Gas Consumption	m³	870,990.00	1,397,578.00	-	1,397,578.00	1,267,900.00	-	1,267,900.00
Gasoline Consumption	L	8,911.90	8,679.02	7,614.00	16,293.02	8,393.83	5,242.00	13,635.83
Diesel Consumption	L	23,371.00	63,295.00	3,143.41	66,438.41	60,828.00	3,651.83	64,479.83
Total Energy Consumption	MJ	46,085,523.49	70,812,020.73	11,707,162.76	82,519,183.49	68,835,248.34	12,564,102.57	81,399,350.91
Energy Consumption Intensity by Revenue	MJ / RMB'000	139.23	169.78	68.17	140.15	170.79	64.75	136.33
Energy Consumption Intensity by GFA	MJ / m²	986.48	1,375.47	267.75	866.73	1,337.07	270.01	830.48
Energy Consumption Intensity by Production Volume	MJ / Pieces'000	497.86	514.17	204.97	423.53	548.40	136.33	373.94
Water ⁸								
Water Consumption	m³	34,179.00	38,026.00	26,470.00	64,496.00	33,751.00	29,315.00	63,066.00
Sewage Reuse Volume	m³	34,179.00	38,026.00	26,470.00	64,496.00	33,751.00	29,315.00	63,066.00
Water Consumption Intensity by Revenue	m³ / RMB'000	0.10	0.09	0.15	0.11	0.08	0.15	0.11
Water Consumption Intensity by GFA	m³ / m²	0.73	0.74	0.61	0.68	0.66	0.63	0.64
Water Consumption Intensity by Production Volume	m³ / Pieces'000	0.37	0.28	0.46	0.33	0.27	0.32	0.29
Waste								
Hazardous Waste ⁹	Tonnes	0.20	10.40	37.74	48.14	8.46	37.36	45.82
Hazardous Waste Intensity by Production Volume	kg / Pieces'000	0.002	0.076	0.661	0.247	0.067	0.405	0.210
Recyclable Waste ¹⁰	Tonnes	5,622.74	7,726.74	2,500.45	10,227.19	7,356.98	2,970.59	10,327.57

⁷ The unit conversion method of energy consumption data is based on the "Energy Statistic Manual" issued by the International Energy Agency. Due to improved production efficiency, the energy consumption intensity by production volume has decreased in 2025.

⁸ Due to improved production efficiency, the water consumption intensity by production volume has decreased in 2025. The Group assumes that the amount of sewage generated is equal to the amount of water consumed. Come Sure Environmental Protection and Wah Ming Environmental Protection have both complied with local government regulations by recycling and reusing all sewage.

⁹ Hazardous waste includes waste ink pails, waste rags, waste motor oil, waste activated carbon, and waste ink sludge. Due to the early waste disposal conducted by Come Sure Environmental Protection as required during the Reporting Period, the hazardous waste intensity by production volume for the Group has reduced in 2025.

¹⁰ The Group only generates non-hazardous waste that is recyclable, including waste paper, food waste and general waste. Since food waste and general waste of Wah Ming Environmental Protection are collected without charge by the local community government, no related records are maintained. Therefore, its data only reflects waste paper generation. Due to improved production efficiency, the recyclable waste intensity by production volume for the Group has decreased in 2025.

Description	Unit	2023	2024			2025		
		Come Sure Environmental Protection	Come Sure Environmental Protection	Wah Ming Environmental Protection	Total	Come Sure Environmental Protection	Wah Ming Environmental Protection	Total
Recyclable Waste Intensity by Production Volume	kg / Pieces'000	60.74	56.10	43.78	52.49	58.61	32.23	47.44
Raw Materials ¹¹								
Raw Paper	Tonnes	46,381.00	77,121.65	4,523.64	81,645.29	78,567.43	5,424.56	83,991.99
Corrugated Paper	Tonnes	-	-	4,622.06	4,622.06	-	5,937.33	5,937.33
Paper Box	Tonnes	-	-	5,422.87	5,422.87	-	6,137.21	6,137.21
Chemical Solvent	Tonnes	-	-	35.93	35.93	-	41.00	41.00
Printing Coating	Tonnes	90.97	112.33	54.86	167.19	114.66	43.39	158.05
Adhesives	Tonnes	808.29	1,349.95	177.41	1,527.36	1,325.60	237.62	1,563.22
Stitching Wire	Tonnes	36.21	64.07	-	64.07	85.74	-	85.74
Total Raw Material Consumption	Tonnes	47,316.47	78,648.00	14,836.77	93,484.77	80,093.43	17,821.11	97,914.54
Raw Material Consumption Intensity by Production Volume	kg / Pieces'000	511.16	571.06	259.77	479.81	638.09	193.37	449.81
Packaging Materials ¹¹								
Pallet Film	Tonnes	17.99	21.16	15.12	36.28	26.12	19.55	45.67
Packaging Strap	Tonnes	11.73	14.89	2.09	16.98	15.47	2.52	17.99
Total Packaging Material Consumption	Tonnes	29.72	36.05	17.21	53.26	41.59	22.07	63.66
Packaging Material Consumption Intensity by Production Volume	kg / Pieces'000	0.32	0.26	0.30	0.27	0.33	0.24	0.29
Ratio of Raw Material to Packaging Material	Tonnes : kg	1 : 0.63	1 : 0.46	1 : 1.16	1 : 0.57	1 : 0.52	1 : 1.24	1 : 0.65

¹¹ Printing coatings include inks, water-based oils, varnishes and top coatings. Adhesives include starch, white emulsion, adhesive glue and adhesive powder. Due to changes in customer demand and product structure, the raw materials consumption intensity and packaging materials consumption intensity by production volume for the Group has fluctuated in 2025.

Social KPIs

Description	Unit	2023	2024			2025		
		Come Sure Environmental Protection	Come Sure Environmental Protection	Wah Ming Environmental Protection	Total	Come Sure Environmental Protection	Wah Ming Environmental Protection	Total
Workforce ¹²								
Total Workforce	Person	378	379	249	628	344	223	567
Workforce by Gender								
Male	Person	273	293	165	458	276	154	430
Female	Person	105	86	84	170	68	69	137
Ratio of Male to Female Employee	-	2.60 : 1	3.41 : 1	1.96 : 1	2.69 : 1	4.06 : 1	2.23 : 1	3.14 : 1
Workforce by Age Group								
<30	Person	50	39	35	74	29	37	66
30 - 40	Person	94	96	87	183	88	68	156
41 - 50	Person	145	150	93	243	132	85	217
>50	Person	89	94	34	128	95	33	128
Workforce by Employment Category								
Executives	Person	1	1	1	2	-	1	1
Senior Management	Person	20	17	5	22	18	5	23
Middle Management	Person	35	10	20	30	8	20	28
General Employee	Person	322	351	223	574	318	197	515
Turnover Rate and Rate of New Employees								
Overall Turnover Rate ¹³	%	33.33	19.19	36.15	26.89	23.89	25.67	24.60
Overall Rate of New Employees ¹⁴	%	18.18	19.36	35.99	26.89	17.51	18.61	17.95
Turnover Rate by Gender ¹³								
Male	%	33.90	16.05	33.73	23.41	20.00	23.76	21.39
Female	%	31.82	28.33	40.43	34.87	36.45	29.59	33.17
Turnover Rate by Age Group ¹³								
<30	%	43.18	37.10	59.30	50.00	49.12	38.33	43.59
30 - 40	%	30.37	17.24	40.41	30.15	20.00	31.31	25.36
41 - 50	%	36.12	16.67	24.39	19.80	25.00	19.81	23.05
>50	%	23.93	15.32	2.86	12.33	12.84	5.71	11.11

¹² This data reflects the number of employees as of the last day of the relevant reporting period. All employees are full-time staff working in the PRC.

¹³ The calculation of turnover rate is based on the following formula:

$$\text{Turnover rate (per category)} = (L(x) \div (E(x) + L(x))) \times 100\%$$

L(x) = Number of employees (of the specified category) leaving employment during the relevant reporting period

E(x) = Number of employees (of the specified category) as of the last day of the relevant reporting period

All employees leaving employment work in the PRC, therefore, the turnover rate of the Group's employees in the PRC equals the total turnover rate.

¹⁴ The calculation of rate of new employees is based on the following formula:

$$\text{Percentage of new employees} = (N(x) \div (E(x) + N(x))) \times 100\%$$

N(x) = Number of new employees during the relevant reporting period

E(x) = Number of employees as of the last day of the relevant reporting period

Description	Unit	2023	2024			2025		
		Come Sure Environmental Protection	Come Sure Environmental Protection	Wah Ming Environmental Protection	Total	Come Sure Environmental Protection	Wah Ming Environmental Protection	Total
Turnover Rate by Employment Category ¹³								
Executives	%	-	-	-	-	100.00	-	50.00
Senior Management	%	25.93	19.05	-	15.38	5.26	-	4.17
Middle Management	%	27.08	73.68	4.76	49.15	20.00	-	6.67
General Employee	%	34.42	14.18	38.57	25.65	24.64	28.10	26.01
Training								
Total Number of Trained Employees	Person	378	379	242	621	344	223	567
Percentage of Trained Employees ¹⁵	%	100.00	100.00	97.19	98.89	100.00	100.00	100.00
Total Training Hours	Hour(s)	2,971.00	2,708.00	3,000.00	5,708.00	2,616.50	2,220.00	4,836.50
Average Training Hours per Employee ¹⁶	Hour(s)	7.86	7.15	12.40	9.19	7.61	9.96	8.53
Percentage of Trained Employees by Gender ¹⁵								
Male	%	100.00	100.00	96.97	98.91	100.00	100.00	100.00
Female	%	100.00	100.00	97.62	98.82	100.00	100.00	100.00
Percentage of Trained Employees by Employment Category ¹⁵								
Executives	%	100.00	100.00	-	50.00	-	100.00	100.00
Senior Management	%	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Middle Management	%	100.00	100.00	100.00	100.00	100.00	100.00	100.00
General Employee	%	100.00	100.00	97.31	98.95	100.00	100.00	100.00
Average Training Hours by Gender ¹⁶								
Male	Hour(s)	7.86	7.15	12.23	8.94	7.86	11.17	9.04
Female	Hour(s)	7.86	7.14	12.73	9.87	6.59	7.25	6.92
Average Training Hours by Employment Category ¹⁶								
Executives	Hour(s)	1.00	1.00	-	1.00	-	6.00	7.00
Senior Management	Hour(s)	7.85	7.12	26.40	11.50	6.67	14.40	8.35
Middle Management	Hour(s)	7.86	7.10	13.20	11.17	8.88	14.10	12.61
General Employee	Hour(s)	7.88	7.17	12.00	9.01	7.62	9.44	8.32

¹⁵ The calculation of percentage of trained employees is based on the following formula:

Percentage of trained employees (per category) = $(T(x) \div E(x)) \times 100\%$

T(x) = Number of trained employees (of the specific category) during the relevant reporting period

E(x) = Number of employees (of the specific category) as of the last day of the relevant reporting period

¹⁶ The calculation of average training hours per employee is based on the following formula:

Average training hours per employee (per category) = $TH(x) \div T(x)$

TH(x) = Training hours of trained employees (of the specific category) during the relevant reporting period

T(x) = Number of trained employees (of the specific category) as of the last day of the relevant reporting period

Description	Unit	2023	2024			2025		
		Come Sure Environmental Protection	Come Sure Environmental Protection	Wah Ming Environmental Protection	Total	Come Sure Environmental Protection	Wah Ming Environmental Protection	Total
Work Injury								
Number of Work Injury	Case(s)	-	2	2	4	5	-	5
Lost Days due to Work Injury	Day(s)	-	200	4	204	133	-	133
Rate of Lost Days due to Work Injury ¹⁷	Day/100 Employees/ Year	-	52.98	1.61	32.61	38.82	-	23.55
Number of Work-related Fatality	Case(s)	-	-	-	-	-	-	-
Supplier ¹⁸								
Supplier by Geographical Region (PRC)	No.	17	9	37	46	10	36	46
Donation								
Volunteer Hours	Hour(s)	8.00	-	-	-	-	-	-
Donation	RMB	20,000.00	20,000.00	10,000.00	30,000.00	-	-	-

¹⁷ The rate of lost days due to work injury represents the number of lost days due to work injury per 100 employees per year. The calculation is based on the following formula:

The rate of lost days due to work injury = $D \div WH \times 200,000$ (assumed number of hours worked per year for 100 employees)

D = Number of lost days due to work injury during the relevant reporting period

WH = Number of hours worked during the relevant reporting period

¹⁸ The data for 2024 has been updated to ensure accuracy."

HKEX ESG Reporting Guide Content Index

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
Mandatory Disclosure Requirements		
Governance Structure		
	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	● Come Sure's Sustainable Development Blueprint ● ESG Strategy - Stakeholder Engagement - Materiality Assessment
Reporting Principles		
	A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report: Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement. Quantitative: Information on the standards, methodologies, assumptions and/ or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed. Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.	● Report Overview ● ESG Strategy - Stakeholder Engagement - Materiality Assessment ● Performance KPIs Statistics
Reporting Boundary		
	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	● Report Overview

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
A. Environmental		
Aspect 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. Note: Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations	● Greening Our Operations - Exhaust Gas and GHG Emissions Control - Waste Treatment and Reduction - Risk Mitigation ● Policies and Legal Compliance
KPI A1.1	The types of emissions and respective emissions data.	● Greening Our Operations - Exhaust Gas and GHG Emissions Control - GHG Emissions; Sewage, Exhaust Gas and Noise Emissions ● Performance KPIs Statistics - Environmental KPIs
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	● Performance KPIs Statistics - Environmental KPIs
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	● Performance KPIs Statistics - Environmental KPIs
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	● Performance KPIs Statistics - Environmental KPIs
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	● Greening Our Operations - Exhaust Gas and GHG Emissions Control - GHG Emissions; Sewage, Exhaust Gas and Noise Emissions - Risk Mitigation - Environmental Targets
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	● Greening Our Operations - Waste Treatment and Reduction - Hazardous Substances and Waste; Non-hazardous Waste - Risk Mitigation - Environmental Targets

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials. Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.	● Greening Our Operations - Reduction, Reuse and Recycling of Materials - Efficient Consumption of Resources ● Policies and Legal Compliance
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	● Performance KPIs Statistics - Environmental KPIs
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	● Performance KPIs Statistics - Environmental KPIs
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	● Greening Our Operations - Efficient Consumption of Resources - Risk Mitigation - Environmental Targets
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	● Greening Our Operations - Efficient Consumption of Resources - Risk Mitigation - Environmental Targets
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	● Performance KPIs Statistics - Environmental KPIs

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources	● Greening Our Operations - Responsible Procurement - Reduction, Reuse and Recycling of Materials - Efficient Consumption of Resources - Exhaust Gas and GHG Emissions Control ● Policies and Legal Compliance
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	● Greening Our Operations - Responsible Procurement - Reduction, Reuse and Recycling of Materials - Efficient Consumption of Resources - Exhaust Gas and GHG Emissions Control
Aspects A4: Climate Change		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	- Greening Our Operations - Risk Mitigation - Climate Change
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	- Greening Our Operations - Risk Mitigation - Climate Change

Aspects, General Disclosure and KPIs	Description	Relevant Chapters or Explanation
B. Social		
Employment and Labour Practices		
Aspect 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.	● Sustaining Our Businesses - Fair Recruitment and Workforce Inclusion ● Engaging Our Stakeholders - Employee Benefits - Employee Physical and Mental Health ● Policies and Legal Compliance
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	● Performance KPIs Statistics - Social KPIs
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	● Performance KPIs Statistics - Social KPIs
Aspect 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.	● Innovating Our Products - Production and Fire Safety ● Engaging Our Stakeholders - Health and Safety - Employee Physical and Mental Health ● Policies and Legal Compliance
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	● Performance KPIs Statistics - Social KPIs
KPI B2.2	Lost days due to work injury.	● Performance KPIs Statistics - Social KPIs
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	● Innovating Our Products - Production and Fire Safety ● Engaging Our Stakeholders - Health and Safety

Aspects, General Disclosure and KPIs	Description	Relevant Chapters or Explanation
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Note: Training refers to vocational training. It may include internal and external courses paid by the employer	● Engaging Our Stakeholders - Development and Training ● Policies and Legal Compliance
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	● Performance KPIs Statistics - Social KPIs
KPI B3.2	The average training hours completed per employee by gender and employee category.	● Performance KPIs Statistics - Social KPIs
Aspect 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.	● Sustaining Our Businesses - Preventing Child Labor and Forced Labor ● Policies and Legal Compliance
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	● Sustaining Our Businesses - Preventing Child Labor and Forced Labor
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	● Sustaining Our Businesses - Preventing Child Labor and Forced Labor
Operating Practices		
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	● Greening Our Operations - Responsible Procurement ● Policies and Legal Compliance
KPI B5.1	Number of suppliers by geographical region.	● Performance KPIs Statistics - Social KPIs
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	● Greening Our Operations - Responsible Procurement - Supplier Communication
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	● Greening Our Operations - Responsible Procurement - Supplier Communication
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	● Greening Our Operations - Responsible Procurement - Green Supply Chain

Aspects, General Disclosure and KPIs	Description	Relevant Chapters or Explanation
Aspect 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.	● Sustaining Our Businesses - Industry Standards and Legal Compliance - Data Privacy and Protection - Respecting Intellectual Property Rights ● Innovating Our Products - Production and Fire Safety - Product Quality Control and Assurance - Responsible Marketing ● Engaging Our Stakeholders - Customer Service and Satisfaction ● Policies and Legal Compliance
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	● Innovating Our Products - Product Quality Control and Assurance
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	● Engaging Our Stakeholders - Customer Service and Satisfaction
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	● Sustaining Our Businesses - Respecting Intellectual Property Rights
KPI B6.4	Description of quality assurance process and recall procedures.	● Innovating Our Products - Product Quality Control and Assurance
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	● Sustaining Our Businesses - Data Privacy and Protection

Aspects, General Disclosure and KPIs	Description	Relevant Chapters or Explanation
Aspect 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.	● Sustaining Our Businesses - Anti-corruption ● Policies and Legal Compliance
KPI 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.	● Sustaining Our Businesses - Anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	● Sustaining Our Businesses - Anti-corruption
KPI B7.3	Description of anti-corruption training provided to directors and staff.	● Sustaining Our Businesses - Anti-corruption
Community		
Aspect 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.	● Engaging Our Stakeholders - Social Contribution ● Policies and Legal Compliance
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	● Engaging Our Stakeholders - Social Contribution
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	● Engaging Our Stakeholders - Social Contribution ● Performance KPIs Statistics - Social KPIs