AI X Tech Inc.

(Incorporated in the Cayman Islands with limited liability)
Stock Code: 1490

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2025

Contents

Environment, Social and Governance Report

I. ABOUT THIS REPORT

Purpose of this Report

AI X Tech Inc. (the "**Company**", together with its subsidiaries, the "**Group**" or "**we**") hereby issues our sixth Environmental, Social and Governance Report. This report should be read in conjunction with our 2025 annual report which was published on the websites of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") at http://www.hkexnews.hk and the Company at http://ir.cheshi.com/ on 24 April 2026.

Reporting Scope

This report provides the Group's environmental, social and governance ("**ESG**") information for the year ended 31 December 2025 (the "**Reporting Period**"). The environmental key performance indicators ("**KPIs**") disclosed in this ESG report relate to our offices in Beijing, Shanghai, Guangzhou and Hangzhou, the PRC during the Reporting Period.

Reporting Principles

This report is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the "**ESG Reporting Guide**") as set out in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange (the "**Listing Rules**"), and is presented in compliance with the disclosure requirements of "comply or explain" in the Guide.

This report is prepared and presented based on the following reporting principles:

➢ **Materiality:** Key ESG issues of the Group were identified through materiality assessment and stakeholder engagement, which has been disclosed in this report.

➢ **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) has been disclosed in this report.

➢ **Balance:** This report has provided an unbiased picture of the Group's performance and has not avoided any selections, omissions or presentation formats that may inappropriately influence a decision or judgment by the readers.

➢ **Consistency:** Unless otherwise stated, the disclosure, data collection and calculation methods have remained consistent from 2024 ESG report to facilitate comparability over time.

Approval

To the best of knowledge, belief and information of the board (the "**Board**") of directors (the "**Directors**") of the Company, this report addresses all relevant material issues and fairly presents the ESG performance of the Group. The Board confirms that it has reviewed and approved this report.

ESG Governance Structure/Vision

While the Group is not subject to significant ESG risks as we do not operate any automobile manufacturing, warehousing, displaying and maintenance and repair facilities, the Board is mindful that operating its businesses in an environmentally and socially responsible way will create long-term value for its business development.

The Board plays a primary role and has the overall responsibility in overseeing the Group's ESG endeavors by overseeing the implementation of the Group's ESG strategy and issues and reporting so that the Group's business will have a positive impact on the sustainable development of the environment and the community. Further, the Group has set up an ESG working group, which is responsible for evaluating, prioritizing and managing material ESG-related issues (including risks to the Group's businesses).

The structure of the ESG working group is as follows:

Role	**Responsibilities**
The Board	➢ setting up ESG targets; ➢ evaluating ESG strategies, plans and results; ➢ monitoring the effectiveness of the execution plan of ESG policies; ➢ reviewing ESG-related issues regularly; and ➢ reviewing the annual report and the ESG report.
Senior Management	➢ identifying ESG material topics and major risks of the Group and reporting to the Board; ➢ formulating ESG working plans and strategies; ➢ coordinating among departments to implement ESG strategies; ➢ providing recommendations to the Board to improve the Group's ESG performances; ➢ providing updates on internal ESG policies; ➢ collecting quantitative ESG data of the Group; ➢ executing ESG policies and strategies; and ➢ monitoring daily operations in relation to the ESG aspects of the Group.

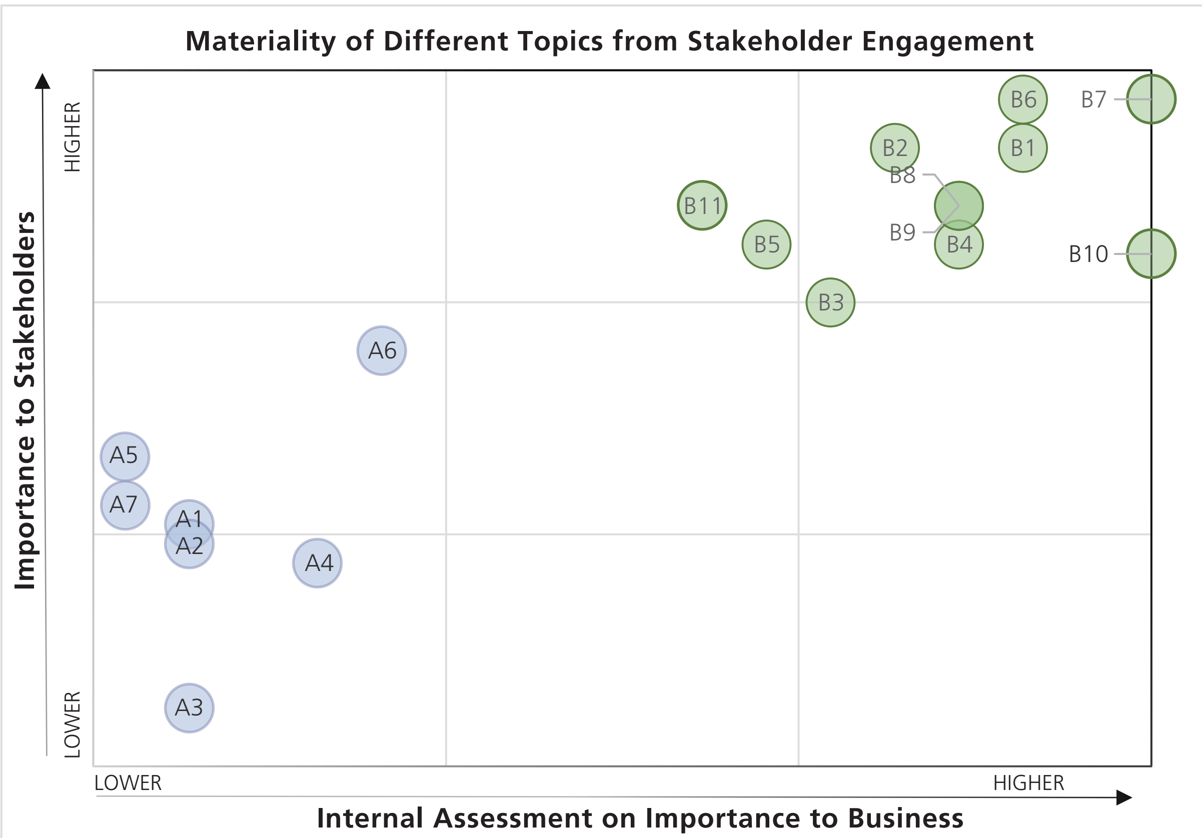
Stakeholder Engagement

During the Reporting Period, the Group specifically engaged a wide variety of stakeholders, namely the Board, shareholders, senior management, frontline staff, clients and suppliers, to gain insights into ESG material topics and challenges of the Group's operations. In the materiality assessment, stakeholders were asked to rate a list of 18 ESG topics in terms of their relevance and importance to the Group's business development and sustainability, as well as to the wider community.

Materiality Assessment

Results of the materiality assessment and the consolidated list of material aspects with respective management are presented in the following matrix, table and section, respectively.

Materiality Matrix



A.	Environmental	B.	Social
1	Energy	8	Employment
2	Water	9	Occupational Health and Safety
3	Air Emission	10	Development and Training
4	Waste and Effluent	11	Labor Standards
5	Other Raw Materials Consumption	12	Supply Chain Management
6	Environmental Protection Measures	13	Intellectual Property Rights
7	Climate Change	14	Data Protection
		15	Customer Service
		16	Product/Service Quality
		17	Anti-corruption
		18	Community Investment

From the assessment, the Group and its stakeholders have identified the top seven material aspects as follows:

1. Data Protection
2. Anti-corruption
3. Intellectual Property Rights
4. Employment
5. Customer Service
6. Product/Service Quality
7. Energy

II. PRODUCT RESPONSIBILITY

The Company operates online automobile vertical media platforms in China that offer comprehensive and high-quality automobile content produced by our in-house content team and distributed across our proprietary, comprising our PC websites, mobile websites and mobile applications, and over 1,000 business partner platforms.

Data Protection

Data protection is of paramount importance to our business. We collect device-specific data, such as device IDs and IP addresses, and some limited amount of users' personal information, such as their legal names and personal ID numbers, with their consents. Our data analytics are technically device-based and are not associated with any real individual who can be an actual user of such device. We have data protection measures in place to ensure the data that we collect are not misappropriated or misused as follows:

Network protection. Our IT network is configured with two main layers of protection, consisting of the database and data entry layers, to secure our databases and servers. The database layer provides user identification and authentication and user access rights control, while the data entry layer applies a web application firewall to prevent attacks, filter data and other data intrusion incidents.

Access restriction. We have implemented an internal policy to safeguard against any unauthorized access to data which sets out, among others, the obligations and job duties of the system administrator and the implementation of passwords, backup and security measures against hackers, viruses and network attacks to ensure data security. Only our key employees have access to the data we collected, and authorization from senior management is required if access to the data is requested from other employees.

Data encryption. Confidential data is encrypted into a format that cannot be directly identifiable (ciphertext), and the data is stored and transmitted in the form of ciphertext to prevent access to data through unauthorized channels.

Compliance policies. We have implemented measures to comply with laws and regulations on data protection and privacy in China such as the Cybersecurity Law of the PRC (《中華人民共和國網絡安全法》), the Data Security Law of the PRC (《中華人民共和國數據安全法》), and the Personal Information Protection Law of the PRC (《中華人民共和國個人信息保護法》). We have implemented internal user personal data usage and maintenance policy to safeguard against the misuse of personal information, requiring our employees to use authorized passwords and log in to access our computer systems and use user data only for the specific purpose and scope previously agreed by relevant users and not to use such data for other uses without prior written consent from relevant users.

Defense against computer viruses and hacking of systems. We have implemented protection and security measures against computer viruses and systems hacking and continue to strengthen such measures, including firewall, data encryption technology, access restriction, data backup and other automatic software protection measures.

Privacy policies. We continuously update our user privacy policy on our official website to ensure compliance with relevant laws and regulations. We generally include user data and privacy clauses in our contracts to require our contractual counterparties to comply with our privacy policies and relevant laws and regulations on data protection and privacy.

We are in compliance with the applicable laws and regulations in all material aspects in China relating to the collection, use, disclosure and security of personal information during the Reporting Period.

Intellectual Property Protection

We have obtained key intellectual property and proprietary rights in relation to the operation of our business. Our intellectual property includes trademarks and trademark applications related to our brands, services and software copyrights. We seek to protect our intellectual property assets and brands through a combination of trademark, patent, copyright and trade secret protection laws in Mainland China and other jurisdictions, as well as through confidentiality agreements and other measures. The Group strictly follows the Copyright Law of the PRC《中華人民共和國著作權法》, Computer Software Protection Regulations《計算機軟件保護條例》, Computer Software Copyright Registration Procedures《計算機軟件著作權登記辦法》 and PRC Trademark Law《中華人民共和國商標法》 as well as the Implementation Regulation of the PRC Trademark Law《中華人民共和國商標法實施條例》 to protect our assets. We register trademarks and software copyrights as soon after evaluating the needs of the same. We also pay attention to the specific valid date and make sure to extend their validity in time before their expiry. Our legal team and related operating colleagues are responsible for the daily management of legal matters involving domain names, trademarks and software copyrights.

Advertising

We ensure our operation complies with the PRC Advertising Law《中華人民共和國廣告法》 and the Interim Measures for Administrative Measures for Internet Advertising《互聯網廣告管理辦法》 for our online advertising business. We create our automobile content in a user-oriented perspective with a strong focus on assisting our users in their search (as to pricing and vehicle comparison) and selection to purchase process. Our key editors guide the quality control process of our automobile content as we only publish our automobile content that complies with our internal guidelines and requirements. Our key editors work closely with our content team to carry out independent verification of the data and information collected, using their expertise and experience and in accordance with our standardized checking procedures. Our standardized checking procedures primarily include: (i) carrying out direct verification with staff of the automaker, (ii) conducting a cross-check against public information in relation to vehicle model configurations from the official website of the Ministry of Industry and Information Technology of the PRC (中華人民共和國工業和信息化部), and (iii) carrying out test-drives. The key personnel in charge of the verification process is our editor-in-chief with over 15 years of editorial experience. They strive to ensure the accuracy, consistency, timeliness of such data and information and compliance with legal requirements. We have adopted internal guidelines which set out standards and requirements on various aspects of our content creation and publication.

Communication with Customers

We value our customers' feedback on the advertising services provided by us, and we have implemented measures to handle complaints effectively. Our sales team handles customers' complaints promptly upon receipt. If the complaint involves quality problems or defects found in advertisements placed by us, our sales team escalates such complaints to our management for investigation and rectification. We believe the above measures can reinforce our quality control standards for our customers and install our customers' confidence in our advertising services. During the Reporting Period, we did not experience any product or service-related complaints from our customers or any regulatory bodies in respect of advertisements placed by us which had a material adverse effect on our business or results of operations. Furthermore, during the Reporting Period, no products sold or shipped were recalled due to safety and health reasons due to irrelevancy to the Group's business nature, and there was no product recalls or service complaints due to health and safety reasons. Given the Group's business nature, the Group was not involved in the sale of physical products, therefore disclosure on product recall procedures is not applicable.

III. EMPLOYEE CARE

Fair Recruitment

We actively embrace a global and diverse talent pool, ensuring equal opportunities for qualified professionals regardless of geographical boundaries, fostering an inclusive and multicultural workforce. Equal opportunities are provided to all employees regardless of gender, race, religion, physical characteristics and nationality.

Employment Practice

In respect of the Group's employment matters, it complies with all relevant laws and regulations, including but not limited to the PRC Labor Law《中華人民共和國勞動法》, the PRC Labor Contract Law《中華人民共和國勞動合同法》, the Law of the PRC on the Protection of Minors (2024 Revision)《中華人民共和國未成年人保護法(2024 年修訂)》 and the Provisions on the Prohibition of Using Child Labour of the PRC《中國禁止使用童工規定》. During the Reporting Period, there was no material non-compliance with the relevant laws and regulations in relation to the Group's employment matters.

Every job applicant is required to provide information on his/her educational background, qualification and job experience, which is reviewed by the human resources department of the Company. This allows the Group to hire suitable candidates in accordance with the job requirements and to avoid hiring children and forced labour. The Group also routinely reviews its employment practices to avoid child and forced labour. During the Reporting Period, no material non-compliance with the laws and regulations related to the prevention of child and forced labour has been found by the Group. If the use of child labor or forced labor were discovered, they will be handled in accordance with the applicable laws and procedures.

Workforce Information

As of 31 December 2025, the Group had a total of 102 employees (including the Group's internal employees and outsourced employees), all coming from the PRC. See figures 1-4 below for the detailed composition of the Group's workforce.

Chart 1 Total Workforce by Employee Type

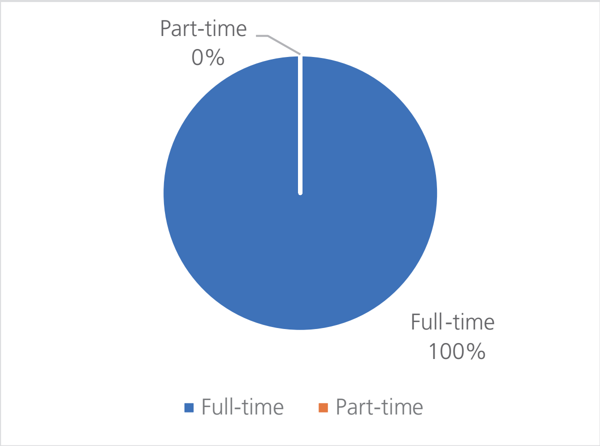


Chart 2 Total Workforce by Employee Category

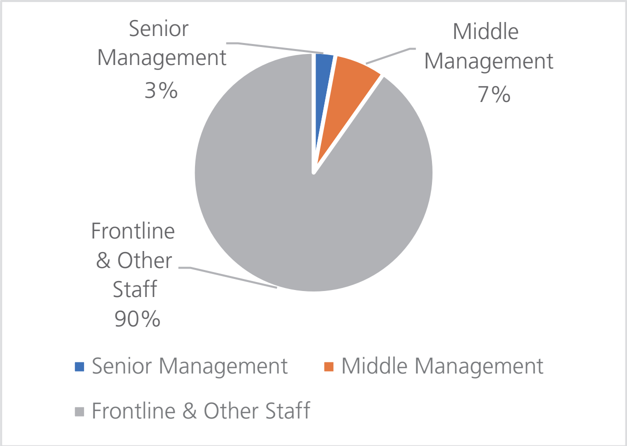


Chart 3 Total Workforce by Age Group

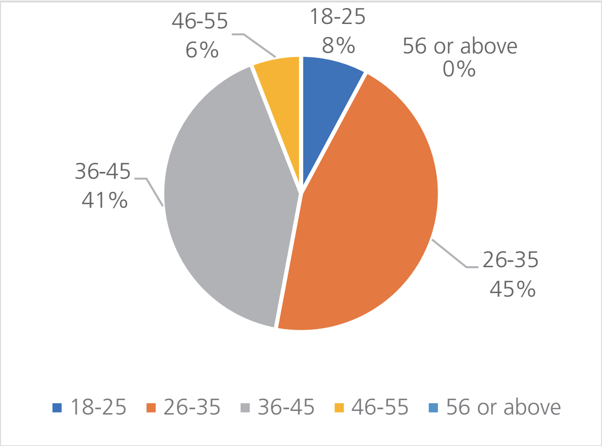
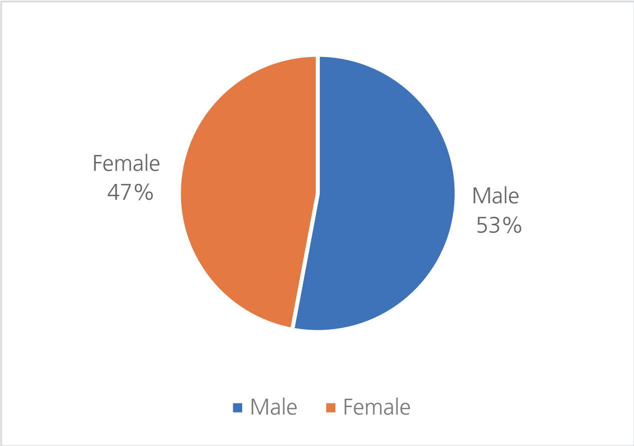


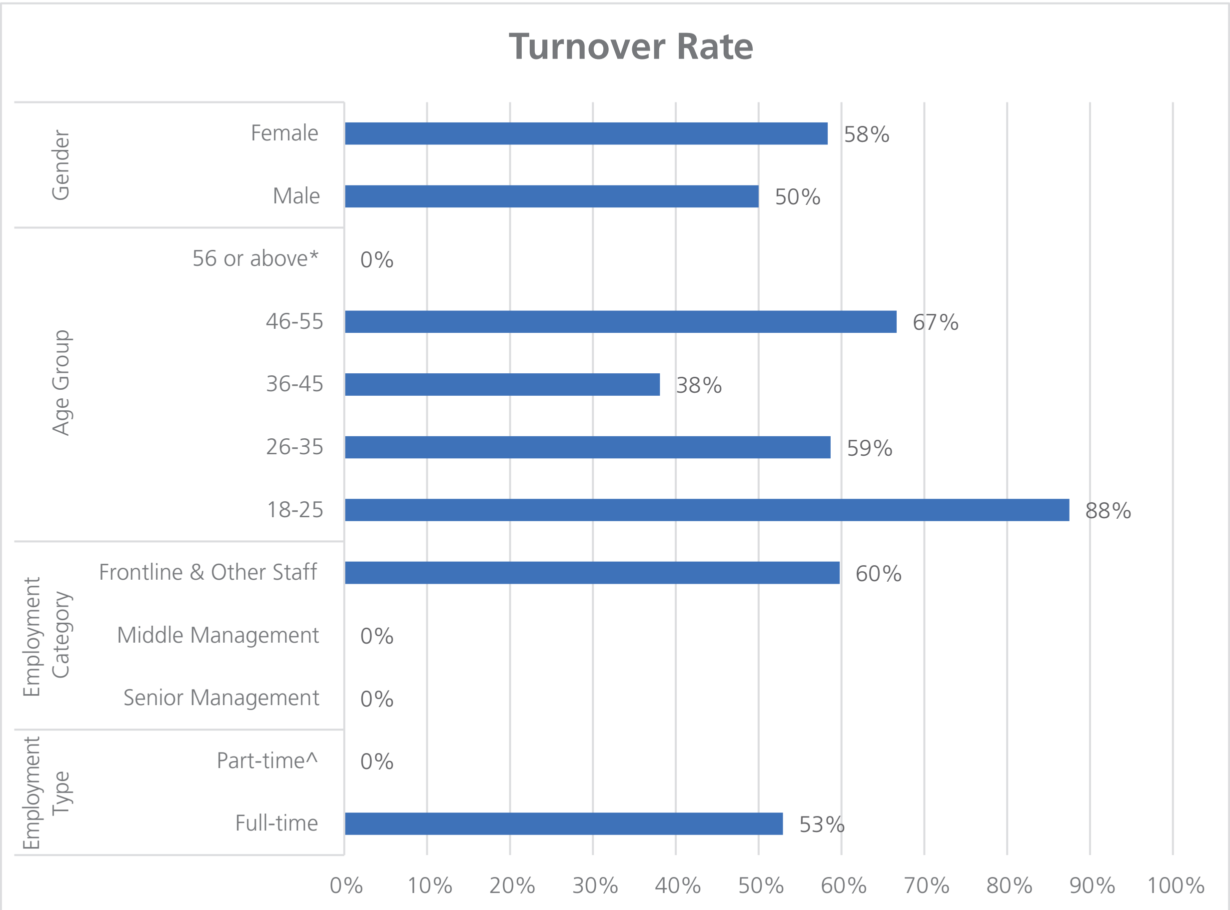
Chart 4 Total Workforce by Gender



Turnover Rate

A total of 55 employees left the Group during the Reporting Period, all from the PRC, leading to a turnover rate[1] of 54% for the Group.

Figure 5 Turnover Rate by Age Group



* There was 1 employee turnover recorded for the employee age group "56 or above" during the Reporting Period; however, as the Group did not have any employees in the age group "56 or above" as of the end of the Reporting Period, there was no corresponding turnover rate.

1 Turnover rate refers to the total number of employee turnover in the Reporting Period/total number of employees as of 31 December 2025*.

^ There was 1 employee turnover recorded for the employee employment type "Part-time" during the Reporting Period; however, as the Group did not have any employees in the employment type "Part-time" as of the end of the Reporting Period, there was no corresponding turnover rate.

Development and Training

We have allocated enough resources to our employees for maintaining their competitiveness and professionalism.

During the Reporting Period, a total of 1,090 hours of training was delivered to the Group's employees. The average number of training hours that each employee received was 10.7 hours.

Training percentage by gender		**Average training hours by gender**	
Male: 100%	Female: 100%	Male: 10.7 hours	Female: 10.6 hours
Training percentage by employee category		**Average training hours by employee category**	
Frontline employees: 100%		Frontline employees: 10 hours	
Middle management: 100%		Middle management: 15 hours	
Senior management: 100%		Senior management: 20 hours	

The Group arranges several training courses for its employees. The courses include new employee orientation, general training, professional training and management training. The training content is updated regularly in response to market and business needs. Employees can improve general and professional skills by participating in these training courses.

Employee Benefits and Care

The Company strictly abides by the PRC Labour Law (《中華人民共和國勞動法》) and PRC Labor Contract Law (《中華人民共和國勞動合同法》) and provides employees with competitive salaries in the industry. At the same time, the Company provides employees with a basic welfare system based on national laws, regulations and market practices and offers additional benefits in accordance with the Administrative Measures for Employee Subsidies, including but not limited to an annual employee body check, holiday gift cards and various subsidies, etc..

The Company provides employees with a convenient, comfortable, and humanized office environment. The offices are equipped with basic facilities such as pantries, rest areas and reading areas. In addition to the high-quality and convenient office environment, the Company provides employees with various friendly and considerate leisure activities to promote physical and mental health, such as the staff birthday party and the company afternoon tea, etc..

Reading and Rest Area

Birthday and Holiday Gifts

Occupational Health and Safety

We pay great attention to the importance on the occupational health and safety of employees in strict compliance with the PRC Labour Law《中華人民共和國勞動法》, the PRC Law on the Prevention and Control of Occupational Diseases《中華人民共和國職業病防治法》 and other laws and regulations in relation to occupational health. To ensure compliance with applicable laws and regulations in relation to providing a safe working environment and protecting employees from occupational hazards, from time to time, our human resources department would, if necessary and after consultation with our legal advisor, adjust our human resources policies to accommodate material changes to relevant labor and safety laws and regulations. We strive to provide a safe work environment for our employees and care about the health of employees and we have established an occupational health and safety management system at the Company level and implemented occupational health management measures to create a good working environment, and regularly monitors the safety of employees' working environment:

* Implement differentiated physical examination strategies according to the needs of different employees, and provide orientation physical examinations to ensure the health of employees;

* Purchase commercial accident insurance for all employees to provide additional security;

* Provide statutory maternity leave for female employees and sending each female employee holiday gifts on Women's Day in 2025;

* Provide employees with a healthy and pleasant office environment, and configuring air purifiers and green plants in the office.

We are not subject to significant health, work safety, social or environmental risks as we do not operate any automobile manufacturing, warehousing, displaying and maintenance and repair facilities. The Group has no lost day due to work-related injury and work-related fatality in the Reporting Period.

Number and rate of work-related fatalities of the Group occurred in each of the past three years including the Reporting Period are set out below:

Occupational Health and Safety Data			
	2025	2024	2023
Work-related fatality	**0**	0	0
Work-related fatality rate	**0%**	0%	0%
Work injury cases > 3 days	**0**	0	0
Work injury cases ≤ 3 days	**0**	0	0
Lost days due to work injury	**0**	0	0

IV. COMMUNITY INVESTMENT

The Group understands that engaging the community in which it operates is an essential corporate responsibility. The Group therefore encourages its employees to participate in activities in a bid to give back to the community. It will consider contributing to activities and organisations that benefit the community in the future.

V. ENVIRONMENTAL PROTECTION

Regarding the business nature of the Group, our consumption of natural resources and generation of waste has little impact on the environment. Nevertheless, as one of the leading internet companies in the industry, we recognize the importance of environmental protection and conservation of natural resources in our business operations. We have implemented a number of energy-saving measures to lower greenhouse gas emissions. Environmental considerations are one of our key priorities.

Air Emissions

The air emissions of the Group were attributed to the company-owned vehicles. Below are the breakdowns of the Group's air emissions during the Reporting Period:

Air Emissions	2025
Nitrogen oxides (kg)	17.32
Sulphur oxides (kg)	0.01
Particulate matters (kg)	1.61

Climate Change

Climate change is now one of the major global issues and challenges, and the Group understands that the impact of climate change is increasing day by day. As global warming intensifies, the Group will be facing a growing number of risks to its business, including, but not limited to, disruptions to daily operations and supply chains from extreme weather events, increased energy and maintenance costs from rising temperatures, and potential shifts in client marketing budgets as the automotive industry transitions towards new energy vehicles. Climate change will undoubtedly be of increasing concern to the Group as well as the automotive digital service platform industry as a whole for the foreseeable future; as such, the Group has endeavoured to identify the risks and opportunities that climate change poses to its business operations, along with corresponding strategies to mitigate risks and to take advantage of arising opportunities. With this in consideration, the Group also agrees with the latest scientific findings of the IPCC regarding climate change.

In alignment with TCFD recommendations on climate-related financial disclosure, the Group shall be disclosing its climate-related information based on the four core elements of Strategy, Risk Management, Governance and Metrics and Targets.

Strategy

The Group has identified relevant climate-related risks and assessed their potential financial impacts. The climate risks identified, their time horizon, likelihood, severity, and the potential impacts on business and value chain affecting the Group are shown below:

	Climate Risks	Time Horizon	Likelihood	Severity	Potential Impact on Business	Potential Impact on Value Chain
Physical Risks	Acute	Short term	High	Medium	Extreme weather events can disrupt daily office operations, delay employee commutes, and affect the Group's ability to provide online advertising and content services.	Disruption to the Group's own operations and potential interruption of clients' (automotive manufacturers and dealers) offline marketing activities, affecting the timing and effectiveness of online advertising campaigns.
	Chronic	Long term	High	Medium	Rising temperatures increase energy consumption for office cooling, leading to higher operational costs and equipment maintenance expenses.	Increased operational costs for the Group's office spaces. May also indirectly affect the marketing budgets of clients in regions heavily impacted by chronic climate shifts.
Transition Risks	Technology	Long term	Medium	Low	Transition to low-emission technologies may require upfront investment in more energy-efficient IT infrastructure and office equipment.	Adoption of cloud computing and energy-efficient technologies can reduce the Group's long-term operational carbon footprint and costs.
	Policy and Legal	Medium to long term	Low	Low to medium	Implementation of tightened environmental laws, stringent requirements on climate disclosures and carbon pricing system may increase operating costs. Governments and regulatory bodies require companies to reduce energy consumption and carbon emissions and disclose carbon information. Non-compliance may result in regulatory risks for the company.	Regulations may mandate due diligence management for product supply chains and require specific proportions of sustainable or certified materials, raising operational costs for the Group and its suppliers.
	Market	Long term	Low	High	During the transitional period, the Group might face a decrease in market demand if the Group is unable to come out with innovative products that meet market expectations of sustainability, leading to losses in revenue and customer base.	Changes in client budget allocation could affect the Group's advertising revenue. Upstream content creation and technology platform partners may see fluctuating demand based on the Group's evolving client structure.
	Reputation	Medium to long term	Medium	Low	Stakeholders' concerns on climate-related issues of the Group might damage its reputation if the Group improperly handles its climate change response.	Potential loss of business opportunities with sustainability-focused clients and negative impact on the Group's ability to attract ESG-minded investors if the group fail to uphold its good reputation.

Taking the time horizon of the above-mentioned risks into consideration, the Group has organised its strategic decision making into three phases:

- **Short-term (< 1 year):** This phase covers the period during which the Group addresses immediate physical risks (e.g., implementing remote work emergency plans for extreme weather) and begins to optimize operational efficiencies. The focus is on reducing energy consumption and business travel emissions through readily available measures.

- **Medium-term (1 – 5 years):** During this period, the Group will consolidate its climate risk management, deepen the impact of low-carbon practices across its operations, and actively adapt its business model to the automotive industry's low-carbon transition, such as expanding NEV clientele and developing low-carbon digital marketing solutions.

- **Long-term (5+ years):** This period extends to systemic changes, including potential large-scale shifts in climate policy and market preferences. The Group will focus on long-term resilience, such as further investments in green technology and aligning its business strategy with China's "3060" carbon neutrality goals.

However, the Group does not solely view climate change as a risk; amid the climate-related risks, the Group has also identified climate-related opportunities. For instance, the automotive industry's digital and low-carbon transformation presents new growth areas. The Group can leverage its digital solutions to develop low-carbon marketing data products, build NEV owner communities, and offer carbon management consulting services to automotive clients. Additionally, by optimizing office energy use (e.g., LED lighting, smart power management) and promoting remote collaboration to reduce business travel, the Group can lower operational costs and improve resource efficiency, enhancing both profitability and ESG ratings.

The Group views these as key steps towards addressing opportunities arising from climate change.

As climate-related risks and opportunities continue to grow, the Group expects to steadily increase capital investment in climate adaptation and mitigation measures over the coming years to reduce potential impacts on the Group. During the Reporting Period, the Group has yet to allocate a dedicated budget to climate-related works, but has made operational investments in energy-efficient equipment and video conferencing systems funded by internal cash flow. The Group has adopted capabilities relief for the disclosure of anticipated financial effects from climate-related risks and opportunities for the Reporting Period, and will provide quantifiable financial information in the future.

To assess the Group's strategy to climate-related changes, developments, and uncertainties, the Group has conducted climate-related scenario analyses to assess its climate resilience. The Group has taken into account two possible scenarios as suggested by the HKEX[1]:

Climate Scenario	Global Average Temperature Increase	Major Impacts
Turquoise	Projected to rise approximately 1.7°C by 2060 and approximately 1.8°C by 2100.	– Increased demand for digital marketing services from NEV manufacturers. – Growth in opportunities for developing low-carbon data products. – Enhanced focus on energy efficiency and green office practices.
Brown	Projected to rise approximately 2.4°C by 2060 and approximately 4.4°C by 2100.	– Heightened risk of operational disruption from extreme weather events (e.g., office closures, IT infrastructure damage). – Increased operational costs from carbon pricing on business air travel and energy use. – Potential decline in marketing budgets from traditional automakers facing transition pressures.

The Group has adopted capabilities relief for the in-depth assessment and analysis of its strategy and business model related to climate-related changes, developments, and uncertainties for the Reporting Period, and will perform a detailed climate-related scenario analysis in the future.

Risk Management

The Group's risk management process is designed to identify, assess, prioritise, and monitor climate-related risks and opportunities in an integrated manner. The following outlines the specific processes and related policies in place:

(a) Processes for Climate-Related Risks

Identification: The Group identifies climate-related risks through a combination of methods. Inputs and parameters include (i) analysis of internal data covering the Group's operations, including its offices in Mainland China; (ii) review of external scientific reports on climate projections, including those from the IPCC; (iii) monitoring of regulatory developments via government websites and industry associations; and (iv) engagement with key stakeholders, including employees and suppliers, to understand their exposure and concerns.

[1] Guidance on Climate Disclosures issued by Hong Kong Exchanges and Clearing Limited in November 2021: https://www.hkex.com.hk/-/media/HKEX-Market/Listing/Rules-and-Guidance/Environmental-Social-and-Governance/Exchangesguidance-materials-on-ESG/guidance_climate_disclosures.pdf

Informing Identification with Scenario Analysis: The climate-related scenario analysis conducted by the Group directly informs its risk identification. As detailed in the Strategy section, the Group has taken into account the "Turquoise" and "Brown" scenarios suggested by the HKEX. These scenario outcomes are used as a lens to identify specific, plausible risks to the Group's operations and value chain, such as the potential for increased business travel costs from future carbon pricing or operational disruption from extreme weather events.

Assessment of Nature, Likelihood, and Magnitude: The Group assesses the nature, likelihood, and magnitude of each identified risk based on two dimensions: possibility and impact, categorising them into three levels: high, medium, and low. The definitions for these levels are:

Risk levels	Definition of the overall risk levels
High	Risks at this level may have serious consequences. It is highly likely that there will be some impacts to the Group and hindrance for the Group to achieve strategic goals.
Medium	Risks at this level may have serious consequences, but they are less likely to occur. Conversely, the consequences could be minor in nature, but the probability of occurrence is higher.
Low	Risks at this level have limited harm and consequences for the Group to achieve its strategic goals, and the probability of occurrence is low.

Prioritisation Relative to Other Risks: Risks are then prioritised and classified into overall risk levels. This prioritisation process is integrated into the Group's enterprise risk management system, where climate-related risks are ranked and escalated alongside other strategic, operational, and financial risks. The prioritisation informs resource allocation and management attention.

	Climate risks	Overall risk level	Management Approach
Physical Risks	Acute	High	– Prepared contingency strategies for extreme weather events, such as remote work arrangements. – Implemented data backup and off-site server disaster recovery measures.
	Chronic		
Transition Risks	Policy and Legal	Low	– Continuously monitor the latest climate-related regulations and trends via the ESG Task Force Team. – Promote video conferencing to reduce reliance on business air travel.
	Technology	Medium	– Adopt cloud computing services to reduce the carbon footprint of IT infrastructure. – Prioritise energy-efficient models in future IT equipment procurement.
	Market	Medium	– Continuously expand NEV manufacturer clients. – Develop marketing solutions tailored to electrification and intelligence trends.
	Reputation	Low	– Strengthen climate-related disclosures in the ESG report. – Promote low-carbon office culture through employee training.

Monitoring: The ESG Task Force Team is responsible for the ongoing monitoring of climate-related risks. This monitoring occurs at least twice a year through formal meetings, during which the team discusses the latest identification and assessment results of climate-related risks and opportunities, as well as progress on the Group's carbon emissions data collection. The monitoring process includes reviewing the latest regulatory updates and assessing the Group's progress on mitigation activities, such as energy efficiency initiatives and business travel reduction. The outcomes of this monitoring are reported directly to the Board.

Changes to Processes: During the Reporting Period, there were no material changes to the processes used by the Group to identify, assess, prioritise, and monitor climate-related risks. The Group maintains a consistent approach to ensure comparability of information over time.

In terms of physical risks, the Group believes that extreme weather events brought about by climate change pose both a short-term and long-term risk to its business.

In the short-term, extreme weather such as typhoons, heavy rain, or heatwaves may become increasingly common. These unstable conditions could disrupt employee commutes, force temporary office closures, reduce the efficiency of remote work, and potentially damage IT infrastructure (e.g., servers), causing operational and financial losses to the Group.

In the long-term, climate change may lead to chronic physical changes, such as rising average temperatures and sea levels. This would increase the energy consumption and maintenance costs of the Group's office equipment (e.g., air conditioning), thereby raising the Group's operational expenditures over time.

The Group has formulated a number of strategies to mitigate damages from these identified physical risks. The Group has established a reactive mechanism for determining the best course of action when facing extreme weather events, including remote work emergency plans and ensuring data backup and server resilience. In addition, the Group has implemented energy-saving management practices in its offices (e.g., equipment power-saving settings, turning off power after work) and adopted energy-efficient lighting to reduce unit-area energy consumption and lower exposure to chronic physical risk-related cost increases.

In terms of transition risks, as climate change exacerbates, the Group foresees that market sentiment may shift towards preferring products and services from environmentally conscious companies. For the Group's clients in the automotive industry, increasing awareness of climate change among the general public may lead to different vehicle purchasing choices, favouring NEVs over traditional internal combustion engine vehicles. Without adapting its client mix and service offerings, the Group could face reduced advertising revenue from traditional automakers.

Furthermore, the transition towards a low-carbon economy may introduce policy and legal risks. The introduction of carbon pricing systems in China could directly increase the cost of the Group's business air travel, thereby raising operational costs.

The Group has formulated a number of strategies to mitigate damages from these identified transition risks. To lower reputation and market risks, the Group is actively expanding its NEV manufacturer client base, developing digital marketing solutions tailored to electrification and intelligence trends, and strengthening its data analytics capabilities to provide precise marketing services. To lower policy and legal risks, the Group promotes video conferencing as an alternative to business travel and is optimising its travel management to prefer lower-carbon transport options (e.g., high-speed rail over short-haul flights), aiming to control the growth of its Scope 3 emissions.

(b) Processes for Climate-Related Opportunities

Identification: Opportunities are identified through several channels: (i) market analysis of shifting automotive industry trends towards NEVs and low-carbon transition; (ii) insights from the Group's own operations and service development pipeline; (iii) analysis of emerging regulatory incentives for energy efficiency; and (iv) the Group's commitment to community investment and green office initiatives.

Assessment and Prioritisation: Once identified, opportunities are assessed by the ESG Task Force Team and the Board based on their strategic alignment, potential financial impact, feasibility, and required investment. For example, the Group believes that increasing environmental consciousness among the public and the automotive industry's low-carbon transition open new market opportunities for developing low-carbon marketing data products and NEV owner communities. Additionally, the Group views operational efficiency improvements (e.g., LED lighting upgrades, energy monitoring systems) as a tangible opportunity to reduce long-term costs.

Monitoring: Progress on capturing climate-related opportunities is monitored through the Group's governance structures. The ESG Task Force Team is responsible for setting ESG and climate goals for the Board's consideration on an annual basis, during which it also reviews the Group's progress in achieving the goals of the preceding financial year.

(c) Integration into Overall Risk Management Process

Climate-related risk management has been incorporated into the Group's broader risk management system. The processes described above for identifying, assessing, prioritising, and monitoring climate-related risks and opportunities are fully integrated into the Group's overall risk management framework. The outputs from the climate risk assessment, including the prioritised risk profile, are presented to the executive leadership and the Board alongside other enterprise risks, ensuring that climate considerations inform high-level strategic decision-making and overall business strategy.

The Group has not yet developed a formal climate-related transition plan. The Board intends to develop a transition plan in due time and will disclose further details in future reporting periods.

Governance

The Group recognises that energy consumption, GHG emissions, and climate change are important aspects of environmental protection which have significant impact on its operations, and thus the Board and senior management have implemented an ESG Task Force Team for formulating countermeasures and strategies for any risks or opportunities that may arise from climate change. The ESG Task Force Team is composed of Board members, the Chief Financial Officer, the Human Resources Director, and the Investment Director, and is responsible for coordinating the Group's climate-related strategies and work, reporting directly to the Board.

As of the end of the Reporting Period, the Board has not yet established a formal process for assessing or developing climate-related skills and competencies among its members. Board members currently receive general compliance training, but this does not include targeted climate-related training, CPD sessions, or briefings from subject matter experts. Climate-related expertise has not been a specific criterion in the evaluation of Board candidates by the Nomination Committee. The Board recognises the importance of climate competency at the governance level and intends to take the following steps: (i) incorporate climate and sustainability competencies into the Board's skills matrix; (ii) introduce periodic climate-related briefings or training for Board members, drawing on internal expertise from the ESG Task Force Team and, where appropriate, external advisers; and (iii) consider climate-related knowledge and experience as part of the Nomination Committee's evaluation criteria for future Board appointments. The Group will report on progress in future ESG reports.

During the Reporting Period, the Board did not undertake any major transactions (including significant investment decisions, capital expenditure approvals, mergers and acquisitions, or material contracts) in which climate-related factors were a primary consideration. Nevertheless, as climate-related risk management has been incorporated into the Group's broader risk management system, the Board considers climate-related risks and opportunities as part of its oversight of strategic decision-making. The outputs from the climate risk assessment, including the prioritised risk profile (e.g., acute physical risks from extreme weather, policy risks from potential carbon pricing on business air travel), are presented to executive leadership and the Board alongside other enterprise risks, ensuring that climate considerations inform high-level strategic decision-making and overall business strategy.

Metrics and Targets

To measure the level and impact of the Group's climate-related risks, the Group monitors metrics and indicators to ensure an effective and quantitative assessment. The Group monitors and reviews its Scope 1, Scope 2, and Scope 3 GHG emissions (in tCO2e), total GHG emissions (in tCO2e), and GHG emission intensity (per m^2 of operational area and per employee) regularly. The GHG emission data is shown in the section "A1. Emissions" of this Report.

The Group has included carbon footprint reduction as one of its long-term goals and has pledged to reduce the greenhouse gas emissions of its operations. Specifically, the Group has set the following climate-related targets:

- **GHG Emission Intensity Target**: To reduce Scope 1 and Scope 2 emission intensity (using 2025 as the base year) on a per-employee or per-square-meter basis year by year.

- **Business Travel Reduction Target**: To reduce Scope 3 emissions from business air travel year by year by promoting video conferencing and optimising travel management.

These targets are informed by the latest international agreement on climate change, including the Paris Agreement, an international accord to limit global warming, as well as the national target of carbon neutrality by 2060. These targets have not been validated by a third party. They are gross targets for the reduction of emissions without taking into account potential offsets further reducing the net impact. Although the Group does not need to rely on carbon credits to hit its targets, a future implementation of those would further reduce the impact.

Greenhouse Gas Emissions

During the Reporting Period, the Group's GHG emissions were contributed by:

- Scope 1 – Direct Emissions from operations that are owned by or controlled by the Group;

- Scope 2 – "Energy indirect" emissions resulting from the generation of purchased or acquired electricity, heating, cooling, and steam consumed within the Group; and

- Scope 3 – All other indirect emissions that occur outside the Group, including both upstream and downstream emissions.

The Group has selected its measurement approach, inputs, and assumptions for calculating GHG emissions based on a principle of alignment with established regulatory frameworks and authoritative sources to ensure consistency, comparability, and reliability. The approach has been chosen to:

1. **Comply with Regulatory Expectations**: The Group primarily references the methodologies and emission factors set out by the HKEX, including Appendix C2 of the Main Board Listing Rules and their referred documentation, to ensure adherence to local disclosure requirements and to enable valid comparisons under appropriate conditions.

2. **Utilize Internationally Recognized Standards:** For Scope 3 emissions, the Group aligns its reporting with the "Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)", which is a globally accepted framework for value chain emissions accounting. The Group has also referenced the "Technical Guidance for Calculating Scope 3 Emissions (version 1.0)" published by the Greenhouse Gas Protocol to calculate its Scope 3 GHG emissions.

3. **Apply Credible and Geographically Relevant Data Sources:** Where HKEX-published factors are unavailable, the Group uses authoritative sources specific to its primary region of operation (Mainland China). These sources include the Ministry of Ecology and Environment of the People's Republic of China (which provides the emission factor for purchased electricity from the National Grid of the PRC), the Intergovernmental Panel on Climate Change (the "**IPCC**") for global warming potential values, and the International Civil Aviation Organization ("**ICAO**") Carbon Emission Calculator for business air travel emissions. These sources are selected for their scientific credibility, public availability, and relevance to the Group's operational context, thereby increasing the accuracy of its emissions inventory.

During the Reporting Period, the Group's business activities contributed to the greenhouse gas ("**GHG**") emission of 71.13 tonnes of carbon dioxide equivalent ("**tCO2eq.**"), mainly carbon dioxide, methane and nitrous oxide.

Scope of GHG emissions	Emission sources	GHG emission (2025) (in tCO2eq.)	GHG emission (2024)	GHG emissions (2023)
Scope 1				
Direct Emission	Combustion of fuel	2.70	2.70	8.34
Scope 2				
Energy Indirect Emission	Purchased electricity	12.05	31.20	43.40
Scope 3				
Other Indirect Emission	Electricity used for processing fresh water by government departments/third parties	0.01	0.01	0.02
	Electricity used for processing sewage by government departments/third parties	0.01	0.01	0.01
	Business air travel	56.38	70.09	60.23
Total		**71.13**	**104.01**	**112.00**
GHG emission intensity (per m^2 of building area)		0.07	0.08	0.03
GHG emission intensity (per employee)		0.70	1.02	0.67

Notes:

1. Emission factors were made reference to Appendix C2 of the Listing Rules and their referred documentation as set out by the Stock Exchange, unless stated otherwise.

2. CO_2 emissions from the Group's business air travels were reported in accordance with the International Civil Aviation Organization (ICAO) Carbon Emission Calculator.

3. According to The Ministry of Ecology and Environment of People's Republic of China (2025): Emission factor of 0.5777 tCO2e/MWh was used for purchased electricity from the National Grid of the PRC in 2025; Emission factor of 0.5366 tCO2e/MWh was used for purchased electricity from the National Grid of the PRC in 2024; Emission factor of 0.5703 tCO2e/MWh was used for purchased electricity from the National Grid of the PRC in 2023.

4. Total GHG Emissions may not equal total of emission sources or sub-totals due to rounding errors.

The overall total GHG emissions reduced by 32% during the Reporting Period compared with last year.

The Group identifies electricity consumption at the workplace and business air travel as the major sources of GHG emissions. We target to reduce our GHG emissions by 10% by 2031 with 2022 as a base year and continue to encourage our employees towards this target including to turn off the light and air conditioners when not in use. We also promote public transportation and video conferences in replacement for business trips. If it is necessary for our employees to go on business trips, the choice of high-speed rail is an alternative to air travel in the PRC.

During the Reporting Period, the Group was not aware of any non-compliance with the Environmental Protection Law of the PRC《中華人民共和國環境保護法》and the Law of the PRC on Prevention and Control of Atmospheric Pollution《中華人民共和國大氣污染防治法》and other relevant standards, rules and regulations that have a significant impact on the Group relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

Waste Management

The business operations of the Group did not involve generation of any significant hazardous waste. Hence, no such information is presented in this report.

The business operations of the Group did not involve generation of any significant non-hazardous waste. Hence, no such information is presented in this report.

Conservation of Resources

The Group, on an ongoing basis, identifies all possible sources of environmental pollution from the office operations and evaluates the extent of its environmental impacts. The Group executes target-driven and practical measures and sets reduction targets for some important environmental indicators to demonstrate our commitment to environmental protection.

Energy Consumption

As we acknowledge that lighting, air-conditioning etc. are essential in maintaining our operation, the Group regularly reminds employees to conserve energy resources. We target to reduce energy consumption by 10% by 2031 with 2022 as a base year. We make an effort to investigate and explore, as far as possible, ways to improve the energy efficiency of electrical appliances such as air conditioning, lighting and electrical installations and other office equipment in the workplace.

To implement the said target, we ensure that all employees turn off lights before leaving the offices. Natural lighting is preferred during the daytime. We prefer LED lights and reduce the lighting devices from the areas that exceed the luminance level. We also require staff to turn off the computer and office equipment when leaving the office and close the windows when using the air conditioner. The workplace is maintained at a comfortable temperature to encourage energy savings and emissions reductions. In this regard, the Company has referred to the relevant standards recommended by the General Office of the State Council and set the air conditioning temperature to 26.0°C in summer to reduce over-use of air conditioning. We encourage work from home beyond office hours, if necessary. We conduct regular electrical and power generation equipment inspections to ensure safety and operational efficiency. We encourage carpooling when commuting and attending external meetings. We adopt online meetings and communications to reduce travel and energy consumption whenever possible. We can conserve electricity efficiently in this course when employees have built up the above good daily habits. During the Reporting Period, the offices of the Group consumed a total of 29,800.76 Kilowatt-hours ("**kWh**") of electricity and combustion of petrol, with an intensity of 27.95 kWh/m^2, and 292.16 kWh/employee.

The overall total energy consumption reduced by 56% during the Reporting Period compared with last year.

Paper Usage

We encourage reusing or recycling packaging such as plastic or paper bags and cartons. We adopt office digitalization to minimize overprinting. We also reuse printing paper as much as possible in compliance with personal data privacy regulations. We educate our employees to think twice before printing any email and include the reminder in the email footer to remind recipients. We closely monitor the number of annual reports printed each year to avoid waste.

Packaging Materials

The Group's operations did not involve any regular use of packaging materials. Hence, no such information is presented in this report.

Water Consumption

We understand that reducing waste at the source is the best solution for sustaining green business operations. We target to reduce water consumption by 10% by 2031 with 2022 as a base year. During the Reporting Period, we execute the measures below for water management, mainly in the washroom areas. Employees are educated and instructed to close the faucet tightly before leaving. In order to raise the water conservation awareness of our employees, relevant water-saving tips are posted in the washroom area. During the Reporting Period, the offices of the Group consumed 28.45 m^3 of fresh water, with an intensity of 0.03 m^3/m^2, and 0.28 m^3/employee. There were no issues in sourcing water during the Reporting Period.

The overall total water consumption increased by 1% during the Reporting Period compared with last year.

VI. SUPPLY CHAIN MANAGEMENT

Our suppliers primarily include brand promotion, information technology, exhibition promotion and offline event promotion service providers. The services provided by our suppliers generally include promoting our Company's brand, promotion planning and set-up of exhibitions participated by us, promotion planning of offline events organized by us, and Internet and technical support. All new suppliers are required to provide the relevant qualification and undergo the background check to mitigate the environmental and social risk. The factors affecting the selection of the suppliers include their reputation and qualifications, full compliance in operations (such as no bribery and corruption), environmentally friendly and socially responsible. When selecting suppliers, we practice the concept of green environmental protection in the procurement process, and purchase and use recyclable office appliances. During the Reporting Period, we required our employees to purchase office equipment with ecolabels when purchasing office supplies. After the supplier is selected, we will sign services contracts with them. We also formulate the standardized procedures for service acceptance. Suppliers shall meet our required standards, or they must rectify in time if acceptance is not qualified. We maintain regular communication with suppliers for effective management and construct good relationships so that they can continuously supply qualified services for us.

During the Reporting Period, the Group engaged a total of 280 suppliers, 269 were from Mainland China, and 11 were from Hong Kong.

VII. ANTI-CORRUPTION

We are aware of the importance of protecting legal rights and interests as well as regulating misconduct business practices for sustainable, stable and healthy development. Apart from strictly following, but not limited to, the Criminal Law of the PRC (《中華人民共和國刑法》), the Anti-unfair Competition Law of the PRC (《中華人民共和國反不正當競爭法》) and the Interim Provisions on Banning of Commercial Bribery (《關於禁止商業賄賂行為的暫行規定》), we have formulated internal policies such as the Anti-fraud and Reporting Mechanism Management Measures (《反舞弊與舉報機制管理辦法》) to better monitor suspicious transactions and standardize reporting procedures. We have introduced a reporting mechanism and regular declarations of conflicts of interest for all staff, including Directors, and provided regular training on corruption and bribery prevention. During the Reporting Period, the employees and the Group were not involved in any legal cases relating to extortion, bribery, fraud, and money laundering. There was no concluded legal case regarding corrupt practices brought against the Group or its employees during the Reporting Period. All Directors of the Group have received corporate governance training provided by the Group before listing or during induction, so that the Directors would clearly understand their responsibilities and properly exercise their fiduciary duties. The Group offers new employee induction training which includes trainings in relation to basic employee ethics, such as anti-corruption. The Group will closely monitor the regulatory development and will arrange relevant anti-corruption trainings for our employees and Directors, where necessary.

Further, we have developed Anti-Fraud and Whistleblowing Policy that outlines multiple whistleblowing channels and our whistle blower protection system, which conveys the message of our zero-tolerance in relation to fraudulent activities for all the employees and suppliers/business partners. We encourage employees and suppliers/business partners to report any concerns that they may have regarding any non-compliant or potentially fraudulent activities. We protect the safety of whistle-blowers by ensuring that they do not receive any unfair treatment or any form of retaliation during the process.

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