MICROWARE

Microware Group Limited
美高域集團有限公司

(incorporated in the Cayman Islands with limited liability)
Stock Code: 1985

2026
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Environmental, Social and Governance Report

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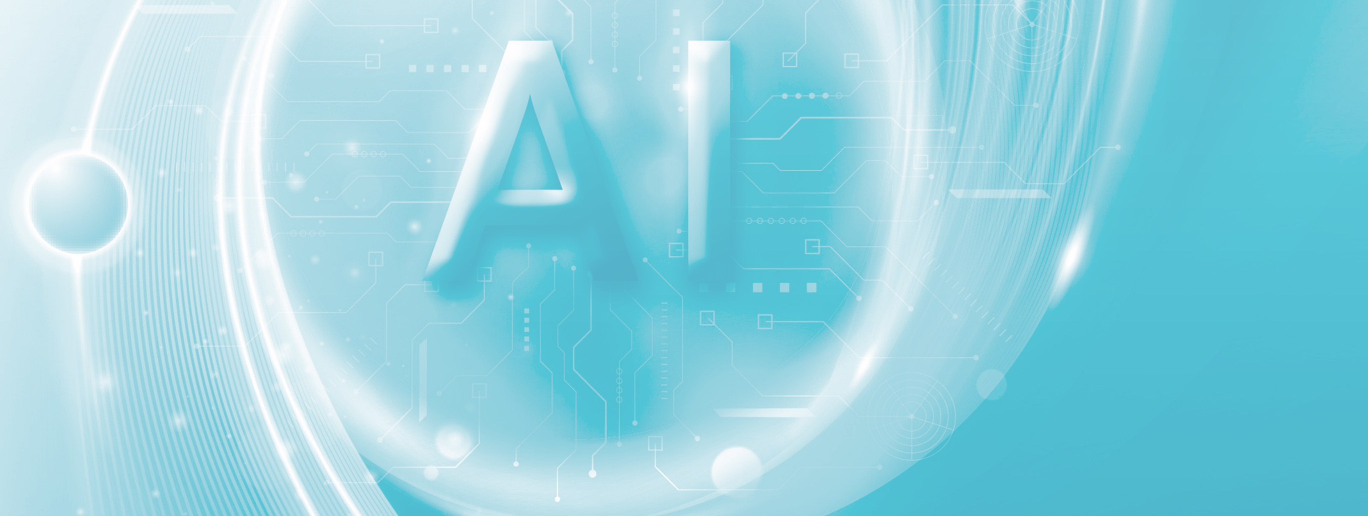

Environmental, Social and Governance Report

SCOPE AND REPORTING PERIOD

Microware Group Limited (hereinafter referred as the "**Company**", and together with its subsidiaries referred as the "**Group**") is pleased to publish the Environmental, Social, and Governance (the "**ESG**") report, highlighting its ESG performance.

The principal activity of the Group is the provision of IT infrastructure solution services and IT managed services in Hong Kong. It advises clients on their IT systems, delivers, and/or installs and implements IT infrastructure solutions with the hardware and software purchased from several manufacturers or authorised distributors for its clients.

This ESG report covers the Group's environmental and social performance for its business operations in Hong Kong from 1 April 2025 to 31 March 2026 (the "**Reporting Period**"), unless stated otherwise. During the Reporting Period, its operations were divided into the Head Office and a Service Centre & Warehouse, both located in Kwun Tong, Hong Kong. Other operations that did not have significant environmental or social impacts have been excluded from the reporting scope.

REPORTING FRAMEWORK

The ESG Report has been prepared in accordance with the ESG Reporting Code as set out in Appendix C2 to the Rules Governing the Listing of Securities on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

During FY2026, the Group has established appropriate and effective management policies and internal control systems for ESG issues and confirmed that the information disclosed complies with the requirements of the ESG Reporting Code.

Information relating to the corporate governance practices of the Group is set out in the Corporate Governance Report of this Annual Report.

During the preparation of the ESG Report, the Group has applied the following reporting principles, which are set out in the ESG Reporting Code:

Materiality: A materiality assessment was conducted to identify material issues during FY2026, with the confirmed material issues thereby adopted as the focus for the preparation of the ESG Report. The materiality of issues was reviewed and confirmed by the Board and the Task Force. For further details, please refer to the sections headed "Stakeholder Engagement" and "Materiality Assessment".

Quantitative: The standards, applicable assumptions and methodologies used in the calculation of key performance indicators data were supplemented by explanatory notes.

Consistency: The approach adopted in preparing the ESG Report is substantially consistent with that applied up to FY2025, and explanations are provided for data with changes in the scope of disclosure or calculation methodologies.

FORWARD-LOOKING STATEMENTS

This Report contains forward-looking statements based on the current expectations, estimates, projections, beliefs, and assumptions of the Group about the businesses and the markets in which it and its subsidiaries operate. The forward-looking statements are not a guarantee of future performance and are subject to market risk, uncertainties, and factors beyond the control of the Group. Therefore, actual outcomes and returns may differ materially from the assumptions and statements set out in this Report.

STAKEHOLDER ENGAGEMENT

To prepare for further development and business growth, the Group recognises the importance of information gained from stakeholders regarding the Group's business activities, including their insights, enquiries, and ongoing feedback. The Group maintains various communication channels with relevant stakeholders on these matters, which encompasses its performance and challenges that it has come across. The Group engages with its stakeholders to develop mutually beneficial relationships, seek their views on its business proposals and initiatives, and promote sustainability in the market, workplace, community, and environment. The outcomes of these stakeholder engagement processes have been consistently applied to the Group's continuous improvement activities. The following table provides an overview of the Group's key stakeholders, as well as the various platforms and communication methods used to reach out to, listen to, and respond to stakeholders.

Key Stakeholders	Expectation and Concerns	Communication Channels
Government	• Compliance with laws and regulations • Tax compliance • Promote regional economic development and employment	• On-site inspections and checks • Preparation and submission of work reports for approval • Financial reports and announcements • The Group's website
Shareholders and investors	• Business performance • Corporate governance • Protection of interests of shareholders • Investment returns	• Annual general meeting and other shareholder meetings • Financial reports and announcements
Employees	• Health and safety • Labour rights • Comfortable working environment • Career development	• Training and orientation • Internal meetings and email communications • Corporate events • Suggestion boxes
Customers	• Quality of services • Integrity • Business ethics	• Business visits • Email communications • Regular meetings • The Group's website
The public and communities	• Social responsibilities • Environmental awareness • Contribution to the communities	• Charity activities
Suppliers and contractors	• Timely payment for supplied goods/ services	• Business visits • Email communication

With these on-going dialogues, the Group obtains a thorough understanding of stakeholders' expectations and concerns. The Group believes stakeholders' contributions will improve its business management as well as decision-making in the Group's long-term development.

MATERIALITY ASSESSMENT

The Group recognises the importance of considering its people, the environment, and the community in its business operations to achieve sustainable development. We uphold high ethical standards and are dedicated to engaging our stakeholders while conducting business fairly, responsibly, and transparently.

To manage stakeholder satisfaction, the Group holds regular meetings and maintains a comprehensive list of stakeholders, including customers, suppliers, and regulatory bodies, which is reviewed semi-annually.

- Quarterly Interim Service Meetings: These meetings focus on service performance, business environment discussions, new or changed service requirements, and other service-related issues.

- Annual Service Review Meetings: These meetings address any changes to service scope and stakeholders' evolving business needs.

During the Reporting Period, the Group conducted a survey among stakeholders, including Directors, senior management, frontline employees, shareholders, suppliers, and customers. This survey aimed to gather insights into their concerns regarding the Group's operations.

The results, highlighting the topics of concern and their respective levels of materiality, are presented in the matrix below.

Environmental		Social	
1	Energy	8	Employment
2	Water	9	Occupational Health and Safety
3	Air Emission	10	Development and Training
4	Waste and Effluent	11	Labour 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	Advertising and Claims
		18	Anti-corruption
		19	Community Investment

The Group has established policies to address these issues, which will be discussed in this report. We remain committed to engaging our stakeholders and will continuously review our policies to mitigate any potential challenges to the Group's sustained development.

STAKEHOLDERS' FEEDBACK

The report can be accessed and downloaded from the Company's website at https://www.microware1985.com/or on the website of the Stock Exchange at www.hkexnews.hk. The Group welcomes stakeholders' feedback on its environmental, social and governance approach and performance. Please give your suggestions or share your views with the Group via email at ir@microware1985.com.hk or by phone at (852)2565 3088.

THE GROUP'S ESG COMMITMENT

Board Statement: The board (the "**Board**") of directors (the "**Directors**") of the Company has overall responsibility for the Group's sustainability strategy and reporting. To better manage the Group's ESG performance and identify potential risks, the Board conducts materiality assessments where necessary, with the assistance of the ESG Task Force to evaluate and prioritise material ESG related issues with reference to the opinions of our stakeholders. The Board is responsible for setting up a general direction for the Group's ESG strategies, ensuring the effectiveness in the control of ESG risks and internal control mechanisms.

ESG Task Force: The Group has established an ESG Task Force (the "**Task Force**"). This Task Force comprises core members from the Group and is responsible for collecting relevant information for preparing ESG Reports. This Task Force reports to the Board and assists in identifying and evaluating the Group's ESG risks and the effectiveness of the internal control mechanisms. This Task Force also examines and evaluates our performances in different ESG-related goals and targets such as environment, health and safety, labour standards and product responsibilities. Following the directions set by the Board, the Task Force ensures the execution of various ESG-related strategies and policies.

Key Performance Indicators ("KPIs"): The Board identifies key environmental and social performance indicators, sets targets based on business conditions, and reviews ESG progress to facilitate business growth and create long-term stakeholder value. ESG issues are regularly discussed at Board meetings and communicated to stakeholders in the annual sustainability report. We continuously monitor and strive to improve our ESG performance, focusing on reducing energy and water consumption, minimising waste, and enhancing social performance.

ESG Commitment: The Group is dedicated to achieving a green vision and raising employee environmental awareness for carbon reduction. We integrate environmental management into business processes and continuously improve environmental performance in line with local regulations and industry guidelines.

Recognitions, Certifications, and Memberships

The Group's commitment to providing high-quality services and products, coupled with its industry leadership, has been recognised through the following awards and accolades received during the Reporting Period.

Awards/Achievement Name	Presented by	Date of Award
APC 2025 Outstanding GOV Segment Partner Award	Schneider Electric	03/2026
APC 2025 Outstanding Achievement Award	Schneider Electric	03/2026
2025 Adobe Best New Customer Acquisition Distributor	Adobe	01/2026
FY25 Best Performer Award – Storage IP Solutions Pioneer	Hewlett Packard Enterprise	01/2026
FY25 HPE CSLV Excellence Award – Highest Order Performance: Ancillary Services/ Installed Base/New Solutions	Hewlett Packard Enterprise	01/2026
2025 A4 Commercial Print Market Share Best Contributor Award	HP Inc Hong Kong Limited	01/2026
2025 Outstanding Professional Partner Award	Diatech (點檢科技)	12/2025
2025 Excellent Partner – Government Sector	Kaspersky	12/2025
2025 Outstanding Loyalty Award – Hong Kong Region	Dell	11/2025
Excellence Award – Hong Kong Region	Blackpanda	10/2025
2025 HPE Asia-Pacific Best Storage Solution Provider	Hewlett Packard Enterprise	07/2025
FY2024/25 Top IDG Partner Champion	Lenovo	07/2025

Certifications

As evidence of our commitment to accountability and continuous improvement, the Group has earned and maintains the following certifications, which are subject to annual review:

- **ISO/IEC 20000-1:2018** for the IT Service Management System that supports the provision of hardware maintenance services to its external customers by Microware Limited.

- **ISO/IEC 27001:2013** for the Information Security Management Systems supports the provision of hardware maintenance services, assessed following Statement of Applicability v2.2.

Corporate Memberships

The Group holds corporate memberships of the Hong Kong Computer Society and Hong Kong General Chamber of Commerce. The Group is also a highly trusted partner for various multinational corporations, such as Adobe Systems, Dell EMC, HP Inc, Lenovo, Microsoft, Nutanix, VMware etc., having qualified for a range of professional specialism. They include network security, wireless LAN, storage solutions, cloud solutions, data analytics, management operations, sales, post-sales services, etc.

CLIMATE-RELATED DISCLOSURES

CLIMATE GOVERNANCE

The Board's responsibility for overseeing climate-related risks and opportunities has been formally documented in its Terms of Reference, which define its authority, roles, and accountability related to ESG and climate governance.

In formulating the Group's strategic direction, the Board considers a broad range of climate-related risks and opportunities, ensuring that these factors are fully integrated into its oversight of strategy, material transactions, and policies. By regularly assessing whether proposed transactions, controls, and mitigation measures align with the Group's climate commitments, ESG considerations are fully incorporated into decision-making alongside stakeholder expectations. The Board balances short-term financial impacts with long-term resilience to support informed and forward-looking decisions, thereby promoting sustainable performance.

The ESG Task Force reports to the Board on climate-related risks and opportunities at least annually. In addition to the formal annual report, the Board also receives timely updates in the event of significant climate-related incidents, regulatory changes, and emerging risks, and holds dedicated climate strategy meetings at least semi-annually. The Board further oversees the establishment of climate-related targets, ensuring they are grounded in reliable data, aligned with strategic priorities, and supported by clear implementation plans. The Board regularly reviews the progress of these targets and challenges any gaps or delays. Although climate-related performance indicators have not yet been incorporated into the Group's remuneration policy, the Group remains firmly committed to achieving its climate goals.

The day-to-day management of climate-related risks and opportunities has been delegated to the ESG Task Force. Chaired by an Executive Director, the Task Force consists of representatives from various departments. The ESG Task Force reports directly to the Board, and its performance in achieving climate targets is subject to an annual review by the Board.

Internal controls and review mechanisms have been integrated into the daily operations of all business units. This includes conducting regular climate-related risk assessments and undertaking cross-departmental reviews of the latest regulatory and market developments.

To support the implementation of the Group's climate strategy, the skills and expertise of both the Board and ESG Task Force members are assessed against market benchmarks on a regular basis to ensure they remain adequate and up-to-date over the long term. All Directors and ESG Task Force members have undergone sustainability training. The Board also stays continuously abreast of emerging ESG developments, including energy policy, regulatory updates, and evolving market best practices. ESG training has been fully incorporated into the continuous training and development programs for Directors and senior management.

CLIMATE STRATEGY

The Group continuously monitors global and local policy trends and progress in addressing climate change. Drawing on mainstream international climate scenario analysis frameworks, the Group proactively identifies, assesses and addresses climate-related risks and opportunities that may impact its business operations and value chain.

We integrate climate-related considerations into corporate strategy and business planning, clearly defining the scope of impact across three time horizons: short-term (1 to 5 years), medium-term (6 to 10 years), and long-term (beyond 10 years). This approach aims to ensure that climate risk management remains highly aligned with the Group's sustainability strategy.

Short-term (1 to 5 years)	Medium-term (6 to 10 years)	Long-term (beyond 10 years)

We comprehensively consider the Group's business model and value chain, industry practices, and stakeholder engagement outcomes to screen and identify climate-related risks and opportunities. We have pinpointed the concentration of these risks and opportunities within the Group's own operations and value chain, established a register of risks and opportunities, and implemented ongoing monitoring and management processes.

Navigating Climate-related Risks and Opportunities

Climate change presents both risks and opportunities. We adopt a balanced strategy that weighs potential positive and negative impacts, aiming to maximise value creation while minimising adverse effects on the business.

Physical risks: These include acute events such as extreme heat, rainfall, storms, and other natural disasters, which may disrupt our supply chain and infrastructure, as well as chronic shifts such as rising sea levels and changing climate patterns, which may affect the long-term viability of operations.

Transition risks: These risks arise from the global shift towards a low-carbon economy, including more stringent regulatory requirements relating to environmental protection, carbon emissions, and waste generation. Technological developments and changing market preferences towards green enterprises may necessitate adjustments to our business model and operations. Such changes could increase regulatory compliance risks, leading to legal, technological, market, and reputational risks.

Opportunities: The transition to a low-carbon business model can present new opportunities for us. Rising consumer awareness of ESG is gradually reshaping the market, with preferences shifting towards more socially responsible enterprises. Efforts to improve energy efficiency and reduce waste not only lower operating costs in the short term but also contribute to streamlining and optimising business operations in the medium term. Emerging low-carbon markets are expected to mature over the next three to ten years, creating new avenues for growth and innovation. By proactively disclosing ESG performance and taking concrete actions, we can enhance corporate reputation, thereby attracting new capital and customers.

Impact on Business Model and Value Chain

This section has applied the implementation reliefs under the ESG Reporting Code:

Disclosure Item	Reasonable Information Relief	Commercial Sensitivity Relief	Financial Effects Relief
Current financial impact			Yes
Expected financial impact	Yes	Yes	Yes
Cross-industry category indicators	Yes		

The Group has identified the following risks and opportunities that affect its business model and value chain:

<table>
<tr><th>Risk Type</th><th>Description</th><th>Impact on Business Model</th><th>Impact on Value Chain</th><th>Qualitative Financial Impact</th></tr>
<tr><td colspan="5">Physical Risks</td></tr>
<tr><td>Acute Risks
Time horizon: Short-to long-term</td><td>Intensification of extreme weather
• Extreme heat
• Rainfall/ flooding
• Tropical cyclones</td><td rowspan="2">• Damage to properties and assets in areas affected by extreme weather
• Increase in demand for air conditioning and energy consumption
• Impact on employee health and safety
• Disruption of utility services supply
• Increase in maintenance costs and insurance premiums
• Decrease in short-term revenue
• Impact on asset value</td><td rowspan="2">• Disruption to supply chain
• Reduce in insurability of assets in high-risk areas (availability of insurance)
• Decline in sales/output due to business interruption
• Disruption to cloud services
• Impact on the cost and stability of utility supply</td><td>Financial Impact: Asset value
Given our operational locations, the impact is minimal.</td></tr>
<tr><td>Chronic Risks
Time horizon: Medium-to long-term</td><td>Variability of climate and precipitation patterns
• Changes in climate patterns</td><td>Financial Impact: Revenue
Given our operational locations, the impact is low.</td></tr>
</table>

Risk Type	Description	Impact on Business Model	Impact on Value Chain	Qualitative Financial Impact
Transition Risks				
Regulatory Risks Time horizon: Medium-to long-term	• Higher carbon pricing • Mandatory disclosure obligations • Regulation of existing products and services • Exposure to litigation risks	• Regulatory requirements for higher carbon pricing • Early retirement of existing assets due to policy changes • Changes in energy efficiency standards • Increased costs associated with adopting new processes to meet compliance requirements	• Structural compliance shifts across the value chain • Increased risk of non-compliance by suppliers or partners • Reduced demand for high-emission products and services	Financial Impact: Operating costs Given our industry characteristics, the impact is low to moderate. Compliance costs may increase over time.
Market Risks Time horizon: Medium-to long-term	• Shifts in consumer behaviour • Unpredictable market demand • Changes in competitive landscape	• Changes in input prices (e.g. legal and compliance fees) • Higher output requirements (e.g. waste treatment and emission control)	• Disruption to existing upstream and downstream partnerships as procurement shifts towards greener alternatives	Financial Impact: Revenue Given our industry characteristics, the impact is low to moderate. Compliance costs may increase over time.
Reputational Risks Time horizon: Medium-to long-term	• Criticism of the industry sector • Negative feedback from stakeholders	• Increased difficulty in talent retention and human resources planning • Reduced ability to attract capital	• Reduced demand for goods and services across the value chain	Financial Impact: Operating costs Given our industry characteristics, the impact is low.

Opportunity Type	Description	Impact on Business Model	Impact on Value Chain	Qualitative Financial Impact
Efficiency gains	• More efficient and diverse service offerings • Cost savings through resource optimisation • Improved energy and water efficiency • Use of new technologies	• Improves efficiency through flexible work arrangements during extreme weather • Improves profit margins • Benefits employee health, satisfaction, and productivity • Reduces exposure to fossil fuel price increases • Improves financing capabilities	• Increases capacity and resource utilisation throughout the value chain • Reduces procurement costs due to improved upstream efficiency	Financial Impact: Operating costs Given our industry characteristics, the impact is low to moderate. Efficient operations may lower operating costs.

Strategy and Decision-Making

Based on the findings of the above analysis, we have developed the following adaptation and mitigation measures to address physical risks, transition risks, and opportunities:

Type	Adaptation and Mitigation Measures
Acute Physical Risks	• Conduct regular drills to test emergency response, crisis management, and business continuity plans. • Develop enhanced localised measures for various climate scenarios to address extreme weather events. • Retrofit internal facilities and supplier plants for ventilation and cooling to improve working environments. • Incorporate flood and water-related risks into site selection considerations for office locations. • Position critical equipment (e.g., servers and air conditioning units) in locations that meet flood prevention and wind-resistance standards. • Implement targeted measures across the Group to reduce the risk of personnel casualties.
Chronic Physical Risks	• Incorporate the impacts of surrounding water resources into the site selection process for office locations. • Adopt water-saving equipment and retrofit existing facilities to enhance water use efficiency. • Assess the feasibility of alternative water sources in the event of water scarcity and install backup water supply facilities. • Establish long-term monitoring mechanisms to protect key species and natural habitats, mitigating the impact of ecosystem changes on the supply chain.
Transition Risks	• Track global and domestic trends and emerging requirements in climate-related information disclosure. • Optimise carbon emissions disclosure and management in response to stakeholder feedback; closely monitor the development of the domestic carbon market. • Collaborate with academic institutions and suppliers to advance low-carbon technologies and integrated energy solutions. • Strictly comply with regulatory requirements to deliver high-quality disclosure of energy consumption and carbon emission data, and formulate environmental risk control plans. • Assess the impact of climate risks on business operations and establish climate risk management mechanisms to mitigate reputational risks. • Refine legal risk management policies to incorporate climate-related risk considerations.
Opportunities	• Develop low-carbon service products. • Invest in energy-saving and low-emission technologies to reduce costs. • Explore the feasibility of investing in green bonds to support investments with positive climate impacts.

The Group has not yet established a formal climate-related transition plan or a dedicated budget specifically for climate-related risks and opportunities. Nevertheless, we continue to manage various environmental initiatives through existing operational framework. Resources for energy-saving upgrades and sustainability training are funded on a case by-case basis from general operating and capital expenditure budgets, taking into account the actual needs. We will continue to assess the necessity of a formal transition plan and adjust our resource allocation in a timely manner as regulatory requirements and our operational needs evolve.

Current and Anticipated Financial Effect

The Group has not yet disclosed the quantified current and anticipated financial effects arising from climate-related risks and opportunities, and internal carbon prices are currently not applied in our decision-making processes. Given the Group's business scale, both current and anticipated financial effects of climate-related risks and opportunities are not considered material to the Group's overall financial position. Furthermore, where effects may exist, a high level of measurement uncertainty remains, making it difficult to isolate specific impacts. The Group is currently developing internal capabilities for facilitating the preparation of disclosures on current and anticipated financial effects. Accordingly, the Group has applied the financial effects relief and the capabilities relief in accordance with the disclosure requirements under the ESG Reporting Code in relation to the current and anticipated financial effects of climate-related risks and opportunities. The Group has also assessed and determined that providing the combined financial effects of climate-related risks and opportunities would not be meaningful at this stage.

Climate Resilience and Scenario Analysis

The Group currently has not conducted a formal climate-related scenario analysis and, accordingly, has not provided a detailed assessment of its climate resilience at this stage. As a small-to-medium enterprise with focused businesses, the Group currently lacks specialised internal skills, technical capabilities, and localized data required to perform meaningful quantitative scenario modelling, and undertaking such an exercise at this stage would involve undue cost or effort. Instead, we manage climate resilience through our existing risk management framework and disaster recovery protocols, particularly regarding physical risks such as extreme weather. The Group will periodically assess its capacity and the availability of simplified industry tools in the market to determine when a proportionate scenario analysis can be effectively integrated into our reporting.

CLIMATE RISK MANAGEMENT

The Group has in place a comprehensive risk management framework. The identification, assessment, prioritisation, and management of climate-related risks and opportunities are fully integrated into the Group's overall risk management processes. The relevant policy and processes are reviewed annually and updated when necessary.

Climate-related risks and opportunities are fully examined across the Group's operations and value chain using both internal and external data through a coordinated, multi-level process. Strategic direction is set at the top, with the Board providing oversight and regularly reviewing the most significant climate-related issues. At the same time, operational teams contribute detailed frontline insights by assessing their respective risk exposures on an annual basis. When a potential risk is identified, the relevant department will design and carry out mitigation actions, followed by ongoing reviews to ensure that the control measures remain robust and effective over time.

The Group has not yet incorporated climate-related scenario analysis into its risk identification process. At present, climate-related risks are identified and assessed through qualitative risk management methodologies, leveraging internal operational experience and historical weather data. The Group will continue to closely monitor the availability of simplified tools and industry data to evaluate the feasibility of integrating scenario analysis into its risk identification framework in the future.

To assess how climate-related factors influence our business, we prioritised the key climate drivers of physical risks and transition risks. Considering their likelihood of occurrence and the impact the climate-related drivers could have on the Group (as shown in the risk assessment matrix below), the assessment results indicated that infrastructure reliability and operational continuity under physical risks, as well as regulatory and carbon emissions costs and market and brand reputation under transition risks are particularly significant across our Group Risk Taxonomy. The ways in which these risks interact with, and are impacted by, the climate-related drivers are outlined in the tables.

Risk Assessment Matrix

Likelihood of impact happening / Severity of impact	Very low	Low	Medium	High	Very high
Certain					
Likely				①②⑥⑨	
Occasional			③ ⑧	④ ⑦	⑤
Unlikely					
Rare					

Physical Risks:
①Infrastructure Reliability
②Operational Continuity
③Asset and Facility Value
④IT Product and Supply Chain Security
⑤Data Integrity and Customer Trust
Transition Risks:
⑥Regulatory and Carbon Emissions Costs
⑦Supply Chain Green Compliance Risks
⑧Technological and Service Model Disruption
⑨Market and Brand Reputation

All identified climate-related risks and opportunities play an important role in shaping our strategic direction, operational priorities, and internal policies. We evaluate each issue based on its potential impact and the likelihood of occurrence using the Group's risk assessment methodologies, creating a clear risk profile that supports informed decision-making. These assessments also form the basis of the scenario analysis described above. Risks that score highly on both impact and likelihood are assigned a higher priority and addressed ahead of lower-rated issues to ensure our resources are focused on where they matter most.

All identified climate-related risks are monitored quarterly by the ESG Task Force, which tracks the effectiveness of mitigation measures and updates risk assessments in a timely manner as new information becomes available. Material changes in risk profiles are reported to the Board immediately. There were no material changes to the Group's climate-related risk identification, assessment, prioritisation and monitoring processes during the Reporting Period compared to the previous year. Climate-related opportunities are identified through annual strategic planning reviews and stakeholder engagement processes. Once the relevant framework has been established, we will apply scenario analysis to evaluate long-term opportunities.

CLIMATE-RELATED TARGETS

We are developing long-term climate-related targets covering its operations and value chain, supported by short-, medium- and long-term milestones. All targets are measured using 2026 as the baseline year to ensure consistency in long-term comparison. These targets are aligned with Hong Kong's long-term decarbonisation pathway and carbon neutrality goals, while also taking into consideration the Paris Agreement, ensuring that our efforts contribute substantially to the city's broader climate ambitions.

All quantitative targets are intensity targets, which are aligned with the Group's service-oriented business model. The Group formulates and periodically reviews these internal targets based on its strategic planning and has not adopted the sectoral decarbonisation pathway approach of the Science Based Targets initiative (SBTi). We currently do not intend to use carbon credits to achieve any net targets. Our phased targets across different time horizons are set out below:

The Group's climate-related targets are established based on the following metrics:

Targets	Descriptions
Energy Consumption Intensity	Short-term: reduce by 2% when compared to 2026 Medium-term: reduce by 3% when compared to 2026 Long-term: reduce by 6% when compared to 2026
Non-hazardous Waste Intensity	Short-term: reduce by 2% when compared to 2026 Medium-term: reduce by 3% when compared to 2026 Long-term: reduce by 6% when compared to 2026
Greenhouse Gas ("**GHG**") Emissions Intensity (Scope 1 and Scope 2)	Short-term: reduce by 2% when compared to 2026 Medium-term: reduce by 3% when compared to 2026 Long-term: reduce by 6% when compared to 2026

The Group's current GHG emissions targets cover Scope 1 and Scope 2 emissions. As the Group progressively enhances its Scope 3 data collection capabilities, relevant Scope 3 targets will be established by 2027.

* The GHG emissions target is a gross target.

The Group's climate-related targets and the methodology used to establish such targets have not yet been verified by an independent third party. At this stage, these targets are reviewed and monitored through the Group's internal management and reporting processes to ensure data consistency and accuracy. As its reporting framework continues to mature, the Group will periodically assess the necessity to seek independent external assurance for its sustainability disclosures. These targets are reviewed annually by the ESG Task Force and approved by the Board. Any material revisions to the targets are subject to the approval of the Board. Progress against the targets is monitored annually using the metrics specified above. During the Reporting Period, the Group's climate-related targets has been revised as above.

We currently do not intend to use carbon credits to achieve any net targets, nor have we applied internal carbon prices in our analysis. The Group has not allocated any capital expenditure, financing or investments specifically to climate-related risks and opportunities. By applying the reasonable information relief under the ESG Reporting Code, the Group has not disclosed the amount and percentage of assets or business activities vulnerable to climate-related physical risks, transition risks or aligned with climate-related opportunities.

A. ENVIRONMENTAL

The Group is committed to promoting long-term sustainability for both the environment and the surrounding community. To achieve this, it ensures compliance with environmental protection laws and regulations, including the Environmental Impact Assessment Ordinance and the Waste Disposal Ordinance.

During the Reporting Period, no instances of non-compliance with relevant laws and regulations were identified that significantly impact the Group concerning air and greenhouse gas (GHG) emissions, discharges into water and land, or the generation of hazardous and non-hazardous waste.

The Group is committed to environmental stewardship through the implementation of Environmental Protection Policies that promote carbon and waste reduction awareness among employees. We actively foster an environmentally friendly workplace and a recycling culture based on the principles of Reduce, Reuse, and Recycle.

Given the nature of our business (IT Infrastructure Solutions), our operations are not considered a major source of environmental pollution, and our environmental impact is deemed minimal. Furthermore, as discussed in the "Stakeholder Engagement and Materiality" section of this report, environmental aspects were not identified as material concerns by our stakeholders.

A1. Emissions

A1.1 Air Emissions

The principal sources of air emissions arising out of the Group's operations were petrol consumed by vehicles. In response to the aforementioned sources, the Group has actively taken the following measures to control air emissions.

- Plan routes ahead of time to avoid route repetition;
- Encourage the use of public transport;
- Optimise the operation procedure to improve the laden ratio of motor vehicles and lower the vacancy rate; and
- Perform quarterly or yearly maintenance on vehicles to ensure optimal engine performance and fuel use.

Summary of the Group's air emission performance:

Types of air emissions[1]	Unit	FY2026	FY2025
Nitrogen oxides (NO_x)	kg	6.43	N/A
Sulphur oxides (SO_x)	kg	<0.01	N/A
Particulate matter (PM)	kg	0.47	N/A

Note:

1. The calculation of air emissions is based on "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange.

A1.2 GHG Emissions

To reduce carbon emissions induced by the Group's operations, the Group implemented carbon reduction measures and initiatives to encourage employees to develop an environmentally friendly working routine:

- Employee utilising video conference calls, and recruitment interviews, online meetings and training sessions to avoid air travel needs;
- Working with suppliers who have implemented environmental policies such that its emissions induced indirectly can be controlled; and
- Reducing waste generation for the reduction of emissions incurred from waste treatment.

GHG Emissions 2025/26[1]

Indicator	Unit	FY2026	FY2025
Scope 1: Direct Emission	tCO_2e	0.02	N/A
Scope 2: Energy Indirect Emission	tCO_2e	174.51	235.23
– Purchased electricity (location-based[2])			
Scope 3: Other Indirect Emission	tCO_2e	9,567.15	15.45
Category 1: Purchased Goods and Services[3]	tCO_2e	9,533.24	–
Category 2: Capital Goods[3]	tCO_2e	7.93	–
Category 5: Waste Generated in Operations[4]	tCO_2e	1.95	7.65
Category 6: Business Travel[5]	tCO_2e	24.03	7.80
– Business air travel by employees			
Total GHG emissions (scope 1, 2 and 3)	tCO_2e	9,741.68	250.68
Total GHG emissions (scope 1, 2 and 3) intensity[6]	tCO_2e/employee	36.08	1.04

Notes:

1. The Group's GHG emissions include CO_2, CH_4 and N_2O, and are converted to reflect the tonnes of CO_2 equivalent. The GHG emissions data is based on, but not limited to, the "Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" and the "Greenhouse Gas Protocol Corporate Value Chain (Scope 3) 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 Stock Exchange, the "CLP 2025 Sustainability Report" published by CLP Holdings Ltd., and the latest average carbon dioxide emission factor for national power grid of China published by the Ministry of Ecology and Environment in December 2025.

2. Scope 2 emissions were calculated using a location-based approach, taking into account the average emission intensity of the local electricity grid where the energy is consumed.

3. GHG Scope 3 Category 1 and Category 2 emissions: the Group adopted a hybrid approach for calculation purposes.

4. GHG Scope 3 Category 5 emissions: the Group used waste-specific data multiplied by applicable emission factors (such as data from the Drainage Services Department) for calculation purposes.

5. GHG Scope 3 Category 6 emissions: the Group used ICAO Calculator for air travel GHG emissions calculation.

6. During the Reporting Year, the Group had 270 employees (2025: 242 employees). The same data was also used for calculating other intensity data.

7. There were no changes to the Group's GHG emissions measurement methodology, input data or assumptions during the Reporting Period compared to the previous year.

A1.3. Hazardous Waste

During the Reporting Period, a total of 2,913 kg of hazardous waste were generated by the Group, which included 1,734 kg of batteries and 1,179 kg of computer hardware (including computers and printer cartridges). The intensity of hazardous waste generated was 10.79 kg per employee. Although the total amount increased slightly, the hazardous waste intensity per employee decreased, indicating an improvement in the Group's efficiency in managing hazardous waste at the employee level despite the expansion of its business scale. Summary of the Group's hazardous waste disposal performance:

Types of hazardous wastes	Unit	FY2026	FY2025
Battery	kg	1,734	844
Computer hardware (including computers and printer cartridges)	kg	1,179	1,937
Total hazardous waste disposal	kg	2,913	2,781
Intensity	kg/employee	10.79	11.49

A1.4. Non-hazardous Waste

During the Reporting Period, paper was the Group's major source of non-hazardous waste. As the Group's business scale and workforce expanded, employees' environmental awareness in their daily work continued to improve, demonstrating the effectiveness of the Group's digital transformation and paperless office policies. Summary of the Group's non-hazardous waste disposal performance:

Types of non-hazardous wastes	Unit	FY2026	FY2025
Paper	kg	390	1,532
Total non-hazardous waste disposal	kg	390	1,532
Intensity	kg/employee	1.44	6.33

Waste Handling

The Group is committed to responsible waste management practices to minimize environmental risks associated with our operations. Our approach encompasses both hazardous and non-hazardous waste streams, with a focus on recycling and proper disposal.

Electronic Waste Recycling:

We actively facilitate the recycling of regulated electrical and electronic equipment from our customers, transforming waste into valuable resources. Our process adheres to the following steps:

1. **Customer Notification:** We inform customers in writing about the availability of statutory removal services and associated terms.

2. **Free Removal Service:** Upon request, we arrange for free statutory removal services to collect old equipment.

3. **Recycling Labelling:** We provide customers with appropriate recycling labels for the equipment.

4. **Receipt Provision:** Customers receive a receipt with the prescribed wording, informing them about the recycling levy payable by the registered supplier.

5. **Record Keeping:** We maintain records of all requests for statutory removal services for future review and auditing purposes.

IT Equipment Processing:

IT equipment collected from customers undergoes a rigorous process:

1. **Sorting and Data Sanitization:** Equipment is categorized as either usable or unusable after being recorded. Data is securely erased and degaussed to protect sensitive information.

2. **Component Reuse and Repair:** Usable components are sent to our workshop for repair and refurbishment.

3. **Responsible Dismantling:** Unusable components are sent to subcontractors for dismantling. Functional parts are salvaged and integrated into computer equipment for reuse.

4. **Certified Disposal:** Unusable and unsalvageable parts are collected by licensed collectors holding ISO 14001 certification, ensuring proper and environmentally sound disposal.

Other Waste Streams:

- **Toner Cartridges:** Whenever feasible, used toner cartridges are sent to specialists for recycling.

- **Non-Hazardous Office Waste:** Non-hazardous waste generated from office operations is regularly collected by the property management companies of our respective office buildings.

- **Confidential Documents:** Documents and paperwork containing confidential information are collected by a licensed recycler for secure and careful treatment.

Waste Reduction Initiatives

The Group actively promotes waste reduction through a comprehensive "Reduce, Reuse, Recycle" program, designed to raise employee awareness and minimise the generation of both hazardous and non-hazardous waste. Our paperless office and waste reduction initiatives include:

- Furniture Redeployment: Prioritising the redeployment of usable office. Furniture is only disposed of when it is no longer functional or suitable for use.
- Stationery Reuse Program: Establishing an internal reuse area where employees can access and share used stationery items such as binders, punchers, and file folders.
- E-Administration Implementation: Deploying electronic platforms for various administrative processes, to significantly reduce paper consumption.
- Double-Sided Printing & Paper Reuse: Setting double-sided printing as the default mode and encouraging employees to reuse single-sided paper for drafting purposes.
- Digital Greetings: Utilizing e-cards for festival greetings to eliminate paper card usage.
- Packaging Material Reuse: Encouraging on-site engineers to reuse or recycle packaging materials for parts delivery after maintenance activities.
- Paper-Saving Procurement: Implementing a new Purchase Order (PO) system in 2021 featuring electronic company chop and PO approval functions. This system enables electronic access to PDF documents, resulting in reduced paper printing and storage. The Group estimates a saving of approximately 11,000 pages of paper since the system's adoption.
- Recycling Programs: Partnering with licensed recyclers for the collection and recycling of paper and computer components (collected by a licensed collector with ISO 14001 certification).
- Toner Cartridge Recycling: Recycling used toner cartridges through specialized recycling programs.
- Reusable Tableware Promotion: Reminding staff to use their own cups and cutlery to minimize the use of disposable tableware.
- Food Waste Reduction: Actively promoting practices to reduce food waste.

The Group's commitment to reduce e-waste is recognised by the ALBA IWS, awarded with the Appreciation Award – "E-waste Management and Partnership".

A2. Use of Resources

A2.1. Energy Consumption

Petrol and electricity are the main types of energy consumed in the business operations of the Group. The Group aims to adopt appropriate measures to minimise the environmental impact arising from its operations. The Group has formulated policies and procedures related to environmental management, including energy management. To facilitate the reduction in energy use, the Group has implemented the following measures relating to promoting energy conservation:

- Switch off unnecessary lighting and electrical equipment when not in use;
- Make use of light-emitting diode bulbs in the office; and
- Purchase equipment with higher energy efficiency when replacing old equipment.

In FY2026, the Group recorded a decrease in energy consumption intensity. The Group continued to implement effective energy conservation measures and endeavoured to achieve its energy management objectives.

Summary of the Group's energy consumption performance:

Types of energy	Unit[8]	FY2026	FY2025
Direct energy consumption	MWh	0.07	N/A
• Petrol	MWh	0.07	N/A
Indirect energy consumption	MWh	513.27	603.13
• Purchased electricity	MWh	513.27	603.13
Total energy consumption	MWh	513.34	603.13
Intensity	MWh/employee	1.90	2.49

Note:

8. The unit conversion method of energy consumption data is formulated based on the "Energy Statistics Manual" issued by the International Energy Agency.

A2.2. Water Consumption

Due to the business nature of the Group, the Group does not consume a significant amount of water during its business activities. Despite the limited water consumption, the Group still promotes behavioural changes at the office and encourages water conservation. For example, the Group encourages its staff not to keep water taps running while cleaning any items in the pantry. The Group actively promotes the importance of water conservation to its employees. In addition to posting reminders at faucets, the Group also regularly inspects the faucets to prevent leakage.

In FY2026, the Group's total water consumption intensity was approximately 1.12 m^3 per employee.

Summary of the Group's water consumption performance:

Indicator	Unit	FY2026	FY2026
Total water consumption	m^3	302.00	460.00
Intensity	m^3/employee	1.12	1.90

Due to the business nature of the Group, the Group does not encounter any problems in sourcing water that is fit for purpose.

A2.3. Energy Use Efficiency Initiatives

The Group encourages employees to reduce electricity consumption and has implemented the following initiatives:

- Using energy-efficient lighting (e.g. LED tubes, T5 fluorescent tubes and parabolic reflectors);
- Using electronic appliances with Grade 1 energy labels;
- Using all-in-one multi-functional devices that minimise power consumption and carbon footprint;
- Setting computer monitors to enter sleeping mode when idled over 5 minutes;
- Reminding employees to turn off unnecessary lighting, electronic appliances, and devices via sending messages before holidays and posting prompts next to light switches; and
- Turning off lights, air-conditioners, and other electronic equipment during non-office hours, and Prompts are posted next to light switches that remind people to turn off the lights when they exit a room.

A2.4. Water Use Efficiency Initiatives

The Group is committed to water conservation through the implementation of practical measures within our facilities. We have installed automatic urinal sensors and faucet water savers with Grade 1 water efficiency labels to minimise water wastage. We also encourage our staff on water conservation best practices, such as reporting leaks and using water responsibly.

A2.5. Packaging Materials

Due to the business nature of the Group as a service provider, the core services and products we provide do not inherently involve any direct use of product packaging materials. However, in the course of the Group's daily operations and after-sales maintenance services, engineers are required to use protective packaging materials when transporting, delivering or recycling computer parts and related hardware equipment to ensure the safe handling of such items.

In FY2026, the Group further enhanced the scope of its data collection by incorporating packaging materials used in its operational processes into its data statistics and disclosures for the first time (the relevant data for FY2025 was not applicable/not collected), thereby establishing a baseline for environmental performance data. In FY2026, the Group consumed a total of 432 rolls of stretch film, 2,000 PE zipper bags and 200 stapled cartons.

To promote green operations, the Group actively embraces the philosophy of circular economy and strictly reminds and guides engineers to maximise the reuse of such packaging materials during daily transportation, logistics and equipment recovery processes, while ensuring adequate protection of the items, thereby reducing packaging waste generation at source.

Packaging materials	Unit	FY2026	FY2025
Stretch film	roll	432	N/A
PE zipper bags	piece	2,000	N/A
Stapled cartons	piece	200	N/A

A3. The Environment and Natural Resources

A3.1. Significant Impacts of Activities on the Environment

Our office-based operations primarily impact the environment through electricity consumption, freshwater processing, paper waste, and hazardous waste from computer hardware and batteries.

While we recognise that the IT infrastructure solutions industry has a relatively low environmental impact, the Group is committed to minimising our footprint. We adhere to an environmental protection policy emphasising "Reduce, Reuse, and Recycle" to optimize resource utilisation. We actively promote environmental awareness among employees, focusing on carbon and waste reduction.

B. SOCIAL

1. Employment and Labour Practices

B1. Employment

B1.1 Employment Figures

The Group had a total number of 270 employees as of 31 March 2026 (as of 31 March 2025: 242). The composition of employees by gender, age group, employee category, employment type and region was as follows:

Categories	Unit	FY2026	FY2025
By gender			
– Male	Person	189	170
– Female	Person	81	72
By age group			
– 30 years old or below	Person	51	34
– 31-50 years old	Person	166	152
– 51 years old or above	Person	53	56
By employee category			
– Senior management	Person	10	7
– Frontline and other staff	Person	260	235
By employment type			
– Full time	Person	267	236
– Part time	Person	3	6
By region			
– Hong Kong	Person	242	242
– Chinese mainland	Person	27	0
– Singapore	Person	1	0
Overall	Person	270	242

B1.2 Turnover

During FY2026, the Group's overall employee turnover rate was approximately 30.37% (FY2025: approximately 21.49%). The following table shows the employee turnover rate by gender, age group, employee category and region.

	Turnover Rate	
Categories[9]	**FY2026**	**FY2025**
By gender		
– Male	24.34%	18.24%
– Female	44.44%	29.17%
By age group		
– 30 years old or below	56.86%	45.71%
– 31-50 years old	25.30%	17.76%
– 51 years old or above	20.75%	15.79%
By region		
– Hong Kong	21.90%	21.49%
– Chinese mainland	107.41%	0.00%
– Singapore	0.00%	0.00%
Overall	30.37%	21.49%

9. Employee turnover rate = Total number of employees leaving employment during the Reporting Period/Total number of employees at the end of the Reporting Period x 100%.

B1.3 Employment Policies

The Group is committed to fostering a positive and equitable work environment for all employees. This commitment is reflected in its policies regarding employee benefits, equal opportunity, and employee relations.

Employee Benefits and Welfare

The Group recruits employees from the open market and establishes fair terms of employment, including standard working hours and termination procedures, within employment contracts. The Group offers competitive remuneration packages that include:

- Medical insurance
- Travel insurance
- Employees' compensation insurance
- Housing allowances (approved on a case-by-case basis by the Executive Directors)
- Defined contribution to the Mandatory Provident Fund (MPF) as required under the Mandatory Provident Fund Schemes Ordinance (Cap. 485) for eligible employees
- Various types of leave including annual, sick, maternity, and paternity leave, in accordance with the Employment Ordinance (Cap. 57) and other relevant legislation
- Compassionate leave and two days of marriage leave
- Education subsidy program and children's education allowance
- Medical check program
- Opportunity to purchase the Group's products at special prices (upon approval)

Salary ranges for each employee grade are determined and approved by the Directors based on principles of fairness, ability, competitiveness, and timeliness. Overall employee salaries are reviewed annually based on performance evaluations approved by departmental directors and the Executive Directors.

During the Reporting Period, the Group observed no material non-compliance with laws and regulations regarding compensation and dismissal, recruitment and promotion, working hours, rest periods, and other benefits and welfare.

Equal Opportunity and Fair Treatment

The Group is an equal opportunity employer and emphasises a fair, open, objective, and non-discriminatory selection process in its recruitment, promotion, transfer, and other business activities. Eligibility is assessed based on job-related attributes such as qualifications, knowledge, work experience, skills, and competency. The Group prohibits discrimination based on race, gender, religion, age, disability, nationality, family status, or any other protected characteristic.

The Group is committed to creating a safe work environment free from discrimination and sexual harassment, where all employees are treated with dignity, courtesy, and respect. The Group's Anti-Discrimination Policy, which applies to all employees and their work-related interactions, explicitly prohibits and condemns any acts of discrimination and sexual harassment. This policy is outlined in the Group's Staff Handbook. The Group complies with the Hong Kong Bill of Rights Ordinance (Cap. 383), the Sex Discrimination Ordinance (Cap. 480), Disability Discrimination Ordinance (Cap. 487), Family Status Discrimination Ordinance (Cap. 527), and the Race Discrimination Ordinance (Cap. 602).

Employees who believe they have been subjected to or witnessed actions that violate the Anti-discrimination Policy are required to report the matter promptly to management. Management will investigate all reports of alleged violations and take appropriate corrective action. Employees who feel sexually harassed are encouraged to report the incident to their supervisor and the Head of Personnel. The Company will evaluate the relevant facts and circumstances and provide appropriate advice. Harassment complaints are handled seriously and reported to the Equal Opportunities Commission immediately, as sexual harassment is a civil offense under the Sex Discrimination Ordinance.

Employee Relations

The Group fosters positive employee relations through performance appraisals, fair disciplinary procedures, and opportunities for career development.

Annual performance appraisals are conducted to evaluate employee performance and strengthen mutual understanding between employees and the Group. These appraisals provide a basis for personnel decisions, including confirmation of employment, salary adjustments, bonus allocation, promotion, transfer, job rotation, and training opportunities. Employee performance is assessed through self-assessment, supervisor assessment, and interactive communication.

A dismissal procedure is in place to ensure fair treatment for all employees who may be subject to disciplinary action. Except in cases of dismissal without notice for serious misconduct, employees receive a formal oral warning and three formal written warnings before formal dismissal.

The Group encourages employees to reach their full potential and enhances its soft skills and competitiveness by retaining talent through a comprehensive promotion mechanism and competitive remuneration packages.

To strengthen employees' sense of belonging and build workplace camaraderie, the Group organises various activities, including festival celebrations, early leave during festive seasons or special occasions, quarterly morale activities, interest classes, workshops, an annual dinner, and celebrations of employees' life events.

B2. Employee Health and Safety

The Group is committed to providing a healthy and safe working environment for its employees and subcontractors, and to exercising a duty of care towards its customers and the general public in all business activities. The Group takes proactive steps to prevent accidents and injuries arising from work related activities.

The Group's Health and Safety Policy emphasises that management at all levels is responsible for ensuring compliance with the Occupational Safety and Health Ordinance (Cap. 509) and the policy itself. Key elements of the policy include:

- Identifying and minimising risks associated with all types of work activities.
- Preventing and investigating accidents, should they occur.
- Ensuring that contractors and business partners adhere to the Group's health and safety requirements.
- Providing comprehensive health and safety training for employees.

The Company's Office Administration Department periodically monitors and reviews health and safety performance. To maintain a healthy and safe working environment, the Group has implemented the following measures:

- Ensuring proper lighting and adequate ventilation in the office.
- Promoting employee awareness of health and safety through readily accessible information.
- Regularly checking and inspecting furniture, replacing items as needed to prevent physical injuries.
- Providing appropriate equipment, including comfortable chairs, hand tools, and light-duty working platforms.
- Offering a group medical scheme and body check claim reimbursement to employees.
- Providing e-training on health and safety for all employees.
- Sharing information about the building's fire safety facilities, equipment, and emergency evacuation plan with all employees to ensure preparedness for emergencies.

During the Reporting Period, the Group observed no material non-compliance with laws and regulations concerning the provision of a safe working environment and the protection of employees from occupational hazards.

Table 1 Occupational Health and Safety Data

Year	FY2026	FY2025	FY2024
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 day	0 day	0 day

B3. Development and Training

The Group recognises the importance of continuous learning and development for its employees. To this end, the Group provides both internal training programs and encourages participation in external training, work-related education courses, and seminars through its education subsidy program. The Group believes that comprehensive training enhances productivity, builds employee confidence, and fosters a positive working environment. Employees are eligible to apply for tuition assistance, subject to management approval.

Internal training covers a wide range of topics, including:

- **Compliance & Ethics:** Ensuring adherence to legal and ethical standards.
  - Anti-Bribery and Corruption
  - Competition Ordinance
  - The Personal Data (Privacy) Ordinance
- **Health & Safety:** Promoting a safe and healthy workplace.
  - Occupational Health and Safety
  - WEEE Scheme (Waste Electrical and Electronic Equipment)
- **Language & Communication:** Enhancing communication skills for effective collaboration.
  - Mandarin Course
  - Soft communication skills

- **Sales & Product Training:** Equipping employees with the knowledge and skills to excel in sales and product-related roles.
  - New Salesman Training
  - Operate Honeywell PC42t and HP LJ Pro 4003 Printer
- **Technical & IT Certifications:** Providing opportunities for employees to gain industry-recognised certifications and enhance their technical expertise.
  - NetApp Certified Training
  - Juniper Certified Training
  - HPE Certified Training
  - ITIL Certified Training
  - Lenovo Certified Training
  - Microsoft Certified Training
  - Huawei Certified Training
  - Veeam Certified Training

The Group places great emphasis on staff training. Details of the Group's staff training are as follows:

Indicator	FY2026	FY2025
The percentage of trained employees[10](%)	46%	83%
By gender		
Male	49%	86%
Female	37%	75%
By employment category		
Senior management	50%	43%
Frontline and other employees	45%	84%

Indicator	FY2026	FY2025
Total training hours completed by employees (hours)	238	2,073
Average training hours per employee[11] (hours)	0.88	8.6
By gender		
Male	0.80	9.18
Female	1.07	7.13
By employment category		
Senior management	2.50	0.86
Frontline and other employees	0.82	8.80

10. Total percentage of employees trained = Total employees trained during the Reporting Period / Total number of employees at the end of the Reporting Period x 100%.
11. Average training hours per employee = Total training hours during the Reporting Period / Total number of employees at the end of the Reporting Period.

B4. Labour Standards

The Group is committed to upholding ethical labour practices and strictly adheres to the Employment Ordinance (Cap. 57). During the Reporting Period, there were no instances of child or forced labour within the Group's operations.

To ensure compliance with all applicable laws and labour standards, the Human Resources Department verifies job candidates' identity cards, working visas, relevant certificates, and references. The Group will take legal action if any instances of child or forced labour are discovered.

Furthermore, the Group is dedicated to maintaining a fair recruitment process and a coercive-free working environment. The recruitment process involves:

- Openly posting recruitment advertisements with clear job requirements and descriptions to attract applicants.
- Line managers and supervisors selecting suitable applicants for interviews.
- The Human Resources Department arranging interviews for selected applicants.
- The Human Resources Department extending offers to suitable candidates after their applications have been approved by the Chairman.
- Conducting background checks on all new employees prior to employment.

During the Reporting Period, there were no instances of non-compliance related to the prevention of child and forced labour reported within the Group.

B5. Supply Chain Management

The Group's supply chain primarily consists of hardware and software manufacturers, authorised distributors, and IT service providers who often serve as subcontractors. Hardware and software are primarily sourced directly from manufacturers or through their authorised distributors.

The Group's approach to supply chain management is structured around the following key principles:

Health and Safety:

- Providing a healthy and safe working environment for employees and subcontractors is a paramount concern.
- The Group requires its business partners and suppliers to adhere to health standards set by the Group.
- These standards aim to protect all individuals working directly or indirectly for the Group from workplace hazards and prevent work-related injuries.

Supplier Selection and Evaluation:

- The Group considers price, quality of work, and performance capability as major criteria when selecting and evaluating suppliers.

- A contract is executed with the chosen supplier, typically in the form of a purchase order or a contract covering the statement of work, schedule, service term, pricing and payment, acceptance of products, warranty, and termination.

- Suppliers are assessed and added to a supplier master file before engagement.

- Suppliers in the master file are periodically evaluated, with the frequency depending on the nature of the products or services they provide.

- Purchase orders are approved by the procurement manager.

- All personnel involved in the selection and evaluation processes are required to declare any potential conflicts of interest before these processes begin.

- These measures are taken to ensure the quality of products and services delivered by the Group.

The Group's Sustainable Development Policy reflects its commitment to upholding high standards in environmental protection, health and safety, human rights, labour practices, business ethics, and community engagement. This commitment extends to its supply chain, as the Group prioritises working with suppliers who share these values and actively promote sustainable development.

The Group actively seeks suppliers who not only comply with all applicable laws and regulations but also meet the elevated standards expected of industry leaders. A strong preference is given to suppliers who demonstrate a commitment to honesty and integrity, and who actively integrate principles of sustainable development across all facets of their business operations.

The Group's supplier management includes a Code of Conduct Self-Assessment, ensuring clear and accurate reporting on suppliers' progress toward sustainable development objectives. The Group also prioritises collaboration with suppliers offering environmentally preferable products, such as recycled paper.

Table 3 Geographical Region of Suppliers

Geographical Region of Suppliers	Number of Suppliers in FY2026	Number of Suppliers in FY2025
Hong Kong, China	397	276
USA	3	2
Mainland China	2	2
Macau, China	1	0
Taiwan, China	1	0
Singapore	3	1
UK	0	3
Indonesia	1	0
Denmark	1	0
Switzerland	1	0
France	1	0
Malaysia	1	0
Australia	1	1
Total	**413**	**285**

B6. Product Responsibility

Product responsibility is one of the Group's priorities. There was no non-compliance about health and safety, advertising, labelling and privacy matters of products and services provided and methods of redress that have a significant impact on the Group during the Reporting Period.

B6.1 Advertising and Labelling

The Group mainly distributes promotional materials via sending electronic direct mails ("**eDM**") to its target database. When the marketing department sends out promotional messages, the Group's name and contact information are made visible to receivers such that to notify them of the sender of the e-mail. The Group also clearly states the terms and conditions of the promotional offers in case of any ambiguity. Such terms and conditions include valid dates and exceptions of the offer. It is also stated that the Group reserves the final rights if there are any disputes. If receivers no longer wish to be contacted by the Group for such promotional matters, there is also an unsubscribe button on every eDM that receivers are free to click on to opt-out from the mailing list.

B6.2 Product Recalls

Given the nature of its business, the Group's products are unlikely to be subject to safety and health issues. However, the Group maintains comprehensive recall procedures to address potential product defects. A recall may be initiated if a customer complaint indicates that a distributed product does not meet user expectations, or if a manufacturer of a distributed product informs the Group of a potential violation of local legislation, failure to meet appropriate safety standards, or health hazards. Under either circumstance, the Group will implement the following procedures as remedial follow-up:

1. File an incident report;

2. Evaluate the problem to determine any associated risks, and inform the product marketing department regarding the affected product and issue;

3. Determine the scope and extent of products affected, identify their batches, serial numbers, and list of affected customers, then inform relevant sales teams and individual salespersons;

4. Define actions to be taken within a specified timeframe, and assign responsibilities to relevant team members;

5. Product recall activities may, when necessary, include:

    a. Replacing the distributed products;

    b. Taking corrective actions to repair affected apparatuses and materials, or replace spare parts;

    c. Notifying affected customers/users of recalls with instructions on ceasing the use and return method of the product;

    d. Advising the customer on any other problem or aspect of the product;

6. File a final report that analyses the causes of the recall and any relevant conclusions; and

7. Take necessary corrective measures to prevent recurrence of similar incidents.

The Group had no products sold or shipped subject to recalls for safety and health reasons during the Reporting Period.

B6.3 Intellectual Property ("IP") Rights

The Group has registered several trademarks in Hong Kong and conducts its business under the brand name "Microware Limited". Unauthorised use of the Group's brand name or logo in any messages or promotional materials by staff or external parties is strictly prohibited. The Group will pursue legal action against any unauthorised use of its logo or trademark.

The Group manages the security of its assets, including financial information, intellectual property, and employee details entrusted to it by third parties, in compliance with the ISO/IEC 27001:2013 information security management system. In the event of any infringement of its intellectual property, the Group will demand that infringers cease such activity. The Human Resources Department will take further action if the infringement persists.

To protect third-party intellectual property rights and ensure compliance with relevant licensing terms, employees are prohibited from duplicating, installing, or using software in violation of its copyright or license terms, as stipulated in the Group's Information Security Policy and Staff Handbook. The use of free software products is strictly controlled, the making of copies of copyrighted works (e.g., books, periodicals, computer software, etc.) is strictly prohibited, and permission must be obtained before bringing personal computers or software into the office.

The trademark "Microware" has been registered with corresponding domain names. The use of the "Microware" name or logos in any message or promotional material without the authorisation of the Group is strictly forbidden.

Employees found in violation of this policy will be subject to disciplinary action, and may face civil or criminal sanctions. The Group will notify manufacturers of any detected illegal or unauthorised use of their hardware and/or software. No material non-compliance with the following laws and regulations regarding intellectual property rights was noted during the Reporting Period:

- Trade Marks Ordinance (Cap. 559);
- Patents Ordinance (Cap. 514); and
- Copyright Ordinance (Cap. 528).

B6.4 Information Security

The Group recognises the varying degrees of sensitivity and criticality of information and is committed to maintaining robust information security measures.

During the Reporting Period, the Group did not note any cases of material non-compliance regarding data protection and privacy as required by related laws and regulations.

Information Classification

- **Asset Management Policy:** The Group classifies information into three categories according to its asset management policy: public, internal use, and confidential.
- **Information Labelling:** Information is labelled and handled according to its sensitivity to ensure a sufficient level of protection.
- **Access Control:** Access to confidential information is restricted through password protection, encryption, or authorisation by management.

Compliance and Policies

- **Personal Data (Privacy) Ordinance Compliance:** The Group complies with the Personal Data (Privacy) Ordinance (Cap. 486), collecting and using data from job applicants, employees, and customers lawfully and fairly.

- **Staff Handbook:** The Staff Handbook clearly states the Group's management of confidential information, including data, databases, and customer lists.

- **Employment Contracts:** Employees are required to sign employment contracts with contractual obligations, including a code of conduct and confidentiality clauses that prohibit the disclosure of trade secrets, confidential information, and customer information without permission.

- **Cryptographic Key Management:** The Group has established procedures for the management of cryptographic keys, which maintain the confidentiality, integrity, authenticity, and non-repudiation of the Group's sensitive data.

IT System Security Measures

- **Dedicated Internet Access (DIA):** The Group utilises a Dedicated Internet Access ("**DIA**") internet line to provide stable internet access.

- **Firewall Protection:** Firewalls are installed on servers and devices to monitor and control incoming and outgoing network traffic.

- **SSL Certificate:** The Group has added an SSL certificate (https://) to its website for data protection, ensuring information security when customers fill in information/data in the online inquiry form.

- **Privacy Policy:** A privacy policy has been launched on the Group's website, with Terms and Conditions indicated at the bottom of the webpage for customers to review and understand.

B6.5 Data Protection and Privacy Policies

The Group is committed to ensuring a high level of data protection and privacy for its existing and potential clients.

Policy and Procedures

- **Confidentiality Agreements:** Employees and subcontractors are subject to a duty of confidentiality to the Group and its clients, as outlined in their employment and subcontracting agreements.
- **Definition of Confidential Information:** Confidential information includes all tangible or intangible ideas, information, and materials generally not known to the public about the business or its customers, as detailed in the Staff Handbook.
- **Restrictions on Disclosure:** Employees and subcontractors are forbidden to disclose any confidential information obtained during or after the course of services regarding the Group's clients to any third party and shall not use such confidential information for their benefit.
- **Telemarketing Restrictions:** All telemarketing promotions must operate within the Group's office, and data is not allowed to be copied out of the working site.
- **Post-Employment Obligations:** Upon termination of employment, employees are not to use or retain any confidential information.
- **Privacy Policy on Website:** A privacy policy page has been added to the Group's website for its stakeholders' reference.

Data Security Guidelines

The Group enforces the following "Dos and Don'ts" guidelines to ensure data security:

"Dos"	"Don'ts"
• Make sure all information is removed from the workplace at the end of the day and stored in a locked area • Confidential sensitive or classified information, when printed, should be cleared from printers immediately • Keep your drawers locked when you are not in your seat • Ensure doors of entrance/exits are closed • Shred your confidential and internal use document when it is not required at all times • Beware of social engineering methods • Report to MIS Manager immediately if you see anyone unknown on office premises • Share the folders/files only to intended users & for the specified time. Provide specific Read, Modify, Full Control etc. on a requirement basis only • Remove all unauthorised software • Lock your computers when away from the seat (Press Win key + L)	• DO NOT display confidential and internal use documents on the board at your workstation • DO NOT clutter the work area with Post-It or other handwritten, notes displaying sensitive information such as user IDs, passwords, and personal information of teams including contact details, conference details etc. • DO NOT leave confidential and internal use documents in your rubbish bin • DO NOT leave your notepads unattended or being used as a mouse pad • DO NOT leave your RSA token unattended • DO NOT plug USB Drive/Device on your laptop/desktop • DO NOT tailgate and piggyback • DO NOT store any songs and videos on the desktop/laptop • DO NOT save passwords in a text file on your desktop • DO NOT let auditors touch/take/have access to your personal information/ data/objects

Data Management and Access Control

- **Customer Resources Management System:** The Group has adopted a customer resources management system to manage the database of customers.

- **Access Control:** Only authorised personnel are allowed to access the system, and all data is kept confidential.

- **Security Event Monitoring:** The Management Information Systems Department ("**MIS**") is responsible for monitoring the security event log of the operation system and the event log of SQL server to prevent any unauthorised access to the system.

Data Leakage Response

In case of information leakage, the MIS department will take the following steps:

- Meet with related department heads to review the cases.
- Evaluate the impact of the data leakage.
- Inform any internal or related parties about the data leakage issue.
- Take immediate actions to prevent further data leakage, e.g., scan for viruses, install security patches, block internet access in the firewall, etc.
- Review the progress with committee members.

B6.6 Customer Communication

The Group is committed to providing quality service to its customers, adhering to the ISO/IEC 20000-1:2011 service management system. We prioritise maintaining strong customer relationships through understanding their needs, regularly reviewing service level achievements, and promptly resolving complaints.

Customer Relationship Management

- **Business Relationship Management Procedure:** A business relationship management procedure is in place to ensure good relationships with customers.
- **Customer List Management:** The Group maintains and reviews a list of customers on a half-yearly basis.
- **Regular Meetings:** Interim meetings (quarterly) and annual meetings (yearly) are organised to discuss service performance and achievement.
- **Customer Surveys and Improvement Plans:** The Group analyses customer surveys and establishes service improvement plans after meetings to follow up with customers.
- **Inquiry Handling:** When customers call or email the Group for product inquiries, service calls, or maintenance, the marketing department passes the information to the sales team for follow-up.

Complaint Handling Process

- **Information Recording:** Upon receipt of product or service-related inquiries or complaints, customers' information is recorded.
- **Case Transfer:** Cases are transferred to relevant departments for further handling.
- **Initial Assessment:** An initial assessment is conducted to determine the severity, safety implication, complexity, impact, and the need for immediate action.
- **Investigation and Communication:** Respective departments investigate all relevant circumstances and information surrounding the complaint, followed by communication with the complainant regarding the decision and action to be taken.
- **Escalation:** If the complaint cannot be resolved immediately, the case is escalated to higher management.
- **Action Plan Evaluation:** Action plans to address the complaints and customers' satisfaction are evaluated after the complaints are settled.

During the Reporting Period, there were no complaints regarding the Group's products and services, nor were there any products sold or shipped subject to recalls for safety and health reasons.

B7. Anti-corruption

The Group upholds honesty, integrity, and fair play as essential business values. Our Anti-corruption Policy, also detailed in the Staff Handbook (Index 5, Code of Conduct), ensures that the Group's reputation remains untarnished by dishonesty, disloyalty, or corruption. This policy sets standards of behaviour and outlines proper procedures for various business dealings.

B7.1 Conflict of Interest

As outlined in the Staff Handbook, a conflict of interest arises when an employee's personal interests compete with or contradict the Group's interests. Employees must avoid situations, whether actual or potential, that could compromise their integrity or jeopardise the Group's interests and reputation. Employees are required to declare any direct or indirect financial interest held by themselves or their immediate family in any business or organisation that competes with the Group or has business dealings with it.

B7.2 Anti-Corruption

In accordance with the Prevention of Bribery Ordinance and the guidelines within our Staff Handbook, any employee soliciting or accepting an "advantage" in connection with their work without employer permission commits an offense, as does the offeror. The term "advantage," as defined in the Ordinance, includes gifts, loans, fees, rewards, office employment, contracts, services, and favours. Accepting an advantage that could affect an employee's objectivity, induce them to act against the Company's interests, or raise concerns about bias or impropriety is prohibited.

The Group adhered to the Prevention of Bribery Ordinance throughout the Reporting Period. There were no instances of non-compliance with anti-corruption regulations or concluded legal cases regarding corrupt practices brought against the Group or its employees during the Reporting Period.

B7.3 Whistle-blowing Policy

The Group is committed to the highest standards of openness, probity, and accountability. As detailed in the Staff Handbook, we encourage employees, customers, suppliers, and other stakeholders to report any suspected misconduct or malpractice within the Group. The whistleblower can make a report in person or in writing with full details and, where possible, supporting evidence by mail or email. Our whistle-blowing policy is readily accessible, as it is posted on the company website and intranet. The Group is committed to responding fairly and appropriately to all complaints and potential breaches.

Individuals who make appropriate complaints under this policy are protected against unfair dismissal, victimisation, or unwarranted disciplinary action, even if the concerns are unsubstantiated. Employees who retaliate against those who raise concerns under this policy will face disciplinary action.

B7.4 Anti-corruption Training

During the Reporting Period, the Group organised training on business ethics, competition ordinance, and anti-corruption seminars for all directors and staff.

B8. Community Investment

Apart from caring for its employees, the Group cares for its community and discharges its corporate social responsibilities by actively participating in voluntary services.

With its care for people and the environment, the Group has long been recognised by the Hong Kong Council of Social Service with the Caring Company Award for more than 17th consecutive years.

Environmental, Social and Governance Report

Also, the Group was awarded with the Tenth Top Donor of the Year Award and Distinguished Award by The Community Chest for its effort in community investment.

During the Reporting Period, the Group collaborated with various charity organisations to carry out several social services to encourage employees to take care of the people in need in society. Details of our community investment activities are outlined below.

During the past year, the Group has actively fulfilled its corporate social responsibility and dedicated itself to community development and care for the elderly. In 2025, the Group collaborated with the Yang Memorial Methodist Social Service (循道衛理楊震社會服務處) to address key needs within the community, contributing a total of HK$5,000 in charitable funds to launch two key care initiatives, bringing warmth to vulnerable members of the community:

Visits to the elderly during the Dragon Boat Festival: On 17 May 2025, the Group visited its service centre on the ground floor of Kam Hon House, Choi Hung Estate, Ngau Chi Wan, Kowloon (九龍牛池灣彩虹村金漢樓), and provided a grant of HK$2,000 to organise Dragon Boat Festival visits. Volunteers visited elderly households in the area, presenting them with traditional Dragon Boat Festival zongzi and showing genuine concern for their well-being and daily needs.

Warm-hearted care for the Mid-Autumn Festival: On 27 September 2025, the Group once again allocated HK$3,000 to organise a Mid-Autumn Festival care event at the service point on the ground floor of Kingsford Terrace Shopping Arcade, 8 King Tung Street, Ngau Chi Wan (牛池灣瓊東街8號嘉峰台商場), where festive mooncakes and gifts were presented to elderly residents in the area, along with sincere festive greetings.

CONTENT INDEX OF THE ESG REPORTING CODE OF THE STOCK EXCHANGE (1)

Mandatory Disclosure Requirements	Section/Declaration
Governance Structure	The Group's ESG Commitment
Reporting Principles	Reporting Framework
Reporting Boundary	Scope and Reporting Framework

CONTENT INDEX OF THE ESG REPORTING CODE OF THE STOCK EXCHANGE (2)

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
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 GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Emissions
KPI A1.1	The types of emissions and respective emissions data.	Emissions – Air Emissions
KPI A1.2	Replaced by climate-related disclosures	See Part D for details
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions – Waste Management
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions – Waste Management
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Emissions – GHG Emissions
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.	Emissions – Waste Management

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources
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).	Use of Resources – Energy Management
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Use of Resources – Water Management
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Use of Resources – Energy Management
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.	Use of Resources – Water Management
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Use of Resources – Use of Packaging Materials
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	The Environment and Natural Resources
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Environment and Natural Resources – Noise Management
Aspect A4: Climate Change		
General Disclosure	Replaced by climate-related disclosures	See Part D for details

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
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.	Employment
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Employment – Employment Practices
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment – Employment Practices
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.	Health and Safety
KPI B2.1	Number and rate of work-related fatalities.	Health and Safety
KPI B2.2	Lost days due to work injury.	Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, frontline and other employees).	Development and Training
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training
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.	Labour Standards
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management
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.	Supply Chain Management
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management
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.	Product Responsibility
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility – Quality and Safety of Services
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Product Responsibility – Customer Services and Satisfaction
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility – Intellectual Property Protection
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility – Quality and Safety of Services
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility – Data Privacy Protection
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.	Anti-corruption

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
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.	Anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption – Whistleblowing Mechanism
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption
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.	Community Investment
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment

CONTENT INDEX OF THE ESG REPORTING CODE OF THE STOCK EXCHANGE – PART D

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
Governance	Governance	Climate Governance
Strategy	Strategy	Climate Strategy
Risk Management	Risk management	Climate Risk management
Metrics and Targets	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).	A1.2: Emissions – GHG emissions
	Cross-industry metrics – Climate-related physical risks, transition risks and opportunities	Climate Strategy
	Cross-industry metrics – Capital investment	The Group has implemented the relief and provided an explanation
	Internal carbon prices	The Group has implemented the relief and provided an explanation
	Remuneration	The Group has implemented the relief and provided an explanation
	Industry-based metrics	The Group has not applied industry-based metrics under the IFRS S2 industry guidance.
	Climate-related targets	Climate-related Targets