

LANGU COMPANY LIMITED

formerly known as Roma (meta) Group Limited

Incorporated in the Cayman Islands with limited liability

Stock Code: 8072



The Bee Theme: Bringing ESG to Life

Let's go!



Bees are keystone species in our ecosystems and important indicators of environmental health. Small yet incredibly versatile, they play vital roles: pollinating plants to support biodiversity and serving as living monitors of air quality.

The fate of bees is closely tied to environmental protection. A decline in their population often signals that ecosystems are under stress. Safeguarding bees is therefore vital not just for nature, but for global food security and long-term sustainability.

To bring these important messages to reader, this ESG report features uniquely designed bee characters in a friendly comic style. Each bee embodies several elements related to sustainability:

- Vibrant green eyes symbolize the nature,
- Iron helmets represent important missions ahead,
- Protective shields adorned with different eco-symbols representing their unique roles and responsibilities,
- Solar-powered devices demonstrate the benefits of green, long-lasting, and renewable energy solutions.

We hope that this Bee Team is not merely a design element, but also embodies our company's vision: to become the sustainability leader in the industry of valuation and advisory services.

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On behalf of Langu Company Limited (the “Company”), together with its subsidiaries (the “Group,” “Langu” or “we”), I am pleased to present this ESG report for the year ended 31 March 2026 (the “Reporting Period” or “FY2026”). This report demonstrates our achievements in areas including environmental protection, employee care, operating practices and community engagement.

The Company remains dedicated to further advancing our sustainability journey. The board (“Board”) of directors (“Directors”), together with the Sustainability Taskforce, have the primary responsibility for the Group’s ESG and climate-related initiatives, targets, progress as well as risk and opportunity management.

Strengthening Climate Resilience through Decarbonization

This year, we continued to enhance climate-related disclosures with reference to the newly updated ESG Reporting Code Part D. Despite being a company listed on GEM, we have refined our climate scenario analysis and expanded Scope 3 emission disclosure voluntarily. Additionally, for the third year, we have engaged a third-party to conduct independent assurance on all our GHG emission data.

Regarding our Science Based Targets initiative (“SBTi”) approved target, we have achieved this target ahead of schedule and accelerated our goal to a 70% reduction (from the original 50%) in absolute Scope 1 and Scope 2 GHG emissions by FY2030, using FY2018 as the baseline. We are currently on track to meet the accelerated targets and are striving to achieve net-zero operations well before the global 2050 goal.

To complement our energy-saving efforts, we have continued to acquire high-quality carbon credits to offset a portion of our emissions and increase the purchase of renewable energy certificates (“REC”) to support local renewable energy development.

Empowering our People and Communities

On the social front, internally, we strive to foster a collaborative and inclusive workplace culture. We actively support our employees in their professional growth and well-being. To create positive community impact, we partner with external organizations to co-organize activities that raise awareness of sustainability (such as organizing and supporting ESG seminars) and participate in Non-Governmental Organizations’ (“NGOs”) community engagement programs. We also sponsor employees to participate in volunteer activities during office hours.

Pursuing Sustainability Awards and Recognitions

Thanks to our collective efforts, we are delighted to have received multiple sustainability-related awards in FY2026. For the second consecutive year, we received “Distinction Award” at the Hong Kong Sustainability Award presented by the Hong Kong Management Association and the “Certificate of Merit” at the Hong Kong Awards for Environmental Excellence. Additionally, we have achieved the highest level in both the WasteWi\$e and EnergyWi\$e Certificate schemes. On ESG ratings, it is encouraging to see our Bloomberg ESG Score and Wind ESG Rating are continuing to increase.

Finally, I would like to express our sincere gratitude to our stakeholders, especially our clients and colleagues, for their continued support to date. The Group remains dedicated to accelerating our sustainability journey in the years ahead.

Langu Company Limited
Yue, Kwai Wa Ken
Chairman

**Chairman's
Statement**





Received the following awards:

- HKMA Hong Kong Sustainability Award
- BOCHK Corporate Low-Carbon EcoPartner
- Chinese YMCA of Hong Kong H-Care & Y-Care



~ **10** hours
Average training hours
per employee

507 hours
Total training hours



40% Proportion of female Directors



>98% Proportion of procurement expenditure
spent on local suppliers



>700 Listed companies serving
as at 31 March 2026

0 Material service complaints



70% Scope 1 and Scope 2 GHG emissions reduction
by FY2030 compared to FY2018 baseline
>66% Current reduction



6 Categories in Scope 3 GHG emissions disclosure
(from 5 categories)



Carbon offsetting
>60% Scope 1 and Scope 2 emissions
100% Scope 3 travel-related emissions



Voluntary climate-related disclosure
4 Climate scenarios modelled



ESG rating:
6.48 (from 6.22) on Bloomberg
A (from BBB) on Wind

Key ESG Achievements



Key ESG Achievements



Green Campaigns

During the Reporting Period, Langu promoted the concept of pursuing a more environmentally sustainable lifestyle through the following campaigns



Pantry Notice Board

The Group has established a green notice board in the pantry to promote environmental awareness. Updated information including staff birthday schedule, public holiday dates and event photos etc. are posted. In addition, the Group's energy consumption data is presented on the board to illustrate consumption patterns and encourage conservation efforts.

Resource Sharing

We collect reusable shopping bags and surplus umbrellas from employees and place them in the office pantry for common use. In addition to giving these items a second life, our staff gave feedback that the shared umbrellas provide convenience in sudden heavy rain. This initiative enhances resource efficiency and reduces waste.

NEW



Red Packet Reusing



GREEN@COMMUNITY Recycling

The Group has continued to support the reuse and recycling practices. Common types of recyclables, including paper, metals, plastic and glass bottles, were collected in the office pantry and sent to the nearby GREEN@COMMUNITY recycling spot. As a signatory to the Glass Container Recycling Charter, we have begun recording the amount of glass being recycled. A total of 101kg of glass bottles was collected in FY2026.



Key ESG Achievements

Awards and Recognitions

Despite being a small and medium enterprise ("SME"), the Group has received different prestigious awards and recognitions over the years, reflecting our concerted efforts to promote environmental and social well-being.



Hong Kong Sustainability Award 2025 - the Hong Kong Management Association

The Group was again presented with the Distinction Award in the SME category for the second consecutive year. Subsequent to our presentation at the Sustainability Summit, the Group was recognized as one of the top four awardees, along with Sino Group's Gold Coast Piazza, MTRC's Tierra Verde and EnviroEvents (ReThink) Limited.



Hong Kong Awards for Environmental Excellence 2024

- Environmental Campaign Committee & Environmental and Ecology Bureau

The Group has achieved the "Certificate of Merit" for the second consecutive year. The certificate acknowledges our best practices in the Servicing and Trading Industry (SME) across various ESG areas, including establishing a robust governance structure to pursue environmental objectives, ensuring compliance with environmental requirements, implementing green management systems, and adopting environmentally friendly practices.



H-Care Health Friendly Scheme - Chinese YMCA of Hong Kong

The Group has received the Certificate of Appreciation in recognition of its support in implementing health-friendly policies and measures, as well as its commitment to the physical, mental, and spiritual wellness of its employees.



Y-Care CSR Scheme - Chinese YMCA of Hong Kong

The scheme aims to jointly promote ESG-focused practices with corporates as a way to give back to the community and create social value through diverse corporate volunteer programs. The Group has become a "Perfect Match Partner" of the scheme, in recognition of our donations.



Key ESG Achievements



Awards and Recognitions (Cont'd)

Good Employer Charter by Labour Department

The Group became a signatory to the Good Employer Charter by the Labour Department of the Hong Kong Government in the 2024 cycle, committing to good human resources practices. It has also been recognized as a "Supportive Family-friendly Good Employer". To demonstrate its continued commitment, the Group has already enrolled in the 2026 cycle.

BEC Net-zero Carbon Charter

The Group joined the ranks of organizations as a science-aligned signatory of the Charter since FY2025, committed to setting carbon reduction targets in line with the 1.5-degree Celsius pathway. For more information on our targets and measures, please refer to the section headed "GHG Emissions".



EcoPartner and Low-Carbon Commitment by BOCHK

The Group was awarded the EcoPartner logo under the BOCHK Corporate Low-Carbon Environmental Leadership Awards, demonstrating that it has implemented at least one environmental project. Additionally, the Group received the "Low-Carbon Commitment" logo for setting carbon reduction targets and measures.



Hong Kong Green Organisation by ECC

The Group has been recognized as a Hong Kong Green Organisation since FY2025, affirming our effort and commitment to enhancing our environmental performance in multiple aspects.



Energywi\$e Certificate - Excellent Level



The Group strives to enhance its energy-saving measures and improve overall energy efficiency. Through the rigorous implementation of various energy conservation initiatives, the Group has upgraded its Energywi\$e Certificate to the highest "Excellent" Level successfully in 2026.

Wastewi\$e Certificate - Excellent Level

Attributed to the rigorous implementation of waste reduction measures, the Group has maintained the "Excellent" Level under the Wastewi\$e Certificate. This achievement reflects the Group's continuous efforts in promoting the efficient use of resources in daily operations, maximizing recycling rates, minimizing landfill disposal, and fostering a company-wide culture of waste reduction.

Glass Container Recycling Charter

The Group has been a signatory of the Charter for three consecutive years. To reduce glass disposal, the Group has placed collection bins at its office. The collected glass is regularly transferred to GREEN@COMMUNITY for recycling. To drive continuous improvement, the Group started recording the amount of glass recycled during the Reporting Period.

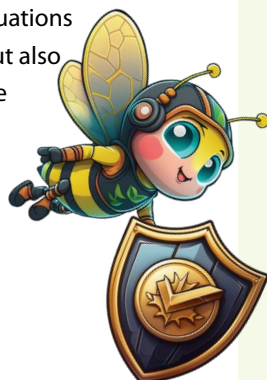
Key ESG Achievements



ESG Rating

NEW

Langu is committed to transparency and accountability in its ESG performance. ESG ratings by independent rating agencies not only provide objective evaluations of our ESG practices but also identify areas for future improvement.



Bloomberg ESG Score

Langu's aggregate Bloomberg ESG score has risen from 6.22 to 6.48 as of the end of the Reporting Period. This improvement reflects the effectiveness of our ESG efforts and shows our leadership position in the Professional and Financial Services sectors, where we rank in the 96th percentile among our peers.

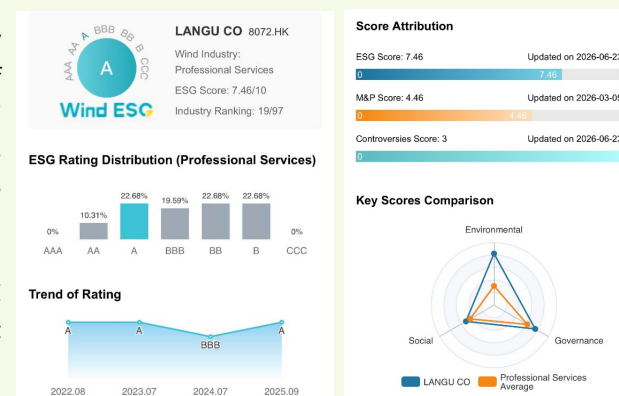
Bloomberg

Bloomberg's ESG scores range from 0 to 10, with higher scores indicating better performance. They assess and compare a company's management of financially material ESG issues against its industry peers. The scoring methodology considers over 30 risk factors and dozens of sub-issues, organized into a clear hierarchy leveraging hundreds of curated sustainability data points that have been deemed financially material.

Wind ESG Rating

Langu's ESG rating was enhanced from "BBB" to "A" by Wind Information Co., Ltd. ("Wind"), scoring 7.46 out of 10. This achievement ranks the Group 19th out of 97 peers in the Professional Services industry and reflects its strong and consistent commitment to responsible ESG practices.

Wind annually rates companies from AAA to CCC according to score ranges, taking into account industry-specific ESG risks and opportunities, and performance against peers.



The Strategic Sustainability Benchmark Scheme

Launched by The Chinese University of Hong Kong ("CUHK"), the Strategic Sustainability Benchmark Scheme ("SSBS") assesses companies' business sustainability performance from 4 aspects under the VPI model, namely Value, Process (Management & Practice) and Impact.

As part of our commitment to advancing local ESG rating standards in Hong Kong, Langu is actively engaged in this assessment and will disclose our performance upon completion of the evaluation process.

LANGU is a company listed on GEM of The Stock Exchange of Hong Kong Limited (the “Stock Exchange” or “HKEX”). LANGU provided diversified services with the highest standards of professionalism, including business and intangible assets valuation, risk advisory, natural resources valuation and technical advisory, financial instruments valuation, property valuation, purchase price allocation, machinery and equipment valuation, work of art valuation, biological assets valuation, corporate advisory, credit and risk evaluation, other financial services, etc.



Our Business

MACAU

HONG KONG
(Headquarters)

We have
a wide customer
base of
over 1,400 companies
worldwide, including
around 700
listed companies

SINGAPORE

SHENZHEN

Company Milestones

- 2025** • Change of company name to "Langu Company Limited"
- 2023** • Our 10th anniversary of listing
- 2022** • Commencement of Shenzhen Operation
- 2020** • Commencement of Macau Operation
- 2019** • Roma expanded
Yuen Meta (International) Securities Limited established
- 2018** • Roma is committed to sustainability
Sustainability Taskforce established
Roma expanded
Roma acquired Leo Asset Management Limited
- 2016** • Commencement of Singapore Operation
- 2015** • Roma expanded
Roma acquired B. I. Appraisals Limited
- 2013** • **Roma went public**
Roma successfully listed on the GEM of HKEX
- 2010** • Roma expanded
Roma Oil & Mining Limited established
- 2008** • Roma was born
Roma Appraisals Limited established

Milestones & Achievements

ESG Achievements

2025

- ★ ★ Won HKMA Hong Kong Sustainability Award Distinction Award

Won BOCHK Corporate Low-Carbon Environmental Leadership Awards EcoPartner

2024

Won HKMA Hong Kong Sustainability Award Distinction Award

Won TVB ESG Award Best in ESG Report

Won Asia Sustainability Reporting Awards Gold Prize Award in Asia's Best Sustainability Report (SME)

2023

Won TVB ESG Awards TVB ESG Special Recognition Award

2022

- ★ ★ ★ Won BDO ESG Awards Best in ESG, Best in Reporting

Won Asia Sustainability Reporting Awards Gold Prize Award in Asia's Best Sustainability Report (SME)

2021

- ★ ★ Won BDO ESG Awards Best in ESG, Best in Reporting, ESG Report of the Year

2019

Won BDO ESG Awards Best in ESG, Best in Reporting, ESG Report of the Year

2015

Won The Most Prominent Corporate Awards The Most Prominent Valuation & Consulting Service Enterprise

- ★ ★ 2nd consecutive year
- ★ ★ ★ 3rd consecutive year

Vision

To become
the sustainability leader
in the industry of valuation
and advisory services

Mission



Customers
Providing high quality services
to our customers



Environment and Society
Giving back to our environment
and society



Investors
Creating value for our
investors



Employees
Empowering employees to
reach their full potential

Our Business



Governance Structure

The Board is ultimately responsible for Langu's ESG and climate-related initiatives and decision-making, for the effectiveness of relevant risk management systems, and the progress against ESG-related targets.



The Audit Committee is authorized by the Board to conduct internal audits, including examining whether the Group's financial statements and accounts comply with the requirements of applicable accounting standards, the Rules Governing the Listing of Securities on GEM ("GEM Listing Rules") of the Stock Exchange, and relevant laws and regulations.

Internal Audit

Sustainability Taskforce

The Sustainability Taskforce, comprising the Executive Director, the Head of ESG, core members of the Group, and an external experienced ESG consultant, is responsible for assisting the Board in fulfilling its ESG and climate-related oversight responsibilities. The Board shall ensure that all members possess relevant expertise and skills prior to their appointment. Meanwhile, the Sustainability Taskforce shall hold meetings at least once a year to discuss ESG issues and report to the Board.

With the implementation of the Terms of Reference ("TOR"), we strive to clearly define the structure and duties of the Sustainability Taskforce, thereby enhancing its ESG and climate-related management. The TOR shall be reviewed every two years or whenever the Board considers it appropriate, in accordance with applicable laws, rules and regulations.

The Taskforce's duties and responsibilities include:

- To identify, evaluate, prioritize and manage the material ESG-related issues as well as their respective risks and opportunities to the Group.
- To make recommendations to the Board for approval on:
 - Δ Identification and the prioritization of material ESG-related Issues; and
 - Δ The formulation of ESG-related targets that consider long-term business development and the materiality of identified ESG-related issues.
- To report progress made against ESG-related targets to the Board.
- To develop, implement and review ESG-related initiatives, frameworks and policies to achieve the ESG-related targets.
- To facilitate the ESG reporting process and assign duties to respective parties.
- To review and ensure the disclosures in the ESG reports align with all applicable laws, regulations and listing rules.
- To arrange ESG-related training and activities for employees

Sustainability Strategy



Contributions to SDGs

Since the SDGs were adopted by all member states of the United Nations (“UN”), Langu has been actively following them. The SDGs serve as a blueprint for addressing a wide range of interconnected economic, social, and environmental challenges, thereby promoting a more sustainable future for the greater good.

Recognizing that not all 17 SDGs are equally relevant to our business operations, we have carefully identified the current and potential impacts arising from our activities. Below is a list of our contributions to these SDGs.



Gender equality is fundamental to our work as a consultancy firm because it promotes equal opportunities, diversity, and inclusion—values that drive innovation and better decision-making in the financial sector. Our female representation is achieved by recognizing the importance of creating and maintaining a culture of inclusion in our workplace as well as implementing female- and family-friendly incentives.



By fostering environments that support fair employment practices, safe working conditions, and sustained economic growth, we contribute to building stable, thriving communities and markets. We strive to maintain a safe workplace for all employees, promote economic growth and create job opportunities for the younger generations. Related policies have been implemented and are periodically reviewed with reference to industry best practices. This commitment not only benefits employees and local economies but also strengthens our ability to advise clients on sustainable growth strategies.



Sustainable consumption and production are crucial to safeguarding the environment. Our concerted effort to ensure a responsible consumption pattern is of utmost importance. We remain highly conscious of our carbon footprint and have integrated sustainable practices into our operations, such as purchasing stationeries from companies with ISO standards and posting eye-catching posters to remind our employees to reduce water and energy consumption.



Anthropogenic GHG emissions contribute to climate change which in turn affects not only the livelihoods of the population but also brings about potential risks and opportunities for the Group’s business operations. We have integrated climate change as one of the factors into the Group’s risk management system and future development to strengthen our resilience and adaptive capacity to potential climate change impacts in the future. In addition, we have been exploring green finance opportunities and striving to be a sustainability leader within the industry.



We are committed to creating shared value with clients by actively partnering with NGOs to address societal needs. Through these collaborations, we invest in community projects that prioritize sustainable practices. Our strategic partnerships enable us to support local community development while fostering sustainability, ultimately contributing to a greener future for all.

Sustainability Strategy

Climate-related Financial Disclosures

In response to global concerns about climate change, Langu has increasingly adopted international standards for climate-related disclosures. Despite being a GEM company, we have voluntarily adopted the HKEX's ESG Reporting Code Part D: Climate-related Disclosures, which closely mirrors the International Financial Reporting Standards ("IFRS") S2 Climate-related Disclosures issued by the International Sustainability Standards Board ("ISSB"). Our disclosure framework is structured around four thematic areas



Governance

Since the year ended 31 March 2019 ("FY2019"), the Board has identified climate change as one of the material ESG topics. The Board holds overall responsibility for overseeing the Group's ESG initiatives and decision-making, including matters related to climate change. Climate-related risks and opportunities as well as the progress of targets are discussed as part of the ESG issues on an annual basis through board meetings, ensuring their proper consideration in the Group's strategy, decisions on major transactions and its risk management and internal control processes.

To ensure effective oversight of ESG and climate-related issues, the Board regularly reviews its composition to maintain an appropriate balance of knowledge, skills, and experience in ESG and climate-related matters. Climate-related performance metrics will be incorporated into the Group's remuneration policies where appropriate.

Appointed by the Board, the Audit Committee oversees compliance with relevant ESG laws and regulations. The Board has also established a Sustainability Taskforce to identify, assess, monitor, and report on climate-related risks and opportunities. For more details, please refer to the "Governance Structure" section.



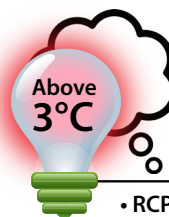
Strategy

To assess the resilience of our climate strategy and business model against climate change, we performed a climate scenario analysis based on four distinct scenarios using an initial quantification methodology. In line with Hong Kong's Climate Action Plan 2050, we define the short- and medium-term as 2030 and the long-term as 2050.



Paris Agreement
Consistent Scenario

• RCP 2.6 • NGFS Below 2°C



Hot House World
Scenario

• RCP 8.5 • NGFS Current Policies

Sustainability Strategy

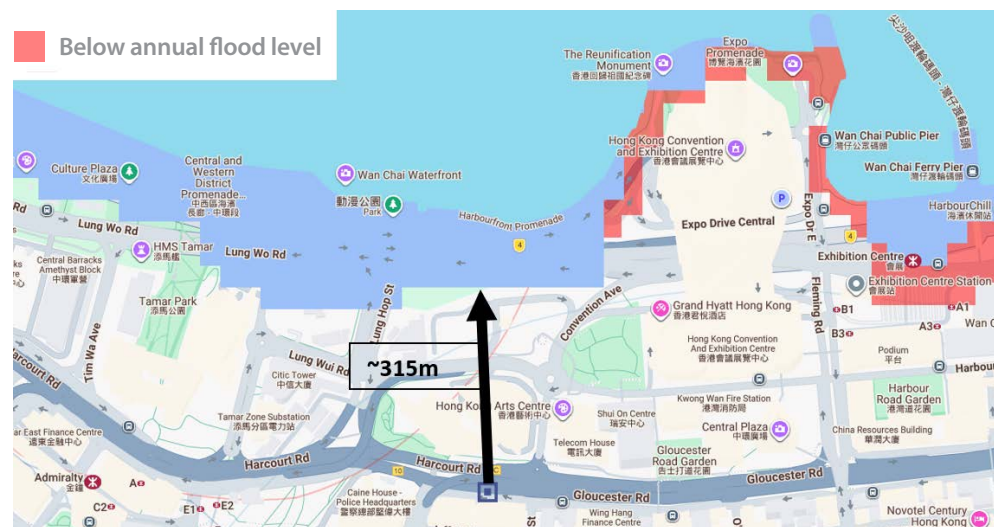
Strategy (Cont'd)

We prioritized the identified risks with the quantitative scoring method, based on the likelihood and the level of impact. Through rating the identified risks with a scoring scale of 1 to 5, with 5 having the most significance, we highlighted risks that are critical to our business operations and development. As the Group is still in the early stages of evaluating its climate resilience, there is uncertainty regarding the magnitude and timing of potential climate-related risks and opportunities.

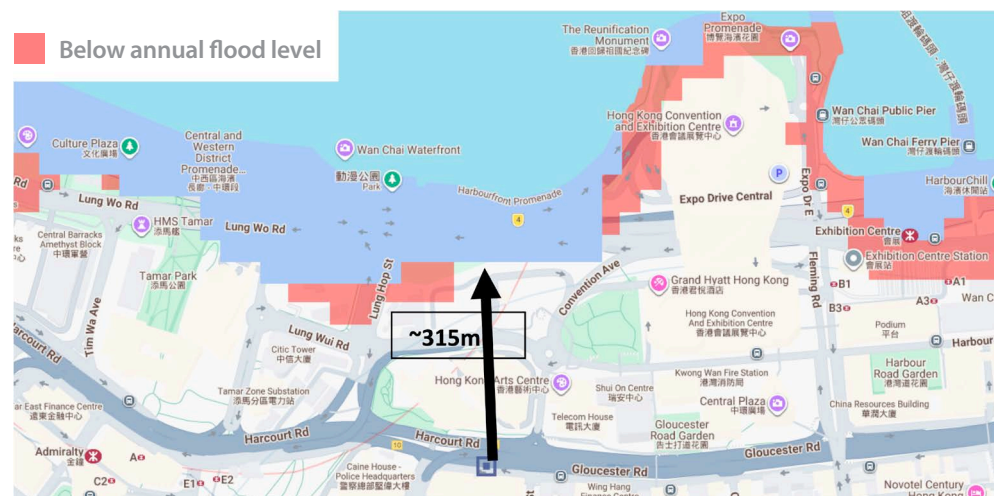
An interview session with the management was arranged to explain the results of the scenario analysis and further discuss the potential impacts of the identified risks and opportunities to the Group's business and financial performance. Resources are allocated through operational budgets when necessary. We believe our capacity to adjust or adapt its strategy and business model to climate change is flexible and adequate.

We are aware of the growing impacts of climate-related risks on our business, such as business model, strategy, resource allocation and the carrying amounts of assets and liabilities. When there is more reasonable and supportable information, we will separately identify the anticipated financial effect of climate-related risks and opportunities, quantify relevant amounts and changes to the financial position, financial performance and cash flows, as well as assess the amount and percentage of assets or business activities vulnerable to climate-related risks and opportunities.

Projected Flood Extent under SSP5-8.5 Scenario in 2030



Projected Flood Extent under SSP5-8.5 Scenario in 2050



As shown in the above graphs, Langu's office is located at a sufficient distance away from the flooded areas (at least 315 meters away). The projected flood extent due to sea level rise, even under the worst-case SSP5-8.5 scenario, in 2030 and 2050 is expected to be remote.

Sustainability Strategy

Strategy (Cont'd)



Risk Type	Potential Impacts	Risk Level				Mitigation Measures
		Below 2°C		Above 3°C		
		2030	2050	2030	2050	
Physical risks						
Acute risk: Extreme rainfall	An increase in extreme rainfall may result in operational delays, leading to customer dissatisfaction and revenue losses, thereby affecting profitability.					- Ensure business continuity plans and extreme weather response plans are implemented. - Develop adaptation measures to support remote working during extreme weather events, to minimize operational disruptions. - Communicate information related to extreme weather events and corresponding safety measures to employees.
Acute risk: Tropical cyclones	More frequent and severe tropical cyclones may damage the Group's properties, facilities, and associated infrastructure, leading to increased repair costs. In addition, employees may be injured during their commute or at work, leading to lost productivity.					
Transition risks						
Policy and legal risk: Tighten laws and regulations	Increased demand from governments and regulators for more comprehensive climate-related disclosures may require more resources for data collection, analysis and assurance, leading to increased operational expenses and decreased profits.					- Ensure ESG information is disclosed in accordance with the latest requirements and reporting guidelines. - Develop processes and workflows to collect data and assign responsibilities. - Engage professional third parties to verify disclosure and build in-house capacity to facilitate ESG management.
Policy and legal risk: Carbon price	The government may set carbon thresholds for the various industries and launch a carbon emissions trading market to push companies to reduce emissions. According to projections by the NGFS, carbon taxes are anticipated to trend upwards. However, based on our carbon profile and subsequent calculations, the expected financial impact is projected to be minimal.					
Market and reputation risk: Changes in customer preference and focus	If the Group fails to demonstrate its ESG commitments and integrate climate-related risks into risk management, it may lose the confidence of clients and investors, particularly those prioritizing ESG issues. Also, if the Group is not able to comply with the latest climate-related laws and regulations, it may face a bad reputation and hinder competitiveness.					- Pay more attention to the relevant policies of climate change and formulate corporate decarbonization initiatives. - Provide multiple channels for stakeholders to communicate with the Group to address relevant concerns.

Sustainability Strategy



Strategy (Cont'd)

While mitigating and adapting to climate change, we also realize there are certain opportunities emerging.



Risk Management

Although most of the identified risks have no immediate impact on our business growth, we will continue to monitor and evaluate them to ensure they remain under control or are effectively mitigated. We have incorporated climate change into our risk inventory as one of the key risks under the Enterprise Risk Management ("ERM") mechanism. The ERM process is facilitated annually by the Group's internal audit function to ensure management makes risk-informed decisions by fully considering current and potential risks, including climate-related risks.

Our climate-related risk assessment follows established risk management processes to ensure that risks are properly identified, assessed, managed, and monitored. The combined scores of likelihood and impact are used to classify risks into different severity levels. Risks that exceed the Group's risk appetite are prioritized and reported to management and the Board on an annual basis.

Our mitigation and adaptation strategies for climate-related risks are expected to evolve over time as we develop new climate-related metrics. Regarding climate-related opportunities, the Group identifies and assesses them through stakeholder engagement, peer reviews, and market research.

Opportunities

Increased Business Opportunities

As more clients look to integrate sustainability elements into their businesses, demand for sustainability-related advisory services continues to grow.

Improved Energy Efficiency

By enhancing energy efficiency across our operations, we simultaneously reduce our carbon emissions and achieve meaningful savings in energy costs.

Enhanced Reputation

Our proactive climate and sustainability efforts have strengthened our reputation as a responsible and forward-thinking professional services firm, enabling us to attract and retain quality clients and talents.

Our Actions

- Explore and expand our service scope to cover environmental target setting and decarbonization roadmap formulation.
- Keep abreast of developments in the green finance market.

- Raise employee awareness on energy conservation and drive behavioral change.
- Support energy-related initiatives such as Earth Hour.

- Explore green practices, such as participating in the carbon trading marketplace offered by HKEX.
- Publish our ESG Report annually to showcase our achievements and commitments.



Metrics and Targets

The Group applies the operational control approach as the measurement approach to focus on emissions that the Group has control. We have been measuring and reporting our GHG emissions (Scope 1, 2, and 3) in accordance with global standards including the GHG Protocol. To demonstrate our dedication, we have established a groupwise SBT to reduce the absolute Scope 1 and Scope 2 GHG emissions by 50% by the year ending 31 March 2030 ("FY2030"), compared to the year ended 31 March 2018 ("FY2018"). For the progress and measures to achieve the target, please refer to the section "GHG Emissions".

To extend our impact further, we expanded the measurement and reduction initiatives of our Scope 3 GHG emissions to cover 6 categories. Please refer to the sections "GHG Emissions" and "Performance Summary" for further details. Besides, the Group will continuously monitor the relevant carbon price in the market and the latest regulations associated with carbon tax to minimize relevant climate-related risks. Going forward, the Group may gradually enhance the target by adopting a sectoral decarbonization approach and industry-based metrics, aligning it with the latest international climate change agreements, and seeking validation by a third party.

Sustainability Strategy

Transition Plan

Langu is committed to playing our part in the global transition to a low-carbon economy and ultimately achieving net zero. This commitment aligns with our mission to "provide quality, added-value services to our customers" and drives long-term corporate sustainable growth.

To this end, we continue to refine our transition plan to contribute to Hong Kong's pledge for carbon neutrality before 2050 (Climate Action Plan 2050), while addressing climate-related risks and opportunities within our own business. The plan was formulated based on the results of our climate scenario analysis, with reference to the Transition Plan Taskforce ("TPT") and Carbon Disclosure Project ("CDP") frameworks.

We have set an ambitious short- and medium-term target that was validated and approved by SBTi to reduce absolute Scope 1 and 2 GHG emissions by 50% by FY2030. Having met this target in FY2025, we have raised our ambition to 70% on the same baseline. Beyond direct emissions reduction, we were the very first GEM-listed company to join HKEX's Core Climate marketplace and have begun the procurement of quality voluntary carbon credits to offset our own carbon emissions.

Looking ahead, we are continuing to strengthen our actions across the six elements, following TPT and CDP frameworks, to demonstrate our determination to build a sustainable future. Our updated transition plan, including our progress as of today and next steps, is summarized below.

	Progress as of Today	Next Steps
 Objectives/ Targets	FY2024 Obtained approval from SBTi by setting a target to reduce our absolute Scope 1 and Scope 2 GHG emissions by 50% by FY2030 from the FY2018 base year, and to measure and reduce its Scope 3 emissions	Set net-zero target and develop associated action plan to align with Climate Action Plan 2050 of Hong Kong
	FY2025 Accelerated the SBTi target to reduce our absolute Scope 1 and Scope 2 GHG emissions by 70% (from 50%) by FY2030 (67% achieved in FY2026)	
 Scope 1,2 and 3 Accounting with Verification	Since FY2018 Began to disclose our GHG emissions in ESG reports including voluntary disclosure of Scope 3 emissions and expanding Scope 3 categories from 5 to 6 in FY2026	Enhance GHG emissions data quality and accuracy by progressively transitioning from spend-based estimates to supplier-specific data
	Since FY2024 Began to engage third parties for GHG emissions assurance/verification	Expand the coverage of assurance/verification to all Scope 3 & other ESG data
 Governance	Since FY2018 Established a Sustainability Taskforce to assist the Board in fulfilling its ESG-related responsibilities	Continue to build Board competency on ESG oversight, including climate-related knowledge
	FY2025 Updated the Taskforce's TOR to define management's role in overseeing climate risks & opportunities	

Sustainability Strategy

Transition Plan (Con'd)



Implementation Strategy

Progress as of Today		Next Steps
Financial Planning		
Since FY2024	Began to phase out all fuel-based vehicles and replaced with electric vehicles	Fully phase out fuel-based vehicles upon their retirement
Since FY2024	Purchased REC to support local renewable energy development	Increase the proportion of REC purchased against the total office electricity consumption
Since FY2025	Acquired high-quality carbon credits to offset part of our emissions	Continue supporting carbon offset efforts while encouraging other corporates and individuals to take similar actions
Services & Operation		
Since FY2017	Began to provide ESG/Sustainability advisory services for clients	Continue to expand the service scope to climate-related assurance/ verification
FY2020	Established a Sustainable Procurement Policy to prioritize environmentally-friendly suppliers & products	Request detailed carbon emissions from key suppliers for more accurate Scope 3 disclosure
Internal Engagement		
Since FY2018	Began to provide internal training on ESG-related issues including departmental training and seminars	Continue to provide training to our employees to build the skills and competencies on the knowledge of ESG-related topics
Since FY2021	Strengthened employees' ESG competencies through external training and professional development opportunities	Sponsor employees to undertake external ESG-related training through the provision of study leave, examination leave and reimbursement support



Engagement Strategy

Progress as of Today		Next Steps
Policy Engagement		
Since FY2020	Participated 4 times in public consultations by regulators (HKEX and AFRC) on ESG-related issues	Continue to advocate above & beyond ESG & climate-related practices and policy development
Since FY2024	Began to go beyond basic requirements for GEM-listed companies by voluntarily reporting on climate-related matters	
Public Engagement		
Since FY2021	Began to offer technical seminars to educate public and corporations on ESG-related topics free of charge on an annual basis	Ongoing practice
Since FY2024	Began to organize and engage corporate clients in sustainability-related events to raise awareness, such as Beach Clean up and Food Angel	Ongoing practice
Risks and Opportunities		
Progress as of Today		Next Steps
Since 2024	Began to conduct climate scenario analysis to identify risks and opportunities that are critical to our business operation and development	Enhance scenario analysis with a more quantitative approach, gathering data to assess the financial impact of climate-related risks and opportunities
FY2026	Projected annual flood level based on flood risk assessments to evaluate the impacts on the Group's head office over short-, medium- and long-term	Integrate flood risk considerations into office relocation decisions

Sustainability Strategy

Stakeholder Engagement

Understanding and responding to different stakeholders' concerns not only helps assess the impact of our decisions on ESG matters but also shapes our direction of development and growth. We actively manage our relationships with stakeholders and maintain mutual interaction with them.

The Group's key stakeholders, their expectations, and communication channels with respective communication frequencies are set out below.

Key Stakeholders	Expectations	Communication Channels	Frequency
Employees	- Career development - Remuneration and benefits - Equal opportunities - Working environment	Performance evaluations	Annually
		Training & seminars	Regularly & when required
		Departmental meetings	Weekly
		Internal email & pantry notice board	Regularly
Investors and shareholders	- Business strategies and performances - Compliant and sustainable operations - Investment returns - Corporate governance	Annual general meetings	Annually
		Financial & ESG reports	Annually & biannually
		Announcements & circulars	Regularly & when required
Customers	- Service quality - Customer data and privacy protection	Business development manager	Daily
		Conferences & company visits	Regularly
		Social media platforms	Monthly
		Phone calls & email	Daily
Suppliers and consultants	- Payment schedule - Fair and open selection process - Business integrity and ethics	Phone calls & meetings	Regularly & when required
		Site visits	When required
Government and regulatory bodies	- Performance in compliance with relevant laws and regulations - Business integrity and ethics	Announcements & circulars	Regularly & when required
		Financial reports	Annually & biannually
Communities, NGOs and the media	- Corporate governance - Environmental protection - Community engagement	Donations & participation	Regularly
		Newsletters	Quarterly
		ESG reports	Annually

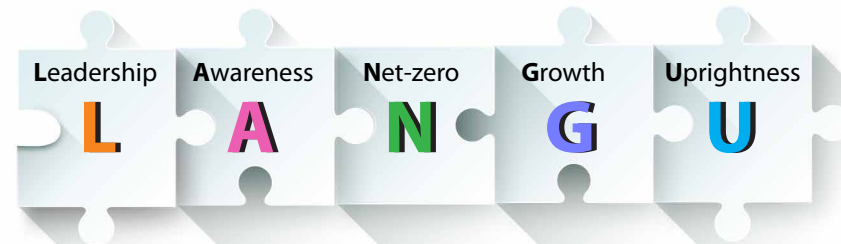
Sustainability Strategy

Materiality Assessment



Langu believes materiality assessment is an effective means to understand and address the concerns of stakeholders. The materiality assessments are conducted regularly in the form of surveys with reference to the identified material ESG topics.

In FY2026, we reviewed and updated our list of material ESG topics to 20 topics, adding “Responsible Use of Artificial Intelligence (“AI”)” as a new topic. We also recategorized these topics according to our new company name “LANGU” and structured them under the following pillars:



Our approach in evaluating materiality topics:



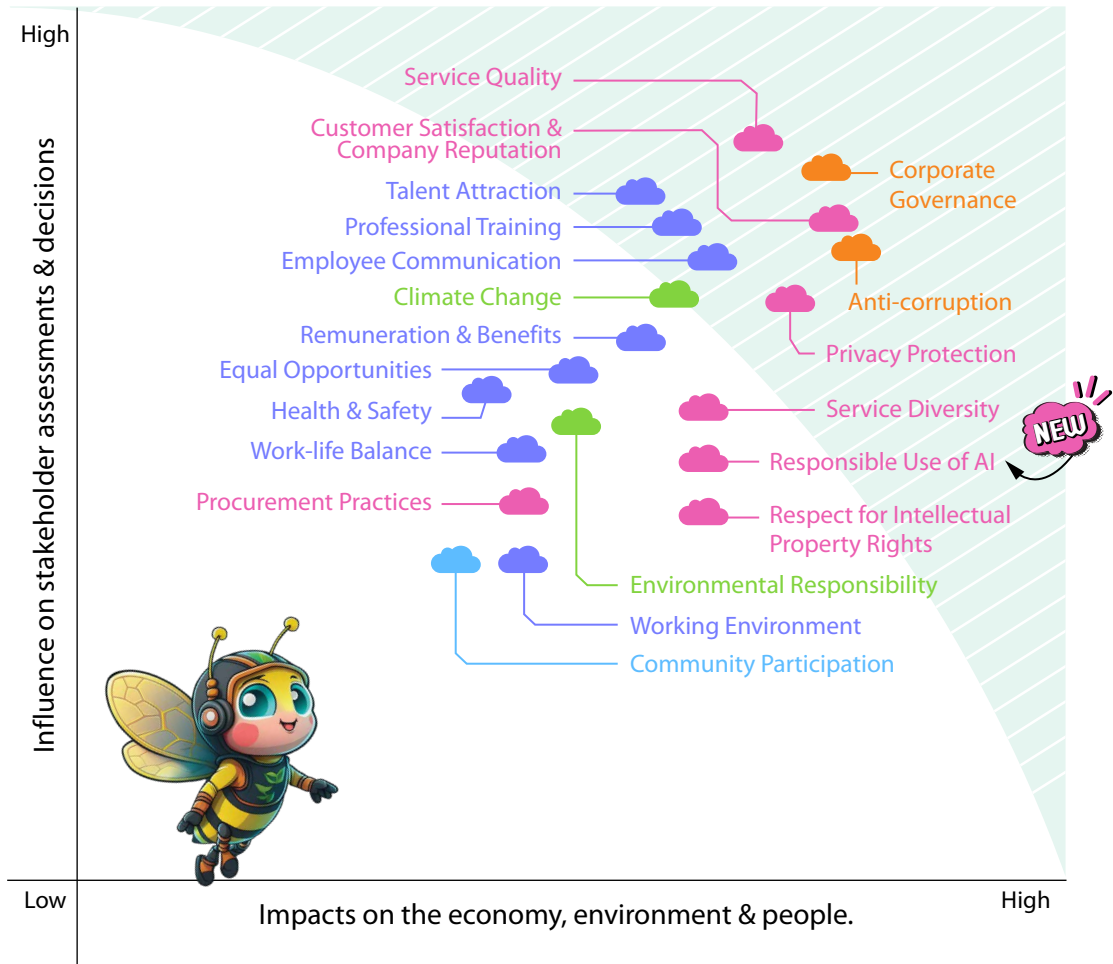
Sustainability Strategy



Materiality Assessment (Cont'd)

The materiality assessment results were internally reviewed and confirmed, which were found to be consistent with the SASB Materiality Map and MSCI's ESG Industry Materiality Map.

We view the result as a key indicator for future ESG planning, policy development, and continuous improvement in sustainable development. Details of each material topic, including our practices and management approaches, can be found throughout the report.



Reporting Approach



This ESG Report summarizes the initiatives, plans and performance of Langu in ESG aspects and demonstrates its commitments to sustainable development. This ESG Report underwent an internal audit process, and was reviewed by the Audit Committee. In addition, for the third consecutive year, we obtained third-party assurance on selected ESG data.

REPORTING SCOPE

The reporting scope of this ESG Report is consistent with that of the annual report of the Company for the year ended 31 March 2026 (the "Annual Report 2025/2026"), which mainly covers the Group's core businesses located in Hong Kong. This ESG Report includes the Company and its subsidiaries, including:

- Roma Appraisals Limited
- Roma Oil and Mining Associates Limited
- Roma Surveyors and Property Consultants Limited
- Roma Credit and Risk Evaluation Limited
- Roma Strategic Marketing Limited
- M Success Finance Limited
- Yuen Meta (International) Securities Limited
- Leo Asset Management Limited

The scope is determined based on the materiality and revenue contribution of the business segments under the Group's direct operational control throughout the Reporting Period.

REPORTING PERIOD

This ESG Report details the ESG-related activities of the Group in FY2026.

REPORTING FRAMEWORK

Langu has prepared this ESG Report in accordance with the GRI Standards for FY2026. This ESG Report is also prepared in compliance with all applicable provisions set out in the Environmental, Social and Governance Reporting Code (the "ESG Reporting Code") contained in Appendix C2 of the GEM Listing Rules of the Stock Exchange. We are aware that HKEX will adopt a phased approach by requiring issuers to report on the

new Environmental, Social and Governance Reporting Code to reflect the IFRS S2 Climate-related Disclosures published by the ISSB. This international standard aims to serve as the global baseline of sustainability reporting standards for entities worldwide to prepare consistent, comparable and reliable sustainability disclosures. In view of the disclosure trend, we voluntarily embark on the climate disclosure journey, such as the application of scenario analysis, the development of transition plan and scope 3 disclosure.

The Group's governance structure and governance practices have been set out in the Corporate Governance Report in the Annual Report 2025/2026 and the "Governance Structure" section of this ESG Report.

Reporting principles	Description
Materiality	The Group determines the impact of various ESG issues on the Group's operations through the materiality assessment survey and interview with Director. Based on the results, the Group identifies and disclose material ESG issues that have a significant impact on the Group and its stakeholders.
Quantitative	This ESG Report is prepared in accordance with the ESG Reporting Code. It presents Key Performance Indicators ("KPIs") in quantitative form, supplemented by explanatory notes that detail the calculation methodologies and criteria applied, along with relevant benchmarks.
Balance	This ESG Report is prepared in an objective and impartial manner to ensure that the information disclosed faithfully reflects the overall performance of the Group in ESG aspects.
Consistency	The statistical methodologies applied to this ESG Report were substantially consistent with those used in previous years, allowing for meaningful comparisons of the past and current performance. Any changes that may affect comparability with the Group's previous reports will be explained.

Sustainability Highlights and Targets



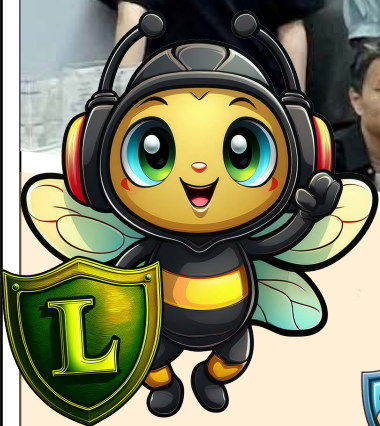
TARGETS				SDGs
	Set in FY2025:	Status	FY2026:	
Leadership	NEW	✓	Organize at least One (1) anti-corruption activity	12 RESPONSIBLE CONSUMPTION AND PRODUCTION
	Maintain Zero (0) incidents of corruption and bribery	✓	Achieve 100% Board of Directors receiving corporate governance and ESG training	
Awareness	Participate in at least Two (2) community events	✓		17 PARTNERSHIPS FOR THE GOALS
	Support at least Two (2) green campaigns	✓		
	Organize at least One (1) ESG-related seminar	✓	Organize/ support at least Two (2) ESG-related seminars	
Net-Zero	Reduce Scope 1 and Scope 2 GHG emissions by 70% by FY2030 compared to FY2018	✓		12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION
	Maintain the practice to conduct office recycling and engage employees to participate in the GREEN@COMMUNITY on a monthly basis	✓		
	Maintain or reduce the intensity (by revenue) of total energy consumption (in kWh) compared to previous years	✓		
	NEW	✓	Purchase at least 10% of REC based on our overall electricity consumption	
Growth	Achieve average training hours of Six (6) hours or above per employee	✓	Achieve average training hours of Eight (8) hours or above per employee	5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH
	Maintain Zero (0) incidents of discrimination and harassment	✓		
	Maintain Zero (0) incidents of work-related fatalities or serious physical injuries	✓		
Uprightness	Spend over 90% of the procurement budget on local suppliers	✓		12 RESPONSIBLE CONSUMPTION AND PRODUCTION
	Maintain Zero (0) material complaints on our service	✓		

Keys: ✓ Target achieved ⚙ Annual constant target

LEADERSHIP

We uphold ethical leadership and strong governance

Together go further



5 years

Organizing anti-corruption training consecutively



40%

Proportion of female directors



100%

Proportion of Board received corporate governance and ESG training

Leadership



Corporate Governance

Solid corporate governance is the bedrock of Langu's continuing growth and success. We are committed to maintaining good standard of corporate governance practices with an emphasis on a quality Board, an effective accountability process and a healthy and ethical corporate culture in order to safeguard the interests of the shareholders and enhance the business growth of the Group.

The Group strives to maintain a high level of integrity, avoid corrupt behaviors and maintain the record of no concluded legal cases regarding corrupt practices brought against the Group or its employees. For more details on the corporate governance of the Group, please refer to the Corporate Governance Report in the Annual Report 2025/2026.

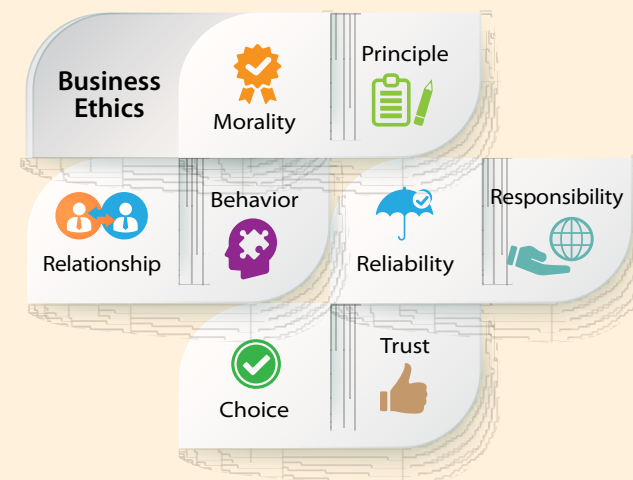
Corporate Governance Training

To strengthen our employees' and management's awareness of corporate governance, Langu arranges regular training by representatives from regulators (e.g., ICAC) and professionals (e.g., lawyers). The training covers topics including industry best practices, latest regulations as well as case studies about corruption pitfalls and moral practices in corporate governance. During the Reporting Period, all our Directors received corporate governance training.



Business Ethics

Langu places a strong emphasis on operating with high ethical standards and ensuring compliance with relevant laws and regulations. This is done by maintaining and regularly updating relevant policies and standards, arranging internal and external anti-corruption training. We make corporate governance practices transparent and ensure that our employees abide by the code of professional conduct of their respective professional institutions.





Leadership

Anti-corruption

Langu reaffirms its zero-tolerance stance on corruption, bribery, extortion, money laundering and fraud as these behaviors violate laws and regulations of Hong Kong and jeopardize the Group's corporate integrity and reputation. All employees are expected to refrain from engaging in corrupt practices, graft, acceptance of bribes, speculative practices, intentional omissions and abuse of power to seek personal gain. Preventive policies are detailed in the internal control manual, while our Employee Handbook outlines workplace integrity guidelines. These documents are reviewed to ensure effectiveness. Every new employee is required to understand the said guidelines and uphold integrity.

The Group regularly conducts ethics-related training for all its Directors and employees. The curriculum equips Directors with ethics management frameworks, guides managers in risk assessment and integrity oversight, and raises general anti-corruption awareness among staff.

During the Reporting Period, more than 70 participants from over 20 listed companies joined the Anti-corruption Seminar organized by the Group, where guest speakers from the ICAC and a law firm shared valuable insights during a 1.5-hour session. Throughout the past 5 consecutive years of holding the seminar, we have presented the message to over 1,200 participants. This demonstrates our leadership in promoting corporate integrity across industries.



>70

directors & employees
from various
listed companies



Anti-money Laundering and Counter-terrorist Financing

As a financial services provider, Langu is committed to upholding the integrity of the financial system. We are vigilant of signs for money laundering and financial crimes. Our relevant subsidiaries enforce Compliance Manuals that mandate background investigations and customer due diligence. To mitigate risks and ensure ongoing legal compliance, these policies are regularly reviewed and updated. Furthermore, regular training sessions ensure employees fulfill their statutory obligations and report suspicious activity.



Leadership



Whistle-blowing Policy

To uphold the standard of openness, probity, and accountability, Langu's Whistle-blowing Policy encourages employees to report fraudulent or illegal activities anonymously. The whistle-blowing reporting channel is accessible on our website, allowing direct and anonymous email communication with the Board or the Audit Committee.

The Board and the Audit Committee intend to protect the whistle-blowers who report with good faith. We guarantee strict confidentiality and protection against retaliation, victimization, or unfair dismissal, even if the allegations are ultimately unsubstantiated.

The chairman of the Audit Committee may request to convene Board meetings to investigate the reported incident promptly, fairly and confidentially. The Board may also engage external consultants (such as lawyers and certified public accountants) to assist. All details and results of the investigation will only be shared with individuals on a need-to-know basis.



Conflict of Interest

Langu strictly prohibits employees from leveraging their positions for personal gain or exploiting others. Our Employee Handbook outlines procedures to identify, document, and manage conflicts of interest. Employees are responsible for exercising sound judgment and discretion whilst identifying conflicts of interest on an ongoing basis. They are obligated to immediately notify the Human Resource Department and the management of any potential conflicts of interest.

During the Reporting Period, all Group operations were assessed for corruption-related risks. No concluded legal cases regarding corrupt practices were brought against the Group or its employees. Additionally, the Group was not aware of any material non-compliance with relevant laws and regulations, including the Anti-Money Laundering and Counter-Terrorist Financing Ordinance and the Prevention of Bribery Ordinance of Hong Kong.

AWARENESS
We support our community
with awareness

Together
we volunteer



Helped prepare meal boxes
for those in need and reduced
food waste



Fostered awareness of sustainable
development across industries



Facilitated knowledge sharing
on sustainability-related issues

Awareness

Community Participation



Langu is aware of the mission of "giving back to our environment and society". As a responsible corporate citizen, the Group strives to make ongoing efforts by actively participating in community events and encouraging employees to take part in community events.

Following its ESG Policy, the Group undertakes a wide range of philanthropic efforts as well as community initiatives that cater to the needs of the communities where it operates, including underprivileged support and community engagement.

2025
DEC

Food Angel – Sorting Raw Vegetables and Preparing Meal Boxes

For the 3rd consecutive year, Langu participated in a community activity hosted by Food Angel to reduce food waste and help the disadvantaged. Around 20 volunteers from the Group and 4 listed companies took part in this impactful effort in Food Angel's new center in Sha Tin. During the session, participants learned various vegetable processing methods and gained hands-on experience. In total, the team processed over 700 kg of vegetables, which will be transformed into more than 20,000 nutritious meal boxes for the underprivileged communities.



2025
DEC

Volunteering in Tai Po

In response to the fire incident that occurred in Tai Po in November 2025, 9 of our employees volunteered themselves in collaboration with the Care Teams to support emergency response activities in the Tai Po Community Centre.



NEW

2026
MAR

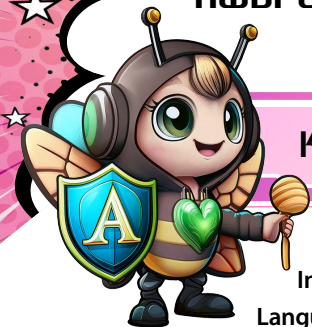
Community Engagement

For the 1st time, Langu was awarded the "Y-Care Outstanding Performance (Social) Award" by the Chinese YMCA of Hong Kong. The Group promotes eco-friendly practices and creates social values through diverse corporate volunteer programs. Aligning with our ESG commitments, we give back to the community in multiple aspects, reflecting our belief that cross-sector collaboration is an effective way to drive meaningful and lasting social impact.



Awareness

Knowledge Sharing



In view of the ever-changing trends in the ESG landscape, Langu strives to utilize its knowledge to raise public awareness and get everyone prepared. Our collaborative efforts with other companies facilitate knowledge transfer and capacity building, covering ESG topics such as climate disclosure, carbon markets and anti-corruption.

2025
MAY

Seminar on Latest ESG Trending Updates

Langu was invited to speak in the Seminar organized by HKIESG on the topic of "Recent Trending in ESG and Climate Disclosures in Hong Kong Capital Market". The seminar highlighted the updates on the climate disclosure requirements for listed companies, climate disclosure status for Hong Kong large companies and the international trends.



2025
JUN

Speaking at BEC's Net-zero Carbon Charter Annual Event

Langu participated in the BEC Net-zero Carbon Charter Annual Event: Unlocking Strategies for Climate Risk Management and Communication. We are honored to be invited to speak in the panel discussion "Enhancing Dialogue and Practical Guidance for Decarbonization Journeys," where we shared our views on climate risk management and communication.



2025
JUL

Seminar on ESG & Climate Disclosure

Langu co-organized a seminar with EBSI Wealth on "the Global Market Outlook with Recent Trends in ESG & Climate Disclosures in Hong Kong". The presentation highlighted the trend of Scope 3 disclosure among large-cap companies, carbon-offsetting and REC purchase in Hong Kong.



HKU Conference on Sustainability Transition: Innovation and Resilience

As a company passionate about ESG disclosure, we presented our research paper, "Suggestions to Enhance ESG Disclosure Quality in the Hong Kong Capital Market," at an HKU Faculty of Law conference. The paper evaluates Hong Kong's evolving practices against regional peers and encourages better reporting quality.



Awareness

Knowledge Sharing (Cont'd)



2025
NOV

Seminar on Anti-corruption

Langu organized an Anti-Corruption Seminar attended by more than 70 participants from over 20 listed companies. Guest speakers from the ICAC and CFN Lawyers LLP shared valuable insights during a 1.5-hour session on integrity governance, bribery, and money laundering.



2025
DEC

Consultation on Sustainability Assurance/Verification

Apart from seminar organization and participation, Langu actively contributes to public consultation and participates in webinars, so as to provide suggestions to enhance ESG standards and practice. For instance, the Group has submitted opinions to the consultation by Accounting and Financial Reporting Council ("AFRC") regarding the "Consultation on the Proposed Regulatory Framework for Sustainability Assurance" in Hong Kong. We strongly agree with AFRC proposal to mandate international standard including ISO and ISSA and will closely monitor relevant consultation conclusions and make contributions accordingly.

2026
JAN

Case Competition on How Green Fintech Helps Achieve ESG Goals

For 4 consecutive years, Langu was honored to serve as the project sponsor of the ESG/Sustainability-Themed Case Competition 2026 organized by the Hong Kong Securities and Investment Institute ("HKSI"), which aimed to foster exchanges between students and professionals in the financial and sustainability industries. Being one of the sponsor companies, we provided technical guidance and support to 4 teams of around 20 undergraduates with different backgrounds from Hong Kong and the Greater Bay Area. We placed ESG-related topics for students to conduct further research and presentation.



We appreciated the dedication and efforts of students and took the view that it was a great opportunity for mutual growth. We are happy to highlight the importance of sustainability to students, equipping them with the necessary skills to reach their full potential and supporting talent cultivation.

NET-ZERO
We take action toward
a net zero future

Together
we can



~12%

Proportion of REC purchased against
our office electricity consumption



>8%

Year-on-year reduction in our
total energy consumption intensity
(kWh/million revenue)



>15

Number of
green campaigns organized

Net-Zero



Environmental Responsibility

Langu understands the potential environmental impacts of its business activities and therefore takes proactive initiatives to minimize them. The Group has formulated and implemented environmental protection policies focused on the management of waste, water and energy, as well as emission reduction. Besides, the Group actively promotes sustainable business practices to enhance its employees' awareness of environmental protection.

Over the course of our business operations, the Group is committed to upholding the principles of "Refuse", "Reduce", "Reuse", "Recycle" and "Replace" (the "5R" principles) to reduce negative environmental impacts. Through implementing measures on emission reduction and the efficient use of resources, the Group believes it can fulfill its corporate social responsibility and establish a corporate image of promoting environmental protection and low-carbon operations.

In FY2026, the Group was not aware of any non-compliance with local environmental laws and regulations, including the Motor Vehicle Idling (Fixed Penalty) Ordinance, the Waste Disposal Ordinance and the Road Traffic Ordinance that would have a significant impact on the Group.



Climate Change

The Group recognizes that climate change poses risks and opportunities to its operations and development, and has therefore included it as one of its material topics. The Group addresses climate change through mitigation and adaptation approaches. It has also tasked the Sustainability Taskforce with identifying and managing climate-related risks and opportunities. Please refer to the section "Climate-related Financial Disclosures" for further details.



Exhaust Gas Emissions

Due to the nature of our business, the Group is not involved in any industrial production and does not possess any manufacturing facilities. Therefore, the Group does not generate a material amount of exhaust gas emissions during our operation.

To promote energy conservation and thereby reduce air and GHG emissions, the Group has actively adopted the following measures:

- Replacing the Group's vehicle fleet with electric vehicles upon vehicle retirement; and
- Adopting environmental-friendly measures to conserve resources.

Please refer to the section headed "Energy Management" for further details.

Net-Zero

GHG Emissions



In FY2026, Langu's Scope 1 and Scope 2 GHG emissions were mainly from the consumption of petrol and electricity for vehicles and the purchased electricity for office GHG emission calculation primarily covers carbon dioxide (CO₂), nitrous oxide (N₂O), and methane (CH₄).

The Group has committed to an ambitious target, validated and approved by the SBTi, to reduce its absolute Scope 1 and Scope 2 GHG emissions by 50% by FY2030, using approximately 100.75 tonnes of carbon dioxide equivalent ("tCO₂e") in FY2018 as the baseline. Since the Group has already achieved this emissions reduction target ahead of schedule, it raised the target in FY2024/25 to a 70% reduction in absolute Scope 1 and Scope 2 GHG emissions by FY2030, using the same baseline. In FY2026, the Group's total Scope 1 and Scope 2 GHG emissions were approximately 33.32 tCO₂e, representing a decrease of 66.93 % compared to the baseline.

Being a GEM company, Langu has been voluntarily disclosing Scope 3 GHG emissions. The Group further expanded the Scope 3 GHG emission coverage from 5 categories to 6 categories in FY2026 to enhance the disclosures of our GHG emission data. The Group will continue to measure and work towards reducing its Scope 3 GHG emissions.

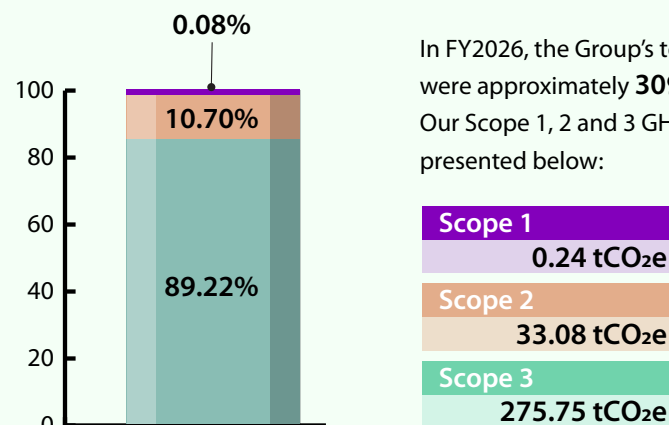
NEW in
FY2026

Summary of the Group's Scope 3 GHG emissions:

Category	Unit	FY2026	FY2025
Category 1: Purchased goods and services	tCO ₂ e	253.66*	204.87
Category 2: Capital goods**		0	0
Category 3: Fuel- and energy-related activities not included in Scope 1 or Scope 2		3.05	–
Category 5: Waste generated in operations		2.40	2.22
Category 6: Business travel		4.21	2.66
Category 7: Employee commuting		12.43	18.14
Total Scope 3 GHG emissions		275.75	227.89

* Our calculation approach is based on emissions from major suppliers, using the top 80% of total expenditure as the basis. Hence, Category 1 emissions increased in FY2026 due to higher overall expenditure.

** Category 2 emissions were 0 as no capital goods were purchased in both FY2025 and FY2026.



In FY2026, the Group's total GHG emissions were approximately **309.07 tCO₂e**. Our Scope 1, 2 and 3 GHG emissions are presented below:

Net-Zero

Carbon Offsetting



Langu is the very first GEM company to participate in HKEX's Core Climate marketplace and has been procuring high-quality voluntary carbon credits to offset its own carbon emissions since FY2024. In FY2026, the Group continued its contributions by supporting two renewable energy projects, with the dual objectives of reducing its carbon footprint and supporting HKEX's initiative to facilitate corporate carbon neutrality.

The Group supported a project in India certified by the Gold Standard with Verified Emissions Reductions ("GS-VERs"), which generates electricity using wind energy and exports it to the Indian grid system. This project reduces anthropogenic GHG emissions from fossil-based power plants.

Additionally, the Group supported a solar photovoltaic ("PV") power generation project in China by acquiring Verified Carbon Units ("VCUs") issued pursuant to the Verified Carbon Standard ("VCS") operated by Verra. The project replaces electricity generated by fossil fuel-fired power plants connected to the grid, thereby reducing GHG emissions from electricity consumption.

Project Type	Location	Quantity Retired	Certifier
300 MW Wind Energy Project	India	20 GS-VERs	Gold Standard
Solar PV Power Generation Project	China	18 VCUs	Verra

Solar PV Power Generation Project



Net-Zero

Carbon Offsetting (Cont'd)



The Group has continued its efforts to offset its carbon emissions and thereby reduce its carbon footprint. In total, 38 units of carbon credits have been retired to offset 38 tCO₂e of GHG emissions for FY2026. This amount is equivalent to over 60% of the Group's Scope 1 and 2 GHG emissions, as well as 100% of its travel-related emissions, including Scope 3 Category 6 (Business Travel) and Category 7 (Employee Commuting).

In addition to offsetting emissions within its operational boundary, the Group has also offset the carbon footprint associated with events and activities held outside its premises, including team-building activities, the Christmas party, and the Food Angel charity event. The associated carbon footprint, which includes emissions from attendees' commuting and venue

electricity consumption, among others, has been fully offset. To raise awareness, the Group engaged its employees to participate in the carbon calculation and project selection process.

Looking ahead, our goal is to achieve net zero. Hence, the Group will prioritize the reduction of its carbon footprint by adopting environmentally friendly practices, while any residual emissions will be offset through the acquisition of high-quality carbon credits to ultimately achieve net zero. The Group is dedicated to supporting carbon projects that combat climate change and facilitate the decarbonization journey across its business operations and value chain.

While carbon offsetting remains a voluntary initiative in Hong Kong, the Group is working to build a carbon offsetting culture by encouraging its corporate clients to do the same and by providing technical support throughout the process. This support includes not only an introduction to offsetting concepts and principles, but also advice on the selection of carbon projects (e.g., type and location), the appropriate amount of offsets, and the actual execution of trading and retirement. We are pleased to see the number of companies and individuals participating in carbon offsetting growing steadily.

300 MW
Wind Energy Project



Net-Zero



Waste Management

Non-hazardous Waste

Langu adheres to the 5R principles and is committed to the proper management and disposal of non-hazardous waste generated from its operations. With the establishment of a recycling station in the pantry, the Group implements source separation and promotes recycling initiatives.

Due to the nature of our business, the Group's non-hazardous waste mainly consists of paper used for printing valuation and consultancy reports. In FY2026, the Group's total non-hazardous waste was approximately 498.96 kg, representing an 8.11% year-on-year increase due to increased business activities.

Demonstrating our commitment to reducing waste generation, the Group has set a waste minimization target of maintaining the practice of conducting office



recycling and encouraging employees to engage in GREEN@COMMUNITY on a monthly basis. During the Reporting Period, we achieved this target, with around 101.1 kg of glass recycled.

To minimize waste, the Group has regularly monitored the paper consumption and implemented the following measures based on the principle of waste hierarchy:

- Promoting "paperless office" by encouraging employees to utilize electronic communication means;
- Reducing paper consumption through duplex printing;
- Reusing paper, cardboard boxes, envelopes, and folders; and
- Setting up a recycling station in office to collect recyclable waste such as plastic bottles, aluminium cans and disposable lunch boxes from employees.

All employees within the Group are responsible for waste minimization. Our efforts toward waste reduction have been recognized by the Environmental Campaign Committee. In FY2026, we are pleased to remain certified as "Excellent" by WasteWi\$e, which is the highest level.

Summary of the Group's non-hazardous waste disposal:

Types of non-hazardous waste	Unit	FY2026	FY2025
Paper	kg	498.96	461.54
Intensity	kg / million revenue	10.31	11
	kg / employee	9.6	9.23

Hazardous Waste

Due to the nature of our business, the Group's operations do not directly generate hazardous waste.

Net-Zero

Energy Management



Langu's energy consumption is mainly derived from vehicle petrol and electricity usage, together with electricity consumed for office operations. The Group set an energy consumption target of maintaining or reducing the intensity (by revenue) of total energy consumption in FY2026, using the intensity of approximately 2,313.34 kWh per million revenues in FY2025 as the baseline.

In FY2026, the Group recorded an increase in direct energy consumption, primarily as a result of higher utilization of company vehicles, while indirect energy consumption decreased slightly due to collective energy-saving efforts in the office. Consequently, the Group's total energy intensity (measured by revenue) declined by 8.46% compared with FY2025. As a result, the Group has achieved its target.

The Group has set a new energy consumption target of maintaining or reducing its intensity (by revenue) of total energy consumption in FY2027, using 1,176.36 kWh per million revenues in FY2026 as the baseline.

During the Reporting Period, the Group participated in Earth Hour 2026, organized by the WWF on a Saturday. To encourage employees to participate, the Group acted beyond the initiative by turning off the office lights for an additional five days during lunchtime. This helped raise awareness among employees about sustainable practices.

Meanwhile, the Group has continued to purchase RECs from Hong Kong Electric to support renewable energy development. In FY2026, the Group increased the purchase amount from 10% of its total office electricity consumption to 12%.

Summary of the Group's petrol and electricity consumption is as follows:

Types of energy		Unit	FY2026	FY2025
	Direct energy – Petrol	kWh	861.37	730.83
	Intensity	kWh / million revenue	17.8	17.41
		kWh / employee	16.56	14.62
	Indirect energy – Electricity	kWh	56,067.6	53,208.61
	Intensity	kWh / million revenue	1,158.57	1,267.72
		kWh / employee	1,078.22	1,064.17

The Group regularly monitors energy usage and posts the trend on the pantry's notice board to raise awareness. The Group will strengthen energy-saving measures when there is a deviation. To reduce energy usage and enhance energy efficiency, the Group has adopted the following measures:

- Installing energy-saving LED fluorescent tubes and applying motion sensors in offices for lighting zone control;
- Prioritizing public transportation when attending physical meetings and events;
- Reminding employees to switch off idling lights and electrical appliances when they are not in use or after work;
- Using energy-efficient functions of office equipment and computers;
- Maintaining and repairing electronic equipment and vehicles to keep them in the best condition and achieve energy efficiency;
- Replacing standard petrol vehicles with electric vehicles upon retirement;
- Purchasing RECs to support the renewable energy development in Hong Kong; and
- Supporting the government's initiative to set air-conditioned room temperature at 25.5°C.

Net-Zero



Water Management

Due to the nature of our business, Langu does not consume significant water resources in our operation. Therefore, our operation does not generate a material amount of sewage.

The water supply and drainage facilities of our offices are managed by the property management company, therefore, the Group did not have a water consumption record in FY2026. Due to the nature of our business and our operating locations, the Group does not encounter any significant issues in sourcing water that is fit for purpose.

The Group is dedicated to promoting behavioral changes in water usage at offices and encouraging water conservation. We distributed publicity materials to employees and placed water-saving slogans in prominent places to inform them about water-saving practices.



Use of Packaging Materials

Due to the nature of our business, Langu does not consume a significant amount of product packaging materials as we do not have any industrial production or any manufacturing facilities.



Air Quality

Langu is committed to providing employees with a comfortable working environment. The Group strives to maintain a hygienic and neat environment in the workplace. Representatives from both the Group and the property management company inspect the office areas regularly to ensure a clean and tidy working environment, with particular attention to daily vacuuming of the carpets and maintaining a clean air-conditioning system.

Problems within the workplace will be identified in a timely manner and preventative measures will be taken to minimize potential hazards. In addition, the Group has equipped our offices with air purifiers and is dedicated to maintaining sound indoor air quality by installing an indoor air quality monitor.



GROWTH
We empower the growth of
our employees

Together
run faster



507

Total training hours for employees



~10

Average training hours per employee



40%

Proportion of female employees

Growth

Our Philosophy



As an enterprise engaging in the provision of valuation and advisory services, employees are the most valuable asset for its continuous success. Hence, Langu upholds the mission of "empowering our employees to reach their full potential". We have adopted a people-oriented human resource management strategy, which focuses on attracting and retaining talents as well as investing in professional development.

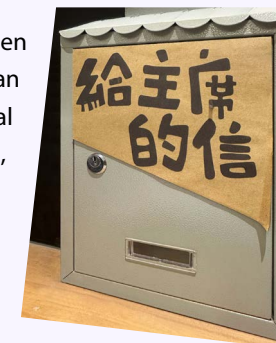
Besides, the Group reckons that cultivating employees' sense of belonging is particularly important for the Group's long-lasting and stable growth. We are committed to creating a comfortable working environment that makes employees feel respected and maintaining a unifying and harmonious corporate culture, enabling our employees to develop and advance alongside Langu's growth.

The Group respects and strives to protect the legitimate rights and interests of every employee. We comply with local laws and regulations, including the Employment Ordinance, the Minimum Wage Ordinance, and the Employees' Compensation Ordinance of Hong Kong. During the Reporting Period, the Group was not aware of any material non-compliance with employment-related laws and regulations that would have a significant impact on the Group.



Employee Communication

Langu endeavors to remove the barrier between employees and the management. We implement an Open Door Policy and hold regular departmental meetings to encourage employees to share opinions, raise questions and resolve problems with the management collaboratively. This approach fosters an atmosphere of mutual trust, cooperation and equality between employees and the management.



The Group also encourages team gatherings and organizes group-wide lunch events to enhance our employees' sense of belonging. The Group's management treats these activities as an effective means of receiving feedback and opinions.



Growth

Equal Opportunities



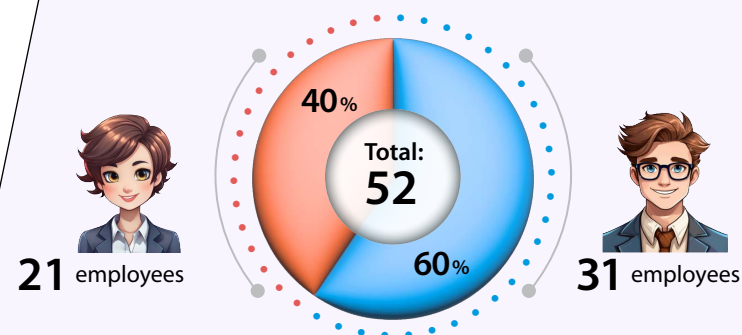
Langu is committed to building and maintaining an inclusive and collaborative workplace. We adhere to the principles of equal opportunities and anti-discrimination in every aspect of human resources, including recruitment, remuneration, promotion and termination. We comply with relevant laws and regulations, including the Sex Discrimination Ordinance, the Disability Discrimination Ordinance, the Family Status Discrimination Ordinance and the Race Discrimination Ordinance.

The Group has formulated an Equal Employment Opportunity Policy, and a Non-discrimination and Anti-harassment Policy, which are documented in the Employee Handbook. The Equal Employment Opportunity Policy ensures that employment decisions are made solely based on personal capabilities and qualifications without any discrimination of protected characteristics stipulated by law. The Non-discrimination and Anti-harassment Policy clearly defines harassment and instructs employees how to report incidents when they encounter harassment in the workplace.

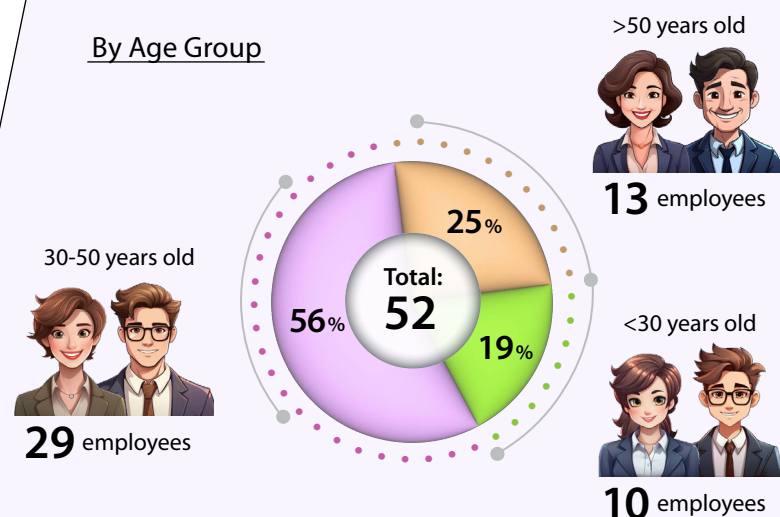
The Group requires employees to show respect and does not tolerate any forms of discrimination, including sexual harassment, physical attack and verbal assault. We make fair decisions regardless of age, gender, race, color, social status, nationality, religious belief, disability, marital status, pregnancy, sexual orientation, union membership, political association and other non-job-related factors. Any employees violating the Equal Employment Opportunity Policy, or the Non-discrimination and Anti-harassment Policy will be subject to disciplinary sanctions up to termination of employment contract.

As at 31 March 2026, the Group employed 50 permanent full-time employees and 2 part-time temporary employees, all of whom were based in Hong Kong.

By Gender



By Age Group



Growth

Talent Attraction



Recruitment



Fairness, openness and impartiality are upheld during the recruitment processes, including interviews and written tests. All recruitment is checked by the Human Resource Department, reviewed by the user department and finally approved by the executive directors. In addition to posting job vacancies on online recruitment platforms, we also actively explore the potential of young talents. During the Reporting Period, we offered several internship opportunities and recruited undergraduate students from local universities.

Dismissal

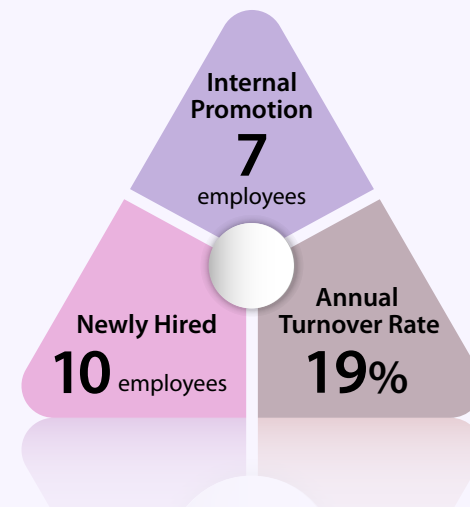


The dismissal process must be proceeded on a reasonable basis. To protect the interests of our employees and ensure fairness, the Group will issue a warning letter prior to dismissal, alerting employees to rectify problems. Official dismissal will only be considered when the employee fails to demonstrate improvement after receiving the warning letter. This approach helps us avoid unjustifiable dismissal and promotes a fair working environment.

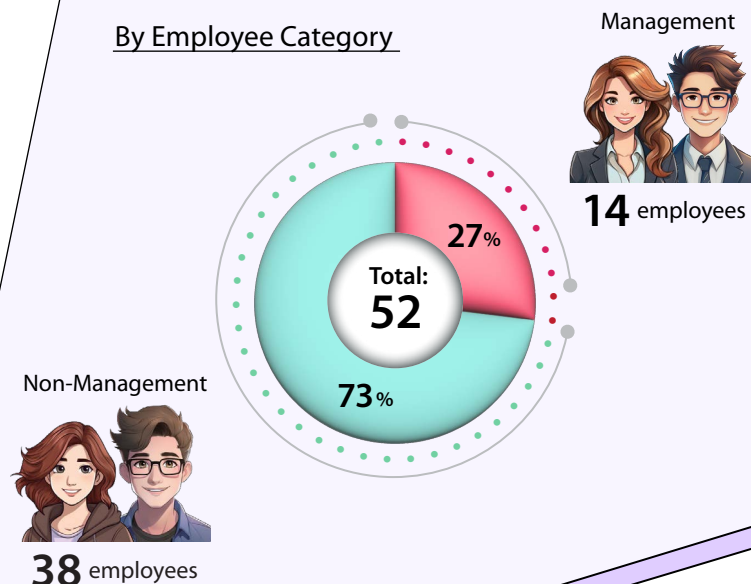
Promotion



The Group has established a fair internal performance evaluation and promotion process to recognize the contributions of our employees. We review and evaluate the performance of our employees through annual appraisal, which covers work efficiency, work quality, organizational capability, learning capability, problem-solving capability, personal quality, communication skill, team spirit and innovative capability. Career advancement, salary increments, and bonuses are used to motivate employees to achieve excellence.



By Employee Category



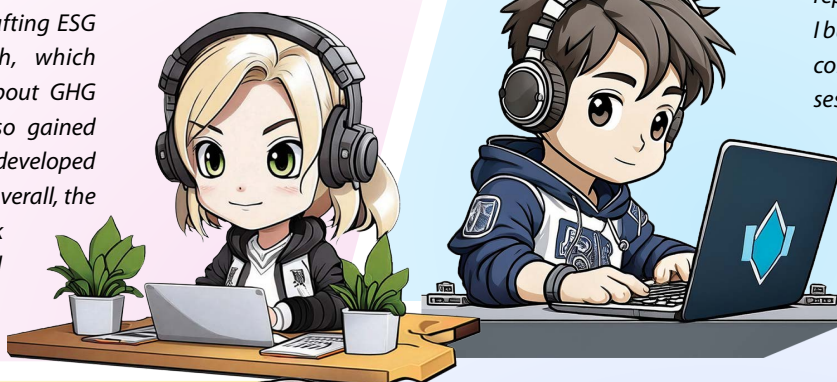
Growth

Messages from Interns



Kary
Master's Student in HKUST

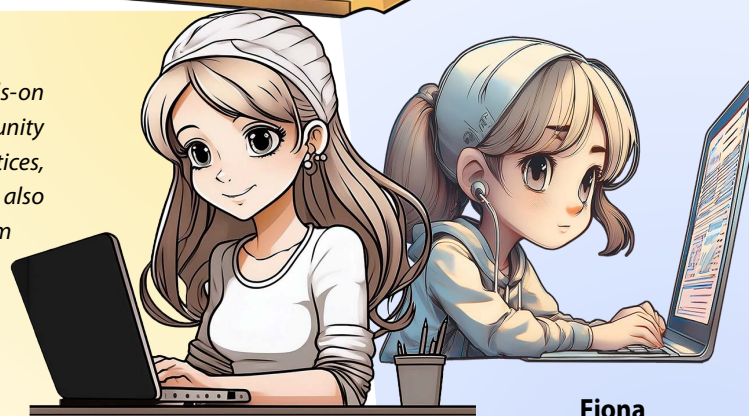
“ Working as an intern, I contributed to drafting ESG reports and conducting ESG-related research, which provided me with the opportunity to learn about GHG calculations and corporate ESG practices. I also gained insight into corporate reporting processes and developed practical skills in reviewing and analyzing data. Overall, the internship provided valuable exposure to ESG work in a professional setting and helped me build hands-on experience. ”



Johnny
Master's Student in HKU

“ During my internship, the guidance from seniors greatly enriched my understanding of ESG consulting. I also had the opportunity to contribute to innovation by building an AI tool that successfully improved reporting efficiency and reduced errors. Additionally, I built strong relationships with my colleagues through company events, team meals, and internal training sessions. I am incredibly grateful for this supportive environment, which equipped me with the necessary skills for my future career. ”

“ I am glad that, in addition to gaining hands-on experience in ESG reporting projects, I had the opportunity to conduct research on corporate governance practices, such as internal controls and risk management. I also participated in office recycling initiatives and team events, which helped me build strong relationships with my colleagues. I believe this internship has equipped me with practical skills and deepened my appreciation for corporate sustainability. ”



Yue
Master's Student in PolyU

Fiona
Year 4 Student in CUHK

“ My internship experience enriched my hands-on skills in ESG report preparation and deepened my understanding of sustainability frameworks and standards. It allowed me to connect theoretical knowledge with real-world practices, ranging from GHG calculations to report drafting and presentations. I also participated in in-house sustainability initiatives, such as delivering recyclables to Green@Community, which inspired me to adopt a more environmentally friendly lifestyle. ”

Growth



Remuneration and Benefits

Langu has developed a comprehensive remuneration, reward, and performance evaluation framework following the industry practices. We provide competitive remuneration packages, encompassing discretionary rewards on top of basic salary. Our salary level is evaluated based on industrial and regional standards, while employee remuneration is determined by employees' personal performance, contributions and achievements. Corresponding remuneration adjustments are also subject to the changes of the Group's development strategy and annual performance.

The Group also offers a variety of benefits to full-time employees, including

- Sales commission
- Health care coverage and group insurance program
- Retirement provision and stock ownership through a share option scheme and share award plan
- Annual leave, paid sick leave, study leave, parental leave* and compassionate leave

At the same time, we strive to safeguard our part-time employees by offering hourly payment and lunch allowance beyond market rate.

**During the Reporting Period, no employees took parental leave. However, two employees who had returned to work after parental leave in FY2025 were still employed 12 months after their return. As a result, the retention rate was 100%.*



Labor Standards

Langu upholds ethical labor standards by forbidding the employment of child labor and forced labor. Recruiters will scrutinize information including identity documents and academic credentials to avoid illegal employment. In case child labor or forced labor, the Group will immediately stop the work of the involved personnel and provide necessary assistance. We extend our commitment to our value chain and the Group avoids engaging with suppliers and consultants that have such records in their operations.

The Group strictly abides by relevant employment regulations, including the Employment of Children Regulations and the Employment of Young Persons (Industry) Regulations under the Employment Ordinance of Hong Kong. During the Reporting Period, the Group identified no suppliers or consultants engaged in child or forced labor practices and was unaware of any material non-compliance with relevant laws and regulations.

The Group has formulated the Fair Employment Policy, which focuses on the rights of employees and aligns with the "United Nations Guiding Principles on Business and Human Rights". The Group also incorporates the relevant principles in the "International Bill of Human Rights" and the International Labor Organization's "Declaration on Fundamental Principles and Rights at Work" in formulating the policy. We strive to create a workplace where everyone is treated with respect and we do not tolerate any form of corporal punishment, threats of violence or abuse.

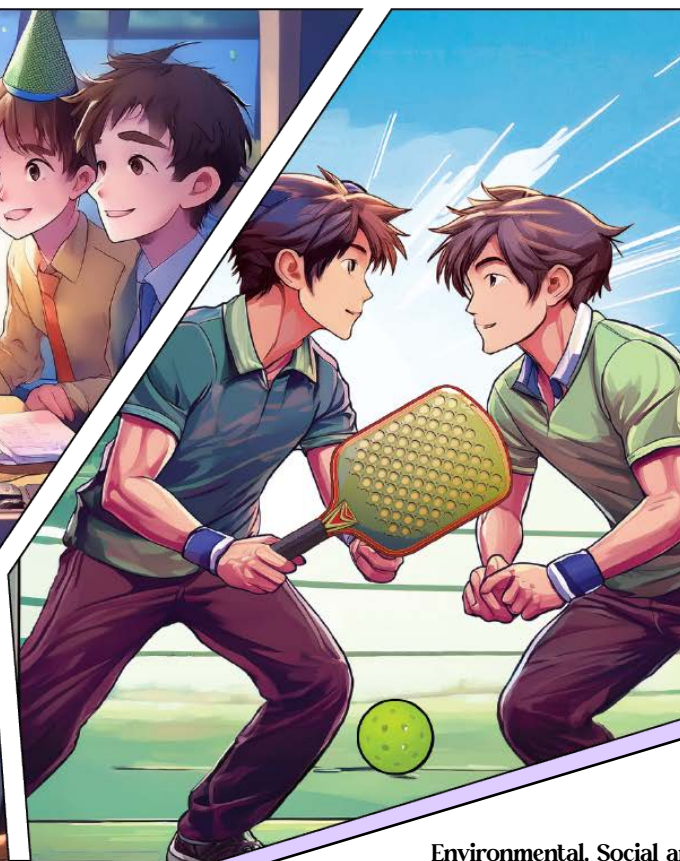
Growth

Working Environment



The Group fully recognizes the importance of maintaining a work-life balance culture, believing it can enhance employee morale and maintain employees' holistic well-being. Apart from providing free fruits, snacks and drinks in our pantry, we allow early leaving on festivals including Mid-Autumn Festivals, Winter Solstice, Christmas Eves and New Year's Eves. Every year, the Group generously presents employees with a box of mooncakes and distributes red packets. Besides, we allow employees to work with their pets and children under controllable circumstances. In order to promote the overall well-being of our employees and enhance cohesion, we regularly and actively organize various events, including

- Christmas party;
- Lunar New Year gathering;
- Happy Fruit Day;
- Sports activities;
- Birthday parties; and
- Team building activities



Growth

Work-life Balance



Annual Dinner



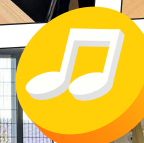
Christmas Party



Birthday Party



Team building activity



Sports activity

Lunar New Year gathering



Standard Chartered Hong Kong Marathon



Growth

Professional Training



The Group has adopted the Employee Training Policy and offered training programs regularly to enhance employees' knowledge and foster personal growth. An induction training session is provided to new employees in the week of onboarding to introduce the Group's culture, working procedures and ESG initiatives. Besides, internal training programs are provided at the department-level and group-level.

During FY2026, professionals received training and attended seminars relevant to their job nature, covering topics such as:

- Accounting standards
- Valuation methodology
- Anti-money laundering
- Counter-terrorist financing
- Agency and surveying
- Financial market updates
- AI utilization
- Privacy protection

To facilitate new joiners in adapting to the workplace and our culture, the Human Resource Department assigns a mentor to every new employee on his/her first day, and the mentors will assist their mentees to navigate the new working environment. The duties of the mentors include:

Providing suggestions to mentees on work-related issues

Offering challenges and growth opportunities for mentees to realize their full potential

Identifying the strengths and weaknesses of mentees and giving constructive feedback

Fostering friendships and helping mentees to integrate into the Group



While ESG topics are gaining attention, the Group also arranged ESG-related training sessions for employees

- Climate-related disclosures
- Carbon credit and carbon trading
- Transition Plan
- International Organization for Standardization ("ISO") standards

Apart from internal training, we encourage our employees to attend external training and pursue professional qualifications by offering study and examination leave as well as reimbursement of examination expenses. We also pay employees for attaining job-related professional membership.



Growth

Health and Safety



Although our business nature does not expose our employees to significant safety hazards, the Group endeavors to provide a zero-hazard working environment. A series of workplace health and safety policies and guidelines were formulated in accordance with relevant laws and regulations, which are reviewed regularly. All our full-time and part-time employees are covered by the said policies.

Our measures to enhance health and safety include

- Ergonomic chairs and advanced electronic appliances are provided
- Healthcare coverage with monthly medical allowance
- First-aid boxes and over-the-counter medication available in offices
- Regular maintenance and cleaning of water dispensers, air conditioning systems and carpets
- Sports activities organized periodically

The Group has clearly stipulated the working arrangement under extreme weather conditions. Precautionary measures, such as flexible working hours and work from home arrangements, are implemented. Employees are encouraged to report any work-related hazards to their supervisors through verbal reports, phone or email. Their reported cases will be followed up promptly by the Human Resource Department and the management.

During the Reporting Period, the Group did not record any accidents leading to fatality or serious physical injury, thus no claim or compensation were paid to employees due to such accidents. We were not aware of any material non-compliance with health and safety-related laws and regulations, including the Occupational Safety and Health Ordinance, that would have a significant impact on the Group.

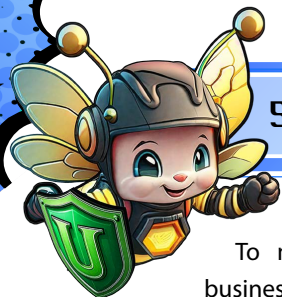
ZERO+
Incident





Uprightness

Service Diversity



To maintain our core competitiveness and ensure business resilience, the Group is evolving its service offerings beyond its traditional valuation and financial advisory roots. Strategic diversification allows us to mitigate the risk of over-reliance in any single sector while providing customers with a more comprehensive service package. The expansion also allows us to broaden our client base and capture more opportunities in the market. In the long-term, this development approach facilitates sustainable growth of our business.

The Board remains committed to maintaining a leading position in the valuation and financial service sectors in Hong Kong. Hence, we will continuously seek different opportunities to broaden our income stream and market presence.



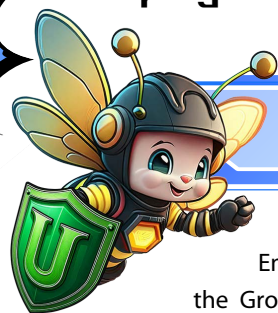
Number of listed companies
the Group has served as at
31 March 2026:

731



Uprightness

Service Quality



Employees' talents, qualifications and dedication are the foundation of the Group's excellent service quality. Our experienced professionals have participated in and completed various international valuation projects by developing fair and accurate valuation plans for customers. Our professional valuation reports and technical advisory reports are widely recognized by the Stock Exchange, financial advisors, bankers, lawyers, auditors and investors. We ensure our deliverables are following the accounting standards of Hong Kong and other relevant international standards, laws and regulations.

Due to the Group's business nature, the Group was not involved in the manufacturing and sale of physical products. Hence disclosures on product recall procedures and the number of products recalled are not applicable.

Since the market environment is evolving, our professional team regularly undertakes training, so as to keep abreast of the legislation and financial standard updates while following the latest development in the industry. We aim to provide customers with high quality value-added services and assist them in making the most thought-out and forward-looking business decisions.

We understand the importance of expertise in ensuring service quality. Langu is a life corporate member of the Hong Kong Independent Non-Executive Director Association (HKINED) and a corporate member of the Hong Kong Investor Relations Association (HKIRA). The management team and all consultants hold related bachelor's or master's degrees. Meanwhile, our workforce possesses qualifications in numerous professional bodies:



Number of material service complaints

Member of Australasian Institute of Mining and Metallurgy (MAusIMM)	Certified Public Accountant (CPA)	Estate Agent Licence Holder	Member of Chartered Institute of Plumbing & Heating Engineering (MCIPHE)
	Chartered Global Management Accountant (CGMA)		
Member of Australian Institute of Geoscientists (MAIG)			Sustainability and Climate Risk (SCR) Certificate Holder
Global Reporting Initiative (GRI) Certified Sustainability Professional			American Institute of Certified Public Accountant (AICPA)
Member of Royal Institution of Chartered Surveyors (MRICS)			Member of Hong Kong Art Craft Merchants Association
Ordinary Member of Hong Kong Institute of Real Estate Administrators (MHIREA)	Member of International Society of Appraisers (Member of ISA)		Council Member and Committee Chairperson of Hong Kong Institute of Environmental, Social and Governance (HKIESG)
	Greenhouse Gas Practitioner by BSI		
	International Certified Valuation Specialist (ICVS)	Chartered Financial Analyst (CFA)	

Uprightness



Customer Satisfaction and Company Reputation

Customer satisfaction is a critical element for enhancing customer loyalty and building a positive brand image. Aligning with our mission to “provide quality added-value services to our customers”, the Group places great importance in maintaining a high customer satisfaction rate. To this end, we have established service quality control policies and processes, as per industry standards, to ensure the compliance, accuracy and expertise of our valuation and other reports. Our commitment to meeting customer expectations supports the Group’s long-term development, in line with our mission to maintain a leading position

within the valuation sector in Hong Kong through dedication, perseverance and continuous innovation.

In addition, we are receptive to compliments and feedback on our performance as they are pertinent to our continuous growth and development. Therefore, we maintain communication with our customers through various channels to maximize our interactions. Please refer to the section headed “Stakeholder Engagement” for further details.

The diagram below depicts our approach towards service quality control.

Valuation Service Quality Control Process



Uprightness

Procurement Practices



The Group is committed to creating a sustainable relationship with our suppliers through operating openly and fairly. Our major suppliers include business consultants, office item suppliers and relating to the supporting services of daily business operations.

To align with our mission of “giving back to our environment and society”, we actively identify and mitigate environmental and social risks embedded in the supply chain. We have established a Sustainable Procurement Policy, which is reviewed regularly, to better govern the selection criteria of our suppliers. For instance, we prioritize suppliers that implement good labor practices, safeguard human rights and incorporate environmental considerations. During the Reporting Period, all of our suppliers (138 in total) were qualified suppliers that met the standards as stated in the Sustainable Procurement Policy.



132 Number of local suppliers of the Group

6 Number of overseas suppliers of the Group

98.09% Proportion of procurement expenditure spent on local suppliers

Socially Responsible Procurement

The Group's Sustainable Procurement Policy includes a commitment to “Socially Responsible Procurement”. We conduct due diligence and assessments to select suppliers that meet our quality, environmental, and social standards. An approved supplier list is maintained through regular performance reviews, and we reserve the right to terminate relationships with suppliers that commit material violations of laws and regulations.

Local Procurement

The policy also includes a “Local Procurement” provision aimed at supporting local businesses, stimulating economic development and job creation within the community. Additionally, we encourage local suppliers who use eco-friendly products and services to enhance environmental performance across our supply chain.

Fair and Open Procurement

The Group has formulated rules and procedures to ensure that suppliers participate and compete in a fair and open manner. Suppliers are selected based on integrity, business track record, and legal compliance. We maintain zero-tolerance toward bribery and discrimination and are committed to monitoring supply chain practices to ensure quality and proper implementation.

During the Reporting Period, there were no material changes in the locations of our primary suppliers, supply chain structure and relationship with suppliers (including selection and termination).

Uprightness



Privacy Protection

The Group is committed to protecting clients' privacy. We strictly abide by privacy-related laws and regulations, including the Personal Data (Privacy) Ordinance. Our contract explicitly outlines confidential terms and privacy policy statements, regarding information on the collection, storage and use of personal data.

Except for keeping clients' company names for future commercial promotional purposes, all conversations with clients, transaction records, documents and contents of reports (if not to be publicized) are kept confidential. We prohibit the disclosure of client data to third parties without authorization from the clients. Furthermore, clients retain the right to review, revise their data and opt out of any direct marketing events. To prevent unauthorized access or accidental leakage, we maintain robust technical safeguards, including installing up-to-date anti-virus software and applying automatic protection features (e.g. password-protected screen saver) on our servers, workstations and computer terminals.

We highly value our clients' feedback to maintain trust and confidence. Upon receiving customers' complaints and concerns, the responsible team will take follow-up measures swiftly to address any underlying issues. During the Reporting Period, the Group

- Received no material complaints concerning breaches of customer privacy; and
- Identified no leaks, thefts or losses of customer data.



Cyber Security

As corporations face increasingly sophisticated cyber threats, enhancing the Group's cybersecurity remains a strategic imperative. To this end, Langu has adopted a multi-layered defense strategy

- We regularly conduct penetration testing and vulnerability assessments to identify and mitigate weak points before attackers can exploit them.
- We back up our key data system and hardware equipment regularly to ensure data can be restored effectively when problems occur.
- We invest in employee training and awareness programs regarding data safety and privacy protection.
- We have implemented robust access control policies, which undergo at least an annual review by the Board to ensure continued governance and effectiveness.
- We have developed a comprehensive data breach response plan and recovery plan so that we can swiftly resume operations and minimize data loss in the unlikely event of a breach.



Through constant system vigilance and a security-conscious workforce, we significantly reduce our cyber risk profile and remain committed to building a more secure digital future.

Uprightness

Responsible Use of AI

NEW

To navigate rapid technological evolution and ensure alignment with our ethical standards, Langu has established a policy named Responsible Use of AI in FY2026. This policy governs the use of AI tools and specifically generative AI platforms such as Large Language Models (“LLMs”) that are used by our employees. The primary objective is to harness the efficiency of AI while using it responsibly and ethically, safeguarding client confidentiality, protecting intellectual property rights, and ensuring final accountability and transparency.

We have informed our employees about the policy through various communication channels. Our policy puts emphasis on:

1. Responsible & Ethical Use

The Group mandates that all AI-generated content must be treated strictly as a first draft. Employees are required to apply human judgment and subject-matter expertise to all AI-assisted deliverables. It is obligated to conduct independent verification and cross-referencing conclusions against reliable primary sources. Sole reliance on AI tools for client advice, financial valuations, or regulatory filings is prohibited.

2. Data Privacy & Security

Data protection and intellectual property rights are our concerns. Employees are prohibited from entering or uploading any confidential, proprietary, or client-specific data into AI platforms. Furthermore, the policy mandates oversight of AI outputs to prevent the unintended infringement of third-party intellectual property interests. This practice aligns with our Information Technology Policy and Procedure to regulate the utilization of information technology. For more details, please refer to the section “Respect for Intellectual Property Rights”.

3. Accountability & Transparency

Employees shall retain final accountability for the accuracy, completeness, and appropriateness of the work. To maintain transparency, the use of AI tools must be clearly disclosed in research reports, advisory documents, and client communications where necessary. To ensure ongoing governance, we keep on monitoring AI trends on the market and related regulations on AI use.

Uprightness



Advertising and Labeling

As a professional valuation and financial advisory services provider, the Group has limited activities in advertising and labeling matters. Nonetheless, we strive to ensure disseminated information, including company brochures and newsletters is complete, accurate and clear. Written approval from the management is needed before the publication of any advertisement or sales literature. This practice ensures that the information provided to customers is in compliance with relevant laws and regulations.

During the Reporting Period, the Group was not aware of any incidents of non-compliance with laws and regulations concerning health and safety, advertising, labeling and privacy matters relating to products and services provided and methods of redress that would have a significant impact on the Group. Related laws and legislations include the Personal Data (Privacy) Ordinance and the Trade Descriptions Ordinance of Hong Kong.



Respect for Intellectual Property Rights

The Group has implemented the Information Technology Policy and Procedure to regulate the utilization of information technology and strengthen protection of intellectual property rights of both the Group and its customers.

Besides, the Intellectual Property Policy, as set out in the Employee Handbook, provides that all employee creations during employment (including trademarks, inventions, patents, designs and copyrights) are exclusively owned by the Group. The policy aims to protect third-party intellectual property and prevent the infringement of any third-party interests with the following measures.

- All software and information used in our business operations are properly licensed.
- The duplication or downloading of information, software, and images from the Internet must be approved by relevant department(s).
- The infringement actions are closely monitored in the market.
- Infringement behaviors, such as counterfeit trademarks are combated.



We ensure our intellectual property rights are not being infringed upon to protect our interests. As at 31 March 2026, the Group has registered:

The internet domain names

4 trademarks

Appendix

A. PERFORMANCE SUMMARY

Environmental	Units	FY2026	FY2025	FY2024
GHG Emissions¹				
Direct GHG emissions (Scope 1) - Petrol	tCO ₂ e	0.24	0.20	20.26
Energy indirect GHG emissions (Scope 2) - Purchased Electricity		33.08	31.93	31.50
Total GHG emissions (Scope 1 and Scope 2) ¹		33.32	32.13	51.76
Other indirect GHG emissions (Scope 3) ²		275.75	227.89	354.41
Category 1: Purchased goods and services		253.66	204.87	320.12
Category 2: Capital goods		0	0	10.18
Category 3: Fuel- and energy- related activities not included in Scope 1 or Scope 2 ⁷		3.05	–	–
Category 5: Waste generated in operations		2.40	2.22	–
Category 6: Business travel ³		4.21	2.66	7.48
Category 7: Employee commuting ³		12.43	18.14	16.63
Total GHG emissions (Scope 1,2 and 3) ³		309.07	260.02	406.17

Note(s):

- Scope 1 and locational-based Scope 2 GHG emissions for FY2026 are based on the following standards and references:
 - “The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard” issued by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD)
 - “How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by HKEX
 - “Sustainability Report 2025” published by HK Electric Investments and HK Electric Investments Limited
 - “Global Warming Potential Values” from the Sixth Assessment Report (AR6) published by the Intergovernmental Panel on Climate Change (IPCC)
- Scope 3 GHG emissions for FY2026 are calculated based on the following standards and references:
 - “Supply Chain Greenhouse Gas Emission Factors for U.S. Commodities” published by the Cornerstone Sustainability Data Initiative
 - “UK Government Greenhouse Gas Conversion Factors for Company Reporting” published by the Department for Energy Security & Net Zero (DESNZ) of the UK
 - “How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by HKEX
 - Carbon emissions calculator from the International Civil Aviation Organization (ICAO)
 - “Sustainable Finance Report 2025” published by MTR Corporation Limited
 - “Annual Report 2024/25” published by AMS Public Transport Holdings Limited
 - “Carbon Audit Toolkit for Small and Medium Enterprises in Hong Kong” published by The University of Hong Kong and City University of Hong Kong
- All emission data were verified by a third party. Refer to External Assurance Report in Appendix B.

Environmental	Units	FY2026	FY2025	FY2024
Non-hazardous Waste				
Paper	kg	498.96	461.54	523.91
Paper intensity ^{4, 5}	kg/million revenue	10.31	11.00	9.99
	kg/employee	9.60	9.23	8.19
Glass ⁷	kg	101.10	–	–
Glass intensity	kg/million revenue	2.09	–	–
	kg/employee	1.94	–	–
Energy Consumption				
Direct energy – Petrol ⁶	kWh	861.37	730.83	73,575.30
Petrol intensity	kWh/million revenue	17.80	17.41	1,403.14
	kWh/employee	16.56	14.62	1,149.61
Indirect energy – Electricity	kWh	56,067.60	53,208.61	47,727.23
Electricity intensity	kWh/million revenue	1,158.57	1,267.72	910.20
	kWh/employee	1,078.22	1,064.17	745.74
Water Consumption				
Total water consumption	Supply and draining facilities are managed by the property management company.			
Use of Packaging Materials				
Packaging materials	The Group does not consume significant amount of packaging materials due to the Group's business nature.			

- As at 31 March 2026, the Group had a total of 52 full-time employees (31 March 2025: 50 and 31 March 2024: 64). These data are used for calculating other intensity data.
- In FY2026, the Group's total revenue was approximately HK\$48,394,000 (FY2025: HK\$41,972,000 and FY2024: HK\$52,436,000). These data are used for calculating other intensity data.
- The unit conversion calculation is based on the conversion factors in “How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by HKEX and “Energy Statistics Manual” issued by the International Energy Agency.
- Newly disclosed in FY2026.

Appendix

A. PERFORMANCE SUMMARY (CONT'D)

Social	Units	FY2026	FY2025	FY2024
Total Number of Employees (as at 31 March)	number	52	50	64
By Gender				
Male	number	31	31	41
Female		21	19	23
By Age Group				
Under 30	number	10	13	12
30-50		29	26	37
Over 50		13	11	15
By Employment Category				
Management	number	14	14	17
Non-management		38	36	47
Total New Employee Hires ^a	number (%)	10 (19.23)	7 (14)	24 (37.50)
By Gender				
Male	number (%)	7 (22.58)	5 (16.13)	15 (36.59)
Female		3 (14.29)	2 (10.53)	9 (39.13)
By Age Group				
Under 30	number (%)	4 (40.00)	3 (23.08)	5 (41.67)
30-50		5 (17.24)	3 (11.54)	15 (40.54)
Over 50		1 (7.69)	1 (9.09)	4 (26.67)
Rate of Employees Receiving Regular Career Reviews	%	90	94	100
By Gender				
Male	%	90	90	100
Female		90	100	100
By Employee Category				
Management	%	79	79	100
Non-management		95	100	100
Internal Promotion Rate	%	13	18	13

Social	Units	FY2026	FY2025	FY2024
Total Number and Rate of Employee Turnover ⁹	number (%)	10 (19.23)	9 (18)	19 (29.69)
By Gender				
Male	number (%)	7 (22.58)	7 (22.58)	9 (21.95)
Female		3 (14.29)	2 (10.53)	10 (43.48)
By Age Group				
Under 30	number (%)	4 (40)	- (-)	5 (41.67)
30-50		4 (13.79)	8 (30.77)	11 (29.73)
Over 50		2 (15.38)	1 (9.09)	3 (20)
Governance Bodies Members ¹⁰	number	5	5	5
By Gender ¹¹				
Male	%	60	60	60
Female		40	40	40
By Age Group ¹¹				
Under 30	%	–	–	–
30-50		80	80	80
Over 50		20	20	20
Employees Who Took Parental Leave	number	–	2	–
Health and Safety				
Total man hours (permanent)	hours	104,000	104,000	133,120
Work-related fatalities	number	–	–	–
Lost days	days	–	–	–
Lost-time injuries	number	–	–	–
Absentee days	days	150	160	173

Appendix

A. PERFORMANCE SUMMARY (CONT'D)

Social	Units	FY2026	FY2025	FY2024
Development and Training				
Total training hours	hours	507	765	421.50
Average Training Hours ¹²	hours/employee	9.75	15.30	6.59
By Gender ¹³				
Male	hours/employee	9.85	15.26	8.27
Female		9.60	15.37	3.59
By Employee Category ¹³				
Management	hours/employee	13.46	14.18	10.26
Non-management		8.38	15.74	5.26
Percentage of Employees Trained ¹⁴	%	100	100	100
By Gender ¹⁵				
Male	%	100	100	100
Female		100	100	100
By Employee Category ¹⁵				
Management	%	100	100	100
Non-management		100	100	100

Note(s):

8. Employee new hire rate = (total number of new hires during that reporting period ÷ total number of employees at the end of that reporting period) × 100%. All new hires were located in Hong Kong.
9. Employee turnover rate = (number of departures during that reporting period ÷ number of employees at the end of that reporting period) × 100%. All turnover employees were located in Hong Kong.
10. Governance bodies refer to the Board.
11. Breakdown of governance bodies member = (number of members in that category at the end of that reporting period ÷ total number of members at the end of that reporting period) × 100%.
12. Average training hours = total training hours during that reporting period ÷ total number of employees at the end of that reporting period.

Social	Units	FY2026	FY2025	FY2024
Procurement				
Local suppliers	number	132	126	86
Overseas suppliers		6	6	2
Ratio of local procurement	%	95.65	95.45	97.73
Proportion of spending on local suppliers		98.09	94.03	89.64
Product Responsibility				
Products and service related complaints received	number	–	–	–
Anti-corruption				
Concluded legal case regarding corrupt practices	number	–	–	–
Community Investment				
Volunteer hours	hours	67	23	42

13. Average training hours by category = training hours in that category during that reporting period ÷ number of employees in that category at the end of that reporting period.
14. Percentage of employees trained = (total number of trained employees during that reporting period ÷ total number of employees at the end of that reporting period) × 100%.
15. Percentage of employee trained by category = (number of trained employees in that category during that reporting period ÷ number of employees in that category at the end of that reporting period) × 100%.



Assurance/Verification Opinion

Introduction

Roma Risk Advisory Limited ("RRA") has been commissioned by Langu Company Limited ("Langu" or "the Company", address: Rooms 1101-4, 11/F Harcourt House, 39 Gloucester Road, Wan Chai, Hong Kong) for an assurance /verification exercise of its direct and indirect Greenhouse Gas ("GHG") emissions. This exercise was conducted based on the GHG Inventory in the form of "Langu Data Calculation 2026", covering GHG emissions of the reporting period from 1st April 2025 to 31st March 2026 (the "reporting period").

The aim of this assurance / verification exercise is to provide a Limited Assurance on the data consolidated in the GHG Inventory compiled by the Company using the operational control approach following the requirements of "The Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard (revised edition in 2004)" and "The Greenhouse Gas Protocol - Corporate Value Chain (Scope 3) Accounting and Reporting Standard" (the "GHG Protocol") and making reference to ISO 14064-1:2018 "Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals" ("ISO 14064-1").

Roles and responsibilities

Langu is responsible for the organization's GHG information, data collection and processing, as well as the development and maintenance of records and reporting following the GHG Protocol and ISO 14064-1. The RRA assurance / verification team is responsible for providing an independent GHG assurance / verification opinion on the GHG Inventory provided by the Company for the reporting period. RRA conducted the assurance / verification of the provided GHG Inventory against the requirements of the GHG Protocol in June to July 2026. The following provides the details of the exercise as agreed between the Company and RRA.

Assurance / Verification Details

- Scope: GHG Inventory of the reporting period for the Company
- The organizational boundary was established following the operational approach.
- Physical infrastructure, activities, technologies and processes of the organization included:
 - ☑ Mobile combustion sources such as transportation vehicles
 - ☑ Indirect emissions from purchased electricity
 - ☑ Indirect emissions from purchased goods and service, capital goods, fuel- and energy- related activities not included in scope 1 or scope 2, waste generated in operations, business air travel and employee commuting (Scope 3 Categories 1,2,3,5,6 and 7)
- Types of GHGs included: CO₂, CH₄, and N₂O, where NF₃, SF₆, HFCs and PFCs are either not used by the Company or not in a significant amount.

Methodology

The assurance / verification exercise was conducted with reference to:

- ISO 14064-3:2019 "Specification with guidance for the verification and validation of greenhouse gas statements" ("ISO 14064-3")
- ISO 14019-1:2026 "General principles and requirements for validation and verification" ("ISO 14019-1")
- ISO 14019-2:2026 "Principles and requirements for verification processes" ("ISO 14019-2")

The process included the assessment of:

- Reporting boundaries selected
- Integrity of the historical activity data used
- Conformance with the requirements of the GHG Protocol
- Quantification methodology and emission factors used
- Accuracy and completeness of the GHG calculations

The integrity and accuracy of the aggregated data was tested by tracing the sampled data to its sources. The underlying processes for data collection, aggregation, estimation, calculation and internal checking were reviewed and underwent reliability tests. Materiality threshold of 10% was adopted for this assurance / verification exercise. The RRA team did not partake in the GHG data preparation process.

The verified GHG emissions of Langu for the reporting period are summarised as follows:

GHG Inventory – GHG Protocol	Tonnes (T) of CO ₂ equivalent
Scope 1 Direct GHG emissions from vehicle petrol consumption	0.2
Scope 2 Energy Indirect GHG emissions from purchased energy	33.1
Scope 3 Other Indirect GHG emissions (Categories 1,2,3,5,6 and 7)	275.8

Conclusion

Langu provided the GHG Statement based on the requirements of the GHG Protocol. The GHG information for the reporting period indicating the total direct and indirect GHG emissions was verified by RRA to a limited level of assurance (within a materiality threshold of 10%), consistent with the agreed scope, objectives and criteria.

RRA adopted a risk-based approach for the assurance / verification exercise. Our examination includes an assessment of evidence relevant to the amounts and disclosures in relation to the Company's reported GHG emissions.

Based on the results, our team concluded that no material error or omission was identified in the GHG Inventory of the Company. It is materially correct that the quantification was prepared in accordance with the GHG Protocol, made reference to ISO 14064-1, and verified making reference to ISO 14064-3, ISO 14019-1 and ISO 14019-2. The GHG inventory is a fair representation of the GHG data and information for the reporting periods at a Limited Level of assurance.

Signed on behalf of Roma Risk Advisory Limited:

July 2026
68 Circular Road #02-01, Singapore (049422)

Appendix

C. HKEX ESG CONTENT INDEX

Mandatory Disclosure Requirements	Requirement	Section	Requirement	Section	Requirement	Section
	Governance Structure	Governance Structure	Reporting Principles	Reporting Framework	Reporting Boundary	Reporting Scope
Aspect, General Disclosure and KPIs	Description				Section(s)	
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.				Net-zero	
KPI A1.1	The types of emissions and respective emissions data.				Exhaust Gas Emissions (Not applicable)	
KPI A1.2	[Repealed 1 January 2025]				–	
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity.				Waste Management (Not applicable)	
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.				Waste Management; Performance Summary	
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.				Sustainability Highlights and Targets; 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.				Sustainability Highlights and Targets; Waste Management	
Aspect A2: Use of Resources						
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.				Net-zero	
KPI A2.1	Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity.				Energy Management; Performance Summary	
KPI A2.2	Water consumption in total and intensity.				Water Management; Performance Summary (Not applicable)	
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.				Sustainability Highlights and Targets; 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.				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 Packaging Materials; Performance Summary (Not applicable)	
Aspect A3: The Environment and Natural Resources						
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.				Net-zero	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.				Net-zero; Green Campaigns	
Aspect A4: Climate Change						
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.				Climate-related Financial Disclosures; Climate Change	
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.				Climate-related Financial Disclosures; Climate Change	
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.				Growth	
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.				Equal Opportunities; Performance Summary	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.				Talent Attraction; Performance Summary	
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.				Growth	
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.				Health and Safety; Performance Summary	
KPI B2.2	Lost days due to work injury.				Performance Summary	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.				Health and Safety	

Appendix

C. HKEX ESG CONTENT INDEX (CONT'D)

Aspect, General Disclosure and KPIs	Description	Section(s)
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Growth
KPI B3.1	The percentage of employees trained by gender and employee category.	Professional Training; Performance Summary
KPI B3.2	The average training hours completed per employee by gender and employee category.	Professional Training; Performance Summary
Aspect B4: Labor 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 labor.	Growth
KPI B4.1	Description of measures to review employment practices to avoid child and forced labor.	Labor Standards
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labor Standards
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Uprightness
KPI B5.1	Number of suppliers by geographical region.	Procurement Practices; Performance Summary
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.	Procurement Practices
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Procurement Practices
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Procurement Practices
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, labeling and privacy matters relating to products and services provided and methods of redress.	Uprightness
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Performance Summary (Not applicable)
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Service Quality; Performance Summary
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Respect for Intellectual Property Rights
KPI B6.4	Description of quality assurance process and recall procedures.	Service Quality; Customer Satisfaction and Company Reputation
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Privacy Protection; Cyber Security
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.	Uprightness
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.	Conflict of Interest; Performance Summary
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Whistle-blowing Policy
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption; Anti-money Laundering and Counter-terrorist Financing
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.	Awareness
KPI B8.1	Focus areas of contribution.	Community Participation; Knowledge Sharing
KPI B8.2	Resources contributed to the focus area.	Community Participation; Knowledge Sharing; Performance Summary

Appendix

D: GRI CONTENT INDEX

Statement of Use	Langu has reported the information cited in this GRI content index for FY2026 in accordance with the GRI Standards.	GRI 1 Used GRI 1: Foundation 2021
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GRI Standard	Disclosure	Location/Statement
General Disclosure		
GRI 2: General Disclosures 2021	2-1 Organizational details	- Nature of ownership: publicly owned - Legal form: incorporated entity - Location of the Group's headquarters: Hong Kong - The Group's countries of operation: China and Singapore
	2-2 Entities included in the organization's sustainability reporting	Reporting Approach
	2-3 Reporting period, frequency and contact point	Reporting Approach; Reporting frequency: annual
	2-4 Restatements of information	Nil
	2-5 External assurance	External Assurance Report
	2-6 Activities, value chain and other business relationships	Our Business
	2-7 Employees	Equal Opportunities
	2-8 Workers who are not employees	The Group did not have workers who were not employees in FY2026.
	2-9 Governance structure and composition	Our Business
	2-10 Nomination and selection of the highest governance body	Annual Report – Corporate Governance Report
	2-11 Chair of the highest governance body	Annual Report – Corporate Governance Report
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report – Corporate Governance Report
	2-13 Delegation of responsibility for managing impacts	Annual Report – Corporate Governance Report
	2-14 Role of the highest governance body in sustainability reporting	Our Business
	2-15 Conflicts of interest	Annual Report – Corporate Governance Report
	2-16 Communication of critical concerns	Annual Report – Corporate Governance Report
	2-17 Collective knowledge of the highest governance body	Annual Report – Corporate Governance Report
	2-18 Evaluation of the performance of the highest governance body	Annual Report – Corporate Governance Report
	2-19 Remuneration policies	Annual Report – Management Discussion and Analysis

GRI Standard	Disclosure	Location/Statement
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	Annual Report – Management Discussion and Analysis
	2-21 Annual total compensation ratio	Annual Report – Corporate Governance Report
	2-22 Statement on sustainable development strategy	Chairman's Statement; Sustainability Strategy
	2-23 Policy commitments	Annual Report – Management Discussion and Analysis
	2-24 Embedding policy commitments	Annual Report – Management Discussion and Analysis
	2-25 Processes to remediate negative impacts	Annual Report – Corporate Governance Report
	2-26 Mechanisms for seeking advice and raising concerns	Employee Communication; Whistle-blowing Policy
	2-27 Compliance with laws and regulations	Leadership; Net-zero; Growth; Uprightness
	2-28 Membership associations	Service Quality
	2-29 Approach to stakeholder engagement	Stakeholder Engagement
	2-30 Collective bargaining agreements	No collective bargaining agreements are in place in FY2026

Material Topics

GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Strategy
	3-2 List of material topics	Sustainability Strategy
	3-3 Management of material topics	In each topic section

Procurement Practices

GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Procurement Practices; Performance Summary
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Anti-corruption

GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Conflict of Interest
	205-2 Communication and training about anti-corruption policies and procedures	Anti-corruption
	205-3 Confirmed incidents of corruption and actions taken	Conflict of Interest; Performance Summary

Energy

GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy Management; Performance Summary
	302-2 Energy consumption outside of the organization	Information unavailable - will actively communicate with suppliers
	302-3 Energy intensity	Energy Management; Performance Summary
	302-4 Reduction of energy consumption	Energy Management; Performance Summary
	302-5 Reductions in energy requirements of products and services	Not applicable to our consulting services

Appendix

D: GRI CONTENT INDEX (CONT'D)

GRI Standard	Disclosure	Location/Statement
Emissions		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	GHG Emissions; Performance Summary
	305-2 Energy indirect (Scope 2) GHG emissions	GHG Emissions; Performance Summary
	305-3 Other indirect (Scope 3) GHG emissions	GHG Emissions; Performance Summary
	305-4 GHG emissions intensity	GHG Emissions; Performance Summary
	305-5 Reduction of GHG emissions	GHG Emissions; Performance Summary
	305-6 Emissions of ozone-depleting substances (ODS)	Information unavailable - air conditioning systems are not under our direct control
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	GHG Emissions; Performance Summary
Waste		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste Management
	306-2 Management of significant waste-related impacts	Waste Management
	306-3 Waste generated	Waste Management; Performance Summary
	306-4 Waste diverted from disposal	Information unavailable - will enhance our recycling data collection method
	306-5 Waste directed to disposal	Information unavailable - will enhance our disposal data collection method
Employment		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Talent Attraction; Performance Summary
	401-2 Benefits provided to full-time employees that are not provided to temporary or part time employees	Remuneration and Benefits
	401-3 Parental leave	Remuneration and Benefits; Performance Summary
Occupational Health and Safety		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health and Safety
	403-2 Hazard identification, risk assessment, and incident investigation	Health and Safety
	403-3 Occupational health services	Health and Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health and Safety
	403-5 Worker training on occupational health and safety	Health and Safety

GRI Standard	Disclosure	Location/Statement
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	Health and Safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety
	403-8 Workers covered by an occupational health and safety management system	Health and Safety
	403-9 Work-related injuries	Health and Safety; Performance Summary
	403-10 Work-related ill health	Health and Safety; Performance Summary
Training and Education		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Professional Training; Performance Summary
	404-2 Programs for upgrading employee skills and transition assistance programs	Professional Training
	404-3 Percentage of employees receiving regular performance and career development reviews	Performance Summary
Diversity and Equal Opportunity		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Performance Summary
	405-2 Ratio of basic salary and remuneration of women to men	Confidentiality constraints
Child Labor		
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Labor Standards
Forced or Compulsory Labor		
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Labor Standards
Marketing and Labeling		
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Advertising and Labeling
	417-2 Incidents of non-compliance concerning product and service information and labeling	Advertising and Labeling
	417-3 Incidents of non-compliance concerning marketing communications	Advertising and Labeling
Customer Privacy		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Privacy Protection

Subject Areas	Description	Section(s)
Governance		
19	An issuer shall disclose information about:	Climate-related Financial Disclosures
(a)	the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate related risks and opportunities; and	
(b)	management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities.	
Strategy		
Climate-related risks and opportunities		
20	An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:	Climate-related Financial Disclosures
(a)	describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term;	
(b)	explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk;	
(c)	specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and	
(d)	explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.	
Business model and value chain		
21	An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose:	Climate-related Financial Disclosures
(a)	a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and	
(b)	a description of where in the issuer's business model and value chain climate related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	
Strategy and decision-making		
22	An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:	Climate-related Financial Disclosures
(a)	information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation; and	
(b)	information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	
23	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	Climate-related Financial Disclosures
Current financial effect		
24	An issuer shall disclose qualitative and quantitative information about:	Climate-related Financial Disclosures
(a)	how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and	
(b)	the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	
Anticipated financial effect		
25	The issuer shall provide qualitative and quantitative disclosures about: issuer shall:	Climate-related Financial Disclosures
(a)	how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities; and	
(b)	how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.	

Appendix

E. PART D: CLIMATE-RELATED DISCLOSURES (CONT'D)

Subject Areas	Description	Section(s)
Climate resilience		
26	An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:	Climate-related Financial Disclosures
(a)	the issuer's assessment of its climate resilience as at the reporting date; and	
(b)	how and when the climate-related scenario analysis was carried out.	
Risk Management		
27	An issuer shall disclose information about:	
(a)	the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks;	Climate-related Financial Disclosures
(b)	the processes the issuer uses to identify, assess, prioritise and monitor climate related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and	
(c)	the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.	
Metrics and Targets		
Greenhouse gas emissions		
28	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO2 equivalent, classified as:	Performance Summary
(a)	Scope 1 greenhouse gas emissions;	
(b)	Scope 2 greenhouse gas emissions; and	
(c)	Scope 3 greenhouse gas emissions.	
29	An issuer shall:	
(a)	measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;	Climate-related Financial Disclosures; Performance Summary
(b)	disclose the approach it uses to measure its greenhouse gas emissions;	
(c)	for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and	
(d)	for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	
Climate-related transition risks		
30	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	Climate-related Financial Disclosures
Climate-related physical risks		
31	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	Climate-related Financial Disclosures
Climate-related opportunities		
32	An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.	Climate-related Financial Disclosures
Capital deployment		
33	An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	Climate-related Financial Disclosures

Subject Areas	Description	Section(s)
Internal carbon prices		
34	An issuer shall disclose:	
(a)	an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and	Climate-related Financial Disclosures
(b)	the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions.	
Remuneration		
35	An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement.	Climate-related Financial Disclosures
Industry-based metrics		
36	An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.	Climate-related Financial Disclosures
Climate-related targets		
37	An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:	
(a)	the metric used to set the target;	Climate-related Financial Disclosures
(b)	the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	
(c)	the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region);	
(d)	the period over which the target applies;	
(e)	the base period from which progress is measured;	
(f)	milestones or interim targets (if any);	
(g)	if the target is quantitative, whether the target is an absolute target or an intensity target; and	
(h)	how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	
38	An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:	
(a)	whether the target and the methodology for setting the target has been validated by a third party;	Climate-related Financial Disclosures
(b)	the issuer's processes for reviewing the target;	
(c)	the metrics used to monitor progress towards reaching the target; and	
(d)	any revisions to the target and an explanation for those revisions.	
39	An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.	GHG Emissions
40	For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:	
(a)	which greenhouse gases are covered by the target;	Climate-related Financial Disclosures
(b)	whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;	
(c)	whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target;	
(d)	whether the target was derived using a sectoral decarbonisation approach; and	
(e)	the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target.	
Applicability of cross-industry metrics and industry-based metrics		
41	In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).	Climate-related Financial Disclosures

Appendix

F. SDGs INDEX





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