

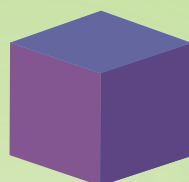


JIMU GROUP LIMITED

積木集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8187)



**ENVIRONMENTAL,
SOCIAL AND GOVERNANCE
REPORT**

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THIS REPORT

Jimu Group Limited and its subsidiaries (the “**Group**” or “**we**”) are pleased to present our Environmental, Social and Governance (“**ESG**”) Report (the “**ESG Report**”). This report discloses the Group’s impacts on the environment and society, and the Group’s policies and initiatives commit the Group’s activities, at all levels, to be economically, socially, and environmentally sustainable to its stakeholders. Additional information in relation to the Group’s corporate governance and financial performance can be referred to our annual report for the year ended 31 December 2025.

Scope and Reporting Boundary

The scope of the ESG Report covers the ESG practices, performances, and outcomes of the Group’s principal operating activities of the Group spanning the period from 1 January 2025 to 31 December 2025 (the “**Reporting Period**” or “**FY2025**”). The Group is principally engaged in the trading of footwear, apparel and sports-related peripheral products businesses in Hong Kong and Canada. However, the operating entity in Canada had been disposed during the Reporting Period.

While we seek to establish a consistent boundary for reporting ESG aspects across the Group’s structure, the reporting boundary of the ESG Report is hence established based on the criteria that all operations and entities in which the Group has a controlling interest and which are under our management, in terms of a contractual obligation. As a result, we do not report any information for entities that are not part of the Group’s structure, where we do not own assets, do not directly engage or employ the workforce, and do not operate the asset under a contractual obligation. In addition, we do not report information for entities that were sold, ceased to operate or acquired during the Reporting Period.

Part of the content may look back upon the performance of the Group in past years with a view to presenting the report in a more informative and comparable manner. During the Reporting Period, the reporting boundary has been adjusted accordingly and only covers the operating entities in Hong Kong.

Reporting Guidelines

This ESG Report has been prepared with reference to the Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) set out in Appendix C2 to the Rules Governing the Listing of Securities on GEM by The Stock Exchange of Hong Kong Limited and has complied with the “comply or explain” provisions set out in the part C of the ESG Reporting Guide during the Reporting Period.

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Reporting Principles

This Report is prepared based on the following basic principles:

<i>Materiality</i>	The Group has made an objective and systematic materiality assessment that prioritizes the issues affecting the operation, and the policies, measures and performance of the Group in terms of environmental and social aspects. Details and results are presented in the section headed “Materiality Assessment” in this ESG Report.
<i>Quantitative</i>	The Group has disclosed key performance indicators (“KPI” or “KPIs”) with comparative data, mainly on the environmental and social aspects, and has provided relevant standards, methodologies, assumptions, calculation tools and sources of conversion factors when applicable.
<i>Balance</i>	The ESG Report provides an unbiased picture on the ESG performance to as to avoid selections, omission, or presentation formats that may inappropriately influence a decision or judgement by the Report readers.
<i>Consistency</i>	The ESG Report incorporated consistent reporting techniques and calculation methodologies so that the ESG Report readers can rely on the preciseness of data. Any changes to the reporting techniques and calculation methodologies will be disclosed.

Review and Approval

The ESG Report for the Reporting Period has been reviewed and approved by the board of the Company (the “Board”).

Data Collection

Data in this ESG Report are extracted from the Group’s internal management system and statistics, during the year or in previous years. Unless otherwise stated, all monetary amounts disclosed are denominated in Hong Kong Dollars (“HKD”).

Report Availability

The ESG Report is published in electronic version which is available on the Company’s website (<https://www.jimugrouphk.com>) and the HKEXnews website (<http://www.hkexnews.hk>).

Contact and Feedback

The ESG Report shall be published both in English and Chinese, should there be any discrepancy between the English and the Chinese versions, the English version shall prevail. The Group highly values the opinions from the relevant stakeholders, and welcome readers to contact it through the following contact methods. Your opinions will assist the Group to further improve this Report and enhance the overall ESG performance of the Group.

Mail	Suite 3902, 39/F, Central Plaza, 18 Harbour Road, Hong Kong
Fax	+852 3421 1582
Email	info@jimugrouphk.com



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CORE VALUES AND MANAGEMENT PRINCIPLES

The Group is committed to embedding sustainable development principles across its business development processes, with the aspiration of becoming a corporation that is both environmentally and socially responsible. The triple bottom line concept – balancing economic growth, environmental protection, and social responsibility – is effectively integrated into the Group’s operations and strategic planning. The Group conducts all business operations under strong governance frameworks and in full compliance with national and local laws, ensuring that its growth remains sustainable, accountable, and focused on creating long-term value for stakeholders.

ESG GOVERNANCE

The Group places significant emphasis on its ESG commitment and is dedicated to fully integrating these factors into its decision-making processes. To ensure that ESG strategies remain aligned with the Group’s long-term strategic growth, a comprehensive governance framework has been established to advocate for the incorporation of ESG elements into daily business operations. The Group’s ESG governance structure comprises the Board and the Risk Management Committee, which collaborate closely to drive the formulation, implementation, and monitoring of ESG strategies. This structure ensures that ESG considerations are embedded across all levels of the organization, reinforcing accountability, transparency, and sustainable value creation for stakeholders.

The Board	–	Holds full responsibility for the Group’s ESG strategy and reporting, including the establishment and oversight of related goals and policy directions
	–	Engages in regular discussions and reviews of the Group’s ESG-related risks, opportunities, performance, goals, and measures, with support from the Risk Management Committee
	–	Ensures the effectiveness of the ESG risk management and internal control mechanisms
Risk Management Committee	–	Composed of senior management personnel, including the non-executive director and independent non-executive directors
	–	Monitoring the Group’s exposure to different business operation risks and the implementation of the related internal control procedures
	–	Incorporate climate-related risks into risk management framework
	–	Regularly arranges meetings to discuss and review ESG-related topics with the Board, including but not limited to the effectiveness of the Group’s ESG performance, policies, procedures, and sustainability strategy goals

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STAKEHOLDER ENGAGEMENT

Our Group highly values the insights and opinions of our stakeholders and is dedicated to addressing their concerns. By actively engaging with stakeholders, we enhance our performance in sustainable development and implement tangible actions. To facilitate effective communication, we have established various channels for interaction between the Group and stakeholders, covering a range of relevant topics. Below are the communication channels between the Group and stakeholders and their topics concerned.

Stakeholders	Concerned Topics	Communication Channels
Shareholders	– Corporate governance – Financial performance	– Shareholders' annual and general meeting – Annual, interim and ESG reports – Circulars, announcements and press release – Company's website
Customers	– Product quality – Customer services – Data protection	– Customer services hotline – Email and telephone – Social media – Direct contact with customers
Suppliers	– Stability of business relationship – Data protection	– Supplier review and assessment – Supplier meetings – Email and telephone
Government	– Tax compliance – Occupational safety	– General liaison
Community	– Involvement in cultural social development	– Campaigns and seminars – Website and social media – Press releases and conferences
Internal stakeholders – management and employees	– Employees benefits and rights – Health and safety – Training and development	– Face-to-face meeting – Survey – Staff activities

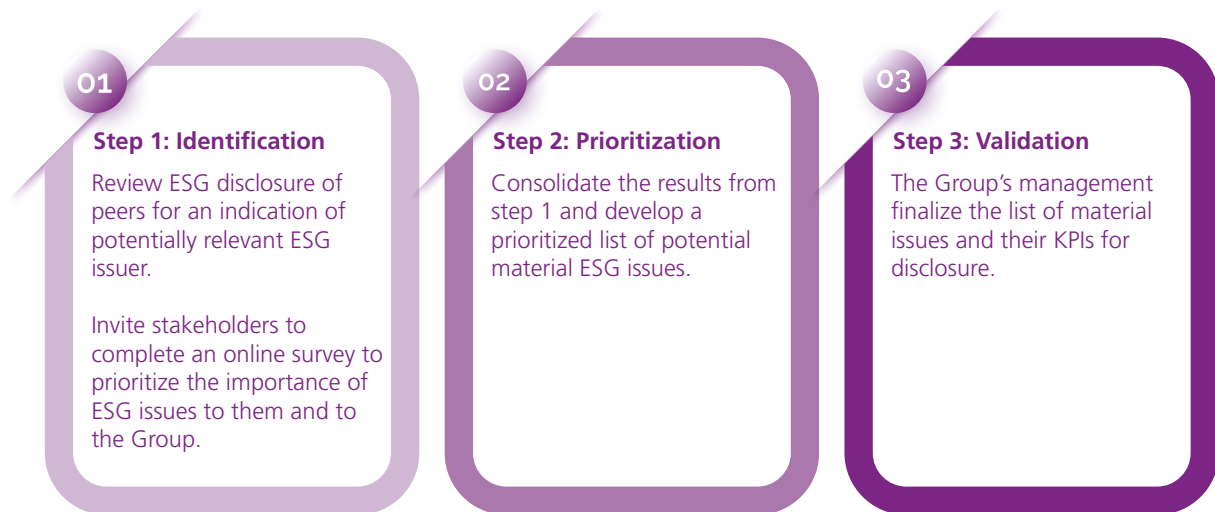


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MATERIALITY ASSESSMENT

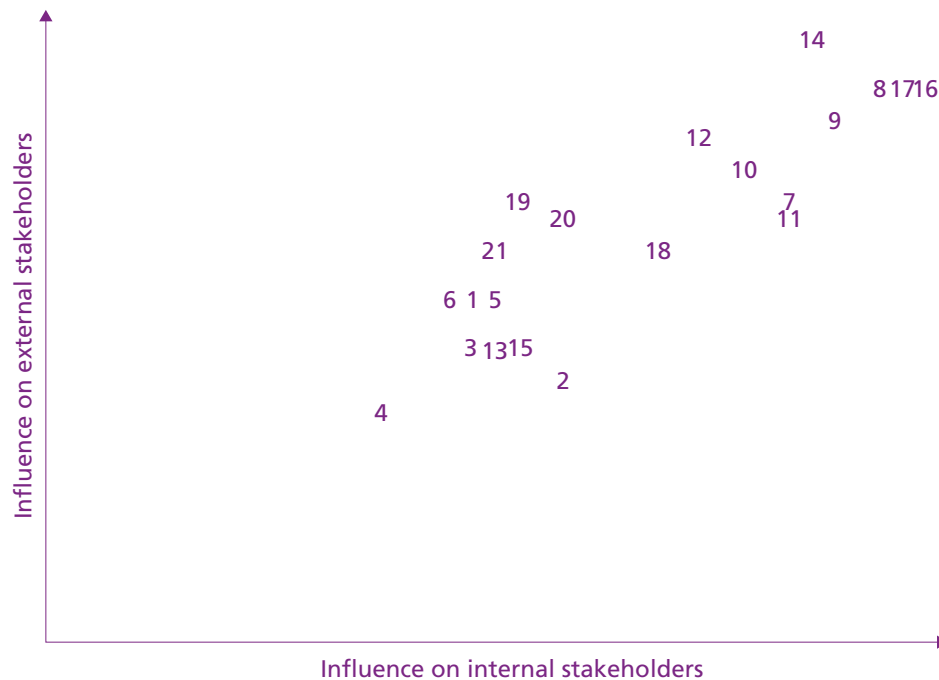
Recognizing the varying impacts of ESG topics on both its business and stakeholders forms a central pillar of the Group's sustainability strategy. On an annual basis, the Group undertakes a structured and systematic process to identify and assess ESG issues that are material or otherwise relevant to its operations and stakeholder interests. The insights derived from this process provide the foundation for the formulation of ESG objectives and the development of targeted programs designed to strategically address these matters.

The Group has evaluated the materiality and importance in ESG aspects through the following steps:



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The result of the materiality assessment of ESG issues is displayed in the following materiality matrix.



- | | |
|---|--|
| 1. Greenhouse gas emissions | 12. Supplier selection and assessment |
| 2. Waste management | 13. Green procurement |
| 3. Energy consumption | 14. Product quality control |
| 4. Water consumption | 15. Product recall |
| 5. Paper consumption | 16. Customer satisfaction |
| 6. Management risk related to environment and natural resources | 17. Protection of intellectual property rights and customer data |
| 7. Equal opportunities | 18. Anti-corruption and whistle-blowing policies |
| 8. Employee's benefits | 19. Concluded legal cases |
| 9. Occupational health and safety | 20. Anti-corruption trainings |
| 10. Employee development and training | 21. Community engagement |
| 11. Prevention of child labour and forced labour | |

The following topics have been deemed as the most important ESG issues:

- Customer satisfaction
- Protection of intellectual property rights & customer data
- Employee's benefits
- Product quality control

The Group assesses and oversees critical elements through established policies and best practices. We are dedicated to building strong relationships with our stakeholders, effectively managing ESG-related risks, and improving our ESG performance. Our objective is to minimize environmental and social impacts while ensuring the sustainable development of our business.



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A. ENVIRONMENTAL SUSTAINABILITY

While aiming to generate revenue for stakeholders and deliver top-notch products and services to clients, the Group recognizes the potential environmental impacts of its operations. With increasing concerns about climate change and environmental degradation, sustainable environmental protection has become a strategic priority. The Group is dedicated to upholding high environmental standards, meeting relevant requirements across our operations, and allocating human and financial resources toward environmental conservation, carbon footprint reduction, and legal compliance. We firmly believe that investing in sustainable and green development will yield long-term benefits for the Group's operations and help achieve our strategic objectives.

We endeavor to protect this planet and to build a sustainable future for our next generation. To achieve the environmental goals, the Group has implemented the following measures:

- Adhere to applicable environmental protection laws and regulations;
- Foster a culture of environmental sustainability among customers, employees, and suppliers, encouraging their active involvement in green initiatives;
- Regularly set meaningful goals, objectives, and targets for our ESG management approach;
- Continuously improve our ESG management system and maintain high standards; and
- Transparently communicate our environmental performance to stakeholders and actively seek their participation when appropriate.

1. Emissions

Considering our business nature, the Group does not generate significant adverse effects on the environment. Nevertheless, the Group is dedicated to maintaining high environmental standards and mitigating our environmental impacts. We strictly adhere to all applicable national and local environmental protection laws and regulations, including but not limited to the following:

- Air Pollution Control Ordinance of Hong Kong
- Waste Disposal Ordinance of Hong Kong
- Water Pollution Control Ordinance of Hong Kong

During the Reporting Period, the Group did not violate any environmental protection laws or regulations in the region of its operation, nor was it subject to significant fines, non-monetary penalties, and litigation relating to environmental violations.

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Air Emissions

Principally engaged in trading of footwear, apparel and sports-related peripheral products, the Group does not generate significant air emission directly. One motor vehicle is owned by the Group; however, it was kept under idle this year. Accordingly, during the Reporting Period, there was no emission of nitrogen oxides (“**NO_x**”), sulphur oxides (“**SO_x**”) or respiratory suspended particles (“**RSP**”) to be reported (2024: Nil).

Greenhouse Gas Emissions

Greenhouse gases (“**GHG**”) influence the Earth’s temperature. However, human activities and economic progress have intensified their presence in the atmosphere, leading to rising global temperatures and climate change. One motor vehicle is owned by the Group, however, it was kept under idle. There was no reported direct emission of GHG (Scope 1) during the Reporting Period.

The Group’s main sources of GHG emissions are the indirect emission from electricity consumed for operations (Scope 2) from the headquarter office, operating entities and branches in Hong Kong. During the Reporting Period, reported GHG emissions are as follows:

GHG Emissions	Unit	FY2024	FY2024 Intensity (Per employee)	FY2025	
				FY2025	FY2025 Intensity (Per employee)
Scope 1 Direct emission – Vehicle	Tonnes of CO ₂ e	Nil	Nil	Nil	Nil
Scope 2 Indirect emission – Purchased electricity	Tonnes of CO ₂ e	41.8	1.8	52.4	2.1

Note: The quantification method of GHG is based on the “Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals from Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong” published by the Hong Kong Electrical and Mechanical Services Department and the Environmental Protection Department. The emission factor for GHG Scope 2 is derived in accordance with the “CLP 2024 Sustainability Report” and “Hong Kong Electric Sustainability Report 2024”.



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Waste Management

Given the nature of our business, the Group does not generate hazardous waste. Non-hazardous wastes generated by the Group are mainly (i) the paper waste consumed to support administrative work in the headquarter office, operating entities and branches in Hong Kong; and (ii) the general office waste that is not subject to any particular waste management approach and disposed of via municipal services. During the Reporting Period, the total paper consumption to be reported accounted to 0.2 tonnes (2024: 0.1 tonnes) with the consumption intensity of 0.0 tonnes/employee (2024: 0.0 tonnes/employee).

We do not generate significant non-hazardous waste due to our business nature; however, we prioritize waste control. Central to our waste management policy is the goal of achieving an eco-friendly and paperless operation, striving to minimize waste generation wherever it is feasible and practical. We target to maintain a low waste disposal level consistent with the Reporting Period over the next three to five years. We follow the “4-R” Principles – Reduce, Reuse, Replace and Recycle, by various waste management initiatives, including but not limited to the following:

- Urge all employees to minimize paper usage by utilizing duplex printing and participating in paper recycling;
- Advocate for a paperless office and digital document management, encouraging the use of reusable items, such as envelopes;
- Enhance the separation of waste streams to improve recycling efforts;
- Ensure 100% recycling of used toner cartridges by collecting and returning all used cartridges to recycling agents; and
- Promote the minimal use of paper towels in the workplace.

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Our Targets and Initiatives

The Group recognizes the importance of environmental issues and is actively working to reduce air and greenhouse gas emissions through a variety of policies and measures. We target to actively respond to the national carbon peak and carbon neutrality goals and practice green operations. We also aim to maintain pollutant levels consistent with the Reporting Period over the next three to five years, by implementing the “Green Office” initiatives:

- Prioritize procuring products made from durable materials with a lower carbon footprint whenever possible;
- Maintain indoor temperatures at optimal comfort levels;
- Implement on-off and zoning control for lighting and ventilation systems based on operational schedules;
- Encourage employees to switch off machines and devices, such as computers and monitors, when not in use;
- Opt for energy-efficient electrical appliances (e.g. those with Grade 1 energy labels and energy-efficient refrigerators with doors) whenever practical;
- Promote the use of modern telecommunication systems to minimize unnecessary travel;
- Place “Green Message” reminders on office equipment and throughout the workplace to enhance employees’ environmental awareness;
- Organize training sessions and case studies to improve awareness of energy efficiency and GHG reduction, and engage staff in adopting energy-saving practices; and
- Continuously replace outdated air handling units with more energy-efficient alternatives featuring variable frequency drive control.

2. Use of Resources

Recognizing the finite nature of Earth’s resources, the Group understands that conserving natural resources through low-carbon practices is crucial for sustainable business operations. We actively promote various eco-friendly measures to encourage the efficient use of resources, including energy, paper, water, and other raw materials. During the Reporting Period, the Group’s primary resource consumption was electricity and water. No other significant raw materials or energy sources were utilized by the Group during the Reporting Period.

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Energy Consumption

The Group's main source of energy consumption is electricity, which is used to support the administrative work and shops operations located in Hong Kong. The summary of electricity usage is as follow:

Resource Sources	Unit	FY2024	FY2025
Purchased electricity	kWh	89,104.0	114,119.0
Consumption intensity	kWh/employee	3,874.1	4,564.8

Water Consumption

We acknowledge the significance of water as a vital natural resource and consistently emphasize its conservation to our employees. Our operational process does not entail significant water consumption; rather, water is primarily used by employees from the headquarter office, operating entities and branches located in Hong Kong for daily activities during working hours. The summary of water usage is as follow:

Resource Sources	Unit	FY2024	FY2025
Water consumption	Tonnes	36.0	33.0
Consumption intensity	Tonnes/employee	1.6	1.3

Our Targets and Initiatives

The Group has initiated policies to raise awareness of electricity and water conservation, and target to maintain consumption of electricity and water at the Reporting Period levels over the next three to five years. The energy saving measures throughout our daily operation is elaborated under the section of "Emissions".

The Group's business does not consume substantial water usage and there is no issue in sourcing water that is fit for purpose. Nevertheless, the Group always prioritizes water conservation and implement the following conservative initiatives:

- Educate employees on the importance of water conservation;
- Encourage employees to choose brewed beverages or filtered workplace water over bottled water; and
- Install high-efficiency water equipment and develop a recycling program for water use.

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Packaging Materials

Given our business nature, the Group does not have manufacturing facilities. Our consumption of packaging materials is minimal as the packaging process is mainly carried out by the suppliers. Therefore, relevant data is considered immaterial to be disclosed during the Reporting Period. At the same time, we always encourage our suppliers to use less packaging material and require our offices to control the total amount of paper used.

3. The Environmental and Natural Resources

Due to the business nature of the operation, the Group does not generate material risk to the environment nor use up enormous amount of natural resources. Nonetheless, the Group is committed to minimizing the impact of its business operations on the environment and natural resources. During daily operations, all environmental protection measures are closely supervised to ensure proper implementation. The Group also continuously explores potential measures to reduce emissions on an ongoing basis.

The Group is dedicated to environmental protection and proactively managing the impact of its business on the environment and natural resources. We strive to achieve environmental sustainability by integrating eco-friendly concepts into our internal management and business operations. Consequently, we have implemented various resource use and emission reduction measures, while actively promoting environmental awareness among employees. We encourage our staff to propose innovative ideas to reduce environmental damage and help the Group achieve more sustainable operations. Relevant details are described in the “Emissions” and “Use of Resources” section. We remain vigilant about the potential impact of our operations on the environment and take preventive actions to minimize environmental harm while complying with all applicable national and local laws and regulations.

4. Climate Change

With global warming, the risks and impacts of climate change are growing increasingly significant, posing a major challenge for humanity. In alignment with the framework and recommendations proposed by the Task Force on Climate-related Financial Disclosure (“TCFD”) and focusing on “governance”, “strategies”, “risk management” and “metrics and targets”, the Group proactively identified and analyzed the physical risks and transitional risks associated with climate change that may affect the Group’s operation. This enables the Group to strengthen resilience, mitigate potential impacts, and integrate climate-related considerations into its long-term business planning.



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Governance

The Group's Board sets the direction and monitors the progress of sustainable development initiatives, including those related to climate change. The Board, through the support of Risk Management Committee, oversees the ESG management and report regularly on major climate risks and mitigation actions. The Board, together with the Risk Management Committee will arrange meeting at least once a year to manage daily climate risk identification and assessment, to ensure they are continually informed about climate-related issues.

The Board possesses the necessary skills and competencies to effectively oversee the Group's climate-related risks and guide its opportunities. In addition to internal training, which includes exchanges and sharing between the Board and the management team regarding climate-related risks, we also provide external learning and collaboration opportunities. This ensures that the Board and management are well-equipped to effectively implement the current sustainability strategy.

Strategies

Climate change presents significant risks to the Group's business. Flooding, extreme weather events, and rising temperatures can adversely impact the Group's assets, operations, employees, and suppliers. Additionally, there are regulatory, market, and reputational risks. Climate change risks affect both the Group and its subsidiaries. Climate change also offers opportunities, stimulating business innovation and facilitating the transition to a lower-carbon economy. By developing low-carbon and climate-resilient products and services, the Group can meet growing market demand and mitigate potential operational costs from extreme weather conditions, such as maintenance and insurance premiums.

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Below illustrates the key climate-related physical risk relevant to the Group.

Risk categories	Risk impacts	Financial implications	Time horizon ¹	Mitigation strategies
Acute risk	Extreme weather such as typhoons and flooding will affect the normal business operation, e.g.	Increase in costs/decrease in revenue due to asset damage	Short to medium term	When selecting an office or workplace location, the Group analyzes historical data on local disasters and prioritizes weather-friendly regions
Typhoon	fewer on-site workdays, damage on warehouse and distribution centers due to its geographical location and employees commuting	Increase in costs of climate resilience measures		
Flooding	The Group may be involved in breach of contract, compensation, and legal liability due to business interruption and other problems	Increase in expenditure mainly related to servers, cloud subscriptions, and computer equipment		The Group extends its natural disaster emergency management systems to its customers
		Increase in insurance premiums and claim costs due to threat to employee health and safety		The Group integrates disaster prevention drills into its maintenance system and conducts them regularly
				Establish special working arrangements during extreme weather conditions
Chronic risk	Increasing temperature/extreme heat could cause lower productivity of staff	Decrease in revenue due to lower productivity of staff	Long term	When selecting a site for office/workplace, the Group gives priority to areas that can efficiently use natural resources, and which are rich in renewable energy
Rising average temperature	The change in precipitation pattern could impact on the availability and quality of raw materials and disrupt the supply chain	Increase in operating costs spent on cooling systems		
Change in precipitation pattern		Increase in purchase cost due to rising raw materials cost		Use energy-efficient electrical appliances
				Diversify supply chains so as to develop flexibility and redundancy to minimize risk

Note:

1. Short to medium term refers to period up to 2035; and long term refers to period up to 2050.

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Below illustrates the key climate-related transition risk relevant to the Group.

Risk categories	Risk impacts	Financial implications	Time horizon	Mitigation strategies
Policy & legal risk Strengthening the responsibility of emission reporting	Both international and domestic regulatory bodies, along with capital market index ratings, are continuously heightening their standards for environmental information disclosure	Decrease in revenue due to lower demand for the Group's products and services More spending to improve energy efficiency and to meet compliance	Short to medium term	The Group actively conduct research on policy control risks, enhance communication with stakeholders, and actively respond to the demands of the stakeholders The Group actively sought insights in those rules and regulations from consultants, and continues to promote the meticulous management of energy and establish the management and control systems for energy statistical analysis, to mitigate the compliance risk of information disclosure The Group continues to promote energy conservation and emission reduction, such as the implementation of green office policies and minimizing waste in daily business operation
	To facilitate carbon trading, carbon taxes, and environmental taxes, the government must enhance the accuracy requirements for carbon emissions data reporting. Consequently, the Group must improve the overall comprehensiveness and precision of their environmental data disclosures	Increase in reporting and compliance costs		
	Failure to meet these environmental reporting standards could result in compliance risks from regulatory authorities			

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Risk categories	Risk impacts	Financial implications	Time horizon	Mitigation strategies
Technology risk Cost of transition to low emission technologies/ failure to successfully invest in new technologies	Rapid advancements in technology can render existing equipment and processes obsolete, requiring significant investment in new technologies to stay competitive and compliant with environmental standards	Investments in new, energy-efficient technologies and upgrading existing equipment would cause higher expenditure	Short to medium term	Continuously implement the new technologies that are more energy-efficient and environmentally friendly and substitute the existing products and services with lower emission options
	Increasingly rely on digital technologies and data analytics for supply chain management and sustainability initiatives would be more vulnerable to cyberattacks that can disrupt operations and compromise sensitive information	Higher operating cost due to substitution of existing products and services with lower emission options		Implement green procurement to avoid purchasing disposable products Strengthen cybersecurity measures to protect against cyber threats. This includes implementing robust security protocols, conducting regular security audits, and providing cybersecurity training to employees

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Risk categories	Risk impacts	Financial implications	Time horizon	Mitigation strategies
Reputation risk Increased concerns or negative feedback from stakeholders	Extreme climate events, such as extreme precipitation and typhoons, and chronic climate change, such as rising average temperature, may affect the safe and continuous operation of the Group. This may cause concerns and negative feedback from stakeholders regarding the stability of the Group's business	Increase in costs of communication activities More operating cost spent on workforce management and retention Decrease in revenue due to reduction in demand for high emission goods and services	Long term	According to the requirements of regulatory authorities, the Group improves the accuracy and comprehensiveness of the disclosure of carbon emission data and energy consumption data and reduces the concerns and negative feedback of the Group's stakeholders
	Besides, energy-saving and emission reduction have become a major concern of regulatory and investment institutions under the dual carbon target initiative			The Group formulates emergency management plans for extreme natural disasters, natural disasters prevention plans and a summary of contingency measures for emergencies to minimize the impact of climate change on the Group's operation, reducing the concerns and negative feedback of the Group's stakeholders
	High energy consumption in daily operation may trigger concerns among stakeholders (including the government and investors) regarding the Group's operational efficiency and commitment to compliance obligations			

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The Group has also identified some key climate-related opportunities.

Opportunity category	Opportunity	Financial implications	Time horizon ¹	Strategies
Resource efficiency	Use of more efficient distribution processes	Lower operating costs due to higher energy efficiency	Short to medium term	The Group has energy and water use intensity targets for its operation
	Use of recycling			
	Reduced water usage and energy consumption			
Products and services	Increased market demand for climate-resilient green energy products and services	Increase in revenue due to shifts in market preferences	Medium to long term	The Group has been implementing green procurement
Markets	Access to new market	Diversified financing sources and lower costs of capital from partnership with governments and development banks	Short to medium term	To enter financing negotiations with potential investors based on its green characters
	Use of public-sector incentives			

Note:

1. Short to medium term refers to period up to 2035; and long term refers to period up to 2050.

The Group has been evaluating the implications of various long-term climate scenarios, with the Board and risk management functions collaborating to assess the robustness of the Group's climate strategies and the uncertainties associated with their execution. The Group's analysis indicates that, in all assessed climate scenarios, there is an overall low to moderate risk of physical climate impacts on its assets.



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Risk Management

Effective risk management is integral to achieving the corporate strategic objectives and is a cornerstone for our long-term growth and success. The Group considers climate risk as part of its corporate risk management and developed the following procedures to identify the relevant risks:

Risk identification	• Preliminary identification of climate risk and opportunity aligned with the TCFD categories • Analyze sector and peer best practices • Interviews with climate risk related departments • Generate a long list of climate-related risks and opportunities ("CRROs")
Scenario analysis	• Selection of low and high carbon climate scenarios for analysis • Selection of the time horizon for analysis • Conducting scenario analysis for CRROs to identify material climate risks and opportunities
Risk quantification	• Selecting quantitative indicators, database and models for quantitative analysis • Developing financial impact transmission pathways • Developing financial impact quantification tools • Quantifying the financial impact of material risks and opportunities
Risk response	• Developing risk management measures for material CRROs • Assessing the effectiveness of the risk mitigation measures

The scenarios used by the Group have been informed by several publicly available climate scenarios from recognized authorities including the International Energy Agency ("**IEA**"), the Network for Greening the Financial System ("**NGFS**") and the Intergovernmental Panel on Climate Change ("**IPCC**") who developed the Shared Socio-Economic Pathways ("**SSPs**"). These scenarios incorporate global and local government policies, as well as environmental, economic, social, technological, and market indicators.

The scenarios are not intended to serve as forecasts of the future; rather, they are designed to stress-test the Group's business against a range of plausible future states. The analysis considers two time horizons: a short- to medium-term horizon from 2030 to 2035 and a long-term horizon extending to 2050. Within this framework, the Group has adopted two reference scenarios: a High Carbon Scenario and a Low Carbon Scenario, which are briefly described below.

High Carbon Scenario	Represents a 'business as usual' world which does not forcefully pursue decarbonisation, and where no additional action is taken above the current policies that are in place in 2023/24. Emissions slow to a plateau in the 2030's and fall slightly by 2050. Almost all the net growth in energy demand to 2050 is met by low emissions sources, but this leaves annual emissions at around current levels. As a result, global average temperatures continue to rise, passing the 1.5°C mark around 2030 and expected to hit 2.6°C above pre-industrial levels in 2100. The focus for stakeholders under this scenario is on adaptation as the world fails to transition to a low-carbon economy.
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Low Carbon Scenario	Represents a world where global warming is limited to 1.5°C through stringent climate policies, innovation and demand-led change reaching global net zero CO ₂ emissions around 2050. In addition to meeting all current net zero pledges, additional pledges from countries are met and there is a significant increase in public and private investment into green technologies. The share of renewables in the global electricity supply increases to more than 60% by 2030 and there are much more stringent government policies such as stricter energy efficiency building codes significant uptake of Sustainable Aviation Fuel and the use of recycled material in packaging.
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These scenarios together represent balanced science-based scenarios that offer a contrast between the best-case and the worst-case scenarios for the Group to sufficiently consider the risks and opportunities posed by climate change that could potentially impact the Group's business operations and value chain.

Regarding the processes for managing climate-related risks, the Group has integrated sustainability criteria into risk assessment process for daily operation and new acquisitions, including but not limited to climate adaption and resilience, flood risk assessment, energy efficiency and carbon emissions. The Group has also prepared business continuity plans covering extreme weather events. The Group has a business recovery plan in place to ensure that it can maintain critical crisis planning and execution capabilities in the event of incidents, including extreme weather events.

Metrics and Targets

The Group is dedicated to minimizing its environmental footprint and improving its sustainability performance. It has implemented various strategies to reduce resource consumption and emissions while promoting a culture of environmental responsibility among its employees. The Group also encourages innovative ideas from staff on how to further enhance environmental protection and sustainable operations. More information can be found in the sections on "Emissions".

B. SOCIAL SUSTAINABILITY

Employment and Labour Practice

1. Employment

Our employees are our most valuable assets, and we are wholeheartedly dedicated to fostering a respectful and collaborative work environment. Recognizing that each employee possesses unique talents and competencies, with the potential to drive our corporate development and long-term growth, the Group actively supports their competency development. Additionally, we proactively manage our talent pipeline and facilitate career development opportunities for them.

The Group strictly complies with all applicable national and local laws and regulations regarding to employment and labour practices, including but not limited to the Employment Ordinance of Hong Kong, the Employees' Compensation Ordinance, Mandatory Provident Fund Ordinance, the Minimum Wage Ordinance, the Disability Discrimination Ordinance of Hong Kong, and the Race Discrimination Ordinance of Hong Kong.



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During the Reporting Period, there was no reported incident of non-compliance with laws and regulations relating to employment practices.

Workforce and turnover

As at the end of the Reporting Period, the Group has a total number of 25 (2024: 24) employees and the details are as follow:

	Number of Staff	Percentage %
Gender		
Male	14	56.0%
Female	11	44.0%
Age Group		
18 – 30	9	36.0%
31 – 40	8	32.0%
41 – 50	3	12.0%
51 or above	5	20.0%
Geographical Region		
Hong Kong	25	100.0%
Employee Category		
Senior management	3	12.0%
Middle management	4	16.0%
Supervisor	1	4.0%
General staff	17	68.0%

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The analysis of staff turnover rate by different categories is as follows:

	Number of Staff	Percentage %
Gender		
Male	2	14.3%
Female	3	27.3%
Age Group		
18 – 30	3	33.3%
31 – 40	2	25.0%
41 – 50	–	–
51 or above	–	–
Geographical Region		
Hong Kong	5	20.0%

Note: The turnover rate by category is calculated by dividing the employees in the specific category leaving employment by the total number of employees in the specific category.

The Group is resolute in maintaining transparent, equitable, and unbiased recruitment and human resource policies, emphasizing equal opportunities, diversity, and anti-discrimination. Our commitment lies in cultivating skills and capabilities, enabling our employees to unleash their full potential. This, in turn, fuels creativity and innovation, contributing to our long-term sustainable growth.

Recruitment and Equal Opportunity

The Group has implemented a recruitment policy that focuses on equal opportunities, diversity, and anti-discrimination. We celebrate individual differences among our employees, acknowledging that diversity brings new ideas, dynamics, and challenges to our operations. Discrimination based on gender, age, family status, sexual orientation, disability, race, or religion is actively discouraged. Additionally, our employment policy promotes the hiring of talented individuals with physical or mental disabilities.

We are dedicated to ensuring that both our employees and business partners comply with legal and regulatory requirements, uphold ethical business practices, and promote equal employment opportunities. We actively seek to recruit new talent, providing them with the necessary skills to build a fulfilling and long-lasting career within our organization.

Remuneration and Benefit

The Group offers competitive salaries, medical insurance, disability and invalidity coverage, maternity leave, and additional compensation to attract and retain our valued employees. Staff remuneration is determined by their roles, work experience, and prevailing market standards. Besides the basic pay, eligible employees may receive share options based on the Group's performance and their individual contributions.



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Working Hours

The Group prioritizes employee well-being and human rights. We strictly adhere to statutory requirements, ensuring that employees have reasonable working hours and rest days. To promote work-life balance, we organize various activities for both employees and their families.

Harmonious Culture

The Group firmly believes that a harmonious corporate culture among employees and management is crucial for the Group's healthy and prosperous growth. To achieve this, we employ various channels, including:

- Regular all-staff meetings to update on business performance and key project developments;
- Employee engagement initiatives, such as the annual employee survey, provide a confidential avenue for feedback. Follow-up actions ensure that employees' voices are heard and addressed at both corporate and team levels; and
- Regular and festival gatherings are organized during the Reporting Period to foster a harmonious spirit among staff members across different levels within the Group.

The Group believes that such a corporate culture and harmonic working environment will naturally achieve a synergistic result to facilitate employee retention and to improve productivity.

2. Health and Safety

The Group is dedicated to ensuring that employees have a secure and comfortable work environment. The goals of our Occupational Health and Safety ("OHS") policy are highlighted below:

- Pursuit of a healthy, comfortable, and safe working environment for our employees;
- Commitment of appropriate resources and leadership to the OHS management system;
- The OHS management system aims at the identification, prevention and management of risks and hazards throughout the workplaces as well as follow-up actions for accidents or personal injuries;
- The OHS management system defines appropriate objectives and targets on a regular basis;
- Zero tolerance of accidents and injuries;
- Promotion of safety culture among employees;
- Communication of our health and safety performance with stakeholders and seek their involvement wherever applicable;

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- Regular review of the performance of various OHS measures so that their effectiveness and reliability can be maintained; and
- Compliance with applicable laws and regulations in relation to OHS.

To achieve the goals of our OHS policy, the following measures are adopted:

- Formulation of emergency response plans, risk assessment, and accident investigation mechanism so as to ensure legal compliance with OHS;
- Organization of fire drills and emergency evacuation simulations to raise the employees' awareness of fire prevention and to equip employees with appropriate knowledge and skills in the event of an emergency;
- Promotion of safety culture among employees;
- Organization of induction programs and safety training programs to new employees such that they can be familiar with our corporate policies in relation to health and safety matters as quickly as they can;
- Provision of OHS training sessions to employees according to their roles and responsibilities to ensure awareness of job hazards and conformity to safety practices with respect to OHS;
- Provision of vocational training and toolbox meeting to newly joined staff for relevant occupational safety, health registration, and emergency planning;
- Provision of job-related training to existing employees to strengthen their professional knowledge and skills in daily operations and safety matters;
- Training courses and measures are reviewed and regularly reported to the management by the safety officer;
- Encourage contractors or sub-contractors to assist in the implementation of policies, procedures, and practices related to OHS at work wherever practical;
- Prohibition of smoking and abuse of alcohol and drugs in workplaces;
- Provision of first aid kits and fire extinguishers in workplaces;
- Provision of the clean and tidy rest area;
- Provision of adjustable chairs and monitors for eye protection;
- Installation of air purifiers in relatively crowded areas such as conference and meeting rooms; and
- Set up posters of proper working postures and lifting methods accessible on the intranet and at appropriate locations in workplaces.



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The Group complies with the laws and regulations in relation to occupational health and safety in Hong Kong, such as the Occupational Safety and Health Ordinance of the Laws of Hong Kong and Employees' Compensation Ordinance of the Laws of Hong Kong, which is designed to strengthen employers' and employees' self-reliance in dealing with occupational health and safety issues and thereby making workplaces safer.

All accidents are required to be reported to the Group and subject to evaluation. In each of the past three years, including the Reporting Period, the Group was not aware of any work-related fatalities, lost days due to work injury and did not identify any material non-compliance with laws and regulations relevant to the health and safety of employees.

Employee Health and Safety

In the post COVID-19 era, the Group continues to take precautionary and hygienic measures at all of our offices and branches to protect the employees, including but not limited to:

- Ensure an adequate supply of surgical masks for employees while advising all staff to maintain good personal hygiene;
- Provide 70–80% alcohol-based hand rub for hand sanitization;
- Recommend employees wash their hands with liquid soap for at least 20 seconds;
- Advise anyone with symptoms of fever or other respiratory symptoms to seek medical advice and refrain from entering the workplace; and
- Promote personal and environmental hygiene, health, and safety through friendly reminders to all employees.

Adapted Management

- Arrange for employees to work in batches, rest and meals;
- Review, update and modify crisis management plans, as needed, and ensure that employees follow these plans during the pandemic;
- Ensure that we comply with operational and monitoring requirements imposed by law, permit conditions, and consent orders;
- Communicate regularly and frequently with key compliance personnel;

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- Ensure that key employees have access to and/or knowledge about critical records and recordkeeping requirements;
- Ensure that emergency and security protocols remain in place for shuttered facilities or those operating with reduced staff to ensure the health and safety of employees remaining on site and the nearby community;
- Seek to leverage work-from-home measures via cloud-network integration where possible, and ensure our employees have sufficient digital tools to remain productive and engaged; and
- Leverage pandemic updates provided by the government such as daily active cases or percentage of positive cases, along with public health guidelines, to inform its level of permitted employee or customer contacts.

Customer Health and Safety

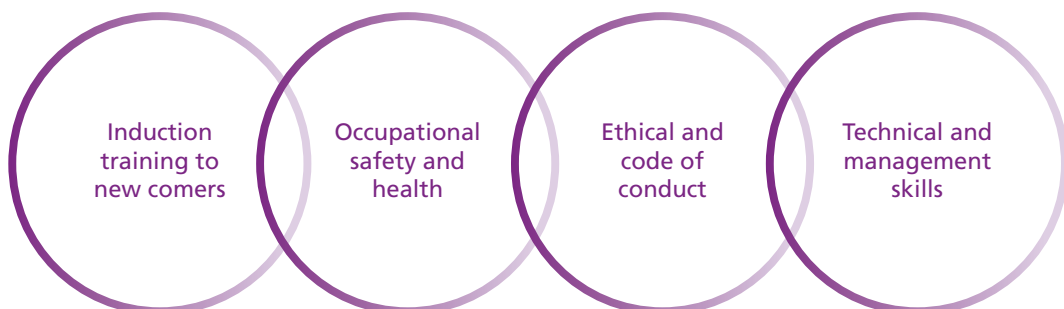
We take responsibility for our products and services, and strictly follow health advice, regulatory requirements, industry guidelines, and internal procedures to improve customer health and safety, including but not limited to:

- Provide 70–80% alcohol-based hand rub for customers to sanitize their hands; and
- Promote personal and environmental hygiene, health, and safety through friendly reminders to all customers.

We continue to closely monitor and assess the situation, keeping all employees and customers informed. We remain resilient, committed to maintaining smooth and efficient operations during this post-pandemic period.

3. Development and Training

The Group highly values employee development, acknowledging that a skilled and dynamic workforce is vital for business growth. We provide a range of on-the-job training and relevant courses in collaboration with external professional organizations. Our training programs are designed to enhance employees' occupational and management skills. The scope of our training includes:



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During the Reporting Period, 8.0% of the employees took part in our training courses and the details of breakdown are as follows:

Percentage of Employees Trained	Percentage %
By Gender	
Male	50.0%
Female	50.0%
By Employee Category	
Senior management	100%
Middle management	—
Supervisor	—
General staff	—

Notes:

1. The percentage of trained employees is calculated by dividing the total number of employees trained by the total number of employees.
2. The percentage of trained employees by category is calculated by dividing the total number of employees trained for a specific category by the total number of employees trained.

During the Reporting Period, the average training hours completed per employee was 3.2 hours and the details of breakdown are as follows:

Average Training Hours Completed per Employee	Number of Hour
By Gender	
Male	2.9
Female	3.6
By Employee Category	
Senior management	26.7
Middle management	—
Supervisor	—
General staff	—

Notes:

1. The average training hours per employee is calculated by dividing the total number of training hours by the total number of employees.
2. The average training hours by category is calculated by dividing the total number of training hours for employees in the specific category by the total number of employees in the specific category.

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4. Labour Standards

The Group firmly opposes child labour and forced labour, acknowledging that they violate human rights and international labour standards. Our Human Resources Department verifies the lawful employability of shortlisted candidates by requiring valid identity documents before confirming employment. In cases where child labour or forced labour is discovered, immediate dismissal occurs, and disciplinary actions are taken against responsible parties. Furthermore, we refuse to work with suppliers and contractors who engage in child labour or forced labour.

The Group strictly complied with the laws and regulations in relation to the prevention of child labour and forced labour such as the Employment Ordinance of Hong Kong. During the Reporting Period, no non-compliance with relevant laws and regulations relating to preventing child labour or forced labour had been identified during the Reporting Period.

Operating Practice

To fulfill our commitment as a responsible corporation, we recognize the importance of operating sustainably. We adopt a comprehensive ESG management approach and integrate sustainability principles into our core business. Equally crucial is our encouragement for business partners to wholeheartedly embrace these sustainability practices and policies in their operations, fostering collaborative efforts toward sustainable development.

5. Supply Chain Management

The Group recognizes that effective supply chain management is a critical aspect of our operations. Our supply chain team not only weighs economic and commercial factors during tendering processes but also assesses suppliers' and contractors' track records in terms of legal and regulatory compliance, including environmental, social, and governance aspects.

We have established a vendor and supplier selection mechanism that evaluates potential vendors' compliance with all applicable laws and regulations related to safety, the environment, forced labour, child labour, and other social aspects. The preliminary assessment of potential suppliers involves the following steps:





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We expect our suppliers to adhere to ethical and responsible business practices, and require the suppliers to comply with the following environmental and social requirements:

- Prohibition of child labour and forced labour
- Prohibition of the use of toxic or hazardous materials
- Maintenance of a safe and decent workplace
- proper management and disposal of waste
- Strict adherence to anti-discrimination policies
- Prohibition of the illegal emission of toxic gases

Suppliers offering environmentally friendly and socially responsible products and services are given a higher technical score in our assessment process. When necessary, the Group conducts inspections and evaluations. We continually stress the importance of product safety and premium quality to all our suppliers. Contracts with suppliers may be terminated if they fail to meet the required compliance standards.

Additionally, all suppliers must comply with our code of practice, which strictly prohibits the provision of gifts, certificates, loans, hospitality, or any form of inappropriate favors. The Group also actively promotes the adoption of energy-saving and consumption-reducing policies among our business partners. By collectively embracing sustainable practices, we aim to mitigate potential environmental and social risks associated with supply chain management.

The Group is dedicated to maintaining a good relationship with its suppliers. During the Reporting Period, the Group has engaged 14 suppliers, of which 11 are from Hong Kong, 1 is from the United Kingdom and 2 are from Singapore. No complaint was received from the suppliers and there were no disputed debts or unsettled debts and all the debts are settled on or before due dates or a latest date as mutually agreed.

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6. *Product Responsibility*

Product Quality

As a thriving business, we maintain the highest standards for our products and services. We are committed to ongoing communication with our customers to fully understand and meet their needs and expectations. Simultaneously, we rigorously uphold product quality while staying attuned to emerging trends. Our continuous development and optimization efforts ensure that we consistently offer the best solutions to our valued customers.

We also adhere to a well-defined quality assurance protocol to ensure that our products and services consistently meet customer requirements, legal standards, and safety norms. Regular assessments cover environmental impact, health considerations, safety, and potential hazards related to raw materials. Additionally, we diligently label each product with essential information and usage instructions as mandated by legislation and industry codes. Continuous quality assessments drive our pursuit of improvement and innovation.

Customer Satisfaction, Feedback and Handling

The Group acknowledges the crucial role of quality control measures in attracting and retaining our international branded customers. As part of our quality control process, our quality control staff conducts sample checks on finished products from our footwear, apparel and sports-related peripheral products suppliers to ensure they meet our customers' requirements.

While we do not have a formal product return policy, we are committed to addressing our customers' needs and expectations. To ensure customer satisfaction, we actively collect feedback through various communication channels, including telephone hotlines, emails, social media, and our website.

The Group thoroughly consolidates and analyzes customer feedback to identify any issues. As part of our follow-up process, we internally evaluate and modify employee training programs to address the identified issues and continuously enhance our service delivery. Timely feedback is also provided to our customers.

During the Reporting Period, the Group did not receive any significant product recalls for safety and health reasons nor any significant complaints regarding product flaws.



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Privacy Protection

The Group recognizes the responsibility in protecting personal information. The Group strictly complies relevant laws and regulations regarding data privacy in Hong Kong such as the Laws of Hong Kong on Personal Data (Privacy) Ordinance, to ensure that all data are securely kept in our internal system with access control.

The Group has established data privacy requirements within our corporate policies, stipulating that customer data will be used exclusively for matters related to the Group's operations. We are committed to ensuring that all collected data is protected against unauthorized or accidental access, processing, erasure, or other misuse.

During the Reporting Period, the Group was not aware of any confidential data or information breach.

Advertising and Labelling

In full compliance with applicable laws and regulations, including the Trade Description Ordinance (Chapter 362 of the Laws of Hong Kong), any marketing and promotional activities of the Group give a true description of the specifications and features of our products without containing exaggerated and misrepresented information.

Intellectual Property

The Group is committed to compliance with relevant laws and regulations in relation to intellectual property rights ("**IP Rights**") by valuing and protecting its intellectual properties through patent fees and periodic trademark renewals.

To safeguard the IP rights of our products during outsourcing to suppliers, we require a confidentiality agreement specifically addressing IP rights to be signed before engagement. Internally, our standard employment contracts include provisions related to intellectual property rights and confidentiality. Additionally, relevant employees within the Group have provided written confirmation that (i) all intellectual property rights created or made during their employment with the Group shall belong to us; and (ii) agree not to use or disclose the confidential information relating to product designs without authorization of the Group.

During the Reporting Period, the Group was not aware of any intellectual property rights infringement.

Encouraging Innovation

As part of our commitment to long-term business development, the Group actively seeks to integrate high-tech research and development outcomes into our operations and business model. We prioritize innovation and technology strategies, ensuring that we proactively introduce products, services, and processes whenever commercially feasible and appropriate.

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Sanction Risk Management

The Board had effectively monitored and evaluated our business exposure to sanctions risk, including (i) the establishment of a risk management committee; (ii) assigned members of our merchandising department and order processing department to review the information relating to our customers or the counterparties of the contract (including its full name, country of incorporation or registration and country of shipment destination) before entering into any business transaction with any of them.

Our designated staff will assess the information of our customers or the counterparties against various lists of restricted parties and countries maintained by the US, EU, or United Nations, including, any government, individual, or entity that is the subject of any OFAC-administered sanctions and determine whether our customers or the counterparties (i) are registered or operate in the sanctioned countries; (ii) is/are owned or controlled by a sanctioned person; or (iii) has/have shipment destination which is located in the sanctioned countries.

During the Reporting Period, none of our products were sold to any sanctioned countries. The Group has not entered into any sanctionable transactions that would or may expose the Group, our shareholders, and investors to any risk of being sanctioned.

7. Anti-Corruption

The Group advocates the highest level of integrity, honesty and fairness across the organization, and stands against acts of commercial bribery, extortion, fraud and money laundering. The Group strictly complies with all applicable laws including but not limited to the Anti-Money Laundering and Counter-Terrorist Financing Ordinance of the Laws of Hong Kong and the Laws of Hong Kong on Prevention of Bribery Ordinance.

Within our corporate governance framework, we strictly prohibit employees from accepting any form of advantages, such as gifts, discounts, loans, or contracts. Our policies emphasize professional conduct and explicitly forbid conflicts of interest.

To combat corruption, the Group regularly provides training to staff at all levels, including directors, supervisors, and general employees. This training aims to enhance their understanding of the latest regulations and best practices related to anti-corruption, self-discipline, and integrity.

According to the Group's policy, employees may report any concern in relation to accounting controls and audit matters to the Audit Committee, which will review each complaint and decide how the investigation should be conducted. During the Reporting Period, there were no legal cases regarding corrupt practices brought against the Group or the employees.



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Whistle-blowing

To promote a culture of integrity and accountability, we have established a whistle-blowing policy that allows employees to confidentially report any instances of illegality, irregularity, malpractice, unethical behavior, or actions that could harm the Group's interests. Through a dedicated reporting channel, employees can voice concerns related to violations of ethical principles, company policies, laws, regulations, financial reporting practices, and internal controls.

The Group is dedicated to handling concerns raised by 'whistle-blowers' in a fair and reasonable manner. We conduct thorough and independent investigations for each substantiated report, treating them with due care. Regardless of whether the allegations are proven, employees who report in good faith are reasonably protected from retaliation or adverse consequences related to their employment.

The whistle-blowing policy and its procedures, which apply to all levels of the members of the Group, have been documented in the employee handbook and have been circulated among employees for their reference.

Community

8. Community Investment

The Group is dedicated to creating a better society by actively engaging with the community and partnering with local non-profit organizations whenever possible and appropriate. We strive to assist local communities and individuals in need through community services, engagement, social support, and sponsorship programs.

During the Reporting Period, as the Group continues to devote more resources to resuming its business operation in the post COVID-19 era, we made nominal monetary contributions to the community. Nevertheless, our employees have participated in the rice donations organized by other charity organizations. Going forward, the Group will devote more resources to local community investment and participation of charity and voluntary events.

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SUBJECT AREAS, ASPECTS, GENERAL DISCLOSURES AND KPIs

ESG Reporting Guidelines Aspects		Description
A. Environmental		
Aspect A1: Emissions		
General Disclosure	A1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.
KPI	A1.1	The types of emissions and respective emissions data.
	A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and intensity. <i>Repealed 1 January 2025</i>
	A1.3	Total hazardous waste produced and intensity.
	A1.4	Total non-hazardous waste produced and intensity.
	A1.5	Description of measures to mitigate emission targets and steps taken to achieve them.
	A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and steps taken to achieve them.
Aspect A2: Use of Resources		
General Disclosure	A2	Policies on the efficient use of resources, including energy, water and other raw materials.
KPI	A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total and intensity.
	A2.2	Water consumption in total and intensity.
	A2.3	Description of energy use efficiency targets and steps taken to achieve them.
	A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and steps taken to achieve them.
	A2.5	Total packaging material used for finished products.

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ESG Reporting Guidelines Aspects		Description
Aspect A3: The Environment and Natural Resources		
General Disclosure	A3	Policies on minimizing the issuer's significant impact on the environment and natural resources.
KPI	A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.
Aspect A4: Climate Change		
General Disclosure	A4	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. <i>Repealed 1 January 2025</i>
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. <i>Repealed 1 January 2025</i>
B. Social		
<i>Employment and Labour Practices</i>		
Aspect B1: Employment		
General Disclosure	B1	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.
KPI	B1.1	Total workforce by gender, employment type (for example, full or part time), age group and geographical region.
	B1.2	Employee turnover rate by gender, age group and geographical region.

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ESG Reporting Guidelines Aspects		Description
Aspect B2: Health and Safety		
General Disclosure	B2	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.
KPI	B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.
	B2.2	Lost days due to work injury.
	B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.
Aspect B3: Development and Training		
General Disclosure	B3	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.
KPI	B3.1	The percentage of employees trained by gender and employee category.
	B3.2	The average training hours completed per employee by gender and employee category.
Aspect B4: Labour Standards		
General Disclosure	B4	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.
KPI	B4.1	Description of measures to review employment practices to avoid child and forced labour.
	B4.2	Description of steps taken to eliminate such practices when discovered.

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ESG Reporting Guidelines Aspects		Description
Operating Practices		
Aspect B5: Supply Chain Management		
General Disclosure	B5	Policies on managing environmental and social risks of the supply chain.
KPI	B5.1	Number of suppliers by geographical region.
	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.
	B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.
	B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.
Aspect B6: Product Responsibility		
General Disclosure	B6	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.
KPI	B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.
	B6.2	Number of products and service-related complaints received and how they are dealt with.
	B6.3	Description of practices relating to observing and protecting intellectual property rights.
	B6.4	Description of quality assurance process and recall procedures.
	B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.

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ESG Reporting Guidelines Aspects		Description
Aspect B7: Anti-corruption		
General Disclosure	B7	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.
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.
	B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.
	B7.3	Description of anti-corruption training provided to directors and staff.
Aspect B8: Community Investment		
General Disclosure	B8	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.
KPI	B8.1	Focus areas of contribution.
	B8.2	Resources contributed (e.g. money or time) to the focus area.

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CLIMATE-RELATED DISCLOSURES

TCFD Recommendation	
Governance	
Disclose the organization's governance around climate-related risks and opportunities.	Describe the board's oversight of climate-related risks and opportunities. Describe management's role in assessing and managing climate-related risks and opportunities.
Strategy	
Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios.
Risk Management	
Disclose how the organization identifies, assesses, and manages climate-related risks.	Describe the organization's processes for identifying and assessing climate-related risks. Describe the organization's processes for managing climate-related risks. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.
Metrics and Targets	
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions and the related risks. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.