



ZHONGSHI MINAN HOLDINGS LIMITED
中食民安控股有限公司

(incorporated in the Cayman Islands with limited liability)

STOCK CODE: 8283

2025
Environmental, Social
and Governance Report

The background features a warm orange color scheme with a semi-transparent overlay. In the upper right, a robotic hand is shown holding a glowing 'AI' text. Surrounding this are various white icons: a Wi-Fi symbol, a gear with a document, a calendar with a checkmark, a bar chart, a pie chart, a smartphone with a dollar sign, and a group of people. The lower half of the image shows a blurred industrial scene with sparks from a welding process.

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT ZHONGSHI MINAN HOLDINGS LIMITED

Zhongshi Minan Holdings Limited (the “Company”, “we”) and its subsidiaries (together the “Group”) is a leading automotive service provider in Singapore. Listed on the GEM of the Stock Exchange of Hong Kong Limited (the “Stock Exchange”) on 8 November 2016. With over 20 years of experience in the passenger car service industry, we offer a comprehensive range of passenger car services including (i) maintenance and repair services; (ii) modification, tuning and grooming of the performance or appearance of passenger cars and trading of spare parts and accessories; (iii) the provision of motor finance services and (iv) trading of passenger cars. Those are mainly carried out through our two core businesses – MBM Wheelpower Pte Ltd. (“MBMW”) and KBS Motorsports Pte Ltd. (“KBS”).



MBMW was incorporated in 2002 to provide maintenance and repair services for the luxury and ultra-luxury passenger cars. The company quickly became Singapore’s leading one-stop automotive service provider.



Established in 2005, KBS provides modification, tuning and grooming services for luxury and ultra-luxury passenger cars in Singapore. We are the sole distributor of luxury car tuning parts from high-end producers Novitec, Eisenmann, DMC and RevoZport. We also provide international shipping for our high-end maintenance parts. Ultimately, we are committed to providing the best capabilities enhancement, efficient handling, performance quality and style upgrades for premium and continental cars.

For details of our financial performance in year 2025, please refer to our 2025 Annual Reports.

ABOUT THIS REPORT

This is the Company’s annual Environmental, Social and Governance (the “ESG”) report (“The Report”), documenting our performance relating to the ESG aspects. The Report is in accordance with the ESG reporting guide (the “ESG Reporting Guide”) set out in Appendix C2 of the Rules Governing the Listing of Securities on the GEM of the Stock Exchange and has complied with the disclosure requirements of the “comply or explain” provisions set out in the ESG Reporting Guide. The reporting scope covers the Company’s two main businesses, MBMW and KBS which operates out of our Sin Ming Autocare and Sin Ming Autocity Service Centre workshops, from 1 January 2025 to the financial year ended on 31 December 2025 (the “Reporting Period”), which including our operations in material geographical segment for over 86% of our total revenue of the Group.

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During the process of preparation of this Report, we summarized the Group's performance in corporate and social responsibilities based on the principles of "Materiality, Quantitative, Balance and Consistency". Please refer to the table below for our understanding and response to such reporting principles.

Reporting Principles	Definitions	Our Response
Materiality	The issues covered in the Report should reflect the significant impacts of the Group on the economy, environment and society, or the scope of assessments and decisions of stakeholders being affected.	Through continuous communication with stakeholders, combined with the Group's strategic development and business operations, we can identify current material sustainable development issues.
Quantitative	The Report should disclose key performance indicators ("KPIs") in a measurable manner.	The Group quantitatively discloses its environmental and social KPIs, and provides textual explanations on quantitative resources.
Balance	The Report should reflect fairly the overall sustainability performance of the Group.	The Group has explained in detail the sustainable development issues that have a significant impact in the business, including the results achieved and the challenges it faces.
Consistency	The Group should use consistent disclosure principles for the preparation of the Report.	The Group will ensure that the disclosure scope and reporting methods of the Report are generally consistent every year.

The Report is prepared and published in both English and Chinese. In the event of contradiction or inconsistency, the English version shall prevail.

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STAKEHOLDERS ENGAGEMENT

The Group engages a wide variety of stakeholders including employees, customers, suppliers, the government, and the shareholders on a regular basis. We strive to be cognizant and responsive to our stakeholders' expectations, creating an enduring collaboration that can sustain the business growth.

Stakeholder Group	Method of Engagement	Purpose of Engagement
Employees (from new hires to senior management)	Induction upon joining Frequent on-the-job training Employee engagement activities Ongoing guidance by supervisors and management	Continuous engagement allows us to develop our employees' capabilities and address any potential workplace concerns in a timely manner.
Customers	Customer service feedback records Face to face consultation with service staff	We value our customers' feedback and use it to improve our services and quality of repairs.
Suppliers	Ongoing direct engagements Biannual Supplier Surveys	Trusted relationships with brand name suppliers is vital to the Group' ability to meet its quality commitment.
Government	Discussions and communications with Authorities, as and when necessary	Engagement with the government allows us to keep up with regulatory requirements.
Shareholders	Annual General Meetings Annual and interim reports Company announcements Submissions on Company's website	The engagement allows us to keep up with shareholders' expectations.

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MATERIALITY ASSESSMENT PROCESS

During the Reporting Period, the Group has conducted a comprehensive review and re-validated the material ESG issues identified in previous years. This exercise ensured that the identified issues remain highly relevant to our current business landscape in 2025 and align with the evolving expectations of our stakeholders. By assessing the feedback from our stakeholders and considering the industry trends in the automotive service sector, we have confirmed that the following key areas continue to represent the most significant environmental and social impacts of our operations. Our materiality definition takes reference from the ESG Reporting Guide, which is defined as the threshold at which ESG issues become sufficiently important to investors and other stakeholders that they should be reported. After careful consideration, the management agreed that the material issues remain relevant to our business in this reporting year which are presented in a materiality matrix in Figure 1. In light of the materiality assessment process, KPIs of environmental and social aspects that are not disclosed are considered as not material.



* The above matrix is a highlight of the material ESG issues arising from the materiality assessment exercise.

Figure 1 Materiality Matrix

#	Material Issue	Definition
1	Employment	Provide equal employment opportunities, fair compensation and fair treatment to all employees and contractors regardless of ethnicity, age or gender, provide fair performance appraisal system linked with progression/promotion opportunities, provide benefits and staff welfare to improve quality of life (e.g. healthcare screening programs, labour insurance, and other wellness programs), and provide for lawful dismissal.
2	Occupational health and safety	Provide for and promote the health and safety of all workers (including employees and contractors), as measured by recordable incidents/fatalities/lost days/absenteeism/etc.
3	Hazardous and non-hazardous waste	Manage the generation, treatment and disposal of waste such as grease, used lead acid batteries – including its proper transportation.
4	Customer health and safety	Set up a quality management and assurance system for ensuring repaired cars are safe for customers to drive.

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#	Material Issue	Definition
5	Discharge into land and water	Manage the impacts of wastewater discharges into land and to sewers and water bodies.
6	Water	Use and management of water.
7	Climate change	Identifying and managing risks arising from extreme weather and the transition to a low-carbon economy.

GOVERNANCE

The Group has established an ESG framework to promote and implement the Group's sustainability strategy. To ensure effective ESG management, our ESG governance structure, composed of the Board, ESG working group, respective functional departments and subordinate companies, was established to promote ESG management and disclosure. The Board, the ultimate decision-making body of the Group, is responsible for the Group's ESG governance and overseeing significant ESG-related risks, including those arising from climate change. The Board steers the Group's sustainable development forward and bears the overall responsibility of its ESG efforts. In the future, the Board will continue to strengthen ESG risk management and improve ESG working mechanism and regulatory processes to enhance its ESG governance standard. The ESG working group, serving on the supervision and coordination level, is responsible for implementing ESG governance strategy, coordinating ESG matters, identifying potential climate-related risks (such as physical and transition risks), compiling ESG reports, and reporting relevant work progress to the Board on a regular basis. Each functional department and subordinate company, serving on the execution level, is responsible for rolling out initiatives set up by the ESG working group and reporting relevant work progress and data.



Integral to the Company's corporate governance is the Standard Operating Procedure ("SOP") which provides guidelines for employees to observe in their dealings with customers, suppliers and fellow colleagues, especially when dealing with matters that have ethical implications.

The Company's SOP provides guidance on issues such as:

- Fraud and sanction risk management procedure for the identification, assessment, management and reporting of risks on a consistent and reliable basis.
- Whistle blowing procedure to enable employees and other persons to raise concerns on possible improprieties relating to fraud, unethical business conducts, violations of law, etc.
- Gift and entertainment control procedure for the receipt and giving of gifts and entertainment to any person, corporation or firm having transaction with the Company, or any prospective customer of the Company.

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For more information on corporate governance of the Company, please refer to the “Corporate Governance Report” of our 2025 Annual Reports.

SOCIAL

EMPLOYMENT

Employees are at the heart of the Company’s success. We are committed to ensuring that labour and human rights practices are incorporated throughout our business functions. We respect diversity, non-discrimination and freedom of expression within our employees. We adhere to the legal minimum wage, provide a reasonable remuneration package to all employees and prevent all cases of child and forced labour.

The recruitment process of the Company adheres to a fair and impartial human resources policy based on meritocracy. Through our feedback channels (company website portal and Facebook page), we keep track of exemplary performance as well as areas for improvement. This allows the Company to successfully promote the right personnel with excellent performance, while simultaneously identify employees who need additional trainings.

As at 31 December 2025, the Company had a total of 123 full-time employees in Singapore (2023: 124). The remuneration packages of all employees are determined based on their qualifications, work contribution and seniority. In compliance with the Singapore Employment Act, the Company provides all full-time employees with the necessary benefits, including insurance, medical care, maternity and paternity leave. During the Reporting Period, there were no material non-compliance regarding employment brought against the Company or its employees relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.

For details of total workforce by gender, employment type, age group, geographical region and their respective turnover rate, please refer to the section “KEY PERFORMANCE INDICATORS”.

OCCUPATIONAL HEALTH AND SAFETY

Automotive mechanics’ jobs entail a long list of occupational health and safety hazards including potential musculoskeletal injuries, exposure to chemicals, burns, etc¹. In order to prevent accidents at work, the Group has put in place strict measures to protect the safety of our workers, including the provision of personal protective equipment and regular maintenance of working equipment. We mandate safety training for all new joiners, and subsequently provide regular on-the-job trainings to reinforce our safety culture. During the Reporting Period, the Group has complied with local labour laws in relation to workplace safety and related to providing a safe working environment and protecting employees from occupational hazards in all material respects and has not incurred any incidents which have materially and adversely affected our operations. During the years ended 31 December 2023, 2024 and 2025, the Company did not record any work-related fatalities and lost days due to work injury.

¹ International Labour Organization, International Hazard Datasheet on Occupation (Mechanic, Automobile)

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The following measures are integral parts of our health and safety trainings:

Adherence to safety standards	Mechanics to report all hazards, unsafe conditions and work practices to Service Center Managers or Service Advisors Supervisors to enforce relevant safety standards in the workshop
Fostering a safety-first culture	Health and Safety trainings on a regular basis Topics: safe use of facilities and equipment, safe lifting procedures and other safety precaution measures Compulsory for all new hires
Provision of Personal Protective Equipment (PPE) and appropriate tools	PPE are provided to all mechanics Mandatory to wear at all time when in the workshop Regular services and inspection of facilities and equipment
Create a safe working environment	Aisles and exit doors to be kept clear at all times Floor to be kept free of oil, grease or any other type of liquid Workshop to be brightly lit and well ventilated

DEVELOPMENT AND TRAINING

The Company cares about the development of its employees and expects to promote its business growth by unleashing the development potential of their talents. The Company aims to improve the staff's personal skills and bring out their best value for the development of the Company.

The Company requires new hires to join a mentorship program during which they get accustomed to the Company's policies as well as learn both the technical skills needed for daily operation and the soft skills needed to provide excellent customer services. Subsequent on-the-job trainings would be provided to reiterate these skills and also to keep employees updated with changes in industry quality, safety standards, rules and regulations.

For details of average hours and percentage of training per employee in Singapore by employment level and gender, please refer to the section "KEY PERFORMANCE INDICATORS".

LABOUR STANDARDS

The Company strictly abides by the relevant employment and labour laws and regulations and has never employed any child labour or forced labour. It has formulated clear policies to prevent forced labour and employment of child labour, making sure that its employees enjoy their fundamental rights related to labour and has insisted on monitoring the recruitment process frequently to prevent the occurrence of illegal conduct. To avoid illegal employment of child labour, underage workers, and forced labour, prior to confirmation of employment, the Company requires job applicants to provide valid identity documents to ensure that the applicants are lawfully employable. The Company ensures that all overtime work is performed on a voluntary basis, and employees are provided with compensation or compensatory leave in accordance with local labour laws to prevent any form of forced labour. If the Company discovers such a case, the employment will be immediately terminated and the management will conduct a thorough review of the recruitment process to prevent future recurrence.

Furthermore, employees who identify any cases of forced labour or unfair treatment can file complaints through the Group's existing whistleblowing channels. The Company did not discover any material non-compliance with relevant laws and regulations relating to child and forced labour during the reporting period.

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SUPPLY CHAIN MANAGEMENT

When the Company needs to select suppliers in the process of business operation, it does not just consider economical and commercial factors in the selection processes. Factors such as compliance with all the applicable laws and regulations; safeguard workers' health and safety; mitigate environmental impacts; and promote environmentally preferable products and services are also taken into account. The Company prioritizes suppliers who provide environmentally friendly products, such as recyclable automotive parts and energy-efficient equipment, to minimize the environmental footprint of our procurement.

Track records of potential suppliers in relation to compliance with legal, ethical and social aspects such as use of child and forced labour, workplace health and safety, hours of work, compensation, benefits and wages, mitigation of environmental impacts, promotion of environmentally preferable products and services, workplace and product safety, protocols against sexual and gender discrimination, protocols against harassment and abuse are obtained and assessed. Suppliers are required to comply with all the applicable laws and regulations and confirm their compliance with respect to safety, environment and social aspects. The assessments are made by data collected from public domain such as news and internet, communications with suppliers and inspection may be conducted by the Company if deemed necessary.

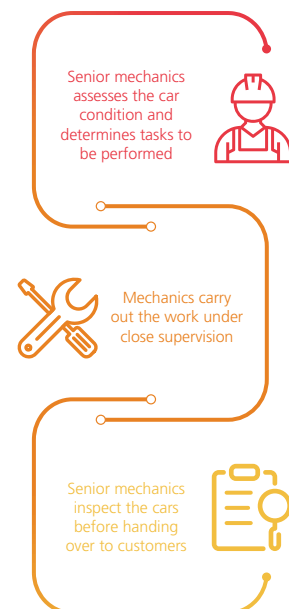
During the Reporting Period, the Group had 135 suppliers, 129 are located in Singapore and 6 are located in China.

PRODUCT RESPONSIBILITY

Customer health and safety

Customer safety is important to us and we strive to deliver the highest levels of trust and commitment to all our customers. Every modification has to be thoroughly examined to ensure that it does not compromise daily usage of the vehicle. Clearly defined roles and responsibilities are in place to ensure utmost service quality – car maintenance and repair are mainly carried out by mechanics, while the diagnosis and quality control are completed by senior engineers. In the event of a product or service quality issue, the Company has established procedures to promptly handle customer feedback and carry out necessary remedial actions or recalls. In addition, we strive to ensure that our modifications comply with the rules and guidelines set forth by the Land Transport Authority (LTA).

During the reporting period, the Company did not have any material recalls of products sold or shipped for safety and health reasons nor the Company received material complaints on products sold and services rendered. We value customer feedback and maintain a formal mechanism to document and address all complaints within a reasonable timeframe to ensure continuous improvement of our service standard.



INTELLECTUAL PROPERTY RIGHTS AND CONSUMER DATA PROTECTION

The Company is committed to using third-party licensed rights and IP assets rightfully without infringement of any applicable laws and regulations. All the software purchased are purchased from licensed dealers and only authorised employees could install the software on the computers.

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The Company places great importance to information confidentiality. Unnecessary access to confidential information of customers is prohibited to guarantee that the information is for authorized use only. Regular reviews are conducted to ensure our data storage systems are secure and up to date.

ANTI-CORRUPTION

The Company established its anti-corruption and whistleblowing policy, for details, please refer to the Corporate Governance Report 2025 which included in the Annual Report 2025 of the Company.

During the reporting period, there have been no cases of prosecution against the Group due to violation of any relevant laws. To further strengthen the ethical culture, the Company provides anti-corruption training and materials to directors and employees on a regular basis to reinforce awareness of anti-bribery, extortion, and money laundering laws. This ensures they remain updated on relevant laws and professional ethics.

COMMUNITY INVESTMENT

The Company is committed to fostering a harmonious relationship with the communities in which we operate. We believe that a sustainable business must align its growth with social progress. To this end, we focus our community efforts on creating local economic value, primarily through providing stable employment opportunities and strictly fulfilling our tax obligations, thereby supporting the long-term development of the local infrastructure and social welfare.

During the Reporting Period, the Company directed its resources towards enhancing operational efficiency and technical training for our staff. While we did not participate in any direct monetary charitable donations or community projects this year, our dedication to being a socially responsible corporate citizen remains steadfast. Looking ahead, we will continue to explore meaningful ways to give back to society, evaluating potential community partnerships that align with our core expertise and corporate values when circumstances permit.

ENVIRONMENT

EMISSIONS

During the Reporting Period, the Company's GHG emissions were primarily generated from fuel combustion in vehicles (Scope 1) and purchased electricity (Scope 2). Total GHG emissions for 2025 were 45,331 kg CO₂e, representing an increase compared to 36,806 kg CO₂e in 2024.

The GHG emissions intensity was 2.70 kg/revenue S\$'000 in 2025, compared to 2.11 kg/revenue S\$'000 in 2024. The increase in intensity was primarily due to operational adjustments and the increased usage of certain workshop facilities during the year, coupled with a slight decrease in the Group's total revenue. The Company targets to stabilize its greenhouse gas emission intensity in the coming year through continued monitoring and optimization of energy efficiency.

ENERGY CONSUMPTION

Energy consumption is the primary source of greenhouse gas emissions for the Company, consisting of purchased electricity (indirect consumption) and motor fuels for our vehicle fleet (direct consumption). During the reporting period, the Group's total energy consumption was 136,150 kWh (2024: 123,976 kWh), comprising 107,222 kWh of direct energy consumption (2024: 109,454 kWh) and 28,928 kWh of indirect energy consumption (2024: 14,522 kWh).

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The total energy consumption intensity was 8.10 kWh/revenue S\$'000 in 2025, compared to 7.11 kWh/revenue S\$'000 in 2024. The increase in energy intensity was primarily due to enhanced operational requirements and the maintenance of workshop environments, while revenue recorded a slight decrease. To manage energy efficiency, the Company reminds staff to switch off idle machinery and electrical appliances when not in use. Furthermore, when replacing equipment or vehicles, the Company considers energy efficiency alongside monetary costs to minimize our environmental footprint.

WATER

Water is a precious resource and clean water supply is a top priority in the sustainability agenda of the Singapore government. The Company understand the role we have to play in water conservation and in helping Singapore meet its national targets. The Company did not encounter any problems in sourcing water that is fit for purpose.

Consistent with past years, we replaced all current taps with water saving taps, significantly avoiding unnecessary water wastage. We also replaced our car washing equipment with a new water saving system. Lastly, understanding that the success of our water-saving efforts depends primarily on the attitude of our mechanics, who are responsible for all car washing in the workshop, we constantly engage and communicate with them the importance of water saving. During the Reporting Period, water consumed in our operations and the intensity are 194.6 m³ and 0.01 m³/revenue S\$'000, respectively (2024: 194.2 m³ and 0.01 m³/revenue S\$'000).

WASTE AND EFFLUENTS

Automotive repair facilities generate a huge amount of waste. In addition to waste management, the Company identifies the consumption of electricity and motor fuels as key areas of environmental impact. Therefore, it is our priority to ensure proper handling of waste and efficient use of energy resources so as to prevent accidents brought about by such waste and minimize our carbon footprint. Our waste collection and disposal is managed by NSL Oil Chem Waste Management ("NSL"), a licensed toxic industrial waste collector. During the Reporting Period, hazardous waste, non-hazardous waste and their intensity (in total) are 57.3 tonnes, 7.2 tonnes and 0.004 tonnes/revenue S\$'000, respectively (2024: 59 tonnes, 7.5 tonnes and 0.004 tonnes/revenue S\$'000).

Consistent with past years, the Company put in place several initiatives to reduce our waste, mainly through recycling old materials. For instance, rubber from old tyres was collected and sold to recycling companies to generate additional revenues which were in turn used to handle waste management.

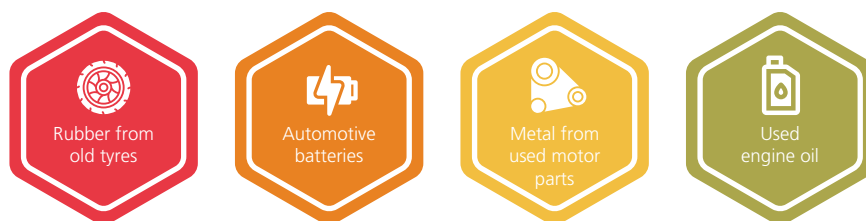


Figure 2 Recycling Initiatives

To avoid accidental discharge of the hazardous substances such as motor oils and diesels to the environment, all of our repair and maintenance activities are carried out in a designated workshop area with proper waste collection and treatment procedures. We also ensure our vehicle fleet is regularly maintained to optimize fuel efficiency and reduce unnecessary emissions. Any oil leaks are collected in drip pans and waste oil is filtered by the grease trap and separator in our drainage system before the discharge of waste water into public sewage.

Before the collection by NSL, we stored all hazardous waste in containers in a designated area with restricted access. This area is well-equipped with fire-fighting and other equipment to contain fires and spills for precaution.

Given the nature of the Company's business as an automotive service provider, the usage of packaging materials for finished products is not considered material to our operations. Therefore, the disclosure of total packaging materials used is not applicable.

In view of our continuous effort as mentioned above, we target to maintain zero substantial non-compliance case in relation to the generation of waste, electricity and water consumption in coming five years. Also, the Company targets to maintain (if not improve) the same level of waste generation, electricity and water consumption in the coming year.

CLIMATE CHANGE

The Company is committed to mitigating climate change and enhancing its resilience to adapt to the increasing threat of climate-related consequences. Our climate-related disclosure is structured around the following four core elements:

(a) Governance

The Board has overall responsibility for establishing and maintaining effective risk management and internal control systems, including the oversight of climate-related risks and opportunities. The Company's ESG working group is responsible for identifying and assessing climate-related risks and updating the Board with the latest news and developments on climate regulations and industry benchmarks. The Audit Committee reviews these risk areas and assesses the effectiveness of procedures at least once a year.

(b) Strategy

The Company has identified rising mean temperatures and the increasing severity and likelihood of extreme weather events (such as rainstorms, floods, fire, and heatwaves) as major physical risks impacting our daily operation. To manage these, the Group has implemented emergency response mechanisms and maintains adequate insurance against natural disasters. We also monitor transition risks, such as evolving fuel regulations and the shift toward electric vehicles, to ensure our business strategy remains resilient.

(c) Risk Management

The Company has established a robust risk management framework to identify, assess, and prioritize climate-related risks. Our process distinguishes between:

- (i) **Physical Risks:** We identify extreme weather events, such as heavy rainstorms and flash floods, as major threats to our workshop infrastructure, customer vehicles, and employee safety. Our risk management process involves regular assessments of our service centers' drainage capabilities and the structural integrity of our facilities to prevent water damage and operational disruptions. We have established emergency response protocols, including clear evacuation routes and vehicle protection measures, to ensure that our workforce and assets are safeguarded during natural disasters.
- (ii) **Transition Risks:** The Company maintains a broad perspective on transition risks by monitoring general shifts in the regulatory, legal, and market landscapes related to climate change. We stay informed about evolving environmental disclosure requirements and changing consumer expectations regarding corporate sustainability. By keeping a high degree of market awareness, we aim to adjust our business strategies and operational practices proactively to align with long-term industry trends and maintain our competitive edge.

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Management is responsible for integrating these assessments into the overall risk register, ensuring that climate resilience is considered in our long-term capital expenditure and operational planning.

(d) Metrics and Targets

The Company uses metrics such as GHG emissions and energy intensity to understand our performance in relation to climate-related risks. We target to maintain or improve our emission and energy intensity levels in the coming year as part of our commitment to environmental stewardship. We will continue to identify business activities impacting the environment and develop corresponding improvement measures to further prevent negative impacts on climate change.

KEY PERFORMANCE INDICATORS

Environmental Indicators	Unit	2025	2024
Emissions			
Total GHG emissions (Note (i))	kg CO ₂ e	45,331	36,806
Scope 1 Direct GHG emissions (Note (ii))	kg CO ₂ e	24,792	25,333
Scope 2 Indirect GHG emissions (Note (iii))	kg CO ₂ e	20,539	11,473
Intensity	kg/revenue S\$'000	2.70	2.11
Waste			
Total amount of non-hazardous waste	tonnes	7.2	7.5
Intensity	tonnes/revenue S\$'000	0.0004	0.0004
Total amount of hazardous waste	tonnes	57.3	59
Intensity	tonnes/revenue S\$'000	0.003	0.003
Resources Consumption			
Water consumption	m ³	194.6	194.2
Intensity	m ³ /revenue S\$'000	0.01	0.01
Energy consumption	kWh	136,150	123,976
Direct consumption	kWh	107,222	109,454
Indirect consumption	kWh	28,928	14,522
Intensity	kWh/revenue S\$'000	8.10	7.11

Notes:

- (i) The calculation of greenhouse gas emissions is based on the "Reporting Guidance on Environmental KPIs" issued by The Stock Exchange of Hong Kong Limited, which provides supplementary guidance for reporting under Appendix 20 to the GEM Listing Rules, supplemented by relevant emission factors provided by local government authorities and energy regulators. The Group's inventory includes carbon dioxide, methane, and nitrous oxide, all presented in carbon dioxide equivalent (CO₂e) for consistency.
- (ii) Scope 1 includes direct emissions from the consumption of motor fuels by the Group's vehicle fleet for daily operations and vehicle trading business. The calculation method and emission factors used are derived from the latest available data on petrol and diesel fuels provided by relevant local authorities.
- (iii) Scope 2 includes indirect emissions from purchased electricity used in the Group's offices and service centers. The calculation method and emission factors used are based on the published grid emission factors and electricity-specific data retrieved from local energy authorities.

			2025	2024
Total number of employees	By gender			
	Male	person	87	88
	Female	person	36	36
	By employment type			
	Full-time	person	123	124
	Part-time	person	Nil	Nil
	By age group			
	30 or below	person	18	17
	31–50	person	66	68
	51 or above	person	39	39
	By geographical region			
	Singapore	person	123	124
Employee turnover rate	Turnover rate by gender			
	Male	%	16	23
	Female	%	0	8
	Turnover rate by age group			
	30 or below	%	33	29
	31–50	%	12	16
	51 or above	%	0	20
	By geographical region			
	Singapore	%	11	19

		Unit	2025	2024
Average hours of training received per employee		hours	3.2	3.2
Average hours of training per employee by employment level				
Senior Staff	hours		0.0	0.0
General Staff	hours		5.0	4.8
Average hours of training per employee by gender				
Male	hours		4.3	4.2
Female	hours		0.7	0.6
Percentage of employees trained by employment level				
Senior Staff	%		0.0	0.0
General Staff	%		100.0	100.0
Percentage of employees trained by gender				
Male	%		70.7	75.2
Female	%		29.3	24.8