i.century Holding Limited
愛世紀集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

Stock Code : 8507

2025
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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ABOUT THE REPORT

This Environmental, Social and Governance (ESG) Report (the "Report") is published by i.century Holding Limited and its subsidiaries (collectively referred to as the "Group") to communicate its sustainability strategies, governance practices, and performance for the reporting period from 1 April 2024 to 31 March 2025 (the "Reporting Period"). Prepared in accordance with the ESG Reporting Code set out in Appendix C2 of the GEM Listing Rules issued by the Hong Kong Exchanges and Clearing Limited ("HKEX") ("ESG Reporting Code"), the Report follows the principles of materiality, quantitative analysis, balance, and consistency. It provides stakeholders with a transparent and comprehensive overview of the Group's ESG initiatives, including environmental protection, social responsibility, employee well-being, ethical supply chain management, and climate resilience. Unless otherwise stated, the scope of this Report covers the Group's core operations, including its headquarters in Hong Kong and representative offices in the PRC, France, and Australia.

For ease of reference, a detailed content index outlining all relevant ESG aspects, key performance indicators (KPIs), and corresponding disclosure sections is included at the end of the Report.

SUSTAINABILITY GOVERNANCE AND ESG LEADERSHIP

The Board of Directors (the "Board") is fully committed to embedding sustainability and climate resilience into the Group's long-term strategy, governance structure, and operational model. In response to the global urgency surrounding climate change, social equity, and responsible business practices, the Board provides clear direction and oversight to ensure ESG principles are integrated across the value chain – from product sourcing to logistics.

The Group's ESG strategy is built on:

1. *Governance and Oversight*

The Board holds ultimate responsibility for ESG matters, supported by dedicated teams that implement, monitor, and report on performance. ESG risks – including climate, supply chain, and reputational risks – are embedded within the enterprise risk management framework.

2. *Environmental Responsibility and Climate Action*

The Group is committed to reducing its environmental footprint through energy-efficient technologies, sustainable materials, waste reduction, and transportation optimisation. Climate-related risks and opportunities are integrated into strategic decision-making to build operational resilience.

3. Ethical and Inclusive Operations

Fair labour practices, workplace safety, and human rights are upheld throughout the supply chain. The Group promotes diversity, equity, and inclusion as part of its corporate values and supplier expectations.

4. Circular Economy and Sustainable Innovation

The Group supports the transition to a circular economy by minimising raw material usage, maximising recycling, and investing in innovation to advance sustainable product development and low-impact manufacturing solutions.

5. Stakeholder Engagement and Transparency

The Group engages with a broad range of stakeholders – including employees, customers, suppliers, investors, and policymakers – to ensure its ESG strategy remains relevant, responsive, and aligned with global sustainability frameworks such as the UN Sustainable Development Goals (SDGs). ESG performance is measured against clear KPIs and reported transparently to promote accountability and continuous improvement.

Through this integrated ESG framework, the Group not only meets regulatory and investor expectations but also advances industry leadership in sustainable apparel supply chain management. The Board's commitment ensures that ESG remains central to value creation, business resilience, and long-term stakeholder trust.

ESG STATEMENT OF COMMITMENT

The Group is principally engaged in providing end-to-end apparel supply chain management services, including product development, raw material sourcing and procurement, production oversight, quality assurance, and logistics coordination.

In alignment with the HKEX ESG Reporting Code, the Group affirms its dedication to sustainable development, responsible operations, and stakeholder engagement. The Board provides oversight and strategic direction on ESG matters, and recognises the urgency of addressing climate change and environmental degradation in order to secure long-term stakeholder value and business continuity.

The Report presents a transparent and comprehensive overview of the Group's approach to managing material ESG issues and outlines its long-term vision for mitigating environmental and social risks.

GOVERNANCE AND BOARD OVERSIGHT

The Board assumes full responsibility for the Group's ESG strategy, including setting measurable targets, reviewing performance, and ensuring integration of sustainability into core business operations. ESG matters are regularly reviewed at the Board level, with implementation delegated to cross-functional teams for execution and monitoring. Stakeholder engagement is conducted through periodic consultations to understand and incorporate stakeholder expectations.

Environmental Responsibility (HKEX "S" KPIs A1–A4)

The Group is committed to reducing its environmental footprint and supporting the global transition to a low-carbon and resource-efficient economy. While the Group's office-based operations have a relatively low direct environmental impact, it continues to implement practical and meaningful sustainability initiatives across its business activities.

1. *Low-Carbon and Energy-Efficient Operations (KPI A1.1, A1.2, A2.3)*

   Rather than setting a formal carbon neutrality goal, the Group focuses on maintaining low-carbon operations. The Group reviews its GHG emissions annually and remains open to adopting more formalised reduction targets as operational data and stakeholder expectations evolve.

2. *Resource Efficiency and Circular Practices (KPI A2.1, A2.4, A3.1)*

   The Group promotes efficient use of resources and minimises environmental impact. Water use is minimal and included in shared building management, limiting the Group's ability to separately monitor consumption or associated emissions. Nonetheless, the Group remains committed to responsible water use.

3. *Environmental Supply Chain Engagement (KPI A4.1, A4.2)*

   While the Group's core operations are non-industrial, it recognises its influence in driving sustainability across the supply chain.

   The Group continues to evaluate climate-related risks, such as extreme weather events or supply chain disruptions, and incorporates these into its broader risk management framework.

Social and Operating Practice Commitment (HKEX "S" KPI B1–B8)

The Group is committed to maintaining high standards in employment practices, workplace safety, ethical conduct, and supply chain responsibility. Recognising that people and partnerships are core to long-term value creation, the Group prioritises a fair, safe, and inclusive work environment while promoting responsible business practices across its operations and value chain.

Key areas of focus include:

- Employment and Labour Practices: Upholding fair and lawful employment, non-discrimination, health and safety, and employee development.

- Supply Chain Management: Promoting ethical sourcing, transparency, and environmental compliance among suppliers.

- Anti-corruption: Maintaining zero tolerance for bribery, corruption, and other forms of misconduct through established codes of conduct and internal controls.

- Product and Service Responsibility: Delivering reliable, quality services in apparel supply chain management with customer privacy and satisfaction in mind.

STAKEHOLDER ENGAGEMENT

Engaging with stakeholders is essential to the Group's ESG strategy and long-term success. Through ongoing dialogues, consultations, and partnerships, the Group works closely with policymakers, regulators, employees, investors, customers, suppliers, and communities to align its sustainability goals with stakeholder expectations.

These interactions provide valuable insights that guide our ESG priorities, support responsible business decisions, and strengthen transparency and accountability across the supply chain.

To meet global sustainability standards, the Group:

- Adopts circular economy practices;

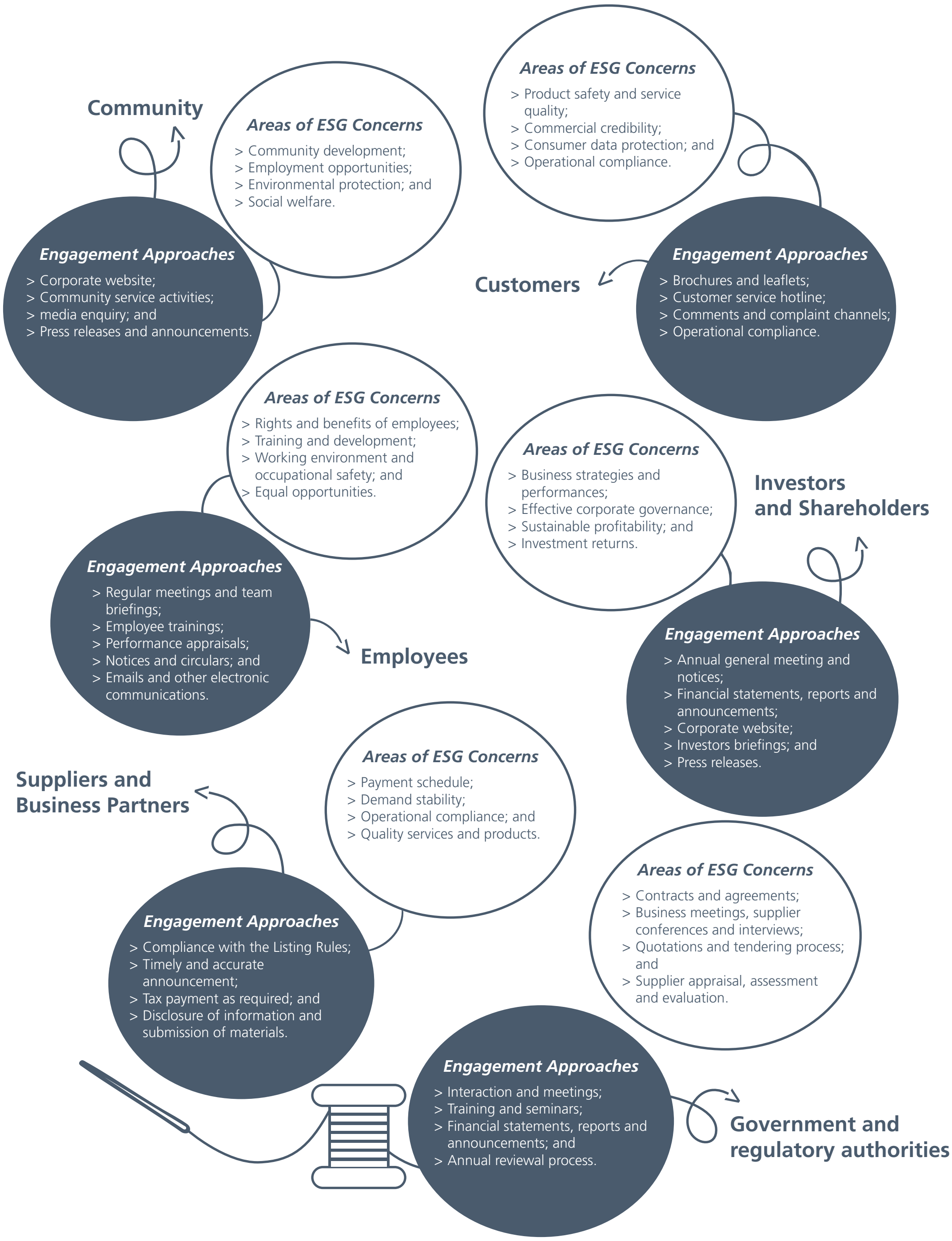
- Prioritizes eco-friendly materials;

- Ensures ethical labour across operations;

- Reduces its carbon footprint; and

- Participates in industry-wide ESG collaborations.

This open and proactive approach reinforces trust and supports shared progress toward sustainable development.



STAKEHOLDER FEEDBACK

The Group welcomes feedback on its ESG performance and strategy. Your insights help us improve and grow responsibly.

For questions or suggestions, please contact:

Address: 6/F., Orient International Tower, 1018 Tai Nan West Street, Lai Chi Kok, Kowloon, Hong Kong.

Email: info@icenturyholding.com

We remain committed to open communication and continuous improvement in all aspects of sustainability.

LOOKING AHEAD

The Group remains focused on delivering measurable ESG outcomes that align with its operational goals and stakeholder expectations. The Board will continue to refine the Group's ESG strategy in accordance with HKEX guidelines and international best practices, and will disclose progress through annual ESG reporting.

MATERIALITY ASSESSMENT

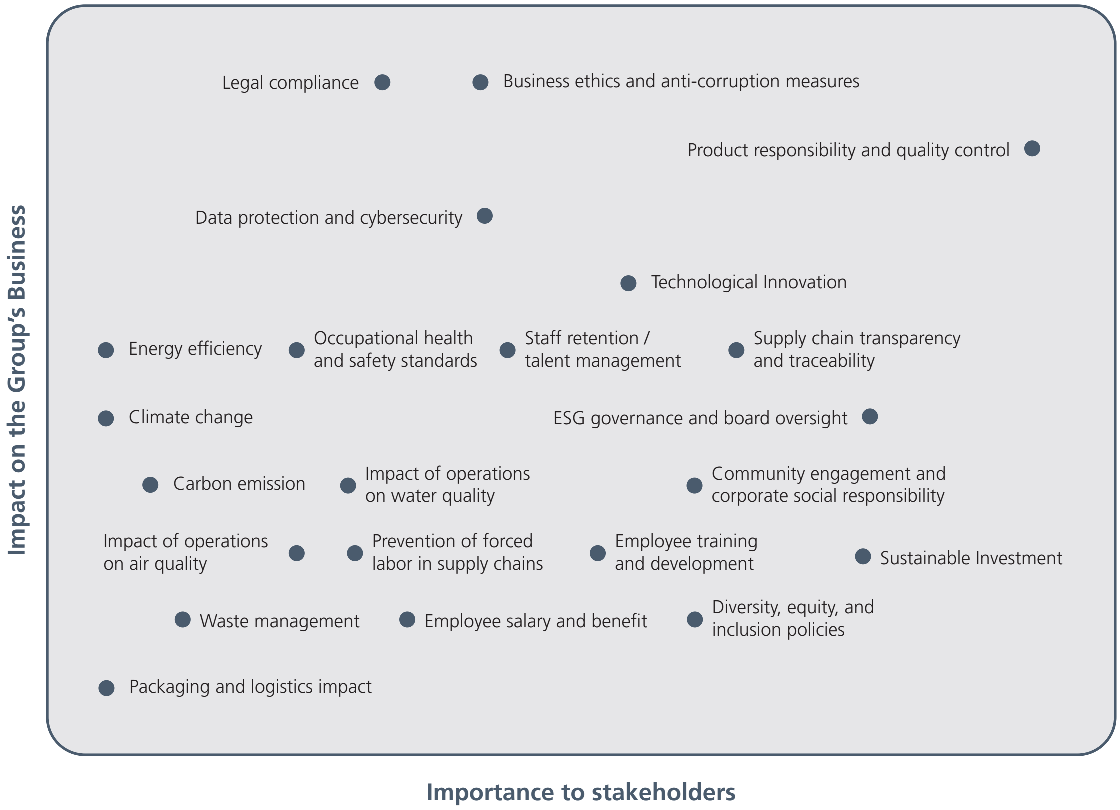
The Group conducts regular materiality assessments to identify and prioritise ESG issues that are most relevant to its operations and stakeholders. This process aligns with the HKEX ESG Reporting Code and considers both the impact on the Group's business and the importance to stakeholders.

Key steps include:

- Engaging stakeholders through consultations and surveys;
- Identifying ESG risks and opportunities based on industry trends and regulatory developments;
- Evaluating topics using a materiality matrix; and
- Reviewing results at Board level to ensure alignment with strategy and risk management.

The Materiality Assessment Matrix identified the ESG issues deemed most material for the Group. These include business ethics and anti-corruption measures, product responsibility and quality control, legal compliance, data protection and cyber-security, and technological innovation. These areas shape the Group's ESG strategy and are integrated into risk management, operational planning, and disclosures.

The materiality assessment is reviewed annually to stay responsive to emerging issues and stakeholder expectations.



ENVIRONMENTAL PERFORMANCE

The Group's core business – covering garment design, sourcing, procurement, production management, quality control, and logistics – is supported primarily through office-based operations, with minimal direct environmental impact. Activities are carried out in compliance with all applicable environmental laws and regulations, and the Group does not engage in processes that cause air, water, or noise pollution.

Environmental Management and Emissions Policy

In support of long-term sustainability, the Group promotes environmental awareness among employees and embeds responsible practices across its value chain. Key environmental actions include:

- Adoption of energy-efficient technologies;
- Use of eco-friendly materials;
- Pollution and waste prevention measures;
- Collaboration with suppliers to monitor and manage emissions and resource use.

The Group is committed to continually strengthening its environmental controls to support sustainable growth.

Emissions Management and Future Target Consideration

While the Group's operations are primarily office-based and do not involve direct manufacturing or industrial activities, it recognises its role in supporting global efforts to mitigate climate change. The Group monitors its GHG emissions and implements measures to reduce its environmental footprint, such as energy-efficient lighting, digitalisation, responsible travel policies, and waste reduction practices.

Given the relatively low and stable emissions profile of the Group, formal emissions reduction targets have not yet been established. However, the Group remains committed to continuous improvement in emissions management and will continue to evaluate the feasibility of adopting quantitative reduction targets in the future, in line with industry trends, stakeholder expectations, and materiality assessments.

The Board reviews the Group's environmental performance annually and may revise its emissions approach as the business evolves.

Carbon Footprint and GHG Emissions

The Group measures its carbon footprint as the total volume of GHG emissions in carbon dioxide equivalent (tCO_2-e). During the reporting period (1 April 2024 to 31 March 2025), the Group's operational footprint covered 1,338.25 square meters (m^2), (2024: 1,232.07 m^2), representing 100% of reported emissions.

		GHG* emissions (in tCO_2-e)		
Scope	**Sources of GHG emissions**	**2025**	2024	2023
1	Mobile – Gasoline	**1.41**	1.92	4.43
2	Purchased electricity	**26.66**	30.34	25.34
	Disposal of paper waste	**6.04**	5.92	6.43
3	Fresh water processing	**N/A**	0.03	0.07
	Sewage water processing	**N/A**	0.01	0.04
	Total GHG* emissions	**34.11**	38.22	36.31
	Carbon Emission intensity per m^2	**0.025**	0.031	0.015
	Carbon Emission intensity per million HKD revenue^	**0.21**	0.32	0.24

* The GHG is calculated according to the "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong" jointly published by Environmental Protection Department and Electrical and Mechanical Services Department.

^ During the Reporting Period, the total revenue of the Group was HKD164,813,000 (2024: HKD118,829,000, 2023: HKD149,745,000)

Energy and Resource Efficiency Initiatives

To mitigate emissions and reduce environmental impact, the Group has implemented a range of conservation measures:

- Installation of energy-efficient lighting;
- Monitoring and reduction of water usage;
- Use of recycled paper and digital systems to minimize paper waste;
- Promotion of teleconferencing to reduce business travel;
- Encouragement of public transportation for employee commuting.

These efforts reflect the Group's proactive approach to energy management and environmental responsibility.

Air Emissions

The Group's air emissions result primarily from employee use of gasoline-powered vehicles. To minimise air pollution and emissions, employees are encouraged to use public transport, carpooling, or cycling. The Group continues to raise awareness on sustainable commuting as part of its broader carbon reduction strategy.

	Emission Data (in kg)		
Types of Pollutants	**2025**	2024	2023
Nitrogen Oxides (NO_X)	**0.42#**	0.57#	1.36#
Sulphur Dioxide (SO_2)	**0.01**	0.01	0.02
Particulate Matter	**0.03#**	0.04#	0.10#

Estimated mileage driven during the Reporting Period

Waste Management

Hazardous Waste

No hazardous waste was generated during the Reporting Period.

Non-Hazardous Waste

The Group generated non-hazardous waste – mainly paper – from administrative and operational activities. Measures to reduce paper waste include:

- Duplex and black-and-white printing;
- Use of recycled paper; and
- Transitioning to digital systems and communications.

Recyclable and municipal waste are sorted and disposed of in cooperation with commercial property managers.

Energy and Resource Consumption

The Group promotes a culture of environmental responsibility by encouraging resource efficiency across all levels of its operations. During the Reporting Period, the Group's primary resource consumption included electricity, gasoline, water, and paper – consistent with its office-based business model. As packaging materials are not required in its daily operations, their use was negligible.

Scope	Sources of GHG emissions	2025		2024		2023	
		Consumption	Intensity	Consumption	Intensity	Consumption	Intensity
1	Mobile – Gasoline	**519.83 L**	**0.03 tCO_2-e/ employee**	710.68 L	0.05 tCO_2-e/ employee	1,635.67 L	0.10 tCO_2-e/ employee
2	Purchased electricity	**69,771.00 kWh**	**52.14 kWh/m²**	77,039.00 kWh	62.53 kWh/m²	64,330.00 kWh	26.60 kWh/m²
3	Disposal of paper waste	**1,259.62 kg**	**0.15 tCO_2-e/ employee**	1,232.38 kg	0.14 tCO_2-e/ employee	1,340.87 kg	0.15 tCO_2-e/ employee
	Water processing	**N/A**	**N/A**	66.00 m³	0.001 tCO_2-e/ employee	173.00 m³	0.003 tCO_2-e/ employee

Energy Consumption

Electricity is consumed mainly for lighting, air conditioning, and the use of electrical appliances and equipment. Energy-saving initiatives include installing blinds to insulate against heat during the summer and encouraging responsible energy use. The Group remains committed to monitoring and improving its energy conservation efforts.

Fossil Fuel Consumption

To minimise vehicle-related emissions, the Group ensures optimal fuel efficiency through regular maintenance and servicing. As part of its decarbonisation efforts, the Group has fully transitioned its corporate fleet to electric vehicles (EVs), significantly reducing its reliance on fossil fuels and supporting the adoption of cleaner, low-emission technologies.

Water Consumption

Due to the nature of the Group's operations, which are conducted within shared commercial office buildings, water consumption is managed centrally and included in the building management fees. As such, individual water usage is not separately metered, and the associated GHG emissions from water consumption cannot be accurately calculated for the Reporting Period. Given the office-based nature of the business, actual water usage by the Group is minimal. Nonetheless, the Group remains committed to conserving water as a precious and finite resource by promoting responsible usage among employees and avoiding unnecessary consumption. The Group will continue to work with property managers to improve data transparency where possible.

Paper Consumption and Reduction

A total of 1,259.62 kg of paper was used for administrative, marketing, and reporting purposes, contributing 17.7% to total GHG emissions. To reduce this footprint, the Group is actively:

- Reducing reliance on printed materials;
- Increasing use of digital documents and electronic invoicing; and
- Engaging employees in paper-saving initiatives.

Environmental Protection and Resource Stewardship

The Group recognises its responsibility to protect natural resources and integrates environmental considerations into business development. It complies with all applicable environmental laws, reduces resource use and emissions, and implements sustainable practices across the supply chain.

Climate Change and Risk Management

The Group is committed to addressing climate-related risks and building long-term resilience across its operations and supply chain. A structured climate risk management approach has been adopted:

1. *Climate Risk Identification*

   The Group identifies physical risks (e.g., extreme weather, sea-level rise) and transitional risks (e.g., carbon pricing, regulatory changes) that may affect its operations and supply chain.

2. *Exposure & Vulnerability Assessment*

   Risk exposure is assessed based on impacts on sourcing, production timelines, logistics, and financial performance.

3. *Impact Analysis*

   The Group analyses the implications of climate risks on supply chain disruptions, material availability, and changing consumer preferences.

4. *Risk Management Strategies*

   To mitigate climate risks, the Group:

   - Implements energy-efficient and low-emission technologies;
   - Diversifies supplier base and sourcing locations;
   - Promotes climate awareness among stakeholders; and
   - Integrates climate risks into strategic planning and decision-making.

5. *Monitoring and Review*

   Climate risk strategies are regularly reviewed to remain effective and adaptive to evolving conditions.

EMPLOYMENT AND LABOUR PRACTICES

Talent Management and Employment Policy

The Group recognises human capital as a vital asset in achieving operational excellence and fulfilling customer expectations across the supply chain. To attract, retain, and nurture skilled professionals, the Group provides equal opportunities in recruitment, career development, compensation, and workplace inclusion.

All employment practices are governed by a comprehensive employee handbook, which sets out fair and transparent policies on remuneration, working conditions, conduct, and benefits while promoting ethical conduct, occupational health and safety (OHS), and professional development. The handbook reinforces compliance with all applicable labour laws and regulations such as the Employment Ordinance and the Minimum Wage Ordinance in Hong Kong, PRC, and related regulations in the countries where the Group operates.

Employee remuneration and incentives are structured to support long-term engagement and workforce stability. Annual performance appraisals assess employee contributions and help identify opportunities for growth.

As of 31 March 2025, the Group had a total workforce of 41 employees. The Group is committed to creating a stimulating and harmonious work environment, fostering a culture of business ownership among its employees.

Employee Structure		2025	2024	2023
Total number of employees		**41**	43	44
By gender	Male	**24.4%**	23.3%	22.7%
	Female	**75.6%**	76.7%	77.3%
By age	18-25	**4.9%**	4.6%	4.5%
	26-35	**0%**	0%	4.5%
	36-45	**29.3%**	27.9%	22.7%
	46-55	**53.6%**	51.2%	59.1%
	56 or above	**12.2%**	16.3%	9.1%
By employee category	Directors and senior management	**9.7%**	7.0%	11.4%
	Middle management	**4.9%**	9.3%	6.8%
	General employee	**85.4%**	83.7%	81.8%
By ethnic background	Chinese	**95.2%**	97.7%	93.2%
	Australian	**2.4%**	0%	4.5%
	French	**2.4%**	2.3%	2.3%

Employee Retention and Wellbeing

The Group is committed to building a stable and motivated workforce by enhancing employee satisfaction and reducing turnover. Key retention strategies include:

- Competitive remuneration and benefits;
- Ongoing communication between management and staff;
- Access to structured training and development; and
- A workplace culture that values inclusivity, respect, and professional growth.

These efforts aim to foster a positive and collaborative work environment, contributing to employee engagement and organisational resilience.

Employee Turnover Rate		2025	2024	2023
By gender	Male	**10.0%**	9.5%	0%
	Female	**43.8%**	24.2%	53.3%
By age	18-25	**0%**	0%	0%
	26-35	**0%**	200%	6.7%
	36-45	**41.7%**	9.1%	15.6%
	46-55	**29.2%**	20.0%	22.2%
	56 or above	**75.0%**	22.2%	8.9%
By employee category	Directors and senior management	**0%**	28.5%	0%
	Middle management	**18.2%**	0%	0%
	General employee	**39.4%**	22.2%	53.3%

Occupational Health and Safety

The health and safety of employees are top priorities for the Group. A structured Occupational Health and Safety (OHS) program is in place to:

- Prevent workplace injuries through risk assessments and safety training;
- Ensure access to personal protective equipment (PPE);
- Conduct regular safety briefings and emergency drills; and
- Promote employee awareness of workplace hazards.

The Group complies fully with relevant health and safety regulations and conducts internal audits to continuously improve its practices. During the Reporting Period, there were no cases of non-compliance with applicable health and safety laws or regulations.

Occupational Health and Safety Data	2025	2024	2023
Number of work injury cases	**0**	0	0
Number of work-related fatalities	**0**	0	0
Lost days due to work injury	**0**	0	0
Work injury rate	**0**	0	0

Human Capital Development and Training

To strengthen employee competencies and support career growth, the Group promotes continuous learning and development. Training initiatives include:

- Onboarding and job induction programmes;
- On-the-job training, secondments, and job rotation;
- External training from accredited institutions; and
- Educational subsidies for skill enhancement.

Both employees and management may propose training needs, ensuring programmes are responsive and relevant. By investing in talent development, the Group fosters innovation, adaptability, and long-term competitiveness.

Training Hours	2025	2024	2023
Total	**157.0**	121.0	163.3
Average (per employee)	**3.8**	2.8	3.7
By gender (Average training hours per employee)			
Male	**7.1**	6.5	14.6
Female	**2.8**	1.5	0.5
By employee category (Average training hours per employee and percentage of employees who received training)			
Directors and senior management	**16.4**	18.1	2.5
	100%	75.0%	100%
Middle management	**7.8**	4.1	36.1
	50.0%	25.0%	100%
General employee	**2.2**	0.9	0
	42.9%	22.2%	0%

Labour Standards and Regulatory Compliance

The Group strictly complies with all relevant employment laws and regulations, including those related to:

- Compensation and dismissal;
- Recruitment and promotion;
- Working hours and rest periods;
- Equal opportunity and non-discrimination;
- Prevention of child and forced labour; and
- Employee benefits and welfare.

The Group's recruitment practices are based on merit and legal compliance, guided by a formal recruitment policy to ensure fairness and job-fit. The employee handbook reinforces the Group's expectations on ethical conduct, labour standards, and regulatory adherence. Throughout the Reporting Period, the Group experienced no incidents of non-compliance with employment-related regulations.

OPERATING PRACTICES

As a middle-stream apparel supply chain management company, the Group is committed to upholding high standards of supply chain integrity, ethical procurement, customer satisfaction, and data protection. Operating with transparency, professionalism, and compliance, the Group works collaboratively with its suppliers, customers, and partners to ensure quality and accountability throughout the value chain.

Supply Chain Transparency and Integrity

The Group places strong emphasis on transparency, integrity, and accountability across its global supply chain. Operating in the midstream of the apparel industry, the Group manages relationships with material suppliers and garment manufacturers to ensure responsible sourcing, regulatory compliance, and effective waste and quality control.

A robust procurement policy governs all purchasing activities, prioritising fair, competitive, and ethical processes. To uphold high standards, the Group employs documented procedures and due diligence checks – including a structured tendering process – to assess supplier qualifications. This ensures that all business partners meet the Group's requirements for quality, sustainability, and ethical conduct.

Supplier Engagement and Quality Assurance

The Group believes that cultivating strong, cooperative relationships with suppliers is fundamental to an effective, resilient, and sustainable supply chain. By partnering with material suppliers and manufacturers that demonstrate reliability, environmental responsibility, and technical innovation, the Group ensures the delivery of high-quality apparel products.

The Group maintains an approved suppliers list, updated regularly to reflect compliance with corporate standards. As of the Reporting Period, the Group worked with 225 approved suppliers (2023: 146), located in Australia, France, Hong Kong, and Ningbo, PRC.

Regular audits and performance evaluations are conducted across the supply chain, including:

- Material sourcing and environmental responsibility
- Labour practices and ethical standards
- Product quality management
- Logistics and supply chain traceability

This comprehensive engagement framework helps the Group maintain strict quality assurance while promoting long-term sustainability and accountability throughout its operations.

Certifications and Product Compliance

The Group was audited and certified in accordance with the Global Recycled Standard (GRS), verifying its use of recycled content and adherence to environmental and social criteria throughout the production process. This certification reflects the Group's commitment to responsible sourcing and sustainable apparel supply chain management.

To further strengthen its sustainability credentials, the Group is actively pursuing additional internationally recognised certifications, including:

- Global Organic Textile Standard (GOTS)
- Global Recycled Standard (GRS)
- Organic Content Standard (OCS)
- Recycled Claim Standard (RCS)

These efforts support greater transparency, enhance stakeholder confidence, and ensure alignment with global sustainability benchmarks and expectations.

In addition, in line with evolving international regulatory trends, such as the prohibition on clothing, textile products, and footwear containing PFAS (per- and polyfluoroalkyl substances), the Group is proactively reviewing material sourcing practices to phase out hazardous substances. This reinforces the Group's commitment to compliance with regional chemical regulations, while supporting its broader goals of health, safety, and environmental protection throughout its supply chain.

Product Responsibility and Customer Satisfaction

The Group is committed to delivering garments that meet the highest standards of quality, style, and sustainability. Through a structured quality control process, the Group conducts pre-production meetings to align on budgets, expectations, and design specifications. Approval samples are reviewed with clients before bulk production to ensure alignment with brand requirements.

During the Reporting Period, the Group successfully shipped 1,174,590 garments to over 14 countries (2024: 937,441 garments to 15 countries) with no significant customer complaints, reflecting high satisfaction with product quality and delivery performance.

Data Protection and Intellectual Property Rights

The Group upholds strict standards for data security and confidentiality, in full compliance with the Personal Data (Privacy) Ordinance. Employees are trained to safeguard trade secrets and personal data through secure systems and internal access protocols.

To protect intellectual property, the Group obtains all necessary authorisations before manufacturing garments, ensuring that customer designs are protected. No cases of IP infringement were reported during the Reporting Period.

Business Ethics and Anti-Corruption

The Group upholds the highest standards of ethics, integrity, and professionalism across its operations. All employees and Directors are bound by a comprehensive Code of Conduct, which outlines the Group's policies on anti-bribery, anti-fraud, and conflict of interest. In strict compliance with the Prevention of Bribery Ordinance, any form of corrupt practice, extortion, or unethical behaviour is strictly prohibited.

To ensure transparency and accountability, employees are required to declare potential conflicts of interest through annual disclosures, which are reviewed and monitored by the Company Secretary.

Whistleblowing and Risk Management

The Group maintains a confidential whistleblowing mechanism to enable employees and stakeholders to report any suspected misconduct, fraudulent activity, or ethical violations without fear of retaliation. All reported cases are treated with strict confidentiality and subject to prompt investigation.

In addition, the Group conducts regular risk assessments and reinforces anti-fraud and compliance policies through ongoing communication and staff training.

During the Reporting Period, the Group recorded no incidents of corruption, bribery, or material non-compliance.

Community Investment and Corporate Social Responsibility

The Group's Community Investment Policy is driven by a commitment to conducting business in a sustainable manner that benefits customers and shareholders while minimizing environmental and social impacts on stakeholders. The Group supports charitable organisations and non-profit initiatives aligned with its sustainability values. Contributions include donations and employee participation in local community events.

Moving forward, the Group aims to expand its social impact by exploring additional opportunities for community engagement, reinforcing its commitment to shared value creation and social responsibility.

KPIS REFERENCE TABLE

Reference KPIs of the ESG Reporting Guide		Corresponding KPIs in the sections of the Report
A. Environment		
A1: Emissions Policies and compliance	A1.1: Emissions Data A1.2: Greenhouse gas emissions A1.3: Total hazardous waste A1.4: Total non-hazardous waste A1.5: Measures to mitigate emissions A1.6: How hazardous and non-hazardous waste are handled	– Environmental Management and Emissions Policy – Emissions Management and Future Target Consideration – Carbon Footprint and GHG Emissions – Air Emissions – Waste Management
A2: Use of Resources Policies	A2.1: Direct and/or indirect energy consumption A2.2: Water consumption A2.3: Energy use efficiency A2.4: Issue in sourcing water A2.5: Total packaging materials used	– Energy and Resource Efficiency Initiatives – Energy and Resource Consumption – Environmental Protection and Resource Stewardship
A3: The Environment and Natural Resources Policies	A3.1: Significant impacts of activities on the environment and natural resources	– Environmental Management and Emissions Policy – Waste Management – Energy and Resource Efficiency Initiatives – Environmental Protection and Resource Stewardship
A4: Climate Change Policies	A4.1: Significant climate-related issues	– Climate Change and Risk Management

Reference KPIs of the ESG Reporting Guide		Corresponding KPIs in the sections of the Report
B. Social		
Employment and Labour Practices		
B1: Employment Policies and compliance	B1.1: Total workforce B1.2: Employee Turnover	– Talent Management and Employment Policy – Employee Retention and Wellbeing – Labour Standards and Regulatory Compliance
B2: Health and Safety Policies and compliance	B2.1: Work-related fatalities B2.2: Lost days due to work injury B2.3: Occupational health and safety measures adopted	– Occupational Health and Safety
B3: Development and Training Policies	B3.1: Employees trained B3.2: Average training hours completed per employee	– Human Capital Development and Training
B4: Labour Standards Policies and compliance	B4.1: Measures to review employment practices to avoid child and forced labour B4.2: Steps taken to eliminate such practices when discovered	– Talent Management and Employment Policy – Labour Standards and Regulatory Compliance

Reference KPIs of the ESG Reporting Guide		Corresponding KPIs in the sections of the Report
Operating Practices		
B5: Supply Chain Management Policies	B5.1: Suppliers by geographical region B5.2: Practices relating to engaging suppliers B5.3: Practices used to identify environmental and social risks B5.4: Practices used to promote environmentally preferable products and services when selecting suppliers	– Supply Chain Transparency and Integrity – Supplier Engagement and Quality Assurance – Certifications and Product Compliance – Product Responsibility and Customer Satisfaction
B6: Product Responsibility Policies and compliance	B6.1: Percentage of total products sold or shipped subject to recalls B6.2: Products and service related complaints received B6.3: Practices relating to observing and protecting intellectual property rights B6.4: Quality assurance process and recall procedures B6.5: Consumer data protection and privacy policies	– Certifications and Product Compliance – Product Responsibility and Customer Satisfaction – Data protection and Intellectual Property Rights
B7: Anti-corruption Policies and compliance	B7.1: Concluded legal cases regarding corrupt practices B7.2: Preventive measures and whistle-blowing procedures B7.3: Anti-corruption training provided to directors and staff	– Business Ethics and Anti-Corruption – Whistleblowing and Risk Management
Community Investment		
B8: Community Investment Policies	B8.1: Focus areas of contribution B8.2: Resources contributed	– Community Investment and Corporate Social Responsibility