

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



century

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2026

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THIS 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 financial year from 1 April 2025 to 31 March 2026 (the “Reporting Period”). The report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the “ESG Reporting Code”) set out in Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (HKEX).

The Group has complied with all mandatory disclosure requirements under Part B of the ESG Code and addressed all ‘comply or explain’ provisions under Part C. Where any provision has not been fully applied, an explanation is provided within the relevant section.

REPORTING PRINCIPLES

The Report has been prepared in accordance with the four core reporting principles of the ESG Reporting Code:

Materiality	ESG issues have been assessed and prioritised based on their significance to the Group’s business and the concerns of key stakeholders. The Board of Directors oversees the materiality assessment process.
Quantitative	Measurable targets and key performance indicators (KPIs) have been set and tracked to evaluate the effectiveness of ESG policies and management. Specific methodologies and assumptions are disclosed.
Balance	The Report presents an objective account of the Group’s ESG performance, disclosing both positive achievements and areas requiring improvement, without selective omission of information.
Consistency	The methodologies used for data collection and reporting are consistent with prior periods to enable meaningful year-on-year comparison. Any changes to methods are disclosed with reasons.

REPORTING BOUNDARY

Unless otherwise stated, the ESG data and information in the Report covers the operations of the Group and its principal subsidiaries 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.

There has been no material change to the reporting boundary from the prior year.

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BOARD STATEMENT ON ESG GOVERNANCE

Message from the Board of Directors

The Board of Directors (the “Board”) of the Group is committed to integrating responsible business practices into the Group’s overall strategy and operations. We believe that the sustainable management of environmental and social risks, alongside robust governance, is fundamental to long-term value creation for our shareholders, business partners, suppliers, employees, and the broader communities in which we operate.

The Board holds ultimate accountability for the Group’s ESG strategy, governance, and performance, and reviews ESG matters on at least an annual basis. ESG principles are embedded within our corporate governance framework, enabling us to identify and manage material risks and opportunities, meet evolving regulatory requirements, and maintain the trust of our shareholders and stakeholders.

During the year ended 31 March 2026, the Board reviewed and approved the Group’s ESG policies and targets, oversaw a stakeholder-informed materiality assessment, and monitored progress against our ESG objectives. We remain committed to continuous improvement across our environmental performance, employee welfare, community engagement, and governance standards.

This Report has been reviewed and approved by the Board.

MATERIALITY ASSESSMENT

The Group conducts an annual materiality assessment to identify the ESG topics most relevant to its business and stakeholders. The assessment involved engagement with internal stakeholders (Board of Directors, senior management, operational staff) and external stakeholders (investors, customers, employees, suppliers and community members).

The following ESG topics were identified as material for the Reporting Period:



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A. *Environmental Performance*

The Group recognises that its core business – covering garment design, sourcing, procurement, production management, quality control, and logistics—is supported primarily through office-based and service-oriented operations in Hong Kong, give rise to indirect environmental impacts through the manufacturing activities of its supply chain partners. 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.

A1. Emissions

Greenhouse Gas Emissions

Carbon footprint refers to the total amount of direct and indirect greenhouse gas (GHG) emissions, measured in terms of carbon dioxide equivalent (“CO₂-e”) emissions. The Group monitors and reports its GHG emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard. During the Reporting Period, the Group’s operations covered an area of 1,441.75 m² (2025:1,338.25 m²), including its headquarters, offices, and subsidiaries, and accounted for 100% of its GHG emissions.

The Group generated a total net of 32.91 tonnes of carbon dioxide equivalent (“tCO₂-e”) emissions in the form of carbon dioxide, methane, and nitrous oxide during the Reporting Period. The primary source of GHG emissions for the Group was electricity used for operational purposes.

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The Group recognizes that employee commuting and transportation have historically contributed to air pollution through the use of gasoline and diesel-powered vehicles, which emit greenhouse gases and other air pollutants. During the reporting period, the Group transitioned its vehicle fleet to electric vehicles (EVs), significantly reducing direct emissions associated with transportation. This initiative demonstrates the Group's commitment to lowering its environmental footprint, improving air quality, and supporting the transition to cleaner and more sustainable transportation solutions.

KPI Indicator	Performance Data		Unit/Intensity
	2026	2025	
A1.1 – GHG Emissions (Scope 1 Direct)	N/A	1.41	tCO ₂ -e
A1.1 – GHG Emissions (Scope 2 Indirect)	27.36	26.66	tCO ₂ -e
A1.1 – GHG Emissions (Scope 3 Indirect)	5.54	6.04	tCO ₂ -e
A1.1 – Total GHG [^] emissions	32.90	34.11	tCO ₂ -e
A1.1 – GHG intensity per m ²	0.023	0.025	Intensity ratio
A1.1 – GHG intensity per million HKD revenue ^{^#}	0.20	0.21	Intensity ratio
A1.2 – NOx Emissions Nitrogen Oxides (NO _x)	N/A	0.42 [#]	Kilogram
A1.2 – SOx Emissions Sulphur Dioxide (SO ₂)	N/A	0.01	Kilogram
A1.2 – Particulate Matter (PM)	N/A	0.03 [#]	Kilogram
A1.3 – Total Hazardous Waste	0	0	Metric tonnes
A1.4 – Total Non-Hazardous Waste (domestic waste and printed materials)	22.90	21.76	Metric tonnes

[^] During the Reporting Period, the total revenue of the Group was HKD163,011,000 (2025: HKD164,813,000).

[#] Estimated mileage driven during the Reporting Period.

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GHG and Waste Reduction Targets

The Group's office activities generate primarily general waste (paper, printed materials and domestic waste) and electronic waste. Paper waste is the most significant waste stream. Electronic equipment is disposed of in accordance with the relevant regulations applicable in Hong Kong. The Group has implemented robust measures to manage its emissions and resource consumption effectively. These initiatives include,

- to encourage the utilization of recycled paper and paperless operations through electronic document management and digital communication to reduce Scope 3 emissions.
- the deployment of energy-efficient lighting, the practice of turning off idle lighting, computers, and electrical appliances and equipment, encouraging employees to utilize public transportation to reduce total Scope 1 and Scope 2 GHG emissions.
- avoiding unnecessary water consumption and promoting responsible usage among employees.

A2. *Use of Resources*

Energy and Water Consumption

The Group is aware of the importance of energy efficiency both operationally and as a demonstration of its commitment to sustainable business practices. The Group's primary resource consumption included electricity, water, and paper, consistent with its office-based business model. Its energy consumption arises primarily from electricity purchased for office facilities, water consumption at the Group's office premises is limited to sanitary use and is managed centrally within shared commercial office buildings 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.

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As packaging materials are not required in its daily operations, their use was negligible. Throughout the Reporting Period, the Group encountered no challenges in sourcing water to meet its operational needs.

KPI Indicator	2026		2025	
	Consumption	Intensity	Consumption	Intensity
A2.1 – Total Direct Energy Consumption (Gasoline & Diesel)	N/A	N/A	519.83 litres	0.03 tCO ₂ -e per capita
A2.1 – Total indirect Energy Consumption (Electricity)	74,580.36 kWh	51.73 kWh/m ²	69,771.00 kWh	52.1457 kWh/m ²
A2.2 – Disposal of paper waste	1,154.90 kg	0.11 tCO ₂ -e per capita	1,259.62 kg	0.15 tCO ₂ -e per capita
A2.2 – Water processing	N/A	N/A	N/A	N/A
A2.5 – Total Packaging Material	Not material – office-based and service-oriented operations		Not material – office-based and service-oriented operations	

Paper and Printed Materials

The Group monitors its consumption of paper and other office materials as part of its broader resource management efforts. Paper usage arises primarily from administrative and operational activities across the Group's offices. The Group encourages responsible paper consumption through the adoption of digital documentation systems, double-sided printing policies, and the use of recycled paper where practicable.

A3. The Environment and Natural Resources

The Group recognises that its operations and supply chain activities may have an impact on the environment and natural resources. As an apparel supply chain management company, the Group does not engage directly in manufacturing, dyeing, or finishing processes; accordingly, its direct consumption of raw materials, water, and industrial energy is limited relative to other participants in the apparel value chain.

Nonetheless, the Group acknowledges that significant environmental impacts arise within its upstream supply chain and is mindful of its responsibility to encourage environmentally responsible practices among its suppliers and business partners. The Group endeavours to incorporate environmental considerations into its supplier selection and evaluation criteria, and remains committed to minimising the environmental footprint of its own office-based operations.

The Group continues to monitor regulatory developments and industry trends relating to the sustainable use of natural resources, and will enhance its environmental management approach as circumstances require.

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A4. *Climate Change Risks*

The Group acknowledges the physical and transitional risks presented by climate change to its operations and supply chain. Key climate-related risks identified include:

- Physical risks: disruption to manufacturing operations and logistics in sourcing countries due to extreme weather events, including flooding and heat stress.
- Transition risks: increased cost of inputs resulting from carbon pricing or raw material scarcity; changing customer expectations regarding sustainable sourcing.

The Group monitors climate-related developments and builds resilience through supplier diversification and contingency planning. The Board will continue to evaluate the application of the Task Force on Climate-related Financial Disclosures (TCFD) framework to enhance the Group's climate risk reporting over time.

B. *Social Performance*

Employment and Labour Practices

B1. Employment Policy

The Group invests in cultivating a committed and skilled workforce in achieving operational excellence and fulfilling customer expectations across the supply chain, through the creation of a stimulating yet harmonious workplace environment, the Group is committed to attracting, developing, and retaining talented employees who share values of professionalism, high quality, and environmental stewardship. The Group provides employees with remuneration packages that are competitive within the local apparel and trading sector, including basic salaries, discretionary bonuses, Mandatory Provident Fund (MPF) contributions as required by the Mandatory Provident Fund Schemes Ordinance (Cap. 485), and statutory leave entitlements. The Group reviews remuneration packages periodically to ensure they remain competitive.

The Group maintains fair and transparent employment practices in accordance with related labour laws and regulations on labour standards, business ethics, workplace health and safety, compensation and benefits, and management protocols. Serving as a tool to delineate management expectations and safeguard employees against unfair treatment and discrimination, the employee handbook is a comprehensive document designed to communicate the standards of behaviour expected from employees, focusing on professionalism and code of business conduct, and clarifies employee rights, remuneration and benefits, responsibilities, policies and procedure. It plays a pivotal role in fostering mutual understanding and accountability within the workforce.

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As at 31 March 2026, the Group employed 51 full-time employees, the majority of whom are based at the Group's Hong Kong headquarters. The Group is an equal opportunities employer, and its employment policies comply with applicable employment legislation in Hong Kong, including the Employment Ordinance (Cap. 57) and the Discrimination Ordinance and the related regulations in the jurisdictions in which it operates. The table provided illustrates the Group's employee demographic breakdown and turnover rate.

KPI Indicator		2026	2025
B1.1 – Total Workforce		51	41
Employees by Gender	Male	25.5%	24.4%
	Female	74.5%	75.6%
Employees by Age	18-25	2.0%	4.9%
	26-35	3.9%	0%
	36-45	33.3%	29.3%
	46-55	47.1%	53.6%
	56 or above	13.7%	12.2%
Employees by Category	Directors and Senior Management	17.6%	9.7%
	Middle Management	9.8%	4.9%
	General Staff	72.5%	85.4%
Employees by Ethnic Background	Chinese	96.0%	95.2%
	Australian	2.0%	2.4%
	French	2.0%	2.4%
B1.2 – Employees Turnover		56.5%	35.7%
Turnover by Gender	Male	26.1%	10.0%
	Female	66.7%	43.8%
Turnover by Age	18-25	200.0%	0%
	26-35	0%	0%
	36-45	51.6%	41.7%
	46-55	43.1%	29.2%
	56 or above	160.0%	75.0%
Turnover by Employee Category	Directors and Senior Management	0%	0%
	Middle Management	20.0%	18.2%
	General Staff	69.4%	39.4%

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B2. Occupational Health and Safety

The Group is committed to providing a safe, healthy and secure working environment for all employees, with occupational health and safety (OHS) forming an integral part of its operational management. As the Group's operations are principally office-based, OHS risks are relatively limited compared with those of manufacturing or industrial businesses. Nevertheless, the Group maintains a structured OHS programme to minimise workplace risks and promote employee wellbeing. Key initiatives include conducting workplace risk assessments, providing health and safety training, ensuring the availability of appropriate personal protective equipment (PPE) where required, organising regular safety briefings and emergency drills, and promoting awareness of workplace hazards. Employees are also provided with guidance on ergonomics and safe office working practices to support their health and wellbeing.

KPI Indicator	2026	2025	2024
B2.1 – Work-related Fatalities	0	0	0
B2.1 – Work Injuries	0	0	0
B2.1 – Work injury rate	0	0	0
B2.2 – Lost Days due to Work Injuries	0	0	0
B2.3 – Total Hours of Safety Training	16.50	N/A *	N/A *
B2.3 – Average Safety Training Hours per Employee	0.32	N/A *	N/A *

* Data for the prior reporting period was not collected and is therefore unavailable

The Group investigates all workplace incidents, where applicable, to identify root causes and implement corrective measures to prevent recurrence. During the Reporting Period, there were no reported incidents of non-compliance with OHS laws and regulations, demonstrating the effectiveness of the Group's safety governance framework.

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B3. Employee Development and Training

The Group is committed to supporting the continuous learning and professional development of its employees. New employees receive induction training covering the Group's operations, compliance policies, code of conduct, and occupational health and safety requirements. Ongoing development is provided through on-the-job training, job rotation, industry seminars, external training programmes, and educational subsidies where appropriate. Employees and management are encouraged to identify training needs to ensure learning opportunities remain relevant to individual and business development. Through these initiatives, the Group enhances employee capabilities, supports career development, and strengthens its long-term competitiveness.

KPI Indicator		2026	2025
B3.1 – Total Training Hours		244.5	157.0
B3.1 – Average Training Hours per Employee		4.8	3.8
By Gender (Average training hours per employee)			
Male		9.3	7.1
Female		3.3	2.8
By Employee Category (Average training hours and percentage of employees who received training)			
Directors and Senior Management	By hour	8.1	16.4
	By percentage	100%	100%
Middle Management	By hour	6.4	7.8
	By percentage	40.0%	50.0%
General Staff	By hour	3.8	2.2
	By percentage	88.2%	42.9%

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B4. Labour Practices and Compliance

The Group strictly complies with all relevant employment laws and regulations employment regulations of the jurisdictions in which it operates and expects the same standards from its suppliers and contractors, recruitment policy is designed to attract qualified talent with a focus on fairness, transparency, and legal compliance, 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.

During the reporting period, the Group was subject to an employment claim adjudicated by the Minor Employment Claims Adjudication Board. The adjudication order has been settled in full. The Group has reviewed its relevant employment practices and remains committed to compliance with the Employment Ordinance and applicable labour legislation.

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.

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B5. Supply Chain Management and Supplier Engagement

The Group recognises that its most significant ESG impacts arise through the manufacturing activities of its supplier network and is committed to promoting responsible and sustainable supply chain practices. A comprehensive supplier management programme has been established to identify, assess and mitigate ESG risks throughout the supply chain. Guided by a robust procurement policy, the Group ensures that all purchasing activities are conducted in a fair, transparent and competitive manner while upholding high standards of integrity and ethical business conduct.

New suppliers are subject to due diligence assessments covering quality management systems, financial stability, labour practices and environmental compliance, while existing suppliers undergo periodic performance reviews based on quality, compliance and service standards. Suppliers are expected to comply with the Group's Supplier Code of Conduct. The Group also values long-term partnerships with its suppliers and seeks to strengthen collaboration through regular engagement, proactive risk management and responsible procurement practices to support sustainable and resilient supply chains.

The Group maintains an approved suppliers list, updated regularly to reflect compliance with corporate standards. As of the Reporting Period, the Group worked with 282 approved suppliers (2025: 225), 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.

KPI Indicator	2026	2025
B5.1 – No. of Suppliers Reviewed	183/282 (64.9%)	172/225 (76.4%)
B5.2 – No. of Suppliers with Environmental/ Social Practices Review	18.6% of key suppliers assessed	22.1% of key suppliers assessed

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B6. Product Responsibility

The Group is committed to delivering garments that meet high standards of quality, safety and sustainability. Quality management is embedded throughout the product development and manufacturing process, beginning with pre-production meetings to align with customers on design specifications, quality requirements and production expectations. Approval samples are reviewed with customers prior to bulk production to ensure products meet agreed specifications and brand requirements.

Quality Assurance and Customer Satisfaction

The Group maintains a comprehensive quality assurance system covering supplier quality requirements, product testing, in-line manufacturing inspections and pre-shipment final inspections conducted by internal personnel or independent third-party inspection companies. Any product quality issues, defects or recall claims are investigated promptly, with corrective actions implemented in collaboration with the relevant manufacturing partners to prevent recurrence. During the Reporting Period, the Group successfully delivered 1.024.982 garments to customers in more than 15 countries with no significant customer complaints, reflecting its commitment to product quality, reliability and customer satisfaction.

KPI Indicator	2026	2025
B6.1 – Product/Service Safety Incidents/Recalls	0	0
B6.2 – Customer Complaints Received	0	0
B6.2 – Customer Complaints Resolved	100%	100%

Certifications and Product Compliance

The Group is committed to ensuring that its products comply with applicable safety, quality and regulatory requirements in the markets in which they are sold. Products are required to meet the relevant safety and labelling standards of destination markets, including those of the United States, the European Union and Australia. The Group proactively monitors evolving regulatory developments, including restrictions on hazardous substances such as per- and polyfluoroalkyl substances (PFAS), and has implemented supplier screening measures and restricted substances requirements in its material sourcing practices to support regulatory compliance and protect human health and the environment.

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To strengthen responsible sourcing and supply chain transparency, the Group has obtained certification under the Global Recycled Standard 4.0 (GRS 4.0), the Organic Content Standard 3.0 (OCS 3.0), and the Global Organic Textile Standard (GOTS). GRS 4.0 certification attests to the use of recycled content materials and compliance with recognised environmental and social requirements across the production process. OCS 3.0 certification reflects the Group's commitment to verified organic material sourcing, while GOTS certification further validates the organic status of textile products from harvesting of raw materials through environmentally and socially responsible manufacturing to labelling. Together, these certifications demonstrate the Group's ongoing alignment with internationally recognised sustainability standards and reinforce stakeholder confidence in its supply chain practices.

Intellectual Property Rights Protection

The Group recognises that the protection of intellectual property rights (IP) is fundamental to fostering innovation, maintaining trust with business partners, and upholding its reputation within the apparel supply chain industry. The Group strictly adheres to applicable laws and regulations governing intellectual property in the jurisdictions in which it operates, including the Trade Marks Ordinance (Cap. 559) and the Copyright Ordinance (Cap. 528) of Hong Kong, as well as relevant PRC legislation. Employees are required to use only licensed software and authorised materials in the course of their duties, and the procurement of any third-party designs, trademarks, or creative works is subject to appropriate licensing or contractual arrangements. The Group does not knowingly infringe upon the intellectual property rights of third parties, and any potential IPR concerns identified in its supply chain or business operations are escalated and addressed promptly. During the Year, the Group was not subject to any substantiated complaints or legal proceedings relating to intellectual property infringement.

Consumer Data Protection and Privacy Policy

The Group is committed to safeguarding the personal data and confidential information of its customers, employees, suppliers and business partners, and other stakeholders in accordance with the Personal Data (Privacy) Ordinance (PDPO) of Hong Kong and other applicable data protection regulations in the jurisdictions in which it operates. Access to personal data is restricted on a need-to-know basis, and appropriate technical and organisational measures, including access controls, data encryption, and secure storage protocols, are maintained to prevent unauthorised access, disclosure, or misuse of data. The Group's employees are made aware of their obligations in relation to data privacy through internal guidelines and training, and data handling practices are reviewed periodically to ensure continued compliance with regulatory requirements. During the Reporting Period, the Group did not record any substantiated complaints concerning breaches of customer privacy or losses of customer data.

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B7. Anti-corruption and Business Ethics

The Group maintains a zero-tolerance policy towards bribery, corruption, fraud and unethical conduct in all forms. All business activities are conducted with honesty and fairness in strict compliance with the Prevention of Bribery Ordinance (Cap. 201) of Hong Kong, the Criminal Law of the PRC and the Anti-Unfair Competition Law of the PRC.

The Group's anti-corruption framework is anchored by a Code of Business Conduct and Ethics (the "Code"), which applies to all Directors, senior management and employees. Potential conflicts of interest are subject to annual declaration and review by the Company Secretary. Segregation of duties is enforced in procurement and contract approval processes, anti-corruption clauses are incorporated into supplier contracts, and periodic internal audits are conducted targeting high-risk areas such as procurement and expense claims. Mandatory anti-corruption training is provided to all employees on a regular basis.

KPI Indicator	2026	2025
B7.1 – Confirmed Corruption Incidents	0	0
B7.1 – Legal Cases Regarding Corruption	0	0
B7.3 – % of Directors/Employees Trained on Anti-Corruption	100%	100%

Preventive Measures and Whistle-blowing Procedures

The Group maintains a confidential whistleblowing mechanism through which employees, suppliers and other stakeholders may report suspected misconduct or ethical violations via dedicated email or written submission. Whistleblowers are afforded full protection against retaliation, and all reported concerns are subject to independent investigation, with serious matters escalated to the Board or Audit Committee as appropriate.

During the Reporting Period, the Group recorded no confirmed incidents of corruption, bribery or fraudulent conduct.

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*Community Investment**B8. Community Support 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.

KPI Indicator	2026
B8.1 – Community Support/Charitable Contributions B8.1 – Focus Areas	Donations of Computer and Equipment to Caritas Computer Workshop Education, Community, Welfare, Local Employment

GOVERNANCE

Sound corporate governance is the foundation of sustainable business performance. The Group is committed to maintaining high standards of transparency, accountability, and ethical conduct in all its business activities.

BOARD OVERSIGHT OF ESG

The Board bears ultimate responsibility for the Group's ESG governance, strategy, and oversight. The Board reviews and approves the Group's ESG policies, annual ESG report, and material ESG targets and performance metrics. An ESG Working Group, comprising senior management representatives from operations, HSE, finance, and legal functions, is responsible for implementing ESG policies, collecting and verifying ESG data, and reporting ESG performance to the Board.

The Board's oversight activities during the Reporting Period included:

- Annual review and approval of the Group's ESG strategy and material topics
- Oversight of progress against ESG targets across environmental, social, and governance dimensions
- Review and approval of this ESG Report prior to publication

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ESG GOVERNANCE STRUCTURE

Board of Directors	Ultimate oversight responsibility; sets ESG strategy and approves material policies and the Report.
ESG Working Group	Chaired by a senior executive; implements ESG policies; collects, validates, and reports ESG data.
HSE Department	Manages health, safety, and environmental compliance; oversees KPI data collection for environmental and safety metrics.
Human Resources	Manages employment, training, and labour practice data; implements HR policies.
Legal & Compliance	Ensures regulatory compliance; manages anti-corruption policies and whistleblowing procedure.
Internal Audit	Provides independent assurance on internal controls including ESG data processes.

REGULATORY COMPLIANCE

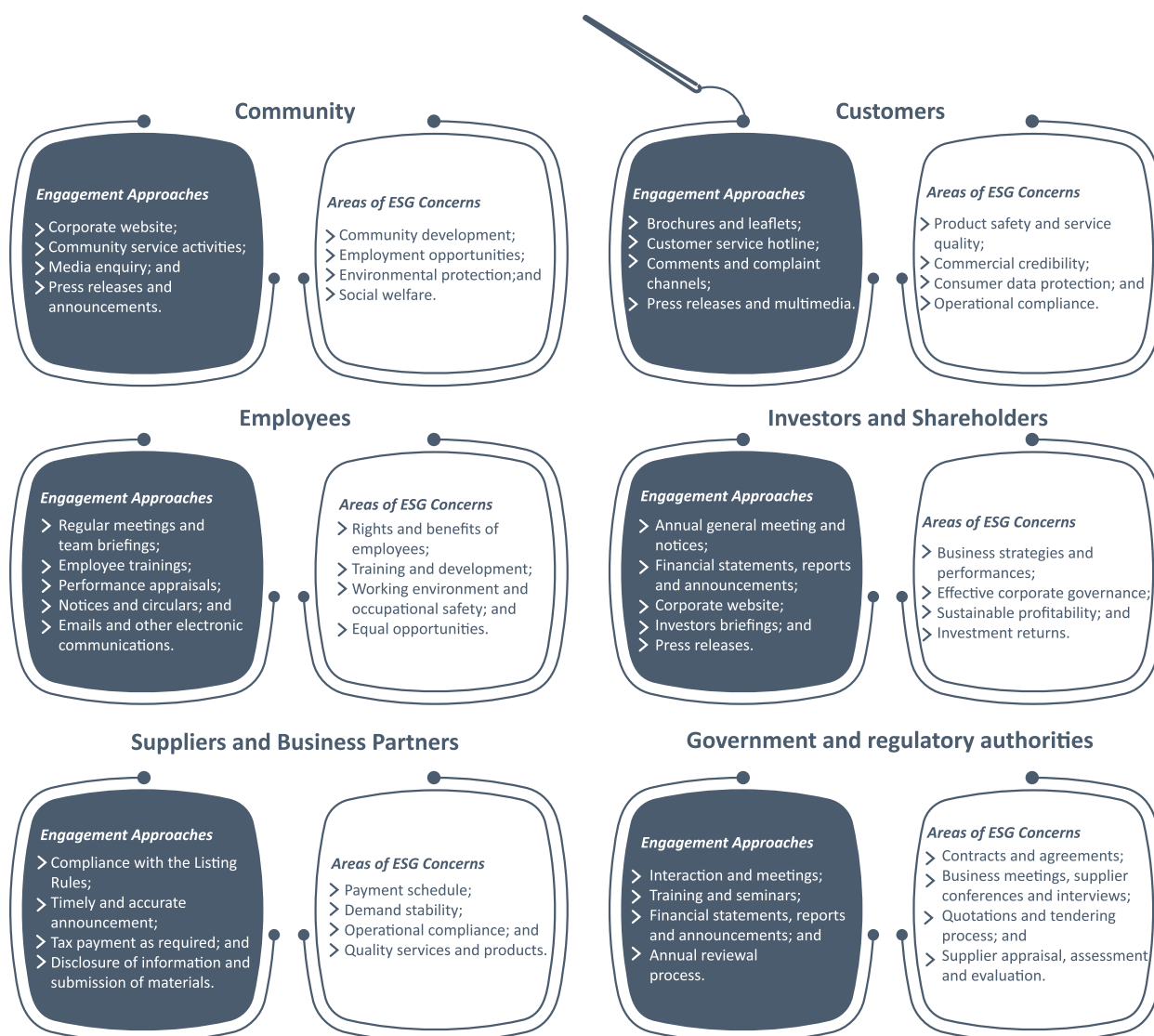
During the Reporting Period, the Group complied with all material laws and regulations applicable to its operations in the PRC and Hong Kong, including environmental protection regulations, safety production laws, labour laws, and listing rules. No significant fines, penalties, or legal proceedings relating to environmental, labour, or governance matters were recorded.

KPI Indicator	2026
Significant Environmental Violations	0
Significant Labour Law Violations	0
Significant Regulatory Fines/Penalties	0
Legal Proceedings (ESG-related)	0

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STAKEHOLDER ENGAGEMENT

The Group identifies and engages with its key stakeholder groups on a regular basis to understand their concerns, gather feedback on ESG performance, and incorporate stakeholder perspectives into our materiality assessment and ESG strategy.



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STAKEHOLDERS' FEEDBACK

The Group welcomes feedback from its stakeholders regarding its approach and performance on ESG aspects, such input is considered in its ongoing efforts to enhance performance, sustainability, and long-term value creation.

For questions, suggestions, or recommendations, please contact:

Email: info@icenturyholding.com

Address: 19/F., Cofco Tower, 258-262 Gloucester Road, Causeway Bay, Hong Kong

Email for Confidential Compliance and Ethics Reporting: ir@centuryholding.com

ESG CODE CONTENT INDEX

The following index maps the disclosures in the Report to the requirements of the ESG Reporting Code.

Section/KPI	Requirement	Location in this Report
Part B	Board's statement on ESG governance, management approach and oversight	Governance; About this Report
Part B	Application of reporting principles (Materiality, Quantitative, Balance, Consistency)	About this Report
Part B	Reporting boundary description	About this Report
A1.1	GHG emissions (Scope 1 & 2) and intensity	A1. Emissions – Greenhouse Gas Emissions
A1.2	Air pollutant emissions (NOx, SOx, PM)	A1. Emissions – Greenhouse Gas Emissions
A1.3	Hazardous waste	A1. Emissions – Greenhouse Gas Emissions
A1.4	Non-hazardous waste	A1. Emissions – Greenhouse Gas Emissions
A1.5	GHG emissions reduction targets	A1. Emissions – GHG and Waste Reduction Targets
A1.6	Waste reduction targets	A1. Emissions – GHG and Waste Reduction Targets

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Section/KPI	Requirement	Location in this Report
A2.1	Energy consumption by type and intensity	A2. Use of Resources – Energy and Water Consumption
A2.2	Water consumption and intensity	A2. Use of Resources – Energy and Water Consumption
A2.3	Energy efficiency targets and actions	A2. Use of Resources – Energy and Water Consumption
A2.4	Water sourcing and efficiency measures	A2. Use of Resources – Energy and Water Consumption
A2.5	Packaging material usage	A2. Use of Resources – Energy and Water Consumption
A3.1	Environmental impacts and management actions	A3. The Environment and Natural Resources
A4.1	Climate change risks and opportunities	A4. Climate Change Risks
B1.1	Workforce composition	B1. Employment Policy
B1.2	Employee turnover rate	B1. Employment Policy
B2.1	Work fatalities, injuries	B2. Occupational Health and Safety
B2.2	Injury lost days	B2. Occupational Health and Safety
B2.3	Occupational health and safety measures	B2. Occupational Health and Safety
B3.1	Employee training percentage	B3. Employee Development and Training
B3.2	Employee average training hours	B3. Employee Development and Training
B4.1	Child and forced labour policy	B1. Employment Policy, B4. Labour Practices and Compliance
B5.1	Number of suppliers by region	B5. Supply Chain Management and Supplier Engagement
B5.2	Supplier engagement practices and monitoring	B5. Supply Chain Management and Supplier Engagement
B5.3	Supply chain risk identification and management practices	B5. Supply Chain Management and Supplier Engagement
B5.4	Sustainable supply chain and supplier selection practices	B5. Supply Chain Management and Supplier Engagement

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Section/KPI	Requirement	Location in this Report
B6.1	Products recalled/safety-related incidents	B6. Product Responsibility, Quality Assurance and Customer Satisfaction
B6.2	Customer complaints and resolution	B6. Quality Assurance and Customer Satisfaction
B6.3	Intellectual property protection practices	B6. Intellectual Property Rights Protection
B6.4	Quality assurance and recall procedures	B6. Quality Assurance and Customer Satisfaction, Certifications and Product Compliance
B6.5	Consumer data protection and privacy practices	B6. Consumer Data Protection and Privacy Policy
B7.1	Legal cases related to corruption	B7. Anti-corruption and Business Ethics
B7.2	Preventive measures and whistle-blowing procedures	B7. Preventive Measures and Whistle-blowing Procedures
B7.3	Anti-Corruption training for Directors and staff	B7. Anti-corruption and Business Ethics
B8.1	Community investment focus	B8. Community Support and Corporate Social Responsibility
B8.2	Resources contributed to community	B8. Community Support and Corporate Social Responsibility

FORWARD-LOOKING STATEMENTS DISCLAIMER

This Report may contain forward-looking statements that reflect the Group's current expectations and projections about future events. These statements involve known and unknown risks, uncertainties, and other factors that may cause the Group's actual results to differ materially from those expressed or implied by such forward-looking statements. The Group is under no obligation to update any forward-looking statement contained in this Report.