



中国科技产业集团有限公司
CHINA TECHNOLOGY INDUSTRY GROUP LIMITED

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8111)

2026 Environmental, Social and Governance Report



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DEFINITIONS

"Company"	means	China Technology Industry Group Limited, a company incorporated in the Cayman Islands with limited liability, whose shares are listed in the GEM Board of the Stock Exchange of Hong Kong Limited (Stock Code: 8111);
"Subsidiaries"	means	has the meaning ascribed to it in the Listing Rules;
"Group" or "We"	means	the Company and its subsidiaries;
"Report"	means	the Environment, Social and Governance Report 2025–2026 presented by the Group;
"Reporting Period"	means	from 1 April 2025 to 31 March 2026;
"Year"	means	within the financial year;
"Board"	means	the board of directors of the Company;
"Director(s)"	means	the director(s) of the Company;
"Stock Exchange"	means	The Stock Exchange of Hong Kong Limited;
"Code"	means	Environmental, Social and Governance Reporting Code under Appendix C2 to the Rules Governing the Listing of Securities on the GEM of Hong Kong Stock Exchange;
"ESG"	means	Environmental, Social and Governance;
"Hong Kong"	means	the Hong Kong Special Administrative Region of the People's Republic of China ("the PRC"); and
"%"	means	per cent.



MESSAGE

Stepping into 2025, the global economy faces various challenges, and in the complex and ever-changing international environment, enterprises need to respond more flexibly to various uncertainties. Nevertheless, climate change remains a focal issue of concern for all countries, with various sectors actively seeking effective solutions to reduce carbon emissions in supply chains and continuing to invest in green infrastructure to enhance long-term resilience. In this period full of both challenges and opportunities, our Group adheres to the concept of green development, making full use of our professional capabilities in the sustainable business field, prudently expanding our business scope while strengthening in-depth cooperation with customers. Sustainable development has become an important component of our corporate core values, guiding our Group's strategic decisions in a volatile environment. Over the past year, management and employees have worked together with one heart, overcoming difficulties together with customers, suppliers, and business partners, establishing more solid cooperative relationships and striving to achieve long-term sustainable development.

In response to climate change, the Chinese government first proposed the "carbon neutrality and carbon peak" ("dual carbon goals") in 2020, with the aim of reaching the peak of carbon emissions by 2030 and achieving carbon neutrality by 2060. This involves gradually transitioning from a high-carbon energy structure and advancing work related to climate change mitigation. To accelerate the construction of a clean, low-carbon, safe, and efficient energy system, the National Energy Administration issued the "Guiding Opinions on Energy Work in 2024", which outlines three main development goals. The top priority is "continuously enhancing supply security capacity", followed by "continuous optimization of the energy structure" and "steady improvement in quality and efficiency." This year, the aim is to achieve a new level in the scale and utilization of wind and photovoltaic power installations. Therefore, the Group believes that under the "dual carbon" goals, energy storage has become the main approach for a "new type of power system dominated by new energy". As a member of the environmental protection industry, our company provides renewable energy product sales and new energy power system integration services and sales of electricity business. We continuously seek and explore other business opportunities in the renewable energy field and closely monitor the development of the new energy storage industry. We actively pursue opportunities to expand the supply of renewable energy products to diversify our overall revenue base and find new growth drivers to support long-term development. In addition to pursuing business development, we also actively fulfil our corporate social responsibility, resolutely supporting the global society's accelerated transition to a "carbon neutral" future, and remain committed to providing a stable, clean, and long-term power supply for society.

After experiencing the turbulent market and social environment caused by past pandemics and energy crises, the Group has developed flexible business strategies and actively strengthened corporate control measures, enriching its product portfolio. While stabilizing our own development, we focus on mitigating and adapting to climate change as a key aspect of our business development. We ensure a healthy and safe working environment for our employees and provide them with various training opportunities to support our sustainable growth.

In an environment with uncertainties, the considerations of sustainable development have become crucial. The Group commits to focusing on business development in the coming years while continuously achieving sustainable development goals. The Group actively maintains communication and exchanges with various stakeholders in order to identify potential risks and opportunities early and formulate and implement corresponding countermeasures. Here, we sincerely thank all employees for their hard work and dedication, as well as the long-term support and trust given by all stakeholders.

ABOUT US

China Technology Industry Group Limited primarily engages in (i) sales of renewable energy-related products and (ii) new energy power system integration services and sales of electricity business.



Sales of renewable energy products

- Involves research, development, and sales of photovoltaic mounting brackets, solar trackers, guardrails of solar power stations, solar power-related products, and towers for wind turbines
- Certain technology consultation services with respect to the photovoltaic mounting brackets that it sells (including photovoltaic mounting bracket design services)
- Certain on-site services (including assisting customers on site with unloading goods, collecting products, stock-taking, final testing products before acceptance)
- Technical services for the wind turbine towers products (including technical advice, support and trainings)



New energy power system integration services and sales of electricity business

- Sales, purchase, installation and operation of additional solar panel power generation systems and related equipment and machinery
- Offers subsequent system management services to its customers' new energy power stations
- Acting as the contractor of its customers' new power station projects, helping its customers integrate their equipment, functions, and information into a connected, unified, and coordinated system
- Making project design proposals, conducting site visits, procuring construction materials, carrying out construction work, and assisting in operation trials

ABOUT THIS REPORT

Reporting Purpose

This Report is the tenth Environmental, Social, and Governance Report issued by China Technology Industry Group Limited. The Report aims to comprehensively and objectively disclose the Group's policies, measures, and performance in sustainable development to all stakeholders. It reveals our vision, strategies, and practices on the path to sustainable development.

This Report is prepared by a working group, data collection, framework determination, report preparation, report design, information review, and review by departments and senior management. This Report has been reviewed and approved by the Group's Board of Directors.

Reporting Scope and Reporting Period

This Report covers China Technology Industry Group Limited and its subsidiaries. Among them, the environmental and social key performance indicators disclosed in this report mainly cover the sales of renewable energy products and the new energy power system integration service and sales of electricity business in the PRC and the Hong Kong office. The Reporting Period covers the overall environmental, social and governance performance of these operations from 1 April 2025 to 31 March 2026.

Basis for Preparation

This Report is prepared in accordance with the steps of identifying and ranking important stakeholders and ESG-related issues, determining the boundaries of the ESG report, collecting relevant materials and data, preparing this Report based on the data, and reviewing the data in this Report to ensure the completeness, authenticity, and balance of the content of the Report.

This Report is prepared in accordance with the “Environmental, Social and Governance Reporting Code” as set out in Appendix C2 to the Rules Governing the Listing of Securities on the GEM of the Stock Exchange (the “GEM Listing Rules”), and comply with the following Reporting Principles:

Principles	Definitions	Response of the Group
Materiality	The issues covered in the Report should reflect the Group’s significant impact on the environment and society or the areas that affect stakeholders’ assessments and decisions.	The Group’s board of directors has identified significant environmental, social, and governance issues for the Group and its stakeholders in accordance with business segments and actual situations. These issues have defined the focus of this report.
Quantitative	The Report should disclose key performance indicators in a measurable manner.	The data in this report is disclosed and calculated in accordance with the requirements of the GEM Listing Rules, and the Group’s environmental and social key performance indicators are disclosed in a quantitative manner.
Consistency	The Group should ensure that the method of preparing the ESG report is consistent with previous years, or state the revised reporting method, or explain other relevant factors that may affect meaningful comparisons.	The Group has adopted a consistent approach in terms of reporting scope and data collection for meaningful comparisons of ESG data over time. In case of any adjustments in the reporting scope or preparation of data, they shall be explained for stakeholders’ reference.

Sources of Data and Access to Report

The information and data disclosed in this Report are derived from the Group's statistical reports and internal documents and have been reviewed by relevant departments. The last chapter of this Report has a complete content index for readers to quickly search. The Group undertakes that there is no false record and no misleading statement in this Report, and assumes liabilities to the authenticity, accuracy, and completeness of the information in this Report.

This Report is available in both Chinese and English, which are issued in electronic versions. In case of any discrepancies between the two versions, the Chinese version shall prevail.

The electronic versions of the Report can be downloaded from the official website of the Group (<http://www.chinatechindgroup.com>) as well as the website of the Stock Exchange (www.hkexnews.hk).

SUSTAINABLE DEVELOPMENT STRATEGIES

With increasingly frequent extreme weather events, governments around the world are focusing on climate change as a global systemic issue. As a major carbon-emitting country globally, the Chinese government is actively promoting efforts to address climate change. It has set the "dual carbon goals", aiming to peak carbon emissions by 2030 and achieve carbon neutrality by 2060, while encouraging businesses to undergo green transformation. In 2021, the Chinese government issued the "Working Guidance for Carbon Dioxide Peaking and Carbon Neutrality in Full and Faithful Implementation of the New Development Philosophy" (中共中央國務院關於完整準確全面貫徹新發展理念做好碳達峰碳中和工作的意見) and the "Action Plan for Carbon Dioxide Peaking Before 2030" (2030年前碳達峰行動方案), proposing a series of goals to achieve carbon neutrality by 2060. In 2022, the National Development and Reform Commission and the National Energy Administration jointly released the "Implementation Plan for Promoting the High Quality Development of New Energy in the New Era" (關於促進新時代新能源高質量發展實施方案), including such as the targets of reaching above 1.2 billion kilowatts on the installed capacity of wind power and solar energy, to accelerate the construction of a clean, low-carbon, safe, and efficient energy system. In 2024, China's National Energy Administration issued the "Recommendations on Strengthening Power Safety Governance to Ensure High-Quality Development of New Power Systems with High-Level Safety" (關於加強電力安全治理以高水準安全保障新型電力系統高質量發展的建議) and the "Notice on Ensuring Proper New Energy Consumption to Guarantee High-Quality Development of New Energy" (關於做好新能源消納工作保障新能源高質量發展的通知). These documents proposed a series of measures to advance the modernization of power safety governance systems and capabilities, while clearly defining four key tasks: accelerating the construction of supporting grid projects for new energy, actively promoting the enhancement of system regulation capabilities and coordinated development of grid and power sources, fully leveraging the role of the power grid as a resource allocation platform, and scientifically optimizing new energy utilization rate targets. In 2025, the Group purchased several solar panel systems as part of our "New Energy Power System Integration and Sales of Electricity Business" business line. The Group started engaging in operation of solar power plants during the Reporting Period and continues to focus on developing the Group's renewable energy products business and new energy power system integration and sales of electricity business, while exploring opportunities to diversify its renewable energy portfolios, in order to make us available to face the changes of new energy allocation.



As a new energy technology company committed to social responsibility, the Group understands that ESG considerations have become crucial aspects of business operations. Given the significant correlation between our business and environmental and social factors, including the sales of renewable energy products such as solar trackers, wind turbine towers, and integrated solar power systems, we aim to reduce our business's environmental impact within the supply chain through our green products. We seek to promote the concept of sustainable development further.

The Board is fully responsible for and oversees the Group's ESG strategy and reporting. Under this framework, we have established a Corporate Governance Committee, composed of executive directors from the Board, which is responsible for formulating and reviewing corporate governance policies and practices. The committee arranges meetings as needed to make recommendations to the Board. The committee is also responsible for reviewing and monitoring the training and continuous professional development of directors and senior management, as well as policies and practices related to compliance with legal and regulatory requirements. This ensures we meet corporate governance standards and principles in all aspects. Based on past and current stakeholder communication results and concerns, the committee identifies, analyzes, evaluates, prioritizes, and manages key risks related to daily operations and ESG, while exploring potential opportunities. In the current year, to enhance our ESG performance, the Group engaged Riskory Consultancy Limited as a professional advisor to provide us with consulting services on ESG and sustainable development, helping to drive our sustainable development efforts.

Through communication with different stakeholders, the significant issues that are valuable to the Group are identified, and we commit to aligning our priorities of sustainable development with the world's standards. We also optimize environmental quality management, environmental protection, humanistic and social responsibility and other related aspects of our working projects. To fulfil our sustainable development goals, the Group has established an ESG working mechanism.

For disclosures on corporate governance matters, please refer to the Corporate Governance Report in the 2026 Annual Report.

Stakeholder Engagement

The Group recognizes that stakeholder engagement is essential for identifying emerging risks and opportunities, and therefore attaches great importance to maintaining communication with stakeholders. We have identified stakeholders who are closely connected to our business decisions and established a two-way and transparent communication mechanism to gather effective feedback and foster mutually beneficial and enduring cooperative relationships.

Stakeholder feedback serves as a valuable reference in shaping our operational strategies and ESG measures. It strengthens stakeholders' understanding of and confidence in our business, while also helping us to recognize both potential and actual risks and opportunities relevant to our future operations and long-term development. This, in turn, supports the Group in formulating long-term strategies.

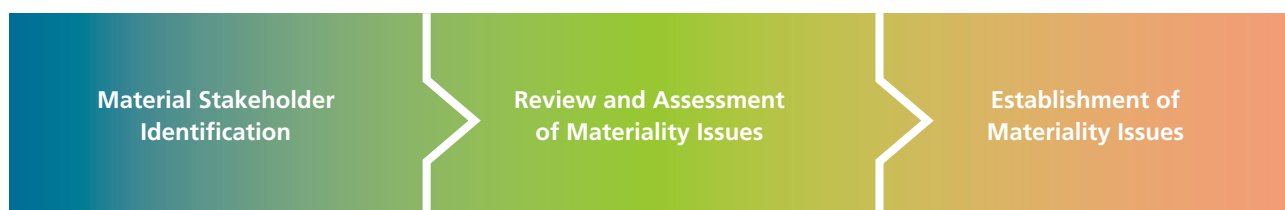
Below are the Group's principal communication channels with its various stakeholders, along with the issues of concern to each:

Stakeholders	Channels	Issues
Customers 	• After-sales service • Business meetings • Company website • Communication in daily operations	• Product and service quality and safety • Protection of customer rights and interests
Employees 	• Training programs and staff activities • Performance appraisal • Internal announcements and journals • Work meetings • Talk in person	• Employee remuneration and benefits • Occupational health and safety • Training and career development
Government and Regulatory Authorities 	• Policies and related guidelines • Regular reports • Regular meetings • On-site inspection and supervision	• Compliance with laws and regulations • Sustainable development
Shareholders 	• Annual General Meeting • Annual and interim reports • Announcements, circulars and press releases • Company website	• Corporate governance • Business compliance • Reasonable and sustainable return on investments • Disclosure of public information
Suppliers 	• Daily communication • On-site inspection • Business meetings • Supplier assessment and evaluation	• Fair procurement procedures • Timely payment of supplied goods/services • Compliance with laws and regulations • Integrity management
Community 	• Community activities • Charitable donations • Company website	• Community involvement • Environmental protection awareness • Community environment improvement

Material ESG Issues

During the Reporting Period, we evaluated a range of ESG issues related to the sustainability and development of the Group's business, as well as their relevance and significance to the broader society, taking into account factors such as the operating environment, resource allocation, and the timeframe for report preparation, through an "internal materiality assessment" approach.

Materiality Assessment Process



- The Group considered multiple factors to determine whether there were any changes in its stakeholders during the Reporting Period:
- whether there were significant changes in the Group's main business and operating environment;
- whether there were significant changes in stakeholders' influence on the Group; and
- whether there were significant changes in the Group's influence on stakeholders.
- Based on these considerations, we identified material stakeholders and found that the Group's main stakeholders remained consistent with the previous year.
- In reviewing materiality issues of previous year and establishing materiality issues for the current year, the Board considered the expectations and opinions of important stakeholders, as well as the impact of various environmental, social, and governance issues on the Group through internal materiality assessment.
- In addition to assessing the significance of ESG issues on the Group's business and stakeholders, the Board of Directors also considered the following factors:
 - Regulatory requirements;
 - Material ESG issues identified by ESG materiality maps of the Sustainability Accounting Standards Board (SASB) and Morgan Stanley Capital International (MSCI); and
 - Important ESG issues identified by peer companies listed in Hong Kong.
- After completing the review and assessment of each issue, we adjusted the list of materiality issues for the current year compared to the previous year's issues.

Material Topics

In response to our stakeholders and with the aim of developing an effective sustainability strategy, we combined stakeholder opinions with our operational circumstances to carry out a materiality assessment process. This allowed us to identify important sustainability issues pertinent to our business operations and to compile them into a materiality list. The list below sets out the 25 material topics identified this year.

Category	Material Topics	Materiality
Environmental Protection and Green Operation	Air and Greenhouse Gas Emissions Management	Most Important
	Waste and Hazardous Materials Management	Most Important
	Effective Use of Resources	Most Important
	Impacts of Business Activities on the Environment	Most Important
	Addressing Climate Change (Including identification of related risks and opportunities)	Most Important
	Opportunities in Renewable Energy	Most Important
	Ecological and Environmental Impacts	Most Important
Operation Practice	Supply Chain Management	Most Important
	Supplier's Management of Environmental and Social Risk	Most Important
	Green Procurement	Important
	Crisis or Emergency Handling	Most Important
Product and Service Responsibility	Product and Service Quality and Safety	Most Important
	Handling Complaints	Most Important
	Protection of Intellectual Property Rights	Most Important
	Protection of Customer Privacy	Relevant
	Product Design and Lifecycle Management	Most Important
Human Rights and Employees	Equal Opportunity, Diversity and Anti-discrimination	Most Important
	Employment Relationship, Employee Welfare and Benefits	Most Important
	Occupational Health and Safety	Most Important
	Human Capital Training and Development	Most Important
	Prohibition of Child Labor and Forced Labor	Relevant
	Anti-corruption, Antifraud and Whistle-blowing Mechanism	Most Important
Community Contribution	Engaging in or Organizing Volunteer Events	Relevant
	Charitable Donations	Relevant
	Community Engagement Activities	Important

ENVIRONMENTAL PROTECTION

Environmental Management

As a seller and service provider of new energy products, the Group is dedicated to advancing sustainable development and supporting society's transition to new energy. We primarily provide specific designs, requirements, and standard recommendations related to construction projects. Therefore, our daily operations do not involve significant resource consumption or environmental pollution concerns. We strictly comply with all applicable laws and regulations, including but not limited to:

- Law of the People's Republic of China on Environmental Impact Assessment;
- Environmental Protection Law of the People's Republic of China; and
- Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes.

On this basis, we have established a clear objective of conducting our business in the most environmentally responsible manner. In 2025, the Group has acquired and installed a series of solar panel power generation systems and equipment, and participated in the Feed-in Tariff Scheme of CLP Power Hong Kong with the energy generated therefrom. This scheme aims to increase the proportion of renewable energy in Hong Kong's electricity generation fuel mix by 2035 or earlier, thereby supporting the "Hong Kong's Climate Action Plan 2050" commitment to achieving carbon neutrality before 2050, and represents one of Hong Kong's key measures to promote the development of renewable energy. We aim to continuously enhance our management and performance in relation to water, energy, and resource use, and to foster green development across environmental, social and economic dimensions. During the Reporting Period, the Group was not aware of any significant violations of environmental laws and regulations that had a substantial impact on the Group.

Air Emissions and Management

The Group's business falls within the scope of renewable energy, encompassing the sale of new energy-related products and the integration of new energy power systems and sales of electricity. Accordingly, we deeply understand that environmental protection is a corporate responsibility, and we actively support the Chinese government's "dual carbon" goals. As our business operates within the renewable energy sector, it does not give rise to significant air pollutant emissions. Instead, it contributes positively to the reduction of greenhouse gas and exhaust emissions, thereby helping to prevent adverse effects on the environment and human health.

In addition, the Group has participated in the "Carbon Footprint Repository for Listed Companies in Hong Kong" programme established by the Hong Kong Environmental Protection Department. Through this platform, we share carbon footprint data and draw on successful examples of low-carbon management practices and measures for reference in response to climate change.



Carbon Footprint Repository for Listed Companies in Hong Kong

To encourage private sector companies to adopt regular carbon auditing practice, the Government has provided technical guidelines on carbon audit, and launched a carbon footprint repository in December 2014 to facilitate disclosure of carbon audit findings by listed companies, and sharing of their carbon management experience and practices.

The listed companies which participated in Carbon Footprint Repository for Listed Companies in Hong Kong has provided the following information, including available GHG emissions as a result of their business operations in Hong Kong and/or overseas together with other related information.



With the aim of reducing emissions, in addition to focusing on our established business of supplying renewable energy products, we will also closely monitor developments in the new energy storage industry, thereby helping to reduce the emissions and pollution associated with traditional energy storage products. In our day-to-day operations, we plan and implement a range of emission reduction and energy-saving measures to support the achievement of our goals. The measures we have adopted to achieve these goals are as follows:

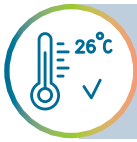
Emission reduction and energy-saving measures



Utilize daylight instead of lamplight when possible.



Choose machines, equipment, vehicles and office supplies that comply with national and international environmental standards. Encourage employees to travel by public transport.



Remind employees to turn off all idle electrical equipment when off to reduce power consumption. The Company's air conditioning must be kept between 24 and 26 degrees Celsius during summertime.



Display posters in main office areas to raise environmental awareness among employees.



Retrofit equipment that is in use that exceeds the emission standard and the service life. If the discharge standards are not met after the retrofitting, they should be scrapped.

Emission Data

The Group's major source of emissions is purchased electricity consumed in the PRC and Hong Kong. Greenhouse gas emissions are calculated in accordance with the standards and methodology set out in "Appendix 2: Reporting Guidance on Environmental KPIs" of "How to Prepare an ESG Report" by HKEX and the GHG Protocol Corporate Accounting and Reporting Standard (2004). With respect to the determination of organizational boundaries, the Group has adopted the operational control approach, as it allows for the most direct access to the relevant primary data. During the Reporting Period, there have been no changes to the measurement methodology, data inputs, or underlying assumptions, and the relevant emissions data are set out as follows:

Category	Unit	As of the Year ended 31 March 2026	As of the Year ended 31 March 2025
Air emissions			
Nitrogen oxides (NO _x)	Kg	0 ⁽¹⁾	0 ⁽¹⁾
Sulphur oxides (SO _x)	Kg	0 ⁽¹⁾	0 ⁽¹⁾
Particulate matter (PM)	Kg	0 ⁽¹⁾	0 ⁽¹⁾
Greenhouse gas emissions			
Total greenhouse gas emissions	Tonnes of CO ₂ equivalent	4.56	3.55
Scope 1 – Direct emissions	Tonnes of CO ₂ equivalent	0 ⁽¹⁾	0 ⁽¹⁾
Scope 2 – Energy indirect emissions (Location-based) ⁽²⁾	Tonnes of CO ₂ equivalent	4.56	3.55
Total greenhouse gas emission intensity	Kg of CO ₂ equivalent/sq. meter of total floor area	11.03	7.95

Notes:

- (1) The Group did not use vehicles and other equipment or machinery in the daily operation process, so it did not generate related emissions during the Reporting Period.
- (2) Scope 2 emissions included indirect GHG emissions from the consumption of purchased electricity. The emission factor of purchased electricity for Hong Kong-based operations referenced the latest emission intensity published by CLP Power Hong Kong Limited; the emission factor for Chinese Mainland-based operations referenced the Ministry of Ecology and Environment of the People's Republic of China.

Energy Consumption

Based on the nature of our business, electricity is the primary source of energy consumption in our daily operations. We are committed to reducing energy consumption and continuously improving energy efficiency. The energy consumption data for the Reporting Period is as follows:

Energy Consumption Data

Category	Unit	As of the Year ended 31 March 2026	As of the Year ended 31 March 2025
Total energy consumption	kWh	11,070.0	8,186.0
Direct consumption – gasoline	kWh	0 ⁽¹⁾	0 ⁽¹⁾
Indirect consumption – electricity	kWh	11,070.0	8,186.0
Total energy consumption intensity	kWh/sq. meters of total floor area	26.75	18.32

Note:

- (1) The Group did not use vehicles and other equipment or machinery in the daily operation process, so it did not use related energy during the Reporting Period.

Resource and Waste Management

The Group is aware of the importance of resource and waste management. Given the nature of our business, our operations do not involve significant pollution-generating resources such as construction waste and packaging materials, nor do they produce large quantities of waste. Nevertheless, as a socially responsible enterprise, the Group is committed to progressively reducing the small amount of waste generated through our operations. We encourage our employees to join us in reducing waste at source, to cultivate environmental awareness, and to incorporate green practices into their daily lives. The waste data for the Reporting Period is as follows:

Waste Data

Category	Unit	As of the Year ended 31 March 2026	As of the Year ended 31 March 2025
Total non-hazardous waste	Tonnes	5.96	6.42
Total non-hazardous waste intensity	Kg/sq. meter of total floor area	14.40	14.38
Total hazardous waste	Tonnes	0 ⁽¹⁾	0 ⁽¹⁾
Total hazardous waste intensity	Kg/sq. meter of total floor area	0 ⁽¹⁾	0 ⁽¹⁾

Note:

- (1) The Group did not generate hazardous waste in the course of its daily operations and therefore did not have relevant data during the Reporting Period.

In order to effectively monitor the amount of waste generated and assess the effectiveness of the measures implemented, we also make use of the relevant data as a reference indicator, allowing us to review the performance of these measures in a timely manner against benchmarks established in previous years. In terms of paper, in an effort to reduce environmental impact, conserve office space, and streamline cumbersome paperwork procedures, we have adopted the following measures in our daily office work:

Resource and Waste Management Measures

- Prohibit disposable tableware
- Preset the printer for double-sided printing
- Reuse the used single-sided office paper to minimize paper waste and consumption
- Regularly evaluate the data collected from office printers to monitor the effectiveness of operating a paperless office
- Integrate software such as DingTalk into daily office communication to promote broader, more comprehensive, and effective use by employees, thus encouraging and implementing paperless and green office practices, such as check-in and leave, recruitment, promotion review, and relevant human resources work

We have signed the Food Wise Charter, encouraging employees to reduce food waste and solid waste generation from the source, and to actively participate in energy-saving activities. For instance, during the Reporting Period, we signed the “Energy Saving Charter” jointly launched by the Environment and Ecology Bureau and the Electrical and Mechanical Services Department of the Government of the Hong Kong Special Administrative Region. This initiative not only reflects our firm commitment to energy conservation and emission reduction, but also seeks to motivate our employees to actively engage in energy-saving practices.



During the Reporting Period, given the nature of our business, the Group did not involve significant use of natural resources (such as coal or petroleum) and activities that had a significant impact on the environment.

Water Resources Management

The business of the Group does not involve significant use of water resources. Our primary source of water consumption is the daily water used by our employees. As our water is supplied through the municipal water system, we have not encountered any difficulties in sourcing water suitable for our purposes. To strengthen employees' awareness of water conservation and the concept of water efficiency, both during office hours and in daily life outside the office, we strive to enhance our water efficiency through the following measures:



Prohibit employees from using drinking water for non-drinking water purposes, such as cleaning and watering plants



Post reminder messages in the washrooms



Optimize water management systems and measures, such as reinforcing the maintenance and repair of pipes, valves, joints and fixtures

During the Reporting Period, we responded to World Water Day on 22 March and encouraged our employees to raise their awareness of water conservation. During the Reporting Period, the Group's water consumption is as follows:

Water Consumption Data

Category	Unit	As of the Year ended 31 March 2026	As of the Year ended 31 March 2025
Total water consumption	m ³	99.64	102.00
Total water consumption intensity	m ³ /sq. meter of floor area	0.24	0.23

Climate Change

In recent years, climate change has continued to intensify, with extreme weather becoming increasingly frequent, giving rise to a series of physical risks and uncertainties for businesses. Climate-related events such as typhoons and heavy rainfall have resulted in significant casualties and property damage, compelling human society to urgently confront the pressing global challenge of climate change. Governments worldwide, including the Chinese government, have been formulating strategies to tackle this issue. The Group is mindful of the impact of climate change and is proactively adjusting and optimizing its industrial structure and energy mix. We are committed to placing environmental protection as a fundamental premise in our business models and operations, and to incorporating more environmentally friendly practices into our business activities. We continuously explore new opportunities in the new energy industry, enhance our environmental performance, ecological benefits, and resilience to climate-related risks, and promote business activities and policies related to new energy. Through these efforts, we aim to contribute to the development of a clean, low-carbon, and efficient energy system, and to support broader environmental protection initiatives.

Climate-related risk	Potential financial impact	Response measure
Physical risk		
Extreme weather events such as typhoons, heavy rain, and extreme heat are becoming increasingly frequent	• Increase downtime, leading to reduced revenue	• Develop guidelines for work arrangements during extreme weather and closely monitor weather information to make appropriate work arrangements
Transition risk		
With the launch of International Financial Reporting Standards (IFRS S2) "Climate-Related Disclosures", the Stock Exchange has updated its climate-related information disclosure requirements, which has been effective in this financial year	• Need to allocate more resources to meet compliance requirements • Failure to comply with disclosure requirements, leading to the damage of reputation or being censured by the Stock Exchange	• Engage professional ESG consultants to ensure compliance with reporting requirements

MERITOCRACY

Employer-employee Relationship

“Business thrives with people, but ceases without them”. The Group believes that employees are the key driving force for enterprises to achieve sustainable development. The success of the Group cannot be separated from the dedicated efforts of every employee and hardworking contributions. Therefore, we consistently uphold the principle “people-oriented” and strive to build good employee relationships to promote the Company’s steady progress and continuous healthy development. To create an inclusive and comfortable working environment, we prioritize the safety, health, and well-being of employees, while highly valuing employees’ moral cultivation, personal qualities and professional ethics. During the recruitment and employment process, we require employees to strictly adhere to the labor laws and regulations of the country and region they are in, including but not limited to:

- Labor Law of the People’s Republic of China;
- Labor Contract Law of the People’s Republic of China;
- Employment Ordinance (Cap 57 of the Laws of Hong Kong); and
- Employment Promotion Law of the People’s Republic of China.

We set up guidelines in relation to the human resources management system, employee code of conduct, company management system and other measures according to the above relevant laws and regulations. We require our employees to uphold the attitude of “observing discipline and commitment” so as to build and maintain a harmonious atmosphere in the working environment and good relationships with each other.

The Group enters employment contracts with the employees by the relevant laws and regulations, and stipulates the terms of employment in the contracts, to protect the legitimate rights and interests of both the Group and the employees, and to ensure the Group’s operations comply with business ethics, including but not limited to:

Employment Contract’s Content

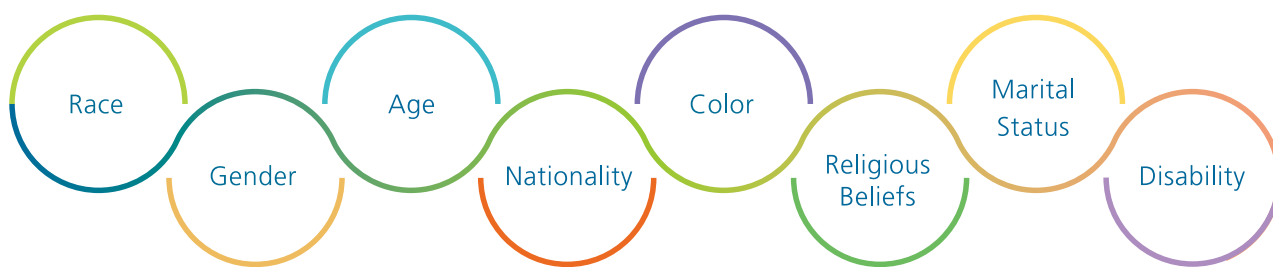
- Basic salary and discretionary bonus
- Probation
- Arrangements for termination of the contract
- Legal working hours required by the governments of the business locations
- Statutory holidays
- Arrangement of social insurance
- Labor protection, conditions and occupational hazard protection requirement
- Labor discipline (including confidentiality requirement)
- Paid leaves are entitled in accordance with their respective local laws and regulations



We uphold the attitude of being responsible to every employee, and we value the pace of employees and the Group by caring and growing together and being a trustworthy employer.

Multi-culture

Cultivating a diverse and inclusive workplace is essential for attracting diverse talents, integrating multi-faceted perspectives, boosting market competitiveness, and nurturing a strong sense of belonging across the organization. To achieve this, we anchor our operations in fairness, justice, and transparency, striving to build an open environment rooted in mutual respect. These foundational principles strictly govern our core human resource frameworks, including talent recruitment, career development planning, promotion and development system construction, and training resource allocation. We strictly maintain a zero-tolerance policy toward any form of systemic discrimination or bias, and resolutely eliminate discrimination caused by the following factors or any other reasons:



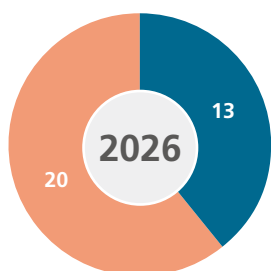
To ensure continuous improvement, we conduct regular employee satisfaction surveys to understand the needs and opinions of our employees. Based on the survey results, we use them as a foundation to improve the Company policies and arrangements, committed to creating a workplace atmosphere with a high sense of belonging and emotional connection. By actively elevating employee well-being, we aim to sustain highly collaborative internal relationships, foster a sense of unity and belonging, and promote overall cohesion within the Company. This allows us to steadily progress towards our goals as a united front.

In addition, we host ongoing internal activities aligned with key cultural milestones and United Nations events, such as International Women's Day, Earth Hour, International Day of Family, and Sports for All Day. Through these initiatives, we champion physical and mental health, maintain work-life balance and achieve sustainable development of our workforce.

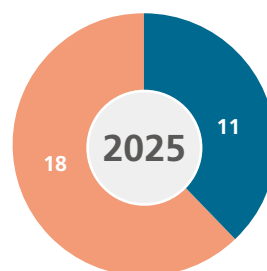
Employment Data

The total number of employees during the Reporting Period was 33, all of whom were full-time employees. A summary of the demographics of the Group's employment data is summarized below:

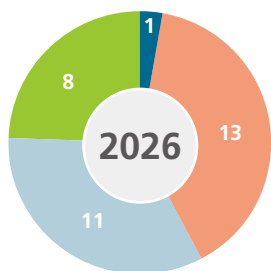
By gender



- Male
- Female



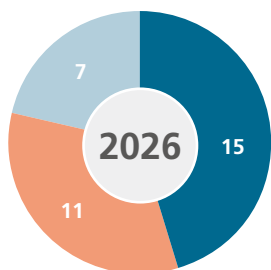
By age



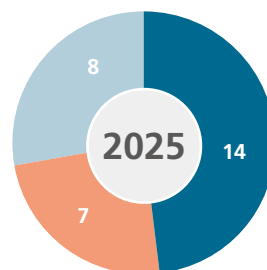
- 25 or below
- 26-35
- 36-45
- 46 or above



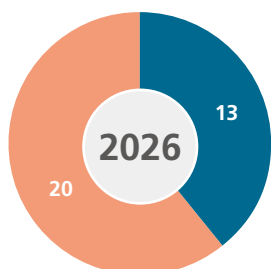
By employee category



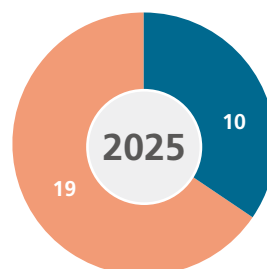
- General employees
- Middle management
- Senior management



By region



- Hong Kong
- The PRC



Employee Turnover Data

Category	As of the Year ended 31 March 2026 (%)	As of the Year ended 31 March 2025 (%)
Employee Turnover Rate⁽¹⁾	9	59
By gender		
Male	23	100
Female	0⁽²⁾	33
By age		
25 or below	0⁽²⁾	0 ⁽²⁾
26–35	0⁽²⁾	13
36–45	9	156
46 or above	25	25
By region		
Hong Kong	8	30
The PRC	10	74

Notes:

- (1) Employee Turnover Rate = Number of resigned employees in the specified category during the Reporting Period/Number of employees in the specified category at the end of the Reporting Period.
- (2) There was no employee turnover in this category, so there is no relevant data.

Occupational Safety

The Group prioritizes the safety and health of employees and is committed to preventing all work-related injuries. We promote a culture of occupational health and safety, with the implementation of safety responsibilities as the core, effectively carrying out the Company's safety work. We strictly adhere to relevant occupational safety laws and regulations, including but not limited to:

- Law of the People's Republic of China on the Prevention and Control of Occupational Diseases;
- Work Safety Law of the People's Republic of China;
- Labor Law of the People's Republic of China; and
- Measures for the Determination of Work-related Injuries.

We have established the "Occupational Health and Safety Management System", and we promise to ensure the safety of the working environment, protect employees, third-party contractors and subcontractors from occupational injuries while maintaining the safety of the surrounding public and standardizing production behaviour, and comprehensively improve the level of safety management.

- Require employees to participate in training courses on occupational diseases prevention and basic health knowledge
- Set up a notification mechanism at the project site to issue announcement
- Hire a third party for safety and quality supervision and inspection
- Promote and implement the culture of safety construction via safety training, activities on safety production month, promotion on daily safety concepts, etc.
- Suppliers must provide certification on environmental, occupational monitoring and safety related systems for shortlisted materials
- Organize all participating units to conduct safety technical training for operators according to particular construction plans before construction

Meanwhile, we promise our employees in the labor contract that to provide them with the protection equipment that is necessary in the course of operation and compliance with national regulations. We stipulate that employees must comply with all the safety regulations, operating procedures and instructions at work. The Group will continue to raise its focus on project safety, strengthen the management and evaluation of constructors and suppliers through safety and environmental inspections and assessments of construction projects, improve the management level of the project site standardization and ensure the safety of the construction process.

According to the track records of the past three years and during the Reporting Period, we did not receive any reports of work-related fatalities and injuries.



Talent Management, Development and Training

The Group firmly believes that employees are our most valuable asset and the cornerstone of our development. We aim to build an excellent team and uphold a talent management policy based on “employing people according to their abilities”. In order to retain potential talent, we are committed to creating a work environment that is both competitive and promotes win-win cooperation, establishing a clear and well-defined promotion system, nurturing employees’ work enthusiasm, and fully unleashing their potential.

In order to create an equal and safe working environment, we deeply empower employees to enhance their comprehensive capabilities, fully stimulating and unleashing employee potential, we continuously enhance the human resource management system, and properly deal with employment-related management matters. We attach importance to and appreciate the efforts and contributions of each employee, by setting the standards of compensation and benefits management based on the duties of different positions, formulating standards for both compensation and benefits management as well as quantifiable performance evaluation criteria. According to the established standards, we can follow the performance and work ability of employees and their contribution to the Group, in accordance with the requirements of the law, industry norms and the Group’s guidelines to make reasonable adjustments to the employee’s remuneration and benefits, so that we are able to accurately and reasonably formulate quantifiable performance appraisals to determine performance wages, rewards and penalties. In addition, we will give priority to internal staff to encourage and enhance their self-improvement ability and enthusiasm to grow with the Group when there are vacancies.

To ensure that our outstanding team can grow together with the Company, we place great importance on providing professional skills training to our employees and actively invest resources in their continuing education. We encourage and subsidize employees to attend training courses related to the nature of their work or to obtain different qualifications to enhance their ability and develop in different aspects. These include induction and on-the-job training (e.g. skills training, communication, etc.) that can help with the actual duties of the work for employees at all levels. We will continuously review, explore, and improve our training resources to ensure their suitability and effectiveness. To maintain the consistency of the Group, we will also keep a complete record of training and development activities for all employees, and their abilities will be regularly reviewed by the relevant departments. We actively cultivate a learning culture in the Group and encourage employees to exchange their knowledge and insights with peer companies to strengthen their skills and insights.

Employee Training Data

Category	Unit	As of the Year ended 31 March 2026
Percentage of Total Trained Employees⁽¹⁾	%	78.8
By gender		
Male	%	61.5
Female	%	90.0
By employee category		
General employees	%	86.7
Middle management	%	54.5
Senior management	%	100
Average Training Hours Completed per Employee⁽²⁾	Hour	4.2
By gender		
Male	Hour	3.8
Female	Hour	4.5
By employee category		
General employees	Hour	3.5
Middle management	Hour	2.2
Senior management	Hour	8.9

Notes:

- (1) Percentage of employees trained = Total number of trained employees in the specified category during the Reporting Period/Total number of employees in the specified category at the end of the Reporting Period.
- (2) Average training hours completed per employee = Total number of training hours in the specified category during the Reporting Period/Total number of employees in the specified category at the end of the Reporting Period.



Labor Standard

Adhering to the highest standards of business ethics, the Group is fully aware that child labor and forced labor violate fundamental human rights and societal norms. Therefore, we are committed to eliminating all forms of child labor and forced labor, in strict compliance with all relevant laws and regulations, including but not limited to:

- Labor Contract Law of the People's Republic of China;
- Law of the People's Republic of China on the Protection of Minors; and
- Provisions on the Prohibition of Using Child Labor.

To prevent such situations in the Group, we require candidates to provide identity documents and proofs for verification to ensure they are of legal working age during the recruitment process, for example, on the related application documents, the applicant is required to sign a statement to commit that all the information provided including identity documents, academic certificates, resignation certificates, etc., is a valid document. The responsible staff will repeatedly and carefully check the documents to ensure their authenticity and that the interviewee reaches the legal working age. We will terminate any employment relationship as soon as any noncompliance is discovered and report to the relevant regulator for follow-up if necessary.

Supply Chain Management

To continually create value for our customers, the Group prioritizes raw material quality and places strong emphasis on sustainable supply chain management, recognizing it as a crucial component of our business sustainability. To achieve a more environmentally friendly and responsible production and operation model throughout the supply chain, we actively seek reputable partners who exceed our minimum requirements in their operational practices.

We require suppliers, contractors, subcontractors and other business partners to comply with the principles outlined by the Group and relevant contractual provisions. They are expected to uphold high standards of business ethics, social responsibility and environmental protection, and to comply with all applicable laws and regulations relating to product safety and production performance, thereby maintaining the Group's core values. In the event that a supplier fails to comply with our policies or contractual requirements, the Group will suspend or terminate the cooperation until the issue has been satisfactorily rectified.

During the Year, the Group cooperated with 1 supplier operated in the PRC which have accessed and complied with our requirements.

Supplier Evaluation Procedures and Requirements



Product Responsibility

Quality of Products and Services

The Group operates on a “project-based” model, where each project will typically involve one customer, the photovoltaic power stations are in accordance with the technical requirements demanded by the customers. We strictly adhere to relevant laws and regulations such as the “Construction Law of the People’s Republic of China” and employ rigorous supply chain management as well as standard project management processes.

Early stage of project

- Apply consistent practices to hire and a variety of measures to control quality
- From the procurement of raw materials to the completion of the entire process, strict quality control requirements are adhered to in every section to ensure high quality and safety for all the products and services

Construction phase

- Organize regular meetings with customers and project managers to coordinate and maintain communication during the project
- Rectify any existing or foreseeable problem, so as to maintain and provide high-quality products and services that meet the requirements of customers

After the completion of construction and prior to the operation

- Project coordinators conduct a comprehensive inspection on the quality, safety and completion process to ensure the project operates safely and smoothly

The following are the services we will provide for the project:

Sales of Renewable Energy Products

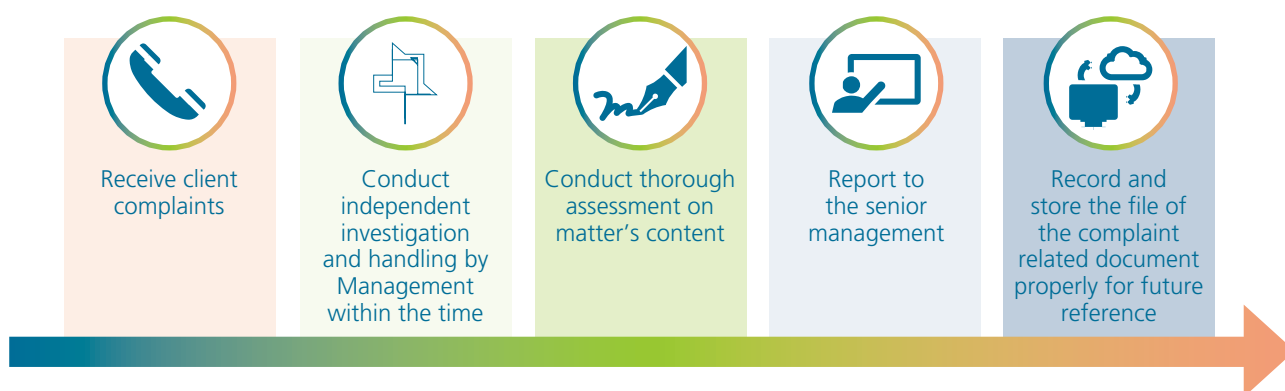
- Certain technology consultation services (including photovoltaic mounting brackets design services)
- Certain on-site services (including assisting customers on-site with unloading goods, collecting products, stocktaking, final testing products before acceptance)
- Technical services for the wind turbine tower products (including technical advice, support and training)

New Energy Power System Integration and Sales of Electricity Business

- Acting as the contractor
- Helping the customers to integrate their equipment, functions and information into a connected, unified and coordinated system
- Making project design proposals
- Site visits
- Procuring construction materials
- Carrying out construction work
- Assisting in operation trials

Customer's Complaints

Customer feedback is beneficial to the Company as it helps us understand consumer needs. We adhere to the business philosophy of "Customer first, forge ahead" and the principle of "Customer at the highest priority". We are eager to listen to customer opinions, which inspire us to continuously improve our services and products. We have established a dedicated customer service team responsible for handling customer complaints and feedback according to internal guidelines. The following is our complaint management process:



The Group does not carry out any large-scale advertising and promotional activities. The Group did not recall any products or receive any complaints regarding products and services due to safety and health reasons as well. Therefore, during the Reporting Period, the Group was not aware of any significant non-compliance with laws and regulations concerning health and safety, advertising, labelling, and privacy matters relating to products and services provided or methods of redress.



Intellectual Property Rights and Data Privacy

The Group is acutely aware of its responsibility to protect customer personal data. We handle customer information with utmost care, considering it a trusted response from customers and ensuring prevention against leaks or loss of such data. We strictly adhere to relevant laws and regulations, including but not limited to:

- Law of the People's Republic of China on the Protection of Consumer Rights and Interests; and
- Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong).

In addition, the Group also stipulated the terms of the privileged system in the management regime and labor contracts to remind and emphasize that all employees are responsible for protecting the confidential data and information of the Company, customers, business partners, and other stakeholders. After the termination of the employee contract, we also stipulate that the resigned employee shall strictly maintain the confidentiality of any matters such as the Group's commercial secrets and company secrets that are not suitable for public disclosure (for example, customer lists, sourcing information, production and marketing strategies) and shall not disclose to third parties in any form. We appoint dedicated staff to handle the matters and ensure that unauthorized access to the data and information is not available to any parties.

We value Intellectual Property Rights, all the Company's office computers have been installed with appropriate and legitimate anti-virus software to prevent and reduce the risk of being stolen, lost or damaged of Company confidential data and any information caused by viruses, hacker intrusions, etc. Due to the nature of its business, the Group does not involve any issues relating to third-party intellectual property rights or patented technologies in our daily operation.

During the Reporting Period, we are not aware of any violations of laws and regulations relating to data security and privacy matters, nor are we aware of any infringement of our partners' intellectual property rights, or the infringement of our intellectual property rights. There were no intellectual property disputes that had a material adverse impact on our business.

Anti-corruption

A sound corporate governance structure and noble business ethics standards are the core support for the Company's stable and sustainable operations. To ensure the continuation of our culture of integrity, we firmly hold zero tolerance for unethical behaviour such as corruption, bribery, extortion, fraud, and money laundering. We do not tolerate, strictly eliminate, and prohibit any form of corruption and bribery. At the same time, the Group will regularly conduct diversified and comprehensive anti-corruption special activities to maintain the integrity baseline of all employees and strengthen corporate compliance awareness.

Integrity, honesty and fairness are among the Group's core values, so we place great emphasis on our corporate ethics culture and related regular governance, establishing effective accountability mechanisms, and integrating good corporate governance elements into our management structure and internal procedures. To prevent illegal activities in business operations and daily management, effectively safeguarding the interests of shareholders and increasing the value of the Company, since the day of listing, we have adopted the Corporate Governance Code in Appendix C1 of the GEM Listing Rules, and complied with the laws and regulations related to anti-bribery, extortion, fraud and money laundering that have a significant impact on us as follows:

- "Anti-corruption Programme – A Guide for Listed Companies" issued by the Independent Commission Against Corruption ("ICAC");
- Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong);
- Anti-Unfair Competition Law of the People's Republic of China;
- Criminal Law of the People's Republic of China; and
- Company Law of the People's Republic of China.

The Group will also regularly distribute information regarding anti-corruption training for directors and staff to members of the Board, such as online training courses, so that management members can learn from the past and gain new information and knowledge in this regard, also, continuously fight against corruption by regularly review and improve corporate governance practices where appropriate. For more information on the Group's corporate governance, please refer to the Corporate Governance Report on the Company's 2026 Annual Report.

The Group encourages employees to report suspicious or confirmed misconduct to the human resource department, department manager or senior management under confidential conditions. Upon discovery and confirmation of misconduct, the related personnel will face disciplinary action and report to the relevant regulatory authority if necessary. The labor contract also clearly states that it is forbidden to benefit directly or indirectly through family, relatives or friends, and other related clauses to prevent conflicts of interest. At the same time, the establishment and strict implementation of the code of conduct and the management system of gifts and hospitality include a set of business hospitality standards, receivers' standard hospitality fees and a confidentiality system, to provide a set of guidance for all employees on matters such as providing accommodation, giving and receiving gifts, dining and entertainment, and negotiating with government officials, to minimize any opportunity to undermine the integrity.

During the year ended 31 March 2026, there were no confirmed legal cases or significant risks related to corruption brought against the Group or its employees, nor any confirmed incidents related to corruption and criminal or misconduct cases. In addition, there were no confirmed incidents where contracts with business partners were terminated or not renewed due to violations relating to corruption during the Reporting Period.

Charity Activity

Following the principle of “taking from society, giving back to society”, the Group has been actively engaged in corporate social responsibility since its establishment in 2000, showing a deep concern for the communities where we operate and striving to make meaningful contributions to public welfare. We have built close and friendly relationships with various stakeholders in the communities where our operations are based, aiming to drive local economic development and improve the quality of life for residents in project areas. Through our operational projects, we create employment opportunities and encourage employees to understand the needs of the community, integrating them into the local community fabric.

In the future, contributing to the community will remain a steadfast commitment to the Group’s plans. We use our own resources to help people in need and actively promote community activities covering all levels of society. We will continue to look for projects invested by the community. At the same time, we support employees to take the initiative to propose community support plans to the Group and do our best to assist in the implementation of the plans, so that corporate social responsibility becomes an important part of the Group’s corporate culture, cultivate employees’ sense of community, nurture correct values and teach the next generation, and promote them to take the initiative to care for and help those in need in society.



Inclusive
Society



Care for
Elderly



Climate
Action



Poverty
Alleviation



Quality
Education

ESG REPORTING CODE OF THE STOCK EXCHANGE GEM LISTING RULES APPENDIX C2

Subject area	Content	Chapter/Disclosure
Mandatory Disclosure Requirement		
Governance Structure	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritize, and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses	Sustainable Development Strategies
Reporting Principles	A description of, or an explanation of, the application of the following Reporting Principles in the preparation of the ESG report: Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement. Quantitative: Information on the standards, methodologies, assumptions, and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed. Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.	Basis for Preparation
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	Reporting Scope and Reporting Period

Subject area	Content	Chapter/Disclosure
“Comply or Explain” Provisions		
A. Environmental		
Aspect A1: Emissions		
General Disclosure	Information on:	Environmental Protection
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer	
	relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	
KPI A1.1	The types of emissions and respective emissions data.	Emission Data
KPI A1.2	Repealed 1 January 2025	Not Applicable
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Waste Data
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Waste Data
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Air Emissions and Management
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Resource and Waste Management

Subject area	Content	Chapter/Disclosure
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water, and other raw materials.	Energy Consumption; Resource and Waste Management; and Water Resources Management
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas, or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Energy Consumption Data
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Water Consumption Data
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Air Emissions and Management; and Energy Consumption
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set, and steps taken to achieve them.	Water Resources Management
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Not applicable due to business nature
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Environmental Management; and Resource and Waste Management
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Resource and Waste Management
Aspect A4: Climate Change		
General Disclosure	Repealed 1 January 2025	Not Applicable
KPI A4.1	Repealed 1 January 2025	Not Applicable

Subject area	Content	Chapter/Disclosure
B. Social		
Aspect B1: Employment		
General Disclosure	Information on:	Employer-employee Relationship; Multi-culture; and Talent Management, Development and Training
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer	
	relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group, and geographical region.	Employment Data
KPI B1.2	Employee turnover rate by gender, age group, and geographical region.	Employee Turnover Data
Aspect B2: Health and Safety		
General Disclosure	Information on:	Occupational Safety
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer	
	relating to providing a safe working environment and protecting employees from occupational hazards.	
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Occupational Safety
KPI B2.2	Lost days due to work injury.	Occupational Safety
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Occupational Safety

Subject area	Content	Chapter/Disclosure
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Talent Management, Development and Training
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Employee Training Data
KPI B3.2	The average training hours completed per employee by gender and employee category.	Employee Training Data
Aspect B4: Labor Standards		
General Disclosure	Information on:	Labor Standard
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer	
	relating to preventing child and forced labor.	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labor.	Labor Standard
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labor Standard
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Supplier Evaluation Procedures and Requirements
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supplier Evaluation Procedures and Requirements
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supplier Evaluation Procedures and Requirements

Subject area	Content	Chapter/Disclosure
Aspect B6: Product Responsibility		
General Disclosure	Information on:	Product Responsibility
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer	
	relating to health and safety, advertising, labeling, and privacy matters relating to products and services provided and methods of redress.	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Customer's Complaints
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Customer's Complaints
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Intellectual Property Rights and Data Privacy
KPI B6.4	Description of quality assurance process and recall procedures.	Quality of Products and Services
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Intellectual Property Rights and Data Privacy

Subject area	Content	Chapter/Disclosure
Aspect B7: Anti-corruption		
General Disclosure	Information on:	Anti-corruption
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer	
	relating to bribery, extortion, fraud, and money laundering.	
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption
Aspect B8: Community Investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Charity Activity
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labor needs, health, culture, sport).	Charity Activity
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Charity Activity

Paragraph	Content	Chapter/Disclosure
Climate-related Disclosures		
(IV) Metrics and Targets		
Greenhouse gas emission		
28(a)	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO2 equivalent, classified as: Scope 1 greenhouse gas emissions;	Emission Data
28(b)	Scope 2 greenhouse gas emissions; and	Emission Data
29(a)	Information about the issuer's: greenhouse gas emissions in accordance with the Greenhouse Gas Protocol or other credible greenhouse gas accounting and reporting methods from a jurisdictional authority;	Emission Data
29(b)	approach to measure its greenhouse gas emissions;	Emission Data
29(b)(i)	(i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions;	Emission Data
29(b)(ii)	(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and	Emission Data
29(b)(iii)	(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;	Emission Data
29(c)	location-based Scope 2 greenhouse gas emissions, and information about any contractual instruments to define the scope of its Scope 2 greenhouse gas emissions (if any).	Emission Data