UNITY GROUP
知行集團

Unity Group Holdings International Limited
知行集團控股國際有限公司

(incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 1539

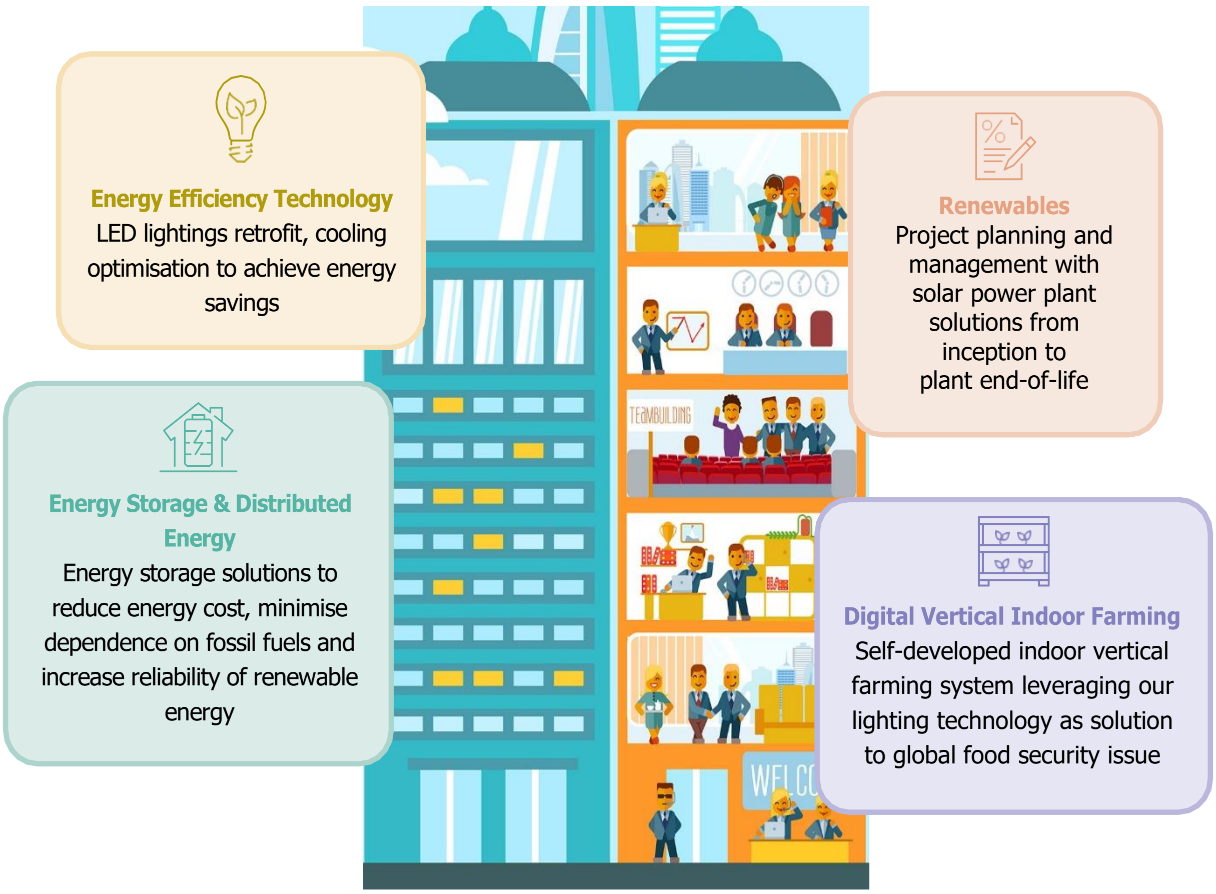
Environmental, Social and Governance Report
環境、社會及管治報告
2025/26

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THE GROUP

Who We Are

As one of the leading Energy Services Companies ("**ESCO**") and ESG solution providers in Asia, Unity Group Holdings International Limited and its subsidiaries (collectively, the "**Group**" or "**we**") deliver customised technologies and consultancy services designed to maximise energy efficiency and enhance returns for our clients. Over the past decade, the Group has evolved from a lighting-focused energy efficiency consultancy into an integrated green solutions provider offering a broad portfolio of services, including advanced energy efficiency technologies, renewable energy systems, energy storage solutions, and vertical indoor farming. We are committed to helping clients adapt to a rapidly changing sustainability landscape by leveraging practical research, innovation, and technology deployment.



Our Vision, Mission and Core Values

The Group's vision, mission and core values consolidate our commitment to sustainability and corporate responsibility, optimising our role as an integrated green technology and ESG pioneer to make a positive impact on our customers and society.

Vision

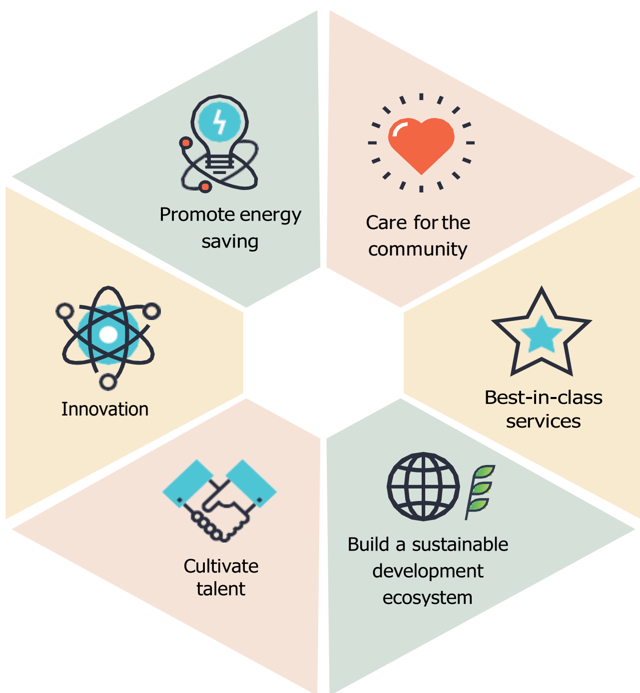
We are committed to protecting the environment and promote a sustainable future. As we quickly establish ourselves as the preferred and most trusted partner in the industry, we offer our clients professional, proprietary green solutions.

Mission

We are committed to giving back to the community. By leveraging cutting-edge technology to transform green initiatives, we empower our customers and society to reach peak carbon dioxide emissions and achieve carbon neutrality ahead of schedule:

- to support Hong Kong achieve carbon neutrality by 2050;
- to support mainland China achieve carbon peak and carbon neutrality;
- to share gains with our customers; and
- to develop comprehensive and innovative green technologies.

Core Values



ABOUT THE REPORT

The Group is pleased to publish the Environmental, Social and Governance ("**ESG**") Report 2025/2026 ("**ESG Report**"), which aims to outline its sustainability management approaches, policies and measures, and provide an overview of its ESG performance for the period from 1 April 2025 to 31 March 2026 (the "**Reporting Period**" or "**FY2025/26**"), in order to demonstrate its commitment to sustainable development. The ESG Report is prepared in both Chinese and English and is available on the websites of Hong Kong Exchanges and Clearing Limited (the "**HKEX**") (www.hkexnews.hk) and the Group (www.unitygroup.eco).

Reporting Boundary

The ESG Report mainly covers the Group's core business operations in Hong Kong and Malaysia, including trading of energy saving products, leasing services of energy saving systems and related consultancy services. The reporting scope remains the same as the previous years. Both environmental and social key performance indicators ("**KPIs**"), as well as disclosures in this ESG Report covers operations in Hong Kong, Mainland China and Malaysia. The Group will continue to review its business operations and development and make appropriate adjustments as needed.

Reporting Principles

The ESG Report is prepared in accordance with the Environmental, Social and Governance Reporting Code (the "**ESG Code**") as set out in Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, and has complied with the Mandatory Disclosure Requirements, and Part C and D Provisions. The Group has applied the following four reporting principles during the preparation of the ESG Report:

Reporting principles	Definition	Application
Materiality	The report should focus on disclosing ESG issues that have significant impacts on the Group and stakeholders.	The Group has identified material ESG issues through a materiality assessment during the Reporting Period and made key disclosures in this ESG Report. Please refer to the "Materiality Assessment" section for further details.
Consistency	Disclosure and statistical methodologies of the report should be consistent, to foster meaningful comparisons of relevant data.	Unless otherwise stated, the Group has adopted consistent methodologies in preparing this ESG Report, to allow meaningful comparisons over time.
Balance	The report should present ESG performance in an impartial manner, allowing readers to objectively evaluate the overall performance of the Group.	The Group has presented the ESG performance of the Group in an objective manner, to ensure unbiased and comprehensive disclosure.
Quantitative	KPIs and relevant data of the report should be measurable, and historical data should be provided where appropriate, to allow comparison and evaluation of the effectiveness of ESG policies and management systems.	The Group has recorded and disclosed quantitative KPIs where feasible, including information on the standards, methodologies, assumptions, sources of conversion factors used and comparative data.

Confirmation and Approval

The Group acknowledges its responsibility to ensure the accuracy and reliability of the ESG Report. All information in the ESG Report is sourced from the internal policy documents and statistical data of the Group, which has been presented in a fair and transparent manner. The Board has reviewed and approved this ESG Report on 30 June 2026.

Opinion and Feedback

The Group welcomes and values all comments and suggestions on the ESG Report as well as its sustainability performance. Should you have any feedback, please contact us via ir@unitygroup.eco.

PERFORMANCE HIGHLIGHTS

Highlights in 2025/26

The Group strives to conduct its business efficiently, ethically and with the least environmental impact. We maintain ongoing monitoring and evaluation of our sustainability performance to identify opportunities for improvement and to support long-term sustainable development. During the Reporting Period, we achieved the following milestones as compared to the previous year:

Environmental

1.6% reduction in Scope 2 GHG emissions

26.2% reduction in waste intensity

30.3% reduction paper consumption

Verified carbon credits obtained: 50,000 tons of carbon emissions

Social

1.6:1 male to female ratio

Zero work-related injuries and fatalities

7.05 training hours per employee

Governance

Zero environmental non-compliance

Zero major complaints from customers

Awards and Recognition

We take pride in the significant awards and positive recognition we have received for our commitment to low-carbon innovation and corporate responsibility. Looking ahead, we will continue strengthening our contributions to the community. Our key awards and recognitions over the past three years are as follows:

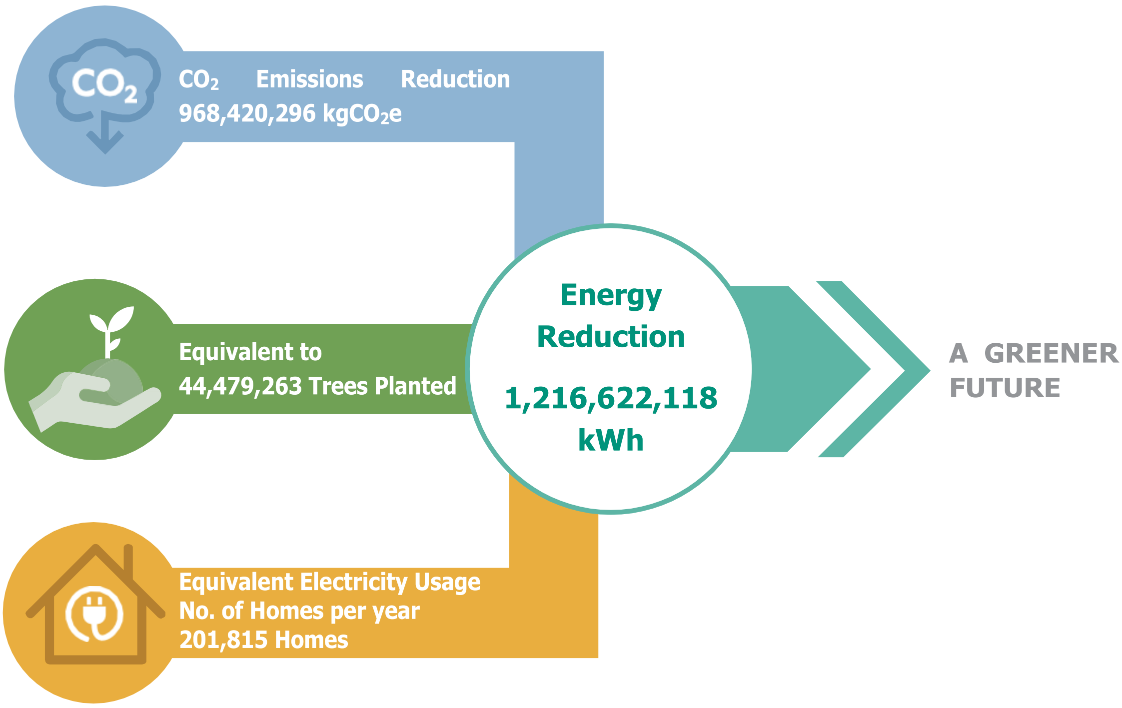
Awards and recognition	Organisation	Year
Pursuit of Environmental Initiatives and Participation in the 2024 Hong Kong Awards for Environmental Excellence	Environmental Campaign Committee	FY2024/25
Outstanding Corporate Strategy Awards 2024	Sing Tao	FY2024/25
Eco-brand Awards 2024	Eastweek	FY2024/25
Hong Kong Green Day 2024 – Reward Regift	Green Council	FY2024/25
Hong Kong Green Day 2024 – Green Pledge	Green Council	FY2024/25
Certificate of Appreciation – Retrofit LED lightings products to Lok Sin Tong Chu Ting Cheong Home for the Aged by Unity Group's donation	The Lok Sin Tong Benevolent Society Kowloon	FY2023/24
Pursuit of Environmental Initiatives and Participation in the 2022 Hong Kong Awards for Environmental Excellence	Environmental Campaign Committee	FY2023/24
10,000 Steps a Day Walking Challenge - 8,000 Steps Achievement Award (八千步達標成功大獎)	Occupational Safety & Health Council	FY2023/24, FY2022/23
Eco-brand Awards 2022	Eastweek	FY2022/23
Greatest China Super Brands Awards 2022	Eastweek	FY2022/23
Hong Kong Green Awards 2022 Green Management Award – Service Provider (SME)	Green Council	FY2022/23
Hong Kong's Most Outstanding Business Awards 2022	CORPHUB	FY2022/23
Social Enterprise Supporter Award Scheme 2022	Fullest Social Enterprise Society ("FSES")	FY2022/23

Feature Story: Building a Green Future

As an energy services company, the Group plays a vital role in addressing environmental challenges and supporting a more sustainable future. We aspire to drive the green technology revolution and lead the transition toward a low-carbon economy through continuous innovation and dedicated research and development. By delivering smart green technologies and low-emission energy solutions, we help advance value-chain progress toward carbon neutrality and contribute to global climate-change mitigation.

As a pioneer in ESG and green technology, we are committed to promoting sustainability and creating long-term value for our customers. Through the adoption of advanced green technologies, we provide tailor-made solutions for energy producers, distributors, and end-users—including property owners, major corporations, and multinational enterprises—helping them reduce operating costs and enhance their sustainability performance.

In the past decade, our estimated cumulative environmental contribution is illustrated in the figures below[1],[2]:



[1] The energy savings include all the EMC contracts within Unity Group as a whole and there is uncertainty in the value due to variations in electricity price and actual monthly energy savings. Direct product trading can also contribute to energy savings, yet we have not included due to different contractual arrangements.
[2] The estimation of the equivalent emissions, number of trees planted, etc. is based on general online calculation approaches https://www.epa.gov/energy/greenhouse-gas-equivalencies-calculator.

STAKEHOLDER ENGAGEMENT

The Group recognises that meaningful stakeholder engagement is fundamental to shaping effective ESG strategies and enhancing overall sustainability performance. By maintaining ongoing dialogue with our stakeholders, we are able to identify emerging risks and opportunities, understand evolving expectations, and respond in a timely and appropriate manner. This continuous engagement approach helps us build stronger, trust-based relationships and fosters collaboration across our stakeholder community, supporting our shared progress toward long-term sustainability goals.

Communication Channels

The Group has continued to engage with different major stakeholders through a wide range of activities and communication channels during the Reporting Period:

Investors & Shareholders

Achieve and maintain high standards of corporate governance with sustainable business development, and enhance corporate value, transparency and accountability

- Annual/ special general meeting
- Interim and annual reports
- Company website
- Investor meetings
- Analyst reports and coverage
- Press release/ announcements

Employees

- Improve employment practices and remuneration system
- providing training and development to improve employee knowledge and skills
- comply with employment-related laws and regulations

- Annual performance appraisal
- Face-to-face communication
- Internal newsletters
- Informal event sessions

Suppliers, Contractors and Agents

Maintain good relationships and support ESG adoption in compliance with relevant standards

- Supplier assessment
- Site inspection visits
- Regular supplier meetings and dialogues

Customers

Offer wide range of eco-friendly and energy saving products and services with guaranteed quality

- Site visits and meetings
- Company website
- Company booklet and product catalogue

NGOs, Professional Organizations and the Community

Promote sustainable development, and support ESG initiatives and community events

- Charity events
- Community partnership programs
- Organisation annual dinners
- Memberships

Materiality Assessment

To assess stakeholders' concerns for key ESG issues in a more systematic and effective manner, the Group has commissioned an independent consultancy to conduct a materiality assessment with different stakeholders during the Reporting Period. By determining significant ESG issues, we have formulated the reporting framework and made targeted disclosures in this ESG Report accordingly. Relevant issues will also be prioritised in our decision-making and sustainability strategic planning processes to align with stakeholders' expectations.

- The Group identified 18 issues related to the Group's business based on the reporting guidelines, market trends, industry benchmarks, covering four major areas: "Environment", "Social", "Governance" and "Community".
- The Group invited internal and external stakeholders, including the Board, employees, investors, suppliers, to participate in the questionnaire survey and rate the importance of each issue to the individual and the Group's business. Prioritisation was conducted according to the analysis results, in which material issues were determined.
- The materiality assessment results were confirmed after review by the Board.

ESG issues (in descending order of materiality)		
Very important issues	**Somewhat important issues**	**Less important issues**
1. Anti-corruption 2. Occupational health and safety 3. Employment practices 4. Protection of customer privacy 5. Training and development 6. Product and service responsibility 7. Protection of intellectual property rights 8. Use of energy	9. Prevention of child and forced labour 10. Impacts on the environment and natural resources 11. Diversity, equal opportunity and anti-discrimination 12. Materials management 13. Supply chain management 14. Waste management 15. Greenhouse gas and pollutants management 16. Climate change management	17. Water management 18. Community investment

CLIMATE-RELATED DISCLOSURES

Effective ESG governance provides the foundation for embedding sustainability into our operations and decision-making. The Group has established a structured governance framework that aligns ESG management with both strategic planning and day-to-day execution. Guided by this framework, we continue to refine our ESG strategies, targets, policies and action plans to strengthen performance and support long-term business resilience.

Recognising the urgency of climate change and its potential impacts on our operations and supply chain, the Group is enhancing its capabilities to identify and respond to climate-related risks and opportunities. In line with the HKEX Guidance on Climate Disclosures, we conducted an initial assessment of climate-related risks and evaluated their implications for our business. These insights inform the development of our climate strategies and the measures we are taking to advance low-carbon transformation and build organisational resilience.

Governance

The Board has the overall responsibility for the Group's ESG matters, including ESG management approach, strategy, goals, targets and policies. In order to better manage the Group's ESG performance and identify potential risks, the Board takes a top-down management approach and oversees materiality assessment to identify, evaluate, prioritise, and manage material ESG issues with reference to stakeholders' opinions.

The Board integrates climate-related risks and opportunities into its oversight of the Group's strategy, major transactions, and risk management policies by ensuring that climate considerations are embedded in decision-making at both the strategic and operational levels. This includes regularly assessing whether proposed transactions align with the Group's climate commitments, and questioning on the adequacy of controls and mitigation plans. The Board weighs short-term financial impacts versus long-term resilience to guide balanced, forward-looking decisions that support sustainable performance.

The Board oversees the establishment of climate-related targets by ensuring they are grounded in credible data, aligned with the Group's strategic objectives, and supported by plan of execution. It reviews progress against these targets annually, making queries where gaps or delays emerge. The Board is also responsible for ensuring the effectiveness of the Group's risk management and internal controls. While climate-related performance indicators are not currently integrated into remuneration policies, the Group's commitment to its climate-related goals are nonetheless diminished.

Under the leadership of the Board, an ESG Committee is formed by the Chairman, the Chief Financial Officer, the Chief Investment Officer, and the Chief Operation Officer of the Group, which is responsible for the day-to-day management of ESG matters. The ESG Committee meets at least annually to assess the effectiveness of existing ESG policies and internal controls, and to recommend improvements that can further strengthen the Group's overall ESG performance. It reports to the Board through a structured reporting mechanism that combines regular briefings with ad hoc updates, enabling the Board to assess and identify the Group's climate-related risks and opportunities.

At the execution level, the ESG Committee has assigned ESG-related works to different functional departments to ensure the effective implementation of sustainability strategies and practices. Internal controls and review mechanisms are integrated into the operations of functional departments. These include climate-related risks assessments, as well as cross-functional reviews of regulatory and market developments. The three-tier governance structure allows us to manage ESG matters in a systematic manner.

Members of the Board and the ESG Committee possess diverse skills, experiences, knowledge and perspectives to supervise the Group's ESG work. The Board receive sustainability training as a part of their induction training, and are kept regularly informed of emerging ESG developments, including energy policies, regulatory updates and evolving market best practices.

The Board	• Oversee materiality assessment and ensures climate-related risks and opportunities are integrated into the Group's strategic decisions • Review and evaluate the effectiveness of the Group's risk management and internal control mechanisms • Establish ESG targets and monitor the Group's progress in achieving these targets
ESG Committee	• Evaluate and determine ESG-related risks and opportunities, and establish risk management and internal control systems • Implement ESG approaches, strategies and priorities, analyse the processes adopted, and review related progresses made • Assess the effectiveness of existing ESG policies and internal controls, and recommend improvements • Fulfil the regulatory reporting requirements of ESG matters
Functional departments of the Group	• Assist in the establishment, improvement, and implementation of ESG-related policies and systems • Assist in the assessment of risks and opportunities, establishment of targets, and monitoring of progress made • Assist in the construction of information systems and compilation of ESG reporting • Provide assistance for the inspection of risk management

The Group is committed to upholding operational compliance in its daily operations and strictly adhering to all applicable laws and regulations. It acknowledges that violations of laws and regulations can severely harm our business operations, performance, financial position and reputation. The Board, with the support of the Audit Committee, has regularly reviewed the risk management and internal control systems to ensure effective compliance controls. During FY2025/26, the Group did not have any non-compliance cases of the laws and regulations in relation to ESG aspects within the Group, nor have it received any concluded legal cases regarding corrupt practices brought against the Group or its employees.

The Group strictly adheres to relevant laws and regulations, including but not limited to the followings:

Environmental aspect	
Hong Kong	• Waste Disposal Ordinance (Cap. 354)
Malaysia	• The Environment Quality Act 1974 and its Regulations 1989

Social aspect	
Employment and labour standards	
Hong Kong	• Employment Ordinance (Cap. 57) • Employees' Compensation Ordinance (Cap. 282) • Sex Discrimination Ordinance (Cap. 480) • Disability Discrimination Ordinance (Cap. 487) • Family Status Discrimination Ordinance (Cap. 527) • Race Discrimination Ordinance (Cap. 602) • The Minimum Wage Ordinance (Cap. 608)
Malaysia	• The Employment Act 1955 • Employees' Social Security Act 1969 • Employees Provident Fund Act 1991
Occupational health and safety	
Hong Kong	• Occupational Safety and Health Ordinance (Cap. 509) • Prevention and Control of Disease Ordinance (Cap. 599)
Malaysia	• The Occupational Safety and Health Act 1994 • Labour Ordinance Acts 2005
Product responsibility	
Hong Kong	• Copyright Ordinance (Cap. 528) • Prevention of Copyright Piracy Ordinance (Cap. 544) • Personal Data (Privacy) Ordinance (Cap. 486)
Malaysia	• Trade Marks Act 2019
Anti-corruption	
Hong Kong	• Prevention of Bribery Ordinance (Cap. 201)
Malaysia	• Section 17A of the MACC (Amendment) Act 2018

Strategy

The growing frequency and intensity of extreme weather events underscores the urgency of global climate action. The Group understands that climate-related risks and opportunities can influence every part of our business—from day-to-day operations to the resilience of our supply chain—and may ultimately carry financial implications.

To navigate this evolving landscape, we have formulated a set of climate-related strategies informed by leading international practices. These strategies guide our efforts to anticipate climate impacts, strengthen organisational preparedness, and enhance our resilience as we progress toward a low-carbon economy.

Time Horizon

The Group has defined clear time horizons to guide the effective implementation of its strategy and to track its progress throughout the journey. Each period represents a deliberate phase of action, allowing the Group to build momentum in a structured and measurable way. By defining the purpose of each period, the Group ensures that its efforts remain focused, coordinated, and aligned with its overarching ambition.

Short Term (1–5 years): The Group's near-term priorities centre on strengthening operational efficiency, ensuring full compliance, and building the data and governance foundations needed to support its broader ESG strategy.

Medium Term (6–10 years): Over the medium term, the Group will make meaningful progress on its ESG targets that embed sustainable practices across its operations. These goals are designed to deliver measurable improvements on its material topics and align with its corporate strategic planning.

Long Term (10+ years): The Group's long-range ambitions focus on transformational outcomes that contribute to wider societal and environmental goals, including climate action and the transition to a circular economy. These aspirations position the Group to play a leading role in shaping a sustainable future.

Managing Climate-related Risks and Opportunities

Climate change presents both risks and opportunities. The Group takes a balanced approach that considers potential positive and negative impacts, enabling it to maximise value while minimising adverse effects on its business. The Group categorises climate-related impacts into physical risks, transition risks and opportunities that are reasonably expected to affect its cash flows, access to finance, or cost of capital.

Physical risks: These include acute events—such as extreme heat, rainfall, storms and other natural disasters—that may disrupt the Group's supply chain and infrastructure, as well as chronic changes like rising sea levels and shifting climate patterns that could affect long term business viability.

Transition risks: They stem from the global shift toward a low carbon economy, including more stringent laws and regulations on environmental protection, carbon emission and waste generation. Technological developments and changing market preferences for green companies may require adjustments to the Group's business model and operations. These changes may lead to increased risks of regulatory non-compliance resulting in legal, technological, market and reputational risks.

Opportunities: The transition to a low-carbon business model may bring opportunities. Growing ESG awareness among consumers gradually shapes the market as preferences shift toward more responsible businesses. Efforts to improve energy efficiency and reduce waste not only lower operating costs in the short-term, but also help streamline and optimize operations over the medium term. Emerging low-carbon markets are expected to mature within the next three to ten years, creating new opportunities for growth and innovation. By actively disclosing ESG performance and taking concrete action, the Group can enhance its reputation, attracting new capital and customers.

Effects on Business Model and Value Chain

The Group's climate-related risks and opportunities are concentrated in Hong Kong and major cities of Malaysia, its principal places of operations. Nonetheless, these cities are characterised by well-developed infrastructure, strong emergency preparedness, and robust public healthcare systems. These conditions help moderate exposure to acute physical risks and support continuity across business activities. The Group has identified the following risks and opportunities on its business model and value chain:

<table>
<tr><th>Risk Type</th><th>Description</th><th>Effects on Business Model</th><th>Effects on Value Chain</th></tr>
<tr><td colspan="4">Physical Risks</td></tr>
<tr><td>Acute risks</td><td>Increased severity of extreme weather
• Extreme heat
• Heavy rainfall
• Flooding
• Tropical cyclones</td><td rowspan="2">• Damages property and assets in areas affected by extreme weather
• Increases need for cooling and energy use
• Affects employee health and safety
• Disrupts utilities supply
• Increases maintenance costs and insurance premiums
• Reduces short-term revenue
• Impacts asset values</td><td rowspan="2">• Interrupts supply chains
• Reduces availability of insurance coverage for assets in high-risk areas
• Lowers sales / output due to business disruption
• Disrupts cloud services
• Affects costs and availability of raw materials and utilities</td></tr>
<tr><td>Chronic risks</td><td>Variability in climate and precipitation patterns
• Changing climate patterns
• Rising sea level</td></tr>
<tr><td colspan="4">Transition Risks</td></tr>
<tr><td>Regulatory risks</td><td>• Mandatory disclosure and reporting obligations
• Strengthened regulation of existing products and services
• Exposure to litigation risks</td><td>• Increases regulatory requirements
• Retires existing assets early due to policy changes
• Changes in energy efficiency standards
• Increases costs on adopting new processes for compliance</td><td>• Induces structural changes in compliance throughout the value chain
• Increases risks arising from non-compliance by suppliers or partners
• Lowers profit margin due to upstream compliance costs</td></tr>
<tr><td>Market risks</td><td>• Changing consumer behaviour
• Unpredictable market demand
• Alternative green solutions in competition</td><td>• Increases input prices (e.g. legal and compliance expenses)
• Increases output requirements (e.g. on waste treatment and emission control)</td><td>• Disrupts existing upstream and downstream partnerships as procurement shifts toward greener alternatives</td></tr>
</table>

Opportunity Type	Description	Effects on Business Model	Effects on Value Chain
Efficiency gains	• More efficient and diverse service offerings • Cost savings through resource optimisation • Improved energy and water efficiency • Use of new technologies	• Improves efficiency through flexible work arrangements during extreme weather • Improves profit margins • Benefits employee health, satisfaction, and productivity • Reduces exposure to fossil fuel price increases • Improves financing capabilities	• Increases capacity and resource utilisation throughout the value chain • Reduces procurement costs due to improved upstream efficiency
Supply chain resilience	• Strong supplier partnership increases business viability	• Increases resilience at times of climate unpredictability • Lowers risks of business disruptions	• Improves competitiveness by collaborating standards • Increases reliability of supply chain

Market opportunities	• Access to new markets • Opportunity to expand geographically	• Increases revenue source from new markets • Diversifies geographically	• Fosters maturity of the entire value chain via expanded product and service offerings
Consumer preference	• Changes in consumer behaviour and expectations	• Opens up new sources of revenue • Increases market share of green companies	• Incentivizes sustainable innovation throughout the value chain, driven by downstream demands

Adaptation and Mitigation Plans

Based on findings of the above, the Group has formulated the below adaptation and mitigation measures to tackle physical risk, transition risks, and opportunities:

Type	Adaptation and Mitigation Measures
Physical acute risks	To effectively tackle the acute risks, the Group has a robust emergency plan that includes staff training to enhance its resilience: • Design contingency plans to reduce the negative impacts of extreme weather events; • Communicate work arrangements with employees to ensure safe operations; • Evaluate measures and refine overall procedures in response to climate emergencies; • Ensure business continuity with strong supplier partnerships; • Promote cooling improvements in facilities to improve working conditions; • Position servers, air conditioners, and other critical equipment in locations that meet required flood and wind resistance standards; and • Explore energy-efficient equipment and alternative energy sources to reduce reliance on traditional energy supplies.
Physical chronic risks	Consideration is given in long-term planning to tackle chronic risks: • Explore more opportunities to use renewable energy at operating sites; • Consider flood hazards during office and operating site selection; • Use low-carbon, energy efficient, and regionally-produced materials and products in the procurement process; and • Use water-saving equipment and retrofit existing equipment to improve water efficiency.
Transition risks	The Group is strengthening climate governance, and accelerating the shift toward low-carbon technologies and business models to tackle transition risks: • Observe and examine market trends and regulatory updates on a regular basis; • Develop green solutions to ensure compliance and avoid non-compliance costs; • Maintain transparency by producing high-quality climate disclosure; • Collaborate with suppliers to promote adoption of low-carbon processes and technologies; and • Consider climate-related risk in the value chain, source low-carbon raw materials, and ensure market risks are effectively monitored.
Opportunities	The Group leverages industry insights to identify and secure emerging climate-related opportunities: • Develop lower-carbon product and service offerings; and • Invest in energy-efficient and low-emission technologies to reduce costs.

Long-term Transition Plan

A long-term transition plan will set out a clear direction to transform the Group's operations and value chain into a low carbon, climate resilient business. Building on the Group's assessment of climate-related risks and opportunities, its long-term transition plan establishes phased targets aligned with its ambition and guides capital planning, operational improvements, and supplier engagement. These targets are outlined in the section "Metrics and Targets". Key long-term actions include exploring alternative energy use, improving energy efficiency, reducing resource intensity, promoting low carbon transport, and strengthening waste and materials management through circular economy practices.

Adaptation is equally central to the Group's long-term strategy. The Group will integrate climate-related risk considerations into business continuity planning. Collaboration with stakeholders supports effective implementation, while transparent reporting ensures accountability. Continued investment in innovative technologies will guide the Group throughout its transition journey. The Group's transition plan relies on the collective efforts of its employees and broader community, as well as the pace at which the national grid decarbonises.

Current and Anticipated Financial Effect

The Group did not recognise any impairment loss on assets affected by acute physical risks during the Reporting Period. At this stage, the Group is still assessing the potential financial impacts on its financial position, performance, and cash flows—including implications for investment plans, asset disposals, and funding arrangements—and therefore has not yet estimated the anticipated financial effects. Implementation relief has been applied for the assessment of current and anticipated financial effect. The Group is developing internal capabilities for such assessment, and disclosure of additional information will be made available when its internal model matures.

Climate Resilience and Scenario Analysis

The Group has not conducted a formal climate-related scenario analysis and, accordingly, has not provided a detailed assessment of its climate resilience at this stage. The Group is currently developing specialised skills, building technical capabilities, and collecting localized data to perform meaningful quantitative scenario modeling without incurring undue cost or effort. Nonetheless, the Group manages to enhance its climate resilience through its existing risk management framework and disaster recovery protocols, and the adaptation and mitigation plan outlined above. The Group will periodically review its capacity and the availability of industry tools to determine when a proportionate scenario analysis can be effectively integrated into its reporting.

Risk Management

The Group has actively fostered a robust risk management and internal control systems to ensure its stable business development. Climate-related risk and opportunity identification, assessment, prioritisation, and management are fully integrated into the Group's overall risk management processes. The relevant policy and processes are reviewed annually and updated when necessary.

Climate-related risks and opportunities are examined across the Group through a coordinated, multi-level process. Strategic direction is set at the top, with the Board providing oversight and regularly reviewing the most significant climate-related issues. At the same time, operational teams contribute detailed, ground-level insights by assessing their own exposures on when necessary. When a potential risk is identified, the relevant department will design and carry out mitigation actions, followed by ongoing reviews to ensure that the controls remain robust and effective over time. Climate-related scenario analysis is currently not incorporated into the Group's risk identification process.

All identified climate-related risks and opportunities play a role in shaping the Group's strategic direction, operational priorities, and internal policies. The Group evaluates each item based on its potential impact and the likelihood of occurrence, creating a clear profile that supports informed decision-making. Risks that score highly on both impact and likelihood are elevated in priority and addressed ahead of lower-rated issues to ensure the Group's resources are focused where they matter most.

The Board is responsible for reviewing the adequacy of risk management and internal control systems on a yearly basis. The ESG Committee assists the Board in identifying climate-related risks, tracking the effectiveness of mitigation measures, and updating risk assessments at least once annually. Material changes in risk profiles are reported to the Board. There were no material changes to the Group's climate-related risk identification, assessment, prioritisation and monitoring processes during the Reporting Period compared to the previous year.

The Audit Committee plays a central role in guiding management and overseeing the design, implementation and ongoing monitoring of the Group's internal control and risk management systems. During the Reporting Period, the Board—through the Audit Committee—reviewed the effectiveness of these systems and concluded that they remained sound, effective and adequate. Further details can be found in the Corporate Governance Report of the Group's Annual Report.

Metrics and Targets

Climate-related Targets

The Group is committed to supporting climate action by advancing environmental protection and reducing its operational footprint. Guided by its long-term transition plan and corporate strategic priorities, the Group has developed a series of measures to lower emissions and pollution, optimise energy use, and improve resource efficiency. During the Reporting Period, we renewed our environmental reduction targets, focusing on three key areas—electricity consumption, greenhouse gas emissions and general waste—using the Reporting Period as the baseline for comparison.

These targets were developed internally and, while not based on the Science Based Target initiative's Sectoral Decarbonisation Approach, they take reference from Hong Kong and Malaysia's long term decarbonisation pathway to ensure alignment with broader climate ambitions. All quantitative targets are expressed as intensity metrics, and the use of carbon credits is not currently considered. We will continue to monitor performance, refine our targets and action plans as needed, and make timely disclosures as part of our commitment to continuous improvement.

Below sets forth the phrased targets over our time horizon:

Environmental Targets	Baseline	Reduction Targets
Scope 2 GHG emissions intensity	0.33 tons CO_2e	Short-term: 2% reduction when compared to the Reporting Period Medium-term: 5% reduction when compared to the Reporting Period Long-term: 8% reduction when compared to the Reporting Period
Energy consumption intensity	559.14 kWh/employee	Short-term: 2% reduction when compared to the Reporting Period Medium-term: 5% reduction when compared to the Reporting Period Long-term: 8% reduction when compared to the Reporting Period
Non-hazardous waste intensity	3.87 tons/employee	Short-term: 2% reduction when compared to the Reporting Period Medium-term: 5% reduction when compared to the Reporting Period Long-term: 8% reduction when compared to the Reporting Period

Greenhouse Gas Emissions ("GHG Emissions")

The Group is committed to operating in an environmentally responsible manner and continues to take steps to minimise its environmental footprint. As an office-based operation, our activities do not generate material air emissions or waste pollution. Nonetheless, we implement a range of measures to improve energy efficiency, reduce waste and promote recycling across our daily operations. We also provide ongoing environmental training to employees to enhance awareness and encourage active participation in emissions-reduction efforts.

The Group's emissions primarily arise from Scope 2 and Scope 3 sources, including electricity consumption in offices, overseas business travel and waste generated in operations. We will continue to strengthen our management of these emission sources and pursue opportunities to further reduce our environmental impact.

Reducing GHG emissions by 16.2% from the baseline of 32.6 tons CO_2e, the Group has well exceeded its previous target of lowering absolute Scope 2 GHG emissions by 5% by FY2028/29. During the Reporting Period, the total Scope 2 and 3 emissions increased due to enhanced data collection, which now captures additional categories of Scope 3 emissions that were previously not included.

Indicator[3]	Unit[4]	2025/26	2024/25	2023/24
Scope 2: energy indirect GHG emissions – location-based[5]	tons CO_2e	27.33	27.77	25.69
Scope 2 GHG emissions intensity[6]	tons CO_2e/employee	0.33	0.33	0.37
Scope 3: other indirect GHG emissions				
– Category 1: Purchased goods and services	tons CO_2e	1,102.14	-	-
– Category 2: Capital goods	tons CO_2e	0.20	-	-
– Category 5: Waste generated in operations	tons CO_2e	20.13	-	-
– Category 6: Business travel	tons CO_2e	51.01	109.49	145.80
Total Scope 3 GHG emissions	tons CO_2e	1,173.48	109.49	145.80
Total Scope 2 & 3 GHG emissions	tons CO_2e	1,200.81	137.25	171.48
Scope 2 & 3 GHG emissions intensity	tons CO_2e/employee	14.30	1.58	2.45

[3] There is no significant scope 1 direct emissions arising from our operations. GHG emissions data is based on, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the HKEX, the "2025 Sustainability Report" published by The Hong Kong Electric Company Limited, the 2025 emission factor of 0.574 released by Malaysian Green Technology And Climate Change Corporation for Peninsular Malaysia, and emission factor of 0.5306 in the "Announcement on the Release of the 2023 Electricity CO_2 Emission Factors" released by the Ministry of Ecology and Environment of the PRC. Scope 3 emissions data is based on, including but not limited to, the EPA EEIO Database of the U.S, the Carbon Audit Toolkit for Small and Medium Enterprises of Hong Kong, and the carbon calculator of the International Civil Aviation Organization.

[4] Our GHG emissions include CO_2, CH_4 and N_2O and are converted to reflect the tons of CO_2 equivalent.

[5] Scope 2 emissions are calculated using a location-based approach, which considers the average emissions intensity of the local electricity grid where the energy is consumed.

[6] As of the end of the Reporting Period, the Group has 84 employees (as of 31 March 2025: 83 employees). Such data is also used in the calculation of other intensity data contained in the ESG Report.

To reduce GHG emissions across its operations, the Group has implemented the following measures:

Reducing GHG Emissions

- Assess the necessity, frequency and mode of business travel to avoid avoidable trips
- Encourage the use of e-platforms and video-conferencing tools to minimise overseas travel
- Prioritise direct flights to reduce emissions from essential business travel
- Promote railway travel over air travel for short-distance trips
- Develop efficient logistics plans to ensure timely product delivery while minimising emissions
- Prefer sea freight over air freight whenever feasible to lower transport-related carbon emissions
- Conduct regular reviews of logistics performance to optimise supply-chain design and reduce the carbon footprint of product transportation
- Advocate simple and minimal product packaging
- Promote consolidation and optimisation of shipment planning, including bulk-volume bundling, to reduce transport frequency and emissions
- Encourage reusing and recycling of packaging materials

As previously mentioned, the Group has introduced its short-term goal to reduce Scope 2 GHG emissions intensity by 2%, using FY2025/26 as the baseline year for comparison.

Case Sharing

Innovative Solutions in Contributing to Emissions Reduction

The Group aims to create a sustainable environment through its proprietary green technology. With our sustained excellence in research and development, we provide unique versatile, fitting, and feasible green technology solutions to drive carbon neutrality. Our cutting-edge lighting system encompasses ultra-high output LED lighting equipment to achieve higher energy savings and longer product lifespan. It has been applied to numerous energy-saving projects, thereby supporting the carbon reduction of our customers.

Cross-industry and Industry-based Metrics

The Group has identified its climate-related physical risks, transition risks, and opportunities, and is developing a quantitative assessment to determine the degree of their potential impact, including the amount and percentage of assets or business activities vulnerable to climate-related risks and opportunities. During this period, the Group will apply implementation relief until the results of an enhanced assessment become available. For information on identified risks and opportunities, please refer to the section “Strategy” under “Climate-related Disclosures”.

The Group has not yet deployed any capital expenditure, financing or investment towards climate-related risks and opportunities. Internal carbon prices are currently not applied in any of the above analysis and decision-making process. The Group has not integrated climate-related performance indicators into its remuneration policies.

The Group has not applied the industry-based metrics under the Industry-based Guidance for IFRS S2.

SUSTAINABLE ENVIRONMENT

The Group is committed to conducting business in a sustainable manner to protect our environment and advocate environmental conservation. We actively explore ways to address major environmental risks, both internally and externally, to build a greener future. To this end, we have formulated the Environmental Policy to integrate environmental issues into our business strategy and operations. It outlines our commitment and approach to managing emissions, use of resources and climate change, and provides employees with guidance on environmental practices for general office and engineering projects. We ensure strict compliance with all environmental laws and regulations through regular review and monitoring of our environmental performance. Besides, we promote environmental stewardship to our customers and suppliers, reinforcing our dedication to environmental sustainability.

During the Reporting Period, the Group was not aware of any breaches with relevant laws and regulations relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that may have a significant impact on the Group.

The Group ensures the proper handling of all hazardous and non-hazardous wastes to limit its pollution to a minimum. For hazardous waste, the production is mainly spent fluorescent tubes and lamps from our light retrofitting services. We have entrusted qualified service providers licensed by the Environmental Protection Department to collect and handle all hazardous waste. Non-hazardous waste produced from our daily operations is mainly domestic waste from offices, which is handed over to the building management of the office premises for handling and disposal. The details of waste generated during the Reporting Period are as follows:

Waste production	Unit	2025/26	2024/25	2023/24
Hazardous waste				
Hazardous waste produced	tons	-	-	-
Hazardous waste intensity	tons/employee	-	-	-
Non-hazardous waste				
Paper waste	tons	0.325	0.466	0.142
Other non-hazardous waste	tons	0.139	0.155	0.167
Total non-hazardous waste	tons	0.464	0.621	0.309
Non-hazardous waste intensity	tons/employee	0.006	0.007	0.004

The Group has not yet achieved its previous target of lowering absolute paper consumption by 5% by FY2028/29, mainly due to increased paper use in the Group's offices. To reduce waste and paper generated across its operations, the Group has implemented the following measures:

Strengthening Waste Management

- Implement waste sorting and recycling programs in offices
- Provide dedicated recycling bins for paper, aluminium cans and plastic bottles
- Register as a chemical waste producer in compliance with regulatory requirements
- Properly package, label and store chemical waste prior to disposal
- Maintain accurate records of chemical waste disposal for inspection and compliance review
- Recycle used printer toner cartridges through qualified recyclers
- Provide reusable utensils in pantry to reduce disposable ones

Reducing Paper Usage

- Store and share information electronically to minimise paper filing, photocopying and printing
- Encourage double-sided printing when printing is necessary
- Remind employees to review document formats before printing or copying to avoid waste
- Place wastepaper recycling boxes in office areas for collection by qualified recyclers
- Reuse single-sided paper for drafts or internal note taking
- Promote the use of digital platforms and e-workflows to further reduce paper consumption

As previously mentioned, the Group has introduced its short-term goal to reduce non-hazardous waste intensity by 2%, using FY2025/26 as the baseline year for comparison.

RESOURCES MANAGEMENT

The Group is committed to fostering an eco-friendly workplace and actively promotes green office practices among employees. Guided by the *4Rs principle (Reduce, Reuse, Recycle and Recover*), we manage material and resource consumption in a responsible manner that supports biodiversity and environmental conservation. Through encouraging paperless workflows, adopting energy-efficient facilities, and optimising the use of resources, we continue to enhance operational efficiency and minimise waste across our daily activities.

Case Sharing

Enhancing Energy Efficiency through Internal Training

In alignment with its energy consumption management, the Group has implemented various awareness-raising initiatives to promote environmental conservation concepts among employees, thereby avoiding unnecessary energy consumption:

- Establish clear electricity use management procedures to instruct the efficient energy use of all departments;
- Provide periodic training on electricity saving measures to consolidate environmental awareness of existing employees; and
- Arrange pre-employment training for new employees, to inform environmental protection facilities and equipment operation procedures, and encourage energy saving practices.

The Group does not have any significant direct energy consumption. Energy consumption of the Group is related to indirect energy consumption of electricity for its office operations. The details of energy consumption during the Reporting Period are as follows:

Energy consumption	Unit	2025/26	2024/25	2023/24
Indirect energy consumption: electricity	kWh	46,968.00	41,236.00	38,001.00
Energy consumption intensity	kWh/employee	559.14	474.00	584.63

Reducing energy consumption intensity by 40.1% from the baseline of 933.63 tons kWh/employee during the Reporting Period, the Group has well exceeded its previous target of lowering energy consumption intensity by 5% by FY2028/29. To reduce energy consumption across its operations, the Group has implemented the following measures:

Optimising Energy Consumption

- Use energy-efficient electrical appliances in office areas
- Turn off lights, air-conditioning, computers and monitors during lunch breaks and before leaving the office
- Switch off all electrical equipment when not in use
- Maintain office air-conditioning at temperatures above 25°C to reduce unnecessary energy use
- Clean air-conditioning filters regularly to prevent dust build-up and avoid electricity wastage
- Discontinue the use and sale of incandescent light bulbs ("ILB") in support of the Energy Saving Charter on "No ILB" of the Electrical and Mechanical Services Department ("EMSD")

As previously mentioned, the Group has introduced its short-term goal to reduce energy consumption intensity by 2%, using FY2025/26 as the baseline year for comparison.

Water resources of the Group are supplied and managed by the building management of its office premises. The Group did not encounter any problems in sourcing water that is fit for purpose. The details of water consumption during the Reporting Period are as follows:

Water consumption	Unit	2025/26	2024/25	2023/24
Total water consumption	m^3	313.00	187.00	2,075.00
Water consumption intensity	m^3/employee	3.73	2.70	31.92

To reduce water consumption across its operations, the Group has implemented the following measures:

Promoting Water Efficiency

- Install water strainers and water-saving taps to reduce unnecessary water flow
- Conduct regular inspections of water-consuming facilities and promptly report any leaks or drips for repair
- Display water-saving reminders in prominent office areas to encourage responsible water use among employees

Packaging materials used by the Group are mainly carton boxes. The details of packaging material consumption during the Reporting Period are as follows:

Packaging material consumption	Unit	2025/26	2024/25	2023/24
Total packaging material consumption	tons	12.36	15.66	4.67
Packaging material consumption intensity	tons/employee	0.15	0.18	0.07

In addition to the above resource-optimisation measures, the Group also promotes a range of green office practices to further embed environmental responsibility into daily operations:

Promoting Green Office

- Establish a responsible purchasing mechanism and use office supplies according to actual needs to support green procurement
- Encourage employees to grow small potted plants in office areas to enhance environmental awareness and create a greener workspace
- Provide training and educational resources to strengthen employees' environmental consciousness and foster an environmentally friendly working culture

ETHICAL PRACTICE

The Group is dedicated to upholding the highest standards of professionalism and integrity to deliver top-notch products and services and enhance customer satisfaction and trust. We promote responsible and ethical business practices to safeguard the legitimate rights and interests of the Group and all stakeholders. Through effective implementation and continuous improvement of our management systems and policies, such as the Code of Conduct and the Quality Control Policy, we maintain close collaboration with stakeholders across our value chain, ensuring the provision of reliable products and services while supporting sustainable and shared development.

Anti-Corruption

The Group places strong emphasis on business ethics, transparency, accountability and integrity. It strictly prohibits any form of corruption, bribery, extortion, fraud and money laundering, and ensures full compliance with relevant laws and regulations. Through robust management controls and continuous monitoring, we strive to prevent and mitigate integrity-related risks, safeguarding the Group's long-term development. Our Code of Conduct clearly sets out requirements and practices regarding the prevention, detection, and handling of corruption and ethical issues, guiding employees to observe the highest standards of ethical, personal and professional conduct.

To uphold accountability and transparency, the Group has a whistleblowing mechanism in place to enable stakeholders to raise concerns about any misconduct, malpractice, or irregularity through a confidential reporting channel. It also offers whistleblowers protection from victimisation, harassment or disciplinary proceedings. A report can be made verbally or in writing, to the line manager, the Company Executive Director, or the Group Chairman. In response, the Executive Director will be responsible for conducting detailed investigations and implementing appropriate follow-up measures. Employees who failed to comply with internal policies or any legal requirements may result in disciplinary actions, such as termination of employment. Serious cases will also be reported to the relevant local authorities for further handling.

During the Reporting Period, the Group was not aware of any breaches of laws and regulations relating to bribery, extortion, fraud and money laundering that may have a significant impact on the Group.

Case Sharing

Cultivating a Culture of Ethical Integrity

To build the corporate culture of ethical integrity, we provide anti-corruption training for all new directors and employees upon onboarding, to facilitate their understanding of our policies and their roles and responsibilities in combating corrupt practices. Educational materials regarding compliance, anti-corruption and ethical business culture are also periodically distributed to employees via emails to reinforce their awareness.

During the Reporting Period, directors and senior management has completed a total of 23 hours of training related to anti-corruption and corporate governance.

Supply Chain Management

A robust supply chain management is conducive to ensuring product and service quality as well as enhancing the overall sustainability performance of the Group. Therefore, we are committed to promoting a sustainable supply chain through close cooperation with our suppliers and contractors. To manage potential risks and opportunities associated with our supply chain, we promise to identify the ESG risks along the supply chain and preventive measures and corrective actions. In addition to communicating our requirements to our suppliers and contractors, we encourage them to integrate sustainability into their operations.

Supplier Selection and Assessment

The Group has developed internal procedures and guidelines for supply chain management, which set out the requirements for supplier selection, ongoing monitoring, and periodic review and evaluation. A set of assessment criteria is in place to uphold high standards of quality, safety, environmental responsibility and ethical conduct across the supply chain.

Parameters	
Company structure	Company size, date of establishment, compliance with all relevant laws and policies, social and environmental compliances
Track record	Product history and customer reference
Technical capability	Product or service knowledge to supply to a high level of specification, product certification
Operation capability	Process knowledge to ensure consistent, responsive, dependable and reasonable supply
Financial capability	Financial strength to fund the business in both the short-term and the long-term
Managerial capability	Management talent and energy to develop supply potential in the future
Product warranty	Failure rate, lifespan, lux and lead time of replacement

To mitigate supply chain risks, our business development team performs regular reviews and assessments on all suppliers and contractors to monitor their performance regarding their compliance with laws and regulations, timeliness of delivery, order fulfilment, and product quality. Through an annual assessment, the Group regulates and screens all suppliers and contractors to verify their eligibility in our vendor list. Suppliers with unsatisfactory performance will be required to implement corrective actions and will be delisted if no improvement is made within 12 months.

The Group will also continue to minimise environmental and social impacts along the supply chain by developing internal policies and guidelines on ESG practices for employees and suppliers.

Promoting Responsible Procurement

To promote responsible procurement, we give priority to suppliers and contractors who have established environmental, health and safety, labour management, and quality management systems and/or can provide environmental-friendly materials. Specific requirements are also formulated to ensure all suppliers and contractors are in line with our standards on legal compliance, quality control, environmental and social responsibilities, in order to minimise environmental and social risks in our supply chain. Besides, we promote environmentally preferable products and services when selecting suppliers, and encourage our suppliers to adopt sustainable practices, so as to advocate green procurement.

During the Reporting Period, the Group engaged a total of 12 suppliers, including our original equipment manufacturer and some other suppliers. Uniform management practices have been applied to all suppliers of the same category to ensure fairness and objectivity. Supplier data by geographic location is detailed as follows:

	FY2025/26	FY2024/25	FY2023/24
Hong Kong	0	0	3
Mainland China	1	1	1
Malaysia	11	14	6

Product Responsibility

In pursuing a high standard of product responsibility and professionalism, the Group ensures the delivery of high-quality products and services to attain customer satisfaction. We have implemented effective quality management and control through the Quality Control Policy, which sets out robust procedures and guidelines to maintain product quality and reliability. We also make every effort to promote continuous improvement in product and service quality through close cooperation with suppliers and customers.

During the Reporting Period, the Group was not aware of any breaches of relevant laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress that may have a significant impact on the Group.

Quality Assurance

The Group enforces strict quality standards to secure our provision of exceptional products and services. Internally, we have complied with various recognised codes of practice, including the Code of Practice for Energy Efficiency of Lighting Installations issued by the EMSD. We also engage external parties and our quality control staff to conduct regular inspections of hardware production processes and testing, from incoming materials, manufacturing to shipment, ensuring all delivered products are safe and of consistent quality. We have internal procedures in place to manage disqualified products, including the labelling, isolation, handling and documentation processes for quality control.

Externally, the Group requires its subcontractors to obtain quality management system certification and hardware product quality certifications, such as Restriction of Hazardous Substances Directive ("RoHS"), Conformité Européenne ("CE") and Underwriter Laboratories ("UL"), to maintain a high standard of product quality and safety. Besides, as a further quality guarantee, we offer after-sale services to our customers, such as product warranty to replace hardware products for any malfunction, and training and demos of product usage and precautions. During the Reporting Period, the Group did not recall any products for safety and health reasons.

Labelling

To safeguard customer interests and minimise product liability risk, the Group has specified internal requirements to regulate and standardise product labels. We adhere to international standards in providing clear and concise product descriptions on the labels. A warning label will be placed on our products to alert users to potential electrical hazards.

Customer services

The Group maintains active and regular engagement and communication with customers to understand their needs and expectations, fostering a high level of customer satisfaction and continuous quality improvement. In response to customer complaints, we follow the established internal procedures to handle the case seriously and provide timely responses and implement appropriate follow-up measures to address the concern. During the Reporting Period, the Group did not receive any customer complaints regarding our product and service quality.

Data Privacy and Intellectual Property Rights

As a responsible corporate, the Group endeavours to ensure the security of customer data, safeguarding all personal information and confidential data in adherence to relevant laws and regulations. All intellectual properties of the Group or third parties are also regarded as confidential information and should be carefully handled for protection.

To reinforce employees' understanding and vigilance, the Group has outlined relevant guidelines and responsibilities in the Staff Handbook, including the handling of confidential information, and code of conduct on computer systems usage, to prevent the misuse, abuse or attempt to circumvent our security systems and safeguard all intellectual property rights and confidential information.

Under our administration and security systems, we have taken multiple measures to minimise the risk of unauthorised access, data leakage or infringement, including:

- Restrict access to confidential data to authorised personnel on a "need-to-know" basis;
- Encrypt data with several layers of protection;
- Implement technical safeguards such as using password-protected screens in all workstations with access to personal and business data, scanning all software downloads and diskette data with antivirus software;
- Download all data residing on the central servers onto backup media for storage in designated secure locations on a regular basis;
- Prohibit disclose of any confidential information to unentitled parties unless properly authorised by the appropriate level of management; and
- Prohibit the use of illegal or pirated software within the Group.

TALENT CULTIVATION

The Group regards employees as the foundation for our long-term business development and success. It is fully committed to building a sound human resources management system to nurture a high-calibre, capable and innovative workforce.

Through the effective implementation and regular review of the Staff Handbook and relevant guidelines, the Group actively maintains reasonable and fair employment practices, strengthens occupational health protection, and improves the training and development system to safeguard employees' rights and interests. We have continually provided a harmonious, safe and motivating working environment to cultivate strong ethical conduct, teamwork and a culture of continuous improvement, supporting the sustainable and healthy development of both the Group and its employees.

Employment Practices

The Group ensures comprehensive human resources management through a series of policies and procedures in relation to recruitment and promotion, employment conditions and fair dismissal, equal opportunity and anti-discrimination, compensation and benefits, training and development, labour standards, etc. In compliance with local labour laws and regulations, our Staff Handbook sets out guiding principles and management procedures on employment, professional ethics and other related human resources matters for employees, to protect their legitimate rights and interests.

During the Reporting Period, the Group was not aware of any breaches of laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare, that may have a significant impact on the Group.

Recruitment, promotion and dismissal	• Conduct open and fair recruitment in accordance with established procedures, with decisions based on objective selection criteria such as personal ability and qualifications • Carry out the annual performance appraisal program to evaluate employees' performance, develop improvement plans, provide support and feedback, and identify development needs and promotion potential • Offer promotion opportunities to employees based on their performance and readiness to assume greater responsibilities • Proceed with dismissal procedures on reasonable and lawful grounds to ensure fair employment treatment • Employees who disobey lawful and reasonable orders or directions, are found guilty of misconduct, or are habitually negligent in their duties will be summarily dismissed without notice or payment in lieu of notice
Compensation, benefits and welfare	• Provide a competitive remuneration package to employees, including basic salary, overtime pay and/or discretionary bonus • Determine employees' remuneration based on market levels and personal knowledge, skills, experience and educational background • Provide fringe benefits such as festive gifts, allowances, insurance, medical and retirement benefits • Conduct an annual performance appraisal with employees, which serves as the basis for salary review and a performance-linked reward system • Establish a share option scheme to grant shares to employees based on their performance assessment results, recognising their continuous contribution

Working hours and rest periods	• Specify the standard working hours and rest days of employees in the Staff Handbook and employment contracts to ensure reasonable work arrangements • Employees are entitled to statutory public holidays, paid annual leave, sick leave, compensation leave, marriage leave, maternity leave, compassionate leave, study leave, etc.
Equal opportunity and anti-discrimination	• Adhere to the principle of equal opportunity in implementing all employment practices, including recruitment, dismissal, training, remuneration, promotion and discipline, with decisions based solely on work-related criteria • Prohibit discrimination and harassment against any employee or applicant on the basis of race, colour, creed, sex, age, religion, national origin, disability, etc. • Promote gender diversity by ensuring equal pay and equal work opportunities for both men and women, and by maintaining a balanced male-to-female ratio • Create a family-friendly workplace that enables employees to fulfil their family responsibilities by providing maternity and paternity leave, allowing flexible working hours, and organising regular social and recreational activities for staff and their families • Provide staff training on diversity, inclusion and anti-discrimination to promote mutual respect and understanding in the workplace.
Labour standards	• Prohibit any form of child labour and forced labour in all recruitment and employment processes, and reject the use of young workers in any hazardous work • Conduct interviews and background checks to verify the identities and eligibility to work of new employees • Clearly state relevant labour legislation in agreements with suppliers and contractors, and carry out regular audits and inspections to assess any potential risk of violation • Investigate and address any allegations or instances of child or forced labour in our operations or supply chain • Report any instances of child or forced labour to the relevant authorities

An internal protocol is in place for employees to report to the Head of Human Resources and Administration or the management any suspected breaches or identified issues. The handling and investigation of any grievance will be carried out in a discreet and confidential manner, in which remedial actions will be taken to sustain a fair, supportive and respectful workplace and enhance employees' satisfaction. On the other hand, employees who have violated internal policies or the code of conduct may be subjected to disciplinary action, including verbal or written warning, demotion, or termination of employment.

During the Reporting Period, the Group was not aware of any breaches of laws and regulations relating to preventing child and forced labour that may have a significant impact on the Group.

As of 31 March 2026, the Group had 84 employees, all of them are full-time employees. The following table provides an overview of the Group's employee profile:

		FY2025/26		FY2024/25	
		Number of employees	Employee turnover rate[7]	Number of employees	Employee turnover rate
Gender	Male	52	13.46%	53	16.98%
	Female	32	15.63%	30	0.00%
Age group	18-30	20	20.00%	22	27.27%
	31-50	50	14.00%	51	5.88%
	>50	14	7.14%	10	0.00%
Geographical region	Hong Kong	19	15.79%	23	0.00%
	Mainland China	5	0.00%	5	0.00%
	Malaysia	60	15.00%	55	16.36%
Total		84	14.29%	83	10.84%

Case Sharing

Promoting Employee Relations and Well-being

The Group regards its employees as a core asset and places strong emphasis on their well-being and the maintenance of harmonious labour relations. In addition to reviewing and improving the human resources management system and employment treatment on an ongoing basis, we also advocate work-life balance as an integral part of employee care. We regularly organise employee activities such as annual dinners, staff outings, and festive gatherings, many of which welcome employees' families, to strengthen team cohesion and a sense of belonging. These activities help relieve work-related stress, foster corporate unity and contribute to a caring and supportive workplace culture.

Development and Training

The Group aims to create an environment of continuous improvement in which our employees are encouraged to pursue excellence at work and career development. We have continuously invested in the growth and development of our people and provided multiple opportunities to enable them to realise their full potential at work.

Under our open-door communication policy, the annual performance appraisal program is carried out every year as a formal two-way communication session with employees. The performance review provides a basis for improving job performance by identifying specific improvement areas, developing an improvement plan and providing support and specific feedback. Through meaningful consultation, it also helps enhance human resource decisions on employees' development and training.

[7] Employee turnover rate by category = Number of employees left in the specific category during the Reporting Period ÷ The number of employees in the specific category at the end of the Reporting Period x 100%.

Since 2016, the Group has initiated the "360 Feedback" scheme to facilitate performance and promotion management. Through peer and management work reviews, employees are able to receive more comprehensive opinions and advice for progression.

To facilitate talent cultivation, the Group provides adequate support to employees for their continuous learning and training. Diversified channels are offered to promote career and personal development, such as internal and external courses, networking events, coaching and monitoring experience. We also offer assistance for employees, including study leaves and educational allowances, to encourage them to participate in external training and obtain vocational qualifications.

We have developed an in-house training system to cater to different training needs, in which a series of training courses are offered to enhance employees' professional knowledge and skills.

Orientation Training

Provide new employees with an introduction to the organisation, the organisation structure, business focus, staff compensation & benefits, office guidelines, etc.

On-the-job Training

Provide existing employees with business-oriented and job-related courses.

During the Reporting Period, 39 employees received training and recorded total training hours of 592 hours. The details of employee training data of the Group are as follows:

		FY2025/26		FY2024/25	
		Percentage of employees trained[8]	Average training hours[9]	Percentage of employees trained	Average training hours
By gender	Male	42.31%	6.73	49.06%	8.35
	Female	53.13%	7.85	30.00%	5.63
By rank group	Management team	70.00%	3.50	54.55%	5.82
	General employees	43.24%	7.53	40.28%	7.60
Total		46.43%	7.05	42.17%	7.37

[8] The percentage of employees trained by category = Total number of employees trained in the specific category during the Reporting Period ÷ Total number of employees in the specific category at the end of the Reporting Period x 100%.
[9] Average training hours by category = Total training hours in the specific category during the Reporting Period ÷ Total number of employees in the specific category at the end of the Reporting Period.

Health and Safety

The Group places occupational health and safety as the first priority of its operations, it is committed to providing a safe and healthy working environment for its employees. Following a structured approach, we have established a holistic Safety Management System with detailed safety management principles and procedures, aiming to minimise safety and health risks and achieve a low frequency rate of work-related accidents. To this end, the Safety and Health Management Committee ("SHMC") is formed to facilitate the systematic and effective implementation of Safety and Health Management System.

During the Reporting Period, the Group was not aware of any breaches of laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards, that may have a significant impact on the Group.

Safety and Health Management Committee organisational structure

Safety policies and guidelines	• Formulate health and safety working guidelines, procedures and in-house safety rules for our office and site, providing clear requirements and instructions for employees to follow • Conduct regular reviews and revisions of safety policies, measures and performance to ensure comprehensive protection of employees' health and safety
Risk assessment	• Establish and maintain job-related risk assessments, and develop, implement and review safety procedures and risk control measures • Conduct regular safety and health inspections, audits and reviews
Safety control	• Implement the Process Control Program and Occupational Health Assurance Program • Integrate safety requirements into the evaluation, selection and management of subcontractors • Carry out thorough investigations when any violation, potential risk or incident is identified, and implement appropriate remedial and preventive measures to address the issue and strengthen our safety management
Safety facilities	• Conduct needs analyses to identify suitable Personal Protective Equipment ("PPE") for employees and workers • Ensure adequate supplies of appropriate PPE at all relevant sites
Safety culture	• Continually enhance safety training and education to ensure sufficient health and safety knowledge among all personnel • Publicly distribute and display relevant policies and guidelines to all employees to facilitate understanding and compliance • Periodically organise fire drills at different work sites to enhance employees' emergency preparedness
Emergency handling	• Identify potential emergency situations and formulate emergency plans for all foreseeable emergency scenarios

The Group prioritizes the health of its staff, implementing measures to maintain a healthy work environment and culture. We regularly monitor and assess indoor air quality in the office, using air-purifying and sanitizing devices. Our air conditioning system is cleaned periodically to enhance air quality by filtering out pollutants, contaminants, and dust particles. Additionally, we encourage staff to participate in activities that promote a healthy lifestyle.

Case Sharing

Advocating Healthy Lifestyle Among Employees

In the past few years, the Group joined the "10,000 Steps a Day" Walking Challenge jointly organised by the Department of Health and the Occupational Safety and Health Council, to promote employees' health. Through the campaign, we have promoted the health benefits of walking and encouraged a healthy lifestyle for our employees. Our staff was enthusiastic in the event and has successfully attained target average daily steps of 8,000.

COMMUNITY INVESTMENT

With its unwavering commitment to building a sustainable development ecosystem, the Group devotes continuous effort to creating value for society alongside its business development. We are dedicated to generating positive impacts in the communities where we operate by understanding local needs and identifying community investment opportunities that align with both community priorities and our business objectives. Leveraging our capabilities and resources, we contribute to environmental awareness and community development, supporting the broader betterment of society.

Advocating Green Development

As an integrated green technology and ESG solution provider, the Group applies its innovative technologies to advance green and sustainable development. We also support the growth of ESG investment through our ESG Fund Programme. Through collaboration with social enterprises, we continue to promote technological innovation and the application of high-tech solutions in community-based ESG initiatives, particularly those that are environmentally friendly and carbon-conscious.

Case Sharing

Facilitating Sustainable Farming

The Group's self-developed Digital Vertical Indoor Farming ("DVIF") system supports sustainable and efficient farming. The system is equipped with solar panels and automatic plant lights to accelerate plant growth while saving energy and water. In order to support the development of vertical farming in Hong Kong, we have donated vertical farming equipment to the Hong Kong Council of Social Service and upgraded the hydroponics systems of TI Farm. It helps social enterprises grow vegetables with a low carbon footprint, providing Hong Kong people with safe and pesticide-free fresh produce.

Case Sharing

Advocating Healthy Lifestyle Among the Community

During the Reporting Period, the Group launched the "Green One Day" campaign for existing and potential customers to promote the consumption of healthy salads sourced from urban digital farming. The Group provides ready-to-eat fresh salads to end-users at strategic locations, including residential and commercial buildings, government buildings and universities. We believe this initiative helps encourage healthy lifestyle in the local community, raise awareness of urban digital farming as a solution to global food security challenges, and contribute to reducing carbon emissions.

Caring for Community

The Group always takes the initiative to fulfil its social responsibilities. We have continually organised and participated in different community and charitable activities to give back to the society. Employees are also encouraged to engage in volunteering and community events in support of social development.

The Group has shown our care for the underprivileged through various social and charitable programs.

Case Sharing

Supporting Cancer Care and Community Health

In March 2026, the Group sponsored HK$39,000 at the Maggie's Cancer Caring Centre Charity Golf Day to support one of Hong Kong's key annual fundraising events for cancer care. Held at the Clearwater Bay Golf & Country Club, the event brought together 26 teams and successfully raised HK$1.5 million to fund Maggie's Centre's free, personalised services for people affected by cancer, including emotional, psychosocial, and practical support. By contributing to this meaningful activity, the Group helped strengthen community well-being and ensured that more patients, families, and caregivers could access compassionate, professional assistance during their cancer journey.

APPENDIX

Performance Summary

Environmental KPIs		Unit	2025/26	2024/25	2023/24	2022/23
GHG emissions	Scope 2 emissions	tons CO_2e	27.33	27.77	25.69	32.60
	Scope 3 emissions	tons CO_2e	1,173.48	109.49	145.80	116.27
	Total GHG emissions	tons CO_2e	1,200.81	137.25	171.48	148.87
	GHG intensity	tons CO_2e/employee	14.30	1.58	2.45	2.86
Waste	Hazardous waste produced	tons	-	-	-	-
	Hazardous waste intensity	tons/employee	-	-	-	-
	Non-hazardous waste produced	tons	0.464	0.621	0.309	0.159
	Paper Usage	tons	0.325	0.466	0.142	0.086
	Recycled Materials	tons	0.139	0.155	0.167	0.073
	Non-hazardous waste intensity	tons/employee	0.006	0.007	0.004	0.003
Energy consumption	Indirect energy consumption: electricity	kWh	46,968.00	41,236.00	38,001.00	48,549.00
	Energy consumption intensity	kWh/employee	559.14	474.00	584.63	933.63
Water consumption	Total water consumption	m^3	313.00	187.00	2,075.00	1,441.50
	Water consumption intensity	m^3/employee	3.73	2.70	31.92	27.72
Packaging material consumption	Total packaging material consumption	tons	12.36	15.66	4.67	1.57
	Packaging material consumption intensity	tons/employee	0.15	0.18	0.07	0.03

Social KPIs		2025/26	2024/25	2023/24	2022/23
Total workforce					
Gender	Male	52	53	46	38
	Female	32	30	24	19
Age group	18-30	20	22	18	16
	31-50	50	51	46	35
	>50	14	10	6	6
Geographical region	Hong Kong	19	23	21	19
	Mainland China	5	5	5	5
	Malaysia	60	55	44	33
Rank group	Management team	10	11	11	6
	General employees	74	72	59	51
Total		84	83	70	57
Employee turnover rate					
Gender	Male	13.46%	16.98%	21.74%	21.05%
	Female	15.63%	0.00%	33.33%	15.79%
Age group	18-30	20.00%	27.27%	44.44%	43.75%
	31-50	14.00%	5.88%	19.57%	11.43%
	>50	7.14%	0.00%	16.67%	0.00%
Geographical region	Hong Kong	15.79%	0.00%	4.76%	10.53%
	Mainland China	0.00%	0.00%	0.00%	0.00%
	Malaysia	15.00%	16.36%	38.64%	27.27%
Total		14.29%	10.84%	25.71%	19.30%

Social KPIs		2025/26	2024/25	2023/24	2022/23
Percentage of employees trained					
Gender	Male	42.31%	49.06%	50.00%	**65.79%**
	Female	53.13%	30.00%	54.17%	**78.95%**
Rank group	Management team	70.00%	54.55%	72.72%	**100.00%**
	General employees	43.24%	40.28%	47.46%	**66.67%**
Total		46.43%	42.17%	51.43%	**70.18%**
Average training hours					
Gender	Male	6.73	8.35	8.99	**10.55**
	Female	7.85	5.63	11.02	**10.66**
Rank group	Management team	3.50	5.82	12.41	**12.33**
	General employees	7.53	7.60	9.18	**10.38**
Total		7.05	7.37	9.69	**10.59**
Total number of suppliers					
Geographical region	Hong Kong	0	0	3	**3**
	Mainland China	1	1	1	**4**
	Malaysia	11	14	6	**5**
Total		12	15	10	12

Occupational health and safety of employees	2025/26	2024/25	2023/24	2022/23
Work-related injuries	0	0	0	0
Lost days due to work-related injuries	0	0	0	0
Work-related fatalities	0	0	0	0

HKEX ESG GUIDE CONTENT INDEX

Aspects, General Disclosure and KPIs	Description	Section/Remarks
Mandatory Disclosure Requirements		
Governance Structure	(i) A disclosure of the board's oversight of ESG issues.	Climate-related Disclosures - Governance
	(ii) The board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses).	Climate-related Disclosures - Governance
	(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.	Climate-related Disclosures - Governance
Reporting Principles	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.	About the Report – Reporting Principles
	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.	About the Report – Reporting Principles
	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.	About the Report – Reporting Principles
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.	About the Report – Reporting Boundary

Aspects, General Disclosure and KPIs	Description	Section/Remarks
	A. Environmental	
	A1 Emissions	
General Disclosure	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non- hazardous waste.	Sustainable Environment
A1.1	The types of emissions and respective emissions data.	Climate-related Disclosures – Metrics and Targets
A1.2	[Repealed 1 January 2025]	
A1.3	Total hazardous waste produced and intensity.	Sustainable Environment
A1.4	Total non-hazardous waste produced and intensity.	Sustainable Environment
A1.5	Description of emission target(s) set and steps taken to achieve them.	Sustainable Environment
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.	Sustainable Environment
	A2 Use of Resources	
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Sustainable Environment
A2.1	Direct and/or indirect energy consumption by type in total and intensity.	Sustainable Environment
A2.2	Water consumption in total and intensity.	Sustainable Environment
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Sustainable Environment
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.	Sustainable Environment
A2.5	Total packaging material used for finished products and per unit produced.	Sustainable Environment

Aspects, General Disclosure and KPIs	Description	Section/Remarks
	A3 The Environment and Natural Resources	
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	Sustainable Environment
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Sustainable Environment
	A4 Climate Change	
General Disclosure	[Repealed 1 January 2025]	
A4.1	[Repealed 1 January 2025]	

Aspects, General Disclosure and KPIs	Description	Section/Remarks
B. Social - Employment and Labour Practices		
B1 Employment		
General Disclosure	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Talent Cultivation – Employment Practices
B1.1	Total workforce by gender, employment type, age group and geographical region.	Talent Cultivation – Employment Practices
B1.2	Employee turnover rate by gender, age group and geographical region.	Talent Cultivation – Employment Practices
B2 Health and Safety		
General Disclosure	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Talent Cultivation – Health and Safety
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Talent Cultivation – Health and Safety
B2.2	Lost days due to work injury.	Talent Cultivation – Health and Safety
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Talent Cultivation – Health and Safety
B3 Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Talent Cultivation – Development and Training
B3.1	The percentage of employees trained by gender and employee category.	Talent Cultivation – Development and Training
B3.2	The average training hours completed per employee by gender and employee category.	Talent Cultivation – Development and Training

Aspects, General Disclosure and KPIs	Description	Section/Remarks
B4 Labour Standards		
General Disclosure	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Talent Cultivation – Employment Practices
B4.1	Description of measures to review employment practices to avoid child and forced labour.	Talent Cultivation – Employment Practices
B4.2	Description of steps taken to eliminate such practices when discovered.	Talent Cultivation – Employment Practices
B. Social – Operating Practices **B5 Supply Chain Management**		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Ethical Practice – Supply Chain Management
B5.1	Number of suppliers by geographical region.	Ethical Practice – Supply Chain Management
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.	Ethical Practice – Supply Chain Management
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Ethical Practice – Supply Chain Management
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Ethical Practice – Supply Chain Management
B6 Product Responsibility		
General Disclosure	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Ethical Practice – Product Responsibility
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Ethical Practice – Product Responsibility
B6.2	Number of products and service-related complaints received and how they are dealt with.	Ethical Practice – Product Responsibility
B6.3	Description of practices relating to observing and protecting intellectual property rights.	Ethical Practice – Product Responsibility
B6.4	Description of quality assurance process and recall procedures.	Ethical Practice – Product Responsibility
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Ethical Practice – Product Responsibility

Aspects, General Disclosure and KPIs	Description	Section/Remarks
	B7 Anti-corruption	
General Disclosure	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Ethical Practice – Anti-corruption
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.	Ethical Practice – Anti-corruption
B7.2	Description of preventive measures and whistle- blowing procedures, and how they are implemented and monitored.	Ethical Practice – Anti-corruption
B7.3	Description of anti-corruption training provided to directors and staff.	Ethical Practice – Anti-corruption
	B. Social - Community **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.	Community Investment
B8.1	Focus areas of contribution.	Community Investment
B8.2	Resources contributed to the focus area.	Community Investment

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