



Zhonghua Gas Holdings Limited
中華燃氣控股有限公司

(Incorporated in the Cayman Islands with limited liability)
08246.HK



ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT
2025-2026

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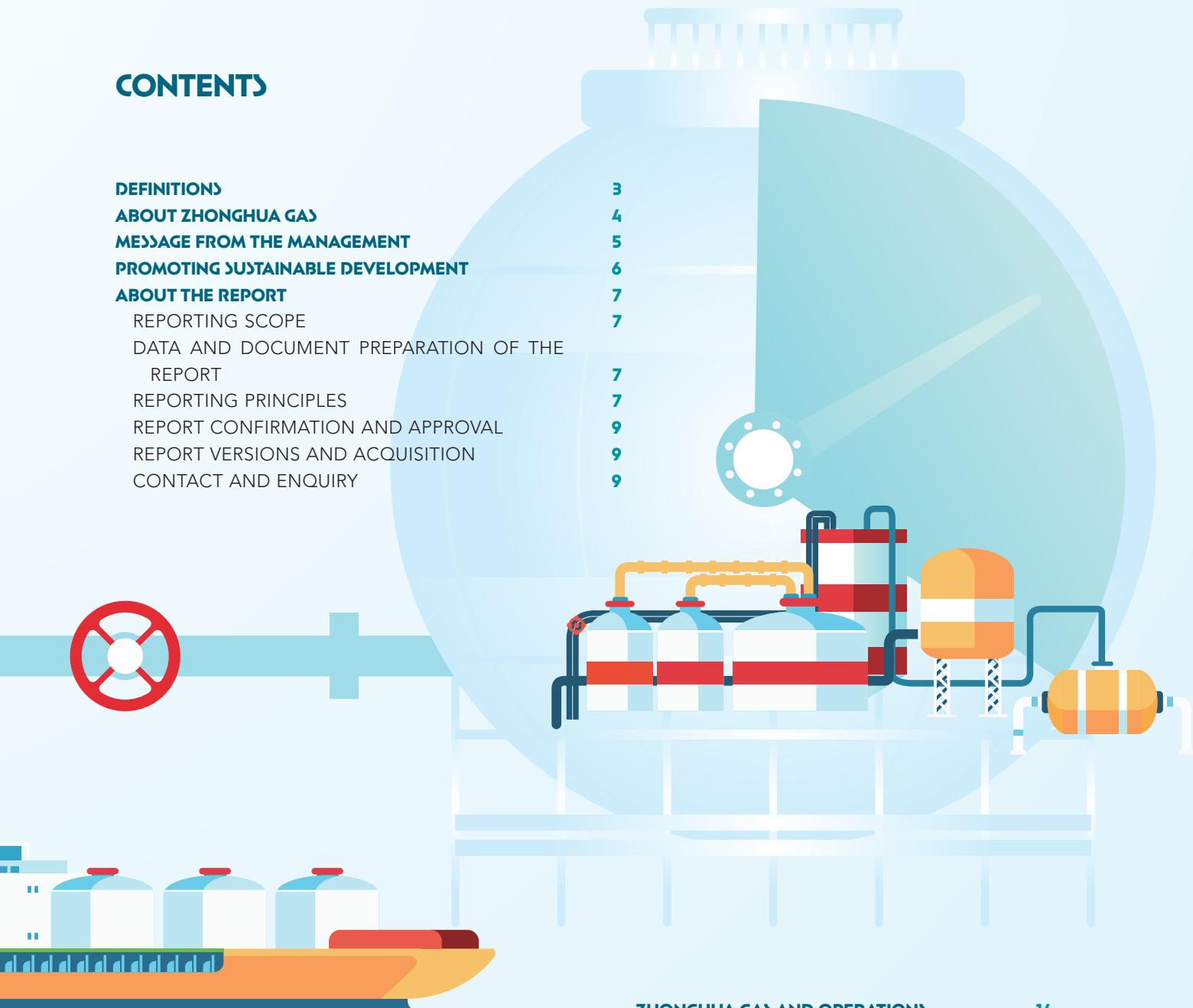
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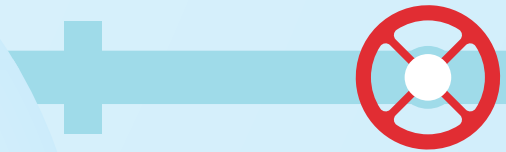
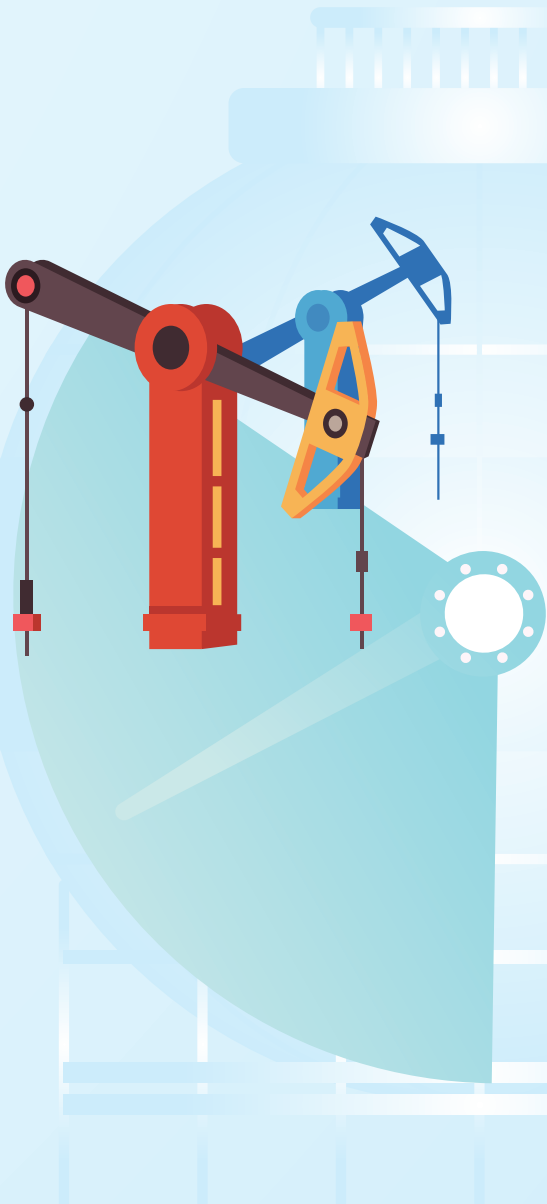
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DEFINITIONS

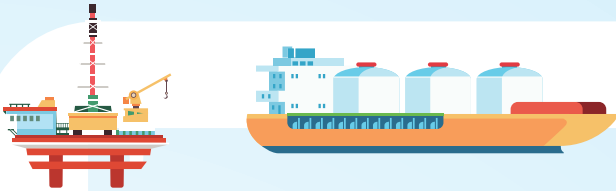
"Director(s)"	the director(s) of the Company;
"ESG"	environmental, social and governance;
"ESG Reporting Code"	the Environmental, Social and Governance Reporting Code under Appendix C2 of the Rules Governing the Listing of Securities on the GEM of The Stock Exchange of Hong Kong Limited;
"GEM"	The GEM of the Hong Kong Stock Exchange;
"Hong Kong"	Hong Kong Special Administrative Region of the People's Republic of China;
"Hong Kong Stock Exchange"	The Stock Exchange of Hong Kong Limited;
"KPI(s)"	key performance indicator(s);
"Chinese Mainland" or "China"	The People's Republic of China, for the purposes of the Report and for geographical references only, Hong Kong Special Administrative Region, Macau Special Administrative Region of the People's Republic of China and Taiwan are not included;
"Subsidiary(ies)"	a company that is then and from time to time a subsidiary of the Company (as defined in the Companies Ordinance);
"the Board"	the Board or duly authorized thereof;
"the Company"	Zhonghua Gas Holdings Limited (中華燃氣控股有限公司) (Stock Code: 8246), a company incorporated in the Cayman Islands with limited liability and the shares of which are listed on GEM;
"the Report"	the tenth Environmental, Social and Governance Report issued by the Group;
"Year" or "Reporting Period"	1 April 2025 to 31 March 2026;
"Zhonghua Gas" or "the Group" or "we"	the Company and its subsidiaries; and
"%"	percentage.



ABOUT ZHONGHUA GAS

Zhonghua Gas Holdings Limited (the "Company", together with its subsidiaries, collectively known as "Zhonghua Gas" or the "Group" or "we") is an investment holding company listed on the GEM of The Stock Exchange of Hong Kong Limited in 2011. The Group's principal businesses are the provision of diverse integrated energy services including technological development, construction related and consultancy services in relation to heat supply and coal-to-natural gas conversion, supply of liquefied natural gas ("LNG"), coupled with sales of LNG ("Energy Business"); and the leasing of investment properties located in Shanghai, China ("Investment Properties").

The core operating revenue of the Group for the year was derived from the Energy Business, encompassing the supply of liquefied natural gas ("LNG") and the management of customers' LNG refueling stations. The Group has continued to maintain strategic cooperation relationships with a number of key business partners, proactively exploring potential business opportunities and promoting business diversification and global expansion. In order to expand into regional markets, the Company has reached a cooperation intention with the Ministry of Industry and Commerce of Laos to conduct feasibility studies and market research in relation to the development of local fuel and natural gas supply networks, thereby laying a solid foundation for the Group's future business development.



MESSAGE FROM THE MANAGEMENT



Global industries and societies continue to face multiple challenges, including intensifying climate change, transformation of the energy structure and economic volatility. As an important participant in the clean energy sector, Zhonghua Gas actively responds to the national “dual carbon” goals and energy transition policies, seizing the opportunities arising from the continued growth in demand for natural gas and liquefied natural gas (“LNG”). The Group steadily advances its business development and infrastructure construction, providing society with safer, more stable and lower-carbon energy solutions.

During the year, alongside the continued increase in China’s LNG import volume and apparent consumption, the proportion of clean energy in the overall energy mix further increased. The PRC government has also accelerated the construction of LNG receiving terminals and natural gas pipeline networks, continuously optimizing the configuration of the production, supply, storage and sales system, further enhancing the energy supply system and improving supply stability. Against this backdrop, the Group has actively captured industry development opportunities, prudently responded to market fluctuations and continuously strengthened its competitive advantages and risk management capabilities.

Zhonghua Gas has established an ESG governance framework aimed at effectively managing the Group’s ESG policies, measures, performance and targets. This enables the Group to identify ESG-related risks and opportunities, establish appropriate systems to respond to risks at an early stage and capitalize on opportunities conducive to the Group’s profitability, thereby reinforcing the Group’s resilience and promoting sustainable development. In addition, the Group regards stakeholders’ opinions as an important foundation for optimizing its development strategies. Through diversified communication channels, the Group widely collects feedback and continuously enhances its ESG policies and practices.

Human resources are Zhonghua Gas’s important asset. We fulfill corporate social responsibilities and are committed to safeguarding the safety, health, and welfare of our employees. We have signed the “Mental Health Workplace Charter” to demonstrate our commitment to enhancing the mental health of employees.

In the coming year, the Group will continue to align with the national energy development and transition plans, focus on developing and expanding the scope of its Energy Business, and advance towards the goal of entering other overseas markets and enhancing its market position.

Finally, the Board would like to take this opportunity to express its heartfelt gratitude to all employees for their efforts, contribution and support, and to our business partners, clients and shareholders for their continuous trust and support.



PROMOTING SUSTAINABLE DEVELOPMENT

Sustainable development is one of the cores of the Group. We are committed to integrating the concept of sustainability into daily operations, corporate management and decision-making:

Our ESG Working Group will begin to gradually study the establishment of environmental, social, and governance performance indicators.

We set out sustainable development goals starting from employee training, and commit to formulating action plans through participating in charter signing, we promote them to various stakeholders, including employees.

Our office in Hong Kong signed the "Food Wise Charter" and "Energy Saving Charter" to encourage the implementation of environmental protection measures within the Group.

We continue to fulfil our social responsibilities, pay attention to the welfare of employees, promote a healthy working environment, and signed the "Mental Health Workplace Charter" and the "Joyful@Healthy Workplace Charter" to commit to taking action to promote mental health in the workplace.



"Mental Health Friendly Organisation" "Mental Health Workplace Charter"



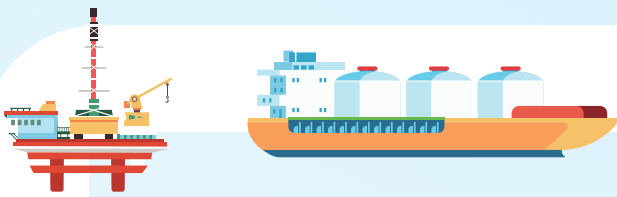
"Joyful@Healthy Workplace Charter"



"Food Wise Charter"



"Energy Saving Charter"



ABOUT THE REPORT

Zhonghua Gas Holdings Limited is pleased to publish its tenth Environment, Social and Governance (“ESG”) Report (the “Report”). To enable stakeholders to understand the Group’s goals and strategies for sustainable development, the Report discloses its key ESG performance indicators and visions of measures.

REPORTING SCOPE

The Report covers the Group’s performance from 1 April 2025 to 31 March 2026 (“Year” or “Reporting Period”). Considering the Group’s major source of revenue, the Report covers the operations relevant to the Energy Business in the financial year (“the Year”), including:

- The Energy Business in Tianjin and Shanghai in Mainland China; and
- The office in Hong Kong.

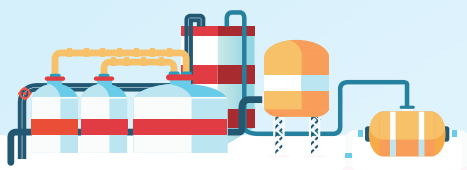
The scope of environmental and social performance data disclosed in the Report is only applicable to the Energy Business in Tianjin and Shanghai.

DATA AND DOCUMENT PREPARATION OF THE REPORT

The Group has conducted a comprehensive review of all data and information contained in the Report to ensure a reasonable degree of accuracy and reliability. All sources cited in the Report are derived from the Group’s official documents, statistical data, and various operational management records.

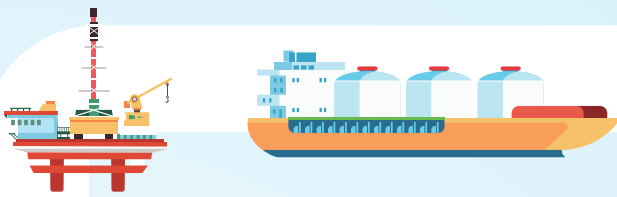
REPORTING PRINCIPLES

The Report is prepared following Appendix C2 “Environmental, Social and Governance Reporting Code” (the “ESG Reporting Code”) of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited, and discloses environmental and social key performance indicators (“KPIs”) according to its “mandatory disclosure requirements” and “comply or explain” provisions, to help stakeholders understand our ESG performance during the Reporting Period. For an overview of the disclosure of the indicators, please refer to the ESG Reporting Code Content Index of the Report. The Report is prepared following the reporting principles set out in the “ESG Reporting Code”, including materiality, quantitative, balance and consistency. The Report has been prepared in accordance with the reporting principles outlined in the “ESG Reporting Code”. For details, please refer to the following chart:



ABOUT THE REPORT

Reporting Principle	Definition	Responses of the Group
Materiality	When ESG issues are determined by the Board to be creating significant impacts on investors and other stakeholders, they should be reported by the issuer.	The Group collects stakeholders' views on our ESG governance through diversified communication channels, and conducts internal materiality assessments to identify ESG issues that are material to the Group. Material ESG issues and their importance are disclosed in the Report in the form of a list, and each issue is also highlighted in the Report.
Quantitative	Key performance indicators ("KPIs") in respect of historical data need to be measurable. The issuer should set targets (which may be actual numerical figures or directional, forward looking statements) to reduce a particular impact. In this way, the effectiveness of environmental, social and governance policies and management systems can be evaluated and validated. Quantitative information should be accompanied by a narrative, explaining its purpose, impacts, and providing comparative data where appropriate.	Where feasible, the Group records and discloses environmental and social data quantitatively. The Group also engages a sustainability consultant to calculate relevant key performance indicators according to "How to Prepare an ESG Report" "Appendix 2: Reporting Guidance on Environmental KPIs" and "Appendix 3: Reporting Guidance on Social KPIs."
Consistency	The issuer should use consistent statistical methodologies to allow for meaningful comparisons of environmental, social and governance data over time.	The Group uses consistent statistical methods to allow meaningful comparisons of ESG data over time. In case there are any changes in methodology and reporting scope, they will be explained in remarks for stakeholders' reference.
Balance	Environmental, Social and Governance Reports should provide an unbiased picture of the issuer's performance and avoid selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the Report reader.	The Report objectively discloses the Group's overall environmental, social and governance performance during the Year as well as the impact of business operations on the environment and community, to assist stakeholders in making decisions and judgments.



ABOUT THE REPORT

REPORT CONFIRMATION AND APPROVAL

The Report has been reviewed and approved by the Board on 26 June 2026.

REPORT VERSIONS AND ACQUISITION

The Report is published in both Chinese and English electronic versions and has been uploaded to the “HKEXnews” website of the Hong Kong Stock Exchange and the Company’s website (www.8246hk.com). Should there be any discrepancy or conflict between the Chinese and the English versions, the Chinese version shall prevail.

CONTACT AND ENQUIRY

The Group values stakeholders’ opinions. We welcome and encourage stakeholders to provide suggestions or views on the Report or the Group’s sustainable development strategies. If you have any inquiries or feedback, please contact us through the following method:

Email address: info@8246hk.com



GOVERNANCE FOR SUSTAINABLE DEVELOPMENT

GOVERNANCE STRUCTURE

A sound governance structure forms the cornerstone of the Group's stable operations and long-term development. To ensure the continuous advancement of its business and the creation of long-term value for stakeholders, the Group adheres to high standards of corporate governance while deeply integrating the principles of sustainable development into its management decision-making and daily operations. The Board of the Group has established an ESG Working Group (the "Working Group") composed of the Company Secretary, the Human Resources Department, and representatives from the General Management Department in Tianjin and Shanghai, respectively. The Company Secretary oversees the coordination of the ESG Working Group, ensuring cross-departmental implementation of the ESG management strategies set by the Board. The ESG Working Group oversees policies, measures and effectiveness relating to sustainable development issues, and assists the Board in making decisions. We will continue to strengthen our ESG governance framework, embedding sustainability as a core value across the Group. In addition, the Group has appointed Riskory Consultancy Limited as a consultant to provide consultancy services on ESG and sustainable development.

The Board of Directors

Responsible for overseeing and formulating the Group's overall ESG strategies:

- Holds ESG Governance Meetings; and
- Manages ESG risks and internal control system.

The ESG Working Group

Assists the Board in supervising and implementing the following ESG-related management policies:

- Oversees ESG policies, measures and evaluates their effectiveness;
- Identifies and discusses ESG risks and opportunities in the business and makes suggestions for improvement;
- Regularly reports to the Board on ESG industry trends and updates of laws and regulations; and
- Conducts and coordinates communication with stakeholders to promote sustainability work.

The Report aims to outline the Group's governance framework in the field of ESG, including the corresponding functions and responsibilities of the Board. Regarding the governance responsibilities and scope of authority undertaken by the Board and its remuneration committee, audit committee and nomination committee in other areas of the Group's work, the Group has complied with the "Corporate Governance Code" in Appendix C1 of the GEM Listing Rules of the Hong Kong Stock Exchange. We have established corresponding procedures and guidelines, which are disclosed in the "Corporate Governance Report" section of the 2025-2026 Annual Report.

GOVERNANCE FOR SUSTAINABLE DEVELOPMENT

STAKEHOLDER ENGAGEMENT

Stakeholders refer to groups or individuals who significantly influence a company's operations or may be affected by its business activities. In advancing sustainable development, stakeholder engagement is critical. Therefore, the Group actively communicates with them and establishes diversified communication channels, including face-to-face meetings, regular exchange meetings, direct mail and hotlines etc. We are committed to establishing an efficient and two-way dialogue with both internal and external stakeholders. By consolidating their feedback, we can more precisely formulate policies and initiatives that align with their expectations, thereby enhancing our overall sustainability roadmap. The Group's main communication channels with stakeholders are detailed below:

Stakeholder Groups		Communication Channels
Investors and Shareholders		• Periodic financial statements • General meeting • Announcements and circulars • Company website and publications
Clients		• Company website and publications • Announcements • Email and client service hotline
Employees		• Internal meetings • Training programs • Intranet and emails • Performance appraisals
Suppliers		• Supplier on-site visits • Business conferences • Supplier evaluations
Government and Regulatory Authorities		• On-site inspections of operating locations • Daily reporting and documentation • Working meetings
Community		• Charity and public welfare activities • Volunteer service • Company website and publications



GOVERNANCE FOR SUSTAINABLE DEVELOPMENT

MATERIALITY ASSESSMENT

To identify ESG issues that are highly relevant to the Group's operations, which serve as the basis for formulating its sustainable development strategies and action plans and for focused disclosure in this report, the Group conducted an internal materiality assessment during the Reporting Period. Taking into comprehensive consideration its business characteristics and the key concerns of stakeholders, the Group determined the prioritization of various material issues accordingly. To ensure that the Report can accurately and objectively reflect our environmental, social and governance performance during the Reporting Period, we have engaged an independent sustainability consultant to assist the Group in the following materiality analysis process:

1. Identification and Review of Material Issues



Zhonghua Gas took the materiality assessment results in the previous year as the basis to review the applicability of the material issues and their ranking in reflecting ESG-related risks and opportunities faced by the Group. We also considered factors such as requirements of monitoring authorities, international standards and industry trends, including:

- Requirements of the ESG Reporting Code of the Hong Kong Stock Exchange;
- The Group's actual operational conditions during the Reporting Period;
- Stakeholders' expectations and opinions;
- Issues recommended for disclosure by international professional bodies for gas facilities and energy distribution/industry (including MSCI and the Sustainability Accounting Standards Board); and
- Material issues disclosed in ESG reports of industry peers.



2. Revision of Issues and Adjustment of Priorities

With reference to the consideration factors mentioned in the above steps, the management of the Group has reviewed and revised the list of material issues and their prioritization results from the previous year's materiality assessment.

3. Responding to Material Issues



Confirm sustainable governance strategies and disclosure focuses in the Report based on materiality ranking for the Year.

GOVERNANCE FOR SUSTAINABLE DEVELOPMENT

MATERIAL ISSUES AND THEIR LEVEL OF IMPORTANCE DURING THE REPORTING PERIOD

After prudent assessment and comprehensive balancing of the significant impacts of 26 ESG issues on the Group and its stakeholders, Zhonghua Gas has established the prioritization of the relevant issues. Details are set out as follows:

Level of Importance	Area of the ESG Material Topics	Name of the ESG Material Topics
Most Important	Environmental Protection and Green Operation	1. Risks and opportunities related to climate change
		2. Greenhouse gas emissions
	Operational Practice	9. Anti-fraud and corruption (including the provision of anti-corruption trainings)
		11. Supply chain management (including assessing suppliers' environmental and social performance)
		12. Crisis or emergency handling
	Product and Service Responsibility	13. Product and service safety
	Working Environment Quality	19. Occupational health and safety
		20. Training and development
Relatively Important	Environmental Protection and Green Operation	3. Exhaust gas emissions
		4. Waste management (including hazardous and non-hazardous waste)
		5. Development of clean energy
		6. Protection of biodiversity
		7. Effective use of resources
		8. Energy and water conservation
	Operational Practice	10. Risk management
	Product and Service Responsibility	14. Product development and innovation
		15. Product and service quality (including client satisfaction and complaint handling)
		18. Client privacy protection
	Working Environment Quality	22. Protection of employee rights
		23. Equal opportunity, diversity, and anti-discrimination
		24. Prevention of child labor and forced labor
Important	Product and Service Responsibility	16. Accessibility and affordability
		17. Intellectual property protection
	Working Environment Quality	21. Labour force management
	Community Contributions	25. Participation in or organizing volunteer activities
		26. Charitable donation



ZHONGHUA GAS AND OPERATIONS

ANTI-FRAUD AND CORRUPTION

Material Topic 9

During the operations, Zhonghua Gas strictly upholds the core values of integrity and probity and is committed to establishing and reinforcing a culture of business ethics within the Group. The Group adopts a zero-tolerance approach to any form of bribery, extortion, fraud and money laundering, and continuously strengthens its internal control and governance mechanisms to ensure the maintenance of high standards of ethical and responsible corporate governance. The Group complies with relevant laws and regulations in Hong Kong and Mainland China, including but not limited to:

- Cap. 201 of the Laws of Hong Kong “Prevention of Bribery Ordinance”; and
- “Anti-Money Laundering Law of the People’s Republic of China”

The Group has explicitly stipulated in its established “ESG Regulations” a firm commitment to prohibiting illegal activities such as bribery, extortion, fraud, and money laundering. The “Employee Handbook” also clearly outlines the code of conduct that all employees must adhere to. During the Year, the Group was not aware of any cases of violations of relevant laws and regulations, and no corruption lawsuits were filed against the Company or its employees.

The Group has established a robust whistleblowing mechanism designed to promptly identify and rectify any unethical conduct, such as fraud or corruption, in order to uphold high standards of corporate governance. The policy lists the responsibilities of relevant personnel, channels and guidelines for employees or related third parties to report. We ensure that the identities of all whistleblowers and the content of their reports are kept strictly confidential to prevent retaliation, and we are committed to handling related reports promptly.

Regarding entertainment during business dealings, we have established clear expense standards, strictly setting a per-person spending limit. We strictly prohibit all employees from soliciting, accepting or offering bribes, or receiving any benefits and overly luxurious hospitality when performing their duties for the Group. In cases where a conflict of interest arises, employees must report it to their supervisors by submitting a “Conflict of Interest Disclosure Form”. If any violations of regulations and disciplines are discovered, the Group will take disciplinary action following relevant provisions in the “Employee Handbook”, and transfer the case to judicial authorities for handling if necessary. Regarding the supply chain, the Group also has relevant requirements for suppliers, requiring them to formulate anticorruption-related policies and increase transparency in business activities. The Group and suppliers should conduct due diligence when selecting contractors or third-party suppliers to ensure that they comply with the code requirements of the “ESG Regulations” and anti-corruption laws and regulations.

To strengthen the anti-corruption awareness of directors and employees, we actively conducted specialized anti-corruption training for the Board and staff during the Reporting Period. All directors have completed online anticorruption training to raise alertness against corruption temptations in daily operations, and strengthen their understanding of anti-corruption legislations and the Group’s internal integrity standards, thereby blocking corruption and bribery from internal business operations.

ZHONGHUA GAS AND OPERATIONS

SUPPLY CHAIN MANAGEMENT

Material Topic 11

The supply chain forms an important cornerstone for the Group in delivering quality products and services. Prudent evaluation and effective management of suppliers have always been one of the Group's key priorities. To properly manage risks associated with the supply chain, Zhonghua Gas has established a supply chain management policy in the "ESG Regulations", outlining the processes for managing new and existing suppliers and sustainable development factors that need to be considered during screening, and select suppliers based on impartial principles to guarantee the supplier assessments are under the principles of "Fairness", "Equitable" and "Openness", creating an honest and integrity business environment. In addition, Zhonghua Gas maintains robust collaborative relationships with key suppliers, working jointly to advance sustainable development. During the Reporting Period, the Group had 3 suppliers, all from Chinese Mainland and we have implemented screening practices for all suppliers.

Number of suppliers by geographical region	Unit	As of 31 March 2026	Fifteen months ended 31 March 2025
Chinese Mainland	No.	3	2

New Suppliers Selection

In selecting new suppliers, the Group has established a comprehensive evaluation and screening procedure. Potential suppliers are first required to provide relevant qualification documents for internal review and analysis. Where necessary, an investigation team will be formed to conduct on-site assessments, and suppliers of general goods or raw materials are required to obtain relevant internationally recognized quality management system certifications. Afterwards, an assessment team comprising heads of various operating departments will conduct a comprehensive evaluation of candidate suppliers in areas including operational services, quality systems, research and development capabilities, manufacturing capabilities, environmental management, labour and human rights, and ethical integrity. Only those who pass the assessment and meet the required standards will be included in the Group's list of approved suppliers.

Meanwhile, to fulfill corporate social responsibility and manage environmental and social risks within the supply chain, the Group emphasizes assessing suppliers' environmental and social performance during the selection process, and requires suppliers to make an effort to integrate environmental and social responsibilities into their operations, such as we prioritizing those that use minimal packaging materials.



ZHONGHUA GAS AND OPERATIONS

Current Suppliers Evaluation

For current suppliers, in order to ensure that their products and service quality meet the Group's standards and that goods or services are delivered on schedule, the Group has established a regular quarterly performance evaluation and annual review mechanism. The list of approved suppliers is updated in a timely manner based on the assessment results. If the supplier fails to comply with the Group's formulated "ESG Regulations" or the plan of improvement, the Group reserves the right to terminate our cooperation.

Supplier's Safety Management

The Group prioritizes occupational safety as a core aspect of operational management, with its scope encompassing the entire supply chain security system. We require suppliers to carry out safety protection, supervision and management before performing high-risk operations to safeguard the safety of employees. Suppliers need to handle product delivery at the LNG office following relevant safety management procedures, including proper management of chemicals, identifying workplace hazards, formulating emergency response measures and evacuation procedures, and providing safety training to employees.

QUALITY CONTROL AND MANAGEMENT

Material Topic 15

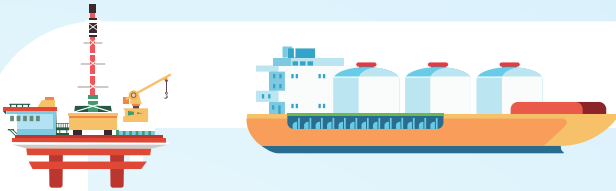
Providing clients with safe and clean LNG is at the core of Zhonghua Gas. We further invest resources to continuously develop "Diversified and High-Efficiency" integrated energy utilization, aiming to meet clients' demand for heating and "coal-to-gas". Additionally, we offer construction-related consulting services and engage in the trading of energy-related industrial products.

Securing Stable Gas Supply

The Group has adopted ensuring stable LNG supply as its core strategy. By establishing long-term strategic partnerships with major suppliers, we have built a low-risk supply chain system to minimize disruptions and ensure a secure and reliable energy supply. In addition, the management and operation of LNG gas stations are also valued. We have arranged for staff to be stationed at the gas stations 24 hours a day during the heating season to monitor station operations and ensure users can enjoy safe and high-quality gas. Regarding safety, we install on-off valve systems at different locations of the gas stations. When there is damage to the pipelines, the systems can automatically detect the change in pressure inside the pipelines and trigger the alarm system to notify gas station staff for repairs. We also regularly inspect gas station equipment to ensure all equipment conditions satisfy the standards.

Project Quality Management

The Group attaches great importance to project quality management and has formulated corresponding management procedures for the pre-construction, mid-construction and post-construction stages to ensure project quality. Prior to construction, the Group conducts inspections on construction quality in accordance with the "Engineering Construction Management Procedures". If any issues are identified, the construction unit will be required to rectify them promptly. Upon completion of key works, the Group arranges for the construction unit and the project team to carry out project acceptance inspections to ensure construction quality. After completion of construction, in accordance with the "Construction Work Completion and Inspection Management Procedures", the construction unit is required to conduct a self-inspection of the project, followed by a joint acceptance inspection conducted by the Group and the customer's representatives. The acceptance process includes on-site measurements and inspection of project documentation. Following handover of the project to the customer, the project team will monitor the operation of the equipment in accordance with the "Engineering Trial Management Procedures". The Group also provides support to customers, including personnel training and recommendations on equipment maintenance.



ZHONGHUA GAS AND OPERATIONS



CLIENT FEEDBACK MANAGEMENT

Material Topic 15

Customer feedback is a core driver of Zhonghua Gas's continuous improvement. As such, we highly value our customers' trust and suggestions, using them as the foundation for enhancing our product and service quality. Through the Group's client opinion management system, we gain an in-depth understanding of client needs with the goal of delivering an even better service experience to our clients. We believe feedback from clients provides the momentum for the Group to progress and move forward. If clients are dissatisfied with our service, they can lodge complaints to the Group through letters, phone calls or in-person visits. After investigating complaint cases, the Group will respond to the client on the investigation results and discuss rectification actions with them. We also provide training for relevant employees to be responsible for client relationship management and procedures for handling opinions from clients.

During the Reporting Period, we did not have any product recalls due to health and safety reasons, nor any complaints about our products. As the nature of the Group's business does not involve advertising and labeling, we did not receive any complaints regarding non-compliant product and service-related advertising and labeling during the Reporting Period.

CLIENT PRIVACY PROTECTION

Material Topic 18

Protecting customer privacy is a top priority for the Group. Our operations comply with relevant laws and regulations, including but not limited to:

- Cap. 486 of the Laws of Hong Kong "Personal Data (Privacy) Ordinance";
- "Personal Information Protection Law of the People's Republic of China"; and
- "Archives Law of the People's Republic of China"

To protect the Group's confidential information and data, we have stated relevant provisions in the "Employee Handbook", strictly prohibiting all staff from unauthorized disclosure of the Group's proprietary data. We also stipulate in the "ESG Regulations" that both employees and suppliers fulfill their obligations to protect customer and consumer information. We have also assigned dedicated employees to manage clients' personal data, and adopted security measures for the Group's IT equipment, such as encryption, to prevent misuse or leakage of client data.

During the Reporting Period, we were not aware of any cases of violations of relevant laws and regulations regarding product health and safety, advertising, labeling and privacy. The nature of the Group's business does not involve intellectual property, and no patents have been applied for.



ZHONGHUA GAS AND EMPLOYEES

OCCUPATIONAL HEALTH AND SAFETY

Material Topic 12, 13, 19

Employees are the most valuable assets of Zhonghua Gas, forming the solid foundation for a stable LNG supply. Therefore, we are committed to providing employees with a safe and healthy working environment. Given that the Group's operations involve certain risks including natural gas transportation, storage, and other critical processes, we have established a comprehensive risk management system to effectively mitigate potential hazards such as industrial accidents and property losses. Zhonghua Gas strictly complies with relevant laws and regulations, including but not limited to:

- "Work Safety Law of the People's Republic of China";
- "Identification of Major Hazards Installations for Hazardous Chemicals"; and
- "Guidelines for Enterprises to Develop Emergency Response Plans for Workplace Accidents"

The Group proactively establishes a safety management system, rigorously enforces safety regulations and operational procedures, and strives to minimize occupational risks for employees. We have stated relevant health and safety codes in the "ESG Regulations" to protect our employees. We propose "Safety First, Prevention is Crucial" as our approach, and on this basis, clearly define the responsibilities at various levels within gas stations, and formulate safety management policies for business operations, including:

- "The Policy of Safety Production in Station Area";
- "The Policy of LNG Station Safety";
- "The Fire Safety Policy of LNG Gasification Station";
- "The Policy of Outbound Management"; and
- "The Policy of Personnel Position Responsibility".

ZHONGHUA GAS AND EMPLOYEES

Gas Station Safety Inspections and Management

In respect of safety protection at gas stations, we have implemented an all-encompassing safety alert system, complemented by regular inspection protocols to minimize potential risks to the lowest possible level. Storage tanks, vaporizers, self-pressurization equipment and other equipment at the gas stations have all been installed with spring-loaded valves. When pipelines are damaged, the shut-off valve system can automatically sense changes in pressure inside the pipelines and promptly notify gas station staff through the alarm system for repairs. We strictly require gas station personnel to comply with "The Policy of Safety Production in Station Area" reinforcing operational safety protocols including electrical safety, fire prevention management, and explosion-proof measures. Through routine inspections, we ensure all safety facilities maintain optimal operating conditions, enabling early identification and elimination of potential hazards. Some of the measures include:

Regularly inspecting equipment at the station, mainly checking the operation status of gas station equipment such as safety valves, electric valves, alarming dashboard, and filters and whether they meet standards of technological requirements.

Conducting annual lightning protection test of grounding conditions.

Annually calibrating pressure gauges and safety valves on processing pipelines at the gas station.

Having station staff on 24-hour duty during the heating season (approximately November to March) to monitor station operations.



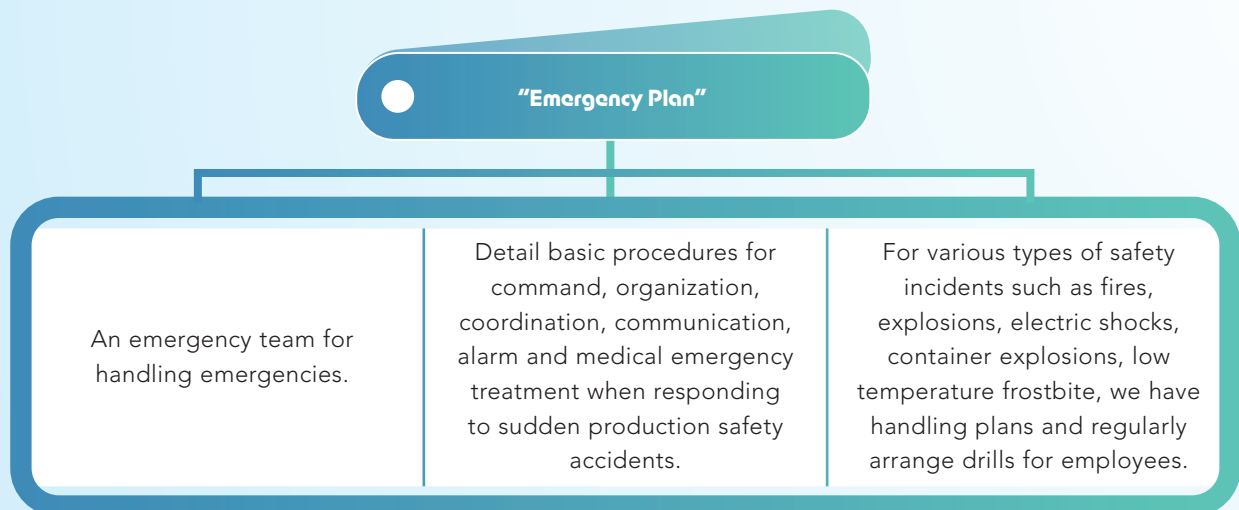
ZHONGHUA GAS AND EMPLOYEES

Fire Safety at Gas Stations

Given the high flammability of LNG and its static electricity accumulation risks inherent in gas station operations, fire hazards remain an unavoidable challenge in station zones. However, we have identified relevant hazardous factors and formulated a series of preventive measures to improve the level of fire safety management at the stations. We have established safety operating rules for LNG offices and LNG stations, conducted regular maintenance management of equipment, and installed appropriate fire extinguishing equipment at locations where different appliances according to relevant fire regulations. The station's alarms and fire extinguishing equipment are also fully inspected and maintained each year, with related records filed. The stations regularly conduct annual fire drills to enhance employees' fire safety awareness, as well as provide safety training for technicians, such as on water cannons, vehicle unloading operations, and basic safety rules.

Emergency Response

Due to the nature of the Group's operations, we need to strictly manage the prevention and response procedures for safety incidents to minimize the harm that may be caused by potential accidents. Therefore, Zhonghua Gas has established an "Emergency Plan" to regulate the emergency management and response procedures of LNG gas stations under departmental management, enabling quick and effective control and handling of potential accidents to reduce personnel casualties and property losses. Based on the formulation of the "Emergency Plan", our regulations for emergency incidents are as follows:



ZHONGHUA GAS AND EMPLOYEES

After completing the emergency drill, the Group will thoroughly document the relevant progress, implementation details, and execution results to serve as key references for subsequent improvements to the contingency mechanism. Although the Group had no work injuries during the Reporting Period, we already have comprehensive on-site emergency response procedures in place. In the event of a work-related injury, we will immediately activate the contingency protocol: first assessing the injured person's condition and severity of injury, then providing professional first aid and arranging medical transport. Simultaneously, the HR department will assign personnel to follow up on the case, investigate the cause of the incident, thoroughly review existing safety measures, and develop preventive countermeasures to avoid recurrence. In addition to the above steps, we provide work injury insurance and arrange work injury leave for employees according to the law.

The Group strictly supervises and implements relevant safety management work. Employees' safety awareness is also very important for policy implementation. In addition to actively responding to the national "Safe Production Month" campaign, we also provide safety training based on job requirements for technicians to ensure standardized safety operating procedures.

Zhonghua Gas' occupational health and safety performance during the Reporting Period:





ZHONGHUA GAS AND EMPLOYEES

EMPLOYMENT RELATIONSHIP AND LABOUR RIGHTS

Material Topics 22, 23, 24

Employees are the core driving force behind the Group's sustainable development. With their professionalism and dedication, the Group is able to achieve continuous and steady growth. Accordingly, the Group regards its employees as important partners who grow alongside the Company, and is committed to fostering a fair and friendly working environment, promoting a culture of diversity, inclusion and anti-discrimination, and providing competitive remuneration and benefits packages. The Group's "ESG Regulations" and "Employee Handbook" contain detailed employment terms to ensure employees understand their rights and responsibilities. The Group signs employment contracts with recruited employees. The contracts specify employment terms including remuneration, probation period and the arrangement of the termination of employment to safeguard employees' rights.

The Group complies with all applicable laws and regulations relating to employment, including but not limited to:

- "Labour Law of the People's Republic of China";
- "Labour Contract Law of the People's Republic of China";
- "Social Insurance Law of the People's Republic of China"; and
- "Provisions on the Prohibition of Using Child Labour".

During the Reporting Period, we were not aware of any cases of violations of relevant laws and regulations regarding compensation and dismissal, recruitment, and promotion, working hours, rest periods, equal opportunities, diversity, anti-discrimination, other welfare and benefits, child labour and forced labour.

The Table below shows the number of employees for the Reporting Period by gender, age group, and employee category. As at March 31, 2026, the Group had a total of 30 full-time employees (2025: 28 full-time employees). All employees work in Chinese Mainland.

ZHONGHUA GAS AND EMPLOYEES

Employee Number	As at 31 March 2026	Fifteen months ended 31 March 2025
Categorized by Gender		
Male	16	15
Female	14	13
Categorized by Employee Category		
Senior Management	6	5
General and Technical Staff	24	23
Categorized by Age Group		
Aged under 30	4	3
Aged 30-40	13	15
Aged 41-50	10	8
Aged 51-60	0	0
Aged over 60	3	2



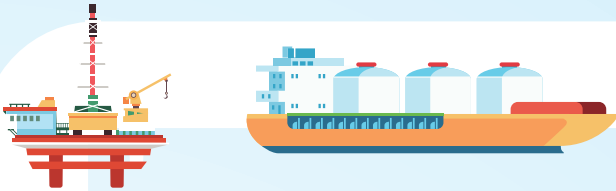
ZHONGHUA GAS AND EMPLOYEES

The table below shows the employee turnover rate by gender, age group and geographical location:

Employee Turnover Rate	As at 31 March 2026	Fifteen months ended 31 March 2025
Total Turnover Rate	17%	11%
Categorized by Gender		
Male	13%	7%
Female	21%	15%
Categorized by Age Group		
Aged under 30	0%	0%
Aged 30-40	15%	0%
Aged 41-50	20%	38%
Aged 51-60	0%	0%
Aged over 60	33%	0%
Categorized by Geographical Location		
Chinese Mainland	17%	11%

Labour Standards

The Group strictly prohibits the employment of child labour or forced labour, with explicit regulations against child labour clearly stipulated in the "ESG Regulations". To prevent violations of labour standards, we have corresponding procedures during employee recruitment, including strictly reviewing applicants' identity documents and other age-proof records. Those who do not meet the requirements will not be hired. We also prohibit hiring forced labour in any form and ensure that our employees are voluntarily employed. Should any violation be identified, the Group will immediately terminate the relevant employment contracts and conduct a thorough review of recruitment procedures to prevent recurrence.



ZHONGHUA GAS AND EMPLOYEES

Encouraging Equal Employment and Promotion Opportunities

The Group strictly adheres to the principles of diversity, inclusion, and equal opportunity, and prohibits all forms of discrimination in the talent recruitment process. During the recruitment process, we follow the terms in the “Employee Handbook” and ensure that factors such as race, colour, age, gender, sexual orientation, gender identity and expression, ethnicity or nationality, disability, pregnancy, religious beliefs, political stance, trade union participation, genetic information protection or marital status of the candidate do not affect recruitment opportunities.

All new employees are subject to a 3-month probation period. Upon successful completion and passing the performance evaluation, they will be formally appointed as regular employees. Our promotion decisions depend on factors including employees’ professionalism, professional qualifications, work performance, teamwork, behavioral integrity and cultural accomplishment.

Creating a Diverse and Inclusive Working Environment

The Group firmly believes that a diverse workforce creates long-term value for sustainable business operations. Therefore, we have formulated the “Diversity Policy”, striving to implement a corporate culture of diversity and inclusiveness within the Board of Directors, senior management and employees. We adopt zero tolerance towards any form of discrimination, bullying and harassment, while the policy also states that we will recruit employees of different age groups and backgrounds through various channels. This approach fosters an inclusive workplace environment and drives the Group’s sustainable development.

EMPLOYMENT BENEFITS

Material Topic 22

The Group provides employees with competitive benefits to attract and retain talent. We provide insurance benefits including “Five Social Insurances And One Housing Fund” (including endowment insurance, medical insurance, unemployment insurance, maternity insurance and employment injury insurance as well as Housing Provident Fund) to our employees according to the laws and regulations where we operate. Our “Employee Handbook” sets out employees’ workdays and arrangements for overtime work to ensure employees are clear on their rights. Other benefits include:

- Employees are entitled to paid annual leave, marriage, compassionate and examination leave according to their ranks;
- Female employees are entitled to maternity leave and are protected during maternity and parenting leave; and
- Male employees are also entitled to paternity leave.



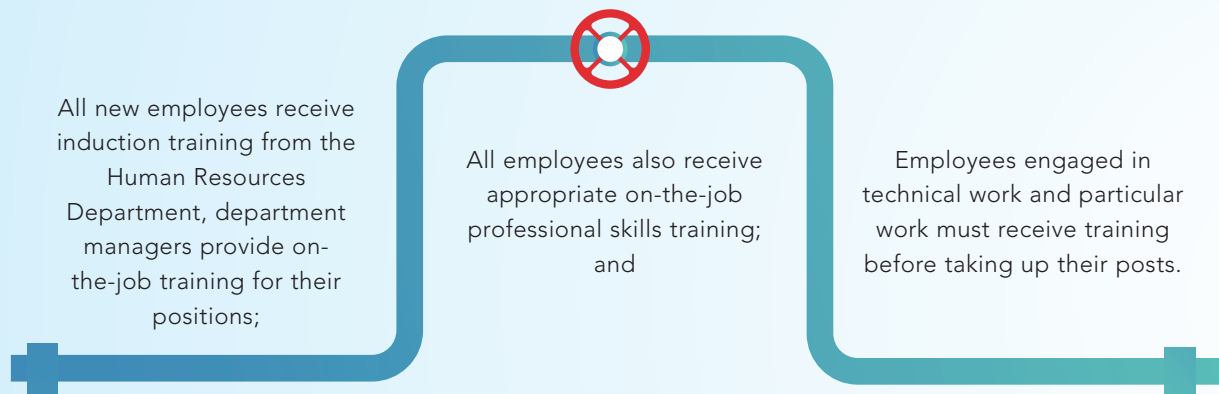
ZHONGHUA GAS AND EMPLOYEES

TRAINING AND DEVELOPMENT

Material Topic 20

The Group values employee training and through a systematic training policy, we design comprehensive development programs for employees, encouraging continuous improvement to fully embrace career opportunities and challenges. We invest resources to meet the training needs of employees at different levels and identify employees with potential during the training process so they can sustain continuous development at different stages of their careers.

The “ESG Regulations” and “Employee Handbook” both contain policies related to employee development and training. We are committed to providing employees with learning and training courses, including:



ZHONGHUA GAS AND EMPLOYEES

During the Reporting Period, the employee training provided by the Group included gas station safety knowledge training, safety management training, and equipment operation training, etc.

At the same time, the Group actively encourages employees to participate in external training programs, continuously enhancing their professional competencies to ensure their workplace skills evolve in line with industry standards. The Group has a regular performance appraisal system. According to the performance evaluation results, development and promotion opportunities are provided to employees with outstanding performance, and employees can also give feedback through this system. During the Reporting Period, the percentage of trained employees out of total employees was 43%. The chart below shows the percentage of trained employees and average training hours completed per employee by gender and employee category:

	As of 31 March 2026		Fifteen months ended 31 March 2025	
	Percentage of Trained Employees	Average Training Hours Completed by Each Employee (hours)	Percentage of Trained Employees	Average Training Hours Completed by Each Employee (hours)
Categorized by Gender				
Male	63%	2.0	67%	1.9
Female	21%	0.4	23%	0.4
Categorized by Employee Category				
Senior Management	17%	0.3	20%	0.3
General and Technical Staff	50%	1.5	52%	1.4



ZHONGHUA GAS AND ENVIRONMENT

Zhonghua Gas fully recognizes the close relationship between corporate operations and the environment, encompassing aspects such as the utilization of natural resources and waste emissions. As such, we actively promote environmental initiatives both within and outside the Group, establishing the “ESG Regulations,” which include policies on emission control and resource management, along with clearly stated commitments to mitigate impacts on the environment and natural resources. We also have an “Emergency Plan” that outlines safety emergency handling procedures in case of hazardous chemical leakage to prevent polluted water from entering drains and sewers and polluting the environment.

The Group strictly adheres to all applicable environmental protection laws and regulations, including but not limited to the “Environmental Protection Law of the People’s Republic of China”. During the Reporting Period, the Group was not aware of any incidents of non-compliance with relevant environmental laws or regulations that had a significant impact on its operations. Our operations did not have any significant impacts on the environment and natural resources, and our energy businesses in Tianjin and Shanghai do not involve projects with significant environmental impacts.

EMISSIONS MANAGEMENT

Material Topic 3

During the Reporting Period, vehicle usage was the main source of air pollutant emissions for the Group. Therefore, we advocate and implement “Green Commute” measures, including encouraging employees to walk instead of taking transportation if the destination is near and time allows, and encouraging online video or teleconferencing, with the goal of gradually reducing overall air pollutant emissions:

Air Pollutants Emissions	Unit	As of 31 March	Fifteen months
		2026	ended 31 March
Nitrogen oxides	Kg	1.37	0.92
Sulphur oxides	Kg	0.04	0.02
Particulate matter	Kg	0.10	0.07

ZHONGHUA GAS AND ENVIRONMENT

WASTE MANAGEMENT

Material Topic 4

During the Reporting Period, the Group strictly implemented waste management measures to ensure proper collection and treatment of all types of waste, minimizing environmental pollution. For non-hazardous waste, the Group entrusted the office building's property management team with specialized recycling and subsequent disposal operations. The Group's business does not involve the generation of significant hazardous waste, and we advocate recycling used toner cartridges and returning them to manufacturers. Since the Group's business does not involve manufacturing, we are not involved in product packaging materials consumption.

We strive to achieve the goal of waste reduction at source through the following measures:

- Placing wastepaper recycling bins in the office to encourage employees to collect reusable paper, and use recycled paper as much as possible when printing internal documents for review during daily office work; and
- When ordering office stationery, select suppliers that provide non-disposable products and less packaging to reduce the generation of unnecessary packaging waste.

The Amount of Waste Generated	Unit	As of 31 March 2026	Fifteen months ended 31 March 2025
Total Non-hazardous Waste	Tonnes	2.45	2.44
Intensity of Non-hazardous Waste	Tonnes/RMB million ¹	0.03	0.02

RESOURCES MANAGEMENT

Material Topics 7, 8

The Group is committed to integrating the principles of sustainable development into its daily operations, continuously enhancing resource utilization efficiency and proactively reducing waste, with a view to achieving long-term and sustainable growth. We keep monthly records of water and electricity usage to monitor consumption levels, prevent abnormal usage situations, and propose rectification measures on time. The Group also strengthens internal education on conserving resources to enhance employees' awareness. The Group obtains water supply from the municipal government's water supply network, thus we did not encounter any issues in obtaining suitable water sources, and did not have significant sewage discharge. All sewage generated from our operations is discharged into municipal sewage pipe networks and sent to sewage treatment plants for purification treatment. The Group has implemented the following measures and is committed to improving energy and water efficiency.

¹ The total revenue of Zhonghua Gas for the Year was RMB78.5 million, and the total revenue for 2025 was RMB 121.5 million.



ZHONGHUA GAS AND ENVIRONMENT



Saving Energy

- Requiring employees to turn off unnecessary office equipment during lunch breaks; and
- Turning off air-conditioning and unnecessary lighting in unoccupied areas to reduce energy consumption.



Cherishing Water

- Making water conservation signs to remind employees to conserve water;
- Using remaining little amount of purchased drinking water for watering plants and cleaning the office;
- Replacing equipment with water-saving models, such as watersaving faucets to conserve water; and
- Promptly arranging maintenance if water supply equipment shows signs of damage or leaking.

Energy Consumption	Unit	As of 31 March	Fifteen months
		2026	ended 31 March 2025
Direct Energy (Vehicle Fuel)	kWh	25,132.87	14,745.80
Indirect Energy (Purchased Electricity)	kWh	21,577.00	26,771.00
Total Energy Consumption	kWh	46,709.87	41,516.80
Intensity of Energy Consumption	kWh/RMB million	595.03	341.66

Water Usage	Unit	As of 31 March	Fifteen months
		2026	ended 31 March 2025
Total Water Consumption	m ³	285.00	300.00
Intensity of Water Consumption	m ³ /RMB million	3.63	2.47

ZHONGHUA GAS AND ENVIRONMENT

COMBATING CLIMATE CHANGE AND STRIVING TO REDUCE GREENHOUSE GAS EMISSIONS

Material Topics 1, 2, 5

Climate change is a critical global challenge affecting all industries and every level of society. The Group also pays close attention to climate-related risks and opportunities. The Board of Directors oversees the Group's overall risk management framework, which includes ESG risks—particularly climate change issues—and engages in regular communication and evaluation with the ESG Working Group.



Risks

- Climate change has not had a significant impact on the Group's LNG service demand and heating period.
- Climate change may bring other physical risks to our operations, such as flooding due to heavy rains and extremely hot weather. In addition to potentially damaging our gas station facilities, these extreme weather events also pose potential threats to employee safety.



Response Measures

- Regularly conduct safety inspections and rectification of gas station facilities.
- Through formulating emergency plans with operational procedures and employee work guidelines for extreme weather, safeguard the overall safety of business operations.



Opportunities

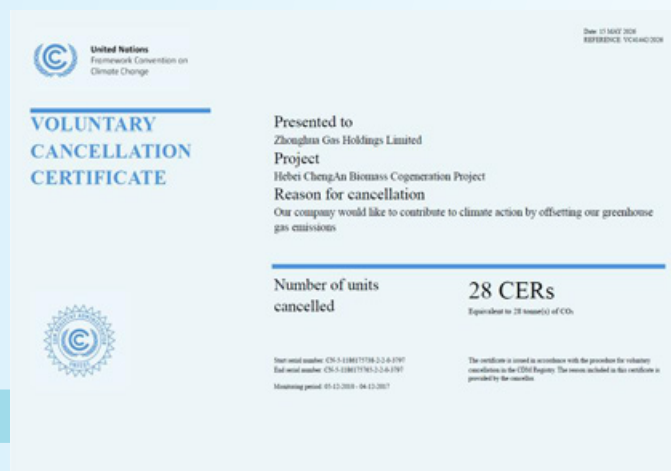
- Chinese Mainland proposed the "Dual Carbon Goals" in 2020, aiming to achieve carbon neutrality by 2060. The Group actively responds to national policies, striving to promote "coal-to-gas" and the extensive use of natural gas, so that more people can benefit from this clean energy.



ZHONGHUA GAS AND ENVIRONMENT

In addition to helping enterprises reduce air pollutants and greenhouse gas emissions through the Energy business, the Group is also committed to implementing the various emission reduction measures described in the “Emissions Management” and “Resources Management” sections, starting from reducing its own carbon emissions, with the long-term goal of reducing greenhouse gas emissions and mitigating exacerbation of global warming.

We have utilized carbon offsets to reduce our greenhouse gas emissions. The carbon offset project we have selected is the Hebei ChengAn Biomass Cogeneration Project (Project ID: 3797) from the United Nations Clean Development Mechanism (“CDM”), which focuses on generating electricity by utilizing local straw from cotton. The electricity generated from this project is sold to the Hebei Provincial Power Grid, replacing the capacity of coal-fired power plants. The project contributes to greenhouse gas emission reduction, comprehensive utilization of resources, environmental protection, providing job opportunities and increasing income of local residents. Certified Emission Reductions (“CERs”) from this project were also used for carbon neutrality at the 19th Asian Games Hangzhou 2022 and the 4th Asian Para Games Hangzhou 2022.



ZHONGHUA GAS AND ENVIRONMENT

Greenhouse Gas Emissions ²	Unit	As of 31 March 2026	Fifteen months ended 31 March 2025
Direct Greenhouse Gas Emissions (Scope 1) ³	Tonnes of carbon dioxide equivalent	7.37	4.31
Energy Indirect Greenhouse Gas Emissions (Scope 2) (location based) ⁴	Tonnes of carbon dioxide equivalent	12.47	15.27
Total Greenhouse Gas Emissions	Tonnes of carbon dioxide equivalent	19.83	19.58
Intensity of Greenhouse Gas Emissions	Tonnes of carbon dioxide equivalent/ RMB million	0.25	0.16

² The calculation standards and methodologies for GHG emissions are based on "Appendix 2: Reporting Guidance on Environmental KPIs" of "How to Prepare an ESG Report" by HKEX and the Greenhouse Gas Protocol ("GHG Protocol").

³ Scope 1 emissions included direct GHG emissions from the combustion of fuels in mobile sources. The Emission Factors adopted are based on "Appendix 2: Reporting Guidance on Environmental KPIs" published by the HKEX and guidance from the U.S. Environmental Protection Agency. The Global Warming Potential ("GWP") rates from the Intergovernmental Panel on Climate Change ("IPCC") Sixth Assessment Report (AR6).

⁴ Scope 2 emissions included indirect GHG emissions from the consumption of purchased electricity. The emission factor of purchased electricity for Chinese Mainland-based operations referenced the Ministry of Ecology and Environment of the People's Republic of China.



ZHONGHUA GAS AND THE COMMUNITY

ACTIVELY EXPLORE COMMUNITY INVESTMENT PROJECTS

Material Topics 25, 26

Upholding the core philosophy of “Serving The Community and Being Enthusiastic about Public Welfare” the Group is committed to joining hands with all employees to care for the community and create positive value for society. The Group continues to cultivate a culture of philanthropy internally and encourages employees to actively participate in various community service activities. To further broaden its scope of social engagement, the Group is planning to support underprivileged groups in the community through diversified channels. At the same time, the Group will progressively define the key focus areas of its community investment, promoting public welfare initiatives with long-term impact and sustainable benefits, thereby fulfilling its commitment to community service.

"ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE"

CONTENT INDEX

Aspects		Description	Chapter of the Report/Notes
Mandatory Disclosure Requirement			
Governance Structure	A Statement from the board containing the following elements: a) disclosure of the board's oversight of ESG issues. b) the board's ESG management approach and strategy, including the process used to evaluate, prioritize and manage material ESG-related issues (including risks to the issuer's business); and c) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's business.		"About the Report", "Governance for Sustainable Development"
Reporting Principles	A description of, or an explanation on, the application of the Reporting Principles (materiality, quantitative, and consistency) in the preparation of the ESG Report.		"About the Report"
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.		
"Comply or Explain" Provisions			
A. Environmental			
Aspect 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.		"Zhonghua Gas and Environment"
KPI A1.1	The types of emissions and respective emissions data.		The Group's business does not involve hazardous waste
KPI A1.3	Total hazardous waste produced (tonnes) and where appropriate, intensity.		
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.		
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.		
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.		



"ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE" CONTENT INDEX

Aspects		Description	Chapter of the Report/Notes
Aspect A2: Use of Resources			
General Disclosure	Policies on the efficient use of resources, including energy, water, and other raw materials.		“Zhonghua Gas and Environment” and “Promoting Sustainable Development”
KPI A2.1	Direct and/or indirect energy consumption by type in total (Kwh in ‘000s) and intensity.		
KPI A2.2	Water consumption in total and intensity.		
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.		
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s), and steps taken to achieve them.		
KPI A2.5	Total packing material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.		The Group’s business does not involve the use of packaging materials
Aspect A3: The Environment and Natural Resources			
General Disclosure	Policies on minimizing the issuer’s significant impacts on the environment and natural resources.		“Zhonghua Gas and Environment”
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.		

"ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE"

CONTENT INDEX

Aspects		Description	Chapter of the Report/Notes
B. Social			
Aspect 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.		“Zhonghua Gas and Employees” and “Promoting Sustainable Development”
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.		
KPI B1.2	Employee turnover rate by gender, age group and geographical region.		
Aspect 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.		“Zhonghua Gas and Employees” and “Promoting Sustainable Development”
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.		
KPI B2.2	Lost days due to work injury.		
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.		
Aspect B3: Development and Training			
General Disclosure	Policy on improving employees’ knowledge and skills for discharging duties at work. Description of training activities.		“Zhonghua Gas and Employees”
KPI B3.1	The percentage of employees trained by gender and employee category.		
KPI B3.2	The average training hours completed per employee by gender and employee category.		



"ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE" CONTENT INDEX

Aspects		Description	Chapter of the Report/Notes
Aspect 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.		“Zhonghua Gas and Employees”
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.		
KPI B4.2	Description of steps taken to eliminate such practices when discovered.		
Aspect B5: Supply Chain Management			
General Disclosure	Policies on managing environmental and social risks of the supply chain.		“Zhonghua Gas and Operations”
KPI B5.1	Number of suppliers by geographical region.		
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.		
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.		“Zhonghua Gas and Operations” and “Zhonghua Gas and Environment”
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.		

"ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE"

CONTENT INDEX

Aspects	Description	Chapter of the Report/Notes
Aspect 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.	“Zhonghua Gas and Operations”; The Group’s business does not involve products and services labelling
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	“Zhonghua Gas and Operations”
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	The Group’s business is not involved in intellectual property matters
KPI B6.4	Description of quality assurance process and recall procedures.	“Zhonghua Gas and Operations”
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	
Aspect 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.	“Zhonghua Gas and Operations”
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	
KPI B7.3	Description of anti-corruption training provided to directors and staff.	



"ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE" CONTENT INDEX

Aspects		Description	Chapter of the Report/Notes
Aspect B8: Community Investment			
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities’ interests.		“Zhonghua Gas and Community”
KPI B8.1	Focus areas of contribution.		
KPI B8.2	Resources contributed to the focus area.		
D. Climate-related Disclosures: Metrics and Targets – Greenhouse Gas Emissions			
28(a)-(b)&29	Scope 1 Greenhouse Gas Emissions and Scope 2 Greenhouse Gas Emissions.		“Zhonghua Gas and Environment”