UNITAS HOLDINGS LIMITED
宏海控股集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8020)

2025/2026
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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I. PREAMBLE

Unitas Holdings Limited (the "**Company**") and its subsidiaries (the "**Group**", "**we**", "**us**" or "**our**") have maintained robust momentum in scaling our business operations and securing new client partnerships following the successful revitalisation and diversification of its logistics service business. Through strategic negotiations with an expanded network of customers, charterers, shipping agencies and freight forwarders, the Group has further strengthened and diversified its logistics service portfolio throughout the year.

Concurrently, our Intellectual Property ("**IP**") automation and entertainment business continues to deliver a strong performance, with IP-related brand management and marketing consulting services for entertainment venues contributing a substantial share of the Group's total revenue. The heightened market demand for entertainment and leisure experiences has generated valuable growth opportunities, which the Group has proactively captured. Notably, the "Ganawawa" shops have achieved a successful turnaround from their prior operational challenges, while our "Sooper Yoo" integrated edutainment and sports experience playground continues to capture steady market interest. The Group has expanded its strategic partnerships with mall operators and property management companies, securing additional venues for entertainment operations across the People's Republic of China ("**Mainland China**") and Hong Kong.

In response to the evolving regulatory landscapes within the shipping industry, the Group recognises that a robust sustainability management framework is crucial to achieving long-term business success. The multi-faceted implications of sustainability-related challenges pose notable risks to sustained growth. Consequently, the Group has adopted proactive measures to identify, manage, and mitigate risks across its business operations and value chain, thereby enhancing resilience against future market uncertainties.

As a Hong Kong-based enterprise primarily focused on IP automation and entertainment services alongside dry bulk shipping and logistics services, the Group embraces its duty to champion positive industry transformation. Sustainability principles have been fully integrated into our core business strategies and daily operations. The Group remains dedicated to elevating its environmental, social, and governance ("**ESG**") performance through environmental stewardship, social responsibility initiatives, and adherence to high governance standards. By working collaboratively with our stakeholders and industry peers, we continue to cultivate a sustainable corporate culture that secures long-term value creation in today's dynamic global business environment.

II. REPORTING BOUNDARY & PRINCIPLES

In compliance with the requirements under Appendix C2 – Environmental, Social and Governance Reporting Code (the "**ESG Code**") of Rules Governing the Listing of Securities on GEM (the GEM Listing Rules) of the Stock Exchange of Hong Kong Limited (the "**Stock Exchange**"), the Group is pleased to present its ESG Report (the "**Report**") for the financial year ended 31 March 2026 ("**FY2025/2026**", or "**the year under review**"). This Report demonstrates the Group's approach and performance in ESG management and corporate sustainable development, under the "Comply or Explain" provision. For the corporate governance section, please refer to the Corporate Governance Report in the Group's 2025/2026 Annual Report.

A complete content index table is available at the end of this Report for readers' convenience to check its integrity. This Report is prepared in both English and Chinese. Should there be any conflict or inconsistency, the English version shall prevail.

Boundary Setting

The Group's IP automation and entertainment business includes the operation of the shop "Ganawawa" in Hong Kong, which is an IP thematic experience centre providing different IP products from automation gift machines, thematic game machines, carnival game booths and retail outlets. The business also includes the integrated edutainment and experience playground "Sooper Yoo" opened in Westwood, Hong Kong. In FY2025/2026, the "Nickelodeon Town", a Nickelodeon-themed indoor playground newly opened at Studio City, Macau, will be included in the Report's reporting scope.

In addition, the provision of IP-related brand management and marketing consulting services are also included in the business boundary.

Although the Group successfully restored its logistic services in the fourth quarter of 2021, the performance of this business is deemed not material by the management and will not be included in the reporting scope of this Report under the principle of Materiality. The Group is committed to further enhancing its data collection methodology in the near future to provide a more comprehensive view of its ESG performance.

Reporting Principles

This Report has been prepared in accordance with the reporting principles as stated in the ESG Code, namely Materiality, Quantitative, Balance, and Consistency.

Materiality

The Group follows the principle of Materiality to effectively identify key ESG issues and allocate resources appropriately for managing ESG-related risks. The Group periodically conducts a materiality assessment by distributing online surveys to its key stakeholders. This allows the Group to identify material ESG issues that may impact the Group in the long term, based on feedback from stakeholders regarding various ESG-related issues. For more information, please refer to the chapter **Stakeholder Engagement**.

Quantitative

This Report includes quantitative data and Key Performance Indicators ("**KPIs**") that demonstrate the Group's environmental and social performance. Calculation methods, assumptions and conversion factors used are clearly described in the footnotes of the corresponding performance tables.

Balance

The Group aligns with the principle of Balance and presents a holistic view of its ESG performance to ensure its stakeholders receive accurate and meaningful ESG information for informed decision-making. The Group is fully transparent on its outstanding achievements and rooms for improvement.

Consistency

The Group utilises a consistent reporting framework and data calculation method as previous years to facilitate peer comparison and meaningful cross-year analysis. In case of any significant differences from the previous reporting framework, corresponding explanation will be made.

III. MESSAGE FROM THE BOARD

Dear Valued Stakeholders,

On behalf of the Board of Directors (the "**Board**"), I am pleased to present this Report, which highlights the Group's strategic approach, performance and commitment to corporate sustainability for FY2025/2026.

Throughout our operations, the Group has upheld a robust corporate governance structure to manage sustainability initiatives effectively. As the highest governance authority, the Board oversees all ESG-related matters and embedding sound sustainability management practices into our sustainable development framework. During the year under review, we maintained our enhanced governance structure to ensure effective management of ESG-related risks.

Our ESG Management Approach

To optimise resource allocation towards priority ESG matters, we engaged with our stakeholders to identify the material issues that significantly influence our sustainable growth. In FY2025/2026, we utilised results from the stakeholder engagement and materiality assessment conducted in the previous financial year to identify material ESG matters. The results were subsequently reviewed, validated, and endorsed by the Board. We remain dedicated to directing greater resources towards the highly material issues that most directly impact our business operations. For further details, please refer to the chapter **Stakeholder Engagement**.

Meanwhile, given the change in business scope, the Group is planning to revise the environmental targets set when businesses are more stabilised. In previous years, the targets were developed following careful analysis of historical performance data and were reviewed by the Board on an annual basis during the compilation of the Report. We developed and executed action plans aimed at reducing emissions and minimising energy consumption as our commitment to environmental stewardship. More detailed information can be found in the subsections headed **Targets and Actions** under the chapter **Environment and Natural Resources**.

Looking Ahead

In FY2025/2026, the Group remained focused on reinforcing its core business operations. As the global economy regains momentum and markets continue to rebound, the rising demand for entertainment provides excellent opportunities for us to pursue transformative paths toward a sustainable and prosperous future. Accordingly, we regularly review our ESG-related goals and targets while implementing enhanced measures to keep our practices align with evolving industry standards. Furthermore, we are committed to progressively expanding the scope of our ESG reporting to give stakeholders a more comprehensive and holistic view of our environmental performance across all operational activities.

Last but not least, I would like to express my heartfelt appreciation to our dedicated staff for their valuable contributions throughout the year, as well as to our stakeholders, customers, and business partners for their steadfast support on our collective journey toward a sustainable future.

Ho Chiu Ha Maisy
Chairlady and Executive Director
Hong Kong, 17 July 2026

IV. ESG MANAGEMENT STRATEGY

In response to the significant global shifts observed in recent years, the Board has identified emerging challenges related to various ESG-related issues, including climate change, environmental degradation, resource scarcity, and growing inequality. The Group remains committed to establishing a robust ESG management strategy and embedding sustainability into its corporate development plan, in order to effectively manage and mitigate the potential impacts of these crises.

The Group utilises a structured, "top-down" management approach to oversee its ESG performance, with the Board holding the responsibility for overseeing all ESG-related matters. Moreover, the Group has adopted a two-way dialogue mechanism between management and employees that fosters open communication and enhances transparency across the organisation, ensuring employee practices remain closely aligned with the Group's rules and guidelines.

To systematically track and monitor its progress against ESG-related goals and targets, the Group has established a set of KPIs on its Greenhouse Gas ("**GHG**") emissions and resource consumption. The management periodically evaluates the Group's environmental performance relative to these targets and reports the findings to the Board for review. Through active monitoring of our ESG targets, the Board ensures the overall effectiveness of our current initiatives while identifying key areas for future improvement.

The Group continues to study and benchmark international standards and frameworks related to sustainable development, which offer universally recognised objectives, challenges, and opportunities for building a more resilient future. The Group leverages these global insights to strengthen its governance framework, thereby ensuring compliance with evolving statutory requirements while meeting stakeholders' expectations.

V. STAKEHOLDER ENGAGEMENT

The Group's approach to ESG management is built upon a foundation of meaningful stakeholder engagements. To this end, the Group maintains open lines of communication and cultivates strong partnerships with its key stakeholders to ensure their expectations and concerns are addressed responsively. Through active dialogue, the Group not only communicates its sustainability milestones but also remains attuned to emerging market risks and opportunities. Over the years, the Group has maintained stable connections with its stakeholders through various channels, integrating their diverse insights to enhance its ESG management policies.

Communication with Key Stakeholders

Stakeholders	Expectations and Concerns	Communication Channels
Government and regulatory authorities	• Law and regulation compliance • Anti-corruption policies	• Supervision on the compliance with local laws and regulations • Routine reports and tax payments
Professional organisation	• Fulfil environmental and social responsibilities • Enhance sustainable development system	• Online surveys • Telephone discussions

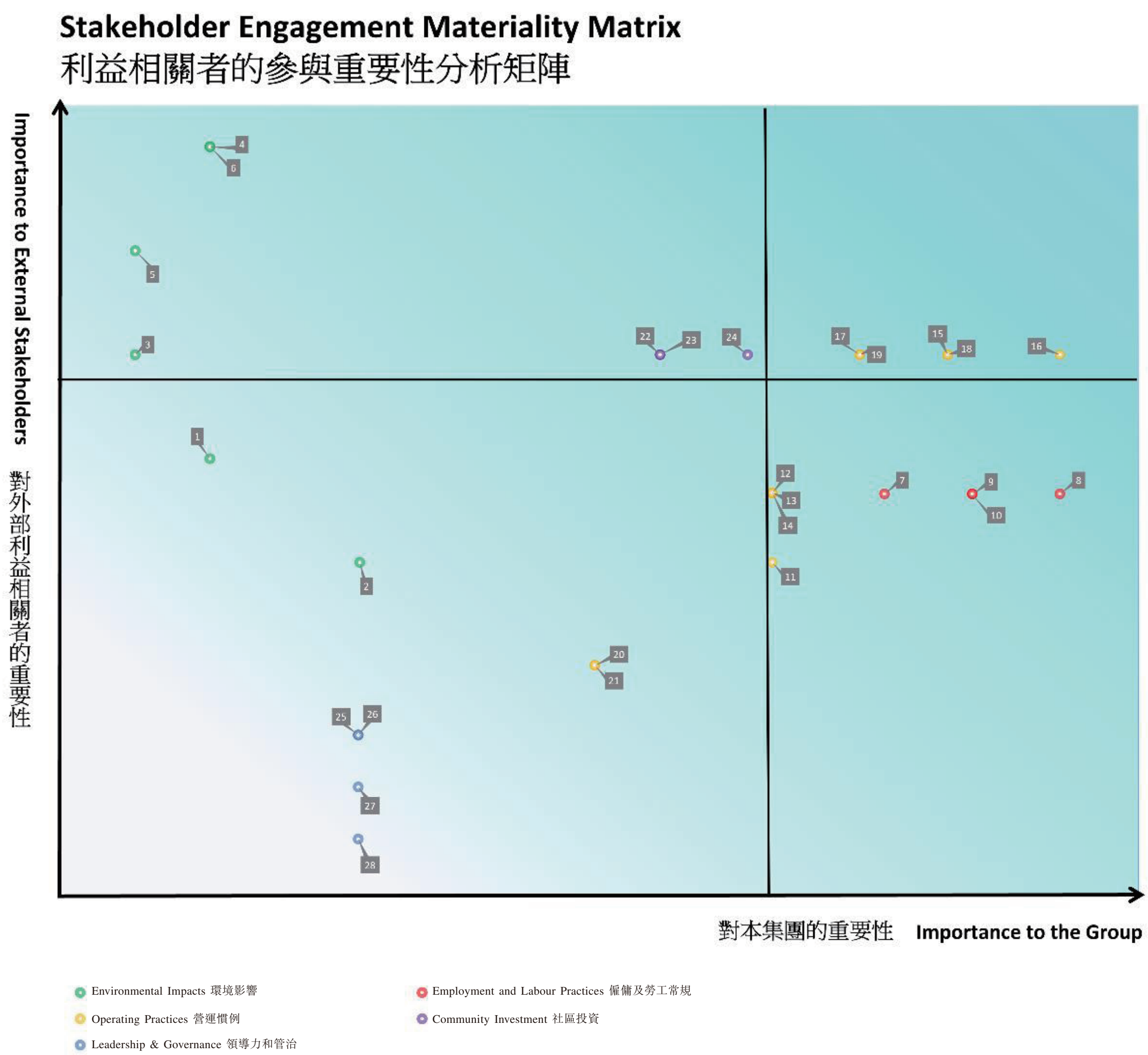
Stakeholders	Expectations and Concerns	Communication Channels
Employees	• Employees' remuneration and benefits • Systematic risk management • Career development • Training opportunities • Occupational health and safety • Sound grievance mechanism and internal communication	• Performance appraisal • Regular meetings and training courses • Written comments via emails, notice boards, telephone calls and team building activities
Customers	• High-quality products and services • Operation with integrity • Involvement in discussions with the Group about ESG affairs • Cultivation of local employment	• Face-to-face communication with customers
Shareholders	• Return on investments • Corporate governance • Law and regulation compliance	• Regular reports • Announcements • Annual general meetings
Suppliers	• Protect the rights of partners • Support local economic development • Create a sustainable development model • Participate in philanthropy	• Open tenders • Business meetings, phone calls and on-site visits • Seminars and workshops • Email and circulars
General public	• Business compliance • Conform to business ethics	• Regular reports • Announcements

Materiality Assessment

The Group recognises that ESG risks and opportunities identified by stakeholders vary depending on their backgrounds and business activities. As such, it periodically conducts a comprehensive materiality assessment to identify the major concerns and expectations of its stakeholders regarding ESG issues.

During the financial year 1 April 2024 to 31 March 2025 (FY2024/2025), we engaged an external consultancy to facilitate a materiality assessment, aiming to identify material ESG issues that were most integral to our business operations. Internal and external stakeholder representatives were selected based on their influence and degree of dependence on the Group. Selected stakeholders were then invited to rate against the list of ESG issues by completing an online questionnaire. The list of ESG issues covered topics on environmental impacts, employment and labour practices, operating practices, community investment, and leadership and governance.

Following the collection and analysis of the stakeholder responses, the findings were compiled into the materiality matrix illustrated below.



1	GHG Emissions	15	Product/Service Quality and Safety
2	Energy Management	16	Customer Privacy and Data Security
3	Water and Wastewater Management	17	Marketing and Promotion
4	Solid Waste Stewardship	18	Intellectual Property Rights
5	Climate Change Mitigation and Adaptation	19	Labelling Relating to Products/Services
6	Renewable and Clean Energy	20	Business Ethics and Anti-corruption
7	Labour Practices	21	Internal Grievance Mechanism
8	Employee Remuneration and Benefits	22	Participation in Philanthropy
9	Occupational Health and Safety	23	Cultivation of Local Employment
10	Employee Development and Training	24	Support of Local Economic Development
11	Green Procurement	25	Business Model Adaptation and Resilience to Environmental, Social, Political and Economic Risks and Opportunities
12	Engagement with Suppliers	26	Management of the Legal and Regulatory Environment (regulation-compliance management)
13	Environmental and Social Risk Management of Supply Chain	27	Critical Incident Risk Responsiveness
14	Supply Chain Resilience	28	Systemic Risk Management (e.g. Financial Crisis)

Through the materiality assessment, "Product/Service Quality and Safety", "Customer Privacy and Data Security", "Marketing and Promotion", "Intellectual Property Rights" and "Labelling Relating to Products/Services" were identified as the most material ESG issues to the Group. The results were reviewed and validated by the Board. Moving forward, the Group is committed to dedicating more time and resources toward refining comprehensive strategies that address these priority areas, while continuing to discuss other relevant topics across the respective sections of this Report.

In addition to the most material issues, the Group also invited its stakeholders to share insights on the United Nations Sustainable Development Goals ("**SDGs**") that align with its business strategy. Consequently, Goal 1: No Poverty, Goal 3: Good Health and Well-Being, and Goal 4: Quality Education were designated as the priority SDGs for the Group's sustainable development.

Stakeholders' Feedback

Striving for excellence, the Group appreciates stakeholders' feedback and opinions, particularly regarding the most material topics identified in the materiality assessment. Readers are welcome to share their views on ESG matters with the Group at:

Email: admin@chanceton.com
Telephone: (852) 2158 9999
Fax: (852) 2543 9311

VI. ENVIRONMENTAL SUSTAINABILITY

The Group embraces the principles of a circular economy, striving to decouple long-term business growth from environmental degradation by minimising its operational impacts. To achieve this, the Group has integrated low-carbon practices across its environmental management framework to reduce its environmental footprint during daily operations. In FY2025/2026, the Group upheld its environmental commitments by complying with relevant environmental laws and regulations in Hong Kong, including but not limited to the *Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong)*.

This section primarily discloses the Group's policies, practices and performance on emissions, use of resources, the environment and natural resources, as well as climate-related management during the year under review. Please refer to Tables 1 and 2 in the **Appendix** for details on the Group's emissions and use of resources.

Emissions

Given the nature of its primary business activities, the Group did not generate any air emissions during its operations. In FY2025/2026, the GHG emissions generated by the Group were mainly Scope 2 (Energy Indirect) emissions resulting from the consumption of purchased electricity for the daily operations of its head office and shops. In alignment with global climate action and the Hong Kong Government's target of achieving carbon neutrality, the Group is dedicated to exploring alternatives to reduce carbon emissions and resource consumption.

Accurate records of solid waste generated during the year under review were not available as it was uniformly collected and managed by the property management of the buildings where the Group operates.

In FY2025/2026, the Group complied with laws and regulations in relation to air and GHG emissions, discharges into water and land, generation of hazardous and non-hazardous waste, and noise that have a significant impact on the Group.

GHG Emissions

The Group recognises its vital responsibility in reducing GHG emissions as electricity consumption is essential in supporting its daily operations. The Group has implemented a series of initiatives to control electricity consumption, and has maintained detailed records of electricity usage to facilitate systematic monitoring and year-on-year comparisons. The Group's policies for managing energy-related GHG emissions will be further described in the **Electricity** subsection under the **Energy & Resources** section.

Moreover, the Group considers Scope 3 (Other Indirect) GHG emissions generated from paper waste disposed at landfill and electricity used for processing fresh water and sewage by government departments to be insignificant and immaterial when compared to the overall GHG emissions. Therefore, data related to Scope 3 GHG emissions will not be disclosed in this Report according to the principle of Materiality.

Wastewater & Solid Waste

During the year under review, no significant amount of hazardous waste was generated. The non-hazardous waste generated from the Group mainly consisted of commercial wastewater and municipal solid waste, primarily paper, from daily operations. Commercial wastewater was discharged directly into the municipal drainage system, while solid waste was uniformly collected and managed by the property management of the buildings.

Although specific waste amounts are not recorded, the Group remains fully committed to refining its waste management practices and lowering discharge volumes. We have implemented a series of measures to reduce waste generation at the source, which are outlined in the subsequent section, **The Environment and Natural Resources**.

Recognising that the amount of wastewater discharged highly correlates with water consumption, the Group has adopted a number of water-saving measures to optimise water usage in daily operations. Further information on these conservation approaches are available in the **Water** subsection under the **Energy & Resources** section.

Energy & Resources

In FY2025/2026, the Group mainly consumed electricity, water and paper during its operations, and did not consume significant amount of packaging materials. A comprehensive breakdown of our resource consumption during the year under review is illustrated in Table 2 in the **Appendix**.

Electricity

The electricity consumed across its office and shops represents the Group's primary energy draw. To systematically manage electricity usage and further reduce its Scope 2 emissions, the Group has implemented various energy-saving measures across its offices and shops. Key initiatives include:

- Turn off all idling electronic equipment, including lights and air conditioners when not in use;
- Place "Save electricity and turn off the lights when you leave" reminders in prominent areas of the workplace to elevate resource conservation awareness;

- Conduct regular inspection and maintenance of electrical appliances to ensure optimal operational efficiency; and
- Appoint internal coordinator(s) responsible for collecting, evaluating and managing the Group's electricity consumption data to support ESG reporting and drive continuous efficiency improvement.

Water

Although the Group's business operations are not inherently water-intensive, it fully recognises water as a precious and finite natural resource. To promote water conservation efforts, the Group has implemented several initiatives to optimise water resource management, including:

- Ensure dripping taps are repaired promptly to prevent further leakage;
- Prioritise the procurement of water-efficient equipment with Water Efficiency Labels; and
- Educate employees on water conservation practices and encourage responsible water usage habits in the workplace.

In FY2025/2026, the Group did not face any problem in sourcing water fit for its purpose.

Paper

Paper represents one of the primary consumable resources utilised in its daily operations. To cultivate a culture of conservation, the Group has introduced internal practices built around "Paperless Office" and "Automated Office" concepts, aiming to reduce paper consumption at source. Furthermore, the Group actively promotes paper reuse and recycling initiatives. Specific paper-reduction measures include:

- Encourage information dissemination by electronic means (i.e., emails or e-bulletin boards);
- Educate employees on paper-saving practices;
- Configure network printers to double-sided printing as the default mode; and
- Display posters and stickers to remind staff to minimise the use of disposable paper products.

Environment and Natural Resources

While our business nature and operational models do not generate significant impact on the environment and the natural resources, we recognised that our Scope 2 GHG emissions, arising from the purchase and consumption of electricity, constitute the most notable represent a notable component of our environmental footprint. To strengthen our environmental stewardship, we have conducted a thorough assessment of our energy consumption patterns, utilising these insights to drive continuous improvement in environmental performance.

Given the consistent and effective implementation of energy-saving measures, the intensity of our Scope 2 GHG emissions remained stable when compared to the previous financial year. We continue to develop and enforce environmental policies that ensure environmentally responsible business practices and compliance with applicable laws and regulations.

In FY2025/2026, given the change in business scope, the Group is planning to revise the environmental targets set when businesses are more stabilised. The targets previously set are detailed in the table below for readers' reference.

Targets and Actions

Areas	Targets	Actions
GHG Emissions	As the majority of the Group's GHG emissions arise from electricity purchased and consumed, the reduction target for GHG emissions is aligned with the electricity reduction target. Taking FY2023/2024 as the baseline year, the Group targets to lower the intensity of its GHG emissions by 20% within the same business scope in FY2025/2026.	The Group strives to further reduce its GHG emissions by strictly implementing electricity-saving measures and exploring the application of renewable energy.

Areas	Targets	Actions
Solid Wastes	Taking FY2023/2024 as the baseline year, the Group targets to lower the intensity of non-hazardous solid waste generated by 20% within the same scope in FY2025/2026.	Since the non-hazardous solid waste is managed by the property management, the Group did not have the actual amount of waste disposed. Adhering to the 3R principle of "Reduce, Reuse and Recycle", the Group will continue its waste management efforts and encourage its employees to actively participate in waste recycling.
Electricity	Taking FY2023/2024 as the baseline year, the Group targets to lower the intensity of electricity consumption by 20% within the same scope in FY2025/2026.	To maintain its good performance, the Group will continue with its effective implementation of electricity-saving measures and explore energy-efficient appliances during procurement to enhance its overall energy efficiency.
Water and wastewater	The amount of water consumed by the Group during the year under review was calculated based on appropriate assumptions. Due to challenges in obtaining accurate data on water consumption and wastewater discharge, the Group is cautious about setting specific reduction targets for these metrics. Nevertheless, the Group is committed to adhering to its internal water conservation policies and strengthening relevant education work.	

Climate Change

Climate change continues to exert profound and widespread impacts across both ecosystems and human societies. Recognising the urgency of this global challenge, the Group is fully committed to taking proactive measures to manage climate-related risks while remaining alert to potential business opportunities. The Group has evaluated the material climate-related risks that could noticeably influence its business operations, as described below.

Risk	Potential Impact	
Physical Risk	• Increased severity and frequency of extreme weather events	• Severe weather events, such as heavy rain and tropical cyclones, may disrupt shipping and logistic services. These delivery delays may result in higher operating costs, introducing additional uncertainties and challenges to business growth.
Transition Risk	• Enhanced reporting obligations on carbon emissions • Introduction on carbon pricing	• Heightened reporting obligations may lead to increased compliance costs for the Group due to the need for additional monitoring and reporting. • The implementation of carbon pricing will incur external costs, necessitating investments in technology and equipment upgrades for the Group.

The Group is currently in the foundational phases of developing its climate change mitigation and adaptation strategies. Moving ahead, the Group will dedicate resources and strategic focus to deeper understanding how shifting climate dynamics impact our business continuity. The Group plans to perform a scenario analysis to assess its climate resilience and enhance strategic flexibility. Additionally, the Group will proactively explore and capitalise emerging market opportunities as it transitions toward a low-carbon business model.

VII. SOCIAL SUSTAINABILITY

EMPLOYMENT AND LABOUR PRACTICES

Employment

The Group recognises that its workforce is the cornerstone of its long-term commercial success and sustainable development. Accordingly, we place a high priority on the holistic well-being of our staff and remain steadfast in cultivating a diverse, inclusive, and supportive workplace culture. By offering development pathways and training opportunities, the Group empowers employees to unlock their potential and elevate their professional skills, thereby driving mutual growth for both our people and the organisation.

As of 31 March 2026, there were a total of 60 employees under the Group's employment. The breakdown of the Group's workforce in terms of age, gender and position levels can be found in Table 3 in the **Appendix**.

Law compliance

In FY2025/2026, the Group complied with the relevant laws and regulations, including but not limited to:

- *Employment Ordinance (Cap. 57 of the Laws of Hong Kong);*
- *Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong);*
- *Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong); and*
- *Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong).*

To ensure the Group's employment practices align with the latest laws and regulations, the Human Resources Department regularly reviews and updates its human resource management policies.

Recruitment and promotion

Attracting and retaining talents is essential to maintaining our market competitiveness. To this end, we have established and implemented robust recruitment policies to regulate the recruitment process and employee management. We offer fair and competitive remuneration packages tailored to candidates' qualifications, personal attributes, working experiences and career aspirations. Furthermore, employees who exhibit exceptional performance are eligible for promotion opportunities which are awarded with reference to industry benchmarks.

Compensation and dismissal

The Group regularly reviews its remuneration policies to ensure they remain aligned with industry standards and market trends. Regular performance appraisals are conducted to guarantee that all employees are fairly recognised and rewarded for their contributions and efforts. All employment decisions, including appointments, promotions, and terminations, are made on reasonable and lawful grounds. Furthermore, the Group enforces stringent dismissal protocols to prevent any form of unfair or illegitimate dismissal. During the year under review, the Group's turnover rate was 0%. Details on the Group's turnover rate can be found in Table 4 in the **Appendix**.

Working hours and rest periods

Employees' working hours and rest periods are defined based on local employment laws and regulations. Beyond statutory holidays and annual leave entitlements, the Group provides comprehensive leave benefits, which include sick leave, marriage leave, maternity leave, paternity leave, and compassionate leave.

Equal opportunity, diversity and anti-discrimination

As an equal opportunity employer committed to fostering an inclusive environment, the Group believes that a vibrant workforce composed of diverse backgrounds enhances overall corporate performance and success. We advocate for equality in the workplace and maintain a zero-tolerance stance against any form of workplace discrimination, harassment, or vilification. All decisions regarding hiring, training, promotion, dismissal and retirement are made irrespective of its employees' age, sex, marital status, pregnancy, family status, disability, race, colour, descent, national or ethnic origins, nationality, religion or any other non-job-related elements.

To promote a discrimination-free workplace, the Group enforces robust preventative measures and requires mutual respect among all employees. Employees are encouraged to report any concerns regarding workplace discrimination to the Human Resources Department. Upon receiving a report, the Human Resources Department will conduct a thorough investigation and promptly implement appropriate disciplinary actions.

Other benefits and welfare

The Group places great emphasis on the physical and psychological well-being of our employees. To enhance morale and nurture a sense of belonging, the Group offers year-end bonus and organises various entertaining activities to strengthen team cohesion. During the year under review, the Group organised festive parties and dinner gatherings for its employees.

In FY2025/2026, the Group was not in violation of relevant laws and regulations in relation to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, welfare and other benefits that have a significant impact on the Group.

Health and Safety

Occupational health and safety remains a paramount priority for the Group. In line with our corporate commitment, we strive to maintain a health, safe and secure working environment for all employees. To minimise occupational health and safety risks faced by its employees, the Group integrates health and safety protocols into its daily operations. In FY2025/2026, the Group complied with the applicable laws and regulations regarding the protection of occupational health and safety, including the *Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong).*

To further safeguard our employees, the Group has implemented internal health and safety policies. The policies provide clear and practical guidance to mitigate work-related risks for all employees in the office and shops. To ensure these policies remain effective, the Group continuously reviews and monitors their execution. With reference to the recommended practices outlined in Occupational Health and Safety Management Systems (ISO 45001: 2018), the Group has developed and enforced the following measures:

- Regular maintenance and cleaning of air-conditioning systems;
- Promotion and integration of the "5S" concept in workplace management;
- Systematic disinfection of carpets and office equipment; and
- Enforcement of smoke-free and alcohol-free workplace policies.

The Group mandates that all employees immediately report any unsafe practices, injuries, accidents or safety-related hazards to their supervisors. Moreover, shop managers oversee the operations, and the Operation Manager is responsible for identifying, controlling, and managing the potential occupational health and safety risks. During the year under review, the Group did not record any work-related injuries or lost days due to work injury, and no work-related fatalities have been recorded in the past three years (including the reporting year).

In FY2025/2026, the Group was not in violation of material relevant laws and regulations in relation to providing a safe working environment and protecting the employees from occupational hazards that may have a significant impact on the Group.

Development and Training

We recognise that our employees are vital to sustaining our market competitiveness and places immense value on talent cultivation and professional growth. Therefore, we provide opportunities and resources to support our employees' continuous development.

To encourage ongoing professional advancement, the Group has established internal policies to support continuous learning. In addition to internal training, employees are encouraged to enrol in external courses and professional programmes to broaden their technical expertise and skill sets. The Group also offers reimbursement for employees who successfully complete relevant vocational qualification examinations and obtained certifications.

Although the Group did not provide any training programmes for its employees in FY2025/2026, it will explore opportunities to arrange diversified training for its employees in the future.

Labour Standards

The Group strictly adheres to the *Employment Ordinance (Cap. 57 of the Laws of Hong Kong)* to prevent child and forced labour. Therefore, it has instituted internal policies that standardise recruitment and employment processes to combat child labour, underage workers, and forced labour. In particular, the Human Resource Department requires all job applicants to present valid identity documents and materials, including academic transcripts and identity cards, to ensure they are lawfully employable.

The Group regularly reviews and updates its internal policies regarding employment practices to ensure compliance with applicable laws and regulations. The Human Resource Department is responsible for monitoring recruitment and employment procedures. Should any practices be identified that violate relevant labour laws, regulations or standards, the Group will terminate the affected employment contract immediately, and the responsible personnel will face appropriate disciplinary action. A report will be lodged with law enforcement authorities if deemed necessary by the senior management.

In FY2025/2026, the Group was not in violation of any relevant laws and regulations, in relation to the prevention of child and forced labour that have a significant impact on the Group.

OPERATING PRACTICES

Supply Chain Management

The Group recognises that maintaining a stable and sustainable supply chain is essential to its long-term business development. As such, the Group continuously optimises its supply chain management through the identification and mitigation of potential environmental and social risks along its value chain. The Group has formulated and enforced the Compliance Manual for supplier management, requiring suppliers to adhere to the relevant policies and guidelines outlined within it.

During the supplier selection process, the Group evaluates suppliers based on criteria such as production and service costs, quality, and after-sales support. To manage supply chain risks, the Group has implemented relevant internal policies that require due diligence assessments prior to formal engagement. Furthermore, the Group's procurement team conducts regular reviews of suppliers' environmental performance and social responsibility fulfilment to ensure their performance meets the Group's expectations.

As part of its commitment to environmental stewardship, the Group actively extends sustainability principles throughout its value chain. To drive better environmental performance, the Group adopts green procurement practices and prioritises products and services with better environmental performance. In particular, the Group emphasises local procurement, which helps to reduce carbon emissions associated with upstream transportation and distribution. In FY2025/2026, the Group maintained stable relationships with 78 suppliers located in Mainland China, Hong Kong, and Macau. The Group's supply chain management and green procurement policies applied to five of its suppliers.

Product Responsibility

In FY2025/2026, the Group complied with the relevant laws and regulations in Hong Kong regarding health and safety, advertising, labelling and privacy matters with respect to its operations, products and services, and methods of redress that have a significant impact on the Group, including but not limited to:

- *GEM Listing Rules;*
- *Companies Ordinance (Cap. 622 of the Laws of Hong Kong);*
- *Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong); and*
- *Consumer Council Ordinance (Cap. 216 of the Laws of Hong Kong).*

In consideration of the Group's business nature and the principle of Materiality, health and safety, advertising and labelling-related issues are considered not significant to the Group, thereby not being discussed in this Report.

Maintaining product/service quality

While driving continuous business growth, the Group remains dedicated to upholding the quality standards for its products and services. To provide customers with satisfactory experience, the Group continuously enhance its service quality by promptly addressing emerging technical and operational risks.

Furthermore, business activities are conducted in accordance with local ordinances, and employees are required to maintain the highest levels of integrity and professional ethics. To drive continuous service improvement, the Group values customer feedback and maintains active communication to address their concerns promptly.

To ensure customers receive high-quality products, the Group operates a robust quality control system and carries out regular quality inspections to prevent the distribution of unsatisfactory products. Furthermore, its internal recall guidelines outline standardised procedures for product recall. In the event that a defective product posing health concerns or quality issues is identified, the Group will promptly initiate actions to recall the products from its shop following its recall procedures.

During the year under review, no products of the Group were subjected to recalls due to health and safety reasons.

Complaint handling

The Group places great importance on customer feedback viewing complaints as a vital mechanism for driving operational improvement. By maintaining effective communication channels, the Group gathers customer input to understand their needs and expectations.

Upon receiving a complaint, the relevant department conducts a thorough investigation in accordance with internal guidelines. Once the head office verifies the results, the Group implements appropriate actions. Customers are kept informed of the investigation process and handling results within a designated timeframe.

During the year under review, the Group did not receive any substantial complaints.

Protecting customer privacy

The Group complies with applicable laws and regulations regarding customer privacy. To safeguard against unauthorised leakage of personal information, the Group enforces stringent security measures to protect customer interests. The principles, requirements and procedures related to personal data management are clearly outlined in the Employee Handbook.

The Information Technology Department is responsible for implementing and monitoring policies related to customer data protection and privacy. Additionally, it regularly reviews personal data protection practices to ensure that all customer data is used solely for the purpose for which it was collected.

During the year under review, there were no substantiated complaints received by the Group concerning the breaches of customer privacy and losses of customer data.

Intellectual property rights

As an organisation where intellectual property automation and entertainment constitute a major business segment, the Group places immense value on the protection of intellectual property rights. During the year under review, the Group implemented internal guidelines designed to safeguard its intellectual property rights, including requirements on protecting confidential business secrets and other proprietary intellectual properties.

For collaborative ventures involving crossovers with renowned brands or IPs, the Group engages its Legal Department and signs a cooperation agreement with the respective IP owners before entering into commercial contracts.

Anti-Corruption

The Group is committed to fostering a corporate culture rooted in transparency and integrity, recognising that ethical business operations are fundamental to its long-term success. The Group maintains a zero-tolerance policy against all forms of corruption. To uphold this commitment, the Group has formulated and implemented internal anti-corruption policies, which have been communicated effectively to all employees.

In FY2025/2026, the Group complied with the relevant laws and regulations in relation to bribery, extortion, fraud and money laundering that have a significant impact on the Group, including but not limited to:

- *Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615 of the Laws of Hong Kong); and*
- *Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong).*

To combat corruption and unlawful conduct, the Group has established an effective grievance mechanism to protect corporate interests. Under its whistleblowing procedures, employees can report any suspected inappropriate or illegal behaviour to the Group's Audit Committee, either verbally or in writing, accompanied by supporting evidence. Upon receiving a report, the Audit Committee conducts a confidential investigation and verification process to ensure that the whistleblower is fully protected against retaliation and reprisals. For substantiated illegal activities, the Group will take immediate corrective action and, where deemed necessary by management, report the matter to the relevant regulatory bodies or law enforcement authorities.

While the Group did not arrange anti-corruption training sessions during FY2025/2026, it remains dedicated to promoting ethical awareness and will continue to provide educational resources to further enhance employees' understanding on anti-bribery and corruption.

During the year under review, there were no concluded legal cases regarding corrupt practices brought against the Group or its employees. The Group was also not in violation of any local relevant laws and regulations in relation to bribery, extortion, fraud and money laundering that have a significant impact on the Group.

COMMUNITY

Community Investment

The Group understands its corporate social responsibilities and remains dedicated to participating in community initiatives that support local development. Since our inception, we have strived to contribute to a harmonious and sustainable future by generating long-term value and delivering lasting positive impacts within the communities we serve. Beyond generating job opportunities and engaging with local suppliers, the Group also encourages its employees to actively participate in social activities.

While the Group did not coordinate or participate in any community programmes or charitable activities during the year under review, we remain committed to strengthening our local engagement efforts and will explore meaningful opportunities to give back to society.

LOOKING FORWARD

Looking ahead, the Group will strive to enhance its ESG performance and gradually adopt best practices aligned with industry standards, aiming for long-term success while maintaining stable and sustainable business operations.

APPENDIX

Table 1 The Group's Total Emissions by Category in FY2025/2026 and FY2024/2025

Emission Category	Key Performance Indicator (KPI)	Unit	Amount in FY2025/2026	Intensity (Unit/ Floor Area m^2) in FY2025/2026 [1]	Amount in FY2024/2025 [2]	Intensity (Unit Floor Area m^2) in FY2024/2025 [2]
GHG Emissions [4]	Scope 1 (Direct Emissions)	Tonnes of CO_2e	–	–	–	–
	Scope 2 (Energy Indirect Emissions) [3]	Tonnes of CO_2e	286.2	0.06	133.6	0.05
	Total (Scope 1 & 2)	Tonnes of CO_2e	286.2	0.06	133.6	0.05
Non-hazardous Waste [5, 6]	Wastewater	m^3	16.0	0.004	58.0	0.02

1. *Intensity for FY2025/2026 was calculated by dividing the amount of GHG and other emissions respectively by the Group's floor areas of operations of one office and three shops in Hong Kong, and one shop in Macau in FY2025/2026, which was around 4,555.8 m^2;*
2. *The amount and intensity in FY2024/2025 were extracted from the data set out in the Group's ESG report for FY2024/2025;*
3. *The Group's Scope 2 (Energy Indirect Emissions) only included the emissions arose from the consumption of purchased electricity;*
4. *The methodology adopted for reporting on GHG emissions set out above was based on "How to Prepare an ESG Report? – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange and Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong;*
5. *The total amount of wastewater generated by the Group was primarily based on the estimation of assuming 100% of the fresh water consumed by the Group will enter the sewage system in areas where an accurate recording of the amount of wastewater was hard to obtain; and*
6. *Since the non-hazardous solid waste is handled by the property management, the Group did not have the actual amount of waste disposed. Aiming to enhance its reporting accuracy, the Group chose not to estimate the amount of waste disposed and will explore more accurate measurement approaches.*

Table 2 Total Resource Consumption in FY2025/2026 and FY2024/2025

Use of Resources	Key Performance Indicator (KPI)	Unit	Amount in FY2025/2026	Intensity (Unit/ Floor Area m^2) in FY2025/2026 [1]	Amount in FY2024/2025 [2]	Intensity (Unit Floor Area m^2) in FY2024/2025 [2]
Energy	Electricity	kWh	516,600	113.39	229,682	89.26
	TOTAL [3]	kWh'000	516.6	0.11	229.7	0.09
Water	Water [4]	m^3	16.0	0.004	58.0	0.02
Paper	Paper	kg	60	0.01	225.0	0.09

1. *Intensity for FY2025/2026 was calculated by dividing the amount of resources that the Group consumed in FY2025/2026 by the Group's floor areas of operations of one office and three shops in Hong Kong, and one shop in Macau in FY2025/2026, which was around 4,555.8 m^2;*
2. *The amount and intensity in FY2024/2025 were extracted from the data set out in the Group's ESG report for FY2024/2025;*
3. *The total energy was calculated based on "How to Prepare an ESG Report? – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange; and*
4. *The amount of water consumption only includes the data from the Group's head office in FY2025/2026, and In FY2024/2025, it includes the data from the Group's head office and Sooper Yoo in the Westwood. With the enhancement in the new approaches in its measurement of water consumption, the Group has refined its water management and monitoring through recording a more accurate amount of water usage. The Group will keep on looking for more convincible techniques that cover all business activities in the future.*

Table 3 Number of Employees by Age Group, Gender, Employment Type, Position Level and Geographical Location of the Group in FY2025/2026 [1]

Unit:Number of employees	**Age group**					
Gender	Aged below 30	Aged between 30 and 39	Aged between 40 and 49	Aged between 50 and 59	Aged 60 or above	**Total**
Male	15	3	3	3	0	24
Female	22	8	3	2	1	36
Total	37	11	6	5	1	60

Employment type		
Full time	Part time	**Total**
30	30	60

Position level					
Gender	General staff	Middle managerial level	Senior managerial level	Chief executive level management	**Total**
Male	21	2	1	0	24
Female	27	7	1	1	36
Total	48	9	2	1	60

Geographical location	
Hong Kong	37
Macau	23
Total	**60**

1. *The employment data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. The data covered employees engaged in a direct employment relationship with the Group according to relevant local laws and workers whose work and/or workplace was controlled by the Group, within the aforementioned reporting scope. The methodology adopted for reporting on employment data set out above was based on "How to Prepare an ESG Report? – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.*

Table 4 Employee Turnover Rate by Age Group, Gender and Geographical Locations in FY2025/2026 [1]

Unit: Number of employees			**Age group**			
Gender	Aged below 30	Aged between 30 and 39	Aged between 40 and 49	Aged between 50 and 59	Aged 60 or above	**Total**
Male	0	0	0	0	0	0
Employee turnover rate	0%	0%	0%	0%	0%	0%
Female	0	0	0	0	0	0
Employee turnover rate	0%	0%	0%	0%	0%	0%
Total	0	0	0	0	0	0
Total employee turnover rate	0%	0%	0%	0%	0%	0%

	Geographical locations	
Locations	**Employee turnover**	**Employee turnover rate**
Hong Kong	0	0%
Macau	0	0%
Total	0	0%

1. *The turnover data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees, within the aforementioned reporting scope. Turnover rates were calculated by dividing the number of employees who left the Group in FY2025/2026 by the number of employees in FY2025/2026. The methodology adopted for reporting on turnover data set out above was based on "How to Prepare an ESG Report? – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.*

REPORT DISCLOSURE INDEX

Aspects	ESG Indicators	Description	Page
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. *Note: Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations.* *Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.* *Hazardous wastes are those defined by national regulations*	13
	KPI A1.1	The types of emissions and respective emissions data.	27
	KPI A1.2	repealed 1 January 2025 by the Stock Exchange	–
	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	27
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	27

Aspects	ESG Indicators	Description	Page
	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	16 – 17
	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.	16 – 17
A2: Use of Resources	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials. *Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.*	14 – 15
	KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in'000s) and intensity (e.g. per unit of production volume, per facility).	28
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	28
	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	16 – 17
	KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	15 – 17
	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	14

Aspects	ESG Indicators	Description	Page
A3: The Environment and Natural Resources	General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	16 – 17
	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	16 – 17
A4: Climate Change General Disclosure	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	18
	KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	18
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.	19 – 21
	KPI B1.1	Total workforce by gender, employment type (for example, full-or parttime), age group and geographical region.	29
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	30

Aspects	ESG Indicators	Description	Page
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.	21
	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	21
	KPI B2.2	Lost days due to work injury.	21
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	21
B3: Development and Training	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. *Note: Training refers to vocational training. It may include internal and external courses paid by the employer.*	22
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	22
	KPI B3.2	The average training hours completed per employee by gender and employee category.	22

Aspects	ESG Indicators	Description	Page
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.	22
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	22
	KPI B4.2	Description of steps taken to eliminate such practices when discovered.	22
Operating Practices			
B5: Supply Chain Management	General Disclosure	Policies on managing environmental and social risks of the supply chain.	23
	KPI B5.1	Number of suppliers by geographical region.	23
	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.	23
	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	23
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	23

Aspects	ESG Indicators	Description	Page
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.	23
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	24
	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	24
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	25
	KPI B6.4	Description of quality assurance process and recall procedures.	24
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	24 – 25

Aspects	ESG Indicators	Description	Page
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.	25 – 26
	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.	26
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	26
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	26
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.	26
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	26
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	26
Climate-related Disclosures			
Disclosure Obligation	16	Subject to paragraph 17, an issuer is encouraged to report on the climate-related disclosures set out in this part in the ESG report on a voluntary basis.	18
	17	An issuer shall disclose its Scope 1 greenhouse gas emissions and Scope 2 greenhouse gas emissions pursuant to paragraphs 28(a), 28(b) and 29 on a mandatory basis.	27

Aspects	ESG Indicators	Description	Page
Metrics and Targets	28	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO2 equivalent, classified as: (a) Scope 1 greenhouse gas emissions; and (b) Scope 2 greenhouse gas emissions.	27
	29	An issuer shall: (a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; (b) disclose the approach it uses to measure its greenhouse gas emissions including: (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes. (c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions.	27