EEKA Fashion Holdings Limited
贏家時尚控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 3709)

Environmental, Social and Governance Committee – Terms of Reference

Role and Objective

The Environmental, Social and Governance Committee (the "**Committee**") is established by the Board of Directors (the "**Board**") of EEKA Fashion Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") to oversee and guide the integration of sustainability into the Group's strategy, operations, and value chain. The Committee ensures that environmental, social, and governance ("**ESG**") considerations are systematically addressed in alignment with global standards and industry best practices.

1. Composition and Appointment

1.1. The Committee shall consist of at least three members appointed by the Board.

1.2. The Chairperson of the Committee shall be appointed by the Board.

1.3. The Company Secretary shall act as Secretary to the Committee.

1.4. A quorum for meetings shall be two members.

2. Meetings and Procedures

2.1. The Committee shall meet at least once a year, with additional meetings convened as necessary.

2.2. Meetings may be attended by relevant senior management, internal experts, or external advisors as invited.

2.3. Agendas and supporting materials shall be distributed at least three business days before each meeting.

3. Authority and Resources

3.1. The Committee has full authority to request information from all business units and employees of the Group.

3.2. The Committee may engage independent external advisors at the Company's expense to support its work.

3.3. Sufficient resources shall be allocated to enable the effective functioning of the Committee.

4. Key Responsibilities

4.1. Strategy and Governance

- Review and approve the Group's sustainability vision, roadmap, targets, objectives, priorities and performance indicators.
- Oversee the integration of ESG factors into business strategy and decision-making processes, and the implementation of the Group's sustainability strategy and initiatives.
- Review and assess the effectiveness of sustainability governance structures across the Group.
- Monitor emerging sustainability trends, risks, opportunities and regulations that could impact the business operations and performance of the Group, and reporting standards (e.g., TCFD, SASB, GRI) relevant to the fashion and apparel industry.
- Review and monitor the Group's sustainability performance, including the progress against the relevant goals and targets.

4.2. Environmental Stewardship

- Identify and oversee climate-related risks and opportunities, including decarbonization targets and transition plans.
- Review policies and performance related to sustainable materials, circular design, waste reduction, and water stewardship.
- Evaluate initiatives in product lifecycle management, including take-back schemes, recycling, and reuse programs.
- Monitor progress against environmental targets, such as energy efficiency, emissions reduction, and sustainable packaging.

4.3. Social Responsibility and Supply Chain

- Oversee human rights due diligence and labour practices across the Group's operations and supply chain.
- Review supplier codes of conduct, audit results, and capacity-building programs for suppliers.
- Assess diversity, equity, and inclusion (DEI) strategies within the workforce and leadership.
- Monitor community engagement initiatives and social impact programs.

4.4. Product Responsibility and Consumer Engagement

- Review policies and practices related to product safety, quality, and chemical management.
- Oversee transparency efforts, such as material traceability and sustainability labeling.
- Evaluate consumer communication strategies regarding sustainability commitments and product impacts.
- Assess innovations in sustainable product design and development.

4.5. Reporting and Stakeholder Communication

- Ensure the integrity, accuracy, and completeness of the annual Sustainability/ ESG Report and ensure that such report is prepared in compliance with the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited and other applicable laws and regulations.
- Review and monitor sustainability reporting, and recommend external assurance of sustainability disclosures where appropriate.
- Review stakeholder engagement processes and materiality assessments.
- Ensure sufficient and adequate ESG-related training is provided to relevant management and employees to equip them with appropriate skills and competencies to discharge their duties.
- Advise the Board on public positioning and communication regarding sustainability performance.

5. Reporting to the Board

The Committee shall report regularly to the Board on its activities, findings, and recommendations, and shall ensure that material sustainability issues are escalated for Board attention.

6. Annual Self-Assessment

The Committee shall conduct an annual review of its performance, composition, and these Terms of Reference, and propose any necessary enhancements for Board approval.

7. Publication

These Terms of Reference shall be made publicly available on the Company's website and the website of The Stock Exchange of Hong Kong Limited.

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