Fostering SUSTAINABLE CHANGE in an Evolving Landscape









tom®

TOM Group Limited

Incorporated in the Cayman Islands with Limited Liability
(Stock Code: 2383)

Sustainability Report **2025**

About TOM Group

TOM Group Limited (Stock Code: 2383) is a technology and media company listed on the Main Board of the Stock Exchange of Hong Kong. TOM Group's technology platform and investment-related businesses encompass Mobile Internet, E-Commerce, Fintech, and Advanced Data Analytics. In addition, its media operations include publishing and advertising. Headquartered in Hong Kong, the Group has regional headquarters in Beijing and Taipei, employing approximately 1,000 staff. TOM Group is a member of CK Hutchison Holdings Limited.



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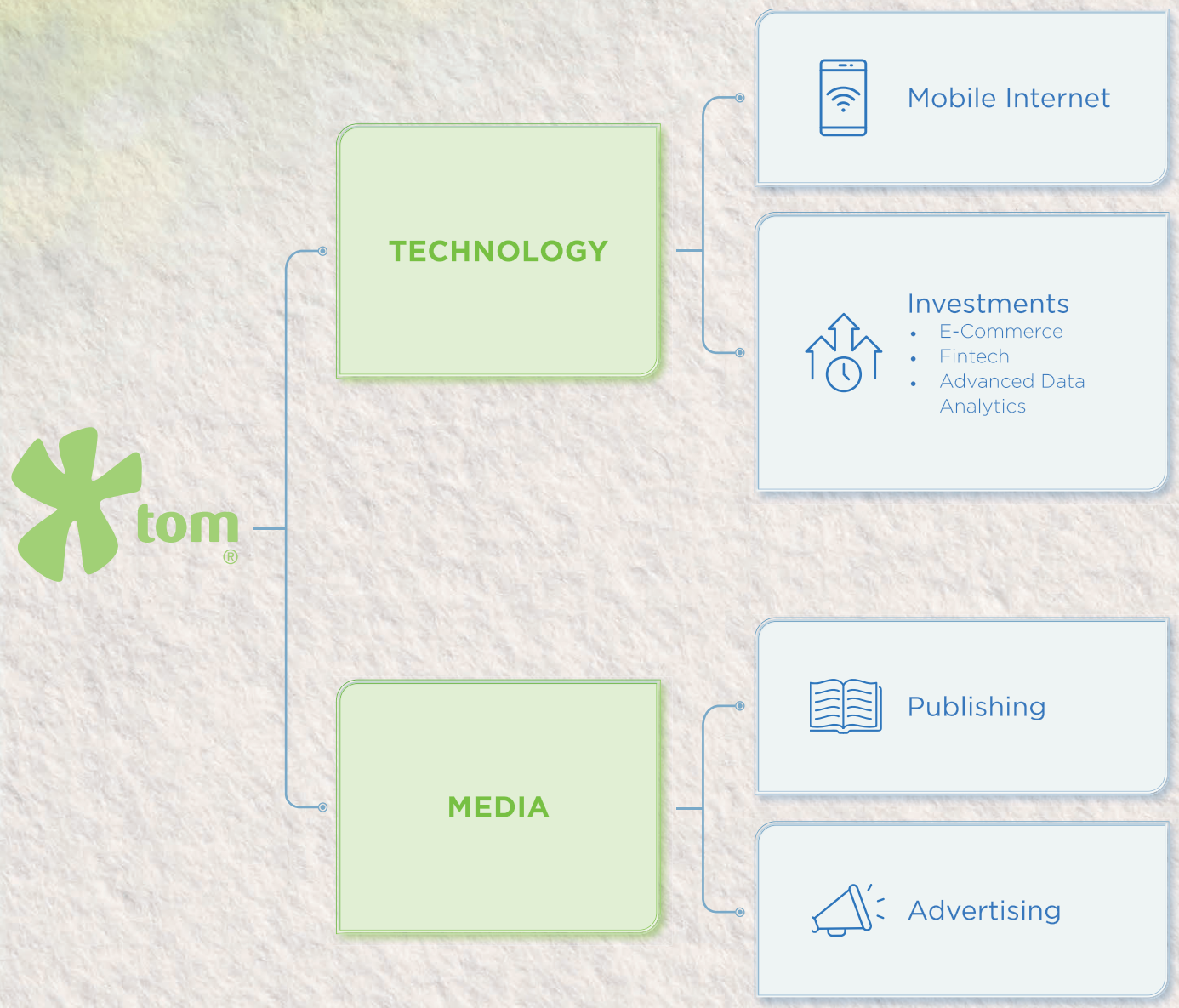
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Company Overview[1]



[1] On 31 May 2025, the Group disposed of its entire interests in subsidiaries engaging in social media business in Taiwan.

Sustainability at a Glance

of TOM Group Limited and its subsidiaries ("Group" or TOM Group")



Sustainability Governance

- Reviewed and updated the Group's sustainability-related policies and **introduced new policies** focusing on areas such as **workforce diversity and artificial intelligence**.



Investing in Our People

- Delivered approximately **7,000 hours of training and development** for our employees.
- Organised various activities in our corporate office, such as yoga and handcraft workshops, to **promote our employees' well-being**.



Protecting the Environment

- **Achieved all our 2025 environmental targets** focusing on climate change and energy, paper and packaging.
- Conducted a **scenario analysis** to assess the resilience of our **business model and strategy** under varying climate futures.



Operating Ethically

- **100%** of our **directors and staff** attended **anti-corruption training.**



Serving the Community

- Contributed over **2,000 children's books** to foster a love for reading and make literature accessible to underserved communities.
- Held **"Read for Love" event** in Taiwan to promote family interaction and nurturing good reading habits in young children.

Message from the Chief Executive Officer

> *"Sustainability is embedded in how we operate, innovate, and create value for our stakeholders. We believe that responsible business practices not only address pressing environmental and social challenges but also enhance the long-term resilience and competitiveness of our business."*



I am pleased to present TOM Group's fifth standalone Sustainability Report. This document reflects our steadfast commitment to integrating sustainable practices into the core of our business strategy, and outlines our progress and demonstrates our dedication to creating positive environmental and social impact. It serves as a vital channel for engaging with you – our valued stakeholders – on our priorities, achievements, and the strategic initiatives guiding our transformation journey.

Managing climate-related risks and opportunities

The latest scientific assessments underscore a pressing reality: Asia is warming at an alarming rate, intensifying climate-related risks for economics and communities. In response, TOM Group is strengthening our climate resilience. We have embedded climate considerations into our Enterprise Risk Management ("ERM") framework, requiring our business units to assess material risks and adapt strategies accordingly. Furthermore, with support from external experts, we have conducted a climate scenario analysis. I am confident to report that this analysis validates the resilience and adaptability of our business model across a range of potential climate futures.

Advancing our environmental stewardship

I am proud to announce that we have achieved all 2025 environmental targets in energy efficiency, paper reduction, and sustainable packaging.

Building on this momentum, we are now defining our goals for 2026-2030. Concurrently, we are enhancing transparency in our environmental footprint. This year, we completed a comprehensive screening of our Scope 3 Greenhouse Gas ("GHG") emissions and have begun detailed measurement of four key categories which are relevant to our operations. During the year, our total Scope 3 emissions amount to 16,353 tonnes of carbon dioxide equivalent ("tCO2e"), accounted for about 92% of our total carbon emissions.

Cultivating our greatest asset: our people

Our success is powered by people. We are dedicated to nurturing talent through targeted development programmes in leadership and key professional skills, providing approximately 7,000 hours of training this past year. We foster well-being through family-friendly policies and initiatives that strengthen team bonds. A cornerstone of our culture is open and two-way communication, creating channel for employees to share their insights and opinions.

We are committed to diversity, equity and inclusion, with strong female representation across all levels. Gender diversity is integral to our recruitment and career development practices. With above-average female representation at all levels of the Group, we are committed to ensuring equal opportunities for all employees. This year, we introduced a policy centred on workforce diversity that fosters gender empowerment, equality, and inclusion, further strengthening our commitment to creating an inclusive and equitable workplace.

Supporting the community

Deep-rooted community engagement remains a cultural pillar at TOM. This year, our Publishing Group donated over 2,000 children's books to support the underprivileged community in Hong Kong. We have also leveraged our media assets to support vital charities, including Children Are Us, the Taiwan Fund for Children and Families, and the Eden Social Welfare Foundation, donating advertising space to amplify their missions. These efforts underscore our dedication to being a responsible and connected corporate citizen.

Looking forward with resolve

As we look to the future, I wish to extend my sincere gratitude to all our stakeholders – employees, investors, partners, and communities – for your continued trust and collaboration. Your support is indispensable to our progress. TOM Group remains resolutely focused on creating lasting value by building a more sustainable, resilient, and equitable future – for our business and for the world we share.

Yeung Kwok Mung
Chief Executive Officer/
Chairman of Sustainability Committee
Hong Kong, 13 March 2026

OUR APPROACH TO SUSTAINABILITY



Sustainability is a vital aspect of the Group's long-term business strategy, enhancing value creation and ensuring operational resilience.

TOM Group is committed to incorporating sustainability and corporate responsibility into every aspect of our business. This commitment is reflected in the comprehensive set of policies, guidelines, practices and benchmarks we have developed, along with our integration of sustainability principles into our daily operations and business decisions. The Sustainability Committee of the Group, led by the Chief Executive Officer, develops strategies to fulfil our sustainability vision and responsibilities, oversees the execution and holds itself accountable for the outcomes.

The Group has adopted a structured approach to sustainability by aligning its policies with relevant UN Sustainable Development Goals ("UNSDGs") and focusing on four key areas: **The Business, The People, The Community**, and **The Environment**. These areas guide the Group's efforts to address sustainability challenges and opportunities within its operations.

Sustainability Governance

The Group firmly believes that robust governance is essential for implementing our Group's overarching direction and strategy towards sustainability. Under our top-down sustainability governance structure, the Group's Sustainability Committee reports to the Board of Directors (the "Board"). The Sustainability Committee is chaired by Executive Director and Chief Executive Officer Mr. Yeung Kwok Mung and comprises Independent Non-Executive Director Dr. Fong Chi Wai, Alex and the Chief Financial Officer and Company Secretary Mr. Man Tak Cheung. At the Group's highest level, the Board oversees policy coordination and execution.



The Group's Sustainability Committee holds the following responsibilities:

- To propose and recommend to the Board on the Group's corporate social responsibility and sustainability objectives, strategies, priorities, initiatives and goals;
- To oversee, review and evaluate actions taken by the Group in furtherance of the corporate social responsibility and sustainability priorities and goals, including coordinating with the business divisions of the Group and ensuring that their operations and practices adhere to the relevant priorities and goals;
- To review and report to the Board on sustainability risks and opportunities;
- To monitor and review emerging corporate social responsibility and sustainability issues and trends that could impact the business operations and performance of the Group;
- To oversee and review the Group's corporate social responsibility and sustainability policies, practices, frameworks and management approach, and to recommend improvements;
- To consider the impact of the Company's corporate social responsibility and sustainability initiatives on its stakeholders, including employees, shareholders, local communities and the environment; and
- To review and advise the Board on the Company's public communication, disclosure and publications (including the Sustainability Report) as regards its corporate social responsibility and sustainability performance.

Please refer to the Terms of Reference of the Sustainability Committee for details.

To enhance governance and decision-making, members of the Sustainability Committee receive periodic training materials on sustainability trends and climate-related issues. During the year, they have been provided with reading materials on ESG and climate-related trends and insights, which include the latest ESG regulatory landscape development and the role of the Board on climate governance. To keep them updated on the evolving regulatory requirements and industry practices, we will continue to explore various training opportunities focused on sustainability and climate-related issues.

For the year ended 31 December 2025, the Sustainability Committee convened two meetings to discuss the development and implementation of the Group's sustainability-related matters, such as reviewing the sustainability-related policies and target settings, monitoring the Group's material sustainability issues and understanding the key ESG trends and regulatory updates. Below is a summary of the work performed by the Sustainability Committee during the reporting period.

Sustainability-related work performed	March	July
Overseeing and reviewing the Group's corporate social responsibilities towards stakeholders, including its employees, shareholders, local communities and the environment	✓	✓
Reviewing and reporting to the Board on sustainability risks and opportunities facing the Group	✓	✓
Monitoring and reporting KPI updates on sustainability target	✓	✓
Reviewing the Group's sustainability-related policies	✓	✓

Illustrated below are the Company's sustainability governance structure and the responsibilities of the relevant parties:



Responsibilities

- Oversee the functioning of the Company's Sustainability Committee;
- Examine and approve the Company's sustainability objectives, strategies, priorities, initiatives and goals, targets as well as the related significant policies and framework.

Responsibilities

- Oversee, review and evaluate actions taken by the Company with regard to its corporate social responsibility as well as sustainability priorities and goals;
- Evaluate the impact of the Company's corporate social responsibility and sustainability on its stakeholders, including employees, shareholders, local communities and the environment;
- Review and report to the Board on sustainability and climate-related risks and opportunities.

Responsibilities

- Identify operation-specific sustainability and climate-related risks and opportunities;
- Monitor and track climate-related risks and opportunities and progress against agreed targets and initiatives;
- Provide feedback to the Sustainability Committee on the identification of climate-related risks and opportunities and sustainability-related performance and progress.

While the Board's compensation is not currently linked to the Group's performance on ESG and environmental-related targets, we recognise the importance of this and will consider potential integration in the future.

The Group collects feedback biannually from our diverse sub-groups and business units regarding their sustainability concerns and risks encountered within our core operations, including climate-related risks and opportunities, through the Sustainability Governance and Management Assessment Questionnaire. All our core business units are required to identify and assess the risks they face, and the relevant control measures implemented to manage these risks. Our Sustainability Committee reviews the outcomes of such self-assessment and then reports to the Board. The feedback received to date has been consistently positive, highlighting the satisfactory level of governance and robust processes and systems to proactively manage material sustainability issues and risks across our business operations.

Additionally, the Group has explored investment opportunities in integrating Sustainability into our core operations and culture through various initiatives. One such investment is in MioTech, a company that leverages artificial intelligence and big data technologies to provide comprehensive ESG solutions including ESG data, real-time risk monitoring, ESG ratings, indices, as well as research and consulting services to financial institutions and listed companies in the Asia Pacific region.

Sustainability Policies

TOM Group has adopted a structured approach to embedding sustainability across our business operations. Our strategy is built around four key pillars: **The Business**, **The People**, **The Environment**, and **The Community**. These pillars guide all business units in aligning their efforts to create long-term sustainable value for stakeholders.

Every pillar is supported by Group-wide policies, corporate leadership and collaborative efforts across all our business units. These policies and guidelines provide a consistent framework for managing operational practices in line with the specific industries and regions in which the Group operates. To address sustainability challenges, the Group has implemented a range of policies and processes that offer clear direction to management.



The Sustainability Committee plays a central role in overseeing these efforts by regularly reviewing and approving sustainability policies and their updates. These policies facilitate the Board's oversight of sustainability issues, as required under Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("Listing Rules").

During the year, the Company conducted a thorough review and update of our existing sustainability-related policies, while also introducing new policies focusing on areas such as workforce diversity and artificial intelligence. These policies aim to foster gender empowerment and encourage the responsible use of technology. Through these measures, we aim to create a more inclusive workplace, foster innovation and responsible practices across the organisation. Our corporate and sustainability policies are outlined below, and please refer to our website for more details on the policies.

	Policies and Company Standards
Environmental	• Biodiversity Policy • Environmental Policy • Sustainability Policy
Social	• Health and Safety Policy • Human Rights Policy • Modern Slavery and Human Trafficking Statement • Employment Policy • Corporate Communications Policy • Supplier Code of Conduct
Governance	• Code of Conduct • Anti-Fraud and Anti-Bribery Policy • Information Security Policy • Policy on Appointment of Third Party Representatives • Policy on Personal Data Governance • Whistleblowing Policy • Policy on Securities Dealings and Handling of Confidential and Price-sensitive Inside Information • Board Diversity Policy • Director Nomination Policy • Shareholders Communication Policy • Competition Compliance Policy • Policy on Financial Management and Procedures • Group Cyber Security Acceptable Use Policy • Group Cyber Security Incident Reporting Policy • Group Cyber Security Policy • Group Cyber Security Standard • Policy on Purchasing Computer Software, Hardware and Related Services • Policy on Reasonable and Ethical Procurement, Implementation and Use of Artificial Intelligence • Group Standard for Safe Artificial Intelligence Applications • Workforce Diversity Policy

UN Sustainable Development Goals

Launched by the United Nations in 2015, the UNSDGs provide a framework for achieving a more sustainable future by 2030. These goals also serve as a reference point for the Group to drive meaningful progress in sustainability. TOM Group acknowledges that aligning with the UNSDGs can deliver benefits not only to the global economy but also to businesses.

TOM Group has identified nine UNSDGs where our efforts can create the significant impact. By working closely with our operating companies, we aim to effectively utilise our resources to contribute to these goals. Additionally, we strive to align our strategy with global sustainability priorities, ensuring transparent communication with stakeholders and peers about our initiatives in addressing pressing global challenges.

SUSTAINABLE DEVELOPMENT GOALS

TOM Group's Sustainability Pillars	UNSDGs	Our Goals	Our Actions
The Environment	11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION	• Embed sustainability considerations in investments, projects and developments	We have established a *Biodiversity Policy*, an *Environmental Policy* and a *Sustainability Policy* to reinforce our commitment to protecting the environment and supporting sustainable development by managing our environmental footprint across our business operations.





TOM Group's Sustainability Pillars	UNSDGs	Our Goals	Our Actions
The People	3 GOOD HEALTH AND WELL-BEING 4 QUALITY EDUCATION 5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES	• Create an inclusive and diverse culture. • Promote learning and development initiatives in the workplace.	We have established a *Human Rights Policy*, which is also addressed in the Group's *Code of Conduct* and *Modern Slavery* and *Human Trafficking Statement*. It articulates the Group's expectations regarding human rights. We also aim to create great places to work, and our *Sustainability Policy* highlights our commitment to diversity, training and development and providing a safe workplace. We have also conducted an employee engagement survey and organised different initiatives to promote the well-being of our employees.
The Business	8 DECENT WORK AND ECONOMIC GROWTH 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	• Provide systematic training and implement business plans on ethical practice.	We have established policies on *Personal Data Governance, Securities Dealing and Handling of Confidential and Price-sensitive Inside Information* to ensure our commitment to upholding high standards of business ethics across our operations and promoting equitable and inclusive societies for sustainable development.
The Community	3 GOOD HEALTH AND WELL-BEING 4 QUALITY EDUCATION 8 DECENT WORK AND ECONOMIC GROWTH	• Engage with non-profit organisations to promote environmental awareness among underprivileged children via storytelling and craft workshop.	We have established a *Sustainability Policy* to consider relevant sustainability initiatives and programmes based on the needs of the place where we operate. Our *Corporate Communications Policy* also included a framework for handling incoming requests for corporate donation and sponsorship activities that positively impact community development.

Materiality Assessment

Understanding and addressing stakeholder expectations is critical for the Group's ability to adapt in a dynamic environment. We conduct materiality assessments to identify and prioritise the most relevant sustainability issues, which inform our business strategy and public disclosures.

The most recent extensive materiality assessment, completed in 2020, highlighted the key issues raised by stakeholders. Details of this process can be found in the ESG Report section of the Group's Annual Report 2020. Additionally, we have incorporated climate change as a new material topic, following a climate risk assessment conducted in 2024 in response to the HKEX's climate-related disclosure requirements.

The material sustainability issues identified include:[2]

	Technology Platform and Investments	Media Business
	 Mobile Internet	 Publishing / Advertising
Environment		
Climate Change	✓	✓
Operational Eco-efficiency	✓	✓
Use of Resources		✓
Talent		
Human Capital Development	✓	✓
Operations		
Anti-corruption	✓	✓
Business Ethics	✓	✓
Customer Privacy	✓	✓
Data Security	✓	✓
Intellectual Property Protection	✓	✓

In addition to the above, the Group also considers sustainability investment as an important part of the Group's sustainability initiatives.

[2] Our scope of reporting does not cover business units and their business activities that the Group has no management control over.

INVESTING IN OUR PEOPLE



TOM Group places a high value on its employees and is committed to building a diverse and inclusive workplace where talent can grow and succeed. To protect employee rights and interests, the Group offers a range of initiatives, including workplace health management, training and development programmes.

Talent Attraction and Recruitment

Rationale

In the rapidly evolving technology industry, attracting and retaining top talent is a significant challenge. High employee turnover rates can hinder innovation, disrupt business operations, and erode competitiveness. At TOM Group, we understand that our success relies on our ability to recruit, nurture, and engage a diverse workforce equipped with advanced skills.

Our Commitment

To attract and retain talent, the Group offers a combination of competitive remuneration, equal employment opportunities and a supportive work environment. With approximately 1,000 employees across our operations in Greater China, we understand our workforce's needs to promote engagement and loyalty. This is achieved through fair, transparent, and non-discriminatory employment practices. As a responsible employer, we are dedicated to upholding the following policies that safeguard our employees' legitimate rights and interests.



Policy and Guideline	Expectations and Requirements
Employment Policy	• Adopts equal employment opportunity policies and maintains programmes so that employees are hired, promoted and assigned on the basis of their skills and abilities to do their jobs; and • Non-discrimination policy continues throughout an employee's career and applies to all employee relations matters, including placement, transfer, promotion and compensation.
Human Rights Policy	• Prohibits the use of any form of child labour or forced labour, including prison labour, bonded labour, any form of slavery and any form of human trafficking.
Sustainability Policy	• Provides a positive work environment that values the wide-ranging perspectives inherent in its diverse workforce and fosters individual growth and achievement of business goals; • Provides a positive work environment where people can grow and offering a wide range of training and development programmes and interest courses and activities; • Ensures internal equity and external competitiveness of staff remuneration and recognition; and • Provides a safe workplace for all its employees.

How we work

Recruit and retain talent

At TOM Group, we offer a variety of resources and support designed to enhance our employees' skills and advance their careers. Recognising the potential challenges associated with staff turnover, we take active measures to foster a positive work environment that encourages loyalty and long-term commitment among our workforces.

The Group's recruitment and retention practices are guided by established policies, including a merit-based system where employees are hired, compensated, and promoted based on performance. Compensation packages are benchmarked against market standards and regularly adjusted to remain competitive. Furthermore, we offer various benefits including health insurance, medical care, paid leave, and retirement pensions, all designed to motivate employees and recognise their value to the organisation.

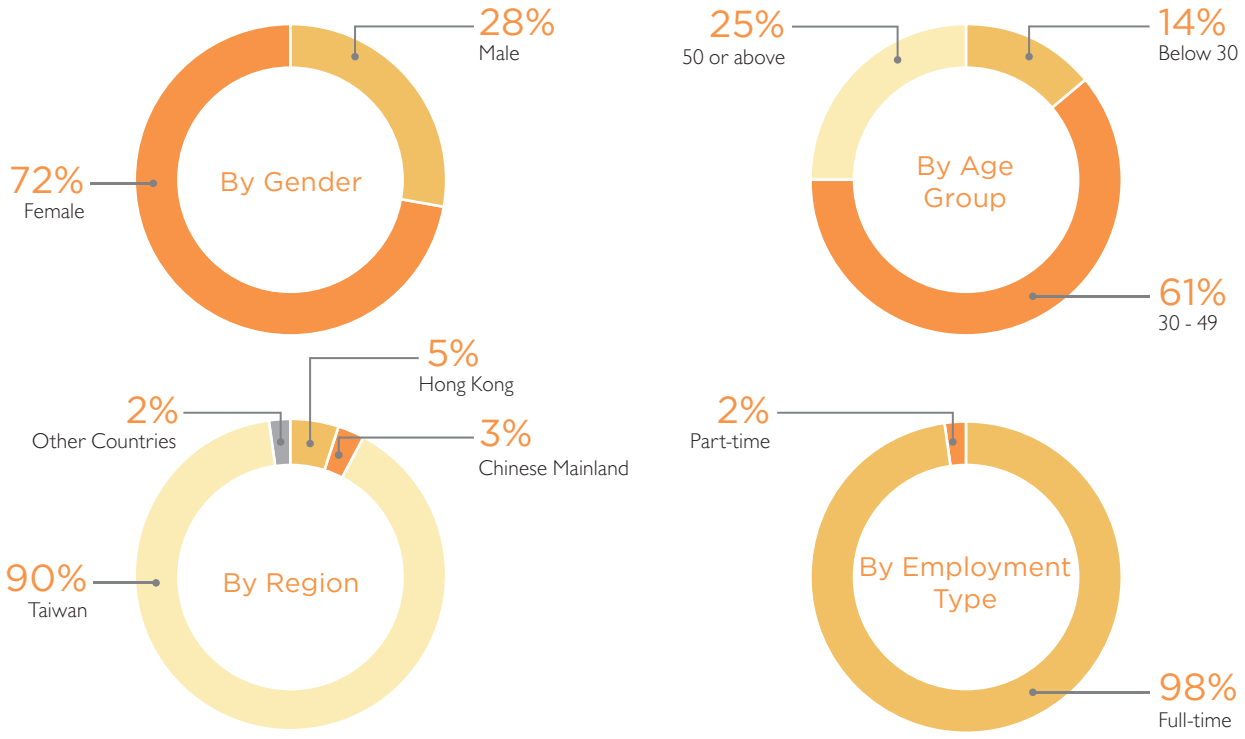
Our *Employment Policy* highlights several major *Salary Policy* objectives, including:

- Ensure that the salary structure is competitive in the marketplace;
- Reward staff in accordance with the value of their contribution as measured by job worth and performance;
- Motivate staff to make full use of their abilities and to develop their potential and strive to achieve the objectives of their jobs and of the Division; and
- Provide staff with an opportunity for continuous career growth.

During the year, our Publishing Group took part in campus recruitment events at several universities in Taiwan. Our Human Resources representatives, along with distinguished alumni from these institutions, showcased the Group and the media industry to prospective students, providing insights into the field. Meanwhile, in our Advertising Group, we conducted a human capital risk assessment to identify potential workforce-related threats and to adapt our approach accordingly.

Staff Profiles at a Glance

FY2025 Total Number of Employee: **1,036**



Employee Health and Safety

Rationale

The Group prioritises employee health and safety by launching various initiatives aimed at raising safety awareness and minimising workplace hazards. By adopting comprehensive safety protocols and preventive measures, we aim to create a secure work environment that protects our employees.

Our Commitment

The Group is committed to offering our employees and other stakeholders a safe working environment. We have established a *Health and Safety Policy* that ensures a safe and supportive work environment that is aligned with all relevant laws and regulations in which we operate.

0 **Work-related fatalities in the past three years**

35[3]
Lost days due to work injuries
(2024: 129)

Our *Health and Safety Policy* highlights several major health and safety commitments, including:

- Complying with all applicable laws and regulations in the relevant jurisdictions;
- Meeting industry-specific standards or referencing relevant best practices;
- Adopting local or international health and safety guidelines for goods and services purchased;
- Maintaining a safe working place;
- Providing employees and contractors with guidelines or training and development specific to their job requirements;
- Assessing the health and safety performance of contractors and suppliers on a regular basis;
- Engaging employees and contractors through information sharing and programmes to improve their health and well-being; and soliciting feedback for continuous improvements;
- Monitoring and reporting health and safety performance;
- Providing adequate resources to implement the Policy; and
- Enforcing the implementation of the Policy with regular reviews and internal audits.





[3] The lost days due to work injuries in 2025 were mainly attributed to our employee's commute accidents. All incidents have been reported to local authorities for occupational assessment and appropriate follow-up.

How we work

Protect our employees' physical health and safety

As part of our comprehensive employee benefits package, we offer company-wide health insurance coverage to all permanent staff. This ensures that our employees have access to quality medical services for work-related illnesses and injuries, as well as general health concerns. In addition, we provide annual health check-ups and a range of health awareness and safety training programmes to empower our employees to proactively manage their health.



In November 2025, we participated in a company-wide fire drill campaign at our corporate office to familiarise employees with the building's fire escape routes and protocols. Fire prevention talks and demonstrations of operating firefighting equipment were featured to prepare our employees to respond quickly and safely in the event of a real emergency.

For our Publishing Group, all new hires are required to complete the "General Safety and Health Training" before their official start date. This onboarding process directs new employees to a designated website where they must complete a two-hour online course and submit proof of completion within ten days of joining the Group. In 2025, a total of 41 new employees successfully completed this training, resulting in 282 hours of accumulated learning.

Pursuant to Taiwan's Labour Health Protection Regulation, our Publishing Group has hired medical specialists to provide health consultation services to employees. In 2025, these specialists conducted 3,405 health consultations and treated 542 cases of physical injuries. They also organised 11 sessions of physical therapy exercise classes and two lectures on physical health, which were attended by a total of 340 participants.



Development and Retention

Rationale

At TOM Group, we recognise that a proficient and skilled workforce is essential for our ongoing operations. We have established a range of training initiatives designed to equip employees with the skills and knowledge necessary for their roles. These efforts help us retain an adaptable workforce as we navigate industry challenges.

Our Commitment

We remain committed to offering regular upskilling and reskilling opportunities for our employees to enhance and broaden their skills. Our approach includes both general and role-specific programmes and workshops, tailored to the specific requirements of different positions to support operational efficiency.

How we work

According to the Group's *Employment Policy*, each department or division is responsible for training its employees and equipping them with job-specific technical and business skills. To ensure competence in their roles, we have organised a variety of course programmes, seminars, workshops and specialised training tailored to their needs. These training initiatives are offered based a need basis, enabling us to address any knowledge or skill gaps and ensure our employees possess the necessary competencies to excel in their respective positions. TOM Group also supports continuous education by offering all staff study and examination leave throughout the year.

Induction programme

At TOM Group, we are committed to providing regular induction programmes that welcome new employees and help them become familiar with our organisation's operations, policies, objectives, and culture. This orientation process aims to foster connections among new hires from various departments and equip them with the skills and knowledge essential for success in the workplace.

Skill-based training

We have also introduced training and development programmes to provide our employees with the skills and knowledge necessary to adapt to evolving job requirements. These initiatives enhance staff proficiency in various general competencies, including leadership, communication, and time management, while also improving their technical expertise related to specific tasks.



In 2025, our Publishing Group launched a series of both in-house and external employee development programmes with the aim of immersing them in the following skills:

- Leadership
- Teamwork
- Project Management
- Technology
- Compliance
- Occupational Health
- Marketing
- Product Development

We also provide employees with access to external learning resources and platforms to support their continuous development. For example, our Publishing Group offered free accounts for employees to access the "Business Weekly Plus" mobile app. This platform provides over a hundred courses and collaborative learning opportunities with other professionals and experts in the field. Employees can access all articles published in Business Weekly magazine through this platform, enabling them to stay up-to-date with the latest industry trends and insights.



Provided approximately 7,000 hours of training and development for employees (2024: 6,500 hours)

Succession planning

TOM Group prioritises succession planning as a strategic initiative to ensure the continuity of leadership and expertise across the organisation. This approach involves identifying critical roles and creating a robust talent pipeline to prepare high-performing employees to step into key positions as their predecessors retire or transition to other roles. As a regular practice, our Publishing Group conducted management training sessions to assist supervisory-level staff in developing their leadership capabilities.

Workplace Well-being

Rationale

The Group acknowledges that workplace well-being is essential to our long-term success. We prioritise the safety and health of our workforce by continually reviewing and enhancing our occupational health and safety protocols. This steadfast commitment creates a thriving environment that encourages employee satisfaction, engagement, and productivity. By promoting well-being, the Group empowers our employees to thrive, positioning us for sustainable growth in an increasingly competitive landscape.

Our Commitment

The Group is dedicated to creating a positive work environment that promotes a healthy work-life balance. We actively implement initiatives that enable employees to excel both personally and professionally, thereby contributing to their overall well-being.

How we work

Family-friendly initiatives

The Group priorities the mental and physical well-being of our employees. Like many other companies, we have implemented work-from-home arrangements for part of our workforce and offered flexible working options as needed. These measures are designed to support our employees, particularly those with caregiving responsibilities at home, enabling them to balance their professional and personal responsibilities, including caring for children and elderly dependents.



To foster a workplace culture prioritising empathy, the Group has introduced several family-friendly initiatives to support our employees in achieving a healthy work-life balance. These initiatives include paid time off for marriage, compassionate leave and the standard annual leave entitlements for all staff. Additionally, full-time employees at the Group's Taiwan office are entitled to up to seven days of family urgency leave each year, without affecting their performance evaluations or full-attendance bonuses. In 2025, a total of 18 employees from our Taiwan-based office took family urgency leave totalling 363.5 hours.

In line with the Act of Gender Employment, full-time staff of our Publishing Group in Taiwan are entitled to a discounted rate for childcare services, made possible by the Group's collaboration with educational groups. Moreover, in line with the national policy, full-time staff for our Advertising Group who are the only children and whose parents are over 60 years old are entitled to nursing leave for up to 15 days during hospitalisations. These polices reflect the Group's commitment to supporting employees in managing caregiving responsibilities alongside their professional roles.





Promote employee wellness in the workplace

The Group has also implemented various initiatives to promote wellness and foster a positive atmosphere in the workplace. At the corporate office, a board game corner and a massage chair are set up to alleviate employees stress during the workday. Light music is played during lunch breaks, while engaging workshops such as handcraft session, feng shui class, yoga and sound bath workshop led by skilled instructors provide opportunities for relaxation and stress relief. Additionally, our corporate office also organised various events, including a private film screening session, a festive Christmas lunch, and an annual dinner to strengthen team connections.



Diversity, Equality and Inclusion

Rationale

TOM Group firmly believes that embracing diversity is crucial to our business success. A diverse workforce brings a variety of perspectives and experiences, which enhances creativity, innovation, and our understanding of the markets. By cultivating an inclusive environment, the Group aims to boost employee engagement and attract a wider pool of talent.

Our Commitment

The Group is committed to promoting and protecting equal opportunities. In accordance with Group policies, we maintain zero tolerance for discrimination based on race, gender, sexual orientation, or any other characteristic in the processes of recruitment and selection, performance evaluation, and promotion as well as in the provision of training and various welfare measures.

Our *Code of Conduct, Employment Policy* and *Human Rights Policy* clearly outline our commitments to promoting equal opportunities and valuing diversity. We also regularly review and update these policies to ensure continuous improvement and alignment with best practices and enforce anti-discrimination measures in our business operations to respect and promote diversity and inclusion.

We strive to create a work environment that promotes employee engagement and nurtures a culture of continuous improvement through open, two-way communication. We encourage our employees to share their insights and opinions through various effective channels, ensuring that their voices are both heard and valued.

How we work

Gender diversity and equality

Throughout the year, the Company has maintained female representation above market averages, with women comprising 28.6% of the Board, 55.3% of management, and 72.2% of the overall workforce. We are committed to ensuring that our female representation remains above the market average across all seniority levels.

To further promote gender diversity, we will continue to implement inclusive practices in our recruitment processes and are dedicated to providing equal opportunities for training and career development for our female employees. This commitment is essential for cultivating a strong pipeline of potential successors for the Board, thereby advancing gender equality within our workplace.

During the year, the Group also adopted a new policy dedicated to fostering workforce diversity by promoting gender empowerment, equality, and diversity, thereby creating a more inclusive and equitable work environment for all employees.

Employee engagement and workplace inclusion

TOM Group strives to foster a culture of inclusion by actively encouraging our employees to share their ideas, provide feedback and engage through initiatives such as employee engagement surveys.

To gain deeper insights into employee perspectives at the individual, team and organisational levels, the Company conducted a biennial employee engagement survey in July 2024. The findings are encouraging, showing an upward trend in overall scores, which reflects our ongoing commitment to enhancing employee engagement. This positive feedback underscores the effectiveness of our initiatives and reinforces our dedication to fostering a supportive and inclusive workplace culture.



Furthermore, our Publishing Group in Taiwan has provided employment opportunities to individuals with physical impairments, showcasing the Group's dedication to inclusivity.

Regulatory Compliance

The Group has established preventive, monitoring and controlling measures to ensure compliance with relevant employment and labour laws and regulations. The Group is not aware of (i) any non-compliance with laws and regulations relating to employment and labour practices, occupational health and safety that have a significant impact on the Group; or (ii) any incident that has a significant impact on the Group relating to the use of child or forced labour during the reporting period.

PROTECTING THE ENVIRONMENT



2025 Targets

Rationale

Our sustainable business model is grounded in responsible environmental stewardship and the preservation of natural resources. As a technology and media company listed on the Main Board of the Hong Kong Stock Exchange, we are committed to minimising our environmental impact. This includes reducing our carbon footprint, conserving resources and mitigating climate-related risks to safeguard our long-term success. We adhere with all applicable environmental laws and regulations in the jurisdictions where we operate. Furthermore, we have established comprehensive policies, practices and specific 2025 targets to address climate change and enhance resource efficiency.

Focus area	Why it matters	2025 Targets	2025 Status
 Climate change & energy	Our data centres account for more than 80% of our total energy consumption and are a key focus area of our energy efficiency efforts.	Increase Energy Star Certified server to 90%.	19.4% of servers have been upgraded. Currently, we have achieved the target, with 92.3% of the servers were Energy Star Certified.
		Increase Energy Star Certified network equipment to 85%.	4.6% of network equipment have been upgraded. Currently, we have achieved the target, with 95.3% of the network equipment was Energy Star Certified.
		Increase Energy Star Certified office computers to 98%.	Currently, we have achieved the target, with 100% of the office computers being Energy Star Certified.
		Source IT equipment with lower environmental impact	– Ensure all IT procurement staff follow the guidelines of the Group's latest Green Procurement Standard – Procurement requests for IT equipment will only be approved if they comply to the Group's latest Green Procurement Standard
		Review IT procurement processes regularly to incorporate sustainable procurement practices and establish related objectives.	EPA Energy Star requirement included as a mandatory component for the server, network equipment and office equipment.
 Paper	Traditional publishing relies on paper resources. Transitioning to digital format significantly reduces resource consumption and environmental impact	Maintain at least 20% of all book types in digital format	Published 46% of all book types in digital format.
 Packaging	Packaging materials for logistics represent a significant portion of our waste stream	Minimise the usage of virgin plastic by targeting a minimum of 80% recycled plastic content in plastic packaging by 2025, if supply allows.	Included in our procurement procedure to select suppliers who use recycled plastic content in plastic packaging. Preference is given to suppliers who use at least 80% recycled plastic content.

The Group reviews our targets biannually by engaging with the relevant division to understand the process and to identity any challenges encountered. Following the achievement of all our 2025 targets, we are in the process of assessing our business operations and existing goals to inform our target setting for 2026-2030. Through these efforts, we aim to make steady progress in sustainability moving forward.

Operational Eco-efficiency

At TOM Group, we understand that optimising resource efficiency across our operations is essential for sustainable growth. To foster a culture of environmental responsibility and encourage active participation from our stakeholders including customers, employees, suppliers and business partners, we have implemented a range of policies and initiatives designed to create a more environmentally sustainable operation.

Rationale

Our commitment to reducing our environmental footprint and enhancing eco-friendliness is driven by our emphasis on environmental preservation and energy efficiency. This guiding principle ensures that our investment decisions align with environmental sustainability. Furthermore, we actively promote environmental awareness among our employees and suppliers, encouraging their support and involvement to help us achieve our eco-efficiency targets by 2025.



Our Commitment

Although our printing operation has a relatively low environmental impact, we remain committed to integrating sustainable practices into the Group's culture. This involves consistently improving resource efficiency and reducing our carbon footprint. We engage and collaborate with suppliers, business partners, customers and independent third parties to bring our sustainability vision to life.

By implementing policies and accountability mechanisms that ensure compliance with environmental regulations, we have integrated environmental protection and eco-efficiency into our routine operations. Our management prioritises the continuous training of the Group's compliance and regulatory professionals on the latest regulations, benchmarks and processes to effectively fulfil their responsibilities and stay abreast of regulatory changes.

Our *Environmental Policy* highlights the Group's goals and efforts to implement eco-efficiency in our daily operations, including:

- Increase the usage of innovative and energy-efficient technology in the Group's operations to reduce energy consumption arising from day-to-day operations, such as efficient lighting and controls, HVAC upgrades and data centre infrastructure improvements.
- Track and monitor the use of energy across the Group's operations.

How we work

The Group has implemented clear environmental guidelines that outline the responsibilities of all employees in conserving energy and optimising the utilisation of natural resources.

For example, employees in the Publishing Group are required to turn off air conditioners if they are the last to leave the office. Supervisors are responsible for monitoring these actions to avoid unnecessary energy consumption.

We are increasingly adopting LED lighting in various areas, including workplaces, due to its substantial energy efficiency compared to conventional fixtures. Our Taoyuan warehouse in Taiwan has been equipped with LED lighting systems to effectively lower energy usage and associated costs.



In our procurement process, we prioritise selecting technical equipment with long service lifespans and energy-efficient features. Malfunctioning devices are either repaired for future use or donated to charitable organisations, and those that cannot be repaired will be properly disposed of.

To ensure the utilisation of the most energy-efficient electronic appliances, we are procuring IT equipment with Grade 1 energy labels under the Mandatory Energy Efficiency Labelling Scheme ("MEELS") for our corporate office.

Greenhouse Gas ("GHG") and Energy Consumption Performance

To enhance the transparency and completeness of the Group's GHG emissions performance, we have conducted a screening of our Scope 3 categories across our value chain, prioritised and expanded to four key categories relevant to our operations during the year, in accordance with the *GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)*. The table below represents the Group's material Scope 3 emissions:

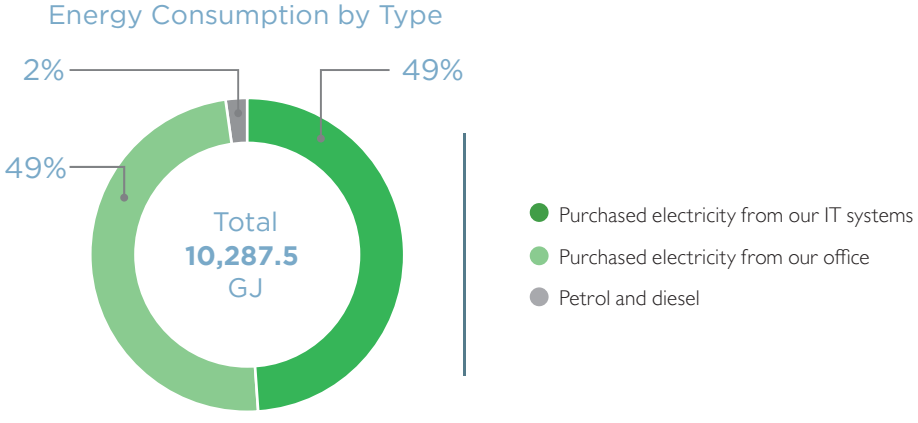
Emissions Sources	Emissions (tCO_2e)	Scope and Methodology	Emission Factor Sources	Distribution
Category 1: Purchased Goods and Services	13,463.9	Including paper, merchandise, and other book production-related activities from our publishing sector	• Comprehensive Environmental Data Archive (CEDA)	82%
Category 6: Business Travel	135.1	Including business air travel	• International Civil Aviation Organisation (ICAO)	1%
Category 7: Employee Commuting	558.6	Including commuting distance of employees' mode of transport	• UK Government GHG Conversion Factors for Company Reporting	3%
Category 15: Investments	2,195.4	Including the Group's significant investments (with individual investment value of 5 per cent or more of the Group's total assets)	• EXIOBASE 3	14%

The majority of the Group's carbon emissions originate from our Scope 3 emissions, which accounted for about 92% of our total carbon emissions. The majority of our Scope 3 emissions steam from Category 1 – Purchased Goods and Services. Given this significant contribution, we are committed to reducing emissions on our purchased goods and services to reduce our environmental impact across the supply chain.

Among the Group's GHG emissions, 1,315.2 tCO_2e was generated from electricity consumption, with Scope 2 emissions contributing to about 7% of our total annual carbon emissions. This represents a 69% decrease in Scope 2 emissions compared to 2024, mainly attributed to the Group's disposed of its entire interests in subsidiaries engaging in social media business in Taiwan during the reporting period.

Energy consumption in our data centres accounted for about 48% of the Group's total operational energy consumption, contributing to 4% of our overall GHG emissions.

Continuing our journey towards a low-carbon future, the Group is committed to further enhancing and upgrading our hardware and dedicated engineering services to optimise energy consumption and reduce our GHG emissions.



Use of Resources

Rationale

As environmental regulations become increasingly stringent, it is essential for the Group to integrate sustainability into our business operations.

TOM Group relies on paper materials, a woodfiber-based renewable resource, to produce various publications such as magazines and books. In response to growing concerns about deforestation and stricter government regulations on paper pulp and other natural resources, we are developing alternative publication solutions to improve resource efficiency and reduce operational expenses.

Our Commitment

As an environmentally responsible corporation, we recognise the importance of enhancing resource efficiency. Given the nature of our business, we do not generate any hazardous waste. Non-hazardous office waste is properly managed through waste separation and recycling facilities provided by our office building's property management team. Our Publishing Group's printers also manage wastepaper generated during the printing process in accordance with Taiwan's Waste Disposal Act.

Our *Environmental Policy* highlights several key waste management initiatives, including:

- Streamlining procedures and processes to increase efficiency and reduce consumption of day-to-day operational inputs such as paper, electronic equipment and the like;
- Minimising the Group's waste footprint by recycling and reusing materials where possible and setting waste reduction and/or recycling targets where viable;
- Decreasing the operational use of existing products while also sourcing from recycled or sustainable forest sources.

How we work

The Group procures paper materials from reputable suppliers, including Chung Hwa Pulp Corporation ("CHP") and Dayeh. CHP's fine paper products are certified under ISO14001 – Environmental Management. Dayeh supplies UPM paper from a leading global supplier, which complies with the Restriction of Hazardous Substances ("RoHS") and Registration, Evaluation, Authorisation and Restriction of Chemicals ("REACH") standards set by the European Union.

In line with Taiwan's Waste Disposal Act, our Publishing Group ensures that wastepaper is properly separated, recycled, and processed according to regulatory requirements. During the year, our Publishing Group published 11 books that focus on sustainability, with the aim of raising public awareness and providing practical solutions for integrating sustainable practices into daily life.



During the Lunar New Year 2025 period, our corporate office participated in a red packet recycling campaign to promote waste reduction by collecting unused red packets for donation to charity organisations or for recycling.



Climate Change and Resilience

Climate Risk Management Approach

Sustainability, including climate-related issues, is integrated into the Group's ERM framework. This integration is achieved through a biannual formal review process, where all business units assess their material sustainability risks and present their management plans to senior leadership. These reviews are part of the broader evaluation of risk management and internal control systems.

The results of these self-assessments are subject to internal audits and submitted biannually to the Chief Executive Officer and Chief Financial Officer. The Audit Committee and Sustainability Committee provide additional oversight through their review and approval of these findings.

Identification of Climate-Related Risks and Opportunities

During 2024, the Company conducted a comprehensive assessment to identify and prioritise climate-related physical and transition risks and opportunities relevant to its mobile internet, publishing and advertising businesses. The assessment was supported by external specialists, and employed a structured and multi-faceted methodology:

- Desktop Research
  - Internal Data Review: Examination of existing risk registers and inventory of current climate mitigation initiatives
  - External Benchmarking: Review of industry best practices, regulatory developments, and peer company disclosures to identify emerging trends and evolving standards
- Business Unit Engagement
  - Distribution of self-assessment questionnaires to relevant business units to validate findings and capture additional insights on existing mitigation strategies

Building on this assessment, the Company conducted a reassessment in FY2025 to evaluate the continued relevance of previously identified risks. The review confirmed that material climate-related issues remain applicable to the Company's business operations and will continue to inform the climate strategy and risk management approach.



Description of Climate-Related Risks and Opportunities

Types of risks	Climate-related risks	Impacts on business model/ value chain	Our mitigation response
Climate-related physical risks			
Acute risk	Increased frequency of extreme weather events, such as: ◉ Flooding ◉ Typhoon / extreme wind ◉ Extreme heat / coldness	◉ Damage to buildings and infrastructure ◉ Disruptions to normal business operations ◉ Supply chain disruptions and delays ◉ Reduced workforce availability due to potential safety and health risks to employees in extreme weather events ◉ Increased insurance cost ◉ Increased energy cost	**Business Continuity and Disaster Recovery** ◉ Develop and implement comprehensive business continuity plans across different geographic locations **Employee Safety and Well-being** ◉ Adopt flexible working hours, remote working policies, and provide support for employees affected by extreme weather events ◉ Enhance safety training and emergency response planning guides **Supply Chain Resilience** ◉ Identify and diversify suppliers for critical materials, maintain strategic reserves, and develop contingency plans for alternative sourcing ◉ Enhance energy efficiency by upgrading to energy-efficient equipment and lighting, conducting regular energy audits, and encouraging energy-saving behaviours among employees **Risk Management and Insurance** ◉ Regularly assess and adjust insurance coverage based on changing climate risks and implement risk mitigation measures to reduce exposure and premiums
Chronic risk	◉ Rising mean temperature ◉ Rising sea level		
Climate-related transition risks			
Policy and legal risk	◉ Enhanced emissions reporting obligations	◉ Stricter disclosure requirements for climate-related information	◉ Establish robust ESG data collection and reporting processes
Market risk	◉ Increased demand for digital products and services due to changing consumer preferences influenced by climate change concerns	◉ Failure to transition to digital platforms may result in reduced profitability	◉ Invest in digital content creation and distribution platforms ◉ Develop innovative digital ad formats and targeting capabilities ◉ Reskill workforce for digital content production and management ◉ Partner with technology providers to enhance digital offerings

Types of opportunities	Climate-related opportunities	Impacts on business model/ value chain	How we seize the opportunities
Markets	◉ Access to new markets	◉ Increased revenues through higher adoption of digital publications, e-books, and online content ◉ Growth in digital advertising revenue as audiences shift to digital platforms	◉ Invest in digital content creation and distribution platforms ◉ Develop innovative digital ad formats and targeting capabilities ◉ Reskill workforce for digital content production and management ◉ Partner with technology providers to enhance digital offerings
		◉ Increased demand for climate-related content and information	◉ Develop dedicated climate change content ◉ Collaborate with climate experts and organisations to produce authoritative content ◉ Promote climate change content through social media and other digital channels
		◉ Increased adoption of remote work and virtual events due to climate change concerns	◉ Enhance features and capabilities for remote work and collaboration on social networking and mobile internet platforms

Climate Resilience Assessments

The Company conducted a climate-related scenario analysis in Q3 FY2025, with support from external specialists, to assess the resilience of its business model and strategy under varying climate futures.

Scope of Analysis

Following an evaluation of the Group's business segments against criteria including revenue contribution, climate risk exposure, and emissions profile, the analysis focused on the publishing operations in Taiwan, which account for more than 90% of Group revenue over the past three financial years. This scope selection reflects the application of financial materiality and climate risk exposure principles to prioritise analysis resources.

Scenario Selection and Time Horizons

Two scenarios representing divergent climate futures were selected to reflect the Company's business context and to align with international climate agreements:

Scenario	Warming Scenario (3°C to 5+°C warming by 2100)	Decarbonisation Scenario (1.5°C to 2°C warming by 2100)
Reference scenarios	◉ Intergovernmental Panel on Climate Change (IPCC) Shared Socio-economic Pathways (SSP) 5-8.5 ◉ Network for Greening the Financial System (NGFS) Current Policies	◉ IPCC SSP1-2.6 ◉ NGFS Net Zero 2050
Key Assumption	◉ Minimal climate cooperation; continued fossil fuel reliance ◉ Continuation of existing policies without enhancement ◉ No change or lowered carbon prices ◉ Electricity tariffs decline gradually, reflecting low investment in clean energy transition	◉ Rapid decarbonisation and strong international cooperation ◉ Immediate stringent climate policies ◉ Rapid increase in carbon prices ◉ Electricity tariffs rise in the near term, then decline as renewables scale

The scenario analysis evaluated three time horizons aligned to business planning cycles:

- Short term (2025 – 2030)
- Medium term (2030 – 2040)
- Long term (2040 – 2050)

Outcome of Resilience Assessments

Risk Factors	Value Chain Impacted	Time horizon: Short	Medium	Long	Scenario Analysis Results	Company's response
1. Carbon Pricing Impact on Production Costs – Potential carbon cost pass-through from paper suppliers assuming full pass-through to the Company	**Upstream**		✓	✓	**Decarbonisation Scenario:** Carbon costs are projected to increase from zero in 2025 to 2% of production cost by 2030, escalating to 5% by 2040 and 10% by 2050 as carbon pricing mechanisms intensify during the energy transition. **Warming Scenario:** Carbon costs remain minimal, at approximately 0.08% in 2030, 0.09% in 2040, and 0.12% in 2050, reflecting limited carbon pricing implementation under a business-as-usual trajectory.	Currently, Taiwan's carbon fee mechanisms under the Climate Change Response Act do not apply to the Company's key paper suppliers; however, the Company will continue to monitor regulatory developments in Taiwan and relevant jurisdictions for any potential cost pass-through to paper procurement. The Company has implemented the following mitigation measures: • **Digital Publishing Transition:** Established a target to maintain at least 20% of all book types in electronic format to reduce paper dependency. In 2025, 46% of all book types were published electronically. • **Supply Contract Strategy:** Utilise long-term fixed-price contracts where feasible to provide cost stability and reduce exposure to volatile input pricing. During the reporting period, no material paper supply disruptions or climate-related price volatility were experienced.

Risk Factors	Value Chain Impacted	Time horizon			Scenario Analysis Results	Company's response
		Short	Medium	Long		
2. Electricity Tariff Change – Grid decarbonisation efforts may result in near-term infrastructure and generation cost pressures.	**Own operations**	✓	✓	✓	**Decarbonisation Scenario:** Electricity tariffs are projected to increase by approximately 10% by 2030, reflecting upward cost pressure during the renewable energy infrastructure build-out phase. This represents a temporary transition cost; tariffs are expected to decline by 14% relative to 2025 levels by 2040, and decrease significantly to 34% below 2025 levels by 2050 as renewable energy scales as a cost-competitive generation source. **Warming Scenario:** Electricity tariffs are projected to decline by approximately 10% by 2030, 19% by 2040, and 18% by 2050, reflecting continued reliance on lower-cost fossil-based generation.	Electricity expense currently represents less than 0.4% of operational expenditure, and no material changes in electricity tariffs were observed in the current reporting period relative to the prior year. Regardless of the modelled tariff trajectory, the Company is actively enhancing equipment and upgrading infrastructure to improve energy efficiency, reduce electricity consumption, and lower associated carbon emissions.
3. Increased Cooling Demand Due to Rising Temperatures – Rising ambient temperatures may increase electricity demand for air-conditioning and facility cooling.	**Own operations**			✓	**Decarbonisation Scenario:** Cooling-related electricity costs could increase by approximately 0.5% of total electricity expense by 2050. **Warming Scenario:** Cooling-related electricity costs could increase by approximately 1.1% of total electricity expense by 2050.	The absolute cost impact of increased cooling demand is not considered material to overall operations under either scenario.

Future Improvement

Significant uncertainty remains regarding how climate change will manifest at regional and localised levels under varying climate scenarios, particularly in terms of shifts in temperature, the frequency and severity of extreme weather events and the consequential increase in carbon prices due to climate policies implemented by government.

This uncertainty makes precise prediction of specific impacts on the Company's assets and operations challenging, particularly where local infrastructure, supply chains, or environmental conditions may be affected. The timing, scale, and nature of climate-related risks therefore remain subject to inherent uncertainty.

Despite these uncertainties, the Company anticipates that its strategy and business model possess adequate capacity to adapt to climate-related developments across a range of potential future scenarios, based on the outcomes of the resilience assessment. The Company regularly reviews financing arrangements to support climate-related investments and guide capital deployment toward climate transition objectives. This ongoing evaluation is designed to maintain adequate financial flexibility to support transition goals and strategic adaptation under varying future scenarios.

Regulatory Compliance

The Group has established policies and accountability mechanisms to ensure compliance with environmental regulations. The management is committed to keeping abreast of the latest regulatory developments and providing training for relevant personnel as needed. During the reporting period, the Group was not aware of any non-compliance with laws and regulations having a significant impact on the Group related to air quality and GHG emissions, waste discharge into water bodies and land and generation of hazardous and non-hazardous wastes.

OPERATING ETHICALLY



TOM Group is dedicated to protecting business interests and maintaining its reputation by conducting operations in adherence to ethical principles, fairness, and integrity. By upholding high standards of responsible conduct, the Group avoids actual and perceived conflicts of interest, enforces a zero-tolerance policy toward corruption, and demonstrates respect for the rights of all individuals and organisations it interacts with. Furthermore, our suppliers are expected to align themselves with our business values and ethical standards to ensure consistency in ethical practices across operations.

Business Ethics and Compliance

Rationale

Fostering a strong ethical corporate culture is fundamental for driving performance and building customer loyalty. The Group prioritises the highest standards of business integrity and compliance throughout its operations. Recognising that any unethical behaviour undermines the trust of our stakeholders and can harm our business prospects, we adopt a zero-tolerance stance towards bribery, fraud and corruption. The Group is committed to the prevention, detection, deterrence, and investigation of all forms of misconduct.

Our Commitment

Business integrity is a fundamental element of TOM Group's operations. The Group strives to cultivate trust among its stakeholders, including customers, advisors, partners, suppliers, colleagues, regulators and other community members.

We acknowledge that building trust requires the Group's commitment to legal compliance, transparent implementation of our commitments and a strong dedication to ethical conduct. To uphold these values, TOM Group has established a robust ethical culture across its operations, ensuring compliance with legal requirements and maintaining the highest standards of integrity without compromise.

The Board holds the ultimate responsibility and oversight for ensuring the Group's compliance with ethical standards. Directors and senior management of the Group are responsible for ensuring the effective implementation of the monitoring and investigation of any material fraudulent or bribery activities committed within the Group.

We have clearly defined our expectations and requirements through the relevant policies and guidelines we have established, as detailed in the table below.

Corporate Policy and Guideline	Expectations and Requirements	Applicable to
Code of Conduct	• Promotes honest and moral conduct, including ethical handling of actual or apparent conflict of personal and professional interest in employees and other stakeholders.	All employees
Anti-Fraud and Anti-Bribery Policy	• Prohibits improper payments, kickbacks and any form of bribery.	All employees
Policy on Appointment of Third-Party Representatives	• Provides guidelines on the proper controls in engaging third-party representatives.	All employees
Supplier Code of Conduct	• Provides guidelines to encourage compliance with items in the Code and broader improvements of sustainability practices and performance.	All suppliers
Policy on Securities Dealing and Handling of Confidential and Price-sensitive Inside Information	• Provides guidelines on handling of confidential information and price-sensitive inside information.	All employees
Competition Compliance Policy	• Provides a framework to ensure the Group's operation comply with the applicable legislation on a country-by-country basis. • Develops a consistent approach to ensure that, regardless of the location of our Company's operation, employees will continue to apply business practices attuned to our global reputation and standards.	All employees
Policy on Financial Management and Procedures	• Outlines basic financial management policies and procedures of the Group.	All employees

How we work

Anti-corruption

Integrity and transparency are fundamental values of the Group, and we treat corruption with the utmost seriousness, viewing it as a serious violation of our *Code of Conduct*. Our Code clearly states our zero-tolerance stance toward corruption and graft. We are committed to supporting and guiding our employees in recognising and avoiding situations that could lead to or create the impression of corrupt practices and other forms of misconduct.

We have provisions dealing with:

- Kickbacks
- Political and charity contributions
- Facilitation payments
- Gifts and hospitality
- Goods and services procurement

Our *Code of Conduct*, together with comprehensive induction training for new employees, highlights the fundamental importance of integrity and anti-corruption measures within our organisation. This training ensures that new hires understand our Group's commitment to cultivating a culture of transparency and ethical practices. All relevant staff members receive thorough briefings on key topics, including approvals, commercial considerations, procurement, and other essential elements of our ongoing anti-corruption initiatives. Furthermore, we conduct anti-corruption training sessions biannually for all employees, covering reporting procedures and encouraging them to use the designated mailbox or contact their department heads to report any concerns regarding bribery or corruption.



Our directors are responsible for overseeing the Group's anti-corruption policies and initiatives and remaining informed about current corporate issues, risks, and graft prevention strategies, including our whistle-blower programme, by regularly participating in relevant training and reviewing pertinent materials. Additionally, our policy is to avoid donating to any political association or individual politician supporting any political cause.

100%

of our directors and staff attended anti-corruption training

In 2025, we did not receive any report or complaint on bribery, extortion, fraud or money laundering that has a material effect on our consolidated financials.

Whistle-blower programme

TOM Group is committed to upholding its *Code of Conduct* by establishing a whistleblower mechanism. This channel encourages employees and third parties, including contractors and suppliers, to report any incidents of actual or suspected fraud, corruption, or unethical behaviour. Additionally, the mechanism provides a platform for addressing concerns related to discrimination, unfair dismissal, victimisation, or unwarranted disciplinary actions, ensuring all issues are handled promptly and appropriately.

We will carefully examine each allegation made, document, investigate and report all breaches to the Board. Substantiated conduct violations will result in disciplinary action, including the termination of employment.

TOM Group treats all whistleblower reports with the utmost seriousness, ensuring that each case is thoroughly investigated. Information provided by whistleblowers is handled with strict confidentiality, except in instances where disclosure is required by law. To protect whistleblowers, the Group enforces a strict prohibition against retaliation, including unfair dismissal, victimisation, or unwarranted disciplinary actions. Robust measures are in place to protect informants from any potential repercussions.

The Group has established a set of internal escalation channels tailored to its operational needs. Suspected breaches are documented and reported to the Group Finance Department on a quarterly basis. Additionally, we have implemented a *Whistleblowing Policy* that provides guidance for reporting improprieties related to financial reporting, internal controls and other relevant matters.

Grievance management

We address and resolve grievances raised by both internal and external stakeholders in a transparent manner. This approach is an essential component of our stakeholder engagement process, reflecting our commitment to acknowledging, valuing and acting on their concerns.

The Group is always willing to collaborate with our stakeholders to devise optimal solutions. All grievances will be thoroughly examined, and we maintain a strict policy against any form of retaliation toward complainants. Our *Employment Policy* clearly states that employees are free to express their concerns to management without facing any form of reprisal.

Since 2012, our Publishing Group has implemented a framework with escalation channels for investigating sexual harassment complaints in the workplace. Reporting hotlines and mailboxes have been set up and separated based on the complainant's gender, ensuring that individuals feel secure and comfortable when reporting incidents.

Cybersecurity and Customer Privacy

Rationale

The increasing prevalence of digital technologies has heightened exposure to cyber-attacks and data breaches, presenting significant challenges to individuals, businesses, and organisations. As a technology service provider, the Group places emphasis on safeguarding its operations, systems, networks, and customer information against cyber threats. The Group's efforts to maintain robust digital security and protect customer privacy help support ongoing trust in its services.



We continuously evaluate and improve our data management practices while consistently striving to enhance our cybersecurity standards to safeguard customer data. These proactive measures have effectively protected our IT systems from malicious attacks or breaches, ensuring that our data is handled with a high level of caution and confidentiality.

Our Commitment

To ensure that our end users and networks comply with the required IT security and data security standards, we have outlined comprehensive sets of rules, policies and procedures in our *Information Security Policy*. The fundamental principles for information confidentiality, integrity and availability are also clearly defined and implemented throughout the Group.

The Information Security Policy is founded on these key principles:

- All parties seeking information access will be verified according to their integrity level, technical competence and need-to-know basis.
- Related employees are required to have a full understanding of the Group's information security policies and procedures and agree to perform their work duties accordingly.
- Business partners, suppliers, customers and associates of TOM Group must be made aware of their information security responsibilities with reference to specific contractual terms and phrase that define their relationship with the Group.

We have also formulated a *Policy on Personal Data Governance* to safeguard the personal data of employees and customers, in compliance with applicable data security laws.

The Policy on Personal Data Governance has outlined the following:

- Personal Data should only be kept for as long as is necessary for the purposes for which it is being used. Guidelines around document retention periods should be issued by each BU to the relevant management and staff.
- Each BU is required to implement appropriate procedures to ensure that Personal Data is processed fairly and lawfully in accordance with the Data Privacy Principles and Applicable Data Protection Laws.

How we work

TOM Group aims to promptly identify, address, and recover from IT security incidents. To strengthen the resilience of its cybersecurity system, the Group employs an integrated approach combining personnel, technological solutions, and operational processes.

Recognising the inherent cyber risks associated with the technology and media industry, we strive to foster a culture of cybersecurity awareness and adherence in our employees' work processes. The Group continuously enhances our capability to protect ourselves while swiftly and effectively responding to any cyber threat targeting our networks and systems. Moreover, we have established risk-oriented plans to strengthen our cyber resilience, minimise disruptions and ensure the Group's business continuity and operations in case of cyber breaches and attacks.

The Group is committed to strengthening our emergency preparedness and ensuring continuous vigilance. Moving forward, we will further enhance our cybersecurity measures by integrating personnel, technology, and processes.

Policy and management

In case of a security breach, the Group is fully prepared with a well-defined standard operating procedure to swiftly address any security vulnerabilities, ensuring data control and protecting customer data privacy.

Our Group has also developed the following policies to operationalise our cybersecurity programme:

Cyber-security related policies	Expectations and requirements
Group Cyber Security Incident Reporting Policy	◉ Provides guidelines for reporting and responding to cybersecurity incidents.
Code of Conduct	◉ Lays down the guidelines for appropriate IT-related conduct and action at the Group and all its business entities.
Policy on Personal Data Governance	◉ Provides guidelines on network and user management. ◉ Provides guidelines on personal data security, data audit and other personal data-related safety maintenance issues.
Information Security Policy	◉ Describes policies on creation, communication, storage, transmission and destruction of information within the Group.

Risk assessment

Growing reliance on information technologies and IT systems in business operations has introduced new risks. In response, the Group conducts cybersecurity risk assessments to identify vulnerabilities within its IT systems and to prioritise information security risks.

We engage an external security consultant to perform an independent third-party assessment of the security of our IT systems and platforms at least once a year. Leveraging third-party cybersecurity frameworks, compliance or regulatory standards helps benchmark our security controls against established industry standards and best practices, thus allowing us to identify areas for potential system improvement. Furthermore, this exercise allows us to assess whether our risks have been properly monitored and managed.

As an essential component of our cyber risk management process, the Group has established a standard procedure for immediate response to handle suspected or confirmed cyber incidents which offers clear guidelines for reporting, addressing, and reflecting on such incidents. Regular drills are carried out to maintain employee alertness by simulating various IT incidents. Our Publishing Group has conducted vulnerability analysis including simulated hacker attacks. It also completed customer service, employee information and ERP system restoration drills as part of the incident response plan. Our Mobile Internet Group's ERP system has also been audited by an external auditor during the year to verify its compliance and credibility.

Employee training

Promoting cybersecurity awareness among employees is essential for safeguarding sensitive information and mitigating exposure to cyber-attacks, breaches, and data leakages. TOM Group has established a cybersecurity training programme designed to provide employees with practical knowledge and skills for identifying and responding to potential threats.



In the reporting year, TOM Group provided:

- Briefings on the operating procedures of the internal information security platform for every new employee.
- Digitalisation and cybersecurity online courses for employees in the Publishing Group.

Customer data privacy

The Group acknowledges the importance of responsible customer data management. As our customers have entrusted us with their personal information, the Group is obligated to strictly enforce its account authorisation management requirements to safeguard customer data obtained through our service interactions.

Our *Privacy Policy* illustrates the measures implemented to protect users' website browser security and the confidentiality of our customers' personal data. We handle all customer data collected through our online platforms and marketing initiatives in strict compliance with local regulatory obligations. Access to such information is restricted to authorised personnel only.

The Group regularly reviews and evaluates our data governance and privacy best practices. Our employees receive training and participate in workshops that equip them with practical skills in handling customer information responsibly and protecting data privacy. Our employees strictly adhere to our *Code of Conduct for Information Technology Usage*, which offers clear guidance on information protection, authorised usage, acceptable use, intellectual property rights, copyright, physical security, security of login information and consequences of violations.

Relevant policies to safeguard the personal information of our customers and employees have been formulated. Requirements and expectations of the Group regarding robust information and data security are outlined in the *Information Security Policy* and the *Policy on Personal Data Governance*.

During the reporting period, there had been no significant cases of non-compliance concerning the breach of customer privacy or loss of customer data.

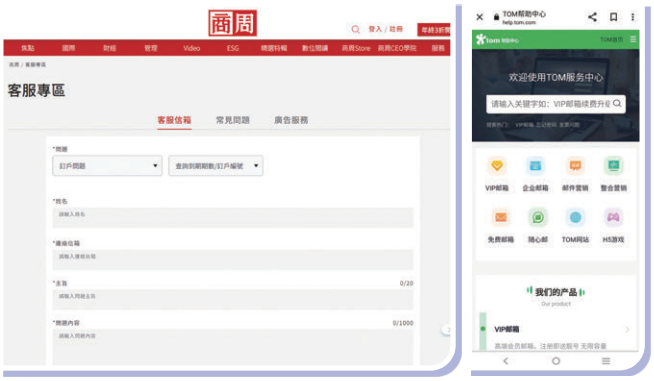
Customer feedback management

At TOM Group, we greatly value customer feedback, as it helps us refine our operational processes and enhance the quality of our products and services. We have developed targeted strategies for managing customer input and have implemented various initiatives to collect and analyse opinions, complaints, criticisms, and suggestions.

To facilitate the collection of feedback and ensure prompt responses to customer issues, we have implemented an online service platform. This platform prioritises customer inquiries, with our Mobile Internet Group committing to respond within 24 hours and deliver a detailed response within a week.

Our Mobile Internet Group conducts daily analysis and evaluation of customer complaints to improve the customer service experience. They consistently respond to commonly asked questions through their official account, ensuring that customers have access to the information they need.

In addition to these initiatives, our Publishing Group has demonstrated its commitment to customer satisfaction by achieving a score of 4.3 out of 5 in customer service satisfaction surveys. This achievement reflects the effectiveness of the Group's customer service strategies and highlights the importance placed on meeting customer expectations.



No. of total products and service-related complaints received: **0**
(2024:0)

No. of recall for safety and health reason: **0**
(2024:0)

Intellectual Property Protection

Rationale

Intellectual property plays a significant role in promoting creativity and innovation. By protecting the intellectual efforts and ideas of our developers, we are able to drive our growth and contribute to broader economic, social, and cultural development. The Group is dedicated to protecting our key assets, including copyrights, patents, trademarks, and other various forms of intellectual property, which are fundamental to our success.

We uphold a strong commitment to respecting the intellectual property rights of third parties and strictly forbid the unauthorised utilisation of legally protected materials within our operations. These materials include software, data, text, graphics, images, sounds, animations, and movies.

Our Commitment

The Group's commitment to protecting intellectual property is demonstrated through our *Code of Conduct for Information Technology Usage*, which establishes guidelines for incorporating intellectual property rights and copyright regulations across the organisation.

Our *Policy on Securities Dealings and Handling of Confidential and Price-sensitive Inside Information* strictly prohibits employees from using or disclosing confidential information they have access to, unless it falls within their scope of job responsibilities or they have obtained appropriate prior approval or authorisation.

How we work

To protect our intellectual property, the Group has registered trademarks and domain names in various jurisdictions. We are prepared to initiate legal proceedings if any infringement of our intellectual property is discovered. Our policy has also incorporated anti-copyright infringement terms, demanding mutual respect for our intellectual property rights as well as those of other parties.

Supply Chain Management

Rationale

The Group remains committed to promoting responsible business practices and extending its influence throughout the entire value chain, from suppliers to business partners. Recognising that a sustainable supply chain creates lasting value for both the Group and the communities in which we operate, TOM Group has integrated sustainability considerations into our supply chain management and actively encourages our partners to adopt sustainability initiatives. For instance, the Group prompts its business partners and suppliers to align with the standards and practices set forth in the Group's *Environmental Policy*. Through close collaboration with our suppliers and partners, we aim to foster sustainable business practices, support environmental conservation efforts, and provide tangible social benefits to the regions we serve.

Our Commitment

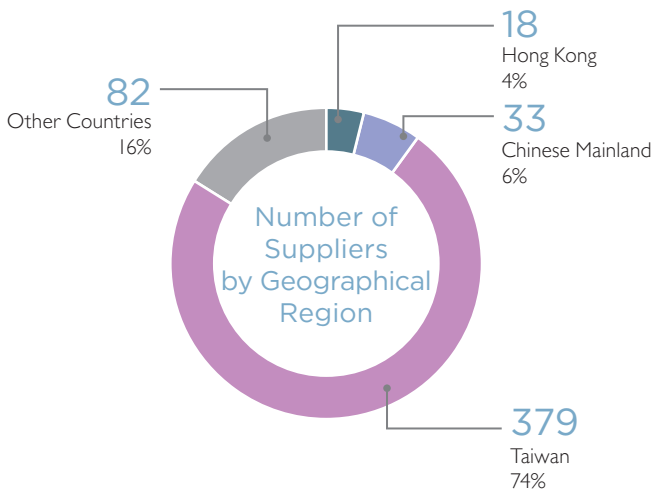
Our *Supplier Code of Conduct* sets clear guidelines and expectations on human rights, employment practices, environmental impact, supplier diversity, conflicts of interest and other aspects of responsible business operation. These requirements apply equally to all our vendors and business partners. The Code has been developed by integrating concepts and policies from international charters and conventions, including the Universal Declaration of Human Rights ("UDHR") and the International Labour Organisation's ("ILO") Declaration on Fundamental Principles and Rights at Work, adopted in 1988.

Some key highlights in our *Supplier Code of Conduct* are as follows:

- Supplier shall comply with all local Personal Data Protection laws concerning data security and privacy, and shall protect and safeguard TOM Group's and its customers' confidential assets and information. Any transfer or sharing of data must be done in a manner that protects such information from inadvertent or unauthorised disclosure and any disclosure must be in compliance with local and international laws.
- Business partners and suppliers must respect intellectual property rights, including patents, trademarks, copyrights and process designs, and safeguard TOM Group's confidential and proprietary information.

We have also drawn useful inspiration and ideas from the following policies to support enforcement of supply chain sustainability in TOM Group:

- *Human Rights Policy* – we expect business partners and suppliers to embrace the principles of human rights protection.
- *Modern Slavery and Human Trafficking Statement* – we object to modern slavery and human trafficking and have actively prevented their occurrences in our business or supply chains.
- *Environmental Policy* – we have raised the awareness of suppliers and related stakeholders about environmental issues, eco-friendly practices and other environmental considerations.



How we work

Supplier screening and selection

We require our supply chain partners to align with the Group's business values and demonstrate a shared commitment to sustainability. This entails upholding high standards of ethical conduct, minimising environmental impacts and ensuring fair and equitable labour practices. Anti-fraud and anti-corruption clauses are included in our contracts to ensure potential suppliers and vendors are aware of the Group's expectations and requirements well in advance.

For instance, our Publishing Group requires all new suppliers to complete a self-assessment questionnaire prior to engagement. This questionnaire is designed to evaluate the suppliers' sustainability practices across a range of specified criteria, including:

- Anti-discrimination measures;
- Remuneration packages;
- Prohibition of child labour;
- Workplace safety; and
- Environmental performance.

New suppliers must comply with environmental regulations and labour standards to establish business partnerships with the Group. For example, our Publishing Group requires suppliers to perform self-audits and confirm their compliance with the criteria outlined in the *Supplier Code of Conduct*. Supplier contracts will only be renewed once the Group is assured that vendors have met their compliance obligations.

We have established an internal hierarchy for procurement decisions, which undergo a series of vetting processes before reaching the appropriate level of authority for final approval. This system has been implemented across all business units within the Group.

Supplier performance evaluation

The Group conducts regular assessments of supplier performance to support the ongoing sustainability of our supply chain. Throughout the evaluation period, the Group monitors and reviews the progress of our suppliers and contractors, examining their sustainability practices and assessing the suitability of our ongoing collaborations. The supplier evaluation system is crucial in ensuring accountability by:

- Verifying contract compliance;
- Mitigating operational risks;
- Reducing costs; and
- Promoting continuous improvement in sustainability practices.

Regulatory Compliance

The Group has placed high importance on relevant regulatory compliance concerning health and safety, advertising, labelling and privacy matters relating to products and services and methods of redress. The Group is not aware of any incidents of material non-compliance with laws and regulations concerning health and safety, advertising, labelling and privacy matters relating to products and services and methods of redress, that have a significant impact on the Group during the reporting period.

SERVING THE COMMUNITY



Rationale

TOM Group is dedicated to creating a positive impact on society, promoting collective progress, and nurturing harmonious relationships within the community. Our involvement in social responsibility initiatives not only enhances our brand reputation but also strengthens our connections with potential clients across diverse stakeholder groups.

Our Commitment

TOM Group actively engages in programmes that support community development while aligning with our values and sustainability objectives.

In line with our *Corporate Communications Policy*, we actively support initiatives that enhance environmental well-being, education, public health, community services and the arts and culture.

How We Work

Environmental protection

In August 2025, TOM Group collaborated with the Child Helper Development Centre Association to launch the "Love to Read · Love Environment" programme. This programme aimed to promote environmental awareness among children. As part of the event, the Group donated a collection of children's books and organised a story-sharing session. Additionally, a craft workshop using recycled materials was held to encourage creativity while highlighting the importance of sustainability. This initiative reflects the Group's dedication to fostering community engagement and environmental education.



To raise awareness of terrestrial biodiversity and ecological conservation in Taiwan, our Publishing Group donated copies of the illustrated book *"Jump, Little Rain Frog!"* to The Society of Wilderness Taiwan. In August 2025, the author of the book visited the MOCA Taipei to share the story with children and parents, aiming to deepen public understanding of the importance of protecting terrestrial wildlife and their ecosystems.



Our corporate office encourages all of its employees to participate in the World Wildlife Fund Event – Earth Hour 2025 – to raise awareness of climate change and environmental conservation by switching off non-essential lights for one hour. Additionally, our corporate office has participated in the Green Low Carbon Day 2025, supported by The Community Chest, to raise funds for green-related projects and encourage our employees to adopt a low-carbon lifestyle.



Donation of advertising space

Our Publishing Group is actively engaged in community service by donating advertising space to foundations and charitable organisations. Throughout the year, it has generously donated 11 advertising spaces to various organisations, including the Children Are Us Foundation, Taiwan Fund for Children and Families and Eden Social Welfare Foundation. This collaboration aims to raise awareness and foster public support for underprivileged communities. By providing these advertising spaces, we not only support the missions of these foundations but also contribute to the development of a more inclusive and supportive society.





Promoting healthy reading habits

Since 2005, the Group has been dedicated to promoting healthy reading habits among individuals from diverse social backgrounds. In 2025, our Taiwan Publishing Group launched the "Love Reading Together" initiative, a book donation programme aimed at supporting underprivileged schools in rural areas and social welfare organisations, donating books to disadvantaged youth and schools in remote regions, providing opportunities for adolescents to discover the joy of reading.



For our Publishing Group in Hong Kong, it has contributed over 2,000 children's books to the Hong Kong Book and Stationery Trade Association and Hong Kong Cultural and Creative Industry Development Foundation as part of our community care initiative. These books were assembled into over 1,000 gift packs, which were distributed during various community events. These initiatives underscore our Publishing Group's commitment to fostering a love for reading and making literature accessible to underserved communities.





Community engagement

To support disadvantaged groups in the community, our corporate office has encouraged its employees to participate in "Skip Lunch Day" and "Dress Casual Day" organised by The Community Chest of Hong Kong to help and bring hope to disadvantaged groups in the community. Moreover, our corporate office also participated in a blood donation event, which aimed to help provide blood to local hospitals and healthcare facilities, reflecting our commitment to community support and social responsibility.





Our Publishing Group supports World Reading Day by hosting the annual "Read for Love" charity event every April. This initiative has invited celebrities, public figures and corporate representatives. Participants select a children's storybook or picture book to read online to children to promote family interactions and nurture good reading habits in young children.



About this Report

Reporting Period

As a purpose-driven organisation, TOM Group is issuing its fifth standalone Sustainability Report in the Group's sustainability disclosure journey, in which the Group is continuously looking to enhance reporting approaches as well as address the sustainability concerns of its stakeholders. This report covers the year from 1 January 2025 to 31 December 2025, unless otherwise specified.

Reporting Boundary

The information disclosed in the Sustainability Report covers our core and material operations in our Mobile Internet, Publishing and Advertising Groups. These operations of ours span the cities of Hong Kong, Beijing and Taiwan in the Greater China region. Due to business arrangements, our scope of reporting does not cover business units and their business activities that the Group has no direct management control over. On 31 May 2025, the Group disposed of its entire interests in subsidiaries engaging in social media business in Taiwan.

Reporting Framework

This Report is prepared in accordance with the mandatory disclosure requirements and the "comply or explain" provision of the ESG Reporting Code ("ESG Code") contained in Appendix C2 to The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. The ESG Code Content Index, which is printed on page 46-56, contains information about the extent to which the Group has applied the guide with cross-references to the relevant sections in this report.

This report should be read in conjunction with the Group's 2025 Annual Report, which offers a detailed overview of its financial performance and corporate governance in the past fiscal year, combined with the key policies published on the Group's official website.

Reporting Principles

The Group has applied the following reporting principles of the ESG Code in preparing this Sustainability Report:

- **Materiality** – the Group focuses on matters that impact business growth and are of importance to our stakeholders. For more information, please refer to section of Materiality assessment.
- **Quantitative** – information of the standards, methodologies, assumptions and/or calculation references and source of key conversion factors used on the key performance indicators ("KPIs") stated, wherever appropriate.
- **Balance** – this report discloses information in an objective manner, aiming to provide stakeholders with an unbiased picture of the Group's overall sustainability performance.
- **Consistency** – consistent methodologies are adopted when calculating the quantitative KPIs unless otherwise specified. Reasons would be provided for any restating of information published in the report.

Language

In case of discrepancy between the Chinese and English versions of the Sustainability Report, the English version shall prevail.

Definitions

Unless otherwise specified, capitalised terms used in this Sustainability Report shall have the same meanings as those defined in the Group's 2025 Annual Report.

Feedback

The Group welcomes feedback on this Sustainability Report, its approach to sustainability and performance. Please share your views at ir@tomgroup.com.

Environmental data

Environmental Indicators	2025	2024	% Difference
GHG Emissions (tonnes CO_2e)[5]	**17,687.0**	**4,432.8**	**299%**
Scope 1[6]	18.8	19.4	**-3%**
Scope 2 (location-based)[7]	1,315.2	4,263.3	**-69%**
Scope 3[8]	16,353.0	150.1	**10,793%**
Carbon Intensity (tonnes CO_2e/employee)	17.1	4.0	**328%**
Energy Consumption[9] (GJ)	10,287.5	30,653.8	**-66%**
Direct Energy Consumption	246.0	254.5	**-3%**
Indirect Energy Consumption	10,041.5	30,399.3	**-67%**
Energy Intensity (GJ/employee)	9.9	27.6	**-64%**
Paper Consumption (tonnes)	4,658.9	5,003.8	**-7%**
Office paper	10.9	11.8	**-8%**
Paper for Publishing Business	4,648.0	4,992.0	**-7%**
Water Consumption (m^3)[10]	5,157.9	10,572.4	**-51%**
Water Intensity (m^3/employee)	5.0	9.5	**-48%**
Packaging Material (tonnes)	2.4	2.8	**-13%**
Plastic packaging	2.4	2.8	**-13%**
Air Emissions (kg)[11]			
NOx	26.3	24.6	**7%**
Particulate Matters	2.4	2.3	**7%**
SOx	0.10	0.11	**-3%**

[4] The scope of environmental and social performance excludes business units in which the Group has no management control over in the reporting period.

[5] Calculated with reference to "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong" issued by the Environmental Protection Department ("EPD") and the Electrical and Mechanical Services Department ("EMSD") of the HKSAR Government.

[6] Include diesel and petrol consumption by corporate fleet.

[7] Emissions associated with electricity purchased are calculated based on the latest available emissions factors provided by the power companies, and the decrease in scope 2 emissions between 2024 and 2025 was mainly attributed to the Group's disposed of its entire interests in subsidiaries engaging in social media business in Taiwan.

[8] The increase in scope 3 emissions between 2024 and 2025 was mainly attributed to the Group has conducted a screening of our Scope 3 categories across our value chain and added three categories (category 1: purchased goods and services, category 7: employee commuting and category 15: investments) to enhance our environmental performance disclosure.

[9] The factors for converting the base units of different fuel types to gigajoule ("GJ") are based on guidelines issued by HKEX.

[10] The decrease in water consumption between 2024 and 2025 was mainly attributed to our Publishing operations relocated to an office building that has been certified with the Ecology, Energy Saving, Waste Reduction and Health ("EEWH") Gold certificate, which promotes water conservation initiatives within the facility.

[11] The emission factors are based on guidelines issued by HKEX.

Social Data

Workplace Indicators	2025	2024
Employment		
Number of employees	1,036	1,111
By employment category		
Full-time	1,011	1,077
Part-time / Contract	25	34
Full-time employees by gender, age group and region		
By gender		
Male	280	311
Female	731	766
By age group		
Below 30	140	178
30-49	618	675
50 and above	253	224
By region		
Hong Kong	45	46
Chinese Mainland	32	39
Taiwan	911	970
Other Countries	23	22
Full-time employee turnover rate (%)[12]		
Total	23%	26%
By gender		
Male	26%	25%
Female	22%	26%
By age group		
Below 30	47%	49%
30-49	23%	25%
50 and above	10%	9%

[12] Employee turnover rate = number of turnover in the category/total workforce of the category at the end of the reporting period x 100%.

Workplace Indicators	2025	2024
Employment		
Full-time employee turnover rate (%)[12]		
By region		
Hong Kong	2%	4%
Chinese Mainland	31%	38%
Taiwan	24%	26%
Other Countries	4%	9%
Training and Development		
Average hours of training per employee[13]	6.92	6.09
By gender		
Male	6.21	5.23
Female	7.19	6.45
By employee category		
Manager grade or above	8.88	4.67
General staff	6.79	6.19
Percentage (%) of employees who received training[14]		
By gender		
Male	100%	100%
Female	100%	100%
By employee category		
Manager grade or above	100%	100%
General staff	100%	100%
Occupational Health and Safety		
Number of reportable injuries	11	16
Number of lost days due to work injuries	35	129

[13] Permanent full-time staff. Average training hours = total hours of training received by employees / total workforce at the end of the reporting period.

[14] Permanent full-time staff including terminated employees who left the Group during the reporting period. Percentage of employees who received training = number of employees trained / total workforce at the end of the reporting period x 100%. The percentage of employees trained may exceed 100%.

Hong Kong Stock Exchange ESG Code Content Index

Mandatory Disclosure Requirements		Page	Remarks
Governance Structure	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	4-9	-
Reporting Principles — Materiality	(i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement.	13, 42	-
Reporting Principles — Quantitative	Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable).	42	-
Reporting Principles — Consistency	The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.	42	-
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.	42	-
Subject Areas, Aspects, General Disclosures and KPIs		**Page**	**Remarks**
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 emissions, discharges into water and land, and generation of hazardous and non-hazardous waste	23-30	• Biodiversity Policy • Code of Conduct • Environmental Policy • Sustainability Policy • Supplier Code of Conduct
KPI A1.1	The types of emissions and respective emissions data	43	-

KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g., per unit of production volume, per facility)	-	The Group does not generate any hazardous waste in its operations
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g., per unit of production volume, per facility)	-	General non-hazardous office waste generated is disposed of through waste separation and recycling facilities provided by the property management companies of the office buildings in which our business units are located
KPIA1.5	Description of emission target(s) set and steps taken to achieve them	23	-
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	23	-
Aspect A2: Use of Resources			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials	23-30	◉ Biodiversity Policy ◉ Code of Conduct ◉ Environmental Policy ◉ Sustainability Policy ◉ Supplier Code of Conduct
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)	25, 43	-
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility)	43	-
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	23	-
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	-	While water use is not considered material for the Group, the Group does not encounter any issues in sourcing water
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced	43	-
Aspect A3: The Environment and Natural Resources			
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources	23-30	◉ Biodiversity Policy ◉ Environmental Policy ◉ Sustainability Policy ◉ Supplier Code of Conduct
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the action taken to manage them	23-30	-

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	15-16 19-21	◉ Code of Conduct ◉ Employment Policy
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	16, 44	-
KPI B1.2	Employee turnover rate by gender, age group and geographical region	44-45	-
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	17-18	◉ Health and Safety Policy
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	17	-
KPI B2.2	Lost days due to work injury	17, 45	-
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	17-18	-
Aspect B3: Development and Training			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	18-19	-
KPI B3.1	The percentage of employees trained by gender and employee category	45	-
KPI B3.2	The average training hours completed per employee by gender and employee category	45	-
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	15, 21	◉ Human Rights Policy ◉ Modern Slavery and Human Trafficking Statement ◉ Supplier Code of Conduct
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	37-38	◉ Human Rights Policy ◉ Modern Slavery and Human Trafficking Statement ◉ Supplier Code of Conduct

KPI B5.1	Number of suppliers by geographical region	38	-
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	37-38	◉ Policy on Appointment of Third Party Representatives
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	37-38	-
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, 26	-
Aspect B6: Product Responsibility			
General Disclosure	Information on: (a) the policies: and (b) compliance with relevant laws and regulations on health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress	32-37	◉ Code of Conduct ◉ Group Cyber Security Policy ◉ Policy on Personal Data Governance
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	36	-
KPI B6.2	Number of products and service-related complaints received and how they are dealt with	36	-
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	37	-
KPI B6.4	Description of quality assurance process and recall procedures	34-36	-
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	34-36	◉ Information Security Policy ◉ Policy on Personal Data Governance
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	32-34	◉ Code of Conduct ◉ Anti-Fraud and Anti-Bribery Policy ◉ Policy on Appointment of Third Party Representatives
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	33	-
KPI B7.2	Description of preventive measures and whistleblowing procedures, how they are implemented and monitored	33-34	◉ Whistleblowing Policy
KPI B7.3	Description of anti-corruption training provided to directors and staff	33	-
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	40-41	◉ Corporate Communications Policy
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport)	40-41	-
KPI B8.2	Resources contributed (e.g. money or time) to the focus area	40-41	-

Reference Paragraph	Description	Page	Remarks
Governance			
19	An issuer shall disclose information about: (a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: (i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; (ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; (iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; (iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities, including whether and how related performance metrics are included in remuneration policies; and (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: (i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and (ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	7-8	
Strategy			
Climate-related risks and opportunities			
20	An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: (a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; (b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; (c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons — short, medium or long term — the effects of each climate-related risk and opportunity could reasonably be expected to occur; (d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.	28-30	

Business model and value chain			
21	An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: (a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and (b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	28-30	
Strategy and decision-making			
22	An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose: (a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: (i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; (ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); (iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and (iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and (b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	28-30	
23	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	28-30	
Financial position, financial performance and cash flows			
Current financial effect			
24	An issuer shall disclose qualitative and quantitative information about: (a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and (b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	29-30	

Anticipated financial effect			
25	The issuer shall provide qualitative and quantitative disclosures about: (a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: (i) its investment and disposal plans; and (ii) its planned sources of funding to implement its strategy; and (b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.	29-30	
Climate resilience			
26	An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: (a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: (i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; (ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and (iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; (b) how and when the climate-related scenario analysis was carried out, including: (i) information about the inputs used, including: (1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; (2) whether the analysis included a diverse range of climate-related scenarios; (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; (6) time horizons the issuer used in the analysis; and (7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); (ii) the key assumptions the issuer made in the analysis; and (iii) the reporting period in which the climate-related scenario analysis was carried out.	28-30	

Risk Management			
27	An issuer shall disclose information about: (a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; (v) how the issuer monitors climate-related risks; and (vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; (b) the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and (c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.	27-30	
Metrics and Targets			
Greenhouse gas emissions			
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; (b) Scope 2 greenhouse gas emissions; and (c) Scope 3 greenhouse gas emissions.	25, 43	

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; and (d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	25, 43	There is no contractual instrument in place to manage the energy we have purchased.
Climate-related transition risks			
30	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	29-30	
Climate-related physical risks			
31	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	29-30	
Climate-related opportunities			
32	An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.	29-30	
Capital deployment			
33	An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	29-30	

Internal carbon price			
34	An issuer shall disclose: (a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.	-	Internal carbon pricing has not been incorporated into the Group's strategic decision-making approach.
Remuneration			
35	An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).	8	
Industry-based metrics			
36	An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.	-	Not applicable to TOM Group.
Climate-related targets			
37	An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: (a) the metric used to set the target; (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); (c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); (d) the period over which the target applies; (e) the base period from which progress is measured; (f) milestones or interim targets (if any); (g) if the target is quantitative, whether the target is an absolute target or an intensity target; and (h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	23	

38	An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: (a) whether the target and the methodology for setting the target has been validated by a third party; (b) the issuer's processes for reviewing the target; (c) the metrics used to monitor progress towards reaching the target; and (d) any revisions to the target and an explanation for those revisions.	23	
39	An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.	23	
40	For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: (a) which greenhouse gases are covered by the target; (b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; (c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; (d) whether the target was derived using a sectoral decarbonisation approach; and (e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: (i) (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; (ii) which third-party scheme(s) will verify or certify the carbon credits; (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and (iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).	-	Not applicable to the Group as our climate-related targets are not relating to GHG emissions.



TOM Group Limited

Rooms 1601-05, 16/F
China Resources Building
26 Harbour Road
Wanchai, Hong Kong

Tel : (852) 2121 7838
Fax : (852) 2186 7711

www.tomgroup.com