



ORIENTAL MEDIA GROUP LIMITED  
(Stock Code: 18)



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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## ABOUT THIS REPORT

This is the Environmental, Social and Governance Report (the “Report”) of Oriental Media Group Limited, formerly known as Oriental Enterprise Holdings Limited, (the “Company”) and its subsidiaries (collectively referred to as the “Group”), which presents the environmental, social and governance (“ESG”) matters of the Group for the period from 1 April 2025 to 31 March 2026 (“2026” or the “Reporting Year”). The Report discloses information on the Group’s approach, strategy, priorities and objectives in relation to its sustainable development.

The Report has been prepared in accordance with the mandatory disclosure requirements and “comply or explain” provisions of the ESG Reporting Code (the “ESG Reporting Code”) as set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

The Report has been reviewed and approved by the board (the “Board”) of directors (the “Directors”) of the Company, and the Board is fully responsible for the Group’s ESG strategy and reporting.

## Reporting Principles

### Materiality

The Group has conducted a comprehensive materiality assessment for the principal business of the Group. The management collected opinions from our stakeholders such as shareholders, employees, advertisers, readers and suppliers by means of questionnaire, and obtained the result of assessment by prioritising the stakeholders’ concerns on matters material to the Group.

### Quantitative

The data stated in the Report is calculated based on the said measurement unit. Data from the corresponding period in the previous year (“2025”) is provided for comparison. The standards, methodologies and applicable assumptions used when calculating the statistics are supplemented by explanatory notes.

### Balance

The Report is prepared on an unbiased basis, where the data and content are presented in an objective and fair manner, to ensure the information disclosed reasonably reflects the Group’s ESG performance and achievements.

### Consistency

Unless stated otherwise, the Group has applied consistent methodologies as in previous years for stakeholders’ easy comparison. If there are any changes in the scope of disclosure and calculation methodologies that may affect the comparison against previous periods, they will be elaborated and explained.

## **Reporting Scope**

The Group operates two principal businesses: i) publication of newspapers; ii) money lending business in the Hong Kong Special Administrative Region (“Hong Kong”). Unless otherwise stated, the Report only covers the Group’s operations in Hong Kong.

For details on the Group’s corporate governance, please refer to the Corporate Governance Report included in the 2026 Annual Report of the Group.

## **Forward-looking Statements**

The Report contains forward-looking statements which are based on the current expectations, estimations, projections, beliefs and assumptions of the Group about the businesses and the markets in which it operates. These forward-looking statements are not guarantees of future performance and are subject to market risks, uncertainties and factors beyond the control of the Group. Therefore, actual outcomes may differ from the assumptions made and the statements contained in the Report.

## STAKEHOLDER ENGAGEMENT

The Group values the feedback of stakeholders on the Group's sustainable development. To enhance communication with stakeholders, the Group encourages stakeholders' active feedback on the Group's strategy via different channels. The Group believes this will improve its understanding of stakeholders' ever-changing expectations, as well as its ESG performance to create greater value for the wider community.

| Stakeholders               | Engagement Channels                                                                                                                                                                                            | Expectations                                                                                                                                                       |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Shareholders and investors | <ul style="list-style-type: none"> <li>Annual general meetings and other general meetings</li> <li>Annual reports and interim reports</li> <li>Circulars and announcements</li> <li>Company website</li> </ul> | <ul style="list-style-type: none"> <li>Business performance</li> <li>Corporate governance</li> <li>Integrity and compliance</li> </ul>                             |
| Employees                  | <ul style="list-style-type: none"> <li>Training sessions</li> <li>Performance appraisals</li> <li>Internal email communications</li> <li>Phone or instant messaging</li> </ul>                                 | <ul style="list-style-type: none"> <li>Good employment practices</li> <li>Employee remuneration and benefits</li> <li>Safe and healthy work environment</li> </ul> |
| Suppliers                  | <ul style="list-style-type: none"> <li>Supplier meetings and events</li> <li>Phone or instant messaging</li> <li>Site visits</li> </ul>                                                                        | <ul style="list-style-type: none"> <li>Fair and open procurement</li> <li>Responsible supply chain management</li> <li>Win-win cooperation</li> </ul>              |
| Customers                  | <ul style="list-style-type: none"> <li>Customer service hotline</li> <li>Product tracking system</li> </ul>                                                                                                    | <ul style="list-style-type: none"> <li>Product or service quality control</li> <li>Customer service</li> <li>Customer benefits</li> </ul>                          |
| Government authorities     | <ul style="list-style-type: none"> <li>Email and circulars</li> <li>Meetings</li> </ul>                                                                                                                        | <ul style="list-style-type: none"> <li>Compliance with laws and regulations</li> <li>Occupational health and safety</li> <li>Environmental protection</li> </ul>   |
| Media and the public       | <ul style="list-style-type: none"> <li>ESG Report</li> </ul>                                                                                                                                                   | <ul style="list-style-type: none"> <li>Environmental protection</li> <li>Community involvement</li> <li>Open and transparent information</li> </ul>                |

Materiality Assessment

Through the materiality review, the Committee has identified and assessed relevant ESG issues based on the Group’s businesses and circumstances. The results of the materiality analysis are presented as follows, and they have been reviewed and endorsed by the Board.



Key Concerns

- |                                   |                                           |
|-----------------------------------|-------------------------------------------|
| 1. Media ethics                   | 8. Resource consumption                   |
| 2. Occupational health and safety | 9. Community investment                   |
| 3. Employment practices           | 10. Development and training              |
| 4. Quality assurance              | 11. Prevention of child and forced labour |
| 5. Digitalisation and innovation  | 12. Environmental protection              |
| 6. Anti-corruption                | 13. Emissions management                  |
| 7. Supply chain management        | 14. Climate change mitigation             |

Contact Us

The Group welcomes stakeholders’ opinions and suggestions. You may provide valuable input related to the Group’s sustainable development by sending an email to us at [omg@on.cc](mailto:omg@on.cc).

## CLIMATE-RELATED DISCLOSURES

### I. Governance

The Board has ultimate responsibility for overseeing and assessing the Group's ESG matters. It is comprised of members who have diverse skills, experiences, knowledge and perspectives to supervise the Group's ESG work. The Board receive sustainability training as a part of their induction training, and are kept regularly informed of emerging ESG developments, including energy policies, regulatory updates and evolving market best practices.

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

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

The Corporate Social Responsibility Committee (the "Committee") was established in 2013 to assist the Board on addressing ESG issues. The Committee is comprised of the Chairman of the Board and two independent non-executive Directors and is chaired by Mr. Ching-fat MA. The Committee is responsible for enacting the Corporate Social Responsibility Policy, and ensuring the decisions are made upon due consideration of stakeholders' opinions. With the purpose of improving the Group's brand value and its operational efficiency, the Committee reviews the substance of policies from time to time to ensure the policies are up to date and in the interest of the Group. The objectives of the Corporate Social Responsibility Policy are as follows:

1. To respect the laws and regulations, place strong emphasis on transparency and fulfill social responsibilities;
2. To promote environmental protection, encourage reduction of waste and pollution and optimise the use of resources to achieve sustainability;
3. To treat employees well and attract talents; and
4. To maintain quality of products and enhance brand value.

The approach and strategy regarding corporate social responsibilities are closely related to the Group's businesses. Therefore, the Committee, with assistance from the management, aims to manage ESG issues systematically. The management bears the responsibility to assess, manage and execute the respective policies and strategies enacted by the Committee.

The management identifies issues related to ESG through on-going risk management and internal control system, which are integrated into the operations of business units. It also collects information and stakeholders' opinions through various channels, and prioritises the ESG issues through a materiality assessment. The management meets regularly with supervisors from all departments to review regulatory and market developments, evaluate effectiveness of the relevant measures, assess risks and formulate targets, and follow-up on the progress toward relevant targets, ensuring the operations of the Group are in line with the foresaid objectives.

In addition, the management regularly collects the relevant statistics, monitors the execution of various measures and reports to the Board and the Committee accordingly. The management issues internal notices and guidelines from time to time to explain the Group's new policies, measures and targets and requires the supervisors and employees to follow the Group's policies on corporate social responsibility, for the purpose of refining the strategies on environmental protection, employees' benefit, strict control on production process and other aspects.

The Committee meets at least once a year to review climate challenges, and updates the Board through a structured reporting mechanism that combines regular briefings with event-driven escalation. This combination of periodic reporting and ad-hoc updates enables consistent oversight and supports informed strategic and risk-management efforts. The Committee reviews the annual ESG report prepared with the aid of the management and then delivers the report to the Board for revision and approval. The Committee also reviews the performance, terms of reference and the implementation of the Corporate Social Responsibility Policy during the meeting, so as to ensure the corporate governance objectives and strategies relating to ESG are properly executed.

The Board shall convene at least one meeting each year to discuss the ESG issues and listen to the report and advice of the Committee. The Board will review the report of the Committee and provide guidance to prepare for any risks that may arise from ESG issues. To ensure the effectiveness of the foresaid measures, the Board authorises the Committee to seek external legal or other professional opinions regarding the ESG management when appropriate.

## II. Strategy

With the climate crisis being more pressing by the day, the Group has established the Climate Change Policy aiming to guide the efforts to mitigate the impacts of climate change on the Group, and to increase the resilience and adaptability of its operations to climate change.

### ***Time Horizon***

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

**Short Term (1–3 years):** The Group's near-term priorities centre on strengthening operational efficiency, ensuring full compliance, and building the data and governance foundations needed to support its broader ESG strategy.

**Medium Term (4–6 years):** Over the medium term, the Group will make meaningful progress on its ESG targets that embed sustainable practices across its operations. These goals are designed to deliver measurable improvements on its material topics and align with its corporate strategic planning.

**Long Term (7+ years):** The Group's long-range ambitions focus on transformational outcomes that contribute to wider societal and environmental goals, including climate action and the transition to a circular economy. These aspirations position the Group to play a leading role in shaping a sustainable future.

### ***Managing Climate-related Risks and Opportunities***

Climate change presents both risks and opportunities. The Group takes a balanced approach that considers potential positive and negative impacts, enabling it to maximise value while minimising adverse effects on its business.

#### *Physical Risks, Transition Risks and Opportunities*

The Group categorises climate-related impacts into physical risks, transition risks and opportunities that are reasonably expected to affect its cash flows, access to finance, or cost of capital.

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

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

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

## Effects on Business Model and Value Chain

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

| Risk Type               | Description                                                                                                                                                                                                                                         | Effects on Business Model                                                                                                                                                                                                                                                                                                                                                                        | Effects on Value Chain                                                                                                                                                                                                                                                                                                                      |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Physical Risks</b>   |                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                             |
| Acute risks             | Increased severity of extreme weather <ul style="list-style-type: none"> <li>• Extreme heat</li> <li>• Heavy rainfall</li> <li>• Flooding</li> <li>• Tropical cyclones</li> </ul>                                                                   | <ul style="list-style-type: none"> <li>• Damages property and assets in areas affected by extreme weather</li> <li>• Increases need for cooling and energy use</li> <li>• Affects employee health and safety</li> <li>• Disrupts utilities supply</li> <li>• Increases maintenance costs and insurance premiums</li> <li>• Reduces short-term revenue</li> <li>• Impacts asset values</li> </ul> | <ul style="list-style-type: none"> <li>• Interrupts supply chains</li> <li>• Reduces availability of insurance coverage for assets in high-risk areas</li> <li>• Lowers sales/output due to business disruption</li> <li>• Disrupts cloud services</li> <li>• Affects costs and availability of raw materials and utilities</li> </ul>      |
| Chronic risks           | Variability in climate and precipitation patterns <ul style="list-style-type: none"> <li>• Changing climate patterns</li> <li>• Rising sea level</li> </ul>                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                             |
| <b>Transition Risks</b> |                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                             |
| Regulatory risks        | <ul style="list-style-type: none"> <li>• Increased carbon pricing</li> <li>• Mandatory disclosure and reporting obligations</li> <li>• Strengthened regulation of existing products and services</li> <li>• Exposure to litigation risks</li> </ul> | <ul style="list-style-type: none"> <li>• Increases regulatory requirements on carbon pricing</li> <li>• Retires existing assets early due to policy changes</li> <li>• Changes in energy efficiency standards</li> <li>• Increases costs on adopting new processes for compliance</li> </ul>                                                                                                     | <ul style="list-style-type: none"> <li>• Induces structural changes in compliance throughout the value chain</li> <li>• Increases risks arising from non-compliance by suppliers or partners</li> <li>• Reduces demand for high-emissions products and services</li> <li>• Lowers profit margin due to upstream compliance costs</li> </ul> |
| Market risks            | <ul style="list-style-type: none"> <li>• Changing consumer behaviour</li> <li>• Unpredictable market demand</li> <li>• Changes in competitive landscape</li> </ul>                                                                                  | <ul style="list-style-type: none"> <li>• Increases input prices (e.g. legal and compliance expenses)</li> <li>• Increases output requirements (e.g. on waste treatment and emission control)</li> </ul>                                                                                                                                                                                          | <ul style="list-style-type: none"> <li>• Disrupts existing upstream and downstream partnerships as procurement shifts toward greener alternatives</li> </ul>                                                                                                                                                                                |

| Risk Type               | Description                                                                                                                                                                                                                               | Effects on Business Model                                                                                                                                                                                                                                                                                                                      | Effects on Value Chain                                                                                                                                                                                 |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Technology Risks        | <ul style="list-style-type: none"> <li>• Substitution by new media and services</li> <li>• Unsuccessful investment in new technologies</li> <li>• Costs of transition</li> </ul>                                                          | <ul style="list-style-type: none"> <li>• Retires existing technology</li> <li>• Increases research and development expenses</li> <li>• Increases costs on adopting and acquiring new technology</li> </ul>                                                                                                                                     | <ul style="list-style-type: none"> <li>• Alters competitive dynamics and increases procurement costs along the value chain</li> </ul>                                                                  |
| Reputational risks      | <ul style="list-style-type: none"> <li>• Criticism of industry sector</li> <li>• Negative stakeholder feedback</li> </ul>                                                                                                                 | <ul style="list-style-type: none"> <li>• Increases the difficulty of talent retention and workforce planning</li> <li>• Lowers ability to attract capital</li> </ul>                                                                                                                                                                           | <ul style="list-style-type: none"> <li>• Reduces demand of goods and services throughout the value chain</li> <li>• Reduces the production capacity of suppliers with reputational concerns</li> </ul> |
| Opportunity Type        | Description                                                                                                                                                                                                                               | Effects on Business Model                                                                                                                                                                                                                                                                                                                      | Effects on Value Chain                                                                                                                                                                                 |
| Efficiency gains        | <ul style="list-style-type: none"> <li>• More efficient and diverse service offerings</li> <li>• Cost savings through resource optimisation</li> <li>• Improved energy and water efficiency</li> <li>• Use of new technologies</li> </ul> | <ul style="list-style-type: none"> <li>• Improves efficiency through flexible work arrangements during extreme weather</li> <li>• Improves profit margins</li> <li>• Benefits employee health, satisfaction, and productivity</li> <li>• Reduces exposure to fossil fuel price increases</li> <li>• Improves financing capabilities</li> </ul> | <ul style="list-style-type: none"> <li>• Increases capacity and resource utilisation throughout the value chain</li> <li>• Reduces procurement costs due to improved upstream efficiency</li> </ul>    |
| Supply chain resilience | <ul style="list-style-type: none"> <li>• Strong supplier partnership increases business viability</li> </ul>                                                                                                                              | <ul style="list-style-type: none"> <li>• Increases resilience at times of climate unpredictability</li> <li>• Lowers risks of business disruptions</li> </ul>                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>• Improves competitiveness by collaborating standards</li> <li>• Increases reliability of supply chain</li> </ul>                                               |
| Market opportunities    | <ul style="list-style-type: none"> <li>• Access to new markets</li> <li>• Opportunity to expand geographically</li> </ul>                                                                                                                 | <ul style="list-style-type: none"> <li>• Increases revenue source from new markets</li> <li>• Diversifies geographically</li> </ul>                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>• Fosters maturity of the entire value chain via expanded product and service offerings</li> </ul>                                                              |
| Consumer preference     | <ul style="list-style-type: none"> <li>• Changes in consumer behaviour and expectations</li> </ul>                                                                                                                                        | <ul style="list-style-type: none"> <li>• Opens up new sources of revenue</li> <li>• Increases market share of green companies</li> </ul>                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>• Incentivises sustainable innovation throughout the value chain, driven by downstream demands</li> </ul>                                                       |

## ***Adaptation and Mitigation Plans***

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

| <b>Type</b>            | <b>Adaptation and Mitigation Measures</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Physical acute risks   | <p>To effectively tackle the acute risks, the Group has a robust emergency plan that includes staff training to enhance its resilience:</p> <ul style="list-style-type: none"><li>• Maintain insurance coverage for employees and assets to reduce or avoid loss of property;</li><li>• Implement localised mitigation measures and conduct regular drills;</li><li>• Ensure business continuity with strong supplier partnerships;</li><li>• Monitors the warnings of extreme weathers issued by the Hong Kong Observatory;</li><li>• Activate contingency plans with flexible work arrangements in event of extreme weather;</li><li>• Advise employees to undertake precautionary measures when necessary;</li><li>• Promote cooling improvements in facilities to improve working conditions;</li><li>• Position servers, air conditioners, and other critical equipment in locations that meet required flood and wind resistance standards; and</li><li>• Explore energy-efficient equipment and alternative energy sources to reduce reliance on traditional energy supplies.</li></ul> |
| Physical chronic risks | <p>Consideration is given in long-term planning to tackle chronic risks:</p> <ul style="list-style-type: none"><li>• Explore more opportunities to use renewable energy at the Tai Po headquarters;</li><li>• Consider flood hazards during office and retail site selection;</li><li>• Use low-carbon, energy efficient, and regionally-produced materials and products in the procurement process; and</li><li>• Use water-saving equipment and retrofit existing equipment to improve water efficiency.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Transition risks       | <p>The Group is strengthening climate governance, and accelerating the shift toward low-carbon technologies and business models to tackle transition risks:</p> <ul style="list-style-type: none"><li>• Monitor market trends and changes in legal requirement to ensure the Group satisfies the demands of customers and Government authorities at all times;</li><li>• Maintain transparency by producing high-quality climate disclosure;</li><li>• Collaborate with suppliers to promote adoption of low-carbon processes and technologies;</li><li>• Consider climate-related risk in products, services, and value chain to ensure market risks are effectively monitored; and</li><li>• Take into account a candidate's climate-related knowledge when considering his/her suitability for directorship.</li></ul>                                                                                                                                                                                                                                                                      |
| Opportunities          | <p>The Group leverages industry insights to identify and secure emerging climate-related opportunities:</p> <ul style="list-style-type: none"><li>• Develop lower-carbon product and service offerings;</li><li>• Invest in energy-efficient and low-emission technologies to reduce costs; and</li><li>• Explore opportunities to invest in green bonds to support climate-positive investments.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

### ***Long-term Transition Plan***

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

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

### ***Current and Anticipated Financial Effect***

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

### ***Climate Resilience and Scenario Analysis***

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

## **III. Risk Management**

### ***Risk Management Framework***

The Group has in place a comprehensive risk management framework. Climate-related risk and opportunity identification, assessment, prioritisation, and management are fully integrated into the Group's overall risk management processes. The relevant policy and processes are reviewed annually and updated when necessary.

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

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

Identified climate-related risks are monitored at least annually by the Committee, which tracks the effectiveness of mitigation measures and updates risk assessments as new information becomes available. Material changes in risk profiles are reported to the Board. There were no material changes to the Group's climate-related risk identification, assessment, prioritisation and monitoring processes during the Reporting Year compared to the previous year.

#### IV. Metrics and Targets

##### **Greenhouse Gas Emissions ("GHG Emissions")**

The major sources of the Group's GHG emissions are direct emissions (Scope 1) from petrol combustion of company vehicles and shuttle buses, and indirect emissions (Scope 2) from purchased electricity and town gas. During the Reporting Year, the Group's total GHG emissions intensity has decreased. The reduction was achieved predominantly through energy-saving measures as illustrated in the section "A2.3".

| Indicator <sup>1</sup>                                                  | Unit <sup>3</sup>                 | 2026     | 2025     |
|-------------------------------------------------------------------------|-----------------------------------|----------|----------|
| Scope 1: direct GHG emissions                                           | tCO <sub>2</sub> e                | 318.68   | 363.47   |
| Scope 2: energy indirect GHG emissions<br>– location-based <sup>2</sup> | tCO <sub>2</sub> e                | 3,649.04 | 4,185.52 |
| Total Scope 1 & 2 GHG emissions                                         | tCO <sub>2</sub> e                | 3,967.72 | 4,548.99 |
| Scope 1 & 2 GHG emissions intensity <sup>4</sup>                        | tCO <sub>2</sub> e/m <sup>2</sup> | 0.09     | 0.10     |
| Scope 3: other indirect GHG emissions                                   |                                   |          |          |
| – Category 1: Purchased goods and services                              | tCO <sub>2</sub> e                | 3,780.00 | N/A      |
| – Category 2: Capital goods                                             | tCO <sub>2</sub> e                | 358.19   | N/A      |
| – Category 5: Waste generated in operations                             | tCO <sub>2</sub> e                | 849.74   | N/A      |
| – Category 6: Business travel                                           | tCO <sub>2</sub> e                | 13.36    | N/A      |
| Total Scope 3 GHG emissions                                             | tCO <sub>2</sub> e                | 5,001.29 | N/A      |
| Total Scope 1, 2 & 3 GHG emissions                                      | tCO <sub>2</sub> e                | 8,969.01 | N/A      |
| Scope 1, 2 & 3 GHG emissions intensity <sup>4</sup>                     | tCO <sub>2</sub> e/m <sup>2</sup> | 0.20     | N/A      |

Notes:

1. GHG emissions data is presented in terms of carbon dioxide equivalent and are based on, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, the "CLP 2025 Sustainability Report" published by CLP Holdings Ltd., and the "Environmental, Social and Governance Report 2025" published by The Hong Kong and China Gas Company Limited. Scope 3 emissions data is based on, including but not limited to, the EPA EEIO Database of the United States, Carbon Audit Toolkit for Small and Medium Enterprises of Hong Kong, the Conversion Factors for greenhouse gas reporting of the UK Government ("Defra"), and the carbon calculator of the International Civil Aviation Organization.
2. Scope 2 emissions are calculated using a location-based approach, which considers the average emissions intensity of the local electricity grid where the energy is consumed.
3. Our GHG emissions include CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O and are converted to reflect the tonnes of CO<sub>2</sub> equivalent.
4. As at 31 March 2026, the total area of the Group's reporting scope was 45,550 m<sup>2</sup> (as at 31 March 2025: 45,550 m<sup>2</sup>). Such data is also used in the calculation of other intensity data contained in the Report.

### **Cross-industry Metrics**

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

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

### **Climate-related Targets**

In line with its long-term transition plan, the Group has set its environmental targets based on its corporate strategic planning. These targets were developed internally and did not apply the Science Based Target initiative’s Sectoral Decarbonisation Approach. However, they have taken reference to Hong Kong’s long-term decarbonisation pathway, ensuring that the Group’s efforts contribute to broader climate ambitions. All quantitative targets are intensity targets. The use of carbon credits to achieve any net targets is currently not considered. Below sets forth the phrased targets over its time horizon:

#### **Targets**

|                                                   |                                                                                                                                                    |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Air emissions                                     | Short term: 3% reduction when compared to 2026                                                                                                     |
| GHG emissions intensity<br>(Scope 1 & 2)          | Medium-term: 5% reduction when compared to 2026<br>Long-term: 7% reduction when compared to 2026                                                   |
| Non-hazardous waste intensity                     | Short term: 3% reduction when compared to 2026<br>Medium-term: 5% reduction when compared to 2026<br>Long-term: 7% reduction when compared to 2026 |
| Electricity and town gas<br>consumption intensity | Short term: 2% reduction when compared to 2026<br>Medium-term: 4% reduction when compared to 2026<br>Long-term: 6% reduction when compared to 2026 |
| Water consumption intensity                       | Short term: 2% reduction when compared to 2026<br>Medium-term: 4% reduction when compared to 2026<br>Long-term: 5% reduction when compared to 2026 |

The Group will continuously review its targets and performance trends in future reporting periods.

### **Industry-based Metrics**

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

## A. ENVIRONMENTAL

### Aspect A1: Emissions

The Group regards environmental protection as an integral part of its responsibility and pays close attention to the impact that its operations may have on the environment.

Apart from complying with relevant standards and regulations enacted by the Hong Kong Special Administrative Region Government (the “Hong Kong Government”), the Group has formulated the Environmental Policy with an aim to reduce wastage and emissions through different measures applied in each operation departments. Although the Group’s operations do not result in a significant impact on the environment, the Group strives to reduce its emissions and waste, and it engages qualified contractors to properly treat and dispose of waste. The management is responsible for supervising the execution of environmental protection measures. Management personnel have regular meetings with relevant department heads to review the emission reduction measures and enhance ESG performance, ensuring that the effectiveness is in line with the targets established by the Group. From time to time, the Group implements various measures to enhance the environmental protection awareness of its employees.

During the Reporting Year, the Group was not aware of any incidents of material non-compliance with relevant laws and regulations that might have a significant impact on the Group relating to exhaust gas and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Such laws and regulations include but are not limited to the Air Pollution Control Ordinance (Chapter 311 of the Laws of Hong Kong), the Waste Disposal Ordinance (Chapter 354 of the Laws of Hong Kong) and the Water Pollution Control Ordinance (Chapter 358 of the Laws of Hong Kong).

#### A1.1

The Group’s air emissions are mainly nitrogen oxides, sulphur oxides and suspended particles (also known as particulate matter) emitted by the Group’s vehicle fleet and shuttle buses. The Group’s vehicles are mainly used by reporters and journalists for covering news stories and press events. The shuttle buses are offered to employees for transiting from the nearby station to the printing plants. There is also a small amount of nitrogen oxides and sulphur oxides emissions from the consumption of town gas at the staff canteen and printing plants. The details of such air emissions during the Reporting Year are as follows:

| Indicator <sup>5</sup>             | Unit | 2026   | 2025     |
|------------------------------------|------|--------|----------|
| Nitrogen oxides (NO <sub>x</sub> ) | kg   | 826.78 | 1,067.72 |
| Sulphur oxides (SO <sub>x</sub> )  | kg   | 1.70   | 1.93     |
| Particulate matter (“PM”)          | kg   | 52.29  | 61.71    |

Note:

5. The data of air emissions are prepared based on “How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange.

## A1.2

This section has been repealed in the latest the ESG Code, and the relevant information has been included in the section “Climate-related Disclosures”.

## A1.3

The hazardous waste generated by the Group’s printing plants mainly includes used printed zinc plates, rubber blankets and waste water from cleaning printing machines, dregs of waste water treatment tanks and dregs of filter washing tanks. There is also a small amount of waste from the grease trap of the staff canteen and the waste lubricating oil from vehicles. All waste is collected and treated properly by licensed waste collectors regularly to avoid adverse effects on the environment and ecology. During the Reporting Year, the amount of hazardous waste generated by the Group is detailed as follows:

| Indicator             |             | Unit                           | 2026   | 2025   |
|-----------------------|-------------|--------------------------------|--------|--------|
| Printing waste        | Disposed of | tonnes                         | 54.67  | 62.63  |
|                       | intensity   | tonnes/m <sup>2</sup>          | 0.0012 | 0.0014 |
| Waste lubricating oil | Disposed of | litres                         | 300.00 | 400.00 |
|                       | Intensity   | litres/m <sup>2</sup>          | 0.0066 | 0.0088 |
| Grease trap waste     | Disposed of | m <sup>3</sup>                 | 23.00  | 23.00  |
|                       | Intensity   | m <sup>3</sup> /m <sup>2</sup> | 0.0005 | 0.0005 |

## A1.4

The non-hazardous waste generated by the Group was mainly attributable to the waste paper from the printing process and general office waste. The details of non-hazardous waste disposed of or recycled by the Group during the Reporting Year are presented as follows:

| Indicator                 |           | Unit                  | 2026   | 2025   |
|---------------------------|-----------|-----------------------|--------|--------|
| Waste paper               | Recycled  | tonnes                | 173.99 | 191.35 |
| Scrapped electronic parts | Recycled  | tonnes                | 2.47   | 1.58   |
| Total non-hazardous waste | Recycled  | tonnes                | 176.46 | 192.93 |
|                           | Intensity | tonnes/m <sup>2</sup> | 0.0039 | 0.0042 |

### A1.5

| Area          | 2025 Target                                                                                                           | Progress |
|---------------|-----------------------------------------------------------------------------------------------------------------------|----------|
| Air emissions | Reduce air emissions (NO <sub>x</sub> , SO <sub>x</sub> , and PM) by 1% each in 2026, using 2025 as the baseline year | Achieved |

The Group has previously set a target of reducing its air emissions (NO<sub>x</sub>, SO<sub>x</sub>, and PM) by 1% each in 2026, using 2025 as the baseline year for comparison. It has achieved its target, reducing NO<sub>x</sub>, SO<sub>x</sub> and PM by approximately 22.6%, approximately 11.9% and approximately 15.3% respectively. The Group will continue to strengthen its air emissions reduction measures. These measures include consolidating the number of trips and reduction of unnecessary travels in view of the heavy traffic in Hong Kong. The gasoline consumption and emissions from the Group's vehicle fleet have significantly reduced in the last few years.

In order to achieve long-term reduction of emissions from the vehicle fleet, the Group has replaced all shuttle buses with vehicles which meet the EU 5 emission standards, and has also purchased electric cars to replace existing interview cars in phases. The Group has required its employees to reduce vehicle use and strictly abide by the law of "switching off idling engines". The catalytic converters of the fleet are cleaned regularly, and synthetic oil is also reapplied regularly to help boost the performance of the vehicles, thus reducing unnecessary consumption of fuel. In addition, the Group engages qualified contractors to collect waste lubricating oil of the vehicle fleet and shuttle buses for disposal at the sites approved by the Hong Kong Government on a regular basis to reduce the impact on the environment.

As previously mentioned, the Group has introduced its short-term goal to reduce air emissions (NO<sub>x</sub>, SO<sub>x</sub>, and PM) by 3%, using 2026 as the baseline year for comparison.

### A1.6

| Area                   | 2025 Target                                                 | Progress |
|------------------------|-------------------------------------------------------------|----------|
| Total waste production | Reduce waste by 1% in 2026, using 2025 as the baseline year | Achieved |

The Group has made some remarkable progress in waste reduction. It has previously set a target to reduce waste production by 1% in 2026, using 2025 as the baseline year for comparison. During the Reporting Year, the total hazardous and non-hazardous waste reduced by approximately 9.6% when compared to 2025, significantly exceeding the Group's target.

The significant progress in waste reduction was attributable to two major improvements in the printing process. The Group has increased the use of recycled paper to replace wood pulp paper in newspaper printing. The use of recycled paper is not only environmental-friendly, it also reduces the frequency of machine adjustments, and the amount of waste paper and paper core disposed. Another major improvement was the adjustment of operational configuration to use fewer printing machines, but increase the runtime of remaining machines to maintain the current production capacity. This adjustment reduced the use of zinc plates, machine lubricating oil and waste paper used in trial runs.

Due to the nature of the Group's newspaper publishing business, vehicle use and paper consumption are inevitable, and therefore the reduction of lubricating oil and waste paper has been challenging. The Group will continue to explore waste reduction methods and apply waste reduction measures.

During the Reporting Year, the management has engaged in active management and execution of the Group's Environmental Policy. Internal notices are issued to remind employees of waste reduction from time to time, and supervisors of all departments are responsible for monitoring the progress toward the Group's waste reduction targets. The management reviews the results regularly and makes timely improvements when necessary.

In particular, the Group has introduced the below measures to achieve its long-term waste reduction targets:

#### *Waste Reduction at the Staff Canteen*

“Half-portion meal” is offered in the staff canteen to encourage the reduction of food waste. The staff canteen has also used electric steam oven to prepare more food by steaming rather than frying to reduce grease trap waste. The waste water from the staff canteen is discharged after grease trap procedures. The Group engages qualified contractors to collect grease trap wastes and transport them to landfills designated by the Hong Kong Government on a regular basis. In addition, the utensils provided in the staff canteen are reusable, which helps reduce waste.

#### *Reduction of Waste Paper*

A considerable amount of waste paper is generated during the Group’s normal course of business. As such, the Group has arranged waste paper to be collected regularly by qualified contractors and disposed of according to local laws and regulations. The Group had simplified the layout of its newsprint to reduce paper consumption, as well as paper wastage from erroneous copies through enhanced quality control.

With online media gaining exponential growth and popularity, the Group has also engaged in digitalisation and has published its content online, striving to reduce the amount of waste paper generated. Furthermore, the printing plants has already switched to eco-friendly zinc plates thereby reducing the production of hazardous printed zinc plates.

#### *Office Waste Reduction*

The general waste generated from the Group’s office is not significant. During the Reporting Year, the Group has engaged qualified recyclers to dispose of scrapped electronic parts and waste paper generated in the office. Used printer cartridges are returned to suppliers for recycling to comply with the Environmental Policy of the Group.

As previously mentioned, the Group has introduced its short-term goal to reduce total waste production by 3%, using 2026 as the baseline year for comparison.

### **Aspect A2: Use of Resources**

The Group advocates efficient use of resources and energy conservation to attain the goals of environmental protection and reduce production costs. The Group has implemented a series of energy conservation measures in its printing plants and office according to the Environmental Policy. These measures are targeted to achieve an increased environmental awareness among its employees and introduce effective systems for resource optimisation. All employees must follow the adopted measures, and assume responsibility for the Group’s overall energy efficiency.

## A2.1

The Group consumes both direct and indirect energy during its daily operations. Fuel consumption by its vehicle fleet and shuttle buses is the major type of direct energy used. As for indirect energy consumption, it is mainly contributed by electricity consumed at the Group's printing plants and office, as well as towngas used at the staff canteen.

During the Reporting Year, both total energy consumption and energy consumption intensity reduced due to the Group's energy conservation measures. The Group has consumed less fuel for its vehicles and less electricity although keeping the same amount of office space. The details are presented as follows:

| Indicator                              | Unit               | 2026       | 2025       |
|----------------------------------------|--------------------|------------|------------|
| Direct energy consumption <sup>6</sup> |                    |            |            |
| • Gasoline                             | kWh                | 244,842    | 369,677    |
| • Diesel                               | kWh                | 875,482    | 901,694    |
| Indirect energy consumption            |                    |            |            |
| • Purchased electricity                | kWh                | 10,732,493 | 11,014,512 |
| • Purchased towngas <sup>7</sup>       | kWh                | 165,627    | 178,080    |
| Total energy consumption               | kWh                | 12,018,444 | 12,463,963 |
| Total energy consumption intensity     | kWh/m <sup>2</sup> | 263.85     | 273.63     |

Notes:

6. The unit of the energy consumption data was converted according to the Energy Statistics Manual published by the International Energy Agency.

7. The unit of the towngas consumption data was converted according to "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange and "Environmental, Social and Governance Report 2025" published by The Hong Kong and China Gas Company Limited.

## A2.2

The Group's water consumption is mainly attributable to the use of water in the printing plants, staff canteen and office. The Group is dedicated to saving water resources by using various practices including regular monitoring of water consumption, identifying abnormal consumption and preventing leakage.

During the Reporting Year, both total water consumption and the water consumption intensity reduced due to the Group's conservation measures. The reduction was also due to the decrease in the number of employees, and closure of washrooms with low utilisation. The aforementioned adjustment of operational configuration to use fewer printing machines, but increase the runtime of remaining machines to maintain the current production capacity also reduced the consumption of water for machine cleaning. The details of the Group's water consumption are presented as follows:

| Indicator                         | Unit                           | 2026   | 2025   |
|-----------------------------------|--------------------------------|--------|--------|
| Total water consumption           | m <sup>3</sup>                 | 49,971 | 50,408 |
| Total water consumption intensity | m <sup>3</sup> /m <sup>2</sup> | 1.10   | 1.11   |

## A2.3

| Area               | 2025 Target                                                                                   | Progress |
|--------------------|-----------------------------------------------------------------------------------------------|----------|
| Energy consumption | Reduce electricity and towngas consumption by 2% each in 2026 using 2025 as the baseline year | Achieved |

The Group has previously set a target of reducing its electricity and towngas consumption by 2% each in 2026, using 2025 as the baseline year for comparison. During the Reporting Year, the Group has achieved its target, noting a decrease of approximately 2.6% and approximately 7.0% in electricity and towngas consumption respectively.

In order to reduce energy consumption, the Group has applied the following measures:

### *Adjustment of Shuttle Bus Schedules*

The Group has rescheduled its shuttle buses and adjusted its frequency according to the number of staff on-duty in order to reduce diesel consumption. The shuttle buses are scheduled to operate at a lower frequency during non-peak hours when passenger volume is low. Its schedule is constantly reviewed to save energy while meeting the commuting requirement of employees.

### *Electricity Saving at the Plants and the Office*

The Group adjusts the central air-conditioning system on a seasonal basis to maintain a moderate temperature throughout the year in order to save electricity in the office. In addition, the printing plants and office are designed to make use of natural light. Energy-efficient T5 fluorescent tubes or electricity-saving fluorescent tubes are installed on each floor. Illumination and air-conditioning system in the printing plants and the office are operated depending on usage.

The Group's technology department operates extensively on a virtual server infrastructure, which can effectively reduce electricity consumption and dissipate heat. Photovoltaic power systems have been installed on the platforms and rooftop of the headquarters in Tai Po. The Group plans to look into the possibility of installing renewable energy systems at other locations in the future.

As previously mentioned, the Group has introduced its short-term goal to reduce electricity and towngas consumption by 2%, using 2026 as the baseline year for comparison.

## A2.4

The Group did not encounter any issues in sourcing water that is fit for purpose as its principal place of operation is Hong Kong. To control the water consumption effectively, automatic water faucets have been installed in the washrooms of the plants and office at the time when the headquarters of the Group came into operation in 2004.

| Area              | 2025 Target                                                       | Progress     |
|-------------------|-------------------------------------------------------------------|--------------|
| Water consumption | Reduce water usage by 2% in 2026, using 2025 as the baseline year | Not achieved |

The Group has previously set a target of reducing its water consumption by 2% in 2026, using 2025 as the baseline year for comparison. Although the Group has not achieved the target, it has reduced water consumption by approximately 0.9% during the year.

As previously mentioned, the Group has introduced its short-term goal to reduce water consumption by 2%, using 2026 as the baseline year for comparison.

## A2.5

As there is no packaging required for the Group's products, disclosure of the consumption of packaging materials is irrelevant to the Group.

## Aspect A3: Environmental and Natural Resources

The Group's operations do not induce severe impacts on the environment and natural resources. Nonetheless, the Group has formulated the Environmental Policy, and therefore establishing clear guidelines to ensure that environmental considerations are integrated into various business activities. The Group also strives to abide by relevant environmental laws and regulations and conform to international standards. The Group is committed to finding ways to incorporate environmental measures in its daily operations, in an effort to promote sustainable practices, protect ecosystems, and balance economic and environmental interests.

### A3.1

Paper is the main natural resource consumed by the Group. To comply with the Group's Environmental Policy, the Group procures newsprint only from reputable suppliers who are members of the Forest Stewardship Council, so as to minimise any impact on forest resources. As the circulation of the printed copies reduces due to the increase of online readership, the Group also reduced paper procurement and does not overstock.

Department supervisor is responsible for monitoring the printing process and controlling the use of newsprint to ensure any wastage is minimised. Moreover, the Group uses environmental friendly ink for printing.

Green office measures are implemented in the office to enhance employees' awareness toward environmental protection. Such measures include the promotion of a paperless office, wide adoption of electronic forms, implementing an electric photo selection system and recycling paper, as well as setting up an intranet for internal communication, all of which reduce paper consumption and increase administration efficiency.

## Aspect A4: Climate Change

This section has been repealed in the latest the ESG Code, and the relevant information has been included in the section "Climate-related Disclosures".

## B. SOCIAL

### Employment and Labour Practices

Human capital is the Group's most valuable asset and core competitive advantage. It serves as the basis for the sustainable development of the Group. In order to build a united and harmonious working team, the Group devotes its effort to provide its employees with a safe working environment, safeguard their rights and interests, improve their well-being, and promote their professional development.

#### Aspect B1: Employment

The Group understands that its employees are instrumental to the Group's development. With an aim to retain talents, it provides incentives to its employees based on their performance and productivity. The Group has formulated the Employee Handbook to govern matters such as recruitment, promotion, remuneration, working hours, leave and benefits, ensuring all employment practices are competitive and in compliance with relevant laws.

During the Reporting Year, the Group was not aware of any material non-compliance with relevant laws and regulations that might have a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. Such laws and regulations include but are not limited to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) (the "Employment Ordinance"), the Minimum Wage Ordinance (Chapter 608 of the Laws of Hong Kong) and the Mandatory Provident Fund Schemes Ordinance (Chapter 485 of the Laws of Hong Kong) (the "MPF Ordinance").

The Group believes that employee diversity can spark new perspectives and innovation. The Group upholds the principle of equal opportunities and diversity in recruitment. Selection criteria are mainly based on qualification, experience and passion for work of candidates. The Group also ensures fairness in recruitment process without any violation of the discrimination ordinances in relation to sex, disability, family status, race and other factors.

In respect of remuneration policy, the Group ensures that the employees' remuneration complies with the statutory minimum wage requirements and is competitive in the labour market. Further, in assessing the annual salary adjustment, the Group takes into account its annual results and makes reference to the economic environment, inflation, industry practices and salary trends in Hong Kong. The final adjustment will also be based on the appraisal reports and work performance of individual employees.

As for promotion, the Group places a great emphasis on cultivating talents and offering promising career development to its employees. Therefore, the Group will first consider any internal promotion before looking for talents outside the Group. Promotion criteria are based on various factors such as employees' performance, career aspirations and leadership skills. The Group also ensures fairness in the process without any violation of the discrimination ordinances in relation to sex, disability, family status, race and other factors.

The Group's Employee Handbook clearly specifies the working hours and leave arrangements under different scenarios. The Group ensures compliance with the requirements of relevant laws and guidelines issued by the Labour Department of Hong Kong (the "Labour Department"). Competitive working conditions are offered with reference to the overall industry circumstances.

The Group provides its employees with retirement benefits through defined contribution plans. The Group operates a defined contribution retirement benefit scheme under the MPF Ordinance for all of its employees who are eligible to participate in the scheme. Contributions are made based on a percentage of the employee's basic salary, subject to a cap in accordance with the MPF Ordinance. Furthermore, employees who have completed at least five years of services with the Group are entitled to a long service payment and the amounts are calculated in accordance with the applicable laws in Hong Kong.

During the Reporting Year, the Group offered gifts to employees and organised festive meals, gatherings and overseas trips from time to time as an expression of gratitude to employees for their hard work, and as a means to build belongingness.

Employees are entitled to the medical benefits and employee discounts specified in the Employee Handbook. The Group also provides its employees with a quality working environment. A spacious staff canteen, floor lounge and parking space in the headquarters located in Tai Po are available to employees. Further, a breastfeeding-friendly workplace in the headquarters is available for postpartum employees.

In respect of dismissal policy, the Group offers chances for employees who have been found at fault or whose performance fails to meet the requirements. If the concerned employee still fails to make acceptable improvement, the Group will then consider dismissal and will act in accordance with the Employment Ordinance. In case of serious fault, the Group may dismiss the relevant employee with immediate effect and without prior notice or payment in lieu of notice.

### B1.1

As at 31 March 2026, the Group employed 683 employees (as at 31 March 2025: 779 employees) in Hong Kong. The Group's employee profile is presented as follows:

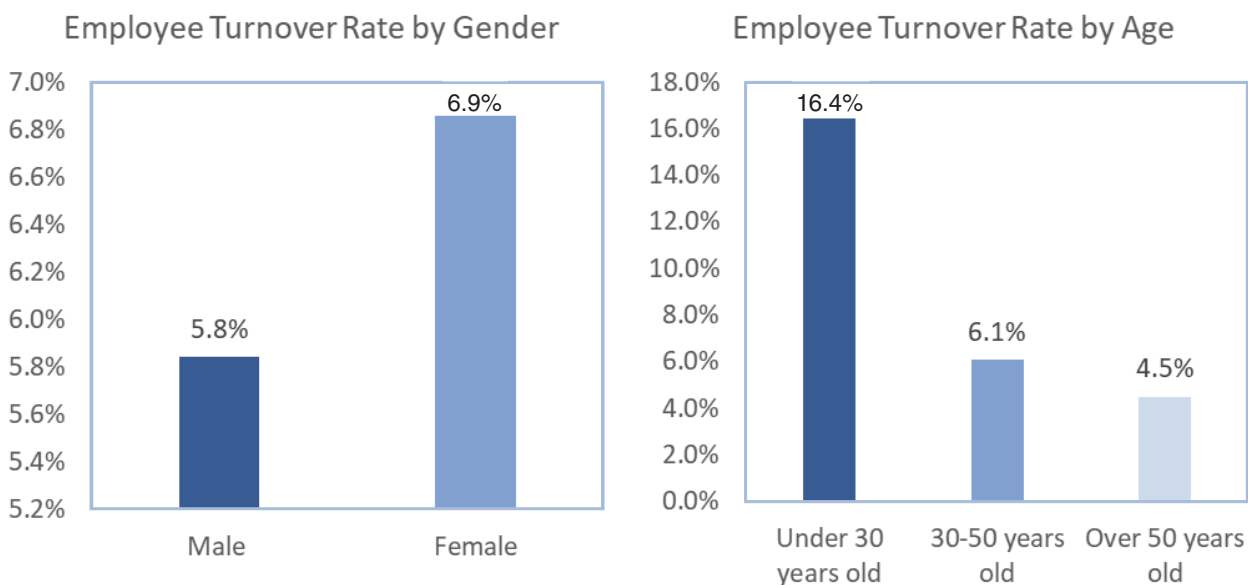
| Indicator <sup>8</sup>        | 2026 | 2025 |
|-------------------------------|------|------|
| <b>By Gender</b>              |      |      |
| Male                          | 483  | 539  |
| Female                        | 200  | 240  |
| <b>By Age Group</b>           |      |      |
| Below 30                      | 53   | 73   |
| 30-50                         | 290  | 348  |
| Above 50                      | 340  | 358  |
| <b>By Employment Category</b> |      |      |
| Senior management             | 21   | 22   |
| Middle management             | 152  | 173  |
| General staff                 | 510  | 584  |

Note:

8. The data presented in this table does not include the overseas employees that the Group employed. As at 31 March 2026, the Group employed 4 employees (as at 31 March 2025: 4 employees) in Australia.

## B1.2

With a strong people-oriented culture supported by good employment practices, the Group has noted an increase in employee morale, as well as better employee retention. During the Reporting Year, the Group's operations in Hong Kong recorded a voluntary turnover rate<sup>9</sup> of approximately 6.2% (2025: approximately 6.6%)<sup>10</sup>. The details of employee turnover rate by gender and age group<sup>11</sup> are presented as follows:



Notes:

9. The calculation of employee turnover rate only includes employees who voluntarily resigned.

10. The employee turnover rate = (Total number of employees resigned during the Reporting Year ÷ (Total number of employees at the beginning of the Reporting Year + Total number of new recruits during the Reporting Year)) x 100%.

11. The employee turnover rate by category = (The number of employees resigned in the specific category during the Reporting Year ÷ (The number of employees in the specific category at the beginning of the Reporting Year + Total number of new recruits in the specific category during the Reporting Year)) x 100%.

12. During the Reporting Year, the employee turnover rate of overseas employees in Australia was 0% (2025: 0%).

## Aspect B2: Health and Safety

Based on the findings of the materiality assessment, occupational health and safety was regarded as one of the most important ESG issues of the Group. As such, the Group is committed to providing employees with a safe and harmonious working environment. In accordance with the relevant labour standards and legal requirements, the Group has formulated a series of Safety Policies with reference to job nature and duties. The policies cover guidelines regarding working from height, carrying and moving objects and operating electric lifting platforms. The Group provides tools and training to its employees for their safe discharge of duties. The Group has purchased work-related injury compensation insurance for employees in accordance with the Employee Handbook.

During the Reporting Year, the Group was not aware of any material non-compliance with relevant laws and regulations that might have a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards. Such laws and regulations include but are not limited to the Factories and Industrial Undertakings Ordinance (Chapter 59 of the Laws of Hong Kong) (the “Factories and Industrial Undertakings Ordinance”) and the Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong) (the “Occupational Safety and Health Ordinance”).

### B2.1, B2.2

The Group did not record any work-related fatalities during the last three years, including the Reporting Year.

During the Reporting Year, there were a total of 201.5 days (2025: 8 days) of work-related injury leave taken by employees. The injuries were related to three employees. Two of them were involved in minor injuries and have since recovered and returned to work. The third case was related to a journalist who was injured in a motorcycle accident while traveling on official duty. The incident was promptly reported, and the employee received medical treatment without delay. In accordance with the Group's insurance arrangements, a portion of the medical expenses was covered under the applicable policy. The Group also provides follow-up support to ensure his recovery until he can safely return to work.

| Indicators                   | Unit    | 2026  | 2025 | 2024 |
|------------------------------|---------|-------|------|------|
| Work-related fatalities      | Numbers | 0     | 0    | 0    |
| Fatality rate <sup>13</sup>  | %       | 0.0   | 0.0  | 0.0  |
| Lost days due to work injury | Days    | 201.5 | 8.0  | 12.5 |

Note:

13. Fatality rate = Total number of fatalities ÷ Total number of employees at the end of the Reporting Year x 100%.

### B2.3

The Group has established an occupational safety team responsible for the promotion, training, supervision and management of occupational health and safety in accordance with the Factories and Industrial Undertakings Ordinance and the Occupational Safety and Health Ordinance, so as to enhance employees' occupational safety awareness. The occupational safety team regularly conducts safety trainings and provides safety tips to employees, and performs regular inspections in accordance with the codes and guidelines formulated by the Labour Department, Occupational Safety and Health Council and Hong Kong Construction Association.

Oriental Printing Limited, a subsidiary of the Company, also established a Safety Committee assuming the responsibilities of exploring, recommending and examining the relevant measures from time to time for any room of improvement. For example, the Safety Committee reminds the responsible departments that lifting gears and tools shall not be used unless they have been tested and thoroughly examined by a competent examiner and an approved certificate has been obtained.

The Safety Committee has prepared a Safety Proposal detailing the responsibilities of each position on occupational safety, achieving understanding and cooperation between colleagues of different posts. Further, the Safety Committee also reminds employees to pay attention to work safety and prevent accidents by using personal protective equipment based on job duties. The Safety Committee organises meetings and seminars on a regular basis to strengthen communication and improve occupational safety and health.

Since the COVID-19 pandemic, the Group has implemented a series of anti-pandemic measures to safeguard employee health. It has also improved office hygiene, launched an anti-pandemic reporting and emergency mechanism, and made work-from-home arrangements for certain roles.

### Aspect B3: Development and Training

The Group believes the continuous development of its employees will contribute to the overall development of the organisation. Therefore, the Group has systematically provided all-rounded training to employees of different levels, keeping them updated with new skills and refreshed on existing skills. Further, in order to cultivate new talents for the journalism industry, the Group has implemented a training scheme to groom a new generation of journalists under appropriate guidance of senior employees.

The Group also provides the employees of the administrative departments with relevant courses and seminars covering a range of topics, such as fire safety, occupational safety and prevention of bribery, thus enabling them to strengthen their work-related knowledge, skills and attitude in order to keep up with the industry changes.

Below are some of the Group's training activities:

- (i) regular training courses, seminars, video clips and practical teaching materials for employees to obtain basic work-related information, such as occupational safety information, IT knowledge and various kinds of employee codes of conduct, among others;
- (ii) regular short-term internships for editorial employees; and
- (iii) external professional training courses at the expense of the Group.

#### B3.1, B3.2

During the Reporting Year, approximately 99.3% (2025: approximately 99.4%)<sup>14</sup> of the Group's employees participated in training activities, with average training hours of approximately 74.9 hours (2025: approximately 74.9 hours)<sup>15</sup>. A summary of the Group's training information is included below:

| Categories         | 2026                                               | Average<br>Training<br>Hours <sup>17</sup> | 2025                                               | Average<br>Training<br>Hours <sup>17</sup> |
|--------------------|----------------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------|
|                    | Percentage<br>of Employee<br>Trained <sup>16</sup> |                                            | Percentage<br>of Employee<br>Trained <sup>16</sup> |                                            |
| By Gender          |                                                    |                                            |                                                    |                                            |
| Male               | 99.6                                               | 71.5                                       | 99.6                                               | 63.0                                       |
| Female             | 98.5                                               | 83.2                                       | 98.8                                               | 101.8                                      |
| By Employment Type |                                                    |                                            |                                                    |                                            |
| Senior management  | 81.0                                               | 4.6                                        | 81.8                                               | 5.8                                        |
| Middle management  | 100.0                                              | 82.1                                       | 100.0                                              | 73.2                                       |
| General staff      | 99.8                                               | 75.1                                       | 99.8                                               | 77.5                                       |

Notes:

14. The percentage of employees trained =  $(\text{Total number of employees trained during the Reporting Year} \div \text{Total number of employees at the end of the Reporting Year}) \times 100\%$ .
15. Average training hours =  $\text{Total training hours during the Reporting Year} \div \text{Total number of employees trained during the Reporting Year}$ .
16. The percentage of employees trained by category =  $(\text{Total number of employees trained in the specific category during the Reporting Year} \div \text{Total number of employees in the specific category at the end of the Reporting Year}) \times 100\%$ .
17. Average training hours by category =  $\text{Total training hours in the specific category during the Reporting Year} \div \text{Total number of employees trained in the specific category during the Reporting Year}$ .

#### **Aspect B4: Labour Standards**

As an organisation with close to 700 employees, the Group has formulated policies to ensure all employees and job applicants are entitled to fair opportunity and treatment.

During the Reporting Year, the Group was not aware of any material non-compliance with relevant laws and regulations that might have a significant impact on the Group relating to preventing child and forced labour. Such laws and regulations include but are not limited to the Employment of Children Regulations (Chapter 57B of the Laws of Hong Kong) and the Employment of Young Persons (Industry) Regulations (Chapter 57C of the Laws of Hong Kong).

##### **B4.1**

The Group strictly complies with relevant employment laws and regulations throughout the recruitment and employment process, prohibiting any employment of child labour. The human resources department checks and verifies the identity documents of applicants during the recruitment process, to make sure that all successful applicants have attained the legal working age. Besides, the Group prohibits forced labour and ensures legal and voluntary employment of all employees and each employee is required to sign the employment contracts upon commencement of employment to ensure legal and voluntary employment. With regard to resignation, dismissal or retirement, relevant procedures are stipulated in the Employee Handbook, so as to standardise the procedures of terminating employment contracts and avoid the occurrence of forced labour.

##### **B4.2**

If any child labour or forced labour is found, the Group will immediately stop the work of child labour or forced labour and conduct investigations. Especially for overtime work, the Group provides overtime compensation to employees as specified in contracts or when approved by supervisors. It also implements work shifts to prevent overtime work or overload of certain employees.

## Operating Practices

### Aspect B5: Supply Chain Management

Major suppliers of the Group include paper and ink factories. In order to ensure that suppliers meet the Group's requirements in terms of quality, time of delivery, environmental considerations and safety standards, the Group has formulated a Procurement Code to manage its supply chain in a more effective way.

#### B5.1

The number of suppliers of the Group by geographical region is as follows:

| Geographical region | 2026     | 2025     |
|---------------------|----------|----------|
| Korea               | 2        | 2        |
| Australia           | 1        | 1        |
| Canada              | 2        | 1        |
| Sweden              | 1        | 1        |
| Norway              | 1        | 1        |
| Belgium             | 1        | –        |
| <b>Total</b>        | <b>8</b> | <b>6</b> |

#### B5.2

The Group places a high priority on the printing quality of its newspapers. In the course of procuring the necessary equipment and raw materials for newspaper printing, the Group selects quality suppliers based on the Procurement Code. Quotation analysis is used to select suppliers, in addition to pricing comparison. The Group also takes into account various factors such as the supplier's stability of delivery, reputation, environmental practices and experiences of past transactions. Other than the exemptions listed in the Procurement Code, the procurement department should obtain quotes from not less than three major suppliers for each procurement and make recommendations to the management. The management will then review and give approval after a thorough assessment.

The procurement department also conducts quality checks on the goods received from time to time. The procurement personnel hold regular meetings every month to review the operation process, and discuss any operational problems and improvement measures.

#### B5.3

The procurement department is responsible for maintaining an approved supplier list. Every year, the Group will evaluate the environmental and social impacts arising from its supply chain through daily contact with suppliers. Relevant departments will conduct ongoing supervision of such impacts and remove suppliers who fail to meet the standards from the list. Such removal must obtain confirmation from the department head.

#### B5.4

During the procurement process, the Group purchases newsprints as raw materials from suppliers who are members of the Forest Stewardship Council and ensures that the paper came from certified sources. The Group will strive to work with low-carbon, energy-saving and neighbouring suppliers to reduce energy consumption and emissions generated during transportation. Environmental considerations are part of the selection criteria to enhance the environmental awareness of suppliers. The procurement department will endeavour to advise each supplier to use more environmental friendly products from time to time, and the relevant departments will follow up the situation to make appropriate recommendations.

## **Aspect B6: Product Responsibility**

The Group recognises its responsibility as a prominent media company, and places high importance on maintaining media ethics. It places great importance on the authenticity of news. The editorial department has established a set of editorial procedures and guidelines to ensure a high level of reliability and accuracy. Measures for safeguarding privacy and intellectual property rights are also put in place. The Group requires non-infringement of intellectual property for works created by its employees, as well as strict compliance with the collection of personal data policy when dealing with personal information of customers and readers. It ensures that its employees respect intellectual property rights and personal information.

Appropriate advertisements of true and fair content without misleading information are being emphasised. The Group has enacted policies and procedures in this regard, and responded to the feedback from audiences or readers in a timely manner. The Group strictly abides by the laws and regulations regarding advertising and labelling.

Product responsibility is also a key focus of the Group's money lending business. Employees of the credit department are required to strictly comply with the requirements of the license conditions with regards to obtaining personal information. The Group has also formulated the Guideline on Anti-Money Laundering and Counter-Financing of Terrorism (For Licensed Money Lenders), which contains requirements for customer due diligence and risk assessment, reporting of suspicious transaction, record keeping and staff training. By strengthening internal controls, the Group strives to ensure the provision of quality services to customers.

During the Reporting Year, the Group was not aware of any material non-compliance with relevant laws and regulations that might have a significant impact on the Group relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. Such laws and regulations include but are not limited to the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) (the "Privacy Ordinance") and the Trade Descriptions Ordinance (Chapter 362 of the Laws of Hong Kong).

### **B6.1**

The operations of the Group do not involve health and safety issues related to the products and services provided. Therefore, disclosure of products required to be recalled due to health and safety reasons is irrelevant to the Group.

### **B6.2**

The Group has set up a hotline and an e-mail for readers and customers to offer their feedback or submit complaints in respect of the product quality or services of the Group. The Group will conduct individual investigation and handle the cases accordingly. During the Reporting Year, the Group did not receive any major complaints about product quality and services (2025: Nil).

### **B6.3**

The Group also makes every effort to safeguard and protect intellectual property rights. It is stipulated in the Employee Handbook that intellectual property rights of all works created by the employees in the course of employment belong to the Group, and the employees shall not infringe the intellectual property rights of the Group or other third parties without prior approval.

In addition to the information gathered by the news department, the employees obtain news all over the world through major overseas news agencies. Before using any other information or photo, the Group identifies the copyright owner and ascertains the ownership of the relevant copyrighted work and obtains consent from the copyright owner. The Group will purchase copyrighted works from its owners for publishing purposes, whenever necessary, for protecting third parties' intellectual property rights. All computer software used by the Group is licensed, and anti-virus software is installed to guard against hacker attacks.

Apart from refining the Terms and Conditions of Use of "on.cc" to remind users of the privacy policy and intellectual property rights of the Group, the management and the legal department remind the employees of the provisions of Privacy Ordinance and relevant practical guidelines through issuance of guidelines and internal memorandums.

#### **B6.4**

The Group is fully aware that the content it publishes has a substantial impact on society, so the Group strives to maintain a high quality of its content. According to the editorial procedures and guidelines established by the editorial department, relevant employees shall review the news content and discuss with the editorial board through regular meetings, in order to provide quality content and comprehensive coverage on current affairs. Furthermore, during the newspaper printing process, the employees of the production department will conduct random inspections of the newspaper from time to time in order to ensure the quality and make necessary editing to ensure the newspapers produced meet quality requirements. The Group engages specific agents for the distribution of newspapers, who are also responsible for recycling any unsold copies.

#### **B6.5**

The Group strives to protect personal data collected during its operations and keeps reminding employees and emphasising the importance of safeguarding personal data. When the employees collect and process such data, they strictly comply with the Privacy Ordinance and the guidelines issued by the Office of the Privacy Commissioner for Personal Data. The Group also imposes stringent requirements to deal with personal information of customers, readers and/or users in accordance with the Personal Information Collection Statement and Privacy Policy and the Notice Relating to the Personal Data (Privacy) Ordinance as formulated by the Group. There are also measures to prevent unauthorised access to personal information. Supervisors of departments shall exercise daily supervision and report to the management as and when appropriate.

#### **Aspect B7: Anti-corruption**

The Group believes that it is important for its Directors and employees to uphold a high standard of ethics, and maintain a fair and honest environment for conducting business. The Group has formulated the Prevention of Bribery Policy with reference to the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong) (the "Prevention of Bribery Ordinance"). It provides guidance for employees on avoiding unethical behaviour in a range of business contexts, handling conflicts of interest, and preventing extortion and fraud. Any solicitation or acceptance of an advantage, any form of bribery, extortion, fraud, or money laundering are strictly prohibited.

During the Reporting Year, the Group was not aware of any material non-compliance with relevant laws and regulations that might have a significant impact on the Group relating to bribery, extortion, fraud and money laundering. Such laws and regulations include but are not limited to the Prevention of Bribery Ordinance.

## **B7.1**

During the Reporting Year, there was no concluded litigation of corruption brought against the Group or its employees (2025: Nil).

## **B7.2**

Internal notices are used to remind employees of the Group's zero tolerance for bribery and corruption, as well as the importance of integrity and compliance. Oriental FA Limited, a subsidiary of the Company, has also appointed a Compliance Officer and a Money Laundering Reporting Officer to monitor and handle any reports of inappropriate or illegal behaviour. The management also ensures that employees of the credit department will fully comply with the Guideline on Anti-Money Laundering and Counter-Financing of Terrorism (For Licensed Money Lenders) formulated by the Companies Registry. The Group has put in place effective measures to reduce the risks of money laundering and terrorist financing.

The Group has established a Whistleblowing Policy and encourages its employees to report any suspected case of corruption, bribery or misconduct through the whistleblowing mechanism established by the Group. The Group treats every reported incident with utmost confidentiality and ensures that whistleblowers are protected from unfair dismissal, victimisation, or unwarranted disciplinary action. Incidents related to fraud and corruption will be thoroughly investigated.

## **B7.3**

The Group provides anti-corruption training and education to the Directors and employees to raise their awareness of anti-corruption. The Group sends out notifications biannually to all employees via its intranet system to remind them to review the relevant anti-corruption policies, as well as any other training materials, and solicit their confirmation.

During the Reporting Year, the Group has implemented the relevant measures to ensure that the Directors and employees have full knowledge of the Group's anti-corruption policies and procedures.

## **Community**

### **Aspect B8: Community Investment**

As a media company, the Group recognises that it can play a significant role in promoting charity activities and making a positive impact on society. In line with the Group's Community Investment Policy, the Group is fully committed to supporting charitable activities and fulfilling its corporate social responsibilities.

The Group uses its platform to amplify charitable organisations' messages and help them reach a wider audience. In particular, "on.cc", the flagship online portal of the Group, features cover stories about charitable organisations, their works and the impact they create. These stories can raise awareness and encourage readers to get involved.

Leveraging on the Group's broad readership, the Group advocates for public attention that may benefit charities and vulnerable populations. By uncovering any difficulties of the marginalised or neglected communities, the Group can shed light on their struggles and arouse empathy and action.

## B8.1

Being established in Hong Kong for more than half a century, the Group places its principle focus on helping the needy communities in Hong Kong. It has also been keen on promoting charitable events and a vibrant sports culture.

### ***Promoting Charitable Events***

The Group has always been committed to supporting charitable activities. Last year, on.cc reported on a number of charitable events, conveying the Group's corporate values to the public. The Group's news coverage brings positive messages that encourage people to participate in public welfare and charitable activities, help the disadvantaged and contribute to the community. At the same time, it inspires more people to pay special attention to the underlying social issues.

#### *Coverage on the Assistance Provided to the Tai Po Fire Victims*

On.cc's coverage has sparked public concern and empathy for families affected by the tragic Tai Po fire, drawing attention to Yan Chai Hospital's swift mobilisation of over HK\$166 million from its Emergency Relief Fund to support the victims. The coverage underscored the organisation's pledge to channel every donated dollar directly to residents—without administrative deductions—including the rollout of an innovative Octopus living-allowance scheme offering HK\$2,000 per month for 12 months to 1,700 households and HK\$1,000 per month for six months to another 250 households. The coverage also reports on the breadth of assistance provided, from emergency cash relief to psychological counselling, free medical and dental services, student transport subsidies, home-care support for the elderly and chronically ill, childcare services, and memorial subsidies for bereaved families. By documenting both the degree of hardship and the rapid response from charitable organisations, the coverage has played a meaningful role in rallying public solidarity and inspiring further acts of care toward the affected community.

#### *Coverage on the "School Shoes Donation Project"*

Oriental Daily has reported on Po Leung Kuk's "Disney Fun Day for Children", an initiative supported by Hong Kong Disneyland that invited around 500 children—including those living in residential care, children with special educational needs, and their parents—to enjoy a day of play, learning, and family bonding in the park. At the event, artists shared personal stories of overcoming adversity, encouraging children to face challenges with confidence and hope. The coverage highlighted Disneyland's donation of 3,000 park tickets, enabling not only the first 500 participants but also thousands of low-income families and children with special needs to benefit. Parents expressed joy at seeing their children grow braver and more socially engaged through Po Leung Kuk's ongoing support services. By featuring these heartfelt moments and the transformative impact of inclusive community activities, the coverage helped amplify public empathy and reinforced the importance of sustained social support for vulnerable children and families.

### ***Promoting a Sports Culture***

The Group regularly issues special articles featuring stories of local athletes who exhibit exceptional sportsmanship, and reports on local sports competitions to support the sports development in Hong Kong. It inspires readers to participate in sports by showing how sports can encourage teamwork, youth development and community belongingness. It also promotes diversity by interviewing athletes regardless of their background, gender and socioeconomic status. Its sports articles have a positive influence on community fitness and a healthy lifestyle. By promoting local sports culture, the Group contributes to a healthier, more inclusive, and socially conscious society.

*Coverage on the “Panasonic Inter-School Basketball Tournament”*

The “Panasonic Inter-School Basketball Tournament” is known as one of the four major school basketball championships in Hong Kong, attracting many strong teams to participate. As the sole media partner of the event, the Group increased exposure and publicity of the event through “Oriental Daily News” and “on.cc”, and delivered a live broadcast on “on.cc” on the day of the finals in May 2025. Its coverage portrayed the intense atmosphere filled with cheers and chants from the spectators, as well as the determination of two strong teams as they pushed their limits to compete for the first championship and the 10<sup>th</sup> consecutive championship in the men’s and women’s group respectively. The series of coverage, which spanned across the qualifying stage of the tournament till the finals, successfully attracted attention to the local basketball events for promotion of local sports.

*Coverage on Tung Wah Group of Hospitals’ Elite Student Programme*

In February 2026, on.cc reported on the collaboration between Tung Wah Group of Hospitals (“TWGH”) and Guangdong Jianlibao Co. Ltd. (“Jianlibao”) on a three-year elite student support programme. The programme will contribute HK\$1.5 million to nurture students with exceptional potential in sports and the arts across TWGH’s primary, secondary, and special schools. The initiative expands TWGH’s long-standing commitment since 2014 to ensuring that talented youth are not constrained by financial barriers. Nearly 200 students have been selected this year, with beneficiaries including para-equestrian athlete Lam Lok Yi and Hong Kong dragon boat representative Wu Kam Chi, both of whom credit the programme for enabling them to pursue international-level development and achieve medal-winning performances. Leveraging on Jianlibao’s network in China, the partnership will further create cross-border training and exchange opportunities, reinforcing TWGH’s mission to promote equitable youth development, expand cultural and athletic horizons, and cultivate future talent who contribute to Hong Kong’s long-term social sustainability.

**B8.2**

Other than devoting the above efforts to promote charitable activities and a sports culture, the Group has placed part of its funds as “Green Deposits” with certificates issued by bank during the Reporting Year. These Green Deposits are fixed-term deposits designed for investing surplus cash reserves in environmental initiatives. The funds are used by the issuing bank to support ESG projects and companies. The investments are part of the Group’s effort to provide financial support towards ESG goals with a reasonable return to the Group.