杭品生活科技股份有限公司
HANG PIN LIVING TECHNOLOGY COMPANY LIMITED
(Incorporated in Bermuda with limited liability 於百慕達註冊成立之有限公司)
股份代號 Stock Code :1682

2026
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告

Environmental, Social and Governance Report

Hang Pin Living Technology Company Limited (the "**Company**", together with its subsidiaries as the "**Group**") is principally engaged in (i) garment sourcing; and (ii) provision of financial services.

In addition to striving for the interest of the shareholders of the Company (the "**Shareholders**"), the Group also holds the environment, society, different stakeholders and its employees, in high regard. The board of directors (the "**Board**") of the Company, considers that a sound environment, a harmonious society and good governance are of utmost importance to the sustainable development of both the Group's business and the community in which we operate. Therefore, the Group is committed not only to enhancing its financial performance but also to implementing various policies and measures to increase its efforts in environmental protection, fulfill its social responsibilities and enhance its governance.

The Company has established an environmental, social and governance policy. The Board is fully responsible for supervising the Group's environmental, social and governance matters, is committed to integrating environmental, social and governance factors into business operations, and is responsible for planning and implementing environmental, social and governance action plans, and annually review and discuss related goal setting, performance, opportunities and risks.

The Group is pleased to present the Environmental, Social and Governance Report 2026 (the "**ESG Report**") to provide an overview of our Group's management of significant issues affecting the operation, including environmental, social and governance issues.

PREPARATION BASIS AND SCOPE

This ESG Report is prepared in accordance with Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Listing Rules**") – Environmental, Social and Governance ("**ESG**") Reporting Guide, which covers the period from 1 April 2025 to 31 March 2026 (the "**Reporting Period**") and has complied with (a) mandatory disclosure requirements; and (b) "comply or explain" provisions in the ESG Reporting Guide. Policies, statements and information set forth in this report cover the Company and the subsidiaries under its effective control.

The Group follows the four reporting principles stated in the ESG Reporting Guide to formulate the content of the report and ensure the quality of the information disclosed in this ESG Report, including:

(1) Materiality: The Group has identified its material areas through materiality assessment. The Board has confirmed the identified material areas. For further details, please refer to the section headed "Materiality Analysis" in this ESG Report.

(2) Quantitative: KPIs that disclose historical data are measurable and comparable to previous year's ESG performance. This ESG report also contains relevant explanations to assess and confirm the effectiveness of the Group's ESG policies and management systems.

(3) Balance: This ESG Report presents the Company's performance in an impartial manner, avoiding choices, omissions or presentation formats that may unduly influence the decisions or judgments of readers of this report.

(4) Consistency: This ESG Report uses the same statistical method of disclosure as the previous year, so that the ESG data can be compared in a meaningful manner in the future.

INFORMATION AND FEEDBACK

For details of our financial performance during the Reporting Period, please visit the Company's website (http://www.hk01682.com) or refer to the Group's annual report for the Reporting Period.

Your feedback and opinions are the biggest driving force for us to keep improving. If you have any questions about this ESG Report or the Group's sustainability policy, please send to us by email at hk01682@yahoo.com.

STAKEHOLDERS

Given that our stakeholders are critical to maintaining the success of our business, we enhance the understanding and communication with our stakeholders through various communication channels. Issues that may be of concern to stakeholders and how we communicate and respond to the issues are listed below:

Stakeholders	Possible Issues of Concern	Communication and Response
HKEx and SFC	Comply with Listing Rules, Securities and Futures Ordinance and make timely and accurate announcements	Holding meetings, trainings, workshops and courses, updating website and publishing announcements
Government	Comply with relevant laws and regulations and social welfare, and prevent tax evasion	Actively communicating with government departments and seeking advice from professional institutions if necessary
Investors	Corporate governance, business strategy and performance and return on investment	Shareholders' meetings, publication of financial or operating reports
Media and Public	Corporate Governance, Environmental Protection	Publishing newsletters on the Company's website
Customers	Product and service quality, delivery time, reasonable price, service value and personal data protection	Providing pre-sales and after-sales services
Suppliers	Product quality feedback, product style suggestions, common development, anti-corruption	Interviews, meetings, standard procurement procedures
Employees	Employee rights and benefits, remuneration, training and development, working hours and working environment	Organising employee events and training, interviewing employees, issuing internal memorandum and setting up employee suggestion box
Community	Community environment, employment opportunities, community development and social welfare	Organising community events and employee volunteering activities, providing community welfare subsidies and making donations

MATERIALITY ANALYSIS

We conduct assessments on ESG matters to ensure that the Group's key ESG areas meet the expectations of our stakeholders. We compared local and international sustainability reporting standards with the ESG standards of our peers, combined with the issues identified in the Group's previous ESG reports, and based on the results of communication with relevant stakeholders, and finally discussed internally with the management of the Group. The results that have been identified as material ESG matters are summarised below:

Very important: employee development and training, customer satisfaction, mutual development of suppliers

Important: use of natural resources, employee's remuneration, benefits and rights, environmental protection

Less important: producing hazardous waste, supporting the community

THE ESG STRATEGY

The Group's ESG strategy is anchored in the pursuit of sustainable business growth through adherence to applicable regulatory requirements and recognised ESG standards, supported by structured governance mechanisms and disciplined management processes. In formulating and refining its ESG management approach, the Board adopts a systematic framework comprising the following key components:

- ESG Issue Identification: The Group conducts structured assessments to identify and evaluate material environmental, social and governance issues, taking into account regulatory developments, industry trends and stakeholder expectations. These issues are incorporated into the Group's ESG management framework and strategic planning processes.

- Strategic Prioritisation: Based on materiality and potential operational, financial and reputational impacts, the Group prioritises ESG-related risks and opportunities to ensure that management attention and resources are appropriately allocated.

- Implementation Framework: The Group establishes and implements relevant policies, guidelines, internal controls and operational procedures to address identified ESG risks and enhance sustainability performance across business operations.

- Performance Evaluation: The Group maintains systematic monitoring and review mechanisms for ESG-related performance indicators and targets, with regular reporting to the Board to ensure accountability, transparency and continuous improvement.

ESG risk management constitutes an integral component of the Group's enterprise risk management framework. The Board recognises that effective management of ESG and climate-related risks is essential to the Group's long-term resilience and operational stability. Having considered the characteristics of the garment souring industry and financial services industry and the Group's operational profile, the Group has identified key ESG risk categories as follows:

- Environmental risks: The Group is principally engaged in garment souring and provision of financial services. While its own operations are not associated with high-environmental-risk manufacturing, the Group recognises the importance of addressing indirect environmental impacts arising from its value chain. To this end, the Group is dedicated to strengthening supply chain management and advancing green finance initiatives, thereby managing such risks and capturing related opportunities in support of its long-term sustainable development.

- Social risks: The Group's operations involve important social responsibilities, including labour standards, welfare, occupational health and safety, and stakeholder engagement. The Group strictly complies with applicable labour laws and safety regulations, maintains comprehensive safety management systems, and promotes the well-being and professional development of its employees.

- Governance risks: Sound corporate governance underpins the Group's sustainable development. The Group maintains internal control and risk management systems, enforces anti-corruption and ethical business conduct policies, and ensures that decision-making processes align with ESG principles and regulatory requirements.

The Board has delegated senior management to coordinate and implement ESG initiatives and ensure thorough reporting. Drawing on materiality topics identified through stakeholder engagement surveys, the Board regularly reviews the Group's ESG performance, progress, risks, and opportunities. This continuous oversight allows the Group to proactively manage ESG challenges and capitalise on opportunities, supporting our goal of sustainable, long-term growth.

PART A – ENVIRONMENT

THE EMISSIONS AND ENERGY FOOTPRINT

A1. EMISSIONS

Emissions & Energy Efficiency

The carbon footprint arising from the Group's day-to-day operations is primarily from the electricity used in the office and emissions generated from business travels.

The Group insists on mitigating the impact to the environment and provides energy-efficient and low carbon working spaces to employees. The Group also continues to retrofit existing buildings with energy-efficient features such as energy-efficient lights and appliances where feasible. In addition, the Group conserves energy by moderating office temperatures and encouraging employees to dress in smart casual. The indoor temperature is maintained at around 25.5°C in summer. The Group also encourages that lighting and computer monitors should be turned off when not in use and the "Standby" or "Sleep" mode of personal computers should be enabled.

Given the Group's business are mainly carried out in China and Hong Kong, business trips are essential. But where appropriate, the Group encourages employees to utilise telephone or video conferences to reduce the need for travel and promote prompt and efficient communication across our markets, as well as to reduce vehicle emissions. For local business travelling, the Group encourages employees to take public transport instead of driving, whenever possible, or eco-friendly modes of transportation that have low levels of pollution, such as railway lines and trams.

A2. USE OF RESOURCES

The Group recognises the importance to reduce wastes and thus waste management policies have been introduced in order to minimise the number of waste generated and impacts to the environment.

Use of paper

As a company principally engaged in garment sourcing and provision of financial services, usage of paper has always been our target of waste management. The Group has identified sustainable methods that can help to reduce the use of paper.

The Group advocates the idea of green office to encourage employees to save paper, recycle used cartridges, recycle paper, and to copy and print on double sides. Besides, the Group encourages employees to utilize both office automation system and the Internet. Transferring files in electronic version and email has already become one of the Group's approaches to reduce paper usage and to be environmentally-friendly.

In any feasible situations, the Group encourages employees to use environmentally friendly paper in daily operation.

Use of water

Although the Group does not have a high level of usage on water due to the characteristic of the Company's business nature, the Group still believes that reporting this index as part of the Group's social responsibilities.

The Group is committed to utilising resources and reducing waste generation in a wise and efficient way. For example, the Group implements water-saving policies progressively throughout the operation, including posting reminders about water-saving in the pantry, and installing water-saving taps, fixtures and accessories in the Group's offices and facilities, and encouraging our employees to change their water consumption habit.

The Group has no issue in sourcing water that is fit for purpose.

A3. THE ENVIRONMENT AND NATURAL RESOURCES

The operations of the Group did not make a significant impact on the environment and natural resources. The Group has introduced a series of guidelines and measures to minimize environmental pollution and waste of natural resources.

A4. CLIMATE CHANGE

"Climate change is one of the major risks threatening the well-being of mankind. At the same time, climate change is increasingly recognised as a source of financial risks for financial institutions and corporates. This would potentially trigger a radical shift in economic activities and resource allocation, and would hence have far reaching implications for all sectors of the economies and financial markets around the world." – HKMA Supervisory Policy Manual GS-1 Climate Risk Management. Therefore, the Group is committed to managing potential climate-related risks that may affect the Group's business activities. In addition to improving the Group's ability to address climate risks through contingency plans, we are also committed to improving energy utilisation rate and reducing carbon emissions in our daily business operations to combat climate change.

Climate-related Disclosures

I. Governance

The Board of Directors of the Group is responsible for overseeing climate-related matters and holds at least one meeting each year to review the identification, assessment and management of climate-related risks and opportunities. Management, led by the administrative department, is responsible for executing climate risk assessments and data collection, and reports progress to the Board.

II. Strategy

Identification of Risks and Opportunities: The Group's business encompasses garment sourcing (involving supply chains) and financial services (involving office operations and investment portfolios). The principal climate-related risks identified include:

Garment sourcing: Upstream suppliers are affected by carbon pricing policies, leading to increased production costs which may result in higher procurement prices, thereby impacting the Group's profit margins (transition risk); extreme weather events affecting the supply of raw materials and logistics (physical risk).

Financial services: Investees/borrowers facing climate risks leading to deterioration in asset quality (transition risk); extreme weather events causing disruption to office operations (physical risk).

Opportunities: Promoting low-carbon transition in the supply chain and developing green financial products.

Time horizons: The Group defines the time horizons for climate-related risks and opportunities as short-term (1–2 years), medium-term (3–5 years) and long-term (over 5 years). The above classification is based on the Group's business planning cycles and is used to differentiate the management priorities of different risks.

III. Risk Management

The Group has incorporated climate-related risks into its overall risk management framework. Climate risks are identified and assessed at least once a year, and prioritised based on the two dimensions of "likelihood of occurrence" and "level of impact". The assessment results are included in the Group's annual risk assessment report and reported to management and the Board. Key response measures include integrating suppliers' carbon emission performance into procurement evaluation criteria, incorporating climate risk assessment into credit decisions, implementing energy-saving retrofits, and maintaining business continuity plans.

IV. Metrics and Targets

The Group has established a climate-related metrics and targets management system to track and evaluate the effectiveness of climate risk management.

(i) Greenhouse Gas Emissions

The Group's primary emission sources fall within the scope of office operations, covering Scope 1 (direct emissions such as fuel combustion from company vehicles) and Scope 2 (indirect emissions from purchased electricity). The Group has quantified the above emissions and will continue to optimise data collection and calculation methodologies.

(ii) Climate Targets

The Group has set operational-level climate-related targets, primarily covering energy consumption and emission intensity, with a view to reducing the impact of its operational activities on the climate. These targets are referenced to a base year, with progress regularly tracked and subject to timely review and adjustment.

(iii) Other Metrics

The Group also monitors the potential impact of climate transition risks on its business activities and will continue to actively address climate-related risks through ongoing optimisation of operational management and supply chain management.

The Group acknowledges that, at this stage, it is not able to provide quantified financial impacts of climate-related risks and opportunities. This limitation arises from constraints in available data, the current ability to model complex climate scenarios, and the resources required for comprehensive assessment. In line with the transitional relief provided under the HKEx ESG Guide, the Group will progressively enhance its climate risk analysis over the next three to five years. This will include deepening the assessment of potential physical and transition impacts through scenario analysis, and the development of a structured low-carbon transition plan. These initiatives aim to improve the robustness of climate-related financial and operational impact evaluation and support the integration of climate considerations into long-term strategic planning.

PART B – SOCIAL

The Group sees employees as our most important asset. The Group is committed to driving a culture where employees feel valued, have a clear sense of belonging and are recognised and rewarded for their contribution. The Group provides a fair and equal working environment and opportunities to employees of different background, age and gender. The Group also provides employees with reasonable remuneration and benefits to reward them for the shared achievements. In addition, the Group complies with labour laws and regulations in places where our subsidiaries are located to protect the rights of the employees and ensure all employees are treated fairly.

B1. EMPLOYMENT

Workforce Diversity

The Group sees workforce diversity as a source of strength and pride. A diverse workforce inspires innovation, and enriches every aspect of the Company's business. The Group is committed to ensuring an inclusive workforce, where diversity of gender, age, physical condition and ethnicity are valued and leveraged to foster innovation and creativity.

Equal Opportunity

The Group embraces non-discrimination and inclusive working environment as one of the core values of the Group. The Group encourages employees to treat one another with respect and dignity. Discrimination on the basis of gender, disability, marital or family status, age, race, religion or any other characteristics protected by law is strictly prohibited.

Equal opportunities are provided to all employees by the Group when employment decisions are made. The Group's recruitment, employment and human resources management practices, such as promotion, rewards and training opportunities, will under no circumstances be influenced or affected by an applicant's or employee's gender, disability, marital or family status, age, race or religion.

Remuneration

The Group's business is built on long-term relationships within our teams and led by industry experts, who have in-depth knowledge and expertise across different aspects of our business and drive the growth and success of the Group.

In order to recognise and appreciate our employees, the Group provides reasonable remuneration and benefits for employees in every position according to their performance, relevant skill set, ability and experience. We also offer fair promotion opportunities based on conditions such as employee's capability, working experience and attitude at work, etc., which serve as a motivation for employees to continue learning and improve work performance. It is our responsibility to reward employees for their hard work. In the future, we will continue to work on building a fair and equitable working environment for our employees.

As at the end of the Reporting Period, the Group employed 19 employees (excluding directors of the Company). The Group's employees classified by gender, employee type (such as full-time or part-time), age group and geographical region are as follows:

Category	2026 *(Person)*	2025 *(Person)*
Total Number of Employees	19	17
By Age Group		
Male	10	10
Female	9	7
By Employment Type		
Full-time	19	17
Part-time	0	0
By Age Group		
18-30	2	2
31-50	12	13
over 50	5	2
By Geographical Region		
Hong Kong	12	13
Mainland	7	4

During the Reporting Period, the employee turnover rate by gender, age group and geographical region is as follows:

Category	2026 (%)	2025 (%)
Overall Turnover Rate	5.56	26
By Gender		
Male	10	43
Female	0	0
By Age Group		
18-30	0	(200)
31-50	8	(17)
Over 50	0	138
By Geographical Region		
Hong Kong	8	(26)
Mainland	0	113

Note:

Turnover rate = Total number of employees leaving employment during the Reporting Period/Average number of employees at the beginning and end of the Reporting Period × 100%.

B2. HEALTH AND SAFETY

The Group is committed to providing a safe and comfortable working environment for employees. The Company complies with all applicable laws and regulations to avoid work-related injuries.

Employees Well-being

The health, safety and well-being of the employees are very important to us. It is our responsibility to ensure that our employees feel safe and respected and are able to apply their best skills at work.

The Group believes this improves the working efficiency and brings benefits to our employees, both personally and professionally. The Group's strategies and programs are tailored to support our employees' well-being and to meet the specific occupational health and safety requirements of different working environments within our offices. To support local needs and meet local legal requirements, the Group ensures that the working hours and benefits, and other terms of employment of our employees, are tailored to comply with each local regulation.

As noted above, maintaining a respectful workplace free from discrimination and harassment of any form and providing equal opportunities for all employees are of utmost importance to the Group.

The Group had no casualties nor work injuries in the past three years (including the Reporting Period). In Hong Kong, the Group complies with the Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong). In Mainland China, the Group complies with the Chinese Occupational Health Laws and Regulations.

B3. DEVELOPMENT AND TRAINING

It is mandatory for all new employees to attend a comprehensive training program on their first day of work, in order to enhance their understanding towards the Group's business, management structure and corporate culture. To improve our team's skills and professionalism, the Group regularly provides training and education opportunities for our employees. The Group's career development policy focuses on helping employees to develop their strengths. For example, the Group provides work guidance for new employees, establishes training management systems and training plans, and arranges experienced employees to guide new employees on day-to-day work in order to help employees adapt to the Group's culture and promote the Group's long-term development in different areas. During the Reporting Period, the ratio of management level participating in training by category:

Category	2026 *(%)*	2025 *(%)*
Percentage of Total Employees Trained	26	35
By Employee Category		
General and technical employees	25	50
Middle level management	14	17
Senior management	50	33
By Gender		
Male	20	50
Female	33	50

Notes:

1. Percentage of employees trained = Employees who took part in training/Number of employees × 100%

2. Percentage of employees trained in relevant categories = Employees in the specified category who took part in training/Employees who took part in training × 100%

Category	2026 *(hour per employee)*	2025 *(hour per employee)*
Average Training Hours Completed	23.9	2.5
By Employee Category		
General and technical employees	53	1.5
Middle level management	28.6	2.1
Senior management	7.5	4.5
By Gender		
Male	21.5	2.33
Female	26.5	2.6

Notes:

1. Average training hours completed = Total number of training hours/Total number of employees

2. Average training hours for employees in relevant categories = Total number of training hours for employees in the specified category/Number of employees in the specified category

B4. LABOUR STANDARDS

The Group does not hire child labour aged below the relevant legal threshold in accordance with local legislations in Mainland China and Hong Kong. Therefore, documentation proving the age of the job applicant and other reliable documentation would be verified during recruitment. Use of child labour and forced labour is strictly prohibited by the Group. If an employee is found to provide false materials or information after onboarding, the contract will be terminated immediately.

For business in Hong Kong, the Group ensures full compliance to the Employment of Children Regulations (Chapter 57B of the Laws of Hong Kong) and relevant regulations.

For the Group's business in Mainland China, the Group ensures full compliance to relevant laws and regulations in the Labour Law of the People's Republic of China and the Labour Contract Law of the People's Republic of China which stipulate the prevention of the use of child labour of age under 16 and the prevention of any unlawful way of forced labour.

During the Reporting Period, the Group did not identify any child labour or violations against the labour laws.

B5. SUPPLY CHAIN MANAGEMENT

The Group adheres to the principle that the stable business relationship with our major suppliers is essential to maximize the Group's value in the long term. The five major suppliers of the Group are all located in Mainland China. The Group has adopted a stringent approach in procurement by conducting a preliminary assessment on the potential suppliers' credentials to ascertain their backgrounds, production facilities and goodwill, as well as examining whether the materials and/or products supplied comply with the relevant safety and environmental standards.

When the Group enters into formal contracts with suppliers, it formulates rules that suppliers should comply with, such as those related to sustainable development and anti-commercial bribery. In addition, the Group pays close attention to the performance of suppliers in terms of safety and environment, and requires them to promptly rectify any problems they have discovered.

When selecting suppliers, the Group preferentially selects suppliers that can provide environmentally friendly products. The Group will conduct analysis in areas such as procurement plans, procurement contracts, supplier management, logistics, production, quality assurance, and customer service to identify environmental and social risks in the supply chain.

B6. PRODUCT RESPONSIBILITY

The Group requires all suppliers of its packaging and products to comply with the Group's policy. The Group reviews its sourcing protocols regularly in order to maintain the high quality and safety standards of its products. The Group knows that customers focus on the product quality and after-sales services. Therefore, the Group provides prompt response and assistance to customers' inquiries in relation to product quality and after-sales services. During the Reporting Period, the Group has not recalled products that have been sold for safety and health reasons, and has not received complaints relating to products and services.

Intellectual property right is the major driving force for innovation and creativity. We recognise the importance of intellectual property rights in promoting economic, social and cultural development to a great extent. The Group strictly complies with relevant laws and regulations, including but not limited to Patent Law of the People's Republic of China and various regulations and rules relating to intellectual properties in Hong Kong.

The Group may collect some personal data during its operations. The Group will provide a "Personal Data Collection Statement" to explain the purpose of collecting personal data. We fully comply with the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) and will also ensure that our employees and third-party service providers comply with the relevant regulations.

B7. ANTI-CORRUPTION

Conducting business honestly and ethically is the Group's core value. It is the Group's paramount policy that all employees are not allowed to receive or offer any benefits such as money, gift, loan, reward, contract and service from or to any business associates. If any fraud, corruption, illegal transactions or behaviors that violate ethics are found, they should be reported to the Group. Once a report is received, it must be kept strictly confidential to protect the whistleblower. Investigation will be carried out promptly for any suspected incident of fraud and the employee involved will be dismissed if found to have committed fraud; and the case will be reported to the respective governmental authority when necessary. At the same time, the Group will provide anti-corruption training to directors and employees when needed.

During the Reporting Period, the Group did not identify any legal violation or complaint related to corruption.

B8. COMMUNITY INVESTMENT

The Group encourages its employees to participate in community activities in order to build a good relationship with the nearby community through volunteer work and donation activities to contribute to society, as well as promote social development and harmony.

Subject Area A – Environment Aspect A1: Emissions			Remarks
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Please refer to section: A1. Emissions	The Group is not aware of any material non-compliance with the relevant laws and regulations that has a significant impact on the Group during the Reporting Period.
KPI A1.1	The types of emissions and respective emissions data	2025 NO_X emissions: 8.05 kg SO_X emissions: 1.01 kg PM emissions: 0.72 kg 2026 NO_X emissions: 8.03 kg SO_X emissions: 0.97 kg PM emissions: 0.71 kg	The biggest contributor to our greenhouse gas emissions was the electricity that we consumed at our offices (Scope 2: Electricity Indirect greenhouse gas emissions). Business travel (Scope 3: Other indirect greenhouse gas emissions) also contributed to the greenhouse gas emissions that we recorded during the Reporting Period.
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity e.g. per unit of production volume, per facility).	2025 Greenhouse gas (including Scope 1 and Scope 2): 398.4 tonnes carbon dioxide equivalent 2026 Greenhouse gas (including Scope 1 and Scope 2): 397.5 tonnes carbon dioxide equivalent	

Subject Area A – Environment Aspect A1: Emissions			Remarks
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		As a company principally engaged in garment sourcing and provision of financial services, the production of hazardous waste is immaterial to our operations.
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	2025 0.97 tonnes of carton box and paper 2026 0.95 tonnes of carton box and paper	The Group's non-hazardous waste consists of operation and office products such as carton boxes and paper.
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them	Please refer to section: A1. Emissions and A2. Use of Resources	In order to achieve the goal of reducing emissions year by year, we continue to raise awareness on the importance of our impact to the environment.
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.		In order to achieve the goal of reducing waste year by year, we continue to raise awareness on the importance of waste reduction through notices and internal communication. As a company principally engaged in garment sourcing and provision of financial services, the production of hazardous waste is immaterial to our operations.

Subject Area A – Environment Aspect A2: Use of Resources			Remarks
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Please refer to sections: A1. Emissions and A2. Use of Resources	
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	2025 Direct energy consumption: 825,708 kWh Energy intensity per full-time employee: 48,571 kWh 2026 Direct energy consumption: 825,650 kWh Energy intensity per full-time employee: 43,455 kWh	
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	2025 Total amount of water consumption: 197.30 cubic meters Water consumption per full-time employee: 11.61 cubic meters 2026 Total amount of water consumption: 190.10 cubic meters Water consumption per full-time employee: 10.00 cubic meters	
KPI A2.3	Description of energy use efficiency target(s) and steps taken to achieve them.	Please refer to sections: A1. Emissions and A2. Use of Resources	The Group continues to raise awareness of energy conservation in order to achieve the goal of reducing energy consumption year by year.
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) and steps taken to achieve them.	Please refer to sections: A1. Emissions and A2. Use of Resources	The Group continues to raise awareness of water conservation in order to achieve the goal of reducing per capita water consumption year by year.
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	2025 Plastic: 0.078 tonnes (mainly plastic bags and plastic wrappings) Carton box: 4.56 tonnes 2026 Plastic: 0.080 tonnes (mainly plastic bags and plastic wrappings) Carton box: 4.61 tonnes	

Subject Area A – Environment Aspect A3: The Environment and Natural Resources			Remarks
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	Please refer to section: A3. The Environment and Natural Resources	The Group's impact on the environment and use of natural resources is minimal.

Subject Area A – Environment Aspect A4: Climate Change			Remarks
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Please refer to section: A4. Climate Change	The Group is not aware of any significant climate-related issues which have impacted, and those which may impact the Group during the Reporting Period.

Subject Area B – Social Employment and Labour Practices Aspect B1: Employment			Remarks
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Please refer to section: B1. Employment	The Group is not aware of any material non-compliance with the relevant laws and regulations that have a significant impact on the Group during the Reporting Period.

Subject Area B – Social Employment and Labour Practices Aspect B2: Health and Safety			Remarks
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Please refer to section: B2. Health and Safety	The Group is not aware of any material non-compliance with the relevant laws and regulations that have a significant impact on the Group during the Reporting Period.

Subject Area B – Social Employment and Labour Practices Aspect B3: Development and Training			Remarks
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Descriptions on training programs.	Please refer to section: B3. Development and Training	The Group recognises the employees as the most important and valuable assets of the Group. The Group promotes career development and progression by appropriate on-the-job training and providing opportunities within the Group for career advancement.

Subject Area B – Social Employment and Labour Practices Aspect B4: Labour Standards			Remarks
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Please refer to section: B4. Labour Standards	The Group is not aware of any non-compliance with relevant laws and regulations on preventing child or forced labour.

Subject Area B – Social Employment and Labour Practices Aspect B5: Supply Chain Management			Remarks
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Please refer to section: B5. Supply Chain Management	

Subject Area B – Social Employment and Labour Practices Aspect B6: Product Responsibility			Remarks
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Please refer to section: B6. Product Responsibility	The Group is not aware of any material non-compliance with the relevant laws and regulations that have a significant impact on the Group during the Reporting Period.

Subject Area B – Social Employment and Labour Practices Aspect B7: Anti-corruption			Remarks
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Please refer to section: B7. Anti-corruption	The Group is not aware of any material non-compliance with the relevant laws and regulations that have a significant impact on the Group during the Reporting Period.

Subject Area B – Social Employment and Labour Practices Aspect B8: Community Investment			Remarks
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Please refer to section: B8. Community Investment	The Group strives to understand and respond to the requests and expectation of stakeholders in a timely manner as it is an important basis for the Company's sustainable development. For Shareholders, the Company discloses information in time through various channels according to the disclosure requirements of the Listing Rules.

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