



**JAKOTA CAPITAL (HOLDING) GROUP**  
(Incorporated in the Cayman Islands with limited liability)  
Stock code: 1468

2026

**ENVIRONMENTAL,  
SOCIAL AND  
GOVERNANCE  
REPORT**



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# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## About this Report

### Introduction to the Report

This Environmental, Social and Governance Report (the “Report”) provides an overview of the initiatives, plans and performance of Jakota Capital (Holding) Group (the “Jakota Capital”, the “Company”, the “Group” or “We”, together with its subsidiaries) in Environmental, Social and Governance (“ESG”) and demonstrates its commitment to sustainable development.

### Reporting Period

This Report describes the ESG activities, challenges and measures taken by the Group during the year ended 31 March 2026 (the “Reporting Period”, “Year”, “2026”).

### Reporting Scope

This Report focuses primarily on the Group’s ESG performance within its subsidiaries in Hong Kong and Chinese Mainland. Jakota Capital’s formwork business principally includes (i) securities brokerage and related services, (ii) money lending, (iii) Insurance technology, (iv) insurance brokerage services, and (v) fund and asset management.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Reporting Framework

This Report has been prepared in accordance with the ESG Reporting Code as set out in Appendix C2 to the Rules Governing the Listing of Securities on Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

## Reporting Principles

During the preparation of this ESG Report, the Group has applied the Reporting principles stipulated in the ESG Reporting Code as follows:

|              |                                                                                                                                                                                                                                                                            |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Materiality  | A materiality assessment was conducted to identify material issues during the Reporting Period, thereby adopting the confirmed material issues as the focus for the preparation of this ESG Report. The materiality of the issues was reviewed and confirmed by the Board. |
| Quantitative | Supplementary notes are added along with quantitative data disclosed in this ESG Report to explain any standards, methodologies, and source of conversion factors used during the calculation of environmental KPI.                                                        |
| Balance      | This Report aims to provide a holistic and fair view of the sustainability performance of the Group and has not omitted any information related to material ESG topics.                                                                                                    |
| Consistency  | The approach adopted for the preparation of this ESG Report was substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies.                                      |

## Forward-looking Statements

This ESG Report contains forward-looking statements which are based on the current expectations, estimations, projections, beliefs, and assumptions of the Group about the business 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 this ESG Report.

## Confirmation and Approval

This Report was endorsed by the ESG Taskforce and approved by the Board in June 2026.

## Contact Us

Your feedback is valuable to our continuous improvement, and we welcome any comments and suggestions you may have on this Report or our future ESG strategy in general. Please share any comments or suggestions regarding the Group’s ESG performance at [info@jakotacapital.hk](mailto:info@jakotacapital.hk).



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Our ESG Governance Structure and Board Statement



### Board of Directors

- Evaluate ESG-related risks and opportunities
- Formulate ESG management approaches, strategies, priorities and goals
- Review the disclosures in the ESG Report
- Oversee all ESG issues including climate-related risks and opportunities



### ESG Taskforce

- Oversee the development of ESG-related strategies, goals, policies and practices
- Identify the Group's ESG-related issues and risks
- Flag emerging ESG-related risks and opportunities
- Implement sustainability policies, procedures and initiatives
- Collect ESG information and data for ESG disclosures
- Report to the Board on all ESG issues

## Board Statement

The Board is responsible for overseeing the Group's ESG issues, including its management approach, strategy, and policies. To ensure effective monitoring of ESG performance and the identification of potential risks, the Board conducts materiality assessments as needed, with support from the ESG Taskforce. These assessments help evaluate and prioritise key ESG-related issues, incorporating stakeholder input. Additionally, the Board reviews progress against ESG goals and targets, ensuring their alignment with the issuer's business operations. Moreover, the Board is responsible for oversight of climate-related risks and opportunities.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## ESG Taskforce

Jakota Capital has established an ESG Taskforce comprising key personnel from various departments to support the Board's oversight of environmental, social, and governance matters. At the executive level, the Taskforce is responsible for collecting and analyzing ESG data, monitoring performance, ensuring regulatory compliance, and preparing ESG reports.

The Taskforce holds regular meetings to review current policies, assess their effectiveness, and develop strategies to improve ESG performance. Discussions focus on current and future sustainability goals, risk mitigation, and reducing the Group's environmental impact through clear targets and indicators.

By integrating ESG practices into its operations, the Group demonstrates its commitment to sustainable development and corporate responsibility. The Taskforce reports regularly to the Board, providing updates on goal progress, internal control measures, and the effectiveness of ESG initiatives.

The Board confirmed that it had reviewed and approved this ESG Report. To the best of its knowledge, this Report will fairly address the identified material issues and report on the Group's ESG approach and performance.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Stakeholder Engagement

Jakota Capital is dedicated to fostering a sustainable approach within its ESG strategies to enhance performance in environmental protection and social responsibility. Valuing input from stakeholders, the Group actively seeks to understand, respond to, and address the primary concerns of various stakeholders through close communication. To facilitate effective communication and incorporate stakeholder feedback into sustainable management and ESG strategy development, a wide array of communication channels has been established.

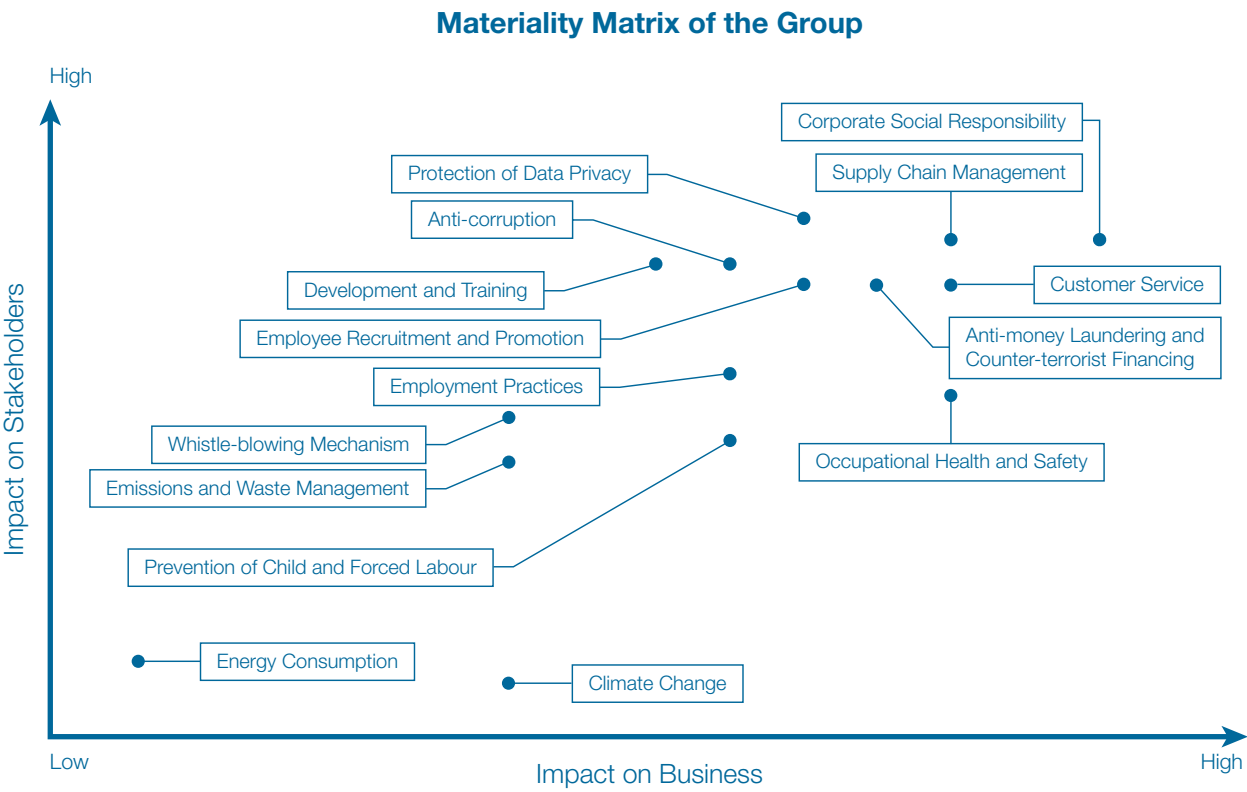
When formulating operational and ESG strategies, Jakota Capital considers stakeholders' expectations through diverse engagement methods and communication channels. These methods and channels are outlined below:

| Stakeholders                                      | Possible Issue of Concern                                                                                                                                                                                                                                     | Communication Channels                                                                                                                                                                   |
|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Government/<br/>Regulatory<br/>Authorities</b> | <ul style="list-style-type: none"> <li>• Compliance with policies and regulations</li> <li>• Operational compliance</li> </ul>                                                                                                                                | <ul style="list-style-type: none"> <li>• Routine reporting and disclosure</li> <li>• Announcements</li> <li>• Press releases</li> </ul>                                                  |
| <b>Customers</b>                                  | <ul style="list-style-type: none"> <li>• Products and service quality</li> <li>• Delivery time</li> </ul>                                                                                                                                                     | <ul style="list-style-type: none"> <li>• Company website</li> <li>• Phone and email communication</li> <li>• Communication with staff</li> <li>• Customer comment cards</li> </ul>       |
| <b>Suppliers</b>                                  | <ul style="list-style-type: none"> <li>• Supplier management</li> <li>• Customer service</li> </ul>                                                                                                                                                           | <ul style="list-style-type: none"> <li>• Supplier assessment</li> <li>• Site visits</li> </ul>                                                                                           |
| <b>Employees</b>                                  | <ul style="list-style-type: none"> <li>• Rights and benefits</li> <li>• Remuneration and compensation</li> <li>• Career development and training</li> <li>• Working hours</li> <li>• Occupational health and safety</li> <li>• Working environment</li> </ul> | <ul style="list-style-type: none"> <li>• Employee training</li> <li>• Employee communication meetings</li> <li>• Performance reviews</li> <li>• Employee handbook</li> </ul>             |
| <b>Stakeholders and<br/>Investors</b>             | <ul style="list-style-type: none"> <li>• Corporate governance</li> <li>• Business strategies and performance</li> <li>• Corporate transparency and reputation</li> </ul>                                                                                      | <ul style="list-style-type: none"> <li>• Annual/Extraordinary general meetings</li> <li>• Annual reports and announcements</li> <li>• Company website and email</li> </ul>               |
| <b>Community</b>                                  | <ul style="list-style-type: none"> <li>• Community environment</li> <li>• Employment and community development</li> <li>• Social welfare</li> </ul>                                                                                                           | <ul style="list-style-type: none"> <li>• Community activities</li> <li>• Employee voluntary activities</li> <li>• Community welfare subsidies</li> <li>• Charitable donations</li> </ul> |

Materiality Assessment

Material issues in this Report refer to what may have a significant impact on the Group’s business operations, or those that have an actual impact on stakeholders. To identify and prioritise these issues, the Group conducts a materiality assessment survey every year, presenting the findings in the form of a materiality matrix.

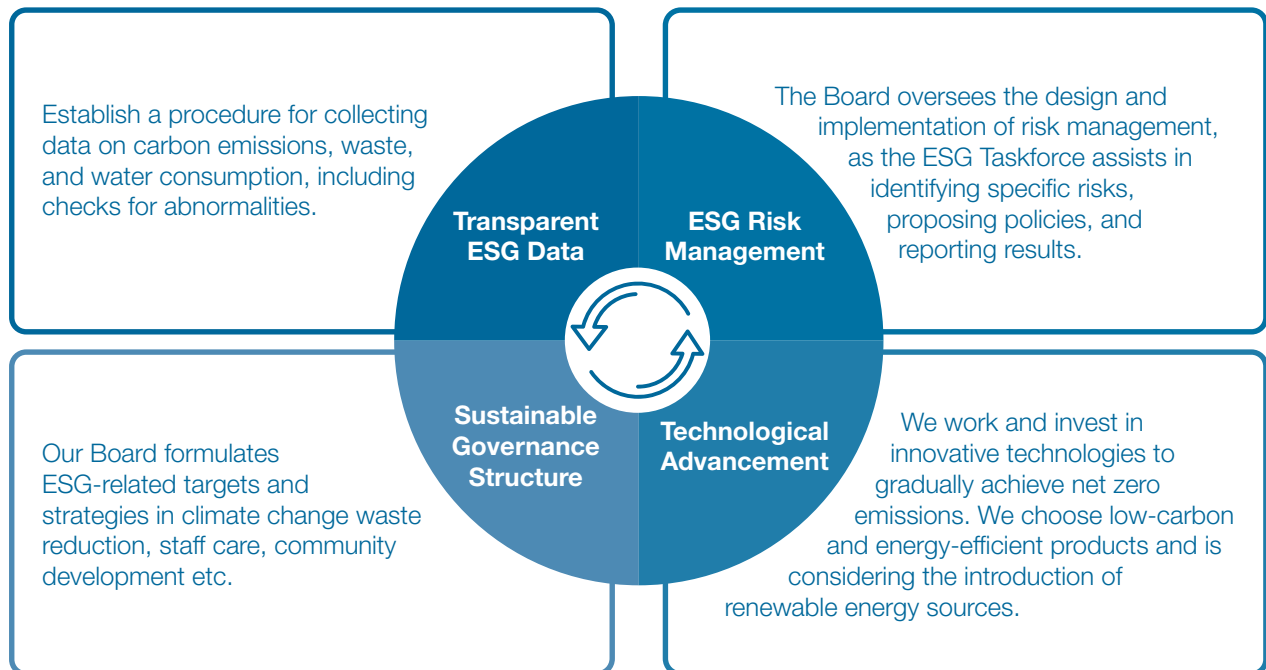
The following matrix is a summary of the Group’s material ESG issues:



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Our Approach to Sustainable Development

At our core, we prioritise sustainable development, recognising that long-term value for shareholders hinges on responsible utilisation of natural resources, waste and pollution reduction, and investments in our people and communities. Our business strategy and ESG policies are inherently intertwined with sustainability, reflecting our commitment to fostering a better future.



## Climate-related disclosure

### Climate Governance

#### Board Oversight

The Board's oversight responsibilities for climate-related risks and opportunities are formally documented in its Terms of Reference, which define its authority, roles and accountabilities in relation to ESG and climate governance.

The Board considers a broad spectrum of climate-related risks and opportunities in setting the Group's strategic direction, and ensures these factors are fully integrated into its oversight of strategy, major transactions, and policies. ESG considerations and stakeholder expectations are fully embedded in decision making by regularly assessing whether proposed transactions, and controls and mitigation measures align with the Group's climate commitments. The Board balances short-term financial implications with long-term resilience to support informed, forward-looking decisions that enable sustainable performance.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

The ESG Taskforce reports to the Board at least annually on climate-related risks and opportunities. In addition to the annual formal report, the Board receives ad-hoc updates on material climate-related events, regulatory changes and emergency risks as they arise, and holds dedicated climate strategy sessions at least semi-annually. The Board further oversees the development of climate-related targets, ensuring they are grounded in credible data, aligned with strategic priorities, and supported by clear execution plans. It reviews progress against these targets on a regular basis and raises queries where gaps or delays arise. Although climate-related performance indicators have not yet been incorporated into remuneration policies, the Group's commitment to achieving its climate objectives remains fully intact.

The day-to-day management of climate-related risks and opportunities is delegated to the ESG Taskforce, which is composed of different representatives from different departments. The ESG Taskforce reports directly to the Board, and its performance in delivering climate objectives is reviewed annually by the Board.

Internal controls and review mechanisms are integrated into the operations of business units. These include periodic climate-related risks assessments, as well as cross-functional reviews of regulatory and market developments.

To support the implementation of the Group's climate-related strategies, the skills and competencies of the Board and members in the ESG Taskforce are regularly assessed against market standards to ensure that they remain sufficient and up-to-date over time. All the Directors and members in the ESG Taskforce have received sustainability training. The Board is kept informed of emerging ESG developments, including energy policies, regulatory updates and evolving market best practices. ESG training is embedded in the ongoing development of Directors and senior management.

## Strategy

The Group continuously monitors global and local policy trends and action progress in addressing climate change. Drawing on internationally mainstream climate scenario analysis frameworks, it identifies, assesses and addresses climate-related risks and opportunities that may affect business operations and the value chain.

We integrate climate-related considerations into corporate strategy and business planning and clearly define the scope of impacts across three time horizons: short-term (1–5 years), medium-term (6–10 years) and long-term (over 10 years). This ensures that climate risk management is aligned with the Group's sustainable development strategy.





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We screen and identify climate-related risks and opportunities by comprehensively considering the Group's business model and value chain, industry practices, and outcomes of stakeholder engagement. We clarify the concentration of such risks and opportunities across the Group's own operations and value chain, establish a risk and opportunity inventory, and conduct ongoing monitoring and management efforts.

## Managing Climate-related Risks and Opportunities

Climate change presents both risks and opportunities. We adopt a balanced strategy that weighs potential positive and negative impacts, thereby maximizing value creation while minimizing adverse effects on our business.

To evaluate the impact of climate-related factors on the Group's business, we prioritize the identification of key climate-related drivers, including transition risks and physical risks, and map these factors to the relevant risk categories within the Group's Risk Taxonomy. Based on the likelihood of these climate-related drivers occurring and their potential impact on the Group (as illustrated in the below Risk Assessment Matrix), the assessment results indicate that, within the Group's risk taxonomy, lower working efficiency is particularly significant. The interactions between these risks and climate-related drivers, as well as their respective impacts, are further detailed in the table on the following page.

## Physical Risks, Transition Risks and Opportunities

We categorise climate-related impacts into physical risks, transition risks and opportunities that are reasonably expected to affect our 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 our 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 our 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 us 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, we can enhance our reputation, attracting new capital and customers.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Effects on Business Model and Value Chain

The ESG Reporting Code's implementation reliefs have been applied in this section:

|                                      | Reasonable<br>Information<br>Relief | Commercial<br>Sensitivity<br>Relief | Financial<br>Effects Relief |
|--------------------------------------|-------------------------------------|-------------------------------------|-----------------------------|
| Current financial effects            |                                     |                                     | Yes                         |
| Anticipated financial effects        | Yes                                 | Yes                                 | Yes                         |
| Metrics in cross-industry categories | Yes                                 |                                     |                             |

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                                                                                                                                                                                                                                                                                                      | Qualitative<br>Financial Impact                                                              |
|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| <b>Physical Risks</b>                                           |                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                             |                                                                                              |
| Acute Risk<br><b>Time Horizon:</b><br><b>Short to long term</b> | Increased severity of extreme weather <ul style="list-style-type: none"> <li>• Extreme heat</li> <li>• Rainfall/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 in need for air-conditioning 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>• Impact asset values</li> </ul> | <ul style="list-style-type: none"> <li>• Interrupts supply chains</li> <li>• Reduces availability of insurance on assets in risks exposed areas</li> <li>• Lowers sales/output due to business disruption</li> <li>• Disrupt cloud services</li> <li>• Affect the costs and supply stability of public utilities</li> </ul> | Financial Impact:<br>Asset value<br>The impact is low considering our location of operation. |
| Chronic Risk<br><b>Time Horizon:</b><br><b>Mid-to-long term</b> | Variability in climate and precipitation patterns <ul style="list-style-type: none"> <li>• Changing climate patterns</li> </ul>                                  |                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                             | Financial Impact:<br>Revenue<br>The impact is low considering our location of operation.     |

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| Risk Type                                                             | Description                                                                                                                                                                                                                       | Effects on Business Model                                                                                                                                                                                                                                                                                                            | Effects on Value Chain                                                                                                                                                                                                                                       | Qualitative Financial Impact                                                                                                                               |
|-----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Transition Risks</b>                                               |                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                              |                                                                                                                                                            |
| Regulatory Risks<br><b>Time Horizon:</b><br><b>Mid-to-long term</b>   | <ul style="list-style-type: none"> <li>Increased carbon pricing</li> <li>Mandatory reporting obligations</li> <li>Regulation of existing products and services</li> <li>Exposure to litigation</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 from non-compliance of suppliers or partners</li> <li>Reduces demand for high-emissions products and services</li> </ul> | Financial Impact:<br>Operating cost<br>The impact is low to medium considering our industry. The cost of compliance may grow with time.                    |
| Market Risks<br><b>Time Horizon:</b><br><b>Mid-to-long term</b>       | <ul style="list-style-type: none"> <li>Changing Investors' behaviour</li> <li>Unpredictable market demand in Green investments</li> <li>Changes in competitive landscape</li> </ul>                                               | <ul style="list-style-type: none"> <li>Changes 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>                                                                                                   | Financial Impact:<br>Revenue<br>The impact is low to medium considering our industry. The cost of compliance may grow with time.                           |
| Reputational Risks<br><b>Time Horizon:</b><br><b>Mid-to-long term</b> | <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> </ul>                                                                                                                                            | Financial Impact:<br>Operating cost<br>The impact is low considering our industry.                                                                         |
| <b>Opportunity</b>                                                    |                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                              |                                                                                                                                                            |
| 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>                                                              | Financial Impact:<br>Operating costs<br>Given our industry characteristics, the impact is low to moderate. Efficient operations may lower operating costs. |



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Strategy and Decision-making

We have formulated the below adaptation and mitigation measures to tackle physical risk, transition risks, and opportunities:

| Type                          | Adaptation and Mitigation Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Acute Physical Risks</b>   | <ul style="list-style-type: none"><li>• Conduct regular drills to test emergency response, crisis management and business continuity plans.</li><li>• Formulate enhanced and localised measures for various climate scenarios to address extreme weather events.</li><li>• Carry out ventilation and cooling retrofitting for internal facilities and suppliers' factories to improve the working environment.</li><li>• Incorporate considerations of flood and water-related risks into office site selection.</li><li>• Install key equipment (such as servers and air conditioners) in locations that meet flood and wind resistance standards.</li><li>• Implement targeted measures across the Group to reduce the risk of casualties.</li></ul> |
| <b>Chronic Physical Risks</b> | <ul style="list-style-type: none"><li>• Incorporate the impacts of surrounding water resources into the office site selection process.</li><li>• Adopt water-saving equipment and retrofit existing facilities to improve water use efficiency.</li><li>• Establish a long-term monitoring mechanism to protect key species and natural habitats and mitigate the impact of ecosystem changes on the supply chain.</li></ul>                                                                                                                                                                                                                                                                                                                           |
| <b>Transition Risks</b>       | <ul style="list-style-type: none"><li>• Track global and domestic trends and latest requirements for climate-related information disclosure.</li><li>• Optimise carbon emission disclosure and management to respond to stakeholder feedback; monitor the development of the domestic carbon market.</li><li>• Disclose energy consumption and carbon emission data with high quality in accordance with regulatory requirements, and formulate environmental risk control plans.</li><li>• Assess the impact of climate risks on business operations, establish a climate risk management mechanism, and mitigate reputational risks.</li><li>• Improve legal risk management policies and incorporate climate-related risk considerations.</li></ul> |
| <b>Opportunities</b>          | <ul style="list-style-type: none"><li>• Develop lower-carbon project investment offerings.</li><li>• Invest in energy-efficient and low-emission technologies to reduce costs.</li><li>• Explore the possibility to invest in green bonds to support climate-positive investments.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                           |



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

The Group does not currently have a formal climate-related transition plan or a dedicated budget specifically for climate-related risks and opportunities. Nevertheless, we manage environmental initiatives through our existing operational framework. Resources for energy-saving upgrades and sustainability training are allocated from general operating and capital expenditure budgets on a case-by-case basis. We will continue to monitor the necessity of a formal transition plan and adjust our resource allocation as regulatory requirements and our operational needs evolve.

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

The Group has not disclosed the quantified current and anticipated financial effects of climate-related risks and opportunities and internal carbon prices are currently not applied in our internal analysis or decision-making. Given its scale, both current and anticipated financial effects of climate-related risks and opportunities are not considered material to the Group's overall financial position. Furthermore, where effects may exist, the level of measurement uncertainty is high and isolating specific impacts is difficult. The Group is also developing internal capabilities for preparing disclosures on current and anticipated financial effects. Accordingly, the Group has applied the financial effects relief and the capabilities relief (where applicable) as provided under the ESG Reporting Code for disclosure requirements about the current and anticipated financial effects of climate-related risks and opportunities. The Group has also assessed and determined that the combined financial effects of climate-related risks and opportunities would not be useful at this stage.

### **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. As a small-to-medium enterprise with focused operations, the Group currently lacks the specialised internal skills, technical capabilities, and localized data required to perform meaningful quantitative scenario modeling without incurring undue cost or effort. Instead, we manage climate resilience through our existing risk management framework and disaster recovery protocols, particularly regarding physical risks such as extreme weather. The Group will periodically review its capacity and the availability of simplified industry tools to determine when a proportionate scenario analysis can be effectively integrated into our reporting.

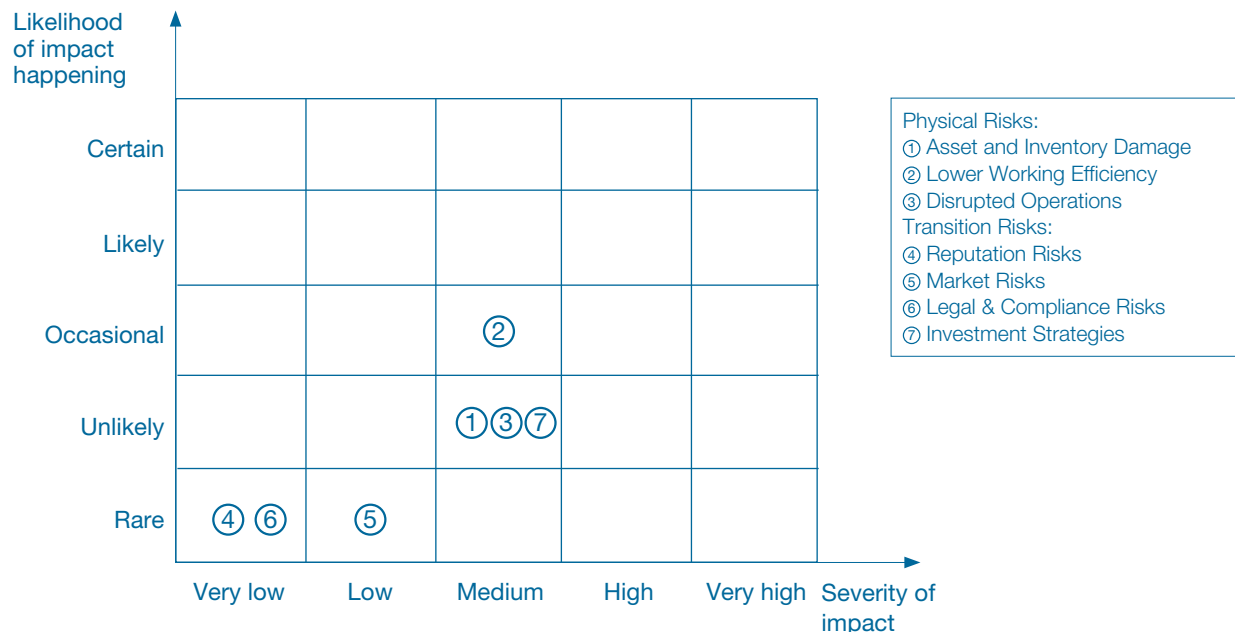
## Climate Risk Management

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's operations and value chain using both internal and external data 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 an annual basis. 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.

The Group does not currently incorporate climate-related scenario analysis into its risk identification process. At present, climate-related risks are identified and assessed through qualitative risk management methodologies, leveraging internal operational experience and historical weather data. The Group will continue to monitor the availability of simplified tools and industry data to evaluate the feasibility of integrating scenario analysis into its risk identification framework in the future.

**Climate Risk Assessment Matrix**



All identified climate-related risks and opportunities play a role in shaping our strategic direction, operational priorities, and internal policies. We evaluate each item based on its potential impact and the likelihood of occurrence using the Group's risk assessment methodologies, 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 our resources are focused where they matter most.



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Identified climate-related risks are monitored quarterly by the ESG Taskforce, 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 immediately. There were no material changes to the Group's climate-related risk identification, assessment, prioritisation and monitoring processes during the reporting period compared to the previous year. Climate-related opportunities are identified through annual strategic planning reviews and stakeholder engagement processes. Scenario analysis will be used to assess long-term opportunities once the framework is developed.

### Climate-related Targets

We are setting long-term climate-related targets across our operations and value chain supported by short-, medium-, and long-term milestones, all measured against a 2026 base year to ensure consistent comparison over time. These targets have taken reference from Hong Kong's long-term decarbonisation pathway and its goal of achieving carbon neutrality, as well as the Paris Agreement, ensuring that our efforts contribute meaningfully to the city's broader climate ambitions.

All quantitative targets are intensity targets, which are appropriate for the Group's service-based business model. The Group develops and regularly reviews its target internally based on its strategic planning and did not apply the Science Based Targets initiative's Sectoral Decarbonisation Approach. The use of carbon credits to achieve any net targets is currently not considered. Below sets forth the phased targets over our time horizon:

The Group's climate-related targets are based on the following indicators:

| Targets                                                            | Descriptions                                                                                                                                       |
|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Energy Consumption Intensity</b>                                | Short-term: 3% reduction when compared to 2026<br>Medium-term: 6% reduction when compared to 2026<br>Long-term: 9% reduction when compared to 2026 |
| <b>Non-hazardous Waste Intensity</b>                               | Short-term: 3% reduction when compared to 2026<br>Medium-term: 6% reduction when compared to 2026<br>Long-term: 9% reduction when compared to 2026 |
| <b>Greenhouse Gas Emission ("GHG") Intensity (Scope 1 &amp; 2)</b> | Short-term: 3% reduction when compared to 2026<br>Medium-term: 6% reduction when compared to 2026<br>Long-term: 9% reduction when compared to 2026 |

The Group's GHG emission targets currently cover Scope 1 and Scope 2 emissions. Scope 3 targets will be developed by 2027 as the Group improves its Scope 3 data collection capabilities.

\* The GHG emission target is a gross target.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

The Group's climate-related targets and the methodologies used for their setting have not been verified by an independent third party. At present, these targets are reviewed and monitored through the Group's internal management and reporting processes to ensure data consistency and accuracy. The Group will periodically evaluate the necessity of seeking external assurance for its sustainability disclosures as its reporting framework matures. The targets are reviewed annually by the ESG Taskforce and approved by the Board. Any material revisions to the targets require Board approval. Target progress is monitored annually using the indicators specified above. There have been no revisions to the Group's climate-related targets during the Reporting Period.

During the Reporting Period, the Group's environmental performance maintained a positive trend with continuous reductions in various intensity indicators. All key metrics, including GHG emission intensity, non-hazardous and hazardous waste intensity, wastewater discharge intensity, as well as electricity and water consumption intensity, showed a year-on-year downwards trend in 2026 from 2025. The Group will strengthen ongoing monitoring of environmental indicators to sustain progress toward its climate goals.

The use of carbon credits to achieve any net targets is currently not considered. Internal carbon prices are currently not applied in our internal analysis. The Group has not allocated capital expenditure, financing or investment towards climate-related risks and opportunities. By applying reasonable information relief of the ESG Reporting Code, the Group does not disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks, transition risks and aligned with climate-related opportunities.

## Environmental

Jakota Capital prioritises environmental management as a key part of its social responsibility. To support sustainability, the Group implements targeted measures to control greenhouse gas emissions and waste, aiming to reduce its carbon footprint and protect the environment. These initiatives reinforce its long-term commitment to a greener future.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Emission

Jakota Capital's vehicle fleet is the primary source of air emissions. The exhaust gas emitted by the Group consists of nitrogen oxides ("NO<sub>x</sub>"), sulphur oxides ("SO<sub>x</sub>"), and particulate matter ("PM"). These emissions contribute to the overall air quality impact associated with the Group's operations.

The decrease in emissions was primarily driven by the disposal of the Group's fur business during the year ended 31 March 2026. Consequently, no diesel consumption was incurred during the reporting period, as the diesel-powered vehicles were previously utilized exclusively for the discontinued fur operations.

| Types of Air Emissions             | Unit | FY2026 | FY2025 |
|------------------------------------|------|--------|--------|
| Nitrogen Oxides (NO <sub>x</sub> ) | kg   | 0.21   | 5.77   |
| Sulphur Oxides (SO <sub>x</sub> )  | kg   | <0.01  | 0.02   |
| Particulate Matter (PM)            | kg   | 0.02   | 0.54   |

The Group prioritizes local suppliers and contractors to minimize transportation-related exhaust gas and greenhouse gas emissions. Also, we utilise environmentally friendly unleaded petrol that meets the latest emissions standards.

During this Reporting Period, the Group was not aware of any material non-compliance with environmental-related laws and regulations in relation to air and greenhouse gases ("GHG"), emissions, discharges into water and land discharges, and the generation of hazardous and non-hazardous waste that would have a significant impact on the Group.

## Emissions Control

Jakota Capital recognises its obligation to address both direct and indirect environmental impacts stemming from its business operations. Demonstrating a commitment to corporate social responsibility, the Group upholds principles of sound environmental management to safeguard the environment. To mitigate the adverse effects associated with our operations, we have established an ESG Taskforce dedicated to coordinating and implementing environmental protection measures and objectives, as well as addressing pertinent environmental concerns. Guided by our ESG policies, we direct and execute initiatives aimed at environmental protection. Moreover, the Group remains steadfast in its dedication to raising employee awareness regarding environmental preservation.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## GHG Emissions

| Indicators                                               | Unit                        | FY2026 | FY2025 |
|----------------------------------------------------------|-----------------------------|--------|--------|
| Direct GHG Emissions (Scope 1)                           |                             |        |        |
| – Diesel Consumption                                     | tCO <sub>2</sub> e          | –      | 10.02  |
| – Petrol Consumption                                     | tCO <sub>2</sub> e          | 0.65   | –      |
| Energy Indirect GHG Emissions (Scope 2)                  |                             |        |        |
| – Electricity Consumption (Location-based <sup>2</sup> ) | tCO <sub>2</sub> e          | 34.67  | 108.70 |
| Total GHG Emissions (Scope 1 and Scope 2)                | tCO <sub>2</sub> e          | 35.32  | 118.72 |
| Intensity                                                | tCO <sub>2</sub> e/employee | 0.80   | 1.83   |
| Scope3: Other indirect emissions                         | tCO <sub>2</sub> e          | 3.57   | –      |
| Category 5: Waste Generated in Operations <sup>3</sup>   |                             |        |        |
| Paper waste                                              |                             | 3.27   | –      |
| Category 6: Business travel <sup>4</sup>                 |                             | 0.30   | –      |
| Total GHG emissions (Scope 1&2&3)                        |                             | 38.89  | –      |
| Total GHG Emissions (Scope 1&2&3) Intensity <sup>5</sup> |                             | 0.88   | –      |

### Notes:

1. The Group's 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. GHG emissions data is based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" and "Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard" 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 "Sustainability Report 2024" published by the Hong Kong Electric Investments Limited, the "2024 Sustainability Report" published by CLP Holdings Limited, the latest released average carbon dioxide emission factor for national electricity in China, published by the Ministry of Ecology and Environment on December 2025 and the Danish Energy Agency Energy Statistics 2024.
2. Scope 2 emissions are calculated using a location-based approach, which considers the average emission intensity of the local electricity grid where the energy is consumed.
3. GHG Scope 3 Category 5 emissions: The Group uses waste-specific data multiplied by applicable emission factors such as those provided by DESNZ.
4. Scope 3 Category 6 emissions: The Group uses ICAO calculator for air travel GHG calculation.
5. As of 31 March 2026, the Group had a total of 44 employees (2025: 65 employees). The data is also used for calculating other intensity data.
6. There were no changes to the Group's GHG emission measurement methodologies, input data or assumptions during the reporting period compared to the previous year.



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

The decrease in Scope 1 GHG emissions was primarily due to the disposal of the Group's fur business during the year ended 31 March 2026. Consequently, no diesel consumption was incurred during the reporting period, as the diesel-powered vehicles were previously utilized exclusively for discontinued fur operations.

Jakota Capital's primary source of greenhouse gas (GHG) emissions stems from purchased electricity, falling under Scope 2 emissions. The reduction in electricity consumption was primarily driven by enhanced energy-saving awareness.

During the reporting period, the Company further enhanced its greenhouse gas (GHG) emissions management and disclosure framework. For the first time, we have expanded our disclosure to include GHG Scope 3 (Other Indirect Emissions) data, specifically covering "Category 5: Waste Generated in Operations" and "Category 6: Business Travel". The Group proactively adopts energy conservation measures, which will be further detailed in the "Use of Resources – Energy Management" section. While striving to achieve the target, the Group places emphasis on enhancing employee awareness of environmental protection in their daily work practices. Additionally, the Group actively implements environmental protection measures to minimise its carbon footprint, aligning with its commitment to sustainability.

### **Sewage Discharge**

Due to the nature of its operations, Jakota Capital does not generate substantial discharge. The majority of its water supply and wastewater management are overseen by the property management company. The Group ensures that all wastewater is efficiently directed through the municipal sewage network to local treatment plants for proper processing.

### **Waste Management**

The Group actively advocates the importance of environmental management, strictly controls the generation of waste, continuously optimises management and monitoring, meeting the requirements of national and local environmental standards. Additionally, the Group ensures that the generated waste will be collected, source separated, and recycled as much as possible before proper disposal.

### **Hazardous Waste**

Due to the nature of its business, the Group did not generate any hazardous waste during the Reporting Period. However, the Group has also formulated guidelines for the management and disposal of hazardous waste. If any hazardous waste is generated, the Group must engage qualified chemical waste collectors to treat such waste and comply with relevant environmental laws and regulations.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Non-hazardous Waste

Due to the nature of its operations, the non-hazardous waste generated by the Group's operations is mainly office paper. The significant drop in office paper usage during the Reporting Period can be attributed to the digitalization of operations and shifting the generation of insurance brokerage business from house advisors to distribution channels.

| Indicators                   | Unit            | FY2026 | FY2025 |
|------------------------------|-----------------|--------|--------|
| Non-hazardous Waste Produced |                 |        |        |
| – Office Paper               | Tonnes          | 0.68   | 1.12   |
| Intensity                    | Tonnes/employee | 0.02   | 0.02   |

We are committed to optimising resource use across our operations and have implemented a range of waste reduction initiatives throughout the Group. To reduce paper consumption, we promote a paperless workplace by encouraging double-sided printing and using electronic document circulation.

Our offices are equipped with recycling facilities, and staff are regularly reminded to sort waste properly through “Green Message” prompts. We aim to minimize waste generation and actively promote paper reuse and recycling. Where possible, we also prioritize virtual meetings to reduce environmental impact.

As part of our broader sustainability efforts, we focus on responsible use of office supplies. We reuse and refurbish items such as file boxes, plastic binding rings, and paper clips. Additionally, we prefer refillable pens and correction tape over single-use products, helping to reduce waste and promote a more sustainable workspace.

## Use of Resources

Jakota Capital is committed to transforming into a resource-saving and environmentally friendly enterprise. We consistently introduce resource efficiency and eco-friendly measures across all our operations, striving to optimise resource utilisation throughout our business practices. To guide our efforts, the Group has established policies that govern the efficient and responsible use of resources. These policies are designed to enhance energy efficiency, minimise unnecessary resource usage, and drive sustainable practices within our organisation.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Energy Management

To enhance energy efficiency performance, the Group has implemented a comprehensive range of energy-saving measures. These measures include, but are not limited to:

- Encourage employees to turn off idle equipment, computers and lighting, when not in use or after working hours;
- Utilise natural light where possible;
- Adopt power-saving features for office equipment and computers;
- Purchase energy-efficient appliances to replace old appliances or due to new business needs.

| Indicators                  | Unit         | FY2026 | FY2025  |
|-----------------------------|--------------|--------|---------|
| Direct Energy Consumption   |              |        |         |
| – Diesel                    | kWh          | –      | 40,619  |
| – Petrol                    | kWh          | 2,356  | –       |
| Indirect Energy Consumption |              |        |         |
| – Purchased Electricity     | kWh          | 95,106 | 301,826 |
| Total Energy Consumption    | kWh          | 97,463 | 342,445 |
| Intensity                   | kWh/employee | 2,215  | 5,268   |

## Water Consumption

Jakota Capital's financial service operations do not entail significant water consumption due to the nature of its business. Water usage primarily revolves around basic cleaning and sanitisation purposes. As the water bill for the majority of Hong Kong offices is covered by the estate management fee, specific data on water consumption is unavailable. Nonetheless, the Group actively encourages all employees to cultivate a conscious habit of water conservation. Environmental messages promoting water conservation are prominently displayed in pantries and toilets, serving as reminders for employees. The decrease in water usage is mainly attributable to the cultivated habit of water conservation among our employees.

Continual enhancement of water conservation measures remains a priority for the Group. Given the Group's business nature and predominant operational focus in Hong Kong, the issue of sourcing water suitable for specific purposes is not a pertinent concern.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

During the Reporting Period, the Group did not encounter any issue in sourcing water that was fit for purpose due to its geographic location that its operation located.

| Indicators        | Unit                     | FY2026 | FY2025 |
|-------------------|--------------------------|--------|--------|
| Water Consumption | m <sup>3</sup>           | 8,218  | 17,228 |
| Intensity         | m <sup>3</sup> /employee | 187    | 265    |

## Use of Packaging Materials

Due to Jakota Capital's business nature, it does not consume a significant amount of packaging materials, and thus the use of packaging materials is immaterial.

## The Environment and Natural Resources

Jakota Capital is committed to minimising the environmental impact of its operations by adopting the industry's best practices. These efforts focus on reducing resource consumption and managing emissions responsibly. The Group conducts regular assessments to identify environmental risks and implement preventive measures. It also ensures strict compliance with all relevant environmental laws and regulations.

## Social

### Employment

The Group considers its employees its most valuable asset, recognising their expertise, capabilities, loyalty, and contributions as essential to its success. To uphold clear guidelines and expectations, the Group has developed a comprehensive Employee Handbook, covering key areas such as recruitment, compensation, promotion, working hours, rest periods, dismissals, diversity, and equal opportunity. These policies and employment practices are regularly reviewed to ensure continuous improvement, maintain high employment standards, and remain competitive within the industry.

During the Reporting Period, the Group was not aware of any material non-compliance with employment-related laws and regulations that would have a significant impact on the Group.

### Recruitment, Promotion and Dismissal

Jakota Capital values a diverse and skilled workforce and is committed to fostering an inclusive and collaborative workplace where all employees can thrive. The Group ensures an open and transparent hiring process, standardising recruitment procedures to uphold fairness and equality. All candidates are granted equal opportunities, regardless of gender, race, age, or other demographic characteristics.



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Employees receive competitive remuneration based on their performance and experience. Promotions are reviewed annually through an objective performance evaluation system, with supervisors engaging in two-way discussions to facilitate career growth. Rewards are offered to encourage continuous improvement.

The Group maintains a zero-tolerance policy for unfair dismissals, ensuring all termination procedures are fair and transparent. Dismissal conditions and protocols are clearly outlined in the Employee Handbook, and any employment termination is based on reasonable and lawful grounds.

### **Working Hours and Rest Periods**

Jakota Capital recognises the significance of maintaining a healthy lifestyle and promoting work life balance among its employees. Policies have been formulated to determine working hours and rest periods in accordance with local employment laws. The Group emphasises a culture that discourages excessive overtime work. Employees who choose to work overtime are provided with appropriate overtime allowances as per regulations and company policies.

To foster employee engagement and a sense of community, the Group actively organises activities such as employee bonding events, outings, volunteering opportunities, and charity events. Furthermore, the Group acknowledges the importance of cultural and festive celebrations. On such occasions, employees are allowed to leave work early to participate in and celebrate festivals.

### **Equal Opportunity, Diversity and Anti-discrimination**

Jakota Capital is committed to strict compliance with all national and local governmental laws and regulations. We uphold a fair, equitable, and transparent recruitment process, establishing policies that prevent discrimination in recruitment. Our aim is to ensure that no individual experiences discrimination based on race, social status, religion, nationality, disability, age, marital status, gender, pregnancy, sexual orientation, trade union membership, or political association. We strive to provide equal and fair treatment to all employees, encompassing areas such as recruitment, remuneration, training, promotion, dismissal, retirement, and other aspects of employment.

If an employee faces intimidation, humiliation, bullying, or harassment, including sexual harassment, they are encouraged to report the matter to their designated employee representative or directly to the general manager. The Group takes such complaints seriously and will employ appropriate measures to address and resolve these issues promptly upon receipt of the complaint.

### **Compensation and Benefits**

The Group actively seeks out and attracts talented individuals, recognising their value to the organisation. To ensure fair and competitive compensation, the Group references market practices when determining employees' salaries and year-end bonuses. Factors such as qualifications, work performance, performance appraisal results, and market trends are taken into account in determining the remuneration package.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

The remuneration package provided by the Group includes various benefits such as holidays, annual leave, medical benefits, and discretionary bonuses. These benefits contribute to the overall well-being and satisfaction of employees.

In Hong Kong, the Group also complies with the Mandatory Provident Fund Schemes Ordinance by providing mandatory provident fund contributions for employees. This ensures that employees in Hong Kong are covered by the mandatory retirement savings scheme.

## Engaging with Employees

The Group recognises the importance of transparent and effective communication within the organisation. To facilitate this, the Group utilises various channels, including emails, employee questionnaires, internal meetings, and other appropriate means of communication.

Employees are encouraged to report any irregularities they come across to their supervisors or the Human Resources Department. The Group emphasises that all reported cases will be treated confidentially to ensure the privacy and protection of individuals involved. This confidentiality helps create a safe environment for employees to voice their concerns and ensures that reported issues are handled appropriately.

As of 31 March 2026, the Group's employee size breakdown was as below:

|                                 | FY2026    | FY2025    |
|---------------------------------|-----------|-----------|
| <b>Total</b>                    | <b>44</b> | <b>65</b> |
| <b>By Gender</b>                |           |           |
| Male                            | 23        | 31        |
| Female                          | 21        | 34        |
| <b>By Age</b>                   |           |           |
| Below 30                        | 4         | 9         |
| 30–50                           | 30        | 45        |
| Above 50                        | 10        | 11        |
| <b>By Geographical Location</b> |           |           |
| Chinese Mainland                | 20        | 23        |
| Hong Kong                       | 24        | 40        |
| Demark                          | 0         | 2         |
| <b>By Employment Type</b>       |           |           |
| Full-time                       | 42        | 57        |
| Part-time                       | 2         | 8         |
| <b>By Employment Category</b>   |           |           |
| Senior Management               | 8         | 11        |
| Middle Management               | 13        | 16        |
| General Staff                   | 23        | 38        |



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

During the Reporting Period, the overall employee turnover rate was approximately 32%. The table below shows the employee turnover rate breakdown by gender, age group and region group:

| Indicators (%)                  | FY2026 | FY2025 |
|---------------------------------|--------|--------|
| <b>By Gender</b>                |        |        |
| Male                            | 35     | 29     |
| Female                          | 29     | 71     |
| <b>By Age</b>                   |        |        |
| Below 30                        | 0      | 33     |
| 30–50                           | 43     | 64     |
| Above 50                        | 10     | 9      |
| <b>By Geographical Location</b> |        |        |
| Chinese Mainland                | 20     | 78     |
| Hong Kong                       | 42     | 9      |

Note:

7. The employee turnover rate was calculated by the number of employees left during the Reporting Period/Total number of employees × 100%.

### Health and Safety

Jakota Capital prioritises the health and safety of its employees, providing a safe, healthy, and comfortable work environment. To uphold this commitment, the Group has developed a comprehensive Health and Safety Policy aimed at minimising occupational hazards.

A structured safety management system is in place to identify and mitigate potential risks effectively. This system supports the implementation of safety measures, regular inspections, and the provision of necessary training and resources for employees.

Over the past three years, the Group has maintained an impeccable safety record, reporting zero work-related fatalities and no lost working days due to injuries. During the Reporting Period, the Group remained fully compliant with health and safety regulations, with no material non-compliance issues that could significantly impact operations.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Safety Measures in Offices

Jakota Capital is committed to creating a safe and comfortable working environment that supports the mental and physical well-being of its employees. To achieve this, the Group regularly monitors and reviews its safety and security management practices.

To minimise fire risks and ensure employees are prepared for emergencies, the Group provides clear guidance on fire precautions. Office layouts and escape routes are prominently displayed to help staff familiarise themselves with evacuation procedures. Adequate firefighting equipment is installed to address potential fire hazards.

Regular inspections are conducted to ensure that escape routes remain unobstructed, and that fire equipment is in proper working condition. Additionally, the estate management office organises routine fire drills to reinforce emergency evacuation protocols.

Beyond fire safety, Jakota Capital also prioritises workplace comfort. Proper lighting and ventilation create a conducive atmosphere, while first aid boxes are readily available in accessible locations to ensure immediate medical assistance when needed. The Human Resources Department oversees the maintenance of these supplies, ensuring that all items remain functional and unexpired.

## Development and Training

Jakota Capital regards its talent as the most important asset and resource. This is achieved through talent development, via a well-planned training strategy that creates value and caters to their needs. The Group understands that training and development programmes are indispensable to its talents in keeping abreast of the latest trends in the finance industry, as well as the dynamic pace of the current domestic market. Considering this, the Group holds regular training, development programmes and training sponsorships for its employees. Through a variety of training modes and courses, the Group has established its internal training system to meet the diverse needs of all types of employees at all levels. This includes induction training, generic skill development, professional development, and leadership development. Hence, employees' skills will be enhanced, while simultaneously being supported in their personal growth, allowing the Group to be able to develop sustainably.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

During the Reporting Period, the Group has provided around 140 hours of training, with an average training hours of approximately 3.18 hours per trained employee. The breakdown of the employees trained by gender and employment category is as follows:

| Employee Training Rate*       | 2026                           |                            | 2025                           |                            |
|-------------------------------|--------------------------------|----------------------------|--------------------------------|----------------------------|
|                               | Average training Hours (Hours) | % of Employees Trained (%) | Average training Hours (Hours) | % of Employees Trained (%) |
| <b>By Gender</b>              |                                |                            |                                |                            |
| Male                          | 4.0                            | 87                         | 4.0                            | 13                         |
| Female                        | 2.3                            | 67                         | 3.0                            | 9                          |
| <b>By Employment Category</b> |                                |                            |                                |                            |
| Senior Management             | 4.6                            | 125                        | 1.0                            | 9                          |
| Middle Management             | 4.1                            | 100                        | 3.0                            | 19                         |
| General Staff                 | 2.2                            | 48                         | 3.0                            | 8                          |

\* Employee training rate is calculated by the number of employees trained during the Reporting Year/number of employees as of 31 March 2026. The number of employees trained included employees who left the Company during the Reporting Year.

## Labour Standards

The Group has zero tolerance and strictly prohibits the use of child labour and forced labour in our operations. The following measures have been taken to avoid these illegal employment practices.

|                              |                                                                                                                                                                                                        |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Prevention of child labour   | During the recruitment process, the Human Resources Department will verify the applicant's identity documents and ensure that they have reached the minimum age for employment.                        |
| Prohibition of forced labour | The Group specifies overtime compensation provisions in the Employee Handbook. The Group carefully monitors the employee working time and working schedule to ensure they work voluntarily and freely. |

In case of any illegal labour practice discovered, the Group will cease their employment immediately. An investigation will be carried out subsequently, and the case will be reported to the relevant authorities.

During the Reporting Period, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations, that would have a significant impact on the Group.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Supply Chain Management

The Group acknowledges the significance of supply chain management in addressing environmental and social risks. With a focus on green supply chain practices, the Group actively collaborates with 9 major suppliers, all of which are based in Chinese mainland, which demonstrate a commitment in incorporating environmental and social risk considerations within their supply chain management strategies.

### Suppliers' Evaluation and Management

The Group has implemented standardised procedures for supplier selection to ensure long-term cooperative relationships that contribute to sustainable development and those which foster innovation. The Group adheres to principles of openness, fairness, and equitability in its procurement practices.

To maintain high standards, the Group has established a rigorous and standardised procurement system. This system incorporates a systematic supplier selection process that includes environmental and social risk control requirements. The Group imposes these requirements on suppliers to ensure responsible practices throughout the supply chain.

In line with the Group's commitment to safety, suppliers undergo regular safety performance evaluations. If a supplier fails to meet the required safety standards, they may be subject to suspension or removal from the approved supplier list.

### Green Sourcing

Jakota Capital is aware of the environmental and social practices of the suppliers and tries to engage suppliers with responsible acts to society in view of green sourcing. The Group is committed to selecting environmentally friendly products with competitive prices and good quality to safeguard customers' health and safety, prevent pollution and efficiently use natural resources. The Group requires all departments to consider environmental factors and search for products with higher recycled content, greater durability or greater water and energy efficiency. During the procurement process, the Group prioritises local suppliers and environmentally friendly products and services, hoping to reduce the carbon footprint caused by transportation, while supporting local economic development and creating employment opportunities for local communities. In addition to environmental factors, the Group will also adopt measures to monitor whether its suppliers or contractors comply with relevant environmental and social laws and regulations, or meet other standards in terms of health, safety, forced labour and child labour.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Product and Service Responsibilities

### Product Responsibility

Jakota Capital places customer satisfaction at the heart of its sustainable development strategy. Committed to delivering exceptional service, the Group focuses on understanding and meeting the unique needs of each client. By offering customised, value-driven solutions, we aim to create long-term partnerships founded on trust, reliability, and mutual success.

During the Reporting Period, the Group was not aware of any incidents of non-compliance with related laws and regulations concerning health and safety, advertising, labelling, and privacy matters relating to products and services provided and methods of redress that would have a significant impact on the Group.

### Quality Assurance

The Group has implemented a comprehensive Quality Assurance Policy to ensure adherence to local laws and regulations. This includes a stringent quality assurance process that undergoes regular reviews and updates to align with the latest standards. To provide high-quality financial services to customers, the Group has obtained all the necessary licenses and permits that are essential for its operations in Hong Kong. These licenses include SFC type 1/4/9, licenses from the Insurance Authority, registered intermediaries for MPFA, and the Money Lending License. The Group proactively monitors the expiration dates of these licenses and initiates timely renewal processes to maintain compliance. Similarly, for the mink farm business, the farms have obtained the required permits to operate in accordance with relevant regulations.

### Complaint Channel

Customer feedback is a valuable resource that drives continuous improvement. The Group takes a proactive approach, actively listening to customers and responding swiftly to their concerns and suggestions. In the event of a complaint, the compliance officer promptly investigates the matter, prepares a detailed report for management review, and ensures appropriate corrective measures are implemented. The Group is committed to handling complaints with care, ensuring timely and effective resolution. During the Reporting Period, the Group does not receive any complaints and product recall.

### Safeguarding Customer Assets

The Group's subsidiaries are licensed corporations regulated by the Securities and Futures Commission (SFC) under licenses 1/4/9. As custodians of customer assets, the Group enforces stringent controls to ensure their proper handling and protection in compliance with applicable laws and regulations. To safeguard customer funds, segregated accounts are maintained, keeping them separate from the Group's own assets. Transactions are executed only with customer consent or when required to fulfill contractual obligations.

To ensure accountability and transparency, the Group maintains a comprehensive audit trail, facilitating effective oversight of asset management. Regular compliance reviews and audits are conducted to detect and resolve any regulatory non-compliance. Any irregularities or breaches are promptly reported to Management and the relevant authorities.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Protection of Consumers' Information and Data Privacy

Jakota Capital places great importance on the protection of customer personal data and confidential documents, adhering to the guidance provided by the Office of the Privacy Commissioner for Personal Data of Hong Kong. The Group has a robust privacy policy in place and is committed to not disclosing any personal information collected from clients to third parties without their explicit consent. Safeguarding customer privacy is a top priority for the Group, and it takes all necessary measures to maintain the security and confidentiality of customer data.

During the Reporting Period, the Group has not received any significant complaints regarding breaches of customer privacy.

## Protection of Intellectual Property Rights

Intellectual Property Rights foster innovation and creativity, enhancing societal competitiveness and contributing to human well-being. The Group is committed to respecting these rights and has established procedures and guidelines to prevent intellectual property infringement at all levels of its operations.

Employees are strictly prohibited from disclosing confidential information including the Group's strategies, business interests, proprietary knowledge, inventions and intellectual property both during their employment and after leaving the company.

## Advertising and Labelling

Jakota Capital enforces a strict policy on advertising content, ensuring that all statements are truthful and accurate. To uphold this standard, the Group has implemented procedures to guide the creation and distribution of its advertising materials. These measures are designed to guarantee that advertisements remain fair, reasonable and free from misleading elements.

The Group takes great care to provide customers with clear and reliable information. Every advertisement is carefully reviewed to ensure accuracy and transparency, reinforcing the Group's commitment to ethical and responsible advertising.

## Anti-corruption

The Board upholds a zero-tolerance policy toward fraud and corruption. The Group's Employee Handbook outlines strict guidelines requiring employees to comply with all applicable regulations on conflicts of interest, insider trading, anti-competition, and anti-corruption. Employees must adhere to all relevant laws, rules, and regulations in every jurisdiction where the Group operates.

The Anti-corruption Policy provides guidance for employees on recognising and avoiding unethical behaviour in a range of business contexts, including procurement of goods and services, accepting and offering corporate gifts or hospitality, and making political or charitable contributions. Any solicitation or acceptance of an advantage, any form of bribery, extortion, fraud, or money laundering are strictly prohibited.



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

During the Reporting Period, the Group was not aware of any material non-compliance with related laws and regulations of bribery, extortion, fraud and money laundering that would have a significant impact on the Group. No concluded legal cases regarding corrupt practices have been brought against the Group or its employees during the Year.

### Anti-corruption Training

Jakota Capital provides training to employees on its governance policies. New joiners will receive training as part of their induction programmes. During the Reporting Period, the 11 directors and 19 employees were provided with anti-money laundering (“AML”), Know Your Customer (“KYC”) and Virtual Assets Training for a total of 33 hours and 57 hours. The Group was unaware of any non-compliance with the relevant laws and regulations relating to bribery, extortion, fraud and money laundering. There were no concluded legal cases regarding corrupt practices brought against the Group or its employees.

### Whistle-blowing Mechanism

The Group actively encourages employees and stakeholders, including customers and suppliers, to report suspected improprieties, misconduct, or malpractice. A confidential reporting channel is in place to ensure concerns are raised securely.

In accordance with the Whistle-blowing Policy, all reports are handled with the utmost confidentiality, and whistleblowers are protected from unfair dismissal, victimisation, or unwarranted disciplinary action. Any allegations related to fraud and corruption are thoroughly investigated to uphold integrity and transparency.

### Community Investment

Community investment is a vital part of the Group’s strategic development. Jakota Capital believes that fostering community engagement benefits both the Group and the society it serves. Our primary focus is supporting underprivileged individuals in their rehabilitation, helping improve their quality of life.

During the reporting period, Jakota Capital proudly participated as a corporate sponsor in the “Celebrating the 76th Anniversary of the People’s Republic of China & Sea-Flyer 18th Anniversary Charity Gala” organized by the Reading • Flying Dreams Cultural Care Charitable Foundation. To empower community welfare initiatives, the Group contributed a total of HK\$88,688 through this event. This meaningful contribution encompassed a corporate logo sponsorship of HK\$50,000, the successful auction acquisition of a winery accommodation package valued at HK\$38,000, and the purchase of a charity bazaar item (CTF Life Labubu) for HK\$688. All proceeds from these activities will be dedicated to advancing the foundation’s cultural care and educational charity programs, reflecting the Group’s concrete actions in fostering long-term social value.



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Additionally, we actively contribute to local community development. On 26 November 2025, the Group demonstrated its ongoing commitment to social welfare by making a charitable donation of HK\$40,000 to the Rotary Club of Channel Islands Community Service Fund Limited. This financial contribution is aimed at supporting local community service projects and empowering impactful social initiatives, reinforcing the Group's dedicated efforts to foster a supportive and harmonious society.

Looking ahead, the Group will continue to integrate social responsibility into its long-term corporate strategy. We aim to deepen our engagement with various non-profit organizations and charitable foundations, exploring diverse avenues of community investment, including financial donations, in-kind support, and corporate volunteerism. By channeling resources into key areas such as education, cultural care, and local community welfare, the Group is dedicated to generating sustainable positive impacts, walking hand-in-hand with our stakeholders to build a more inclusive and harmonious society.



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## Major Applicable Laws and Regulations Related to the Group's Business

| Aspect                                 | Main Applicable Laws and Regulations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Emissions</b>                       | <ul style="list-style-type: none"> <li>• Air Pollution Control Ordinance</li> <li>• Water Pollution Control Ordinance</li> <li>• Waste Disposal Ordinance</li> <li>• Environmental Protection Law of the People's Republic of China</li> <li>• Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution</li> <li>• Law of the People's Republic of China on Prevention and Control of Water Pollution</li> <li>• Law of the People's Republic of China on Prevention and Control of Solid Waste Pollution</li> </ul>                                                                  |
| <b>Employment and Labour Standards</b> | <ul style="list-style-type: none"> <li>• Employment Ordinance</li> <li>• Employees' Compensation Ordinance</li> <li>• Sex Discrimination Ordinance</li> <li>• Disability Discrimination Ordinance</li> <li>• Family Status Discrimination Ordinance</li> <li>• Personal Data (Privacy) Ordinance</li> <li>• The Salaried Employees Act</li> <li>• Labour Law of the People's Republic of China</li> <li>• Labour Contract Law of the People's Republic of China</li> <li>• Social Insurance Law of the People's Republic of China</li> <li>• Law of the People's Republic of China on the Protection of Minors</li> </ul> |
| <b>Health and Safety</b>               | <ul style="list-style-type: none"> <li>• Occupational Safety and Health Ordinance</li> <li>• Fire Safety Ordinance</li> <li>• Production Safety Law of the People's Republic of China</li> <li>• Law of the People's Republic of China on the Prevention and Treatment of Occupational Diseases</li> <li>• Regulation on Work-Related Injury Insurances of the People's Republic of China</li> </ul>                                                                                                                                                                                                                      |
| <b>Supply Chain Management</b>         | <ul style="list-style-type: none"> <li>• The Protection of Endangered Species of Animals and Plants Ordinance of Hong Kong</li> <li>• The Code of Practice for the Care and Health of Farmed Mink, Fitch and Fox</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                               |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

| Aspect                        | Main Applicable Laws and Regulations                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Product Responsibility</b> | <ul style="list-style-type: none"><li>• Trade Descriptions Ordinance</li><li>• Personal Data (Privacy) Ordinance</li><li>• Advertising Law of the People's Republic of China</li><li>• Trademark Law of the People's Republic of China</li><li>• Protection of Consumer Rights and Interests of the People's Republic of China</li></ul>                                                                                                                                    |
| <b>Anti-corruption</b>        | <ul style="list-style-type: none"><li>• Prevention of Bribery Ordinance</li><li>• Anti-Money Laundering and Counter-Terrorist Financing Ordinance</li><li>• The Danish Criminal Code</li><li>• Criminal Law of the People's Republic of China</li><li>• Anti-Money Laundering Law of the People's Republic of China</li><li>• Anti-Unfair Competition Law of the People's Republic of China</li><li>• Tendering and Bidding Law of the People's Republic of China</li></ul> |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## The ESG Reporting Code Content Index of Stock Exchange (1)

### Mandatory Disclosure

#### Requirements Section/Declaration

|                      |                                            |
|----------------------|--------------------------------------------|
| Governance Structure | Board Statement – ESG Governance Structure |
| Reporting Principles | About this Report – Reporting Framework    |
| Reporting Boundary   | About this Report – Reporting Scope        |

## The ESG Reporting Code Content Index of Stock Exchange (2)

| Subject Areas, Aspects, General Disclosures and KPIs | Description                                                                                                                                                                                                                                                                               | Section/Declaration                           |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>Aspect A1: Emissions</b>                          |                                                                                                                                                                                                                                                                                           |                                               |
| General Disclosure                                   | Information on:<br><br>(a) the policies; and<br><br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer<br><br>relating to Exhaust Gas and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. | Emissions Control                             |
| KPI A1.1                                             | The types of emissions and respective emissions data.                                                                                                                                                                                                                                     | Emissions Control                             |
| KPI A1.2                                             | Superseded by climate-related disclosures                                                                                                                                                                                                                                                 | Please refer to Part D for details            |
| KPI A1.3                                             | Total hazardous waste produced (in tonnes) and intensity.                                                                                                                                                                                                                                 | Emissions Control – Waste Management          |
| KPI A1.4                                             | Total non-hazardous waste produced (in tonnes) and intensity.                                                                                                                                                                                                                             | Emissions Control – Waste Management          |
| KPI A1.5                                             | Description of emission target(s) set and steps taken to achieve them.                                                                                                                                                                                                                    | Emissions Control – Our Environmental Targets |
| KPI A1.6                                             | Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.                                                                                                                                                                            | Emissions Control – Waste Management          |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

| Subject Areas, Aspects, General Disclosures and KPIs    | Description                                                                                                                             | Section/Declaration                                                               |
|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| <b>Aspect A2: Use of Resources</b>                      |                                                                                                                                         |                                                                                   |
| General Disclosure                                      | Policies on the efficient use of resources, including energy, water and other raw materials.                                            | Use of Resources                                                                  |
| KPI A2.1                                                | Direct and/or indirect energy consumption by type in total and intensity.                                                               | Use of Resources – Energy Management                                              |
| KPI A2.2                                                | Water consumption in total and intensity.                                                                                               | Use of Resources – Water Consumption                                              |
| KPI A2.3                                                | Description of energy use efficiency initiatives and results achieved.                                                                  | Use of Resources – Energy Management                                              |
| KPI A2.4                                                | Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved. | Use of Resources – Water Consumption                                              |
| KPI A2.5                                                | Total packaging material used for finished products (in tonnes) and with reference to per unit produced.                                | Use of Resources – Use of Packaging Materials                                     |
| <b>Aspect A3: The Environment and Natural Resources</b> |                                                                                                                                         |                                                                                   |
| General Disclosure                                      | Policies on minimising the issuer's significant impact on the environment and natural resources.                                        | The Environment and Natural Resources                                             |
| KPI A3.1                                                | Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.     | The Environment and Natural Resources – Protection of Biodiversity and the Nature |
| <b>Aspect A4: Climate Change</b>                        |                                                                                                                                         |                                                                                   |
| General Disclosure                                      | Superseded by climate-related disclosures                                                                                               | Please refer to Part D for details                                                |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

| Subject Areas, Aspects, General Disclosures and KPIs | Description                                                                                                                                                                                                                                                                                                                                         | Section/Declaration |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>Aspect B1: Employment</b>                         |                                                                                                                                                                                                                                                                                                                                                     |                     |
| General Disclosure                                   | <p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p> | Employment          |
| KPI B1.1                                             | Total workforce by gender, employment type, age group and geographical region.                                                                                                                                                                                                                                                                      | Employment          |
| KPI B1.2                                             | Employee turnover rate by gender, age group and geographical region.                                                                                                                                                                                                                                                                                | Employment          |
| <b>Aspect B2: Health and Safety</b>                  |                                                                                                                                                                                                                                                                                                                                                     |                     |
| General Disclosure                                   | <p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to providing a safe working environment and protecting employees from occupational hazards.</p>                                                                               | Health and Safety   |
| KPI B2.1                                             | Number and rate of work-related fatalities.                                                                                                                                                                                                                                                                                                         | Health and Safety   |
| KPI B2.2                                             | Lost days due to work injury.                                                                                                                                                                                                                                                                                                                       | Health and Safety   |
| KPI B2.3                                             | Description of occupational health and safety measures adopted, and how they are implemented and monitored.                                                                                                                                                                                                                                         | Health and Safety   |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

| Subject Areas, Aspects, General Disclosures and KPIs | Description                                                                                                                                                                                               | Section/Declaration      |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <b>Aspect B3: Development and Training</b>           |                                                                                                                                                                                                           |                          |
| General Disclosure                                   | Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.                                                                                 | Development and Training |
| KPI B3.1                                             | The percentage of employees trained by gender and employee category (e.g. senior management, middle management).                                                                                          | Development and Training |
| KPI B3.2                                             | The average training hours completed per employee by gender and employee category.                                                                                                                        | Development and Training |
| <b>Aspect B4: Labour Standards</b>                   |                                                                                                                                                                                                           |                          |
| General Disclosure                                   | Information on:<br><br>(a) the policies; and<br><br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer<br><br>relating to preventing child and forced labour. | Labour Standards         |
| KPI B4.1                                             | Description of measures to review employment practices to avoid child and forced labour.                                                                                                                  | Labour Standards         |
| KPI B4.2                                             | Description of steps taken to eliminate such practices when discovered.                                                                                                                                   | Labour Standards         |



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

| Subject Areas,<br>Aspects, General<br>Disclosures and KPIs | Description                                                                                                                                                         | Section/Declaration                                               |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| <b>Aspect B5: Supply Chain Management</b>                  |                                                                                                                                                                     |                                                                   |
| General Disclosure                                         | Policies on managing environmental and social risks of the supply chain.                                                                                            | Supply Chain Management                                           |
| KPI B5.1                                                   | Number of suppliers by geographical region.                                                                                                                         | Supply Chain Management                                           |
| KPI B5.2                                                   | Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. | Supply Chain Management<br>– Suppliers' Evaluation and Management |
| KPI B5.3                                                   | Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.                        | Supply Chain Management<br>– Green Sourcing                       |
| KPI B5.4                                                   | Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.     | Supply Chain Management<br>– Green Sourcing                       |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

| Subject Areas, Aspects, General Disclosures and KPIs | Description                                                                                                                                                                                                                                                                                                   | Section/Declaration                                                            |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| <b>Aspect B6: Product Responsibility</b>             |                                                                                                                                                                                                                                                                                                               |                                                                                |
| General Disclosure                                   | <p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.</p> | Product Responsibility                                                         |
| KPI B6.1                                             | Percentage of total products sold or shipped subject to recalls for safety and health reasons.                                                                                                                                                                                                                | Product Responsibility – Quality Assurance                                     |
| KPI B6.2                                             | Number of products and service-related complaints received and how they are dealt with.                                                                                                                                                                                                                       | Product Responsibility – Complaint Channel                                     |
| KPI B6.3                                             | Description of practices relating to observing and protecting intellectual property rights.                                                                                                                                                                                                                   | Product Responsibility – Protection of Intellectual Property Rights            |
| KPI B6.4                                             | Description of quality assurance process and recall procedures.                                                                                                                                                                                                                                               | Product Responsibility – Quality Assurance, Safeguarding Customer Assets       |
| KPI B6.5                                             | Description of consumer data protection and privacy policies, and how they are implemented and monitored.                                                                                                                                                                                                     | Product Responsibility – Protection of Customer's Information and Data Privacy |

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

| Subject Areas, Aspects, General Disclosures and KPIs | Description                                                                                                                                                                                                           | Section/Declaration                         |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| <b>Aspect B7: Anti-corruption</b>                    |                                                                                                                                                                                                                       |                                             |
| General Disclosure                                   | Information on:<br><br>(a) the policies; and<br><br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer<br><br>relating to bribery, extortion, fraud and money laundering. | Anti-corruption                             |
| KPI B7.1                                             | Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases.                                                    | Anti-corruption                             |
| KPI B7.2                                             | Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.                                                                                                        | Anti-corruption – Whistle-blowing Mechanism |
| KPI B7.3                                             | Description of anti-corruption training provided to directors and staff.                                                                                                                                              | Anti-corruption                             |
| <b>Aspect B8: Community Investment</b>               |                                                                                                                                                                                                                       |                                             |
| 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.                                | Community Investment                        |
| KPI B8.1                                             | Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).                                                                                                           | Community Investment                        |
| KPI B8.2                                             | Resources contributed (e.g. money or time) to the focus area.                                                                                                                                                         | Community Investment                        |

## The ESG Reporting Code Content Index of Stock Exchange

### Part D: Climate-related Disclosures

| Subject Areas, Aspects, General Disclosures, and KPIs | Description                                                                                                                                                              | Section/Declaration                                                                   |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| Governance                                            | Governance                                                                                                                                                               | Governance Structure and Board Statement<br><br>Governance                            |
| Strategy                                              | Strategy                                                                                                                                                                 | Strategy                                                                              |
| Risk Management                                       | Risk Management                                                                                                                                                          | Risk Management                                                                       |
| Metrics and Targets                                   | Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where applicable, intensity (e.g. per unit of production volume, per facility). | KPI A1.2: Emissions – Greenhouse Gas Emissions                                        |
|                                                       | Cross-industry metrics<br>– climate-related physical risks, transition risks and opportunities                                                                           | Strategy – Identify climate-related risks and opportunities                           |
|                                                       | Cross-industry metrics<br>– Capital Deployment                                                                                                                           | The Group has adopted the relief and provided disclosures/explanations.               |
|                                                       | Internal Carbon Pricing                                                                                                                                                  | The Group has adopted the relief and provided disclosures/explanations.               |
|                                                       | Remuneration                                                                                                                                                             | The Group has adopted the relief and provided disclosures/explanations.               |
|                                                       | Industry-Based Metrics                                                                                                                                                   | The Group has not applied industry-based metrics under the IFRS S2 industry guidance. |
|                                                       | Climate-Related Targets                                                                                                                                                  | Strategy – Identify climate-related risks and opportunities                           |