



YEEBO (INTERNATIONAL HOLDINGS) LIMITED

(Incorporated in Bermuda with limited liability)

STOCK CODE: 259

Environmental, Social and Governance Report 2025/26

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

For the Financial Year 2025/26

This Environmental, Social and Governance (“ESG”) Report (“ESG Report”) is issued by Yeebo (International Holdings) Limited (“Yeebo”, together with its subsidiaries collectively referred to as the “Group” or “We”) in accordance with the Environmental, Social and Governance Reporting Code (the “ESG Code”) set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. This ESG report covers the Group’s ESG policies, initiatives and performance from 1 April 2025 to 31 March 2026 (“FY2025/26”, “this Financial Year” or “the Reporting Period”).

REPORTING BOUNDARY

As the business expands and the scale of our core operations increases, the scope of current reporting period has been broadened compared to the previous year. The geographical locations covered the People’s Republic of China (other than Hong Kong, Macau and Taiwan) (“Chinese Mainland”) and Hong Kong Special Administrative Region (“Hong Kong”).

This ESG report covers the Group’s operations in Liquid Crystal Displays (“LCDs”), Liquid Crystal Display Modules (“LCMs”), Thin Film Transistor module (“TFTs”) and Capacitive Touch Panel module (“CTPs”) business (collectively the “Display Business”). Additionally, the report has been expanded to include the artificial intelligence compute and related business during this Financial Year.

The scope of this report encompasses the primary operational locations during the Reporting Period, including the Group’s display business in Jiangmen, Guangdong Province, and Hong Kong. It covers the newly added Guangxi Beiliu display business, as well as artificial intelligence compute and related business in Shanghai and Hong Kong during this Financial Year.

REPORTING PRINCIPLES

The reporting principles of materiality, quantitative, balance, and consistency have been strictly applied in determining and compiling the content of the ESG Report to maintain high-quality disclosure.

Materiality	Key ESG issues that have a significant impact on the Group’s stakeholders have been identified through materiality assessment. The procedures and results of this assessment are disclosed in the “Materiality Assessment” section of this ESG report.
Quantitative	To facilitate objective evaluation of our ESG performance and management effectiveness, we provide quantitative information, where appropriate, disclose comparative data, standards, methodologies, assumptions, calculation tools and source of coefficients used.
Balance	Information is disclosed as objectively as possible to provide stakeholders with an impartial view of our overall ESG performance.
Consistency	We maintain consistency in reporting standards, data collection and calculation methods while providing figures to enable meaningful comparison between previous financial year and this Financial Year.

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FEEDBACK

Our ongoing improvement relies on your valuable insights regarding the content of this report. If you have any questions or suggestions, please share them with us via email at report@yeebo.com.hk. Your feedback will contribute to our continuous efforts to enhance our environmental, social, and governance performance.

ESG GOVERNANCE

With a goal to identify sustainability priorities and create sustainable value for the Group and its stakeholders, we have formulated the governance framework to sharpen our focus on ESG initiatives. Our corporate social responsibility structure is divided into two main components, the directors (the “**Directors**”) and the board of directors (the “**Board**”) of Yeebo and the ESG Working Group.

Board Oversight

The Board leads and establishes the Group’s ESG objectives, priorities, and overall strategy, overseeing management’s implementation to ensure alignment with the Group’s long-term business goals. The Board reviews and approves major ESG policies, risk tolerance levels, and resource allocation, and regularly receives risk assessments, performance reports, and discussions on climate-related risks and opportunities submitted by the ESG Working Group. For significant or urgent ESG incidents, management promptly reports to the Board. The Board also considers foreseeable future ESG risks and opportunities, providing guidance on risk identification, prioritization, and resource deployment to safeguard corporate resilience and stakeholders’ interests.

To facilitate day-to-day execution and cross-departmental coordination, the Board, at its discretion, authorizes the ESG Working Group to undertake annual ESG risk assessments, oversee climate-related risks and opportunities, identify environmental factors, monitor the implementation of plans, and coordinate corrective and preventive measures.

In terms of management processes, the Group adopts the PDCA (Plan-Do-Check-Act) closed-loop mechanism: conducting annual risk assessments and environmental factor identification to determine significant ESG issues; implementing monitoring procedures in accordance with internal policies, analyzing root causes of non-compliance, developing short-, medium-, and long-term remedial strategies, and following up on their implementation; standardizing effective measures and incorporating them into management reviews; and requiring management to propose specific improvement plans and allocate necessary resources for items that do not meet standards.

The disclosures in this ESG report have been reviewed and approved by the Board. The Board will oversee and optimize the ESG governance framework continuously to ensure the Group progresses steadily in compliance, risk management, and sustainable development.

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ESG Working Group

The ESG Working Group is composed of management personnel from multiple departments and business units, including Executive Directors and Vice Presidents. Its responsibilities include translating strategies and plans into actionable tasks, ensuring ongoing monitoring and compliance with applicable laws and regulations, and overseeing the management of ESG-related and climate-related risks and opportunities. Additionally, the ESG Working Group is tasked with collecting and analyzing internal ESG data, integrating feedback from internal and external stakeholders, monitoring the progress of key performance indicators and climate targets, and conducting regular meetings. It also communicates key ESG matters promptly to the Board. At present, climate-related considerations have not been included in the remuneration policies.

ESG RISK MANAGEMENT

The Group considers effective risk management essential for the smooth operation of its business. Accordingly, the Board has appointed the ESG Working Group to assist in identifying, assessing, managing, and reviewing potential ESG and climate-related risks that could impact the Group's operations. Identified risks are managed in accordance with established risk management and internal control systems and are regularly evaluated to ensure the effectiveness of mitigation and preventive measures.

The Group invites key stakeholders to participate in the risk identification and assessment processes and to provide specific feedback or proposals. Additionally, independent consultants are engaged to assist in drawing up mitigating procedures on the identified risks. The Group has also established a whistleblowing mechanism to allow stakeholders to raise concerns regarding any risks that may arise.

Stakeholders Engagement

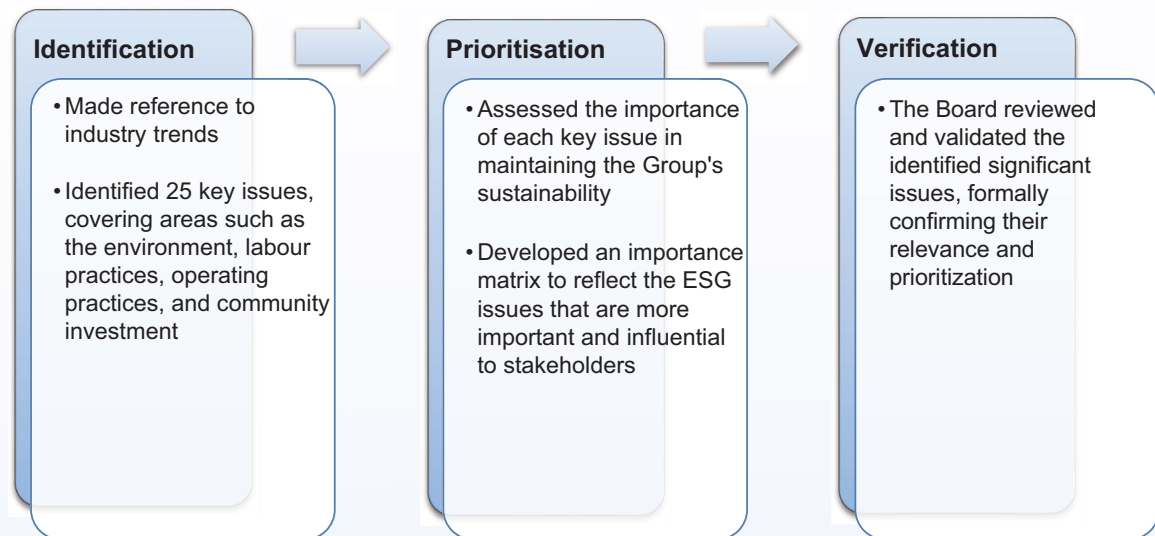
We maintain ongoing communication with our key stakeholders including investors, customers, employees, suppliers, local community, and regulatory bodies to understand their concerns and perspectives towards our operations and sustainability performances. Feedback is collected through various stakeholder engagement activities to gain valuable insights for strategic development and to facilitate the preparation of this ESG report. The Group employs multiple electronic channels to communicate with stakeholders. Other communication channels with stakeholders include annual general meetings, financial reports, announcements, supplier audits, customer feedback, and employee surveys.

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Materiality Assessment

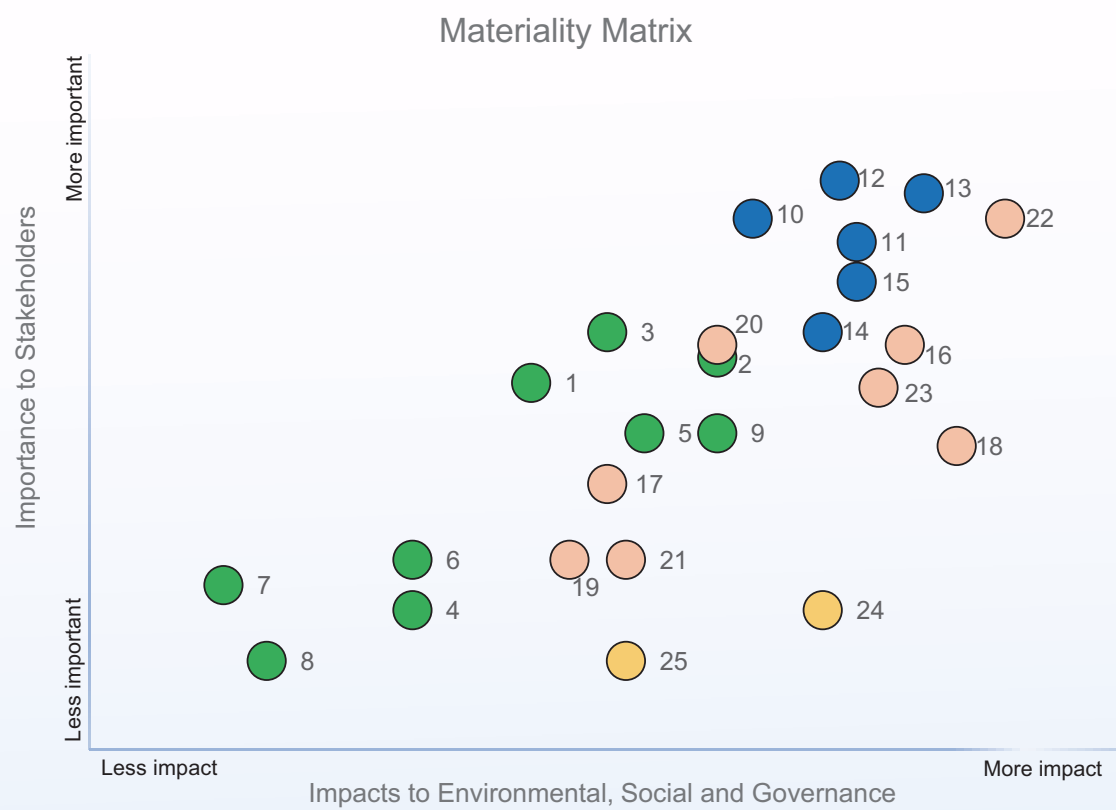
The materiality assessment enables the Group to focus on aspects that stakeholders consider important and that have a significant impact on the Group's operations. During the Reporting Period, we engaged independent consultants to assist in conducting the materiality assessment, aiming to identify sustainability issues that are of major relevance and influence on the Group.



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The following matrix illustrates the results of stakeholder participation in the materiality assessment.



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Environment	Employment	Operation	Community
1 Air pollutants and greenhouse gas emission	10 Employment practice and system	16 Assessing and managing social risks of supply chain	24 Consideration of community needs in business activities
2 Sewage discharge	11 Elimination of workplace discrimination	17 Regulating political donations	25 Contributions to promote community development
3 Waste disposal	12 Occupational health and safety, staff benefits	18 Intellectual property management	
4 Production material	13 Staff training and development	19 Prohibiting anti-competitive practices	
5 Energy efficiency	14 Prohibition of child labour	20 Preventing bribery, corruption, extortion, fraud and money laundering	
6 Water efficiency	15 Prohibition of forced labour	21 Responsible advertising	
7 Impacts of operations on environment and natural resources (e.g. used of land, pollution and recover)		22 Safety and quality of services and products	
8 Climate change and major climate-related risks		23 Safeguarding the interests of staff, customers and business partners	
9 Environmental performance of suppliers			

Based on the assessment of key ESG and climate-related issues concerning stakeholders, business, environment, social and governance, the Group has prioritized these topics according to their significance. The following five ESG issues are identified as the Group's key areas for sustainable development and are arranged in order of overall importance, starting with the highest-rated issue. This prioritization will guide us in further clarifying management policies related to these critical issues.

Priority	Aspects	Issue no.	Key sustainability issue
1	Operation	22	Safety and quality of services and products
2	Employment	13	Staff training and development
3	Employment	12	Occupational health and safety, staff benefits
4	Employment	11	Elimination of workplace discrimination
5	Employment	15	Prohibition of forced labour

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ENVIRONMENTAL

The Group takes corporate social responsibilities to heart, and environmental sustainability is our utmost concern. The Group integrates sustainability measures into its operations, implementing fit and proper procedures in product design, process management, energy and resources management, as well as supply chain management, to minimize the negative impact of the Group's operations on the environment. We have not only upgraded our environmental protection facilities in the factory to enhance our ability in handling and managing sewage, air emissions and solid waste, but have also established operating policies and regular maintenance procedures to ensure that they are functioning properly. In addition, we have established emergency response plans, as well as guidelines for shutdowns and overhauls, along with specific management requirements. To adhere to the concept of environmental protection, any non-regulated emission discharges are strictly forbidden.

The Group is not aware of any material non-compliance with the applicable laws and regulations relating to environmental protection in the People's Republic of China ("PRC") for FY2025/26, including but not limited to the Environmental Protection Law of the PRC (《中華人民共和國環境保護法》), the Law on the Prevention and Control of Atmospheric Pollution of the PRC (《中華人民共和國大氣污染防治法》), the Law on the Prevention and Control of Water Pollution of the PRC (《中華人民共和國水污染防治法》), the Law on the Prevention and Control of Environmental Pollution by Solid Wastes of the PRC (《中華人民共和國固體廢棄物污染環境防治法》), Implementation Rules of the Development and Reform Commission of Guangdong Province on the Management of Carbon Emission Quotas (《廣東省發展改革委關於碳排放配額管理的實施細則》), and Trial Measures for the Management of Carbon Emissions in Guangdong Province (《廣東省碳排放管理試行辦法》), that have a significant impact on the Group.

A1 Emissions

Air Emissions Treatment

We have established specific pipelines and three sets of air emission treatment devices in our factories for the collection and treatment of acid-alkali gases and volatile organic compounds ("VOCs") gases discharged during the production process. We have engaged professionals to manage and monitor the treatment process to ensure that the ultimate air emissions comply with the environmental standards set forth in the Law on the Prevention and Control of Atmospheric Pollution of the PRC (《中華人民共和國大氣污染防治法》).

Furthermore, in order to reduce and manage acid-alkali gases and VOC gas emissions and achieve our emissions goal, we have comprehensively investigated and initiated practices to reduce the use of chemicals in our plants during the Reporting Period. Examples include using environmentally friendly cleansing agents instead of volatile organic solvent-based cleansing products and equipment, as well as conducting regular reviews of air emissions at monthly management meetings. We believe that reducing use of chemicals and regular monitoring of air emissions are important measures in reducing acid-alkali air emissions.

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Sewage Treatment

We have established integrated sewage treatment facilities in our factories. Industrial sewage is collected through the specific pipelines, and it will go through biochemical and sedimentation and filtration to meet the sewage discharge standard for the Level I Standard (Period 2) in the Discharge Limits of Water Pollutants DB44/26-2001 (《水污染排放限值》DB44/26-2001 一級標準(第二時段)) set forth by the Guangdong Province. On the other hand, domestic sewage is temporarily stored in the septic tank. Once the sewage reaches a particular sewage standard for the Level III Standard in the Integrated Wastewater Discharge Standard (《污水綜合排放標準》三級標準), it is discharged into the municipal sewerage network through specific pipelines. Furthermore, we have conducted regular sewage inspections according to the requirements of the Ministry of Ecology and Environment (“MEE”) of the PRC. To reduce sewage, we have set up water reclamation systems to enable the sewage generated from the production line to be reclaimed and reused in the production process.

The Group’s emissions data for FY2025/26 and their comparison with those for the year ended 31 March 2025 (“FY2024/25”) are as follows:

Emission	Unit	FY2025/26	FY2024/25
		Total amount	Total amount
Nitrogen oxides	KG	560.92	564.81
Sulphur oxides	KG	1.21	1.16
Particulate matters	KG	55.13	55.75
Acid-alkali gases	Ten thousand m ³	11,133.09	13,874.00
VOCs	Ten thousand m ³	19,594.52	24,250.56
Sewage	Tonnes	110,908	121,047

By optimizing and integrating production lines, the Group’s emissions of acid-alkali gases as well as VOCs decreased by nearly 20% in FY2025/26 compared to FY2024/25.

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Hazardous and Non-Hazardous Waste Management

Regarding hazardous waste management, we have formulated relevant management procedures for waste separation, collection and storage. Different kinds of hazardous waste are collected from the user departments, which are then handed over to qualified third parties for handling and recycling. Vitrified waste produced during the manufacturing process and sludge generated from the sewage treatment process represent our major hazardous wastes. We have been monitoring the treatment of hazardous waste closely to ensure that all possible hazardous waste discharged meets the environmental standards required by relevant laws and regulations.

As for non-hazardous waste, we adhere to the principles of recycling and reusing to minimize pollution to the environment. We have set up waste separation bins at our operating centers and public areas in offices to facilitate the recycling process. After collection, the household garbage is handed over to qualified recyclers and relevant government departments for further processing. Apart from the measures mentioned above, we have reduced paper consumption in our daily operation by using electronic platforms instead of paper. In the “A2 Use of Resources” section, we also disclose paper consumption and reduction measures implemented to promote resource recycling and waste reduction objectives.

In addition, we have established a temporary solid waste storage plant in our factories, which is managed by dedicated personnel. Such storage plant is well-equipped to prevent leakage and avoid secondary pollution.

The Group's waste generated and recycled data for FY2025/26 and their comparison with those for FY2024/25 are as follows:

Wastes	FY2025/26			FY2024/25		
	Generated (Tonnes)	Recycled (Tonnes)	Recycle Rate	Generated (Tonnes)	Recycled (Tonnes)	Recycle Rate
Hazardous Waste						
Industrial sludge	13.17	–	–	22.76	–	–
Vitrified waste	97.63	–	–	57.70	–	–
Non-Hazardous Waste						
Household garbage	120.40	21.49	18%	120.50	27.10	23%
Waste glass	221.11	221.11	100%	274.89	274.89	100%
Plastics	44.13	44.13	100%	20.55	20.55	100%
Waste polarizer	15.40	–	–	–	–	–
Polishing sludge	21.91	21.91	100%	–	–	–
Food scraps	229.18	229.18	100%	219.48	219.48	100%
Used paper	130.93	130.93	100%	103.00	103.00	100%
Others	146.35	146.35	100%	26.20	26.20	100%

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Data for the Group's hazardous waste and non-hazardous waste generated in FY2025/26 and their comparison with those for FY2024/25 are as follows:

Category	Unit	FY2025/26 Generated	FY2024/25 Generated
Hazardous waste	Tonnes (t)	110.80	80.46
Hazardous waste intensity	t/m ² finished goods	0.00058	0.00054
Non-hazardous waste	Tonnes (t)	929.41	764.62
Non-hazardous waste intensity	t/m ² finished goods	0.0049	0.0052

During this Financial Year, due to adjustments in product structure, there was an increase in vitrified waste during the production process, resulting in a 38% rise in total hazardous waste generation. Looking ahead, the Group will introduce new equipment and continue to enhance manufacturing and process skills to reduce the production of vitrified glass.

On the other hand, the increase in other non-hazardous waste during this Financial Year is mainly attributed to the paper waste used for packaging products and the cleanup of various recyclable materials during the reorganization of old production workshops. This led to a 22% overall increase in non-hazardous waste compared to the previous financial year. However, the waste intensity decreased by 6%, reflecting the effectiveness of the Group's waste management measures in controlling waste volume growth. This indicates that the increase in waste generation is less in proportion to the expansion of finished goods area, demonstrating improved waste management efficiency.

A2 Use of Resources

The Group adheres to the 4Rs (that is Reduce, Reuse, Recycle and Replace) as the core principle to enhance efficiency and effectiveness in resources utilization, with an aim to gradually replace energy sources and materials that do not align with the Group's green policies. Meanwhile, the Group has established various policies and procedures to facilitate the conservation of electricity, energy and water consumption, and promote environmental-friendly procurement to minimize our use of resources.

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Energy

The Group's energy consumption data for FY2025/26 and their comparison with those for FY2024/25 are as follows:

Type of Energy	FY2025/26		FY2024/25	
	Consumption	Intensity	Consumption	Intensity
		(kWh/m ²		(kWh/m ²
		finished		finished
	(kWh)	goods)	(kWh)	goods)
Direct Energy				
Natural gas [#]	1,871,865	9.80	1,731,213	11.67
Diesel [*]	622,252	3.26	592,328	3.99
Petrol [#]	180,490	0.95	166,420	1.12
Self-generated renewable energy ^{**}	208,399	1.09	91,384	0.62
Indirect Energy				
Electricity ^{&}	40,401,344	211.61	30,118,190	202.96

Notes:

- ([#]) The energy consumption intensity for natural gas and gasoline decreased by 16%. We will continue to actively promote energy-saving and consumption-reduction initiatives.
- (^{*}) The diesel consumption intensity decreased by 18%, primarily due to factory optimization of production and logistics arrangements, as well as the vigorous promotion of clean energy use, such as adopting electric forklifts and reducing the use of diesel generators.
- (^{**}) The factory has installed a decentralized photovoltaic power generation system with a capacity of 203 kW to convert renewable energy into electricity.
- ([&]) The significant increase in electricity consumption is due to the expansion of the reporting scope during this Financial Year, which includes six additional operating companies – covering two offices and one production area. The electricity consumption from these new scopes accounts for approximately 25% of the total consumption. When comparing the same reporting scope last financial year, both total electricity consumption and intensity are similar. The Group will continue to optimize workshop processes and invest in facilities to further reduce electricity consumption.

To reduce energy consumption and achieve our energy goals, we continue to implement energy management practices in our factories. We are actively investing in fixed assets with energy conservation and consumption reduction initiatives to save electricity and reduce carbon emissions. During the Reporting Period, we saved approximately 5,007,546 kWh (FY2024/25: 1,203,951 kWh) in electricity consumption and a decrease of around 2,031 tons (FY2024/25: 687 tons) in carbon emissions by continuously implementing the energy conservation and consumption reduction projects.

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Measures	Applications
Enhanced equipment	• Adopted high-efficiency, low-consumption lighting fixtures by replacing 16W bulbs with energy-saving 6W or 8W lamps to reduce energy usage. • Replaced traditional fixed-frequency chiller units with high-efficiency variable-frequency screw chillers. This upgrade has improved the overall energy efficiency ratio from 4.4 to over 6.0. • Implemented high-efficiency energy-saving pump designs, high-performance motors, and system adjusting of chiller temperatures. The adoption of automatic variable-frequency technology has enhanced system performance and energy efficiency.
Waste Heat Recovery	• Utilized collected heat from air compressors for four cleaning machines, one polishing line heater, and the hot water systems for the cafeteria and dormitories. This approach reduces the electricity consumption required for heating, cleaning water tanks and hot water systems. • Utilized collected heat from air compressors for two natural gas-operated hot water boilers to reduce natural gas consumption, thereby improving energy efficiency.

To further promote green practices, the Group has installed natural gas pipelines and replaced diesel fuel with cleaner and more energy-efficient natural gas. We plan to continue investing in new energy-conservation equipment in the next financial year to reduce the energy consumption intensity in product manufacturing and achieve our energy-conservation and efficiency goals. The Group also regularly monitors electricity consumption for the whole factories and reviews the effectiveness of its energy conservation policies and measures. Looking forward, the Group will continue to keep abreast of new technologies and new projects in energy saving and will leverage on the newly established energy management system in our factories to produce in an economical, green, and sustainable way.

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Water Consumption

Our water supply is sourced from the local government, ensuring a reliable and uninterrupted water source. Water is primarily used for factory production and employee daily needs. To achieve our water consumption targets and improve water efficiency, starting from FY2024/25, we have implemented wastewater recycling practices, using recycled water for edging process in production workshops and cleaning of the floors of various workshops. During this Financial Year, the total recycled water used was 39,608 cubic meters (FY2024/25: 79,227 cubic meters), with a recycling rate of 12% (FY2024/25: 29%).

Meanwhile, we have reviewed the water consumption indicators for various production lines and carried out structural adjustments to some water-using equipment through facility upgrades, aiming for circular water use. Additionally, we conduct regular inspections and maintenance of concealed water pipes to prevent leaks and address any abnormal water usage promptly to minimize water resource wastage.

The Group's water consumption data for FY2025/26 and their comparison with those for FY2024/25 are as follows:

Item	Unit	Total amount in FY2025/26	Total amount in FY2024/25
Water consumption	m ³	331,660	273,589
Water consumption intensity	m ³ /m ² finished goods	1.74	1.84

Due to changes in the Group's product mix and an increase in production area, water consumption has slightly increased. However, the water intensity has decreased by 6%. This change is mainly driven by the increased demand in water to clean color touch panel products and high-precision products. At the same time, it also reflects the effectiveness of the water-saving measures implemented by the Group, which have effectively controlled the growth of water usage where the increase is lower than the expansion of the total area of finished goods.

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Packaging Materials

Our technical and purchasing departments select packaging methods and materials that adhere to green principles to minimize environmental impact. Materials are strictly chosen to ensure recyclability and that incineration does not produce harmful substances. When procuring new materials, suppliers are required to provide environmental data such as RoHS, REACH, and VOCs testing reports. Additionally, during this Financial Year, we optimized the packaging methods for LCMs to reduce the use of plastics. We are actively exploring the implementation of these optimized packaging solutions across different product series to further decrease material usage.

The Group's packaging material consumption data for FY2025/26 and their comparison with those for FY2024/25 are as follows:

Item	FY2025/26		FY2024/25	
	Consumption	Intensity	Consumption	Intensity
		(t/m ²		(t/m ²
	(Tonnes ('t'))	finished goods)	(Tonnes ('t'))	finished goods)
Cartons	244	0.0013	180	0.0012
Plastics	354	0.0019	240	0.0016
Spacer paper and copy paper	45	0.0002	–	–

The Group has included the data of spacer paper and copy paper in the Reporting Period to more accurately reflect the packaging material usage. The consumption of cartons increased by 36% and plastics increased by 48% during the Reporting Period. The main reasons for these increases are the 29% growth in total area of finished goods produced and changes in product mix that require additional packaging materials.

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Paper Consumption

According to the disclosure of wastepaper quantity in the “A1 Emissions” section, the Group strives to use recycled paper for printing whenever possible and continues to promote paperless office practices. In FY2025/26, our paper consumption increased by 22% compared to the previous financial year. However, the paper intensity remained similar, reflecting that the Group’s implementation of conservation and rational paper use effectively controlled the growth of paper consumption, keeping it below the rate of increase in total area of finished goods produced. The comparative data for FY2024/25 is as follows:

Item	Unit	Total amount in FY2025/26	Total amount in FY2024/25
Paper usage	Tonnes (‘t’)	2.43	1.99
Intensity	t/m ² finished goods	0.00001	0.00001

A3 The Environment and Natural Resources

The Group recognises the importance of conserving the environment and natural resources. We strive to attain a balance between environmental protection and business development, always bearing in mind the potential environmental implications of our operating activities. The Group abides by the nation’s environmental regulations and international standards to support the nation’s sustainability development efforts.

We have established environmental protection facilities and data reporting systems where our emission data is properly recorded and reviewed. We have also regularly maintained our pollution control facilities, including monitoring their operations and conditions. Such information on environmental protection, the operations and monitoring results of the pollution-controlling facilities as well as the management data on environmental protection are regularly reported to the environmental department of the local government. A designated person has been assigned to handle any unusual conditions noted during daily operations and take any necessary actions on a timely basis.

Besides, we have engaged third-party professionals to regularly monitor our environmental performance and collaborated with the government to introduce third-party oversight mechanisms on fire safety and environmental regulations to prevent excessive emission discharges. The Group has also obtained the ISO14001 Environmental Management System Certification for its factory and has passed the annual audit conducted by certification company.

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Climate-related Metrics and Targets

The Group is actively promoting ESG commitments and continuously enhancing its sustainable development performance, establishing various targets based on 2023 emission and consumption data.

As the Group's sales continue to grow, production volumes are expected to increase accordingly. The additional sales will mainly stem from newly expanded product lines, which are larger in size than previous main products and utilize fewer chemicals during production. Consequently, it is projected that hazard waste such as industrial sludge will be decreased by approximately 10% over the next five years. Meanwhile, non-hazard waste such as waste glass, waste polarizer, and polishing sludge will be reduced through improved production yield and increased sales of new products, resulting in less material waste.

We will also continue to optimize production processes and consolidate procedures, as well as invest in energy-saving equipment to enhance water recycling and reuse in production workshops, aiming for a 10% reduction in water consumption before 2030. Additionally, the packaging spacer paper required for new product lines is lesser, and by increasing the packing efficiency of other product lines, the overall packaging material consumption is expected to decrease gradually by 10%.

In terms of energy savings, the Group will expand the use of photovoltaic power generation and waste heat recovery, increase investments in energy-efficient equipment, and optimize production workflows. These efforts are projected to reduce overall electricity consumption by approximately 20% over the next five years.

Integrating the aforementioned energy and resource management initiatives, the Group anticipates a reduction of about 5% in greenhouse gas emission intensity within the next five years.

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SOCIAL

B1 Employment

The Group upholds the core philosophy of “people-oriented” as the foundation of sustainable development, committed to creating a diverse, inclusive, and equitable work environment that ensures employee rights and corporate growth go hand in hand. Our human resources management encompasses recruitment and hiring, compensation and benefits, on-the-job management, promotion and transfer, resignation and re-hiring, as well as specialized management for protected groups such as female employees, interns, and workers engaged in high-risk operations. We firmly believe that only by adhering to a corporate culture that emphasizes “talent-driven employment” and “team collaboration” can we achieve long-term and stable profitability and create value for stakeholders.

Principal policies and measures:

- *Compensation and Benefits:* Our compensation policies are based on the principles of “being competitive, fair, and motivational”. We establish comprehensive social insurance scheme and provide quality benefits to enhance employee well-being, including housing arrangements, meal provisions, health and wellness support, restricted share award scheme and share options.
- *Compliance and Ethical Employment:* In all aspects such as recruitment, promotion, training, performance evaluation, and compensation, we strictly adhere to the principles of fairness, justice, and transparency. Discrimination based on gender, physical condition, age, race, religion, or other factors is strictly prohibited.
- *Contract and Working Hours Protection:* The Group signs written employment contracts with all employees, clearly specifying working hours, leave policies, principles of overtime compensation and payment. Overtime pays and corresponding leave compensations are provided in accordance with legal requirements to safeguard employees’ statutory rights.
- *Employee Care and Culture Building:* We have diverse communication channels and feedback mechanisms for employees, regularly organizing cultural and recreational activities such as singing contests, outdoor team-building activities, and other group activities. We also set up employee communication platforms (WeChat official account, WeChat groups, and President’s mailbox) and conduct employee satisfaction surveys to address employee concerns, enhance a sense of belonging, and improve overall well-being.

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- *Management of Specific and High-Risk Position:* For roles involving high risk or requiring specialized skills, the Group enforces qualification reviews, professional training, and periodic reassessments. Personnel must pass relevant certifications or assessments before assuming duties; those who do not pass relevant certifications or assessments or whose qualifications have been expired are not permitted to work in such positions and will be provided with re-training or job rotation as needed. Additionally, for female employees, pregnant staff, or nursing mothers, the Group implements necessary role transition and protective measures to safeguard their health and rights.
- *Re-employment and Retirement Arrangements:* For eligible former employees and retirees, the Group establishes application and approval procedures for re-employment, clearly defining re-employment duration and health requirements, and signing appropriate agreements to formalize the arrangements.

The Group is committed to continuously enhancing its ESG performance by optimizing human resources policies, strengthening employee health and safety management, promoting diversity and inclusion, and improving transparency and data management. By integrating employee well-being with corporate responsibility, the Group strives to make contributions toward achieving sustainable development goals.

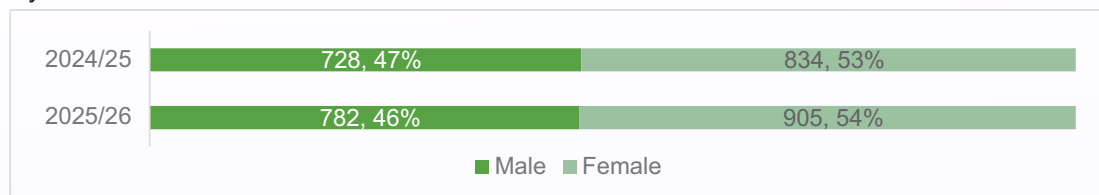
In FY2025/26, the Group strictly complied with the Labour Law of the PRC (《中華人民共和國勞動法》), the Labour Contract Law of the PRC (《中華人民共和國勞動合同法》), the Social Insurance Law of the PRC (《中華人民共和國社會保險法》), the Employment Ordinance in Hong Kong and other applicable laws and regulations. There was no non-compliance with relevant laws and regulations that had a significant impact on the Group.

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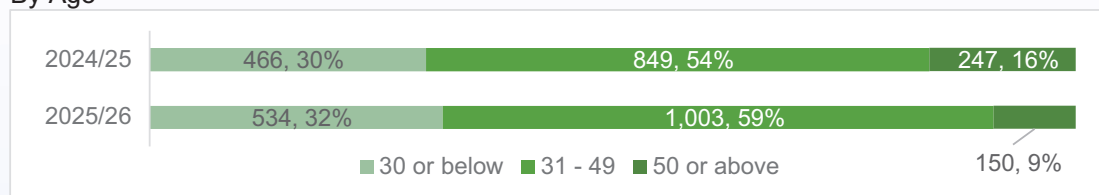
For the Financial Year 2025/26

As of the end of the Reporting Period, the Group had a total of 1,687 full-time employees (31 March 2025: 1,562 employees) in Hong Kong and Chinese Mainland. The distribution of employees is as follows:

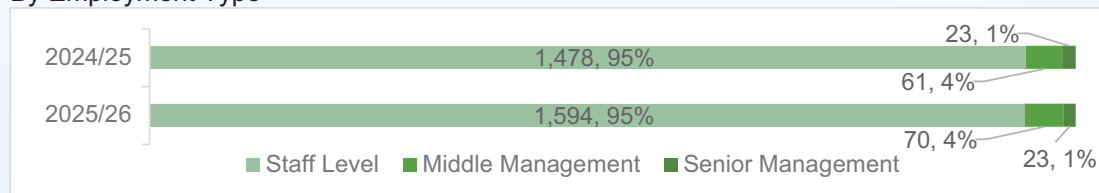
By Gender



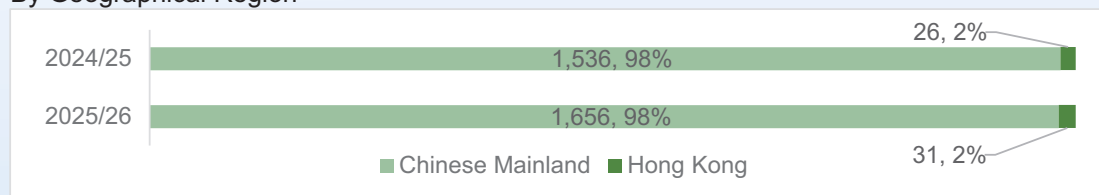
By Age



By Employment Type



By Geographical Region



In FY2024/25, the total number of employees included 65 short-term interns, of which 55 were male and 10 were female. During this Financial Year, we revised the basis of the statistics in this area by including only long-term employed staff, and excluding short-term interns. Compared to FY2024/25, the total number of employees in FY2025/26 increased by 8%. After deducting the short-term interns from FY2024/25 data and the new employees from the additional reporting scope in FY2025/26, the number of employees increased by 12% when compared to FY2024/25.

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At the end of the Reporting Period, the Group had an employee turnover rate of 26% (FY2024/25: 39%). The distribution of employee turnover rates is as follows:

	FY2025/26		FY2024/25	
	Number of employees	Turnover Rate	Number of employees	Turnover Rate
By Gender				
Male	333	30%	575	44%
Female	272	23%	404	33%
By Age				
30 or below	344	39%	635	58%
31-49	238	19%	301	26%
50 or above	23	13%	43	15%
By Geographical Region				
Hong Kong	1	3%	4	13%
Chinese Mainland	604	27%	975	39%

Notes:

1. Employee Turnover Rate by category = number of employees in the category leaving employment during the Reporting Period/(Number of employees in the category at the end of the Reporting Period + Number of employees in the category leaving employment during the Reporting Period).
2. In FY2024/25, the high turnover rates among male employees and those aged 30 or below were due to the inclusion of interns. We have revised the definition for this Financial Year where the number of turnover employees only includes long-term employees, excluding short-term interns.

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B2 Health and Safety

The Group considers employees as its most valuable asset and the core driving force for sustainable development. We adhere to the principle of “Safety First, Prevention-oriented, and Comprehensive Management”. We have established a standardized occupational health and safety management system, committed to creating a safe and healthy working environment for all employees. We attempt to achieve the long-term goal of “Zero accidents, Zero injuries”.

We have established a systematic occupational health and safety management framework, which includes:

- *Governance and Responsibilities:* Establish a clear safety governance framework and segregation of responsibilities. Arrange regular management safety meetings, and report, investigate, and implement corrective actions for major safety incidents in accordance with established procedures.
- *Risk Identification and Control:* Monitor workplace hazard factors regularly, including noise, dust, chemicals, and other occupational health risks. Implement production controls, management and personal protective measures, and promote technological enhancements to reduce associated risks.
- *Training and Qualification Management:* Implement multi-tiered safety training, including orientation training, departmental safety training, and job-specific training; personnel without valid qualifications are not permitted to assume their roles. The effectiveness of training is evaluated based on assessment results.
- *Emergency Management:* Develop comprehensive emergency plans and conduct regular drills, including chemical handling, fire evacuation, and confined space operations, to test reporting and response capabilities.
- *Occupational Health and Employee Care:* Provide annual occupational health examinations for employees in key positions and establish personal health records; continuously improving living and working environments (such as access control and security in employee dormitories, first aid kits, and drinking water quality testing). Additionally, focusing on employees’ physical and mental well-being by promoting sports activities.
- *Communication and Culture:* Establish multiple communication channels to encourage employee participation in safety improvements; conduct regular meetings and implement caring supervision as well as provide protection for vulnerable groups.

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In FY2025/26, we fully complied with The Prevention and Control of Occupational Diseases Law of the PRC (《中華人民共和國職業病防治法》), the Production Safety Law of the PRC (《中華人民共和國安全生產法》), the Occupational Safety and Health Ordinance, and the Employee's Compensation Ordinance in Hong Kong. There were no significant health and safety incidents during this Financial Year.

We obtained the ISO45001 Occupational Health and Safety Management System certification in the Reporting Period. In the foreseeable future, we will continue to improve our management system in accordance with ISO45001 standards and strengthen the occupational health and safety protection management for all our employees.

Over the last three years, including the Reporting Period, there were no work-related fatalities recorded for our employees. During the Reporting Period, there were 192 days (FY2024/25: 228 days) of work lost due to occupational injuries. The main reasons were due to unqualified production materials and commuter-related accidents. In response to these issues, the Group has strengthened the safety management system, including implementing safety acceptance procedures for production material and enhancing employee safety awareness on commuting.

B3 Development and Training

The Group considers employee development as a core element of its sustainable development strategy and is committed to building a comprehensive talent cultivation system. Through systematic orientation training, on-the-job skills enhancement, leadership development, and cross-departmental rotations, we support employees' career growth and diverse development, nurturing high-quality talent for the long-term prosperity of the Group.

Principal measures and their implementations:

- *Orientation Training:* We provide standardized orientation training for new employees, covering compliance training (personnel policies, health, safety, and environment management), general quality management, and corporate culture. The training adopts a blended learning approach combining online and offline methods. The orientation training coverage rate is 100%, and the training assessment results are recorded in employees' files as a basis for confirmation of employment.
- *On-the-Job and Competency Enhancement:* Develop annual training plans for each position, combining theoretical learning with practical training. All job-related training includes assessments and documentation, and assessment results are incorporated in performance evaluations and promotion considerations.

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- *Leadership Development:* Through the internal training program “Yeebo Academy,” we provide specialized training for newly appointed and medium to high level managers on leadership, performance management, and compliance governance, ensuring systematic development for new managers.
- *Diversified Career Development and Job Rotation:* Based on employees’ personal goals, capabilities, and development needs, we provide lateral career development. Through job rotations, employees can broaden their experience and perspectives, thereby expanding their development opportunities, increasing talent mobility, and enhancing the organization’s resilience to risks.

During the Reporting Period, the Group provided training to 1,664 employees (FY2024/25: 2,177 employees), representing 99% (FY2024/25: 139%) of the total workforce, with an average of 19 hours (FY2024/25: 21 hours) of training per employee. The details of trained employees and the average training hours completed per employee, segmented by gender and type of employment, are as follows:

	% of Employees trained		Average training hours completed per employee	
	FY2025/26	FY2024/25	FY2025/26	FY2024/25
By Gender				
Male	45.79%	50.07%	18.83	20.94
Female	54.21%	49.93%	18.39	20.25
By Employment Type				
Staff Level	95.49%	77.56%	18.32	19.30
Middle Management	3.37%	22.26%	21.66	23.94
Senior Management	1.14%	0.18%	28.43	18.06

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Diversified Team Building and Training Activities

During the Reporting Period, the Group promotes diversified team building and training activities. These activities integrated corporate culture development, social responsibility-themed interactive experiences, outdoor activities, and other formats to foster communication and collaboration among employees, enhancing team cohesion and shared values. The activities primarily consist of group interactions, tasks, and discussion sessions, allowing participants to develop communication, coordination, problem-solving, and cross-team collaboration through practical engagement, ultimately strengthening overall team effectiveness. Additionally, ESG principles are incorporated into the activities to encourage employees to adopt a more proactive attitude toward corporate culture development and social responsibility practices. Through these arrangements, training is effectively conducted, fostering a positive and upward work culture.



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B4 Labour Standards

The Group strictly prohibits child labour and any form of forced labour, committing to comply with international labour standards and relevant national laws and regulations, and upholding responsible employment principles. All employment is based on voluntary participation, and employees' rights to resign and file complaints are protected by law. According to fundamental employment requirements, all permanent employees must be at least 18 years old, and social insurance is provided for them in accordance with legal requirements.

Regarding employment practices to eliminate child labour and forced labour, we require all new hires to submit valid identification documents and strictly enforce verification procedures to prevent forgery. The group explicitly prohibits employing individuals under 16 years of age. For interns aged 16 to 18, special protective measures are implemented, including prohibiting night shifts and overtime, avoiding assignment to high-intensity and high-risk tasks, and providing each intern with a dedicated supervisor to ensure proper guidance and safety.

The Group has established a whistle-blowing mechanism and a hotline for staff members to report any suspected cases of misconduct. Any reported cases will be investigated and dealt with seriously.

In FY2025/26, the Group fully complied with relevant laws and regulations in the PRC, such as the Labour Law of the PRC (《中華人民共和國勞動法》), and the Provisions on Prohibition of Child Labour (《禁止使用童工規定》), and no violations of child labour or forced labour have been found.

B5 Supply Chain Management

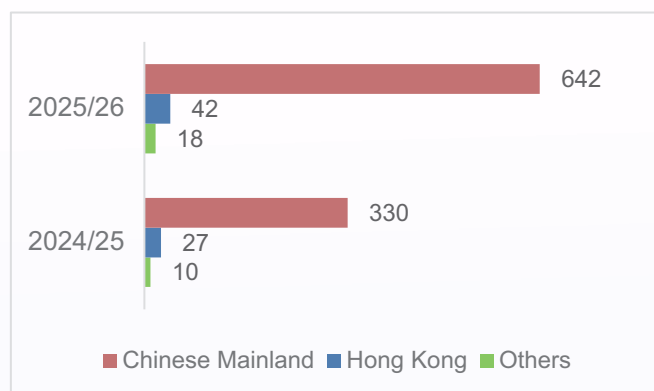
The Group has a strict monitoring mechanism over supply chain management. We only enter contracts and purchase from suppliers whose are listed in our "Qualified Supplier List". All suppliers in the "Qualified Supplier List" must have passed the supplier evaluation assessment. For new suppliers, documents for business registration and qualification are collected to ensure their legality. On-site inspections and sample testing on material quality are conducted before sourcing. The Group continuously monitors the product quality of the suppliers and suspends purchasing from those whose qualifications or product qualities fail to meet our requirements.

Qualified suppliers are required to comply with the Group's ESG requirements and declare adherence to the related regulations and requirements. Suppliers are required to obtain the ISO14001 Environmental Management System Certification. We also encourage suppliers to pursue certifications such as QC080000 Hazardous Substance Process Management System, ISO13485 Medical device-Quality management system, as well as comply with the European Union's environmental regulations (RoHS/REACH Compliance Declaration), and cooperate with third party authentication organizations, such as Société Générale de Surveillance S.A. for environmental protection testing on a regular basis. When developing new materials and products, we also ensure that the suppliers select environmentally preferable materials and services in accordance with our material selection guidelines.

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During the Reporting Period, the number of suppliers in the “Qualified Supplier List,” segmented by geographic region, is as follows:



In FY2025/26, the Group expanded its statistics to include non-production material suppliers, covering categories such as plant renovation, services, IT hardware and software, daily necessities, equipment, and spare parts. A total of 265 suppliers were identified, all located in Chinese Mainland.

Suppliers Management

The Group implements transparent procurement policy to ensure that suppliers engage in cooperation based on equality, mutual benefit, and shared success principles. We have comprehensive agreements with suppliers, including the Supplier Integrity Statement, Supplier Management Agreement, Supplier Quality Agreement, Supplier Integrity Commitment, and Corporate Social Responsibility Notice. These agreements ensure fair, justice and transparent cooperative relationships.

We conduct quarterly performance evaluations of suppliers based on key dimensions, including Quality, Project, Delivery, and Service. This evaluation involves the participation of different departments including Research and Development (“R&D”), Quality, Production, and Procurement. We categorize suppliers into 4 levels. To enhance supplier management, we provide guidance to suppliers when necessary, ensuring they meet the requirements continuously to maintain status on our Qualified Supplier List.

In terms of supplier communication and training, we regularly hold meetings with suppliers to convey the Group’s requirements regarding business ethics, product quality, and environmental protection. We also share and exchange industry trends and market information. We encourage suppliers to actively share new developments in materials and technology and collaborate with our R&D Department and other technical departments to explore technological innovations and product improvement solutions. Through close communication and collaboration with suppliers, we are dedicated to establishing robust supply chain relationships and enhancing supply assurance and quality levels.

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Accelerating the Circular Economy and Utilizing Resources Efficiently

The Group is committed to reducing or eliminating waste caused by single-use items. For example, we promote recycling, sorting, and selection services for reusable packaging materials such as cartons, plastic, and pallets, returning them to suppliers for recycling and reuse. This helps upstream suppliers achieve energy conservation and emission reduction. Through procurement meetings, we promote the concept of circular economy to upstream suppliers and encourage the development of circular economy projects.

Looking Ahead and Advocating for Upstream Suppliers to Reduce Carbon Emissions

The Group will encourage upstream suppliers to reduce carbon emissions and adopt green energy sources, such as photovoltaic power stations. We will also encourage suppliers to undertake energy conservation and carbon emission reduction projects, accelerate the advancement of green transportation, and achieve comprehensive electrification for urban and short-haul transportation.

B6 Product Responsibility

“Ensure excellence in quality and service, be the most reliable partner of customers” is the core corporate mission in our customer service management. We maintain the validity and effective operation of IATF16949 and ISO9001 quality management systems. To meet the development of the Group and the needs of customers, we obtained QC080000 certification for hazardous substance process management systems in 2022, striving to achieve the green manufacturing goals. In 2023, we obtained ANSI/ESD S20.20 certification of the United States, which is crucial for the development of color touch panel products for both customers and the Group. In the same year, we also received the AEO Advanced Certification and ISO13485 medical device quality management system certification.

The Group has established an independent quality assurance department and appointed the Chief Quality Officer to be responsible for product quality management. Procedures surrounding quality controls and inspections have been properly formulated to ensure our product quality is in line with national regulatory requirements and industry quality standards. The entire production process, from handling raw materials and semi-finished goods to producing finished goods, is closely supervised by the quality assurance department. Any quality issues found are corrected and followed up in a timely manner. Sub-standard products are prohibited from delivery and are disposed of or destroyed in specific manners to prevent them from entering the market. We have established a traceability system to effectively track and trace the upstream and downstream delivery process of raw materials and finished products, thereby strengthening the control of the production process and the management of product quality.

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In terms of advertising and marketing labels, we have conducted detailed verification of product labels, promotional documents, website, and advertisements before the products are launched or advertisement is released, so as to ensure that the descriptions and information on the advertisements and labels are consistent with the genuine condition of the product and in compliance with legal requirements.

The Group is customer-oriented and committed to improving our service quality by regularly collecting customer feedback. The Group has also formulated standards for service quality in our service procedures, which have been strictly enforced by the Group.

In FY2025/26, the Group did not identify any significant violations of laws and regulations related to product and service quality, data privacy, and intellectual property protection (including but not limited to the Product Quality Law of the PRC (《中華人民共和國產品質量法》), the Law on Protection of Consumer Rights and Interests of the PRC (《中華人民共和國消費者權益保護法》), the General Principles of the Civil Law of the PRC (《中華人民共和國民法通則》), and the Advertising Law of the PRC (《中華人民共和國廣告法》)).

During the Reporting Period, we received a total of 18 customer complaints related to product quality. We implemented targeted corrective actions after identifying and analyzing the causes. These issues did not have significant impact on the Group's operations, and no recall of any products that had been sold or shipped due to safety reasons was necessary.

Data Privacy and Intellectual Property Rights

The Group places significant emphasis on customer confidentiality and intellectual property rights. All collected data is used solely for its designated purposes. Data collection is only conducted with the customer's consent, and all personal information is stored securely within the Group's encrypted data system. Only authorized personnel are permitted to access and use them.

We have installed cybersecurity systems capable of defending against ransomware attacks and detecting malicious intrusions, serving as the first line of protection for customer data. At the same time, employees are required to read and adhere to the confidentiality provisions outlined in the Employee Handbook, restricting them from disclosing or transmitting any customer or group-related information to any person outside the Group. Employees who access, disclose, or use relevant information without authorization, or who infringe upon intellectual property rights, will be subject to disciplinary actions, including termination of employment and legal actions.

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B7 Anti-corruption

The Group upholds integrity as its core value and places great emphasis on the personal and professional ethics of all employees and external partners. We have established the Anti-Bribery and Anti-Corruption Policy and the Code of Conduct, which require employees to act with honesty and self-discipline. Bribery and corruption are strictly prohibited, and new employees receive training on behavioral standards upon onboarding. During the Reporting Period, we have provided over 460 hours of training on business ethics and anti-corruption for the Directors and employees.

In addition, we have established a gift registration system, requiring any unavoidable gifts or benefits be reported and submitted promptly. Business entertainments must be approved in advance. We have implemented key control measures by having procurement staff acknowledging the Procurement Personnel Code of Professional Ethics and suppliers signing the Integrity Code of Conduct. These measures establish a declaration and avoidance mechanisms to prevent conflicts of interest. Furthermore, we regularly review the effectiveness of our internal management systems.

We have established multiple reporting channels to protect whistleblowers' privacy, including publishing contact information for reporting on the Group's website, and setting up corporate WeChat for Human Resources' mailbox and President's mailbox. These platforms accept reports from internal and external parties regarding issues related to business ethics.

The Group strictly adheres to the following laws and regulations:

- the Criminal Law of the PRC (《中華人民共和國刑法》);
- the Anti-Unfair Competition Law of the PRC (《中華人民共和國反不正當競爭法》);
- the Interim Provisions on Prohibition of Commercial Bribery (《關於禁止商業賄賂行為的暫行規定》); and
- the Prevention of Bribery Ordinance in Hong Kong.

During the Reporting Period, the Group and our employees have no concluded legal cases regarding corrupt practices. Additionally, no significant violations related to the prevention of bribery, extortion, fraud and money laundering have been identified.

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B8 Community Investment and Academic-Corporate Collaborations

The Group supports the idea of “Taking from society, giving back to the society” by contributing to society and engaging in talent development programs. We continuously fulfill our corporate social responsibility in the following areas:

Youth Talent Program

We actively promote youth development through collaboration with local educational institutions. During the Reporting Period, we organized factory visits for students from Guangdong Technology College (廣東理工學院) and Guangdong University of Technology (廣東工業大學), providing them opportunities to understand industry operations and job requirements. Additionally, by establishing a close partnership with Jiangmen No.1 Vocational High School (江門市第一職業技術學校), we arranged training and skill development programs for vocational students, enabling them to participate in experiential learning and practical tasks and activities. These initiatives deepen students’ understanding of profession requirements, industry development, and prospects, while enhancing their career exploration abilities.

Promoting Local Employment and Talent Development

We actively support educational development by fostering university-enterprise collaborations that provide practical opportunities for young students. These include the college graduates of Pengjiang District, Jiangmen City, the off-campus internship program at Jiangmen No.1 Vocational High School, and the Jinan University MBA program. In FY2025/26, we offered 91 (FY2024/25: 140) paid internship positions and are expecting to have further collaborations with different colleges and universities.

In response to the national “Stable Employment” policy and youth talent development programs, we actively expand the scale of internships program and flexible positions (contingent workforce), providing short-term practical experience and employment opportunities for fresh graduates and job seekers. Looking ahead, the Group will provide more opportunities for the conversion of interns to full-time employees and further enhance the career development paths for labour workers, strengthening talent cultivation and retention.

Advancing Inclusion Program for Persons with Disabilities

We are committed to create a diverse and inclusive work environment by creating positions tailored to the abilities of individuals with disabilities and providing accessible workplaces. In FY2025/26, we employed 16 persons with disabilities (FY2024/25:13 persons).

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RESPONDING TO CLIMATE CHANGE

Climate change has become both a significant systemic risk and a key opportunity for global businesses. With core operations in display manufacturing, assembly, packaging, and logistics, as well as a broad value chain spanning R&D, manufacturing, warehousing, and transportation, we are vulnerable to extreme weather events, energy supply shortage, regulatory changes, and market shifts. Therefore, we incorporate climate-related risks and opportunities into our overall risk management and corporate governance framework to enhance operational resilience and capitalize on the business opportunities presented by low-carbon transformation.

We follow the Group's risk management policy, with the Board bearing ultimate oversight responsibility. The ESG Working Group is appointed to assess, identify, and develop strategies regularly to address climate-related risks and opportunities, ensuring that appropriate and effective internal controls and risk management measures are implemented across all operational units. Additionally, we emphasize compliance and environmental responsibility by continuously taking actions to improve resource efficiency, conserve energy, reduce waste, and enhance the environmental friendliness of packaging materials. Environmental factors are also prioritized in new material and packaging procurement, supplier management, and production processes.

In response to the direct impacts of various extreme weather events (such as heavy rain, thunderstorms, heatwaves, and typhoons) on employee safety, facility integrity, and supply chain stability, the Group has established and optimized an emergency management system for extreme weather continuously. This includes developing emergency plans, organizing an "Emergency Working Group," conducting training for emergency response personnel, and stockpiling necessary emergency supplies to ensure rapid response and recovery during disasters. Additionally, we conduct regular risk assessments to quantify potential impacts on financial and operational aspects and develop mitigation and adaptation strategies accordingly.

Moreover, as the global transition towards net-zero emissions accelerates and related regulations, technologies, and market preferences evolve rapidly, we monitor relevant domestic and international regulations, industry trends, and customer demands closely. This ensures that affected units stay informed of the latest developments and take timely actions to reduce non-compliance risks and seize green transformation opportunities. Having said that, during the Reporting Period, the amount of capital expenditures, financing, or investments that the Group allocated to climate risks and opportunities was not considered to be significant. The Group will continue to review and evaluate appropriate strategies, strengthening required resources to address climate-related risks and opportunities.

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Climate Resilience and Scenario Analysis

The Group is committed to strengthening its resilience to climate change by continuously improving risk assessment processes, analyzing the potential impacts of climate change on our business and value chain, and developing corresponding risk evaluation plans and strategies. We initiated our first climate scenario analysis this Financial Year. This analysis covers physical risks, transition risks, and various potential opportunities, and includes detailed screening and integrated assessment of these risks and opportunities to enhance our climate resilience capabilities.

We adopted scenario analysis models that based on climate-related disclosure methodologies and recommendations to forecast and assess the relationship between climate change trends and the Group's operations, determining the extent of climate risk impacts on our operational regions. We refer to the Intergovernmental Panel on Climate Change (IPCC) Shared Socioeconomic Pathways (SSPs) to evaluate potential effects under different global emission scenarios across short-term (within 3 years), medium-term (3-10 years), and long-term (over 10 years) timeframes. Additionally, we incorporate climate scenarios from the Network for Greening the Financial System (NGFS) to assess potential changes in policy directions and market dynamics, enhancing our understanding and preparedness for the possible impacts of future climate change. These analyses are aligned with the scope of this report.

Physical risks analysis models (IPCC SSPs)

Scenarios	Future emissions	Narratives
SSP1-2.6	Low	According to sustainability-driven strategies, the social, economic and clean energy transition processes of various governments continue to follow historical trends.
SSP5-8.5	High	In the absence of effective climate change policies, greenhouse gas is expected to increase continuously and maintain an upward trend.

Transition risks analysis models (NGFS)

Scenarios	Narratives
Disorderly	Delayed or inconsistent actions may force the implementation of drastic and high-cost policy adjustments after 2030 to achieve net-zero targets.
Orderly	Assuming proactive policy measures are taken with accelerated deployment of low-carbon technologies, electrification, efficiency improvements, and support for carbon removal technologies, net emissions are projected to approach zero around 2050.

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Climate Risks Analysis Results

Climate-related risk	Effects on business model	Effects on value chain	Strategies
Physical risks			
Time horizon:			
Short to medium term			
Extreme weather events such as changes in precipitation patterns, typhoons, storm surges, rainstorms and severe convective weather	- Stagnant water in factories and warehouses causes raw materials, semi-finished, and finished products to become damp, affecting quality - Employees are unable to report on their duties, affecting production capacity - Damage or failure of factory and data center equipment affects operations - Disruption of traffic	- Upstream transportation delays affect production schedules. - Import/export restrictions cause downstream delivery delays	- Develop standard procedures for suspensions or emergency evacuation. - Enhance employee safety training and drills - Humidity-controlled storage, distributed inventory, and prepare stock in advance - Establish business continuity plans to reduce losses caused by unexpected crisis
Time horizon:			
Long-term			
Heatwave, sea level rise	- Overheating of production equipment that increases cooling load - Rising cooling demands for data centers - Operations located in coastal areas are threatened by rising sea levels	- Storage or transportation of raw materials or components at high temperatures where quality may be affected - Coastal suppliers or third-party logistics centers become outdated or are decommissioned, the overall supply chain needs to be reconstructed or alternative must be sourced	- Evaluate losses on capacity and the costs of premature equipment degradation due to high temperatures, expand insurance coverage or contingency capital investment - Incorporate the costs of sea level rise adaptation into long-term investment planning

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Climate-related risk	Effects on business model	Effects on value chain	Strategies
Transition risks Time horizon: Short to medium term			
Tightened climate-related policies and regulations. The MEE may restrict operations or temporarily halt processes that emit VOCs.	Directly leads to decrease in production capacity, rescheduling production plans and delays in delivery, and suspension of the production of VOCs-related products.	Downstream delivery delays could trigger contractual liabilities or loss in corporate reputation.	Align production schedules with high-risk periods and establish contingency plans alongside safety stock strategies to mitigate delivery impacts from short-term shutdowns. Formulate sustainable product alternatives and refine current offerings to comply with environmental regulations through eco-friendly sourcing and minimized VOCs emissions.
Changes in market and customer preferences	Transitioning consumer preferences toward green goods compels organizations to scale up investment in low-carbon product innovation and modern technology, increase in cost.	Escalating customer demands for carbon footprint data and supplier disclosures may reshape procurement protocols and contractual frameworks.	Accelerate the development of low-carbon products and green computing solutions, while securing third-party environmental and carbon certifications.
Time horizon: Medium to long term			
Financing costs are facing upward pressure due to the growth of correlation between credit risk metrics and climate-related exposures.	Financial institutions or investors request the Group's compliance with ESG targets or carbon reduction commitments to meet financing conditions. Non-compliance may jeopardize financing certainty.	Should suppliers encounter parallel financing pressures, their potential delays could trigger a ripple effect, disrupt the Group's procurement schedules and compromise downstream delivery capabilities.	Strengthening ESG frameworks and transparency to attain recognized green credentials, thereby unlocking premium financing terms.

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Climate Opportunities Analysis Results

Climate-related Opportunity	Effects on business model	Effects on value chain	Strategies
Opportunity: Source of Energy			
Expand self-generation capabilities to curb energy expenditures and minimize carbon emissions.	- Deploying self-generation systems within high energy-consuming processes, mitigating volatile utility expenses and minimizing emissions in long term. - Green manufacturing acts as a key differentiator, driving brand premium.	Attaining green credentials to attract ESG-driven stakeholders and corporate buyers for potential procurement.	- Evaluate the feasibility and plans to expand energy self-sufficiency. - Advocate for “Green Manufacturing” to secure customer retention, while leveraging renewable energy to get favorable interest rates and financing terms.
Opportunity: Products Packaging			
Promote low-carbon packaging materials and sustainable product design.	- In short term, upward cost pressures may arise from design, material R&D, testing, and certification; in the medium to long term, material reduction and lightweighting will yield sustainable procurement savings. - Position product enhancements as a key differentiator to drive client retention.	- Altering packaging specifications will likely require reconfigurations of the packaging assembly equipment. - Optimized packaging can minimize cargo volume and weight, further reducing logistics expenditures and associated transit emissions.	- Transition to modular packaging lines to accommodate alternative materials and dimensions, while delivering technical training for staff. - Integrate low-carbon packaging as a strategic brand enhancement initiative, featuring carbon footprint metrics or recycling guidelines on product labels to elevate corporate reputation.

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Financial Position, Financial Performance and Cash Flows of Climate-Related Risks and Opportunities

The financial implications of identified climate risks and opportunities are structured in the table below.

Climate-Related Risks	Financial Implications	Current Financial Effect
Extreme weather events such as changes in precipitation patterns, typhoons, storm surges, rainstorms and severe convective weather	- Equipment repair costs, warehousing inventory losses, cargo damage, remediation expenses, and outlays for temporary mitigations (e.g., sandbagging, flood). - Overtime labour costs or extra transportation costs incurred by rush orders or emergency procurement.	Based on the assessment of operational halts on daily average revenue and capacity, the estimated daily gross profit loss is approximately HKD250,000, representing roughly 0.2% of the total gross profit for the current financial year.
Heatwave, sea level rise	- Escalating cooling demands drives upward pressures on electricity expenditures, particularly within data centers and cold chain facilities. The incremental annual operational costs can be modeled based on projected energy consumption growth. - Supplier capacity realignments triggered by sea-level impacts risk escalating transport overheads and necessitating contractual renegotiations.	Based on electricity cost growth metrics from the reference baseline year, the additional power demand is projected to increase operating expenses by approximately 3%.

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Climate-Related Risks	Financial Implications	Current Financial Effect
Tightened climate-related policies and regulations. The MEE may restrict operations or temporarily halt processes that emit VOCs.	Production declines may trigger short-term contractions in revenue and gross profit, alongside with the incurrence of emergency response costs and contractual breach penalties.	In the event of a production line shutdown, the estimated daily gross profit loss is approximately HKD250,000, representing roughly 0.2% of the current financial year's total gross profit. Concurrently, robust contingency plans have been deployed to mitigate potential operational disruptions driven by these risk events.
Changes in market and customer preferences	Should the Group fail to align with customer expectation in energy conservation and sustainability, it faces the risk of client attrition, potentially eroding top-line revenue.	Not applicable
Upward pressure of financing costs due to the growth of correlation between credit risk metrics and climate-related exposures.	- Escalating cash flow pressures and liquidity management expenditures. - Upward adjustments in borrowing rates for newly acquired financing.	Not applicable

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Climate-Related Opportunities	Financial Implications	Current Financial Effect
Expand self-generation capabilities to curb energy expenditures and minimize carbon emissions.	- Expand on-site generation to offset purchased power, lowering annual utility costs. - Scheduled maintenance costs for photovoltaic assets.	Based on the photovoltaic system's power generation for this Financial Year, approximately HKD198,000 in electricity expenditures have been saved, partly offset by routine operations and maintenance expenses amounting to roughly HKD11,000.
Promote low-carbon packaging materials and sustainable product design.	- Aligning with green consumer demand and corporate customers' ESG procurement requirements serve as a strategic driver to boost sales volumes and secure new client acquisition. - Initial development and implementation costs, such as R&D expenses, molds/ packaging line modifications, testing, certification, supplier development, and quality control costs.	Not applicable

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Anticipated Financial Effect

During the Reporting Period, the Group provided qualitative disclosures regarding the current and anticipated financial impacts of climate-related risks. We also conducted preliminary quantitative analyses of the current financial implications. However, given the limited availability of relevant data and the evolving nature of assessment methodologies, quantifying the anticipated financial impact remains challenging. The inherent uncertainties in current measurement approaches hinder the provision of precise estimates that can offer meaningful reference value. In accordance with the ESG Code set forth by The Stock Exchange of Hong Kong Limited, and under the principles of Capabilities Relief, the Group has not disclosed quantitative estimates of the anticipated financial impacts of climate-related risks and opportunities at this stage. The Group is committed to enhancing its data collection mechanisms and internal capabilities. As methodologies and data sources mature, we will reassess and disclose more detailed quantitative estimates of the potential financial impacts in future reporting periods.

Financial Impact of Climate-related Risks and Opportunities on Assets or Business Activities

During the Reporting Period, after prudent evaluation, we believe that our current internal expertise is insufficient to fully disclose the amounts and percentages of assets affected by climate-related transition risks, physical risks, and opportunities. In accordance with the “Comply or Explain” principle under the ESG Code, the Group is actively enhancing its ability to quantify the financial impacts of such assets and to assess the amounts involved. Regarding the amounts and percentages of business activities affected by climate-related transition risks, physical risks, and opportunities, based on the identified climate risks and opportunity factors, we estimate a decrease in gross profit approximately amounting to HKD375,000, representing about 0.3% of the total gross profit for the current Financial Year. The Group has initiated relevant plans, including developing internal expertise and data systems, with the goal of gradually providing the necessary disclosures starting in the coming year.

Metrics and Targets

Greenhouse Gas Emissions (“GHG emissions”)

We are fully committed to our responsibility to reduce greenhouse gas emissions throughout our operations and are dedicated to managing the impact of our emissions. In FY2025/26, the total greenhouse gas emissions increased significantly compared to that reported in the previous year. This increase is primarily due to the expanded reporting scope, which includes additional operational regions, business, and emission categories, reflecting the Group’s commitment to transparency and our determination to reduce emissions.

While scope expansion driven by business growth has led to an increase in absolute emissions, the emissions intensity per unit of product has registered a decline, validating the efficiency of the Group’s ongoing carbon emission mitigation initiatives and energy-saving technological deployments.

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The Group's GHG emission data for FY2025/26 and their comparison with those for FY2024/25 are as follows:

Greenhouse Gas	Unit	The amount in FY2025/26	The amount in FY2024/25
Scope 1: Direct emission ¹	tCO ₂ e	1,477.36	374.58
Scope 2: Indirect emission ²	tCO ₂ e	18,760.00	16,123.18
Scope 3: Other indirect emission ³	tCO ₂ e	623.43	103.37
Total GHG emissions	tCO₂ e	20,860.79	16,601.13
Intensity	tCO ₂ e/m ² finished goods	0.1093	0.1119

Remarks:

1. Scope 1 – Direct emissions primarily originate from vehicle fuel consumption and the use of refrigerants. The emission factors for vehicle fuel consumption are referred to data from Appendix II of the ESG Code. The global warming potential (GWP) values used for refrigerant emissions are referenced from the Fourth Assessment Report (AR4) of the Intergovernmental Panel on Climate Change (IPCC).
2. Scope 2 – Indirect energy emissions stem from the greenhouse gases generated by purchased electricity (including Hong Kong and China). To improve the accuracy of total carbon dioxide equivalent emissions across different regions, the Group has updated the emission factors used for calculating GHG emissions from electricity consumption during the current reporting year.

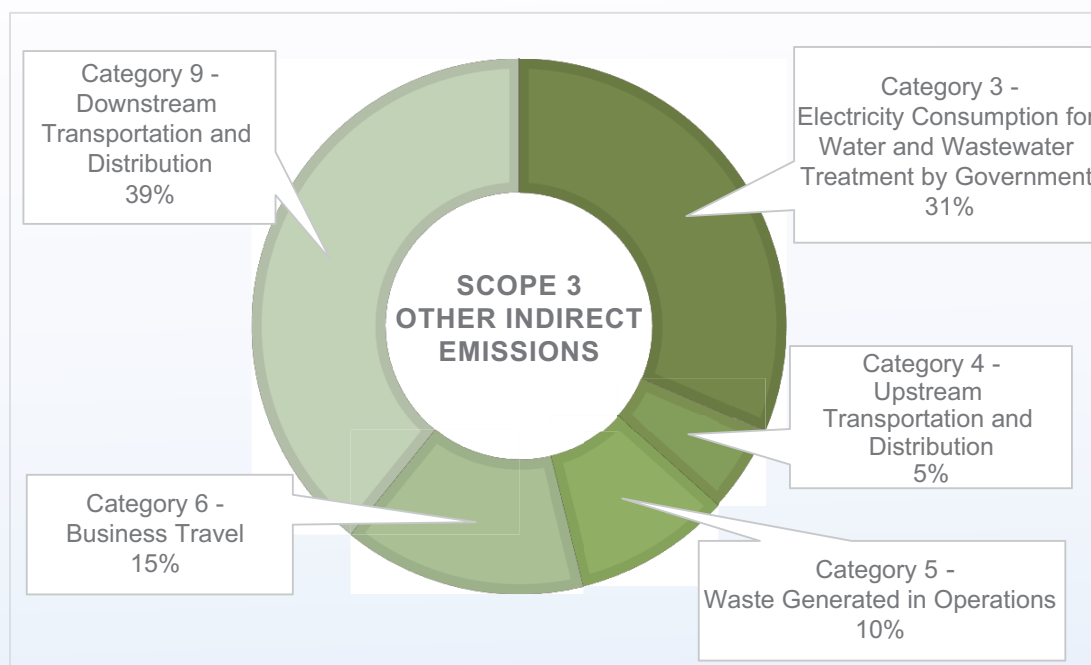
These updates reference the "Announcement on the Release of 2023 Electricity Carbon Emission Factors" (《關於發布 2023 年電力二氧化碳排放因子的公告》) published by the MEE of the PRC in December 2025. Specifically, the emission factors are based on the "Provincial Electricity Average Carbon Emission Factors 2003" (《2023 年省級電力平均二氧化碳排放因數》) for Shanghai, Guangdong, and Guangxi. Additionally, the Group has incorporated emission factors from reputable and publicly available sources in Hong Kong to ensure comprehensive and accurate accounting.

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3. Scope 3 – In accordance with the Greenhouse Gas Protocol (GHG Protocol), the Group has assessed the relevant categories applicable to its reporting scope and established an annual emissions database. Our other indirect emissions primarily originate from downstream transportation and distribution (Category 9) and electricity consumption for water and wastewater treatment by government (Category 3) and electricity consumption for water and wastewater treatment by government (Category 3).

The emission factors used for calculating GHG emissions in these categories are referenced from the “Announcement on the Release of 2023 Electricity Carbon Emission Factors” (《關於發布 2023 年電力二氧化碳排放因子的公告》) issued by the MEE of the PRC, the EPA Greenhouse Gas Emissions Factors Database, data from Appendix II of the ESG Code, as well as other reputable publicly available sources. Distributions of Scope 3 GHG emissions are as follows:



The Group has established a robust framework of climate-related metrics and emission reduction targets, spanning critical domains such as carbon intensity, energy efficiency, and resource circularity. We are dedicated to driving continuous performance improvements by optimizing operational processes, deploying high-efficiency equipment, and strengthening energy management systems to systematically lower energy consumption and carbon footprints per unit of product. For comprehensive targets and progress data, please refer to the “Climate-related Metrics and Targets” section.

Internal carbon prices

At present, the Group has not institutionalized an internal carbon pricing mechanism for investment appraisals, transfer pricing, or climate scenario analysis, and there are currently no immediate plans for its development or execution. Implementing such frameworks necessitates a comprehensive foundational database of GHG cost structures and extensive supporting systems, which are currently evaluated as non-priority items within the Group’s near-term risk management and strategic resource allocation frameworks.

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CONTENT INDEX OF ESG CODE, PART B “MANDATORY DISCLOSURE REQUIREMENTS” AND PART C ““COMPLY OR EXPLAIN” PROVISIONS” OF THE STOCK EXCHANGE OF HONG KONG (“HKEX”)

HKEX ESG Code Part B “Mandatory Disclosure Requirements”

ESG Code Requirement	Description	Relevant Section
Governance Structure	(a) A disclosure of the board's oversight of ESG issues; (b) The board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); (c) How the board reviews progress made against ESG – related goals and targets with an explanation of how they relate to the issuer's businesses.	ESG Governance
Reporting Principles	(a) Materiality (b) Quantitative (c) Consistency	Reporting Principles
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	Reporting Boundary

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HKEX ESG Code Part C ““Comply or Explain” Provisions”

Aspects	KPIs	Description	Relevant Section
A. Environmental			
A1: Emissions	General Disclosures	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	A1. Emissions
	A1.1	The types of emissions and respective emissions data.	Air emissions treatment, Sewage treatment
	A1.2	Repealed 1st January 2025	Not applicable
	A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	Hazardous and non-hazardous waste management
	A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Hazardous and non-hazardous waste management
	A1.5	Description of emission target(s) set and steps taken to achieve them.	ESG governance, Air emissions treatment, Sewage treatment, Climate-related metrics and targets
	A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	ESG governance, Air emissions treatment, Sewage treatment, Climate-related metrics and targets

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Aspects	KPIs	Description	Relevant Section
A2: Use of Resources	General Disclosures	Policies on the efficient use of resources, including energy, water and other raw materials.	A2. Use of Resources
	A2.1	Direct and/or indirect energy consumption by type in total (kWh in'000s) and intensity (e.g. per unit of production volume, per facility).	Energy
	A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Energy
	A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	ESG Governance, Energy, Climate-related metrics and targets
	A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) and steps taken to achieve them.	ESG Governance, Water consumption, Climate-related metrics and targets
	A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Packaging materials
A3: The Environment and Natural Resources	General Disclosures	Policies on minimising the issuer's significant impact on the environment and natural resources.	A3. The Environment and Natural Resources
	A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	A3. The Environment and Natural Resources
A4: Climate Change	General Disclosures & A4.1	Repealed 1st January 2025	Not applicable

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Aspects	KPIs	Description	Relevant Section
B. Social			
Employment and Labour Practices			
B1: Employment	General Disclosures	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	B1. Employment
	B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	B1. Employment
	B1.2	Employee turnover rate by gender, age group and geographical region.	B1. Employment
B2: Health and Safety	General Disclosures	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	B2. Health and Safety
	B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	B2. Health and Safety
	B2.2	Lost days due to work injury.	B2. Health and Safety
	B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	B2. Health and Safety

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Aspects	KPIs	Description	Relevant Section
B3: Development and Training	General Disclosures	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	B3. Development and Training
	B3.1	The percentage of employees trained by gender and employee category.	B3. Development and Training
	B3.2	The average training hours completed per employee by gender and employee category.	B3. Development and Training
B4: Labour Standards	General Disclosures	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	B4. Labour Standards
	B4.1	Description of measures to review employment practices to avoid child and forced labour.	B4. Labour Standards
	B4.2	Description of steps taken to eliminate such practices when discovered.	B4. Labour Standards
Operating Practices			
B5: Supply Chain Management	General Disclosures	Policies on managing environmental and social risks of the supply chain.	B5. Supply Chain Management
	B5.1	Number of suppliers by geographical region.	B5. Supply Chain Management
	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.	B5. Supply Chain Management

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Aspects	KPIs	Description	Relevant Section
B6: Product Responsibility	B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	B5. Supply Chain Management
	B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	B5. Supply Chain Management
	General Disclosures	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	B6. Product Responsibility
	B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	B6. Product Responsibility
	B6.2	Number of products and service related complaints received and how they are dealt with.	B6. Product Responsibility
	B6.3	Description of practices relating to observing and protecting intellectual property rights.	B6. Product Responsibility
	B6.4	Description of quality assurance process and recall procedures.	B6. Product Responsibility
	B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	B6. Product Responsibility

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Aspects	KPIs	Description	Relevant Section
B7: Anti-corruption	General Disclosures	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	B7. Anti-corruption
	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.	B7. Anti-corruption
	B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	B7. Anti-corruption
	B7.3	Description of anti-corruption training provided to directors and staff.	B7. Anti-corruption
Community			
B8: Community Investment	General Disclosures	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.	B8. Community Investment and Academic-Corporate Collaborations
	B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	B8. Community Investment and Academic-Corporate Collaborations
	B8.2	Resources contributed (e.g. money or time) to the focus area.	B8. Community Investment and Academic-Corporate Collaborations