

 Century Legend (Holdings) Limited
世紀建業(集團)有限公司*

Stock Code: 00079



2025
Environmental, Social
and Governance Report

* For identification purposes only

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ABOUT CENTURY LEGEND

Century Legend (Holdings) Limited (“Century Legend” or the “Company”), together with its subsidiaries (collectively referred to as the “Group” or “we”), is principally engaged in:

- **Hair styling:** provision of hair styling and related services and product sales in Hong Kong;
- **Hospitality services:** provision of hospitality services in Hong Kong;
- **Property investments:** investing in commercial and residential properties for rental income potential and for potential capital appreciation in both Macau and Hong Kong;
- **Securities investments:** investing in listed equity securities and equity-linked investments in Hong Kong and United States;
- **Property project management:** provision of property related project management service; and
- **Money lending:** provision of commercial and personal loans in Hong Kong.

The Company has been listed on the Main Board of the Stock Exchange of Hong Kong Limited (“SEHK”) (stock code: 00079) since 1993.

Our hair salon “Headquarters” is an established brand in the hairdressing industry and has cultivated a premium and loyal clientele with high spending power. Priority will remain to sustain the brand’s desirability and to drive customer loyalty by offering services and products of stable and high quality. In the hospitality segment, we are optimizing operations to navigate a mixed short-term outlook while remaining cautiously optimistic about the long-term revitalization of Hong Kong’s tourism. Supported by the HKSAR Government’s ‘Development Blueprint 2.0’ and the landmark opening of Kai Tak Sports Park, we are leveraging our established ‘Medium Tariff’ hostel portfolio to capture growth from the Greater Bay Area and emerging markets such as the Middle East and Southeast Asia.

AWARDS & HONOURS

Throughout 2025, in line with our steadfast commitment to sustainability, the Group has been honoured with a series of awards and certifications recognizing our achievements in environmental and social initiatives.

Century Legend (Holdings) Limited

Environmental Aspect



Hong Kong Green Organisation (2025-2027) Certification and Label

Environmental Aspect



Energywi\$e Certificate – “Good Level”



Wastewi\$e Certificate – “Good Level”

Social Aspect



Caring Company – “15 Years +”



Manpower Developer Award 2016-27



Good MPF Employer 10 years



Good MPF Employer, e-Contribution Award, and MPF Support Award

Century Legend Strategic Investments Limited

Social Aspect



Good MPF Employer 5 Years, e-Contribution Award and MPF Support Award

Headquarters

Environmental Aspect



Wastewi\$e Certificate – “Excellent Level”

Social Aspect



Good MPF Employer, e-Contribution Award, and MPF Support Award

Social Aspect



Honour of Super MD 2025-30



Partner Employer Award – 5 Years Commendation Award

ABOUT THE REPORT

The Group is pleased to present its tenth Environmental, Social, and Governance (“ESG”) Report (the “Report”) to demonstrate its ESG strategies and performance.

Reporting Standards and Principles

The Report has been prepared by following the “Environmental, Social, and Governance Reporting Code” as set out in Appendix C2 of the Rules Governing the Listing of Securities on the Main Board of the SEHK, in full compliance with the mandatory disclosure requirements and “Comply or explain” provisions.

The preparation of the Report was guided by the following reporting principles:

Materiality	Stakeholder engagement was conducted, and business nature and development were considered to identify material ESG issues.
Quantitative	Key performance indicators (“KPIs”) were disclosed in a quantitative manner where appropriate. The KPIs are calculated with reference to “Appendix 2: Reporting Guidance on Environmental KPIs” and “Appendix 3: Reporting Guidance on Social KPIs” of “How to Prepare an ESG Report” by SEHK.
Consistency	Consistent statistical methodologies were adopted for meaningful comparisons of ESG data over time. In case of any changes in the reporting scope or methods, they shall be explained for stakeholders’ reference.

Reporting Scope and Period

The Report presents our ESG performances for the period from 1 January 2025 to 31 December 2025 (The “Reporting Period”). The reporting scope is consistent with that in the ESG Report 2024, covering the Group’s performance across its major business segments and operations, including:

- The Head office in Wan Chai;
- The hair salon in Central under the brand name “Headquarters” (“Headquarters”); and
- The hostel in North Point under the brand name of “Homy Inn”, the guesthouse in Sheung Wan under the brand name of “Homy Central”, and the hotel in Yau Ma Tei under the brand name of “Homy Residence” (collectively referred to as the “Accommodations”).

Access to the Report

The Report is available in English and Chinese versions and is uploaded to the website of SEHK and the Company's website (<http://www.clh.com.hk>). In case of any discrepancies between the two versions, the English version shall prevail.

SUSTAINABILITY COMMITMENT AND GOVERNANCE

Sustainability Commitment

The Group integrates sustainability into its operational framework, recognizing it as a vital driver of strategic growth that extends beyond environmental and social responsibility. In fulfillment of its corporate obligations and to ensure the enduring viability of both its enterprise and the communities it serves, the Group maintains steadfast dedication to:



Managing business in a provident manner and executing management decisions with due care and attention.



Enhancing the efficiency of the usage of resources and reducing waste by improving daily operation procedures and practice.



Acting in an environmentally responsible manner.



Operating as a socially responsible company across all of its business sectors.



Disclosing its ESG performance annually.

In our roles as active members in both the Chamber of Hong Kong Listed Companies and the Hong Kong General Chamber of Commerce, we are committed to ongoing efforts in environmental protection and providing support to communities in need. We aim to contribute to the broader goal of achieving societal sustainability.

Sustainability Governance

The Board of Directors (the "Board") retains ultimate oversight responsibility of the Group's ESG and climate-related strategic initiatives and is accountable for the accuracy and completeness of ESG and climate-related disclosures. Beyond strategic direction, the Board oversees daily compliance with ESG and climate-related policies and actively identifies and addresses associated risks and opportunities. In executing its mandate, the Board systematically identifies, assesses, prioritizes, and manages material ESG and climate-related considerations. Through regular Board deliberations, the Board evaluates the effectiveness of ESG and climate-related initiatives and progress toward set objectives, allowing for timely enhancements to the Group's governance frameworks. In addition, the Group has engaged an independent ESG consultant, Riskory Consultancy Limited, to assist in report preparation and provide ESG and climate-related consultancy services.

For the Group's other corporate governance issues, please refer to the "Corporate Governance Report" in the Annual Report 2025.

STAKEHOLDER ENGAGEMENT

The Group recognizes that the perspectives of our stakeholders are fundamental to our operational resilience and long-term business trajectory. As such, we accord paramount importance to stakeholder feedback, integrating these insights into our strategic planning and decision-making processes. To foster a culture of transparency and collaboration, we maintain diverse engagement channels that empower both internal and external stakeholders to share their views, ensuring our growth remains aligned with their expectations.

Customers	<ul style="list-style-type: none"> • Daily operations and interactions • Customer service hotline
Employees	<ul style="list-style-type: none"> • Staff activities • Meetings • Performance assessment
Shareholders/Investors	<ul style="list-style-type: none"> • Annual reports, financial reports, and announcements • Annual General Meeting • Websites
Suppliers/Business Partners	<ul style="list-style-type: none"> • Visits and meetings • Performance reviews
Public and Media	<ul style="list-style-type: none"> • Mass media • Websites
Government Bodies	<ul style="list-style-type: none"> • Direct communication • Qualification assessment

Stakeholders' Feedback

The feedback from all stakeholders is highly valued by the Group regarding its ESG strategies and performance. Stakeholders are invited to share their views or provide recommendations via email (info@clh.com.hk) or our company website (<http://www.clh.com.hk>).

MATERIALITY ASSESSMENT

Through comprehensive engagement with stakeholders and extensive internal management deliberations, the Group has undertaken a systematic process to identify, evaluate, and prioritize 20 ESG matters deemed critical to its operational efficacy and long-term sustainability objectives. Relevant policies and guidelines have been rigorously implemented to manage these material aspects with strict adherence.

ESG Material Issues		Materiality
Environmental	Climate change-related risks (e.g. typhoons, flooding) Water and wastewater management <hr/> Effective use of resources (e.g. paper) Waste management Impact on the environment Emission of pollutants and greenhouse gases <hr/> Green procurement	Most Important Important Relevant
Social	Risk or emergency management Anti-corruption system Product and service quality Customer data privacy and information security Diversity and equal opportunities, and anti-discrimination Occupational health and safety Prevention of child labour and forced labour Participation in or organizing of volunteer activities <hr/> Complaints management Protection of intellectual property rights Customer satisfaction Employment relationships, policies, and employee welfare Training and development	Most Important Important

To enhance the effectiveness of our ESG management, we are committed to maintaining open lines of communication with our stakeholders and persistently identifying opportunities for improvement in areas related to material aspects.

ENVIRONMENT

ENVIRONMENT

Emissions

Environmental protection represents a fundamental value for the Group. While our business operations do not generate significant direct environmental impacts, we maintain an unwavering commitment to reducing our carbon footprint through ongoing optimization of operational practices. We comply with all applicable laws and regulations, including but not limited to:

- Cap. 311 Air Pollution Control Ordinance; and
- Cap. 354 Waste Disposal Ordinance of the Laws of Hong Kong.

By taking the above laws and regulations as a reference, we set up the Environmental Protection Policy for employees to follow.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous wastes, which would have a significant impact on the Group.

Air Emissions

The Group's main air emission sources were the town gas consumption in Headquarters and Accommodations, as well as the petrol consumption of vehicles during the Reporting Period. The relevant emission data is as follows:

Air Emissions	Unit	2025	2024
Nitrogen Oxides (NO _x)	kg	5.19	5.20
Sulphur Oxides (SO _x)	kg	0.05	0.04
Particulate Matter (PM)	kg	0.10	0.09

In the future, the Group will continue to identify and adopt different emission reduction measures to lower the air pollutants generated in daily operations.

ENVIRONMENT

Hazardous and Non-hazardous Waste

During the Reporting Period, there was no significant generation of hazardous or chemical waste, as all chemicals utilized were fully consumed during operations. During the Reporting Period, the electronic waste data is as follows:

Electrical Equipment and Electronic Waste	Unit	2025	2024
Total Amount	Tonnes	0.55	1.06
Intensity	kg/million revenue (HKD)	12.01	22.07

The Group has instituted guidelines and procedures to manage contaminated and electronic waste responsibly, mainly by recycling them to ensure proper disposal.

Used dye containers and hair spray bottles were placed into labeled receptacles lined with plastic and covered with close-fitting lids.

Electronic waste, including desktops, monitors, and televisions was collected and recycled by I.T.C. Recycle.

Wastes such as electronic appliances and computer accessories were either collected by recycling companies or donated to charitable organizations if they were in good condition.

For non-hazardous waste, the Group generates mainly municipal waste and paper. During the Reporting Period, the non-hazardous waste data are as follows:

Non-hazardous Waste Generated	Unit	2025	2024
Paper	Tonnes	1.77	2.13
Aluminium Cans	Tonnes	0.06	0.07
Plastic Bottles	Tonnes	0.56	0.57
Glass Bottles	Tonnes	0.49	0.46
Beverage Cartons	Tonnes	0.00	0.00
General Wastes Produced by Accommodations ¹	Tonnes	5.93	8.41
Total Non-hazardous Waste Generated	Tonnes	8.82	11.64
Intensity	Tonnes/million revenue (HKD)	0.19	0.24

Note:

1. General wastes include disposable slippers, tissue, and other general wastes produced by guests.

All the non-hazardous waste was recycled except for the general waste generated by Accommodations' customers. Other recyclable materials, including waste packaging and raw materials, were collected either by recyclers or suppliers.

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The Group implements its environmental protection policy following the 3R principle (Reuse, Reduce and Recycle), emphasizing waste reduction at source and proper waste sorting for recycling. We collect paper, plastics bottles, aluminum cans, glass bottles and beverage bottles separately for recycling. Headquarters has implemented an environmental policy which stipulates that employees need to return all reusable equipment and materials to the collection point for reuse. Headquarters will gradually replace disposable plastic gloves with reusable gloves to reduce waste.

The Group has established key measures to reduce paper consumption and manage wastepaper, which represents our primary non-hazardous waste source:

Wastepaper, including newspaper, magazines, printings purchased from other companies, daily correspondences, and promotional leaflets received, is collected by the Building Management Office for recycling except for confidential shredded paper.

Adopt duplex printing and set duplex printing as the default setting in printers.

Use recycled paper for printing internal documents and opt for electronic bills instead of paper bills whenever possible; and

The bills for utility services and circulars from Building Management Office are received through email.

During the Reporting Period, a total of 1.77 tonnes of wastepaper (including newspaper, magazines, printings purchased from other companies, daily correspondences, and promotional leaflets received) has been collected and recycled. Therefore, it contributes to a reduction of 8.49 tonnes of CO₂e emission.

To award our effort in reducing waste, the Company and Headquarters were awarded “Good Level” and “Excellent Level” for the Wastewi\$e Certificate, respectively. We will continue implementing various initiatives to progressively minimize our waste generation.

Use of Resources

The Group maintains a strong commitment to resource efficiency and energy conservation, as outlined in our Environmental Protection Policy, ensuring optimal resource utilization.

ENVIRONMENT

Energy Consumption

The Company’s endeavours in energy conservation have been acknowledged with the ‘Good Level’ distinction under the Energywise Certificate. During the Reporting Period, the electricity and fuel consumption were as follows:

Energy Consumption Sources	Unit	2025	2024
Direct Energy Consumption			
Petrol	MWh	21.13	19.24
Towngas	MWh	281.05	276.25
Indirect Energy Consumption			
Purchased Electricity	MWh	536.38	577.18
Total Energy Consumption	MWh	838.56	872.67
Intensity	MWh/million revenue (HKD)	18.25	18.16

Note:

1. Direct energy consumption of the Group includes the consumption of petrol and Towngas. The conversion factors for petrol adopted are based on the conversion of fuel data to MWh issued by CDP. For the consumption of Towngas, the conversion factor adopted is based on the tariff calculation guide by The Hong Kong and China Gas Company Limited.

We are committed to ongoing efforts aimed at reducing energy usage and improving energy efficiency through various initiatives:



Using LED lighting in Headquarters.



Replacing traditional lighting with LED lighting in Accommodations and planning to complete the replacement in coming years.



Reminding staff to reduce the standby power used for office equipment, including copiers, paper shredders, monitors and water dispensers.



Unplugging all switches before weekends and holidays.

ENVIRONMENT

Water Consumption

We recognize water as a vital resource and carefully monitor our consumption to prevent waste. Considering our business nature and geographical location, we do not have any issue in sourcing water that is fit for purpose. During the Reporting Period, the water consumption data is as follows:

Water Consumption	Unit	2025	2024
Total Water Consumption ¹	m ³	12,570.00	13,235.00
Intensity	m ³ /million revenue (HKD)	273.52	275.49

Note:

- As the water consumption of the office operation is managed by the Building Management Office, and the respective data is not available and insignificant, only the water consumption of Headquarters and Accommodations is disclosed.

We have improved water efficiency at Headquarters by installing new water pumps to optimize pressure and implementing regular pump maintenance to ensure optimal flow. We are committed to seeking new water conservation and efficiency measures.

The Environment and Natural Resources

While our business operations have a limited environmental footprint, we maintain our commitment to environmental stewardship, focusing on reducing greenhouse gas emissions and waste production. As an example of our commitment, Headquarters adopts the use of eco-friendly products in service provision, such as hair dyes with reduced ammonia content and products developed using coenzyme technology.

The Company's commitment to environmental stewardship has been acknowledged through the attainment of several environmental certifications, including:

Certification	Organizer
Energywi\$e Certificate – “Good Level”	The Environmental Campaign Committee
Wastewi\$e Certificate – “Good Level”	The Environmental Campaign Committee
Hong Kong Green Organization (2025-2027)	The Environment and Ecology Bureau and The Environmental Campaign Committee

In addition, Headquarters has also received the Wastewi\$e Certificate – “Excellent Level”.

Our Response to Climate Change

As an enterprise operating within the hairdressing and hospitality sectors, we are fully aware that the growing global concern over climate change is profoundly reshaping our operating environment. This is reflected not only in physical impact aspects, such as the effects of increasing heatwaves, extreme rainfall, supply chain stability, and the long-term weather resistance of our products, but also in the rapidly evolving regulatory environment worldwide.

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Over time, climate-related regulations have increased significantly, reflecting the international community's high level of attention to this issue. In the Chinese Mainland, the advancement of the "Dual Carbon" goals is leading the industry transformation. In Hong Kong, the Hong Kong Exchanges and Clearing Limited ("HKEX") has also strengthened relevant disclosure requirements. This global regulatory trend indicates that climate action has become a core issue for enterprises. As a result, the Group has formulated a comprehensive low-carbon operational strategy and strengthened its internal policy system, not only ensuring compliant operations but also actively contributing to the achievement of carbon neutrality goals.

Through these well-established policies, we are committed to managing carbon emissions, energy use, and related risks to reduce our impact on the environment. At the same time, we actively cultivate environmental awareness among our employees, encouraging them to integrate sustainable practices into their daily work.

Against the backdrop of continuously intensifying global scrutiny and action, the Group, with reference to the framework of the Task Force on Climate-related Financial Disclosures (TCFD) and the IFRS S2 standards of the International Sustainability Standards Board (ISSB), and in compliance with the requirements of the HKEX 's Environmental, Social and Governance Reporting Code, elaborates on its strategic approach to managing climate-related risks and potential impacts. For details on specific disclosure requirements, please refer to the "ESG Reporting Code Content Index" at the end of this Report.

Governance

The Board of Directors serves as the highest decision-making body for ESG and climate matters, responsible for formulating and regularly reviewing ESG strategies, policies, and objectives, while also incorporating climate factors into long-term business planning and investment decisions. To this end, the Board is committed to continuously enhancing its professional capabilities through regular participation in ESG and climate-related training. When nominating and retaining directors, we assess candidates' competencies in ESG and climate oversight and arrange for their continuous professional development to strengthen the Board's understanding of climate issues.

The Board oversees the Group's overall climate-related risks and opportunities, integrating them into governance processes and aligning them with strategy and risk management. For specific details on how the risk management process encompasses related risks, please refer to the Internal Control and Risk Management section of the Group's 2025 Annual Report. A crucial aspect of this oversight involves establishing structured processes to monitor climate performance and progress.

Responsibilities between the Board and management are clearly defined to ensure effective execution. The Board is responsible for approving management policies and mechanisms for climate matters and ensuring adequate resource allocation; management is responsible for specific implementation and collaborating closely with the Headquarters and hospitality teams to execute various climate actions. For details on the Group's ESG governance structure, please refer to the "Sustainability Commitment and Governance" section in this Report.

Regarding climate-related issues, including setting targets for climate-related risks and opportunities and monitoring progress, we mandate that these be submitted for deliberation at Board meetings at least once a year. During the Reporting Period, climate-related matters were discussed at the management level.

The Group regularly reviews the aforementioned mechanisms and arrangements to ensure they remain aligned with evolving regulations and best practices, and to promote continuous improvement in climate governance and performance.

ENVIRONMENT

Strategy and Risk Management

Climate Risk Assessment

The Group fully recognizes that climate change may bring multiple risks and potential financial impacts to its business. To this end, following the recommended framework of the TCFD, we systematically identify and assess climate-related risks, examining both physical risks and transition risks to pinpoint climate issues that could significantly impact our operations. Among these, ESG risks and climate risks related to the hairdressing and hospitality industry have been identified as long-term emerging risks with profound implications for future business. We continuously monitor their potential financial impacts and actively explore related development opportunities.

The Group has established a risk management system and corresponding procedures to monitor, manage, and mitigate climate-related impacts. During the Reporting Period, we conducted an assessment to perform an evaluation of climate risks associated with the Group's business operations. With reference to the HKEX's guidance and market practices, climate risks are categorized by time horizon into short-term (immediate and less than 5 years) and medium-term (5 to 25 years). The table below summarizes the Group's identified climate risks and their potential impacts:

Risk Description	Time Horizons	Impact on the Company (All operations)	Impact on the value chain (Suppliers/Customers/ Insurance companies, etc.)	The Company's response
Physical Risk The frequency and intensity of extreme weather events (such as floods, typhoons, torrential rains, and sea-level rise) are gradually increasing	Short to medium term	<ul style="list-style-type: none"> Increased electricity consumption, air conditioning usage, and associated costs; Damage to the Group's properties and facilities. 	<ul style="list-style-type: none"> Threats to employees' and customers' personal safety; Disruption of supplier logistics and increased costs; and Rise in insurance premiums or tightening of underwriting conditions. 	<ul style="list-style-type: none"> Purchase of Property All Risks (Comprehensive) insurance to cover potential risks arising from property damage caused by natural disasters or accidents; Strengthen flood prevention measures; and Adhere to extreme weather guidelines issued by the government and the standard operating procedures (SOPs) to ensure operational readiness for typhoons and extreme weather events.
Transition Risk Risks associated with the transition to a global low-carbon economy, including the implementation of new regulations, technological innovations in energy efficiency, and market shifts	Short to medium term	<ul style="list-style-type: none"> Additional capital expenditure arising from the optimization of environmentally friendly practices and the installation of equipment; Exposure to reputational damage and potential litigation risks. 	<ul style="list-style-type: none"> Investors place greater emphasis on the company's climate-related disclosures and carbon reduction performance. 	<ul style="list-style-type: none"> Inventory the impact of current key regulations and the status of their implementation; and Conduct regular annual reviews of legal changes to formulate a response plan.

ENVIRONMENT

Climate-related Opportunities

While climate change poses risks, it also creates opportunities for corporate development. We are exploring ways to integrate climate considerations into our business segments to enhance long-term resilience. By aligning our growth with the transition to a low-carbon economy, we aim to create sustainable value for both our stakeholders and the environment.

Climate Resilience

We conducted scenario analysis in 2025 to assess the resilience of our business model under different climate pathways, with the following inputs and results:

Scope and Boundary

- Consistent with the reporting scope of this ESG Report

Scenarios Used

Name & Description Network for Greening the Financial System (“NGFS”) Current Policies (representing a pessimistic pathway) – This scenario assumes that only currently implemented policies are preserved, leading to high physical risks.

NGFS Net Zero 2050 (representing an optimistic pathway) – This scenario limits global warming to 1.5°C through stringent climate policies and innovation, reaching global net zero carbon dioxide emissions around 2050.

Rationale

- **Industry sector** – The NGFS framework is relevant across a broad spectrum of sectors, including The Group’s operations
- **Types of risks to be assessed** – The scenarios developed take reference from NGFS, which covered the transition risk we assessed
- **Scenarios with high contrast** – The NGFS Current Policies and Net Zero 2050 scenarios are equivalent to >3 °C and <1.5 °C, respectively, as stated in the Paris Agreement
- **Time horizons determined and alignment to latest international agreements** – The scenarios selected provide time frames (Up to 2100) that align with our strategic planning time horizon (Up to 2050) and align with the Paris Agreement (Up to 2050)

Time Horizons

Short-term	2030
Medium-term	2050

Key Assumptions

- The analysis was conducted in 2025 and expected the parameters (e.g. the greenhouse gas emissions and operating costs) to remain broadly comparable over the time horizons.

ENVIRONMENT

Risks	Relevance and assumptions	NGFS Net Zero 2050	NGFS Current Policies
Increased cost of carbon pricing	<p>In assessing this risk, we considered the greenhouse gas emissions and operating costs for the reporting period ended 31 December, 2025 as a reference point and assumed these parameters would remain broadly comparable over the time horizon.</p> <p>The assessment is subject to uncertainties, including future policy developments, carbon market conditions and technological advancements. The potential impacts in the short term and medium term are assumed to be broadly similar. Nevertheless, we will explore ways to quantify the impacts in the future.</p> <p>We will continue to monitor regulatory developments and explore opportunities to reduce greenhouse gas emissions.</p>	<p>Under this scenario, global climate policies are assumed to become more stringent over time, which may lead to higher carbon pricing levels. Such developments could increase the Group’s operating costs if carbon pricing mechanisms become more widely implemented or strengthened.</p>	<p>Under this scenario, climate policies are assumed to continue broadly in line with existing commitments. As a result, potential cost impacts associated with carbon pricing are expected to be comparatively more moderate, although policy developments remain uncertain.</p>

Metrics and Targets

In order to continuously fulfil our commitment to combating climate change, we actively promote energy-saving measures and enhance energy efficiency to achieve the goals of reducing energy consumption and carbon footprint. This is also one of the core initiatives of the Group’s dedication to sustainable development. To demonstrate this commitment, we have signed the “Energy Saving Charter” jointly promoted by the Hong Kong Environment and Ecology Bureau and the Electrical and Mechanical Services Department. This action not only highlights our commitment to energy conservation and emission reduction but also aims to encourage all employees to actively participate in energy-saving practices.



Energy Saving Charter 2025

ENVIRONMENT

Looking ahead, the Group commits to participating in at least one climate-related activity or initiative annually. Through close collaboration with various stakeholders, we will actively respond to the call for energy conservation and emission reduction and implement various carbon reduction measures. The Group will continue to do its utmost to operate its business in an environmentally friendly and low-carbon manner, contributing to the global effort against climate change.

Greenhouse Gas Emissions

The main sources of our greenhouse gas (“GHG”) emissions were fuel and electricity consumption during the Reporting Period. The GHG emission data is as follows:

GHG Emissions ¹	Unit	2025	2024
Scope 1 Direct Emission ²	Tonnes of CO ₂ e	60.01	58.51
Scope 2 Energy Indirect Emission (Location-based) ³	Tonnes of CO ₂ e	302.39	392.87
Scope 3 Other Indirect GHG Emission ⁴	Tonnes of CO ₂ e	5.85	N/A
Total GHG Emissions (Scope 1 and 2)	Tonnes of CO ₂ e	362.40	451.38
Intensity (Scope 1 and 2)	Tonnes of CO ₂ e/ million revenue (HKD)	7.89	9.40

Notes:

1. The calculation standards and methodologies for GHG emissions are based on “Appendix 2: Reporting Guidance on Environmental KPIs” of “How to Prepare an ESG Report” by HKEX and the Greenhouse Gas Protocol.
2. Scope 1 emissions included direct GHG emissions from the combustion of fuels in stationary and mobile sources. The Emission Factors adopted are based on “Appendix 2: Reporting Guidance on Environmental KPIs” published by the HKEX and guidance from the U.S. Environmental Protection Agency. The Global Warming Potential (“GWP”) rates from the IPCC Sixth Assessment Report (AR6). The emission factor of purchased towngas is referenced to the latest ESG report published by Hong Kong and China Gas Company Limited.
3. Scope 2 emissions included indirect GHG emissions from the consumption of purchased electricity. The emission factor of purchased electricity for Hong Kong-based operations referenced the latest emission intensity published by CLP Power Hong Kong Limited and HK Electric Company Limited. The emission factor of purchased towngas is referenced to the latest ESG report published by Hong Kong and China Gas Company Limited.
4. Due to the complexity of Scope 3 emissions and the broad range of categories involved, current disclosure is limited to cover Category 1 – Purchased goods and services (freshwater processing) and Category 5 – Waste generated in operations (wastewater treatment) as defined by the GHG Protocol. Emission factors adopted are from the latest Annual Report from the Water Supplies Department and the latest Environmental, Social and Governance Report from the Drainage Services Department in Hong Kong.

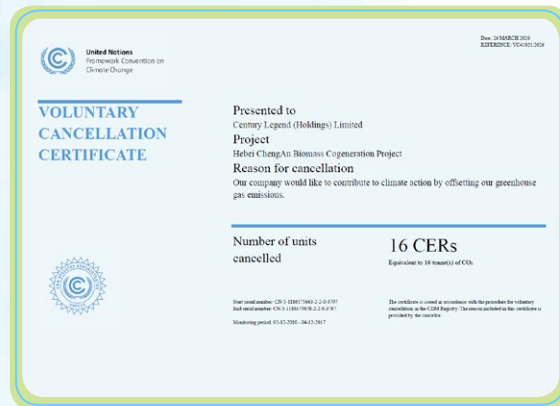
ENVIRONMENT

In our pursuit of reducing energy consumption and GHG emissions, we have embraced energy-saving measures within our daily operations:

- Switch off lighting and air- conditioners not in use.
- Adopt energy-efficient lighting.
- Keep moderate temperature of air-conditioning.

We remain committed to enhancing and expanding these environmental initiatives to further reduce our ecological footprint.

During the Reporting Period, we have successfully implemented various reduction measures and continued leveraging carbon offsets to mitigate our GHG emissions. The carbon offset project we have utilized is the Hebei ChengAn Biomass Cogeneration Project (Project ID: 3797) from the United Nations Clean Development Mechanism (“CDM”), which focuses on generating electricity by utilizing local straw from cotton. The electricity generated from this project is being sold to the Hebei Provincial Power Grid, replacing the capacity of coal-fired power plants. The project contributed to greenhouse gas emission reduction, comprehensive utilization of resources, environmental protection, and provided job opportunities and increasing income of residents. Certified Emission Reductions (“CERs”) from this project were also used for carbon neutrality at the 19th Asian Games Hangzhou 2022 and the 4th Asian Para Games Hangzhou 2022. Moreover, the Group participated in Earth Hour 2025, organized by the World Wide Fund for Nature (WWF), to show symbolic support for the planet and to raise awareness of habitats protection by changing our habits of resource consumption.



SOCIAL



SOCIAL

Employment and Labour Practices

Our employees are fundamental to the Group's success. We invest in their holistic well-being through comprehensive benefits, professional development opportunities, and retirement security plans.

Employment

We implement various initiatives to create and maintain a cooperative work environment for our team. We comply with all applicable laws and regulations, including but not limited to:

- Cap. 57 Employment Ordinance; and
- Cap. 485 Mandatory Provident Schemes Ordinance of the Laws of Hong Kong.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare, which would have a significant impact on the Group.

SOCIAL

Total Workforce

As at 31 December 2025, the Group had a total of 45 employees (2024: 45). All employees are based in Hong Kong. The employee demographic is as follows:

	Unit	2025	2024
By Gender			
Male	Person	14	12
Female	Person	31	33
By Employment Type			
Full-time	Person	40	41
Part-time	Person	5	4
By Age Group			
25 or below	Person	1	3
26 – 35	Person	7	7
36 - 45	Person	9	7
46 – 55	Person	14	13
56 or above	Person	14	15

Remuneration, Benefits and Welfare

We maintain competitive compensation packages to retain our valuable talent and support business continuity. Our remuneration package includes basic salary, discretionary bonus based on the performance of the Group and employees, and Mandatory Provident Fund (“MPF”). The remuneration package is reviewed and adjusted annually based on performance appraisals and market trends. We also offer various welfares and benefits for employees, including but not limited to:

Quarterly bonus to apprentices in hair salon with outstanding performance;

Medical insurance, including clinical, hospitalization, and supplementary major medical;

Life insurance;

Annual, sick, compensation, marriage, maternity, paternity, compassionate, examination, birthday, and study leaves;

Meal allowance, transportation reimbursement, and shortened working hours on the following day for employees working overtime as stated in the employee handbook; and

Staff dismissed earlier for celebration on festivals such as Chinese New Year’s Eve, Mid-Autumn Festival, Winter Solstice, Christmas Eve, and New Year’s Eve.

SOCIAL

To address the retirement needs of our employees and bolster their retirement protection, we also make voluntary contributions to the MPF. In recognition of enhancing retirement protection for our employees, the Company is awarded the Good MPF Employer, e-Contribution Award and MPF Support Award issued by the Mandatory Provident Fund Schemes Authority. Our subsidiary Century Legend Strategic Investments Limited is awarded as Good MPF Employer 5 Years, e-Contribution Award and MPF Support Award; and Headquarters is awarded Good MPF Employer, e-Contribution Award and MPF Support Award.

Turnover

The yearly staff turnover rate in the Reporting Period was 20% (2024: 29%). The turnover rate categorized by gender and age group is as follows:

Turnover Rate	2025	2024
By Gender		
Male	0%	25%
Female	29%	30%
By Age Group		
25 or below	200%	33%
26-35	71%	71%
36-45	11%	43%
46-55	7%	8%
56 or above	0%	20%
By Geographical Region		
Hong Kong	20%	29%

Note:

- The turnover rate is calculated as the number of employees in the specified category who left during the Reporting Period divided by the number of employees in the specified category as of 31 December 2025 x 100%, which could potentially exceed 100%.

Equal Opportunity and Diversity

The Group promotes equal opportunity in recruitment, development, advancement, and compensation. Our non-discrimination policy protects employees regardless of gender, ethnicity, religion, age, marital or family status, disability, pregnancy, or any other legally protected characteristics.

Our employee handbook strictly prohibits sexual harassment. All reported incidents undergo immediate investigation. Violators face disciplinary action, and when warranted, cases will be reported to law enforcement.

To demonstrate our effort in equal opportunity and diversity commitment, the Company has committed to the Racial Diversity & Inclusion Charter for Employers organized by the Equal Opportunities Commission, and Headquarters has been awarded the Partner Employer Award 5-Years Commendation Award issued by the Hong Kong General Chamber of Small & Medium Business in recognition of providing internship opportunities for local tertiary students and employing local individuals in need, supporting disadvantaged groups, and actively promoting social inclusion.



The Racial Diversity & Inclusion Charter for Employers

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Employee Communication

The Group prioritizes transparent, two-way communication with our employees to understand their needs and concerns, which helps create a supportive workplace and improve job satisfaction. To this end, we set up a variety of communication channels, including notices, memos, emails, and lunch meetings, to ensure active and continuous dialogue with our staff. To recognise our effort, the Company was awarded Caring Company – “15 Years +”, issued by the Hong Kong Council of Social Service (“HKCSS”).

Furthermore, the Group consistently arranges different internal events to nurture a strong team spirit as well as a sense of belonging within our workforce. Events such as annual dinner, birthday gathering, festival lunch, voluntary services, and Christmas gatherings are regularly organized.



Employee birthday celebration



Company lunch

Employee Health and Safety

The Group prioritizes employee health and safety by maintaining a secure, clean, and healthy workplace, recognizing that employee wellbeing is essential for operational excellence and service continuity. We comply with all applicable laws and regulations, including but not limited to:

- Cap. 95 Fire Services Ordinance; and
- Cap. 509 Occupational Safety and Health Ordinance of the Laws of Hong Kong.

The Group reported no work-related fatalities in the past three years (including the Reporting Period). During the Reporting Period, there was no work injury reported, and no lost days due to work injury. The Group was not aware of any material non-compliance with the laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards, which would have a significant impact on the Group.

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The operations at Headquarters are subject to a higher risk of injury due to the nature of the business. To raise employees' awareness of the potential risks at the workplace, we have formulated guidelines and procedures in the following situations:

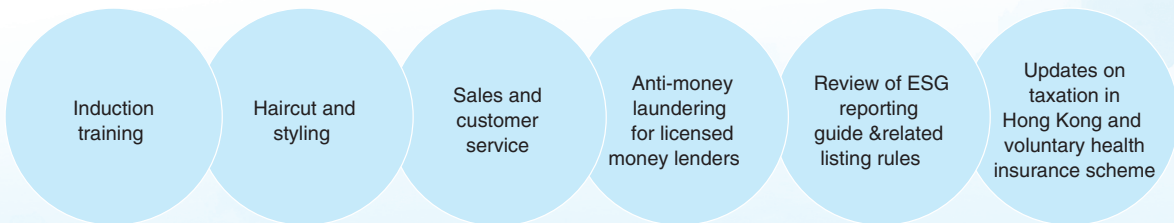
- Cleaning blood-contaminated equipment;
- Handling and disposing of sharp equipment;
- Handling of wounds;
- Serving food and drinks; and
- Handling of waste.

We have standardized protocols to address and manage work-related injuries effectively. Employees involved in work-related injuries should inform their Department Heads or Human Resources Department and seek medical consultation in nearby hospitals or clinics within 24 hours. Human Resources Department shall complete and submit the work injury report to the Labour Department and insurance company upon receipt of the employee's sick leave certificates and medical receipts within 48 hours.

Development and Training

We invest in employee development and training as a core part of our sustainability strategy. This investment enhances individual career growth, maximizes employee potential, and strengthens our competitive position through a more skilled and motivated workforce.

Our employees have access to a broad spectrum of training and development opportunities directly related to their roles, encompassing a diverse array of topics such as:



We utilize varied on-the-job training and development programs to assess individual capabilities and optimize task assignments, ensuring effective allocation of human resources.

To enhance the sense of fulfilment among our employees, we conduct proper evaluations of training and development activities and present awards to employees with excellent performances. To further encourage and support employees to obtain higher qualifications, we provide opportunities for continuous professional development and subsidize professional examinations. To recognize its contribution to employee training and development, both the Company and Headquarters obtained the Manpower Developer Award Scheme – Manpower Developer 2016-27 and Super MD 2025-30, respectively, issued by the Employees Retraining Board.

SOCIAL

Furthermore, Headquarters is committed to ensuring that employees possess sufficient job knowledge and skills, offering comprehensive training programs designed to enhance their skillsets, such as

Model night is organized once every week for apprentices to practice hair skill with experienced stylists as trainers;

Apprentices are assigned and rotated to different positions to learn various skills, such as hair styling and hair dying; and

Our hairstylists have to pass several internal exams before promotion to ensure their professionalism. Senior hairstylists assessed their skills and performance by tests and an independent examiner is invited to be the reviewer in the final exam.

During the Reporting Period, the Group had a total of 28 employees trained (2024: 29). The training data is as follows:

	2025	2024
Percentage of Employees Trained		
By Gender		
Male	57%	25%
Female	65%	79%
By Employee Category		
Management	88%	56%
Frontline and Other Employees	57%	67%
Average Training Hours per Employee		
By Gender		
Male	7	5
Female	8	9
By Employee Category		
Management	4	3
Frontline and Other Employees	9	9

Labour Standards

The Group strictly prohibits child and forced labour in all our operations, upholding fundamental human rights and ethical labour standards. We strictly adhere to applicable local laws and conduct, including but not limited to Cap. 57 Employment Ordinance of the Laws of Hong Kong. Neither child labour nor forced labour was found during the Reporting Period. During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations relating to preventing child and forced labour, which would have a significant impact on the Group.

We have instituted standard procedures within our recruitment process to serve as effective safeguards against child and forced labour. All applicants are required to sign a declaration for their provision of valid and accurate information on the job application form. The identity documents and relevant certificates are checked by the Human Resources Department. Employment offer will not be provided to applicants who cannot provide identity documents or relevant documents.

Should incidents of child or forced labour be identified, their employment will be terminated immediately, and a subsequent review of the recruitment procedures will be conducted to prevent future occurrences.

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Operational Practices

Supply Chain Management

The Group recognizes supply chain management as essential to sustainable development, as it reduces risks, enhances operational efficiency, and ensures ethical procurement practices are vital for long-term business success. During the Reporting Period, the Group had 120 major suppliers from Hong Kong (2024: 108 suppliers) and conducted the annual performance review on 106 suppliers (2024: 99 suppliers).

Regarding procurement and tendering processes, our practices are guided by the principles outlined in the Group's code of conduct:



Terms of contracts with suppliers are established based on mutual agreement, ensuring transparency in settlements. Moreover, to confirm that product quality aligns with descriptions provided, inspections are conducted in accordance with the agreed terms.

Our partner selection process thoroughly evaluates environmental and social risks when choosing suppliers, contractors, consultants, and other business partners to ensure responsible collaboration. In addition to the environmental-related certifications, we take suppliers' environmental compliance into consideration. For instance, factories are required to comply with local construction requirements or adopt compliant methods to dispose of contaminated materials. Furthermore, suppliers are encouraged and preferred to use environmentally friendly materials. For social or employee-related compliance, any child labour or forced labour and other illegal employment measures are also strictly prohibited.

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Product Responsibility

Product and Service Quality

The Group maintains rigorous product and service quality standards, strengthening customer trust and creating a competitive advantage in the marketplace. The Group complies with relevant laws and regulations, including but not limited to:

- Cap. 123 Buildings Ordinance;
- Cap. 95 Fire Services Ordinance;
- Cap. 371 Smoking (Public Health) Ordinance;
- Cap. 486 Personal Data (Privacy) Ordinance; and
- Cap. 210 Theft Ordinance of the Laws of Hong Kong.

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

Our hair salon services prioritize the use of eco-friendly, herbal, and natural products to protect customer health and safety. To minimize the damage to customers' hair during the hair-dyeing process, hair dye containing low ammonia and coenzyme technology products are selected over those with high concentrations of chemicals.

In our hospitality service operations, the Company maintains high-quality accommodation facilities, recognizing that upholding these standards is fundamental to ensuring guest satisfaction and safeguarding its reputation within the hospitality sector. The Group strictly adheres to Cap. 123 Buildings Ordinance, Cap. 95 Fire Services Ordinance and Cap. 371 Smoking (Public Health) Ordinance of the Laws of Hong Kong. The areas of design, structure, fire precautions, health, sanitation, and safety are considered and ensured to comply with relevant standards. Besides, safety devices and systems are in place, such as smoke detectors, automatic sprinkler systems, and fire extinguishers. We also post clear indications of exit signs and emergency exit plans behind each room's door and conduct regular checks on safety facilities. For instance, fire alarm testing is conducted annually.

The Accommodations provide personalized services that meet guest requirements, actively using customer feedback to drive continuous improvement. We invite guests to express their views by utilizing the feedback cards available in each room or by engaging directly with our staff, as this input is invaluable to our commitment to excellence. Complaints received will be reviewed and handled promptly. There was no product sold or shipped subject to recalls for safety and health reasons due to our business nature. During the Reporting Period, the Group recorded zero service-related complaints. The Group maintains established procedures to ensure that any complaints are reviewed and addressed promptly.

Intellectual Property Rights

The Group vigorously protects our intellectual property rights as vital business assets that maintain our competitive advantage and brand integrity. We take firm action against any intellectual property infringement. We strictly comply with Cap. 210 Theft Ordinance of the Laws of Hong Kong.

Unauthorized personal use, reproduction, or removal of the Group's assets, encompassing all materials and information intended for official use, is strictly forbidden. Should any violations be detected, appropriate corrective action will be taken, and offenders will be subject to disciplinary actions or prosecution.

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Data Protection and Privacy

The Group prioritizes customer data security through robust protective measures, recognizing that safeguarding confidential information is fundamental to maintaining customer trust and relationships. We have implemented relevant safeguards to protect against the loss or exposure of confidential data. The Accommodations maintain strict confidentiality regarding customer information. Customer information is only accessible to authorized staff in the check-in system, and all printed copies are stored in a locked cabinet. Besides, we maintain high levels of confidentiality with respect to the personal information of our employees. Only necessary personal information is collected, and employee privacy is protected at all times.

Employees and associated individuals are strictly prohibited from engaging in the illegal or unauthorized utilization of confidential or price-sensitive information, such as customers and hotels guests' details. Such violations are subject to disciplinary actions, immediate dismissal without compensation, and civil and criminal penalties, including heavy fines and imprisonment.

Advertising and Labelling

We ensure accurate and reliable information across our digital platforms to build consumer trust and transparency in our hospitality offerings. To this end, we ensure that all information presented on our official websites and through online travel agencies (OTAs) such as Agoda is accurate and does not contain any misleading content.

Anti-corruption

The Group conducts all business operations with strict ethical standards, recognizing that integrity is essential for stakeholder trust and sustainable business success. We adhere to Cap. 201 Prevention of Bribery Ordinance of the Laws of Hong Kong, and strictly prohibits all forms of bribery, extortion, fraud, money laundering, and corruption. During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations relating to bribery, extortion, fraud, and money laundering, which would have a significant impact on the Group. No concluded legal cases regarding corrupt practices were filed against the Group or our staff.

Conflicts of interest must be identified and addressed to protect the Group's operational integrity. A conflict exists when personal interests oppose or contradict the Group's interests, such as using one's position for self-benefit or to advantage family members, relatives, friends, or anyone to whom one is indebted or obligated. To prohibit all forms of conflicts of interest in the operation, the Group's code of conduct clearly states that all staff are required to obtain approval from the Group's executive committee in all situations of conflict of interest.

Whistle-blowing Policy

The Group has established a whistle-blowing policy to provide guidelines and procedures for our stakeholders to report misconduct or malpractice. Our stakeholders, including shareholders, customers, suppliers, and internal staff, are provided with reporting channels. We will undergo an investigation when a suspicious case is received. The confidentiality of the complainant is protected throughout the process. If the complainant's identity is exposed, whoever retaliates against the complainant will be subject to disciplinary action. All concerns will be handled impartially and effectively and will be reported to relevant enforcement authorities when necessary.

Anti-corruption Training

Anti-corruption training is provided for our staff in order to align with the Group's values and standards. Our management was provided with the learning materials in relation to anti-corruption practices published by the Independent Commission Against Corruption (ICAC) during the Reporting Period. Going forward, we will consider extending anti-corruption training to all employees.

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Community

Community Investment

As a responsible corporate citizen, we meet our social responsibilities and make positive contributions to society. To demonstrate our continuous investment in community services and charitable activities, the Company has been honored as the “Caring Company - 15 Years +” by HKCSS.

During the Reporting Period, our community investment spans across environmental protection and social care. We constantly encourage and motivate staff to participate in voluntary services and make donations to help people in need. For cash donations, both the Company and Headquarters had made donations and supported the Community Chest’s “Green Low Carbon Day” and “Dress Casual Day”.

The “Green Low Carbon Day” raised funds for green-related projects supported by the Community Chest and encouraged participants to adopt a low-carbon lifestyle. The donation to “Dress Casual Day” would benefit over 160 social welfare member agencies to support social services in six key areas: children & youth, elderly, family & child welfare, medical & health, rehabilitation and aftercare, and community development, benefiting over 3.5 million service users each year.

ESG REPORTING CODE CONTENT INDEX

Content		Relevant Section
Mandatory Disclosure Requirements		
Governance Structure	A statement from the board containing the following elements: (i) a disclosure of the board’s oversight of ESG issues; (ii) the board’s ESG management approach and strategy, including the process used to evaluate, prioritize and manage material ESG-related issues (including risks to the issuer’s business); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer’s businesses.	Sustainability Commitment and Governance – Sustainability Governance
Reporting Principles	A description of, or an explanation on the application of the Reporting Principles (Materiality, Quantitative and Consistency) in the preparation of the ESG report.	About the Report – Reporting Standards and 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.	About the Report – Reporting Scope and Period
A. Environmental		
A1. Emissions		
General Disclosure	Information on (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Emissions
KPI A1.1	The types of emissions and respective emissions data.	Emissions – Air Emissions
KPI A1.3	Total hazardous waste produced (in tonnes) and intensity.	Emissions – Hazardous and Non-hazardous Waste
KPI A1.4	Total non-hazardous waste produced (in tonnes) and intensity.	Emissions – Hazardous and Non-hazardous Waste
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Emissions – Air Emissions, Our Response to Climate Change – Greenhouse Gas Emissions
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Emissions – Hazardous and Non-hazardous Waste

Content		Relevant Section
A2. Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources
KPI A2.1	Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity.	Use of Resources – Energy Consumption
KPI A2.2	Water consumption in total and intensity.	Use of Resources – Water Consumption
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Use of Resources – Energy Consumption
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Use of Resources – Water Consumption
KPI A2.5	Total packaging material used for finished products (in tonnes) and with reference to per unit produced.	Not applicable due to the Group's business nature
A3. The Environment and Natural Resources		
General Disclosure	Policies on minimizing the issuer's significant impact on the environment and natural resources.	The Environmental and Natural Resources
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Environmental and Natural Resources

Content		Relevant Section
B. Social		
Employment and Labour Practices		
B1. Employment		
General	Information on	Employment
Disclosure	(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.	
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Employment – Total Workforce
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment – Turnover
B2. Health and Safety		
General	Information on	Employee Health and Safety
Disclosure	(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.	
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Employee Health and Safety
KPI B2.2	Lost days due to work injury.	Employee Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Employee Health and Safety
B3. Development and Training		
General	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
Disclosure		
KPI B3.1	The percentage of employees trained by gender and employee category.	Development and Training
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training
B4. Labour Standards		
General	Information on	Labour Standards
Disclosure	(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.	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards

Content		Relevant Section
Operating Practices		
B5. Supply Chain Management		
General	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
Disclosure		
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Supply Chain Management
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management
B6. Product Responsibility		
General	Information on	Product Responsibility
Disclosure	(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.	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility – Product and Service Quality
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	Product Responsibility – Product and Service Quality
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility – Intellectual Property Rights
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility – Product and Service Quality
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility – Data Protection and Privacy
B7. Anti-corruption		
General	Information on	Anti-corruption
Disclosure	(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.	
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption – Whistle-blowing Policy
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption – Anti-corruption Training

Content		Relevant Section
Community		
B8. Community Investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Community Investment
KPI B8.1	Focus areas of contribution.	Community Investment
KPI B8.2	Resources contributed to the focus area.	Community Investment

Part D: Climate-related Disclosures Index			
ESG Code	Section	Descriptions	Remarks/Explanations
Governance			
19(a)(i) – (iii)	Our Response to Climate Change – Governance, Sustainability Commitment And Governance	Information on the issuer's governance body(s) or individual(s) responsible for oversight of climate-related risks and opportunities.	Disclosed
19(a)(iv)	N.A.	Information on how the issuer oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities, including whether and how related performance metrics are included in remuneration policies.	Climate-related factors have not yet been included in the compensation policy.
19(b)(i) – (ii)	Our Response to Climate Change – Governance	Information on the issuer's management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities.	Disclosed
Strategy			
20(a) – (d)	Our Response to Climate Change – Strategy and Risk Management	Information on the issuer's climate-related risks and opportunities that could reasonably affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term.	Disclosed
21(a) – (b)	Our Response to Climate Change – Strategy and Risk Management	Information on the issuer's current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain.	Disclosed
22(a)(i)	Our Response to Climate Change – Strategy and Risk Management	Information on the issuer's current and anticipated changes to the issuer's business model to address climate-related risks and opportunities.	Disclosed
22(a)(ii)	Our Response to Climate Change – Strategy and Risk Management	Information on the issuer's current and anticipated adaptation and mitigation efforts.	Disclosed

Part D: Climate-related Disclosures Index			
ESG Code	Section	Descriptions	Remarks/Explanations
22(a)(iii)	Our Response to Climate Change – Strategy and Risk Management	Information on the issuer’s climate-related transition plan, or an appropriate negative statement.	The Group has not yet formulated any climate-related transition plans.
22(a)(iv)	Our Response to Climate Change – Strategy and Risk Management	Information on the issuer’s plans to achieve any climate-related targets, described in accordance with paragraphs 37 to 40.	Disclosed
22(b)	Our Response to Climate Change – Strategy and Risk Management	Information on the issuer’s climate-related risks and opportunities in its strategy and decision-making.	Disclosed
23	N.A.	Information on the issuer’s progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a)	The Group has not disclosed plans for responding to climate-related risks and opportunities in previous reporting periods.
24(a) – (b)	N.A.	Qualitative and quantitative information on how climate-related risks and opportunities have affected its financial position, financial performance and cash flows during the reporting period, and the extent to which these factors might pose a significant risk of material adjustment within the next annual reporting period.	The analysis of the current and anticipated financial effects of climate-related risks and opportunities is currently in the data optimization stage. We plan to disclose this information when feasible in the future to ensure the accuracy of the content.
25(a) – (b)	N.A.	Qualitative and quantitative information on how the issuer’s financial position, financial performance, and cash flows are expected to change over the short, medium, and long term.	The analysis of the current and anticipated financial effects of climate-related risks and opportunities is currently in the data optimization stage. We plan to disclose this information when feasible in the future to ensure the accuracy of the content.
26(a)(i)	Our Response to Climate Change – Strategy and Risk Management, Climate Resilience	Information on the issuer’s understanding of the resilience of its strategy and business model to climate-related changes, developments and uncertainties, while considering its identified climate-related risks and opportunities.	Disclosed
26(a)(ii)	Our Response to Climate Change – Climate Resilience	Information on the issuer’s understanding of the resilience of its strategy and business model to climate-related changes, developments and uncertainties, while considering its identified climate-related risks and opportunities.	Disclosed

Part D: Climate-related Disclosures Index			
ESG Code	Section	Descriptions	Remarks/Explanations
26(a)(iii)	Our Response to Climate Change – Strategy and Risk Management	Information on the issuer’s understanding of the resilience of its strategy and business model to climate-related changes, developments and uncertainties, while considering its identified climate-related risks and opportunities.	Disclosed
26(b)(i)-(iii)	Our Response to Climate Change – Climate Resilience	Information on how and when the issuer’s climate-related scenario analysis was carried out.	Disclosed
Risk Management			
27(a) – (c)	Our Response to Climate Change – Governance	Information on the issuer’s processes and related policies used to identify, prioritise, and monitor climate-related risks, opportunities, and how the processes are integrated into and inform the issuer’s overall risk management process.	Disclosed
Metrics and Targets			
28(a) – (c)	Our Response to Climate Change – Greenhouse Gas Emissions	Information on the issuer’s Scope 1 greenhouse gas emissions, Scope 2 greenhouse gas emissions, and Scope 3 greenhouse gas emissions generated during the reporting period.	Disclosed
29(a) – (d)	Our Response to Climate Change – Greenhouse Gas Emissions	Information on the issuer’s measurement methodology, the disclosure of location-based Scope 2 greenhouse gas emissions, and the categories included in its Scope 3 emissions reporting.	Disclosed
30	N.A.	Information on the issuer’s amount and percentage of assets of business activities vulnerable to climate-related transition risks.	The amount of assets or business activities vulnerable to climate-related risks and opportunities is currently in the data optimization stage. We plan to disclose this information when feasible in the future to ensure the accuracy of the content.

Part D: Climate-related Disclosures Index

ESG Code	Section	Descriptions	Remarks/Explanations
31	N.A.	Information on the issuer's amount and percentage of assets of business activities vulnerable to climate-related physical risks.	The amount of assets or business activities vulnerable to climate-related risks and opportunities is currently in the data optimization stage. We plan to disclose this information when feasible in the future to ensure the accuracy of the content.
32	N.A.	Information on the issuer's amount and percentage of assets or business activities aligned with climate-related opportunities.	The amount of assets or business activities vulnerable to climate-related risks and opportunities is currently in the data optimization stage. We plan to disclose this information when feasible in the future to ensure the accuracy of the content.
33	N.A.	Information on the issuer's amount of capital expenditure, financing, or investment deployed towards climate-related risks and opportunities.	The amount of capital expenditure, financing, or investment deployed towards climate-related risks and opportunities is currently in the data optimization stage. We plan to disclose this information when feasible in the future to ensure the accuracy of the content.
34(a) – (b)	N.A.	Information on the issuer's intent to apply a carbon price in decision-making, and specific pricing employed to assess the costs of its greenhouse gas emissions. If no carbon price is used, a statement to that effect must be provided.	The Group does not currently apply carbon pricing in decision-making.
35	N.A.	Information on whether and how climate-related considerations are factored into the issuer's remuneration policy, or an appropriate negative statement.	The Group does not currently incorporate climate-related considerations into remuneration policies.

Part D: Climate-related Disclosures Index			
ESG Code	Section	Descriptions	Remarks/Explanations
Metrics and Targets			
36	N.A.	Information on the issuer's disclosure of industry-based metrics that are related to one or more particular business models, activities or other common features that characterise participation in an industry.	The Group will consider enhancing its disclosure in the future based on these voluntary disclosure requirements.
37(a) – (h)	Our Response to Climate Change – Metrics and Targets	Information on the issuer's disclosure of qualitative and quantitative climate-related targets toward achieving its strategic goals and targets it needs to meet by law or regulation, including any greenhouse gas emissions targets.	Since our target is not based on performance of a particular year, some of the relevant disclosure requirements do not apply.
38(a)	Our Response to Climate Change – Strategy and Risk Management, Metrics and Targets	Information on the issuer's disclosure of whether the target and the methodology for setting the target have been validated by a third party.	Disclosed
38(b)	Our Response to Climate Change – Strategy and Risk Management, Metrics and Targets	Information on the issuer's disclosure of its processes for reviewing the target.	Disclosed
38(c)	Our Response to Climate Change – Strategy and Risk Management, Metrics and Targets	Information on the issuer's disclosure on the metrics used to monitor progress toward reaching the target.	Disclosed
38(d)	N.A.	Information on the issuer's disclosure on any revisions to the target and an explanation for those revisions.	As the current reporting period marks our first year of setting the target, the relevant disclosure requirements are not applicable.
39	N.A.	Information on the issuer's performance against each climate-related target and an analysis of trends or changes in its performance.	As the current reporting period marks our first year of setting the target, the relevant disclosure requirements are not applicable.
40(a) – (e)	N.A.	Information on the issuer's disclosure of greenhouse gas emissions target in accordance with paragraphs 37 to 39.	As the target set by the Group is not a GHG emission target, the related disclosure requirements are not applicable.