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Transport International Holdings Limited (“TIH”) has prepared the Report in accordance with the latest Global Reporting Initiative (“GRI”) Standards 2021 and the Appendix C2: Environmental, Social and Governance Reporting Code (“the ESG Reporting Code”) issued by the Hong Kong Exchanges and Clearing Limited (“HKEX”). The Report also makes reference to the United Nations Sustainable Development Goals (“UNSDGs”) and the IFRS’ Sustainability Disclosure Standards, including IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information (“IFRS S1”) and IFRS S2 Climate-related Disclosures (“IFRS S2”), developed by the International Sustainability Standards Disclosure Standards Board (“ISSB Standards”). The following content index table presents the associated disclosures either by cross-referring relevant section(s) in this Report and/or by providing direct remarks.

ESG Code, HKEX	ISSB Standards	UNSDG	GRI Standards Disclosure	Relevant Section(s)/#Direct Answer/+Remarks (e.g. omission) 2025	Page(s) ^: refer to TIH 2025 Annual Report
GRI 2: General Disclosures 2021					
Organisational Profile					
			2-1	Organisational details	About the Report 48-55
Mandatory Disclosure Requirements: Reporting Boundary			2-2	Entities included in the organisation’s sustainability reporting	About the Report 48-55
			2-3	Reporting period, frequency and contact point	About the Report 48-55
Mandatory Disclosure Requirements: Reporting Principles			2-4	Restatements of information	Caring for the Environment Performance Statistics 62-69 88-91
			2-5	External assurance	+The Report has not been externally assured. -
Activities and workers					
KPI B5.1			2-6	Activities, value chain and other business relationships	Business at a Glance Key Franchised Bus Network in Hong Kong Financial and Operational Highlights Supply Chain Management ^4-5 ^6-7 ^8-9 53-54
KPI B5.2					
KPI B5.3					
KPI B5.4					
KPI B1.1			2-7	Employees	Caring for Employees Performance Statistics 76-81 88-91
			2-8	Workers who are not employees	Supply Chain Management Safety First Performance Statistics 53-54 56-61 88-91

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Governance						
			2-9	Governance structure and composition	Sustainability Governance Corporate Governance Report	50 ^124-147
			2-10	Nomination and selection of the highest governance body	Corporate Governance Report	^124-147
			2-11	Chair of the highest governance body	Corporate Governance Report	^124-147
Mandatory Disclosure Requirements: Governance structure	IFRS S1-27 IFRS S2-6		2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Governance Our Vision and Strategy Risk Management	50 51 51
Climate-related Disclosure: Governance						
Climate-related Disclosure: Governance	IFRS S1-27 IFRS S2-6		2-13	Delegation of responsibility for managing impacts	Sustainability Governance Risk Management	50 51
Mandatory Disclosure Requirements: Governance structure			2-14	Role of the highest governance body in sustainability reporting	Corporate Governance Report	^124-147
			2-15	Conflicts of interest	Procurement and Tendering Procedures Financial Review	54 ^106-123
			2-16	Communication of critical concerns	Caring for Employees Legal and Regulatory Compliance	76-81 50
			2-17	Collective knowledge of the highest governance body	Corporate Governance Report	^124-147
			2-18	Evaluation of the performance of the highest governance body	Corporate Governance Report Risk Management	^124-147 51
			2-19	Remuneration policies	Remuneration Report	^148-151
			2-20	Process to determine remuneration	Remuneration Report	^148-151
			2-21	Annual total compensation ratio	Directors' emolument	^216-217

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Strategy, Policies and Practices						
Mandatory Disclosure Requirements: Governance structure			2-22	Statement on sustainable development strategy	Chairman's Letter Managing Director's Message	^14-19 ^20-21
			2-23	Policy commitments	Caring for Employees Caring for the Environment Supply Chain Management Safety first	76-81 62-69 53-54 56-61
			2-24	Embedding policy commitments	Caring for Employees Caring for the Environment Supply Chain Management	76-81 62-69 53-54
			2-25	Processes to remediate negative impacts	Caring for Employees Caring for the Environment Safety First	76-81 62-69 56-61
KPI B7.2			2-26	Mechanisms for seeking advice and raising concerns	Caring for Customer Legal and Regulatory Compliance	70-75 50
GD A1, GD B1, B2, B4, B6, B7		16: Peace, Justice and Strong Institutions	2-27	Compliance with laws and regulations	Legal and Regulatory Compliance	50
		17: Partnerships for the Goals	2-28	Membership associations	Caring for the Community	82-87
Stakeholder engagement						
Mandatory Disclosure Requirements: Reporting Principles KPI B6.2			2-29	Approach to stakeholder engagement	Caring for Customer Caring for the Community Caring for Employees Stakeholder Engagement and Materiality Assessment Performance Statistics	70-75 82-87 76-81 51-52 88-91
		8: Decent Work and Economic Growth	2-30	Collective bargaining agreements	Legal and Regulatory Compliance Stakeholder Engagement and Materiality Caring for Employees	50 51-52 76-81
					* There is no collective bargaining legislation in Hong Kong but we have established various staff engagement channels.	

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GRI 3: Material Topics 2021						
Mandatory Disclosure Requirements: Reporting Principles			3-1	Process to determine material topics	Stakeholder Engagement and Materiality Assessment	51-52
Mandatory Disclosure Requirements: Reporting Principles			3-2	List of material topics	Stakeholder Engagement and Materiality Assessment	51-52
GRI 201: Economic Performance 2016						
Climate-related Disclosure: Strategy	IFRS S1-30, 32, 33, 34, 35, 41 IFRS S2-9, 10, 13, 14, 15, 16, 22		3-3	Management of material topics	Management Discussion & Analysis Adopting ISSB Standards Caring for the Environment	^22-47 50-53 62-69
			201-1	Direct economic value generated and distributed	Financial Review Financial Report	^106-123 ^164-262
Climate-related Disclosure: Risk Management	IFRS S1-44 IFRS S2-25	8: Decent Work and Economic Growth 13: Climate Action	201-2	Financial implications and other risks and opportunities due to climate change	Management Discussion & Analysis Adopting ISSB Standards Sustainability Governance Our Vision and Strategy Risk Management Caring for the Environment	^22-47 50-53 50 51 51 62-69
		8: Decent Work and Economic Growth	201-3	Defined benefit plan obligations and other retirement plans	Caring for Employees Remuneration Report Financial Report	76-81 ^148-151 ^164-262
			201-4	Financial assistance received from government	Financial Report	^164-262
GRI 204: Procurement Practices 2016						
GD B5 KPI B5.2 KPI B5.3 KPI B5.4			3-3	Management of material topics	Supply Chain Management	53-54

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KPI B5.1			204-1	Proportion of spending on local suppliers	Supply Chain Management	53-54
GRI 205: Anti-corruption 2016						
GD B7 KPI B7.2 KPI B7.3			3-3	Management of material topics	Legal and Regulatory Compliance	50
		16: Peace, Justice and Strong Institutions	205-1	Operations assessed for risks related to corruption	* TIH conducts enterprise risk assessment annually. Corruption was identified as a significant risk during the reporting year.	–
KPI B7.3		16: Peace, Justice and Strong Institutions	205-2	Communication and training about anticorruption policies and procedures	Legal and Regulatory Compliance	50
KPI B7.1		16: Peace, Justice and Strong Institutions	205-3	Confirmed incidents of corruption and actions taken	Legal and Regulatory Compliance Performance Statistics	50 88-91
GRI 207: Tax 2019						
			3-3	Management of material topics	Financial Report	^164-262
			207-1	Approach to tax	Financial Report	^164-262
			207-2	Tax governance, control, and risk management	Financial Report	^164-262
			207-3	Stakeholder engagement and management of concerns related to tax	Financial Report	^164-262
GRI 302: Energy 2016						
GD A2 GD A3 KPI A2.3	IFRS S1-30, 32, 33, 34, 35, 41, 46, 51		3-3	Management of material topics	Caring for Customers Caring for the Environment	70-75 62-69
Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S2-9, 10, 13, 14, 15, 16, 22, 29, 33, 34, 35, 36					

ESG Code, HKEX	ISSB Standards	UNSDG	GRI Standards	Disclosure	Relevant Section(s)/#Direct Answer/+Remarks (e.g. omission) 2025	Page(s) ^: refer to TIH 2025 Annual Report
KPI A2.1 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51	7: Affordable and Clean Energy 12: Responsible Consumption and Production 13: Climate Action	302-1	Energy consumption within the organisation	Caring for the Environment Performance Statistics	62-69
	IFRS S2-29, 33, 34, 35, 36					88-91
KPI A2.1 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51		302-3	Energy intensity	Caring for the Environment Performance Statistics	62-69
	IFRS S2-29, 33, 34, 35, 36	88-91				
KPI A2.3 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51		302-4	Reduction of energy consumption	Caring for the Environment Performance Statistics	62-69
	IFRS S2-29, 33, 34, 35, 36	88-91				
KPI A2.3 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51		302-5	Reductions in energy requirements of products and services	Caring for the Environment	62-69
	IFRS S2-29, 33, 34, 35, 36					
GRI 303: Water and Effluents 2018						
GD A2 GD A3 Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S1-30, 32,		3-3	Management of material topics	Caring for the Environment	62-69
	33, 34, 35, 41, 46, 51					
KPI A2.2 KPI A2.4 KPI B5.3 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51	6: Clean Water and Sanitation	303-1	Interactions with water as a shared resource	Caring for the Environment * All water used at KMB, LWB, SBL, NHKB, KTRE, LCKRE, LCKCP and TMPI offices and depots was sourced from municipal water supplies. No major issue concerning sourcing water and water-related impacts has been encountered during the reporting year.	62-69
	IFRS S2-29, 33, 34, 35, 36					

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GD A3 KPI A3.1 Climate-related Disclosure: Strategy	IFRS S1-30, 32, 33, 34, 35, 41 IFRS S2-9, 10, 13, 14, 15, 16, 22	6: Clean Water and Sanitation	303-2	Management of water discharge-related impacts	Caring for the Environment * We ensure water discharge to drainage systems and water bodies were in compliance with local government requirements.	62-69
KPI A2.4 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51 IFRS S2-29, 33, 34, 35, 36	6: Clean Water and Sanitation	303-3	Water withdrawal	Caring for the Environment Performance Statistics	62-69 88-91
Climate-related Disclosure: Strategy	IFRS S1-30, 32, 33, 34, 35, 41 IFRS S2-9, 10, 13, 14, 15, 16, 22	6: Clean Water and Sanitation	303-4	Water discharge	Caring for the Environment * Effluents are discharged into municipal sewage treatment systems and comply with local regulatory standards of effluents discharge.	62-69
KPI A2.2 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51 IFRS S2-29, 33, 34, 35, 36	6: Clean Water and Sanitation	303-5	Water consumption	Caring for the Environment Performance Statistics * No specific regions are water stressed in Hong Kong.	62-69 88-91
GRI 305: Emissions 2016						
GD A1 GD A3 KPI A3.1 Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S1-30, 32, 33, 34, 35, 41, 46, 51 IFRS S2-9, 10, 13, 14, 15, 16, 22, 29, 33, 34, 35, 36		3-3	Management of material topics	Caring for the Environment	62-69
KPI A1.1 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51 IFRS S2-29, 33, 34, 35, 36	12: Responsible Consumption and Production 13: Climate Action	305-1	Direct (Scope 1) GHG emissions	Caring for the Environment Performance Statistics	62-69 88-91

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KPI A1.1 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51	12: Responsible Consumption and Production 13: Climate Action	305-2	Energy indirect (Scope 2) GHG emissions	Caring for the Environment Performance Statistics	62-69
	IFRS S2-29, 33, 34, 35, 36					88-91
KPI A1.1 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51 IFRS S2-29, 33, 34, 35, 36	13: Climate Action	305-3	Other indirect (Scope 3) GHG emissions	+ The Group is currently refining its assessment methodology and conducting trial engagements with key suppliers to systematically validate data readiness for future Scope 3 reporting.	–
KPI A1.5 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51	12: Responsible Consumption and Production 13: Climate Action	305-4	GHG emissions intensity	Caring for the Environment Performance Statistics	62-69
	IFRS S2-29, 33, 34, 35, 36					88-91
KPI A1.5 Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S1-30, 32, 33, 34, 35, 41, 46, 51	7: Affordable and Clean Energy 12: Responsible Consumption and Production 13: Climate Action	305-5	Reduction of GHG emissions	Caring for the Environment Performance Statistics	62-69
	IFRS S2-9, 10, 13, 14, 15, 16, 22, 29, 33, 34, 35, 36					88-91
KPI A1.1			305-6	Emissions of ozone-depleting substances (ODS)	* Not applicable: TIH does not produce/import/export ODS.	–
KPI A1.1		12: Responsible Consumption and Production 13: Climate Action	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Caring for the Environment Performance Statistics	62-69 88-91

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GRI 306: Effluents and Waste 2016						
GD A1	IFRS S1-30, 32, 33, 34, 35, 41, 46, 51		3-3	Management of material topics	Caring for the Environment	62-69
Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S2-9, 10, 13, 14, 15, 16, 22, 29, 33, 34, 35, 36					
		6: Clean Water and Sanitation 13: Climate Action	306-3	Significant spills	* TIH has not recorded any significant spills during the reporting year.	-
GRI 306: Waste 2020						
GD A1 GD A3 KPI A3.1	IFRS S1-30, 32, 33, 34, 35, 41, 46, 51		3-3	Management of material topics	Caring for the Environment	62-69
Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S2-9, 10, 13, 14, 15, 16, 22, 29, 33, 34, 35, 36					
KPI A3.1	IFRS S1-30, 32, 33, 34, 35, 41, 46, 51	12: Responsible Consumption and Production	306-1	Waste generation and significant waste-related impacts	Caring for the Environment Performance Statistics	62-69 88-91
Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S2-9, 10, 13, 14, 15, 16, 22, 29, 33, 34, 35, 36					
KPI A3.1	IFRS S1-30, 32, 33, 34, 35, 41, 46, 51	12: Responsible Consumption and Production	306-2	Management of significant waste-related impacts	Caring for the Environment Performance Statistics	62-69 88-91
Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S2-9, 10, 13, 14, 15, 16, 22, 29, 33, 34, 35, 36					

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KPI A1.3 KPI A1.4, KPI A2.5	IFRS S1-46, 51 IFRS S2-29, 33, 34, 35, 36	12: Responsible Consumption and Production	306-3	Waste generated	Performance Statistics * Due to the nature of TIH's primary business in bus operations, total packaging material used for finished products is not relevant.	88-91
Climate-related Disclosure: Metrics and Targets						
KPI A1.6	IFRS S1-46, 51 IFRS S2-29, 33, 34, 35, 36	12: Responsible Consumption and Production	306-4	Waste diverted from disposal	Caring for the Environment Performance Statistics	62-69 88-91
Climate-related Disclosure: Metrics and Targets						
KPI A1.6	IFRS S1-46, 51 IFRS S2-29, 33, 34, 35, 36	12: Responsible Consumption and Production	306-5	Waste directed to disposal	Caring for the Environment Performance Statistics	62-69 88-91
Climate-related Disclosure: Metrics and Targets						
GRI 401: Employment 2016						
GD B1			3-3	Management of material topics	Caring for Employees	76-81
KPI B1.2			401-1	New employee hires and employee turnover	Caring for Employees Performance Statistics	76-81 88-91
		8: Decent Work and Economic Growth	401-2	Benefits provided to full- time employees that are not provided to temporary or part-time employees	Caring for Employees	76-81
		10: Reduced Inequalities	401-3	Parental leave	Caring for Employees Performance Statistics	76-81 88-91

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GRI 403: Occupational Health & Safety 2018						
GD B2 KPI B2.3			3-3	Management of material topics	Caring for Employees Safety First	76-81 56-61
GD B2 KPI B2.3		3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-1	Occupational health and safety management system	Caring for Employees Safety First	76-81 56-61
KPI B2.3		3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-2	Hazard identification, risk assessment, and incident investigation	Caring for Employees Safety First Sustainability Governance	76-81 56-61 50
KPI B2.3		3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-3	Occupational health services	Caring for Employees Safety First	76-81 56-61
		3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-4	Worker participation, consultation, and communication on occupational health and safety	Caring for Employees Safety First	76-81 56-61
KPI B2.3		3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-5	Worker training on occupational health and safety	Caring for Employees Safety First	76-81 56-61
		3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-6	Promotion of worker health	Caring for Employees Safety First	76-81 56-61
		3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Safety First Supply Chain Management	56-61 53-54
		3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-8	Workers covered by an occupational health and safety management system	Safety First	56-61

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KPI B2.1		3: Good Health and Well-Being	403-9 Work-related injuries	Caring for Employees	76-81
KPI B2.2		8: Decent Work and Economic Growth		Performance Statistics	88-91
KPI B2.1		3: Good Health and Well-Being	403-10 Work-related ill health	Caring for Employees	76-81
		8: Decent Work and Economic Growth		Performance Statistics	88-91
GRI 404: Training and Education 2016					
GD B3			3-3 Management of material topics	Caring for Employees Safety First	76-81 56-61
KPI B3.1		4: Quality Education	404-1 Average hours of training per year per employee	Performance Statistics	88-91
KPI B3.2		4: Quality Education	404-2 Programs for upgrading employee skills and transition assistance programs	Caring for Employees Safety First	76-81 56-61
		4: Quality Education	404-3 Percentage of employees receiving regular performance and career development reviews	Caring for Employees Performance Statistics	76-81 88-91
GRI 405: Diversity & Equal Opportunity 2016					
GD B1			3-3 Management of material topics	Caring for Employees	76-81
KPI B1.1		5: Gender Equality	405-1 Diversity of governance bodies and employees	Caring for Employees Performance Statistics	76-81 88-91
		10: Reduced Inequalities		Corporate Governance Report	^124-147
		5: Gender Equality	405-2 Ratio of basic salary and remuneration of women to men	Caring for Employees Performance Statistics	76-81 88-91
		10: Reduced Inequalities			

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GRI 406: Non-discrimination 2016						
GD B1			3-3	Management of material topics	Caring for Employees	76-81
GD B1		5: Gender Equality 10: Reduced Inequalities	406-1	Incidents of discrimination and corrective actions taken	Caring for Employees Performance Statistics	76-81 88-91
GRI 407: Freedom of Association & Collective Bargaining 2016						
GD B5			3-3	Management of material topics	Caring for Employees Legal and Regulatory Compliance	76-81 50
		8: Decent Work and Economic Growth 10: Reduced Inequalities	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	* TIH suppliers are all in regions in which workers' rights are at a low risk of being violated. Collective bargaining is not recognised as a legally enforceable right in Hong Kong.	–
GRI 408: Child Labor 2016						
GD B4			3-3	Management of material topics	Legal and Regulatory Compliance	50
KPI B4.1 KPI B4.2		8: Decent Work and Economic Growth	408-1	Operations and suppliers at significant risk for incidents of child labour	Legal and Regulatory Compliance Supply Chain Management Stakeholder Engagement and Materiality Assessment	50 53-54 51-52
GRI 409: Forced or Compulsory Labor 2016						
GD B4			3-3	Management of material topics	Legal and Regulatory Compliance	50
KPI B4.1 KPI B4.2		8: Decent Work and Economic Growth	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Legal and Regulatory Compliance	50
GRI 413: Local Communities 2016						
GD B8			3-3	Management of material topics	Caring for the Community	82-87
KPI B8.1 KPI B8.2		9: Industry, Innovation & Infrastructure 11: Sustainable Cities & Communities	413-1	Operations with local community engagement, impact assessments, and development programs	Caring for Customers Caring for the Community	70-75 82-87

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		9: Industry, Innovation & Infrastructure 11: Sustainable Cities & Communities	413-2	Operations with significant actual and potential negative impacts on local communities	* Given the nature of TIH's operations, this disclosure is not applicable.	–
GRI 414: Supplier Social Assessment 2016						
GD B5		12: Responsible Consumption and Production	3-3	Management of material topics	Supply Chain Management	53-54
KPI B5.2		12: Responsible Consumption and Production	414-1	New suppliers that were screened using social criteria	Supply Chain Management	53-54
KPI B5.3		12: Responsible Consumption and Production	414-2	Negative social impacts in the supply chain and actions taken	Supply Chain Management	53-54
GRI 416: Customer Health & Safety 2016						
GD B6			3-3	Management of material topics	Caring for the Community Safety First	82-87 56-61
GD B6		3: Good Health and Well-Being	416-1	Assessment of the health and safety impacts of product and service categories	Caring for the Community Safety First	82-87 56-61
GD B6 KPI B6.1 KPI B6.3 KPI B6.4		3: Good Health and Well-Being	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Safety First * TIH recorded no noncompliance with regulations and/or voluntary codes during the reporting period.	56-61
GRI 418: Customer Privacy 2016						
GD B6 KPI B6.2			3-3	Management of material topics	Safety First	56-61
KPI B6.5			418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Caring for Customers Safety First * TIH recorded no substantiated complaints concerning the breaches of customer privacy and losses of customer data during the reporting period.	70-75 56-61