ESG REPORT 2025/2026

Technology | Manufacturing | Brand

PROPELLING WHAT'S POSSIBLE

ctgl

COMPUTIME GROUP LIMITED
金寶通集團有限公司*
(Incorporated in the Cayman Islands with limited liability)
(Stock code: 320)
*For identification purposes only

Table of Contents

ABOUT THIS REPORT

This Environmental, Social and Governance ("ESG") Report (the "Report") is published by Computime Group Limited ("Computime", "CTGL", the "Company", "we", "us", or "our"), disclosing its management approach and performance in environmental, social and governance aspects of the Company and its subsidiaries (collectively, the "Group"). This Report, published in both English and Traditional Chinese, is an integral part of our annual reporting and should be read in conjunction with our Annual Report for the Year ended 31 March 2026 (the "year" or "FY2026"), in particular the Management Discussion and Analysis section and Corporate Governance Report contained therein. If there is any discrepancy between the two versions, the English version shall prevail.

Reporting Guidelines and Principles

This Report has been prepared in accordance with the Global Reporting Initiative ("GRI") Universal Standards 2021. This Report has also disclosed all Hong Kong Exchanges and Clearing Limited ("HKEX") mandatory disclosure requirements, "comply or explain" provisions and climate-related disclosures set out in the Environmental, Social and Governance Reporting Code ("ESG Reporting Code") contained in Appendix C2 to The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. This Report is also prepared with reference to IFRS Foundation's International Sustainability Standards Board ("ISSB") on IFRS Sustainability Disclosure Standards ("ISSB Standards") recommendations and the Company's sustainability initiatives, where applicable, are aligned with the United Nations Sustainable Development Goals ("UNSDGs").

In the process of preparing this Report, we have followed the Reporting Principles as recommended by GRI and as set out in the HKEX ESG Reporting Code to define the report content and to ensure the quality of information presented, including:

Materiality:

The interests of stakeholders and broader economic, social or environmental topics raised by stakeholders have been taken into account in defining material topics.

Balance:

The information in this Report is presented in a format that allows users to see positive and negative trends in performance on a year-to-year basis.

Stakeholder Inclusiveness:

The Report draws upon the outcomes of any stakeholder engagement processes undertaken specifically for the report.

Completeness:

The Report includes all significant impacts in the reporting period and provides reasonable estimates of significant future impacts.

Quantitative:

The Report indicates which data have been estimated, and the underlying assumptions and techniques used for the estimation, or where that information can be found.

Consistency:

The Report and its information can be compared on a year-to-year basis. Any significant variation between reporting periods can be identified and explained.

Sustainability Context:

The Report describes how sustainability topics relate to its long-term strategy, risks, opportunities, and goals including in its value chain.

Accuracy:

The Report contains accurate quantitative and qualitative data to allow an assessment of our impact.

Verifiability:

The Report provides clear explanations with reliable evidence to enhance the accuracy of the reported information.

Clarity:

The Report avoids excessive and unnecessary detail and contains the level of information required by stakeholders.

Comparability:

The Report and its information can be compared on an annual basis due to its consistent reporting manner.

Timeliness:

The Report is disclosed on a regular schedule and is accessible in time for readers to make decisions.

Reporting Boundary and Period

Unless otherwise stated, the social data in the Report covers the entire Group. The environmental data in the Report covers the business operations of the Group located in Hong Kong, Shenzhen in Chinese Mainland, Malaysia and overseas offices in the United Kingdom (the "UK"), European countries including Germany, Denmark and Romania, and Illinois in the United States of America (the "US"). In determining our environmental data reporting boundary, operating offices and production facilities with fixed assets exceeding HK$250,000 are selected.

The reporting period is for FY2026. There were no significant changes in the Group's major business framework and no significant restatements of data were made during the Year.

Board Approval

This Report has been reviewed and confirmed by the management team and was approved by the board of directors of the Company (the "Board") (the "Directors") on 25th June 2026.

Feedback

The information and data collection are contributed by various corporate functions and subsidiaries across the Group. We have established a mechanism for summarizing data and information, conducting regular reviews on the data and information. Nevertheless, we recognize the potential shortcomings of our reporting process and strive to enhance our work on disclosure. Your comments and ideas are appreciated and will help us to improve our work and performance continuously.

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Address: 6/F, Building 20E, Phase 3, Hong Kong Science Park, 20 Science Park East Avenue, Shatin, New Territories, Hong Kong

MESSAGE FROM CHAIRMAN AND CEO

Dear Stakeholders,

As global challenges grow in scale and complexity – from escalating climate risks to rapid digital disruption – the importance of responsible, forward-looking leadership continues to intensify. At CTGL, we take this responsibility seriously. Guided by our vision to enable smart and sustainable living, we remain committed to creating long-term value for our customers, partners, employees, shareholders, and the communities we serve.

CTGL is a global technology and industrial portfolio company that delivers innovative solutions to enable a sustainable future. At the heart of this evolution is a consistent mission: to universalize smart and sustainable living through technologies, products, and manufacturing solutions. Sustainability is embedded in this mission and in the way we set priorities, manage our operations and collaborate with stakeholders—it is a defining lens for how we grow the business.

In FY2026, we continued to strengthen our climate strategy and environmental performance. Building on our established Climate Change Management Policy and Sustainability Policy, we advanced our greenhouse gas ("GHG") management by expanding Scope 3 reporting to cover additional categories, including Category 1 purchased goods and services, Category 2 capital goods and Category 4 upstream transportation and distribution, in addition to Category 6 business travel. We also conducted climate scenario analysis to better understand climate-related risks and opportunities and to inform our long-term resilience planning.

We remain on track towards our 2030 environmental targets, supported by disciplined efficiency measures and targeted investments. A key milestone was the commissioning of our on-site solar photovoltaic system at the Malaysia facility in November 2025. Between November 2025 and February 2026, the system generated 409,015 kWh of electricity with 100% self-consumption, supplying approximately 30% of the site's total energy demand. This project not only reduces our carbon footprint, but also serves as a scalable model for future renewable energy deployment across our global footprint.

Our social commitments remain central to our strategy. We upheld a record of zero work-related fatalities for the tenth consecutive year, underscoring the effectiveness of our health and safety management systems and the vigilance of our teams. We also maintained a 100% training rate across all employee levels for the fourth consecutive year, reflecting our belief that continuous learning is essential to individual growth and organizational resilience. During the Year, we deepened our emphasis on leadership and technical capability development to ensure our workforce is future-ready.

Strong governance continues to underpin our sustainable growth. Governance structures were strengthened through a measurable advancement in board-level gender diversity. The appointment of two additional female directors increased total female representation to four out of nine board members. This structural transition directly enhances board diversity metrics and aligns corporate oversight with robust governance standards. We maintained robust oversight through our Board and Board committees, supported by a comprehensive suite of Group-level policies in areas such as information security, human rights, sustainability and climate change.

In recognition of our continuous improvement in ESG performance and transparency, CTGL received a "B" score (Management Level) from Carbon Disclosure Project ("CDP") for Climate Change and a "B-" score (Management Level) for Water Security on our first disclosure. We also achieved the Performer Level in the Strategic Sustainable Business Standards ("SSBS") assessment, outperforming industry peers and the overall cohort average, and were honoured with the Certification of Merit under the 2024 Hong Kong Awards for Environmental Excellence ("HKAEE"). These external acknowledgements validate our strategic direction and encourage us to aim higher.

Looking ahead, we remain firmly committed to our decarbonization roadmap and broader sustainability agenda. From our 2020 baseline, we continue to target reductions in Scope 1 and 2 emissions of 40% by 2030, 60% by 2040 and 90% by 2050, while progressively enhancing our management of Scope 3 emissions. We will continue to scale renewable energy deployment, improve resource efficiency, deepen supply chain engagement and strengthen our governance frameworks in line with evolving global standards.

As global challenges intensify, our conviction is unchanged: ambition and responsibility must go hand in hand. With the dedication of our employees and the trust of our stakeholders, we are confident in our ability to build a smarter, greener and more sustainable future.

Thank you for being a valued part of our sustainability journey.

By Order of the Board
AUYANG Pak Hong Bernard
Chairman, Chief Executive Officer and Executive Director
Hong Kong, 25 June 2026

ABOUT CTGL

Our Business Overview

Computime was founded by Mr. AUYANG Ho in 1974 as a modest engineering firm with a focus on pioneering new products, and it began its journey designing and manufacturing digital clocks, a humble start that laid the foundation for decades of innovation.

After 50+ years of growth, Computime has evolved and rebranded as CTGL, a diversified technology enterprise focused on connectivity and energy efficiency.

CTGL operates as a global enterprise, unified with its worldwide subsidiaries by a single mission: to pioneer the future of smart and sustainable living. With over 4,000 dedicated professionals across 25+ locations worldwide, we build and cultivate market-leading businesses at the intersection of technology, manufacturing, and brand excellence.

CTGL continues to drive forward-thinking solutions that advance human potential while safeguarding our planet for generations to come.

Our Vision, Mission, Core Values

OUR VISION

To be a leading innovator and enabler of smart and sustainable living

OUR MISSION

To universalize smart and sustainable living through technologies, products and manufacturing solutions

OUR CORE VALUES

Uncompromising Integrity

Upholding the highest ethical standards in all actions and decisions, ensuring transparency, honesty, and accountability in every professional endeavor.

Purposeful Collaboration

Committing to the belief that teamwork and shared goals drive success, ensuring every effort is aligned toward an ambitious vision.

Solution-Driven Mindset

Proactively identifying challenges, embracing creative solutions, and viewing failures as opportunities for growth and learning.

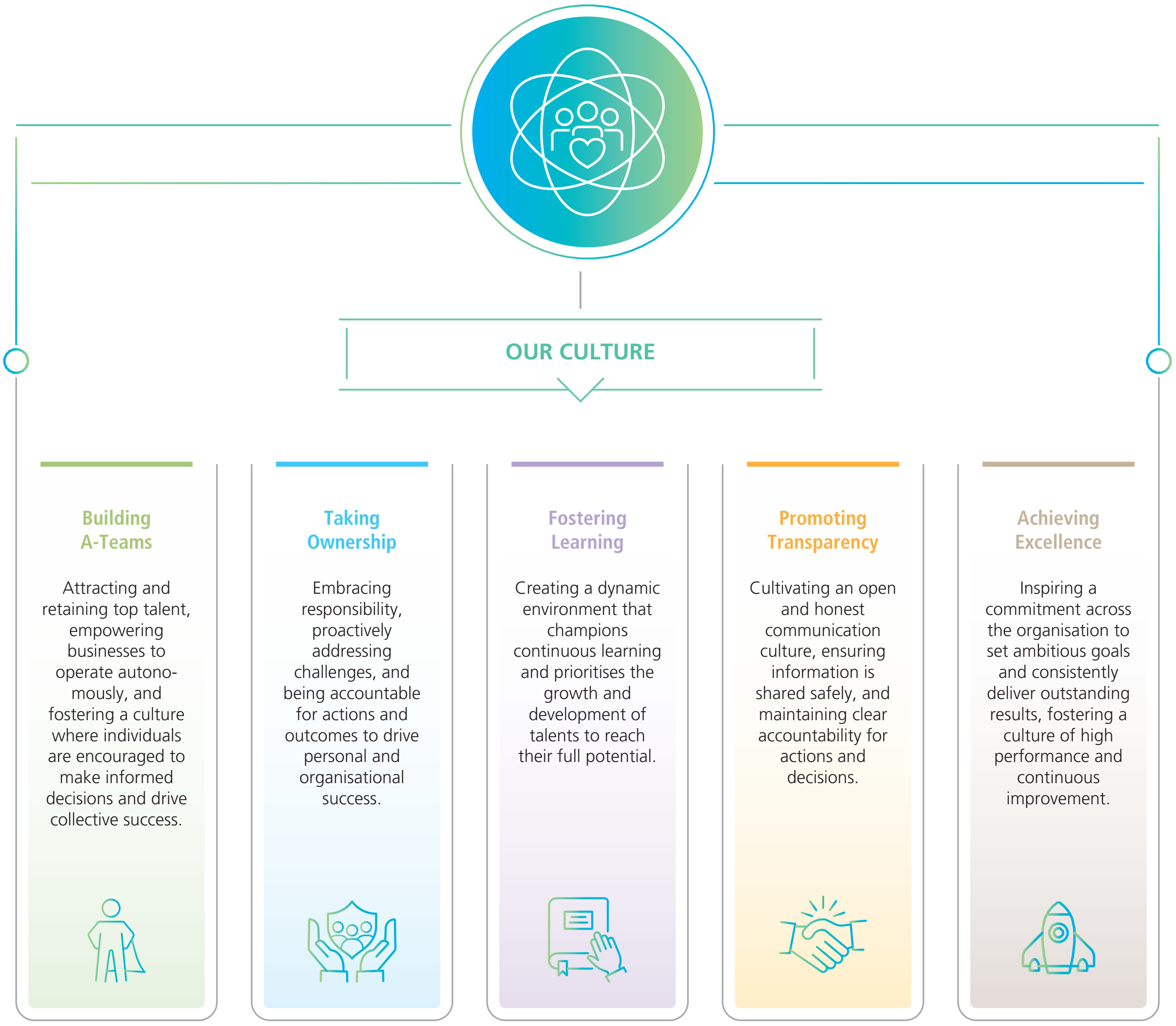
Adaptive Resilience

Embracing change and overcoming adversity with agility and strength, continuously evolving to thrive in dynamic environments.

Bold Foresight

Navigating the future with unwavering curiosity, bold innovation, and strategic vision to anticipate and shape emerging opportunities.

Our Culture



OUR CULTURE

Building A-Teams

Attracting and retaining top talent, empowering businesses to operate autonomously, and fostering a culture where individuals are encouraged to make informed decisions and drive collective success.

Taking Ownership

Embracing responsibility, proactively addressing challenges, and being accountable for actions and outcomes to drive personal and organisational success.

Fostering Learning

Creating a dynamic environment that champions continuous learning and prioritises the growth and development of talents to reach their full potential.

Promoting Transparency

Cultivating an open and honest communication culture, ensuring information is shared safely, and maintaining clear accountability for actions and decisions.

Achieving Excellence

Inspiring a commitment across the organisation to set ambitious goals and consistently deliver outstanding results, fostering a culture of high performance and continuous improvement.

Sustainability Performance Highlights

Environmental	Social	Governance
Advanced transparency by expanding Scope 3 GHG reporting to include additional categories, including Categories 1, 2 and 4 on top of Category 6	Enhanced workplace diversity with a gender ratio of 41% male to 59% female	Achieved 29% female representation on our Board of Directors, surpassing the industry average
On track on our 2030 environmental targets by reducing Scope 1 & 2 emissions by 39%, lowering electricity consumption by 7%, and cutting water consumption intensity by 53% against the 2020 baseline	Maintained 100% trainings rate across all employee levels for four consecutive years	250+ patents portfolio: 163 patents granted with 96 patents in application
Conducted climate scenario analysis to understand the potential impact from climate-related risks and opportunities on our operations	Nurtured global talent through strategic talent management initiatives	100% of buyers across all locations have received training on sustainable procurement
Malaysia facility launched on-site solar photovoltaic in November 2025	Upheld a record of zero work-related fatalities over the past ten years	Maintained an environment of integrity through the enforcement of anti-bribery and corruption policy and targeted employee trainings

Sustainability Awards and ESG Ratings

CDP – Climate Change	B (Management Level)
CDP – Water Security	B- (Management Level)
SSBS	Strategic Sustainability Benchmark Scheme Performer Performer Level
2024 Hong Kong Awards for Environmental Excellence	 2024 Hong Kong Awards for Environmental Excellence 香港環境卓越大獎 Certificate of Merit 優異獎 Manufacturing and Industrial Services 製造業及工業服務 Computime Group Limited 金寶通集團有限公司 Computime Electronics (Shenzhen) Company Limited, Computime Control Devices Manufacturing (Shenzhen) Company Limited 金寶通電子（深圳）有限公司、 金寶通智能製造（深圳）有限公司 主辦機構 Organisers 資助 Funded by Environmental Campaign Committee 環境運動委員會 Certification of Merit

OUR SUSTAINABILITY APPROACH

At CTGL, we demonstrate our commitment to sustainability by pairing deep industry expertise with targeted ESG initiatives that align with global sustainability goals. We continuously refine our sustainability framework and strategic pillars so that our operations remain responsible, resilient and future-focused. This approach enables us to deliver meaningful environmental and social benefits while reinforcing our position as a sustainable and accountable organisation.

ESG Governance

We maintain a robust corporate governance framework to safeguard the interests of our customers, shareholders, employees and other stakeholders throughout our ESG journey.

The Board of Directors is the highest governance body and has ultimate oversight of CTGL's strategy, reporting and performance on ESG (including climate risks and opportunities). To support sustainable governance, the Board has established four specialized committees: the Executive Committee, Audit Committee, Nomination Committee and Remuneration Committee, each operating under clearly defined terms of reference. By applying an ESG governance and risk management approach that is aligned with international and local best practices, we strive to enhance transparency, accountability and the effective management of sustainability-related matters.

Chairman Emeritus : AUYANG Ho

Board of Directors

Executive Directors

- **AUYANG Pak Hong Bernard (Chairman and Chief Executive Officer)**
- **WONG Wah Shun**
- **AU King Lun Paulina***

* Effective from 1 April 2026

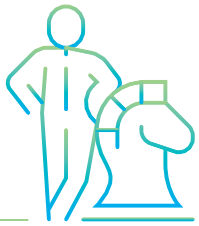
Non-Executive Directors

- **KAM Chi Chiu, Anthony**
- **WONG Chun Kong**

Independent Non-Executive Directors

- **HO Pak Chuen Patrick**
- **LEE Shang Yuee Christabel**
- **MAY Man Yee Mariana**
- **Gioia MESSINGER***

* Effective from 1 April 2026



Our ESG Governance Structure

<table>
<tr><td rowspan="2">Highest Governance Body</td><td colspan="4">Board of Directors:</td></tr>
<tr><td colspan="4">• Overseeing the execution of the Company's sustainability strategy as part of their oversight of business strategies and budgets, internal control, and risk management systems (including climate-related risks and opportunities)
• Reviewing the Group's ESG performance and approving the ESG Report</td></tr>
<tr><td rowspan="4">Board Oversight</td><td>Audit Committee</td><td>Executive Committee</td><td>Nomination Committee</td><td>Remuneration Committee</td></tr>
<tr><td>• Reviewing the financial information and reports of the Group
• Monitoring the Company's financial reporting system, internal control system, and risk management system
• Monitoring effectiveness of climate risk management and internal controls
• Oversee integration of climate risks into enterprise risk management frameworks, internal controls, and business continuity plans</td><td>• Assisting the Board in discussing and making decisions on day-to-day management and operational issues
• Monitoring the execution of strategic plans and operations of all business units</td><td>• Reviewing and recommending the composition of the Board and formulating procedures for the nomination and appointment of Directors
• Assessing the independence matters, reviewing the Board Diversity Policy, and providing recommendations for any necessary revisions</td><td>• Providing recommendations to the Board regarding the remuneration policy and structure for directors and senior management, ensuring transparency and fairness
• Making recommendations on the remuneration packages, reviewing and approving performance-based remuneration based on corporate goals and objectives</td></tr>
<tr><td colspan="4">ESG Management Committee</td></tr>
<tr><td colspan="4">• Developing and implementing of the ESG vision, strategy, and policies
• Approving the annual ESG initiatives plan and regularly reviewing progress in meetings
• Funding of ESG initiatives (e.g. Charity Donations)
• Communicating with external parties on ESG matters</td></tr>
</table>

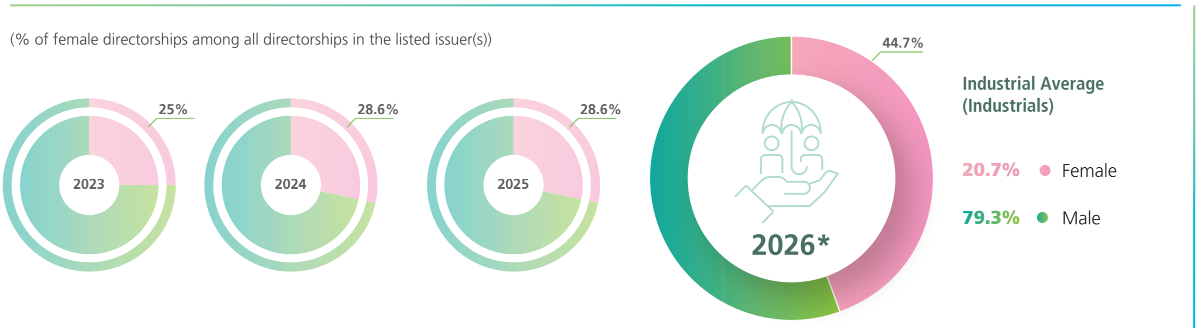
(Please refer to our Annual Report for the detailed roles and responsibilities of the Committees.)

Board Independence and Diversity

In FY2026, the Group continued to apply its Board Diversity Policy, which emphasizes a broad range of diversity dimensions in the selection of Board candidates. These include, but are not limited to, gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and tenure. All appointments are ultimately made on merit and the value that candidates bring to the Board.

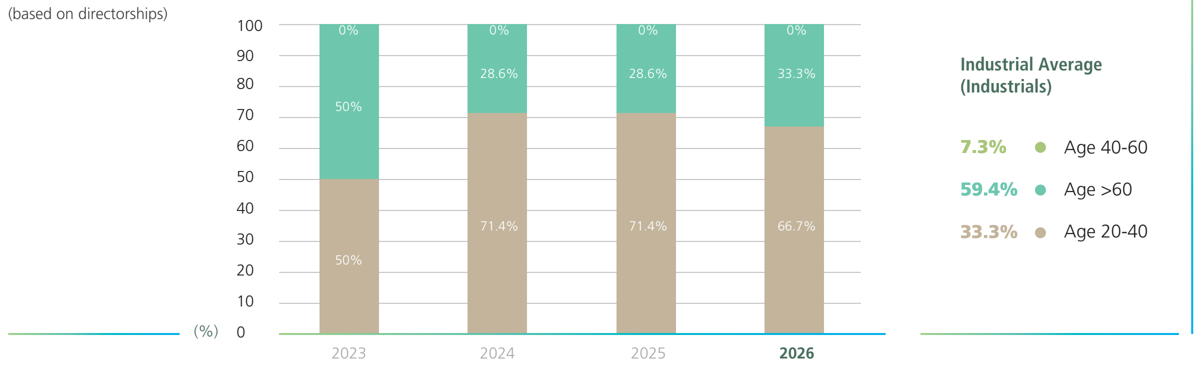
In recent years, we have made steady progress in promoting gender diversity at Board level, underscoring our commitment to inclusivity and balanced leadership. Female representation increased from 0.0% in 2022 to 25.0% in 2023, and further to 28.6% in both 2024 and 2025, before rising significantly to 44.4% with effect from 1 April 2026. We firmly believe that diverse perspectives enhance decision-making, foster innovation and support long-term business success.

Gender Distribution



*Effective from 1 April 2026

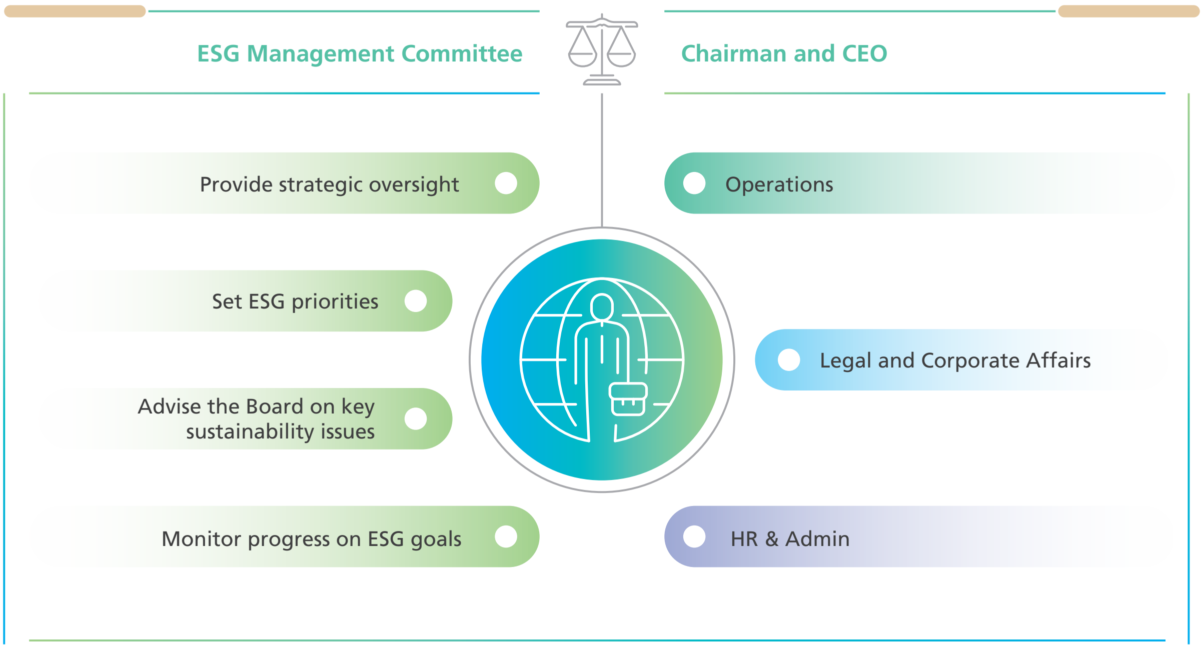
Age Distribution



Note: *The industrial average (industrials) is referenced from the HKEX Board Diversity & Inclusion in Focus website.*

Our ESG Management Committee

The ESG Management Committee, chaired by the Chairman and CEO, plays a critical role in steering the Group's sustainability practices.



Through regular bi-monthly meetings, the ESG Management Committee evaluates sustainability and climate strategies, reviews performance and identifies opportunities for continuous improvement in line with the Group's long-term objectives. During FY2026, the ESG Management Committee convened 6 times to review sustainability and climate strategies, policies, performance and related activities.

Our Sustainability Strategy and Policies

Our sustainability approach is guided by a set of internal policies and development strategies that focus on improving quality of life through technology and innovation. As a global corporation, we are committed to operating in a socially responsible and ethical manner, creating long-term value for our business and the wider community.

Our sustainability strategy is structured around three core pillars, reflecting our most material ESG priorities. The Group's Environmental Policy is the overarching framework for driving environmentally responsible practices while delivering superior products and services. Under this policy, we have developed three key sub-policies that guide our actions when implementing ESG:

OUR SUSTAINABILITY APPROACH (continued)

Our Policies

Environmental Policy

The Environmental Policy reflects commitment to environmental stewardship and strict compliance with local laws, regulations and customer requirements. The policy focuses on conserving resources, reducing energy consumption, promoting resource recovery and recycling, and controlling pollution and hazardous sources. By minimizing emissions and preventing accidents, we seek to reduce our environmental impact while upholding our responsibility to the planet through sustainable practices in our operations.

Climate Change Management Policy sets out our approach to addressing climate change through mitigation, adaptation and resilience-building. It promotes energy efficiency, supplier engagement and the integration of climate risks into business planning. The policy also emphasizes collaboration with partners and the establishment of business resumption plans to enhance climate resilience across our operations.

Sustainability Policy articulates our commitment to integrating innovation and sustainable development into daily operations. It focuses on environmental stewardship, social responsibility and strong governance. Key areas include reducing GHG emissions, fostering an inclusive workplace and continuously enhancing corporate governance practices.

Green Office Policy outlines sustainable practices to reduce environmental impact across office operations. It emphasizes energy saving, waste reduction, recycling, paperless workflows and the application of the 5R principle.

OUR SUSTAINABILITY APPROACH (continued)

Responding to Global Sustainable Development

In alignment with the UNSDGs, we prioritize initiatives that support community well-being, environmental protection and inclusive economic growth. We focus on the UNSDGs most closely linked to our business objectives and sustainability strategy and have undertaken the following initiatives in FY2026:

UNSDGs	Targets	Key Contributions in FY2026
3 GOOD HEALTH AND WELL-BEING	**Target 3.8** – Achieve universal health coverage	• Provided comprehensive medical insurance coverage and seasonal vaccinations for employees, improving access to essential healthcare • Organized regular health check-ups and wellness activities to promote preventive healthcare and well-being
4 QUALITY EDUCATION	**Target 4.1** – Ensure all girls and boys receive quality education **Target 4.4** – Upskill individuals for employment, decent jobs and entrepreneurship	• Delivered diverse training programmes on the latest technologies, industry trends and workplace skills, with full coverage across employee levels
5 GENDER EQUALITY	**Target 5.b** – Enabling technology to promote the empowerment of women	• Provided IT and digital skills training for our global workforce, enabling all employees, including women, to stay current with technological advancements and support their career development
7 AFFORDABLE AND CLEAN ENERGY	**Target 7.1** – Universal access to modern energy **Target 7.3** – Improve energy efficiency **Target 7.a** – Promote investment in clean energy technology	• Integrated sustainable technologies into the design and manufacturing of eco-friendly products • Implemented real-time energy monitoring systems to track and reduce energy waste • Rolled out energy-saving and resource-efficiency initiatives across global sites • Commissioned on-site solar panel at the Malaysia facility

OUR SUSTAINABILITY APPROACH (continued)

UNSDGs	Targets	Key Contributions in FY2026
8 DECENT WORK AND ECONOMIC GROWTH	**Target 8.6** – Promote youth employment and training **Target 8.7** – End child labour in all its forms **Target 8.8** – Protect labour rights and promote safe and secure working environments for all workers	• Continued the Talent Management Programme covering the entire career path • Adhere to the International Labour Organization Convention and strictly prohibit the use of child labour in any form within our operations • Implemented a strict supplier code of conduct prohibiting the use of child labour • Achieved zero work-related fatalities for the tenth consecutive year, supported by regular drills, risk surveys, and continuous safety training • Established anonymous whistleblower hotlines to report labour rights violations
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	**Target 9.5** – Enhance scientific research, upgrade technological capabilities	• Allocated a portion of annual revenue to R&D for green manufacturing technologies • 163 patents granted with 96 patents in application • Over 500 in-house engineers worldwide
10 REDUCED INEQUALITIES	**Target 10.3** – Ensure equal opportunity and reduce inequalities of outcome	• Applied transparent promotion and pay review policies to ensure merit-based advancement • Continue to implement the professional behaviour policy to maintain a workplace culture of fairness, respect, diversity, and inclusion • Maintained a Human Rights Policy and complied with all applicable human rights laws and regulations • Through Ecomatcher tree planting programme, the Group helped 11 families in Thailand and Ecuador

OUR SUSTAINABILITY APPROACH (continued)

UNSDGs	Targets	Key Contributions in FY2026
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	**Target 12.2** – Achieve sustainable management and efficient use of natural resources **Target 12.4** – Achieve environmentally sound management of chemicals and all wastes throughout their life cycles **Target 12.5** – Substantially reduce waste generation through prevention, reduction, recycling and reuse **Target 12.7** – Promote public procurement practices that are sustainable	• Set and monitored annual targets to reduce water and waste generation per unit of output • Ensured 100% compliance with hazardous waste disposal regulations across all facilities • Implemented water conservation, reuse and recycling measures aligned with ISO 14001 • Integrated sustainability criteria into supplier evaluation and procurement processes • Prioritized sourcing from local and eco-certified vendors where feasible
13 CLIMATE ACTION	**Target 13.1** – Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in countries with business operations **Target 13.2** – Integrate climate change measures into policy and planning **Target 13.3** – Improve climate change education	• Continued implementation of the Climate Change Management and Sustainability Policy • Conducted climate scenario analysis to assess climate-related risks and inform our decarbonisation roadmap • Maintained business resumption and recovery plans and conducted risk surveys at key sites. • Organized ESG training to employees to enhance their environmental awareness
15 LIFE ON LAND	**Target 15.2** – sustainable management of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally	• Sponsored tree planting programme in deforested regions as part of carbon offsetting efforts. In FY2026, we adopted 2,000 additional trees in Indonesia. Together with the 1,000 trees planted in Thailand and 1,000 trees planted in Ecuador in previous years, the total lifetime CO_2 sequestration increased to 82.5 tonnes, which equals to approximately 4,000 hours flying for one person

UNSDGs	Targets	Key Contributions in FY2026
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	**Target 16.5** – Substantially reduce corruption and bribery in all forms	• Internal code of conduct, Professional Behaviour Policy. and Whistleblowing Policy and anti-bribery and corruption policy in place to ensure business conduct • Complied with the anti-money laundering and counter-terrorist financing policy • Held Code of Conduct training and organize integrity training seminar with ICAC in Hong Kong, strengthening awareness of corruption risks and promoting a speak-up culture

To ensure compliance with the IFRS S2 Climate-related Disclosures and to enhance the structural rigour of our decarbonization roadmap, our transition plan is strictly informed by internationally recognized carbon accounting and target-setting frameworks. In formulating our short-, medium-, and long-term targets, which currently encompass our Scope 1 and Scope 2 emissions, we have utilized the methodologies and best-practice guidelines established by the Science Based Targets initiative ("SBTi") as a key technical reference to guide our ambition, while ensuring our emissions baseline and projections remain consistent with the GHG Protocol Corporate Standard. Mechanistically, the execution of this roadmap assumes a linear reduction trajectory predicated on our current asset boundaries and a predictable rate of business growth. On a macro-regulatory level, our operational and compliance cost projections are explicitly pegged to regional climate timelines, assuming the steady and timely implementation of the Hong Kong Climate Action Plan 2050 and the national "3060" Dual Carbon Targets in Chinese Mainland, which condition our future energy transitions and replacement cycles for energy-efficient assets.

Crucially, the ultimate realisation of our Scope 1 and Scope 2 targets depends on both systemic advancements in the local energy landscape and our proactive operational execution. For our Scope 2 emission, our roadmap partly relies on regional utility providers meeting government-mandated decarbonization timelines, such as the cessation of coal-fired electricity generation, which will progressively lower our baseline grid emission factors. However, to mitigate regulatory dependencies and accelerate our transition, our plan is equally contingent upon our internal capacity to actively secure traceable Renewable Energy Certificates and integrate on-site renewable energy infrastructures, such as solar photovoltaic installations, across our eligible building portfolios. The scaling of these initiatives remains dependent on local microgrid connectivity and the commercial availability of market-ready green power procurement options.

OUR SUSTAINABILITY APPROACH (continued)

CTGL's Decarbonization Roadmap

Baseline

Total scope 1 and 2 GHG emissions: 27,424 tCO$_2$e

2030 Target Phase I

Short-term: -40% total scope 1 and 2 GHG emission from the 2020 baseline

2050 Target Phase III

Long-term: -90% total scope 1 and 2 GHG emission from the 2020 baseline

Year 2020 — 2025 — 2030 — 2040 — 2050

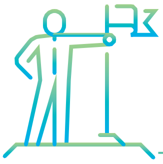
2025 Initial Target Phase (-5% from the 2020 Baseline)

Total scope 1 and 2 GHG emission: 16,923 tCO$_2$e

Target achieved

2040 Target Phase II

Medium-term: -60% total scope 1 and 2 GHG emission from the 2020 baseline



Environmental Pillar:

GHG Emission Reduction	• Optimize energy consumption through automation, AI, and advanced technologies • Expand the use of green and renewable energy across operational sites • Promote green mobility options and enhance employee environmental awareness
Resource Conservation	• Implement comprehensive green office practices to reduce waste and improve resource efficiency • Leverage digitalisation to reduce paper and other material consumption • Develop product and packaging eco-design guidelines to minimize material use and improve recyclability
Green Value Chain Management	• Work with suppliers to adopt sustainable practices by integrating ESG criteria into assessments, co-developing environmental initiatives and raising awareness across the supply chain • Collaborate with customers to co-create environmentally responsible solutions and reduce lifecycle impacts • Promote sustainable sourcing principles throughout the supply chain

OUR SUSTAINABILITY APPROACH (continued)

Social Pillar:	
Employee Wellbeing	- Foster a healthy work environment supported by physical and mental wellness initiatives - Safeguard occupational health and safety through regular training and site level programmes - Support work-life balance and a caring, respectful workplace culture
Talent Development	- Offer continuous training and development opportunities. - Build a diverse, inclusive and equitable workplace. - Develop future leaders through structured career development and succession planning at all career stages
Community Investment	- Support education, environmental and technology focused community programmes. - Partner with NGOs and social enterprises to generate long-term community impact. - Encourage employee volunteering and participation in social responsibility activities.

Governance Pillar:	
Corporate Governance	- Uphold a transparent, accountable and diverse Board structure with regular oversight - Enforce ethical business conduct and robust anti-bribery and corruption measures - Strengthen internal control and compliance systems
ESG Management Committee	- Operate cross-functional ESG governance structures to track progress and ensure accountability - Embed ESG considerations into business strategy and enterprise risk management - Set measurable ESG targets and apply tracking systems to monitor performance and alignment
Stakeholders Communication	- Maintain open and transparent dialogue with investors, customers, employees and communities - Conduct regular stakeholder engagement to identify and respond to material ESG issues - Publish timely, accurate ESG disclosures aligned with recognized global reporting frameworks

Stakeholder Engagement and Materiality Assessment

To better understand stakeholder expectations and strengthen our response to a fast-changing operating landscape, we place strong emphasis on transparent sustainability communication. Over the years, we have engaged systematically with key stakeholder groups, including employees, customers, business partners, regulatory bodies, investors, financiers and communities, to understand their priorities, concerns and perspectives. The insights gathered help us respond to evolving market dynamics and global sustainability trends.

Recognizing the reciprocal relationship between our business and the external environment gives us a holistic view and allows us to align with global stakeholders while contributing to a more sustainable and prosperous future. To stay relevant and responsive, we conduct an annual materiality assessment to identify the issues of greatest importance to both stakeholders and the Group. This assessment helps us evaluate and address the topics that matter most to customers, employees, investors, suppliers and subcontractors. By understanding how our activities affect their decisions and expectations, we strengthen stakeholder trust and sharpen the focus of our ESG initiatives, aligning with the evolving needs of the communities and industries we serve.

Stakeholder groups	**ESG Topics concerned**	**Communication channels**
Customers	• Product and Service Quality • Customer Wellbeing, Health and Safety • Product Innovation and Intellectual Property Rights • Providing Environmental-Friendly Products • Cyber Security and Data Privacy Protection • Business Ethics	• Customer satisfaction surveys • Quality assessment meetings • Products training workshops • Customer services hotline and email
Employees	• Talent Attraction, Retention and Development • Occupational Health and Safety • Labour Practices and Human Rights • Diversity, Inclusion and Equal Opportunities	• Employee communication meetings • Employee satisfaction surveys • All-employee email announcements • Internal newsletter • Internal trainings
Investors	• Business Ethics • Compliance and Risk Management • Product and Service Quality • Product Innovation and Intellectual Property Rights	• Annual general meeting • Annual report • Interim report • ESG report • Communication via phone calls and emails • Company website

OUR SUSTAINABILITY APPROACH (continued)

Stakeholder groups	ESG Topics concerned	Communication channels
Suppliers	• Sustainable Supply Chain • Conflict Minerals • Cyber Security and Data Privacy Protection • Business Ethics • Compliance and Risk Management	• Ratings and on-site review • Audits for suppliers • Supplier surveys • Business review meetings
Community	• Community Engagement • Waste Management • Air Emission Management • Water Consumption and Conservation • GHG Emissions • Climate Change Adaptation and Mitigation • Occupational Health and Safety • Compliance and Risk Management	• On-site visits • Regular meetings • Corporate website • Charity Events
Regulatory Bodies	• Business Ethics • Compliance and Risk Management • GHG Emissions • Climate Change Adaptation and Mitigation • Air Emission Management • Water Consumption and Conservation • Waste Management • Chemical Management • Labour Practices and Human Rights • Occupational Health and Safety • Cyber Security and Data Privacy Protection	• Annual Report • ESG Report • Corporate website
NGOs	• GHG Emissions • Climate Change Adaptation and Mitigation • Air Emission Management • Water Consumption and Conservation • Waste Management • Chemical Management • Circular Economy • Sustainable Supply Chain • Community Engagement • Labour Practices and Human Rights	• Charity Events • ESG Report • Corporate website

OUR SUSTAINABILITY APPROACH (continued)

Materiality Assessment

A four-steps methodology has been established for our materiality assessment exercise:

Step 1: **Identification**

With reference to current regulatory requirements, international reporting frameworks, market practices and sustainability trends, we identify a list of ESG topics relevant to our business. For FY2026, we assessed 22 topics, including Circular Economy as a new topic, grouped into three key categories for analysis.

Step 2: **Prioritization**

Using engagement channels such as online surveys, we gather stakeholder feedback on each identified ESG topic. This feedback, together with benchmarking against market practice, informs a prioritized list of material topics.

Step 3: **Validation**

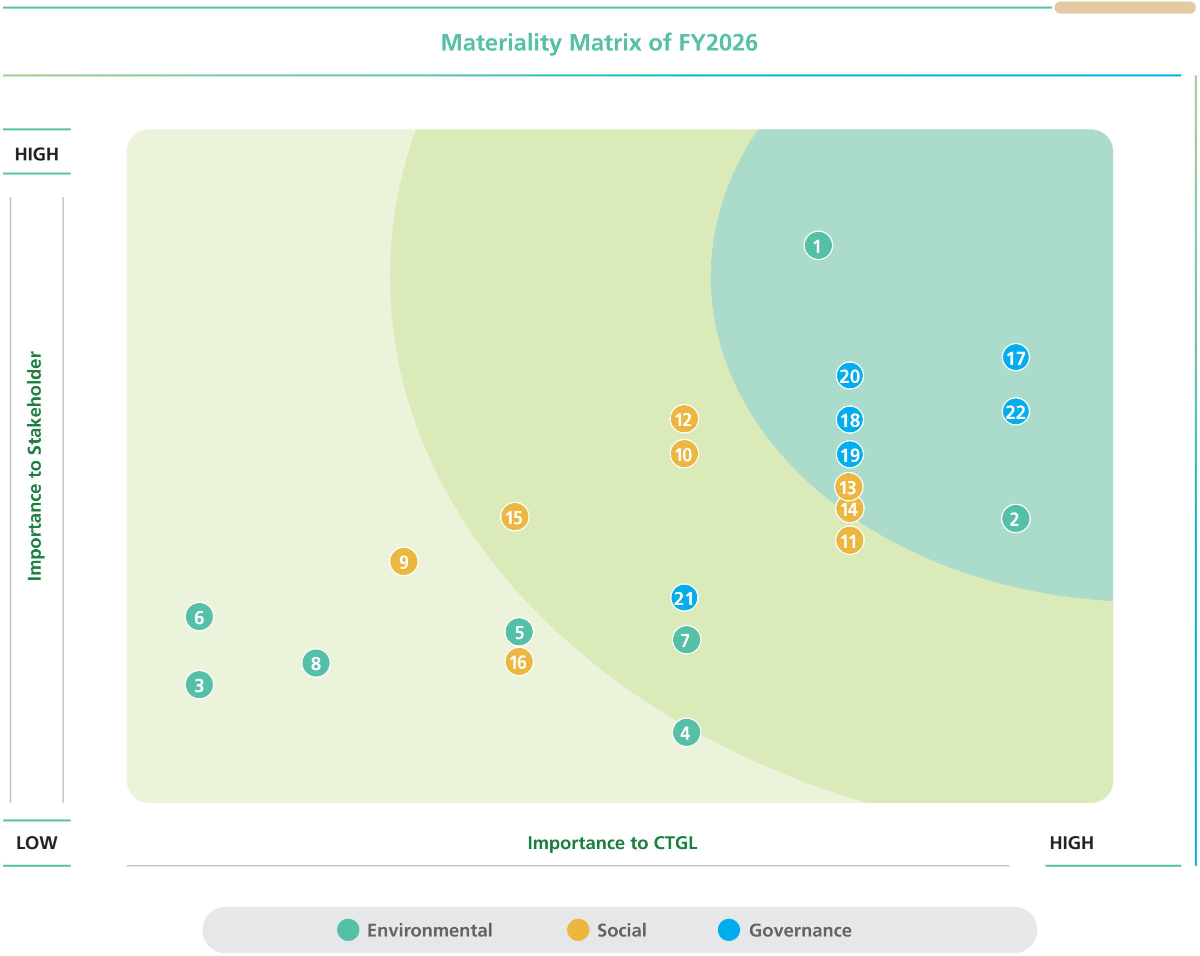
The prioritized topics are reviewed and validated by our Management to ensure relevance and accuracy for reporting and strategic action. The validated list directly shapes the content and focus areas of this Report.

Step 4: **Review and Reporting**

The Group regularly reviews the assessment methodology and reporting approach to identify improvement opportunities and enhance robustness over time.

The results are presented in a materiality matrix that maps the significance of each topic to stakeholders and the Group, as well as its impact on the ESG aspects. The topics identified as most material represent key risks and opportunities for CTGL. These results are submitted to the Board for review, validation and approval. Our responses to the top material issues are described throughout this Report.

Materiality Matrix



OUR SUSTAINABILITY APPROACH (continued)

Tier One Issues:	Material Topics	Most material issues due to their material impact on the Environment and Society and Enterprise Value of CTGL. These matters are closely related to CTGL's business model and therefore must be included in the Company business strategy and targets.
Tier Two Issues:	Moderate Topics	Issues that have moderate impact on the Environment and Society and Enterprise Value of CTGL. These issues are being addressed through CTGL's Policies, ESG target setting and risk management.
Tier Three Issues:	Monitored Topics	Issues that have limited impact which are related to emerging issues from regulatory framework which CTGL reports on. These issues are being addressed through compliance, supervision and from an ongoing management perspective.

Tier One Issues		Tier Two Issues		Tier Three Issues	
1	GHG Emissions	7	Providing Environmental-friendly Products	3	Air Emission Management
2	Climate Change Adaptation and Mitigation	10	Labour Practices and Human Rights	4	Water Consumption and Conservation
13	Diversity, Inclusion and Equal Opportunities	11	Stakeholder Communications	5	Waste Management
14	Customer Wellbeing, Health and Safety	12	Occupational Health and Safety	6	Chemical Management
17	Business Ethics	15	Sustainable Supply Chain	8	Circular Economy
18	Cyber Security and Data Privacy Protection	21	Conflict Minerals	9	Talent Attraction, Retention and Development
19	Product Innovation and Intellectual Property Rights			16	Community Engagement
20	Product and Service Quality				
22	Compliance and Risk Management				

ENVIRONMENTAL SUSTAINABILITY

The Group is committed to addressing environmental challenges through initiatives that drive decarbonization, climate resilience and effective environmental management. By leveraging technology and innovation, we work to reduce our footprint, strengthen environmental stewardship and demonstrate respect for the natural environment.

To help build a sustainable future that benefits all stakeholders, CTGL integrates environmentally responsible practices into its business operations and actively manages its ecological impact. In alignment with the UNSDGs, we have intensified our efforts in green product innovation, decarbonization and resource-efficient initiatives during FY2026.

Environmental Management

At CTGL, our manufacturing facilities have achieved ISO 14001 Environmental Management System Certification. This certification encompasses a comprehensive set of policies and procedures designed to effectively manage and improve the environmental performance of our manufacturing operations.

To manage our environmental impact in a structured way, we apply the Environmental Scope Identification and Evaluation Management Procedures, Accident Management Procedures and Environmental Monitoring Procedures across both internal operations and supplier activities. The identification procedures enable us to maintain an inventory of emission sources, define monitoring scopes, allocate responsibilities to specific departments and set monitoring frequencies. This allows us to identify areas with significant environmental impact and manage associated risks proactively. The accident procedures classify incidents into four severity levels and set out clear protocols for post-incident actions, investigation and resolution, ensuring timely and effective responses to emergencies such as chemical spills or abnormal discharges.

Our governance framework brings together departments such as engineering, human resources (“HR”) and production, with management representatives at all levels accountable for implementing sustainable practices. In line with ISO 14001 Environmental Management System Certification, we conduct an annual review and update of our register of legal and other environmental requirements, reinforcing both compliance and environmental stewardship. Collectively, these measures underline our commitment to protecting the planet, reducing environmental risk and fostering a sustainability-focused culture across our operations and supply chain.

Our Environmental Targets

In support of our efforts to enhance environmental sustainability, lower our carbon footprint, and reduce inefficient resource use, the Group has set quantitative environmental goals and reduction targets. These targets strengthen the management of energy use and emissions, support compliance with regulatory requirements, and improve the Group’s resilience to climate-related risks across our operations and supply chain.

The Group focuses on four key impact areas: electricity consumption, GHG emissions, water consumption, and general waste.

To advance our environmental sustainability agenda and manage climate-related risks, the Group has established a set of Phase 1 Targets covering the period from 2020 to 2030. These targets provide a clear, long-term roadmap for reducing our environmental footprint and strengthening resource efficiency across operations and the supply chain. The targets cover five key areas: electricity consumption, Scope 1 and 2 GHG emissions, water consumption intensity, non-hazardous waste recycling, and waste intensity. They are based on a combination of baseline years, with electricity consumption, Scope 1 and 2 GHG emissions, and total water consumption intensity measured against a 2020 baseline, while total non-hazardous waste recycling rate and waste intensity are measured against a 2023 baseline. Our Scope 1 and 2 GHG emissions target was also developed with the goal of supporting the decarbonization commitments for Chinese Mainland and Hong Kong, as well as the objectives of the Paris Agreement.

The Phase 1 2030 Targets are as follows:

Phase 1 Target (2020–2030)	Unit	2030 Target %	Baseline	Target Type
Electricity consumption	MWh	-10%	32,545	Absolute
Scope 1 and 2 GHG emissions [1]	tCO_2e	-40%	27,414	Absolute
Total water consumption intensity	m^3/HKD'000,000 revenue	-50%	107.6	Intensity
Total non-hazardous waste recycling rate	%	+10%	73%	Rate
Waste intensity	kg/production output unit	-5%	0.0234	Intensity

FY2026 Progress towards 2030 Targets:

Indicator	Progress vs 2020 Baseline (FY2026)	Status	Measures taken
Electricity consumption	-7%	On track	Commissioned on-site solar photovoltaic at the Malaysia facility; implemented energy-saving and resource-efficiency initiatives across global sites; deployed operational controls and equipment optimisation measures.
GHG emissions (Scope 1 and 2)	-39%	On track	Expanded renewable energy use through the Malaysia solar project; improved energy efficiency through equipment upgrades, automation, and operational controls; advanced green mobility and low-carbon operations.
Water consumption intensity	-53%	Achieved	Implemented water reclamation and reuse systems, wastewater recycling, sensor-based taps and dispensers, and the Clean Water Programme to strengthen water monitoring and optimization.
Total non-hazardous waste recycling rate	+14%	Achieved	Strengthened segregation and recycling practices, increased material recovery, and introduced reusable plastic pallets with suppliers to enhance circular resource use.
Waste intensity	-32%	Achieved	

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[1] *The gross Scope 1 and 2 GHG emissions target covers, where applicable, the seven types of GHG, including carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride, nitrogen trifluoride, and applies to the entire Group. The target is not derived using a sectoral decarbonization approach.*

Further to our Scope 1 and 2 GHG emissions, we have reported Scope 3 GHG emissions data. In FY2026, we further advanced transparency by expanding our Scope 3 GHG reporting beyond Category 6 business travel to include additional material categories in line with the GHG Protocol, namely Category 1 purchased goods and services, Category 2 capital goods and Category 4 upstream transportation and distribution.

Responding to Climate Change

In support of dual carbon goals in Chinese Mainland, Hong Kong's Climate Action Plan 2050, and the goal of Paris Agreement, we are committed to adopting strategic, solution-oriented actions to address climate change and reduce GHG emissions. To enhance transparency, the Group has made climate-related disclosures with reference to the recommendations of the IFRS S2 Standards and following the Part D Climate-related Disclosures of HKEX ESG Reporting Code. We will actively engage with our stakeholders and participate in various professional associations to collaboratively tackle climate change challenges.

Governance

The Board is responsible for reviewing and approving the sustainability-related issues. Our sustainable development agenda, including climate-related risks and opportunities faced by the Company, and the progress towards the Group's 2030 targets are reported and discussed at the quarterly Board meetings. As discussed in the ESG Governance section, we have established a robust ESG governance framework in which the Board, supported by the ESG Management Committee and other committees, oversees the Group's sustainable development and manages all ESG matters, including climate-related risks and opportunities. To ensure that the Board is equipped with skills and competencies in managing climate-related risks and opportunities, all Directors will pursue continuous professional development through receiving relevant training materials and attending meetings that cover latest development and trends. Recognizing the importance of climate change to our operations, the Board, where appropriate, will consider climate-related risks and opportunities in its oversight of business strategy, decisions on major transactions, and risk management processes and related policies, including any trade-offs between short-term costs and long-term value creation associated with those risks and opportunities.

In addition to shaping strategic direction, the Board ensures effective risk management and internal controls, reviews the adequacy of resources and staff qualifications, and evaluates our financial, ESG and climate related policies and practices to support sustainable development. To further strengthen our ESG governance, the Board set up the ESG Management Committee, which comprises the Group's Chairman and CEO and management representatives. By holding regular bi-monthly meetings, the ESG Management Committee oversees all ESG-related matters, including managing climate-related issues, setting and monitoring the progress towards our climate targets, at the management level.

Strategy

Our commitment aligns with decarbonization efforts, and we aspire to support both local and national net zero carbon goals. We actively monitor national climate change policies and proactively assess the climate-related risks impacting our operations. During the Year, in order to deepen our understanding of how our business interacts with climate change, we have conducted our first climate scenario analysis, in which we assessed various climate-related risks and opportunities the Group may encounter and assess its climate resilience.

Climate Scenario Analysis

We have conducted a climate scenario analysis to assess the climate-related risks and opportunities facing the Group through to 2050, as well as to evaluate our climate resilience. The analysis is based on two climate scenarios, including a high emission scenario, and a low emission scenario. These scenarios that are commonly used in the market were chosen to provide the best understanding of the Group's exposure and resilience to climate change under divergent future pathways.

Among our operations across diverse geographical regions, including Asia, Europe, and North America, our major assets that contribute the most to our revenue are located in Chinese Mainland and Malaysia, thereby they are included in our climate scenario analysis to assess their exposure to potential changes in risks and opportunities under different scenarios. These assets covered by the assessment are considered to be sufficiently representative of the Group's operations when assessing the impacts of the climate-related risks and opportunities and the Group's climate resilience. Through this assessment, we aim to understand how the Group may be impacted by climate change under different plausible futures, and to inform the development of necessary responses, including key mitigation and adaptation strategies.

The following table provides the major inputs, assumptions and parameters of the two scenarios adopted as the basis of our climate scenario analysis.

	High emission scenario	Low emission scenario
General assumption	• Current Policies scenario assumes that only currently implemented policies are preserved, leading to high physical risks. • Emissions grow until 2080 leading to about 3˚C of warming and severe physical risks. This includes irreversible changes like higher sea level rise. • Transition risks are relatively low but physical risks are high.	• Net Zero 2050 scenario limits global warming to 1.5˚C through stringent climate policies and innovation, reaching global net zero CO_2 emissions around 2050. • Assumes that ambitious climate policies are introduced immediately and net CO_2 emissions reach zero around 2050 • Physical risks are relatively low but transition risks are high.
Selected scenario	• The Intergovernmental Panel on Climate Change ("IPCC") Shared Socio-economic Pathway ("SSP") 5-8.5 • The Network for Greening the Financial System ("NGFS") "Current Policies" Scenario	• IPCC SSP1-2.6 • NGFS "Net Zero 2050" Scenario
Time horizons	• Base year: 2025 • Medium-term: 2040	• Short-term: 2030 • Long-term: 2050
In-scope assets	• Computime Electronics (Shenzhen) Co. Ltd., Shenzhen, Chinese Mainland • Computime Control Devices Manufacturing (Shenzhen) Co. Ltd., Shenzhen, Chinese Mainland • Computime Malaysia Sdn. Bhd., Penang, Malaysia	
Areas of uncertainty	• Scenario analysis was conducted based on the use of publicly available source and at regional level	

Based on our climate scenario analysis, we have identified the potential impact from climate-related risks and opportunities, and we have taken and planned relevant mitigation and adaptation strategies to address each identified risk and opportunity.

Key Physical Risks	Time Horizons	Potential Impacts	Mitigation Measures taken by CTGL
Acute risk - Flood	Short to long term	• Decline in asset value due to damage caused by flooding, tropical cyclones, or sea level rise affecting plants, machinery, tooling, and inventories. • Higher capital expenditures to fund climate mitigation and resilience measures. • Increase in operating costs from emergency response, temporary power, cleanup, expedited logistics, repairs, sourcing alternative suppliers, and elevated insurance premiums. • Potential disruption to supply chain and operations due to damage to surrounding infrastructure (power, roads, rail, port), or plant shutdowns • Impacts on workforce including absenteeism, evacuation costs, and reduced productivity. • Revenue reduction from temporary shutdowns or reduced production capacity.	• Strengthen risk assessments, routine inspections, and emergency-response capacity building. • Adopt prevention measures to improve resilience (e.g., improved drainage, flood barriers, site grading, waterproofing). • Ensure timely rescue, evacuation, and sheltering procedures to limit losses and enable rapid resumption of production. • Develop comprehensive preparatory, temporary, and recovery measures. • Provide guidelines on factory management, protection of buildings and structures, and emergency equipment. • Maintain dedicated emergency response teams (e.g., typhoon response unit). • Continue to apply the Business Resumption Plan at Shenzhen and ensure the Group Emergency Situation Response standard operating procedure (“SOP”) is fully embedded across all manufacturing locations.
Acute Risk - Tropical cyclones	Short to long term		
Chronic risk - Sea level rise	Medium to long term		

ENVIRONMENTAL SUSTAINABILITY (continued)

Key Transition Risks/ Opportunities	Time Horizons	Potential Impacts	Mitigation Measures taken by CTGL
Increase in electricity price	Short to medium term	• Higher electricity prices increase production and operational costs, compressing margins • Elevated capital expenditure to invest in energy-saving retrofits, on-site generation or long-term renewable contracts • Greater exposure to energy price volatility and carbon pricing, leading to possible higher hedging or compliance costs and increased finance costs	• Implement operational controls through decommissioning redundant compressors, suspending selected elevators after hours, idling the main air conditioning ("AC") or cooling tower when feasible, and reducing rooftop fan speeds • Deploy technical upgrades including waste-heat recovery from air compressors for hot water, variable frequency drives ("VFDs") on fans/pumps and Volatile Organic Compound ("VOC") exhaust pumps, HVAC cooling and Air Handling Unit ("AHU") automation • Apply energy cost-saving measures including light-emitting diode ("LED") reductions, motion-sensor toilet lighting, higher chiller inlet temperatures and faucet upgrades • Maintain reactive-power compensation and target a 0.98 power factor in Shenzhen to improve efficiency and secure incentives • Drive culture through Environmental, Health and Safety ("EHS") -led energy management, regular equipment inspections, green-office practices and supplier/ employee engagement

Key Transition Risks/ Opportunities	Time Horizons	Potential Impacts	Mitigation Measures taken by CTGL
Adoption of low-emission technology	Medium to long term	• Write-offs, early retirement or impairment of stranded (e.g., fossil-fuel-intensive) assets and related capital equipment • Higher upfront costs (increased R&D, development and capital expenditure) to design, qualify and deploy low-carbon alternatives • Re-allocation of capital toward transition projects and constraining other investments • Revenue loss from reduced demand for high-carbon products and services • Potential increase in revenue due to opportunity to capture growing demand for low-emission products and services • Reduced exposure to carbon pricing as operations are decarbonized	• Install rooftop solar panels at sites and roll out renewable projects • Develop and commercialize low-emission products to meet customer demand for low-carbon energy solutions and energy-saving technologies • Increase R&D investment and intellectual property to accelerate low-carbon technology development • Apply the Group SOP for Sustainable Procurement to prioritize eco-friendly materials and assess supplier environmental risks

With the above various mitigation measures in place, we believe our overall exposure to climate-related risks and opportunities remains low and no significant adjustment on our business strategy or business model across short, medium and long term is needed at the moment. Moving forward, we will continue to monitor the potential impact of climate change, assess the feasibility of adopting the latest available technology to enhance our climate resilience, and where necessary, adjust our strategy and business model accordingly.

Risk Management

Recognizing the potential impacts of climate-related risks on our business operations, we have established a comprehensive risk management approach to manage them. Specifically, the considerations of climate-related risks, where appropriate, have been integrated into the Group's Risk Management and Internal Control Systems, which are overseen by the Audit Committee. For more details of the Group's Risk Management and Internal Control systems, please refer to the Corporate Governance Report of our Annual Report FY2026.

Our corporate risk register incorporates ESG-related risks, including climate- and nature-related risks, and we have fully integrated sustainable development factors into our corporate risk analysis. This comprehensive approach ensures alignment between risk management and our sustainability objectives. On the other hand, we leverage our climate scenario analysis to assess, identify and manage climate-related opportunities. please refer to the "Strategy" section for the full assessment result.

To address the challenges posed by climate change, we have adopted a proactive risk management approach that prioritizes both prevention and preparedness. By implementing a Business Resumption Plan and EHS Emergency Preparedness and Response and conducting regular emergency drills for scenarios such as floods, typhoons, fires, and chemical leaks, we ensure that our employees are well-equipped to respond effectively in critical situations.

Risk Management Mechanism	Plans and Procedures
Business Resumption Plan ("BRP")	• Establish precautionary measures related to floods and typhoons such as maintenance of drainage system • Set up a Business Recovery Team and specify its responsibilities • Perform BRP test at least on a yearly basis through an unannounced drill • Outline resumption plan for different departments with a detailed checklist
Flood and Typhoon Prevention Manual	• Strengthen risk assessment, flood control inspection and emergency response capacity building • Adopt targeted flood prevention measures to improve corporate anti-risk capacity • Carry out rescue work in a timely manner to effectively avoid expansion of losses and resume production and operation as soon as possible
Warning and Prevention Strategies on Typhoon and Heavy Rain	• Formulate preparatory measures, temporary measures and recovery measures • Set up a typhoon emergency response team • Provide guidelines on factory management, protection of buildings and structures, emergency equipment, etc.

Metrics and Targets

As part of our commitment to sustainability and transparency, we continued to disclose the Scope 1 and 2 emissions and are pleased to expand our Scope 3 emissions to cover more categories related to our value chain.

We adopted the operational control approach for the measurement of our GHG emissions. Our Scope 1 and 2 emissions cover emission sources including company-owned assets and purchased electricity, while our Scope 3 emissions cover emissions from our value chain partners, including Category 1 purchased goods and services, Category 2 capital goods, Category 4 upstream transportation and distribution, and Category 6 business travel. We measured our gross GHG emissions based on activity data related to Scope 1 and 2 emissions and spending data related to Scope 3 emissions, and then calculated by applying emission factors from credible secondary databases. Please refer to the Performance Data Summary section for our full environmental performance data and the Our Environmental Targets section for our emissions targets.

Energy Management and Reducing Carbon Footprint

Green Operation Practice

During the Year, the Group reinforced its sustainability agenda by refreshing its environmental targets and adopting a structured suite of short-term (2020–2030), medium-term (2030–2040) and long-term (2040–2050) goals, aligned with the Group's overall development strategy.

Metric	Base Year	Baseline[2]	Target Year	Target Type	Reduction Goal
GHG Emissions (Scope 1 and 2)	2020	27,414 tCO_2e	2030	Absolute	**-40%**
Electricity Consumption	2020	32,545 MWh	2030	Absolute	**-10%**

In support of its decarbonization roadmap, the Group is focused on improving energy efficiency and lowering its carbon footprint across all operations. The EHS team oversees energy management, including the regular inspection and maintenance of energy-intensive equipment to ensure optimal performance. In compliance with applicable local and national regulations, the Group implements targeted energy-saving and emission-reduction initiatives, underscoring its commitment to sustainable operations and environmental stewardship.

The Group's energy management programme spans its global footprint, with energy-saving and carbon-reduction measures embedded at both manufacturing sites and office locations. Through coordinated efforts across functions and regions, the Group is on track in achieving its Scope 1 and Scope 2 reduction targets for the Year. To further facilitate a low-carbon transition, the Group is also advancing green mobility by deploying electric vehicles in its operations worldwide, thereby reducing dependence on fossil fuels and supporting its long-term emissions-reduction objectives.

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[2] *The baseline data for 2020 have been updated following the Group's review and refinement of data scope and coverage.*

Solar Panels at the Malaysia Facility

As a core element of our global Net Zero roadmap, we are progressively shifting our manufacturing operations toward renewable energy. Building on the success of our initial renewable energy deployment in Romania, we reached a key milestone in FY2026 with the deployment of the solar panels at our Malaysia facility. This project directly targets Scope 2 emissions by replacing a significant portion of grid electricity with clean, on-site self-generated power.

The solar panels began operation in November 2025. Between commissioning and the end of February 2026, it generated 409,015 kWh of renewable electricity, all of which was consumed on site to support production activities. During this initial four-month period, the installation supplied approximately 30% of the facility's total electricity demand and is estimated to have avoided 234.77 tCO2e.

This implementation in Malaysia demonstrates both the technical and commercial viability of large-scale on-site solar within our manufacturing portfolio. It provides a replicable blueprint that we plan to scale across other global sites in the coming years, accelerating our transition to low-carbon operations while enhancing energy resilience and cost efficiency.

Energy Optimization at the Malaysia Facility

In FY2026, our Malaysia facility advanced its energy efficiency measures through a comprehensive upgrade of AHUs and chiller systems, integrating automated control technology. This initiative was structured under a performance-based contracting model, in which vendor compensation is directly linked to verified energy savings. By aligning commercial terms with realized performance, the project delivered a cost-effective, low-risk pathway to reduce both energy consumption and operating costs.

Through real-time automation of cooling loads, the facility achieved a 31% average improvement in AHU efficiency and a 15% enhancement in chiller performance compared with 2024 levels. This initiative demonstrates how targeted technology upgrades can effectively lower industrial energy use and operational costs, supporting our broader decarbonization roadmap.

Water Consumption and Conservation

The Group sources all of its water from municipal supplies and does not operate in identified water-stressed regions. To support sustainable water use, water-saving measures are implemented across our manufacturing sites. At the Shenzhen facility, a water reclamation system segregates clean and contaminated streams, enabling treated water to be reused in line with national standards (GB/T 19923-20[05] and GB/T 19923-20[24]). These practices demonstrate our focus on both water conservation and regulatory compliance. In Malaysia, we adhere to the Environmental Quality (Sewage) Regulations 2009 and Industrial Effluent Regulations 2009, and have introduced sensor-based taps and water dispensers to help minimize unnecessary water consumption.

To further enhance water efficiency, the Group rolled out the Clean Water programme, which strengthens monitoring, optimization, and recycling initiatives. The programme includes comprehensive, site-wide assessments of water supply conditions and usage profiles, supported by long-term data collection and analysis. Looking ahead, we plan to deploy smart water meters and rainwater harvesting systems to improve resource management, reduce reliance on potable water, and support our broader sustainability objectives.

Metric	Base Year	Baseline[3]	Target Year	Target Type	Reduction Goal
Water Consumption Intensity	2020	107.6 m³/ HK$'000,000 revenue	2030	Intensity	-50%

Wastewater Management and Environmental Compliance

Most of the Group's wastewater arises from routine operational processes and daily employee activities. This wastewater is treated using advanced in-house treatment systems designed in collaboration with water treatment specialists. These systems enable thorough treatment and, where feasible, reuse of wastewater, thereby reducing or avoiding external discharge and alleviating pressure on local water bodies. All treatment activities are carried out in full accordance with ISO 14001 requirements and applicable local regulations, ensuring alignment with recognized environmental standards.

Performance Monitoring and Risk Mitigation

To uphold stringent environmental performance, the Group continuously monitors key water quality indicators and engages independent third-party organisations to verify compliance. During FY2026, all discharged water met local government standards, and there were no recorded incidents of non-compliance. This performance reflects the robustness of our wastewater management controls and our focus on preventing water pollution and managing environmental risks. In addition, closed-loop systems—particularly those used for product cleaning—facilitate water recycling and reuse, reducing dependence on freshwater sources and supporting long-term resource sustainability.

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[3] *The baseline data for 2020 have been updated following the Group's review and refinement of data scope and coverage.*

Water Efficiency and Conservation Initiatives

In addition to treatment and compliance, the Group promotes water efficiency through targeted infrastructure upgrades and awareness initiatives. Water-saving fixtures, such as low-flow faucets and water-efficient toilets, have been installed in restrooms, kitchens, and other relevant areas. A comprehensive water management framework is in place, covering annual water usage planning, monthly consumption monitoring, and prompt investigation and rectification of anomalies. To cultivate a conservation-minded culture, the Group conducts ongoing awareness campaigns, including educational posters and employee engagement activities, reinforcing responsible water use across the workforce.

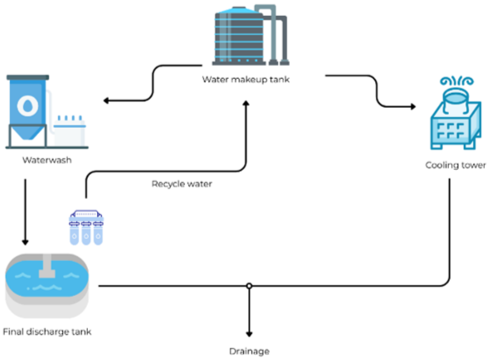
Waste and Pollution Management

The Group places strong emphasis on minimizing its environmental footprint through effective management of wastewater and associated pollution. Systems have been established to ensure that wastewater generated from operations is treated appropriately before discharge or reuse, thus preventing contamination and safeguarding surrounding ecosystems. By operating in line with ISO 14001 and relevant local regulatory requirements, the Group actively monitors and controls wastewater quality, illustrating its commitment to sustainable resource management and environmental protection.

To reduce effluent volumes, the Group has installed advanced wastewater treatment facilities within its factories, enabling proper treatment and reuse of water where practical. This approach lowers the need for external discharge and supports broader water conservation objectives by reducing overall freshwater demand. Our cost-effective wastewater management solutions—developed in collaboration with experienced specialists—also help mitigate pollution risks and minimize discharge-related costs. Regular third-party audits verify that all discharged water meets local government standards; during FY2026, no non-compliance cases were recorded, underscoring our high standards in wastewater management.

Wastewater Recycling Practice at the Malaysia Facility

At the Malaysia facility, a water reuse system has been implemented to recycle treated wastewater for use in cooling towers. Enabled by automated filtration and continuous quality monitoring, the system has reduced freshwater consumption by approximately 470 m³ per month, lowering environmental impact through more efficient resource utilisation. These efforts demonstrate our focus on integrating sustainability considerations into core manufacturing processes.



Air Pollutants

The Group is committed to reducing air pollutant emissions through the safe and efficient operation of its exhaust gas treatment facilities. During FY2026, emissions from our operations included approximately 0.82 kg of sulphur oxides, 134 kg of nitrogen oxides, 11 kg of particulate matter, and 1 kg of tin and its compounds.

At our Shenzhen facility, advanced detection equipment and activated carbon absorption systems have been deployed to strengthen air emission control. These upgrades enable real-time monitoring of VOCs, with monitoring data transmitted directly to the local environmental protection authority to demonstrate compliance with national standards.

In FY2026, total VOC emissions were 2,464 kg. As part of our ongoing efforts to minimize VOC emissions, we apply a range of control measures, including the use of low-VOC chemical alternatives, optimized ventilation systems, a real-time daily VOC monitoring regime, and enhanced end-of-process treatment using water spray and activated carbon filtration. Together, these measures have contributed to a marked reduction in VOC emissions, underscoring our sustained focus on monitoring and managing air pollutants and ensuring that our operations align with both regulatory requirements and our broader environmental objectives.

Hazardous and Non-Hazardous Waste

The Group is committed to responsible waste management through a formal Solid Waste Management Procedure that governs the full lifecycle of waste, from classification and on-site handling to transportation, recycling, and final disposal. All solid waste is categorized as hazardous, general, or domestic, with clearly assigned roles and responsibilities to ensure adherence to applicable national and regional regulations.

The EHS team organizes regular training sessions to help employees correctly identify different waste types and follow appropriate disposal methods. To manage the specific risks associated with hazardous waste, a dedicated management committee oversees its handling and compliance performance, while certified third-party service providers are engaged to ensure safe, traceable, and legally compliant treatment and disposal. These arrangements demonstrate the Group’s efforts to reduce waste-related environmental and safety risks and to embed sustainable waste management practices into its operations.

Metric	Base Year	Baseline[4]	Target Year	Target Type	Target
Non-hazardous Waste Recycling Rate	2023	73.00%	2030	Percentage	+10%
Waste Intensity	2023	0.02 kg/ production output unit in pieces	2030	Intensity	-5%

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[4] *The baseline data for 2023 have been updated following the Group’s review and refinement of data scope and coverage.*

Resource Circularity

The Group promotes resource circularity by prioritizing waste reduction, reuse, and recycling across its operations. Our approach focuses on designing processes and products that minimize resource consumption at source, extend material lifecycles, and divert waste from landfill wherever feasible. By integrating circular principles into procurement, production, and office practices, we aim to reduce environmental impact, support regulatory compliance, and strengthen overall resource efficiency.

Recycling Practices

We have identified three key resources that constitute a substantial share of our waste stream: paper, plastic, and wood. While we are working to reduce the consumption of these materials, we also place strong emphasis on maximizing reuse and recycling.

To support this, we have implemented recycling and packaging strategies designed to reduce waste volumes and associated environmental impacts. This includes phasing out plastics, bleaching agents, and chemical treatments in packaging materials, and replacing them with safer, more environmentally responsible alternatives. In addition, during the Year, we collaborated with suppliers to introduce reusable pallets as part of our logistics practices in our facilities in Chinese Mainland. Under this arrangement, the Group provides plastic pallets to suppliers for product deliveries. After the goods are unloaded at our facilities, the pallets are returned to suppliers for repeated use. This closed-loop practice enhances material reuse, reduces reliance on wooden pallets, and supports more circular resource management within the supply chain.

Non-hazardous Waste Recycled:	**Recycling Rate in FY2026:**	**Recycling Rate in FY2025:**
Paper and Carton	**97%**	95%
Plastics	**95%**	91%
Wood	**100%**	100%

Sustainable Packaging

Recognizing the importance of sustainable packaging, the Group seeks to optimize material use and operational efficiency to support a greener supply chain. In line with our commitment to responsible operations, we work to enhance the design, sourcing, and utilization of packaging materials throughout the value chain.

Green Office Practice

CTGL integrates environmental responsibility into daily office operations through its Green Office Policy, which promotes the principles of reduce, reuse, and recycle across all functions. This policy forms the basis for lowering resource consumption, cutting waste, and enhancing operational efficiency. By encouraging environmentally conscious behavior among employees and embedding sustainable practices in our workplaces, we seek to progressively reduce our environmental footprint and support a low-carbon future.

Paperless Initiatives at the Shenzhen Facility

In FY2026, CTGL's Shenzhen facility launched a comprehensive Paperless Initiative to advance both environmental stewardship and operational digitalisation. A monthly monitoring mechanism was established to track paper consumption across all departments, with any increase in usage requiring explanation. This approach has strengthened transparency and accountability in resource management.

In parallel, more than 300 paper-based forms were fully digitized, and tablets were deployed across production lines and office areas to replace physical manuals and checklists. This integrated hardware–software solution is estimated to have avoided the use of approximately 1.1 million sheets of paper during the Year, substantially reducing our environmental footprint. At the same time, it has improved administrative efficiency, reduced manual handling, and enhanced data accuracy across the Shenzhen operations.

INCLUSIVE WORKPLACE AND CULTURE

At CTGL, we recognize that diversity and inclusion are critical enablers of innovation, employee engagement, and long-term business success. The Group is committed to fostering a workplace where individuals from all backgrounds feel respected, supported, and empowered to achieve their full potential.

Our workforce represents a broad mix of nationalities, ethnicities, and belief systems, reflecting our global identity and strengthening cross-cultural collaboration. Inclusive practices are embedded across all levels of the organization to help ensure a respectful, supportive, and equitable environment for every employee.

Talent Attraction and Retention

Our employees are central to CTGL's success. Attracting, developing and retaining top talent is critical to sustaining business growth and innovation, and we therefore offer a comprehensive value proposition that addresses both professional and personal needs, while fully complying with applicable local employment regulations.

We are committed to providing a competitive and well-rounded benefits package that supports employees' well-being and long-term development. Key elements include:

- **Comprehensive health and security –**
  Competitive medical insurance and life insurance coverage, supplemented by regular health check-ups to safeguard employees' physical well-being.
- **Career development and lifelong learning –**
  Ongoing professional and leadership development programmes, including support for technical certifications and internal workshops to foster a culture of continuous learning.
- **Inclusive workplace and fair compensation –**
  A diverse and inclusive environment where all employees are treated with dignity. Our compensation structures are reviewed regularly to help ensure market competitiveness and internal equity.
- **Employee support programmes –**
  In selected regions, additional benefits such as meal subsidies, transportation allowances and festive gifts are provided to enhance the overall employee experience.

In addition, we operate people-focused reward mechanisms that support both attraction and performance. Our "Bonus Assessment Measures" provide a transparent framework for recognising and rewarding high performance. These bonus assessments are strictly linked to KPIs, team contributions and the practice of our five core values, reinforcing alignment between individual performance and the Group's strategic objectives.

Beyond compensation and benefits, we place strong emphasis on continuous learning and professional growth. Through customized training programmes, skill-building initiatives and structured career pathways, we support employees in achieving excellence in their current roles and preparing for future leadership responsibilities.

A key component of our development strategy is the integration of energy management and sustainability competencies. By equipping employees with knowledge and skills in areas such as energy efficiency and operational optimization, we contribute directly to our environmental objectives (including emission reduction) while deepening their strategic understanding of the business. This focus supports long-term career growth and aligns with our broader commitment to responsible and sustainable business practices.

	CTGL's Regular Employees
New Hire Rate	**94%**
Turnover Rate	**52%**

Talent Development and Continuous Learning

The Group is committed to nurturing talent by offering meaningful opportunities for professional growth and career development. Our approach aims to align individual aspirations with the evolving needs of the organization. By prioritizing learning and development, we help ensure that employees have the skills, knowledge and agility required to perform effectively in their roles and to respond to industry and technology shifts.

Training programmes are designed to reflect both global expectations and local operational requirements. Site-specific initiatives focus on strengthening professional competencies, enhancing leadership capabilities and improving productivity. These efforts enable employees to realize their potential and reinforce a culture of continuous learning that supports adaptability, resilience and innovation across the Group.

In FY2026, the Group recorded an average of 67.65 training hours per employee, underscoring our commitment to upskilling the workforce. The FY2026 performance review cycle was completed across all global regions; in addition to evaluating past performance, review discussions focused on future career development opportunities and training needs. Particular emphasis was placed on leadership competencies and technical skill enhancement to help ensure our workforce remains resilient and future-ready. These reviews serve as an important platform for feedback, goal-setting and career planning, reinforcing our focus on employee development.

Looking ahead, we will further refine our performance review framework so that it remains a robust and effective tool for fostering professional growth. Through these initiatives, we are building internal capabilities and strengthening our position as an employer that values its people and invests in their long-term success.

	By Gender		By employee function		
Regular Employees	Male	Female	Management	Staff	Front-line Workers
Average training hours	63.47	71.98	5.65	2.56	106.38
Percentage of Employees Trained	100%	100%	100%	100%	100%

Leadership Development and Talent Management

The Group remained focused on cultivating talent and strengthening leadership capabilities across all levels of the organization. Building on the talent management framework introduced previously, the Group continues its talent development initiatives aimed at identifying and nurturing high-potential employees with the aptitude and ambition to assume future leadership roles. These efforts are designed to reinforce our internal leadership pipeline, support a robust corporate succession plan, and offer tailored development pathways aligned with individual career aspirations. Through structured learning experiences, mentoring, and performance-based progression, participants are equipped with the skills and competencies required for long-term success within the Group.

Ongoing investment in leadership development enhances the Group's organizational resilience and long-term sustainability, while fostering a culture that places strong emphasis on personal growth, capability building, and leadership excellence. These initiatives reflect our long-term vision to develop a dynamic, future-ready workforce capable of driving innovation and achieving the Group's strategic objectives.

Our Talent Management Initiatives

SparkHub Programme

To recognize and nurture high-potential employees to cultivate future leaders and establish a strong internal leadership pipeline.

Management Trainee/Intern Programme

Develops high-potential graduates through a structured three-year fast-track programme, preparing them for future leadership roles.

Accelerator Programme

A targeted programme that enhances the skills and capabilities of high-potential managerial staff, preparing them for future leadership opportunities.

NextGen Programme

Moulding future leaders by developing a strong talent pool to support succession planning for senior executive roles.

Comprehensive Talent Development Across the Career Journey

The Group is deeply committed to supporting talent development at every career stage through a comprehensive suite of programs tailored to different experience levels. These initiatives are designed to cultivate future leaders, promote professional growth, and secure a sustainable talent pipeline that supports the Group’s long-term objectives.

For Students

Through the *SparkHub* initiative, the Group offers internships and part-time opportunities that provide students with early exposure to the organization and the industry. These roles offer practical, hands-on experience across various departments, helping participants build essential workplace skills and lay the foundation for future career development.

For Graduates

The *Management Trainee Programme* accelerates the development of high-potential graduates into leadership positions. The programme incorporates structured job rotations, overseas assignments, and on-the-job training, providing broad exposure to the Group’s core functions. This immersive experience supports both professional and personal growth and prepares trainees to take on strategic responsibilities within the organization.

For Experienced Professionals and Senior Leaders

For mid-career professionals and senior leadership, the Group offers advanced development through initiatives such as the *Accelerator Programme* and the *Next Gen Programme*. These programmes focus on enhancing leadership capabilities, strategic thinking, and executive presence, equipping manager- and director-level employees with the skills needed to assume greater organizational responsibilities and lead with impact. By investing in people at all levels, the Group underscores its commitment to ongoing growth and leadership excellence, ensuring the development of a highly capable, future-ready workforce that can drive innovation and deliver sustainable business performance.

Staff Engagements

We strive to cultivate a positive work culture and a strong sense of community and belonging among our employees. In FY2026, we broadened our engagement and well-being initiatives across multiple regions and will continue to introduce additional activities to support a collaborative, inclusive and engaging workplace.

Fostering a People-Centric Culture through Well-being

CTGL advances its "People-First" philosophy by expanding staff engagement and wellness initiatives across multiple sites. Recognizing that a resilient and engaged workforce is essential to long-term success, the Group focuses on both the physical and mental well-being of employees while strengthening cross-functional collaboration.

A comprehensive well-being programme was launched, featuring outdoor team-building excursions, on-site workplace yoga sessions and fitness-oriented activities. These initiatives were designed not only to promote healthy lifestyles, but also to break down silos and encourage interaction between departments. By creating shared experiences outside of day-to-day work, the programme helped deepen connections, build trust and reinforce a sense of belonging.

By creating shared experiences beyond day-to-day tasks, these initiatives have helped deepen our internal community and foster a stronger sense of belonging. The result is a more cohesive and energized workplace where employees feel supported, valued and empowered to thrive. Looking ahead, we plan to further enrich our staff engagement calendar across regions, reinforcing a supportive and engaging work environment that aligns with our core values and sustainability ambitions.


Yoga class


Malaysia team-building trip


Fitness-focused activities


Malaysia team-building activities

Diversity, Equity, and Inclusion

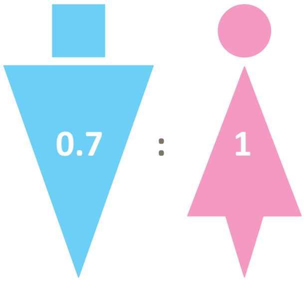
The Group upholds a strong commitment to diversity, equity and inclusion across all aspects of employment. We strive to ensure fairness in recruitment, remuneration, training and career progression, and to foster a workplace where everyone is treated with dignity and respect. Equity is a central consideration: our people practices are designed to provide comparable opportunities and rewards for employees in similar roles and locations, with pay structures reviewed regularly to safeguard internal fairness and market competitiveness and to minimize unjustified gaps between groups. This commitment is underpinned by a comprehensive Human Rights Policy that governs fair treatment throughout the employee lifecycle—from hiring to retirement or termination. The policy protects all employees from discrimination, harassment, abuse or coercion, and affirms their right to freedom of association in line with local laws and international standards.

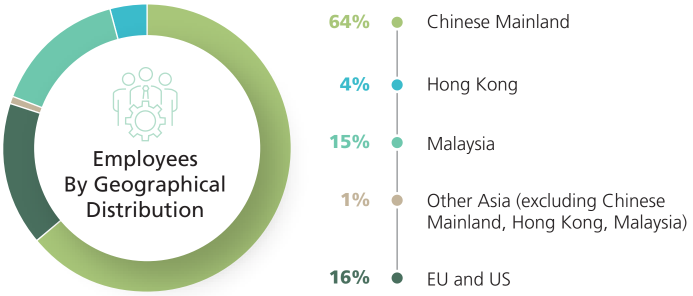
The Human Rights Policy is structured around four core principles: prohibition of discrimination, prohibition of harassment, prohibition of forced labour and guarantee of freedom of association. These principles support an inclusive, respectful and ethically sound work environment. The Human Resources (“HR”) Department oversees implementation and compliance, monitors practices and drives ongoing improvement. Through this framework, the Group affirms its respect for human rights and its intention to cultivate an inclusive culture that supports employee well-being and long-term organisational sustainability.

Gender diversity remains a key focus within our inclusion strategy. Women represent a significant share of our workforce at the operational level and account for 29% of senior management positions in FY2026. We are committed to equal opportunity regardless of gender and provide maternity and other family-related benefits in accordance with local regulations. To support women returning to work, we offer mentorship and leadership guidance to help them reintegrate and progress in their careers.

Through ongoing engagement, structured performance management and inclusive policies, we aim to create a culture where every employee can contribute meaningfully and grow professionally. Diversity and inclusion remain strategic priorities as we work to build a more inclusive, agile and sustainable organisation.

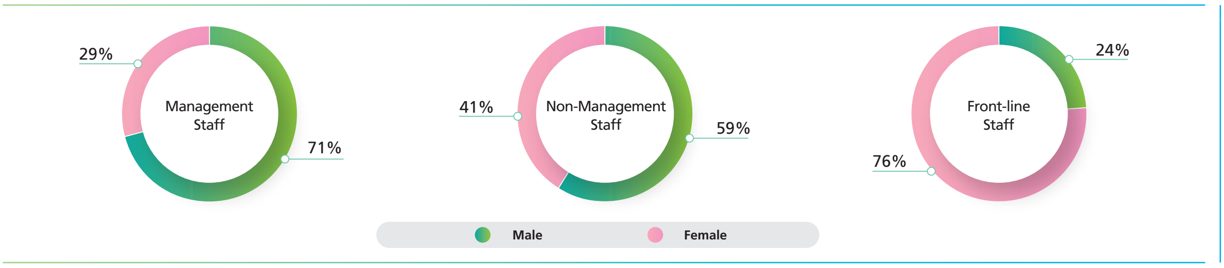
Male-to-Female workforce ratio at CTGL





As at 31 March 2026, the Group has a total of 3,964 employees with 918 outsourced contracting employees and 3,046 own employees.

Gender Diversity of Regular Employees



Labour Practices and Human Rights

The Group remains steadfast in its adherence to fair labour practices, ensuring full compliance with applicable laws and regulations on recruitment, compensation, promotion, working hours, rest periods, and employee welfare. These practices not only fulfil statutory requirements but also reflect the Group's ongoing commitment to a workplace where employees are treated with fairness and respect. Overtime work is compensated either through overtime pay or compensatory leave in strict accordance with local employment laws, supporting a healthy work-life balance for all employees. Clear policies are in place to ensure equal opportunities for every individual, free from discrimination or bias.

With a strong focus on inclusivity, the Group has established comprehensive policies aimed at eliminating any form of discrimination or harassment in the workplace. Discrimination on the basis of age, gender, race, religion, social status, disability, or other protected characteristics is strictly prohibited. Employees are expected to uphold the highest standards of conduct as set out in the employee handbook, and robust mechanisms are available to address any violations. Complaints of harassment are handled with strict confidentiality, and all reported cases are thoroughly investigated. Any employee found to have engaged in unacceptable behavior is subject to disciplinary measures, which may include termination of employment. This approach helps safeguard a work environment that is both equitable and respectful for all.

To protect human rights, the Group has implemented stringent measures to prevent child and forced labour across its operations and supply chain. Recruitment processes include thorough identity and age verification, while regular inspections are conducted to ensure compliance with legal requirements. Suppliers are subject to the same expectations through a rigorous evaluation process, which incorporates a checklist expressly prohibiting child and forced labour. During the Year, the Group recorded zero incidents of non-compliance related to child or forced labour, underscoring its ongoing commitment to the highest ethical standards.

In addressing modern slavery risks, the Group adheres to the Modern Slavery Act 2015 and applies a zero-tolerance stance towards forced or trafficked labour. Robust systems and controls are embedded in the organization's operations to promote transparency and ethical conduct throughout the supply chain. Contractors, suppliers, and business partners are required to meet the same standards, with contractual terms explicitly prohibiting the use of forced or compulsory labour. Employees receive regular training on anti-slavery policies, and any breach leads to decisive action, including the termination of contracts or employment where appropriate. By integrating these principles into its day-to-day operations, the Group both safeguards human rights and reinforces its dedication to ethical and sustainable business practices.

The Group places strong emphasis on employee communication. Regular meetings are organized to engage with employees and the labour union, listen to their views, and foster a people-oriented and caring work environment. These meetings include representatives from each department, ensuring that a broad range of stakeholders to be able to express their suggestions. This inclusive approach enhances understanding of employee needs and supports a more collaborative and supportive workplace culture.

Strengthening Dialogue Through Employee-Management Engagement

Shenzhen Facility - communication meeting among employee representatives, union representatives and management

Malaysia Facility - employee engagement leader's discussion with HR

Occupational Health and Safety

CTGL is deeply committed to safeguarding the safety and well-being of its employees by providing a secure and healthy working environment. Guided by the principle of "life first, safety first," the Group adopts a proactive approach to identifying, assessing and mitigating workplace risks. This commitment is supported by a structured management system, underpinned by a comprehensive Emergency Response Management Procedure and a detailed Safety Manual, which together form the backbone of our occupational health and safety ("OHS") practices.

Our OHS guidance and policies are developed in line with relevant regulations, including the Management of Occupational Health in the Workplace, the Production Safety Law, the Code for the Management of Occupational Health Archives, the Occupational Safety and Health Regulation and the Occupational Safety and Health Act. These requirements apply to all employees across our global operations.

Occupational Health & Safety

- Protect environment, reduce consumption and waste of resources and support recycle and re-use of resources
- Prevent and control pollution and hazard to reduce or eradicate the release of pollutants and all types of accident
- Continuously improve working environment and eliminate unsafe factor to promote safety level
- Ensure the efficiency of occupational health and safety and environmental management system
- Train all employees on occupational health and safety and environment and enhance awareness

OHS Management Policy

Our OHS Management Policy focuses on implementing an effective management system and continually raising safety standards. We seek to improve the working environment, reduce safety risks at their source and provide comprehensive OHS training for employees at all levels.

Safety Management Structure

Factory Safety Officers

- **Conduct workplace inspection at plants**
- **Arrange induction training for new employees**
- **Check and ensure firefighting facilities such as fire escapes are properly maintained according to relevant national regulations**

Safety Champions
Execute safety-related procedures

In FY2026, we recorded a total of 10 work-related accidents, resulting in 163 lost days due to injuries. There were no work-related fatalities during the past 10 years. To equip employees with the knowledge needed to work safely, we provide training programmes covering general safety, chemical safety, fire safety regulations and fire-fighting procedures. Employees who are not designated machine or equipment operators are prohibited from operating machinery without appropriate training and authorisation. Those in specialized positions—such as drivers, electricians and welders—must complete role-specific training and hold valid certificates; operating machinery without a valid certificate is strictly forbidden.

We actively promote an OHS culture throughout the organization. Key management procedures, such as the fire control procedure, chemical management and information procedure, and accident management procedure, help ensure compliance with regulations including the Production Safety Law and the Fire Protection Law. Employees are required to adhere strictly to these procedures during production to prevent fires, chemical incidents and other safety events.

Fire Management	**Chemical Management**	**Incident Management**
• Comply with fire management regulations • Equip fire extinguishing equipment • Assign personnel to conduct supervision	• Conduct daily inspection of chemical products stored in warehouses • Employees exposed to chemicals must attend chemical management and information training	• Report, handle and investigate all safety-related incidents in a timely manner • Undertake rectification and preventive measures to prevent the recurrence of similar incidents

From a technical standpoint, we have installed metal smoke-exhaust systems and perform regular cleaning and maintenance based on operating conditions. Fire drills are conducted regularly to strengthen employees' emergency response capabilities.

Our chemical management and information procedure ensures the safe and effective operation of our chemical management system. Each chemical used or stored in our facilities must carry a compliant chemical label, maintained by EHS department and prominently displayed. Employees are responsible for understanding the hazards associated with the chemicals they handle and for preserving label integrity. Material Safety Data Sheets ("MSDS") for all chemicals are reviewed and updated annually; where updates are required, responsible personnel liaise with suppliers to obtain the latest information.

INCLUSIVE WORKPLACE AND CULTURE (continued)

We also operate well-defined occupational health monitoring and management policies which set out responsibilities for OHS oversight and procedures to control and mitigate potential occupational disease risks. The HR and Administration Department arrange regular occupational health check-ups and manages the results. Employees exposed to specific risk factors are required to undergo medical examinations before joining, during employment and upon departure to identify and manage potential health impacts. Employees who choose to waive their exit physical examination must sign a voluntary waiver declaration.

To evaluate on-site hazard factors, the EHS departments engage independent third-party providers to conduct regular assessments. Comprehensive occupational hazard assessments are performed annually in accordance with national laws and regulations. The 2025 third-party report did not identify any adverse factors and confirmed that all readings were within safe limits.

In FY2026, our Shenzhen facility upheld high OHS standards and passed their annual safety qualification approval tests conducted by authorized third-party agencies. These assessments covered production equipment, chemical handling, electronic component safety and workplace environmental conditions. In parallel, we maintained a rigorous occupational health monitoring programme: 100% of employees exposed to specific substances or conditions—including toluene, methanol, noise and lead compounds—received specialized physical examinations. These proactive measures support a safe workplace and demonstrate our strong commitment to the long-term well-being of our production workforce.

During the Year, our Malaysia facility conducted a comprehensive Risk Survey to identify and mitigate potential operational and environmental hazards. The assessment focused on three key areas: infrastructure and fire safety, by reviewing facility infrastructure and fire suppression systems to ensure full compliance with local regulations and industry best practices; by evaluating resource efficiency and waste management protocols in line with our sustainability goals to minimize environmental impact; and OHS performance, by examining workplace ergonomics and machinery safety to support our zero-accident ambition. The findings have been incorporated into a site-specific Risk Mitigation Plan, driving continuous improvement in operational resilience and further strengthening the safety culture at the Malaysia facility.

Strengthening Emergency Resilience and Operational Safety Culture (Shenzhen)

During the FY2026, our Shenzhen facility implemented a series of high-fidelity emergency response drills alongside a rigorous safety onboarding programme. Moving beyond traditional classroom training, these initiatives focused on scenario-based practical simulations to ensure teams are prepared for site-specific operational risks.

In August 2025, we conducted a specialized Internal Motor Vehicle Safety Drill in the warehouse. The simulation depicted a high-risk incident in which unstable cargo fell during electric forklift operations, resulting in a simulated injury to a nearby employee. This exercise was critical in testing the full lifecycle of our Emergency Response Plan (“ERP”), including immediate accident reporting, victim triage, site containment and post-incident hazard identification.

This was followed by a comprehensive Fire Safety Drill in November 2025, a site-wide exercise that combined full-scale evacuation protocols with hands-on fire hose deployment and emergency medical response. To further address industrial risks, a Chemical Spill and Containment Drill was held in December 2025, simulating a container tipping over during hazardous-waste transfer. Specialized teams practised rapid reporting of spill volumes and chemical types, followed by leak containment procedures carried out under simulated time pressure.

Complementing these tactical drills, we maintain a mandatory Safety Induction programme conducted monthly for 100% of new hires. This one-hour curriculum provides a foundation in national safety regulations, solid waste classification and fire equipment use. A key component of the induction is Occupational Disease Prevention, which ensures every new team member is proficient in the correct selection and fit-testing of Personal Protective Equipment (“PPE”) from their first day on site.

Participation and Training Volume

The Fire Safety Drill engaged 101 participants over a one-hour session. The Chemical Spill and Internal Vehicle drills involved 11 and 10 key operators respectively, each consisting of a 30-minute intensive practical workshop. In addition, the monthly New Employee Induction consistently covers all incoming staff, ensuring a continuous pipeline of safety-conscious personnel.

Outcomes and Achievements

These programmes have significantly strengthened our operational resilience. By validating the communication chain and response speed of our Emergency Command Centre across mechanical, chemical and fire-risk scenarios, we have confirmed that our ERP is both practical and effective. The drills enhanced the proficiency of specialized handlers and embedded a “Safety First” culture across the site. By integrating occupational health and environmental protection topics into early-stage training, we have reduced the likelihood of operational errors and reinforced our commitment to a zero-accident workplace.

PRODUCT MANAGEMENT AND OPERATIONAL PRACTICES

Product Innovation and Intellectual Property Rights

At CTGL, we take pride in our unwavering dedication to advancing product innovation and safeguarding intellectual property rights. We recognize that innovation is fundamental to addressing evolving customer needs, driving progress across industries, and supporting our long-term growth. By embedding creativity and technological excellence into our operations, we strive to deliver cutting-edge solutions that redefine smart control and sustainability.

To support this ambition, the Group has fostered a strong culture of innovation through ongoing investment in research and development ("R&D"). Our global network of engineering centres, staffed by highly skilled professionals, enables us to stay at the forefront of emerging technologies. These teams play a crucial role in exploring new possibilities, optimising processes, and designing products that enhance efficiency and sustainability. During the Year, our Shenzhen operations held the High-tech Enterprise Certification, issued jointly by the Shenzhen Municipal Industry and Information Technology Bureau, the Shenzhen Municipal Finance Bureau, and the Shenzhen Municipal Tax Service of the State Taxation Administration, reflecting the Group's strength in technological innovation, R&D capability, and the commercialisation of advanced solutions. With intellectual property protection as a key priority, we safeguard the unique value of our innovations and continue to offer high-quality, forward-looking solutions to our customers.

The Group is dedicated to further expanding and protecting its patent portfolio to reflect innovations across key domains, including smart home solutions, electric mobility, HMI, IoT, and related applications. This approach protects our technological breakthroughs and reinforces our position in the market. By aligning our intellectual property strategy with R&D priorities, we help ensure that each innovation is effectively protected, supporting sustainable growth and our competitive edge.

Patent portfolios as at 31 March 2026:	**FY2026**		FY2025	
Status	**Granted**	**In application**	Granted	In application
By total number[5]	**163**	**96**	163	97
By patent name[6]	**107**	**39**	77	42

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[5] *Patents by total number include all patents granted and in application across geographical districts.*

[6] *Patents by patent name refer to the patent of a specific product.*

Green Product Innovation and Development

At the Group level, CTGL holds the patents, platforms and research capability that its operating businesses bring to market. Built over fifty years across six global centers of excellence, CTGL's intellectual property estate now exceeds 250 patents.

Net Zero Platforms	We engineer the intelligent control platforms that enable homes, buildings and industrial systems to achieve net zero energy targets. From EV charging and HEMS to demand-response and grid-edge intelligence, our platforms connect devices, data and decisions to drive meaningful carbon reduction.
Water Management Platforms	Water is one of the defining sustainability challenges of our time. CTGL engineers intelligent platforms for water conservation, quality monitoring, and distribution management, bringing the same connectivity and intelligence we apply to energy to one of the world's most critical resources.
Artificial Intelligence ("AI")	AI is moving from the cloud to the device. We are building the on-device intelligence capabilities that allow our platforms to learn, adapt and decide at the edge, without latency or connectivity dependency, and without compromising privacy. Our AI work spans predictive maintenance, usage optimisation and autonomous control.
Matter	Matter is the new universal standard for smart home connectivity, and we are ready. CTGL has invested in full Matter stack capability, enabling our portfolio companies to bring certified, interoperable products to market faster and with confidence. Our Matter expertise covers hardware, firmware, certification and integration.
Induction Cooking	Induction is the future of cooking. It is safer, more energy-efficient, and increasingly connected. CTGL engineers the full electronics platform behind induction hobs and cooktops, from power electronics and coil drive circuits to the smart controls and connectivity that define the premium induction experience.

Quality Assurance

The Group places the highest priority on product quality and safety, embedding rigorous standards across its design, engineering and manufacturing processes. Our products comply with major international regulations and standards, including the European Union ("EU") Restriction of Hazardous Substances Directive ("RoHS"), the Regulation (EU) on the Registration, Evaluation, Authorisation and Restriction of Chemicals ("REACH"), the Regulation (EU) on Persistent Organic Pollutants ("POPs"), the US Toxic Substances Control Act ("TSCA") and the EU Waste Electrical and Electronic Equipment ("WEEE") Directive.

We underpin this commitment through globally recognized management system certifications such as ISO 9001 (Quality Management Systems) and ISO 13485 (Medical Devices – Quality Management Systems), demonstrating adherence to stringent safety and quality requirements worldwide.

In FY2026, our portfolio of product certifications comprised the following:

International Certifications	National Certifications
• UL Certification, USA • CE Certification, EU • CSA Group, USA & Canada • ETL, USA • TÜV, Germany • FCC Certification, USA • IC Certification, Canada	• China Quality Certification ("CQC")

Meticulous quality control is applied throughout the production lifecycle, from raw material inspection and supplier validation to in-process testing and final product verification. Our Shenzhen-based reliability laboratory, certified to European/International Electrotechnical Commission ("EN/IEC") 60730-1, Automatic Electrical Controls for Household and Similar Use – Part 1: General Requirements, and EN/IEC 60730-2-9, Automatic Electrical Controls for Household and Similar Use – Part 2-9: Particular Requirements for Temperature Sensing Controls, is equipped to perform comprehensive thermostat and control testing and meets stringent quality assurance requirements for European and North American markets. Our Shenzhen operation also holds Authorized Economic Operator ("AEO") Advanced Certified Enterprise Certificate issued by Shenzhen Customs of the People's Republic of China, which recognizes strong customs compliance and internal control standards. Through these robust systems, certifications and ongoing optimisation of our processes, the Group ensures that every product conforms to the highest national and international benchmarks for safety, reliability and quality.

Sustainable Supply Chain

The Group has established a robust framework for supply chain management, positioning sustainability as a core element of its procurement strategy. We conduct comprehensive risk assessments to identify suppliers, products and categories that may present environmental or social risks. This process combines quantitative and qualitative analysis, supported by regular evaluations and on-site audits of prospective and existing suppliers. Environmental and social considerations form an integral part of our supplier selection and monitoring, reinforcing our commitment to ethical and sustainable sourcing.

Number of suppliers by geographical region	FY 2026
Chinese Mainland	871
Hong Kong	589
Asia (excluding Chinese Mainland)	101
Europe (excluding the UK)	55
UK	10
North America	59

To support effective implementation, we place strong emphasis on building the capabilities of our Procurement and Contract Management ("PCM") personnel. Training is provided on emerging ESG issues, relevant regulations and sustainable procurement practices, and sustainability-related objectives are incorporated into performance evaluations to reinforce accountability and alignment with corporate goals.

In FY2026, **100%**
of buyers across all locations received training on sustainable procurement

Long-term supplier partnerships are critical to achieving our long-term sustainability ambitions. We support supplier capacity building through targeted guidance, follow-up on corrective action plans and ongoing dialogue on environmental and social topics. Suppliers that demonstrate strong ESG performance may be recognized through awards, preferred supplier status and early access to tender opportunities, fostering collaboration and continuous improvement across the supply chain.

In FY2026, CTGL applied its Supplier Qualification Audit process to all new suppliers, including on-site audits that assess environmental management systems as well as labour and workplace conditions. Building on the enhancements made in FY2025, the Supplier ESG Questionnaire remained a central tool for collecting more detailed and actionable ESG information from our supply partners. The questionnaire captures suppliers' carbon emissions over the past three years, their GHG emissions reduction strategies and resource-conservation initiatives. It has been rolled out to the Group's top 50 suppliers and now serves as the primary environmental supplier rating mechanism, replacing the previous Vendor Maintenance Form. Insights from the questionnaire are used alongside audit results to inform supplier selection, performance reviews and improvement plans, and the Group is actively exploring further ways to integrate these ESG metrics into supplier evaluation, scoring and ongoing relationship management across the supply chain.

As part of our broader commitment to social responsibility, we promote diversity, equality and inclusion through a rigorous supplier monitoring protocol and a dedicated Supplier Diversity Programme. Using defined KPIs, we assess compliance with the Group's Supplier Code of Conduct and ensure that environmental, labour and human rights provisions are fully reflected in contractual agreements. These measures help align our value chain with the Group's corporate responsibility objectives and support wider positive change in the market.

Aligned with our environmental commitments, we work closely with suppliers to reduce GHG emissions across the value chain. Local sourcing remains an area of focus—for example, the Shenzhen facility prioritizes nearby suppliers to enhance operational efficiency and lower transport-related emissions.

By embedding sustainability, ethical conduct and transparency into procurement and supply chain operations, the Group improves efficiency while advancing its environmental and social agenda. This integrated approach supports supply chain excellence alongside long-term value creation for all stakeholders.

Supporting Local Suppliers (FY2026):

Percentage of products and services purchased locally:

- **87%**

Supplier Environmental and Social Assessment (FY2026)

Total number of new suppliers involved during the Year:

- **239**

Percentage of new suppliers that were screened using both environmental and social criteria:

- **18%**

Embedding Responsibility Across the Supply Chain through the guidance of the Group's Standard Operating Procedure for Sustainable Procurement Policy

Guided by the Group's Standard Operating Procedure for the Sustainable Procurement Policy, we seek to ensure that the sourcing and use of materials, goods and services are aligned with sustainable development principles. The policy applies to all business units and is led by the PCM Department. It provides a clear framework for integrating sustainability considerations into procurement, with a focus on:

Sustainable Product Selection: Prioritizing eco-friendly products and materials and phasing out high-pollution or non-compliant items.

Supplier Environmental Risk Assessment: Incorporating environmental risk profiling in supplier evaluations to ensure alignment with CTGL's sustainability goals.

Green Procurement Practices: Embedding ESG factors into procurement decisions, supported by regular supplier audits and performance assessments.

Supply Chain Decarbonization: Collaborating with suppliers to reduce GHG emissions in the value chain through joint target-setting and capacity-building initiatives.

The policy also encourages the use of green services (such as low-emission logistics and renewable energy solutions), as well as waste reduction, recycling and energy-saving measures throughout supply chain operations. Through this structured approach, we are building a more resilient, transparent and environmentally responsible supply chain over the long term.

Conflict Minerals Management

CTGL upheld responsible sourcing as a key priority across its supply chain and remained fully committed to complying with applicable economic and financial sanctions laws, including "Conflict Minerals" requirements and regulations concerning restrictive measures in high-risk and sensitive regions.

To help ensure that no minerals are sourced from conflict-affected or high-risk areas, we require suppliers and business partners to disclose their sourcing policies and due diligence findings using the Conflict Minerals Reporting Template ("CMRT") and the Extended Minerals Reporting Template ("EMRT") developed by the Responsible Minerals Initiative ("RMI"). RMI-certified facilities are regularly monitored, and appropriate action is taken if any unacceptable practices are identified within the supply chain.

Customer Satisfaction and Well-being

The Group is committed to proactive engagement and the development of strong, long-term relationships with its customers. Dedicated account managers work closely with OEM and ODM clients to support seamless communication and service delivery. For customers of the Salus and Braeburn brands, tailored support is provided through the respective subsidiaries so that each customer segment receives personalized and attentive service.

Delivering high-quality products on time is a cornerstone of the Group's quality management approach. A structured complaint-handling process is in place to manage customer concerns effectively and efficiently. Initial responses are typically provided within 48 hours, and full resolutions are generally achieved within two weeks. Each step in the process is clearly defined, with responsibilities assigned to relevant departments to ensure thorough investigation and implementation of corrective actions. This systematic approach reinforces the Group's commitment to prompt issue resolution and the preservation of customer trust.

Customer feedback is closely monitored through satisfaction surveys and key performance indicators that assess compliance with product and process specifications. Customers are encouraged to submit concerns either via formal complaint channels or directly through their account managers. Unresolved issues are escalated for further review to secure fair and timely resolution. This transparent and responsive approach underscores the Group's dedication to delivering an exceptional customer experience.

In FY2026, a total of 28 product and service-related complaints were received, and no product recalls were required on health or safety grounds, reflecting the robustness of the Group's quality assurance systems.

Looking ahead, the Group has set ambitious targets to further enhance customer satisfaction. These include achieving level 3 conformance to customer expectations and level 4 benchmarking performance across all product categories, demonstrating its ongoing focus on continuous improvement and operational excellence.

Guidelines: Categories for measurement	**Ratings: Conformances to expectations**	**Benchmarking**
Measurement is grouped into 7 topics: quality, cost, delivery, service, technology, environment, and social.	Expectations are categorized from low to high in 5 levels (ranging from “nowhere near our expectations” to “far exceeding our expectations”).	Benchmarking performance is categorized from low to high in 5 levels (ranging from “worst in class” to “best in class”).

Data Security and Privacy Protection

Safeguarding data security and protecting privacy are key priorities, with robust measures in place to defend against potential cyber threats. Through the implementation of advanced security protocols, the Group works to protect intellectual property, sensitive information, and operational systems. A proactive approach is adopted to minimize the risk of data breaches and prevent unauthorized access, reflecting a strong commitment to high standards of cybersecurity across all operations. To ensure alignment with international data protection standards, the Group enforces stringent policies and governance frameworks for managing personal information and privacy. Compliance with globally recognized regulations—including the General Data Protection Regulation (“GDPR”), the Sarbanes-Oxley (“SOX”) Act, and the Data Protection Act—demonstrates the Group’s dedication to robust and responsible data management practices. These protocols are applied consistently across business functions so that data privacy and security are embedded in day-to-day operations.

Through its ISO 27001 certification, a globally recognized standard for information security management systems, the Group applies a systematic approach to risk mitigation and alignment with international best practices. In addition to upholding this certification, we strengthen our cybersecurity posture through regular upgrades to server backup systems, rapid response capabilities for phishing and related attacks, and ongoing employee training to raise awareness and preparedness against emerging threats.

By integrating preventative strategies and promoting a culture of cyber awareness, the Group supports the resilience and robustness of its digital infrastructure. These efforts protect critical data and operational continuity and enable the organization to navigate an increasingly complex digital environment with confidence, integrity, and reliability.

Business Ethics

At CTGL, business ethics form a core pillar of how we operate. We expect all employees, regardless of role or seniority, to act with honesty, integrity, and fairness in their daily work, and to avoid any behaviour that could compromise the Group's reputation or breach applicable laws and regulations. Unacceptable conduct—whether abusive behaviour, unethical decision-making, or non-compliance with policies—is not tolerated under any circumstances. Employees are encouraged and empowered to question, report, and escalate any conduct they witness or experience that does not align with these expectations.

To support these principles, we have implemented a Professional Behaviour Policy and Procedure that clearly sets out expectations for employee conduct. The policy defines the behaviours required of all staff, outlines the responsibilities of managers and employees, and provides a transparent process for raising concerns and reporting violations. It also specifies the consequences of non-compliance, ensuring accountability throughout the organization.

Code of Conduct Training

To uphold our ethical standards, we deliver mandatory annual Code of Conduct training to all employees. The training familiarizes staff with the Group's values, compliance requirements, and expectations for professional behavior. New hires are required to complete the training within their first month, while existing employees undertake refresher courses within a defined timeframe.

The programme consists of nine structured modules, each addressing a distinct area of ethical and professional conduct. Modules typically take around 10 to 20 minutes to complete and can be undertaken at the employee's own pace. Local HR teams are responsible for achieving 100% completion, tracking compliance, and offering support where needed. The modules cover:

- Backbiting & Malicious Gossip
- Bribery and Corruption Indicators
- Data Protection & GDPR
- Equality, Diversity & Inclusion
- Introduction to Health & Safety at Work
- Introduction to Security
- Reporting Bullying & Harassment
- Whistleblowing at Work

Anti-Bribery and Anti-Corruption

CTGL places the highest value on integrity and applies a zero-tolerance approach to bribery, fraud, money laundering and all forms of unethical conduct. Our Anti-Bribery and Anti-Corruption Policy and Code of Conduct provide the overarching framework for expected behaviour and are reviewed periodically to ensure they remain effective and relevant in a changing business environment. To strengthen awareness and risk management, we provide regular anti-corruption training so that employees can recognize and appropriately handle risks related to payments, gifts, contracts and tendering. These programmes are delivered via global online platforms, ensuring consistent guidance across regions and supporting employees to act with integrity in their day-to-day roles. In FY2026, we also organized an Integrity Training seminar in collaboration with the ICAC for our Hong Kong-based employees. Led by ICAC representatives, the session covered corruption-prone areas in business, legal and administrative controls, conflict-of-interest management, the role of employees in corruption prevention, our zero-tolerance stance toward corruption and available ICAC resources and reporting channels.

Soliciting or accepting advantages:

- It is prohibited to solicit or accept any advantages from counterparts that can influence work performance or induce to act against CTGL's interests
- An advantage can come in the form of a gift, fee, reward or favour. Employee must notify immediate supervisor or HR department if an advantage is accepted

Conflict of interest:

- Employees should be highly aware of any situations that may lead to a conflict of interest between the person and the CTGL
- One must declare the circumstances where his or her immediate family members engage in any business relationships that compete with CTGL

Handling of confidential information:

- Employees must not disclose without the permission of CTGL any classified information or use such information to obtain personal interests

Anti-money laundering and Counter-terrorist financing

Preventing money laundering and combating the financing of terrorism form an integral part of CTGL's ethical business practices. We have established robust policies and procedures to ensure compliance with relevant laws and regulations. By promoting awareness, vigilance, and a sense of responsibility, we enable employees to identify and address potential risks related to illicit financial activities, thereby protecting both the organization and the wider community.

Through a combination of global training programmes and region-specific initiatives, our people are equipped with the knowledge and tools needed to meet stringent compliance requirements. We recognize that proactive measures and ongoing enhancements are essential to maintaining transparency and preventing financial crime. Regular reviews of our policies and operational practices help ensure alignment with evolving legal and regulatory expectations. Through education, accountability, and a strong compliance culture, CTGL seeks to uphold its reputation as a responsible and ethical global organization.

Anti-Corruption Training

Number of governance body members receiving anti-corruption training:

○ **7**

Total number of regular employees receiving anti-corruption training:

○ **2295**

Percentage of governance body members receiving anti-corruption training:

○ **100%**

Management:

○ **229**

Staff:

○ **562**

Front-line Workers:

○ **1504**

Whistleblowing Policy

CTGL's Whistleblowing Policy offers a safe and confidential channel for employees to report suspected misconduct, malpractice, or unethical behaviour without fear of retaliation. Employees are encouraged to raise concerns with their line managers, the HR department, the internal audit department, or designated reporting channels, with the assurance that they are protected under this policy.

All whistleblowing reports are taken seriously and are subject to impartial, thorough investigation. Appropriate corrective or disciplinary actions are implemented where necessary, reinforcing the organization's zero-tolerance stance on unethical conduct. The policy is a key mechanism for upholding our Code of Conduct and ensuring that high ethical standards are applied consistently across the Group.

Reporting Channels

- Whistleblower submits report confidentially to the Internal Audit department via email
- The Audit Committee may be consulted as appropriate

Investigation

- Case acceptance and initiation of an investigation
- Detailed and objective investigation
- Findings communicated to the whistleblower

Results Documentation

- Planning and implementation of any disciplinary actions or corrective measures
- Quarterly summary report provided to the Audit Committee
- All reports recorded and retained in a central register

Compliance and Risk Management

Maintaining strict compliance with internal policies, regulatory requirements, and ethical standards is fundamental to safeguarding the Group's integrity and managing legal, operational, and reputational risks. Any breaches are handled promptly and in a proportionate manner, with disciplinary measures ranging from verbal or written warnings to immediate termination, depending on the nature, impact, and severity of the incident. This structured response framework helps deter misconduct and reinforces accountability across the organization.

To underpin a strong culture of compliance and effective risk management, the Group has put in place robust internal controls, clearly defined approval and authorisation processes, and ongoing compliance training. These mechanisms are designed to reduce the likelihood of non-compliance, enhance detection of potential issues, and ensure that employees at all levels understand the rules, policies, and standards relevant to their roles. Regular reviews and enhancements of these controls support the Group's broader risk management framework and contribute to resilient, well-governed operations.

Consistent with our commitment to human rights, the Group also adopts a firm stance against modern slavery and related risks within its operations and supply chain. Mandatory annual training sessions are delivered to help employees identify, prevent, and report potential indicators of forced labour, exploitation, or trafficking. These programmes raise awareness of legal obligations and ethical expectations, and form part of our due diligence processes in this area. By embedding human rights and compliance considerations into day-to-day decision-making, CTGL seeks to mitigate risk, uphold responsible business practices, and protect the fundamental rights of affected stakeholders.

COMMUNITY IMPACT

Community Engagement

Supporting the well-being of local communities and promoting environmental awareness are central to CTGL's values and its long-standing commitment to social responsibility. We recognize the importance of giving back and actively engage in initiatives that advance sustainable development and provide assistance to vulnerable groups. Through these efforts, we aim to generate meaningful, lasting impact and respond to the evolving needs of the communities in which we operate.

In FY2026, CTGL organized and took part in a range of community programmes that highlight our focus on social and environmental priorities. These activities underscore our strong ties to local communities across our operating locations and our aspiration to make a positive contribution to the places where our business was founded and where it continues to grow.

Food Donation

Beach Cleanup Activities

MAJOR RECOGNITIONS, AWARDS & MEMBERSHIPS

At CTGL, we devote considerable effort to strong corporate governance, social responsibility, environmental stewardship, and product development. During the Year, this commitment was recognized by a range of external organizations and industry bodies. These accolades reflect our ongoing progress on sustainability and operational excellence, and reinforce our determination to pursue long-term, responsible growth in collaboration with our stakeholders.

Recognitions and Awards

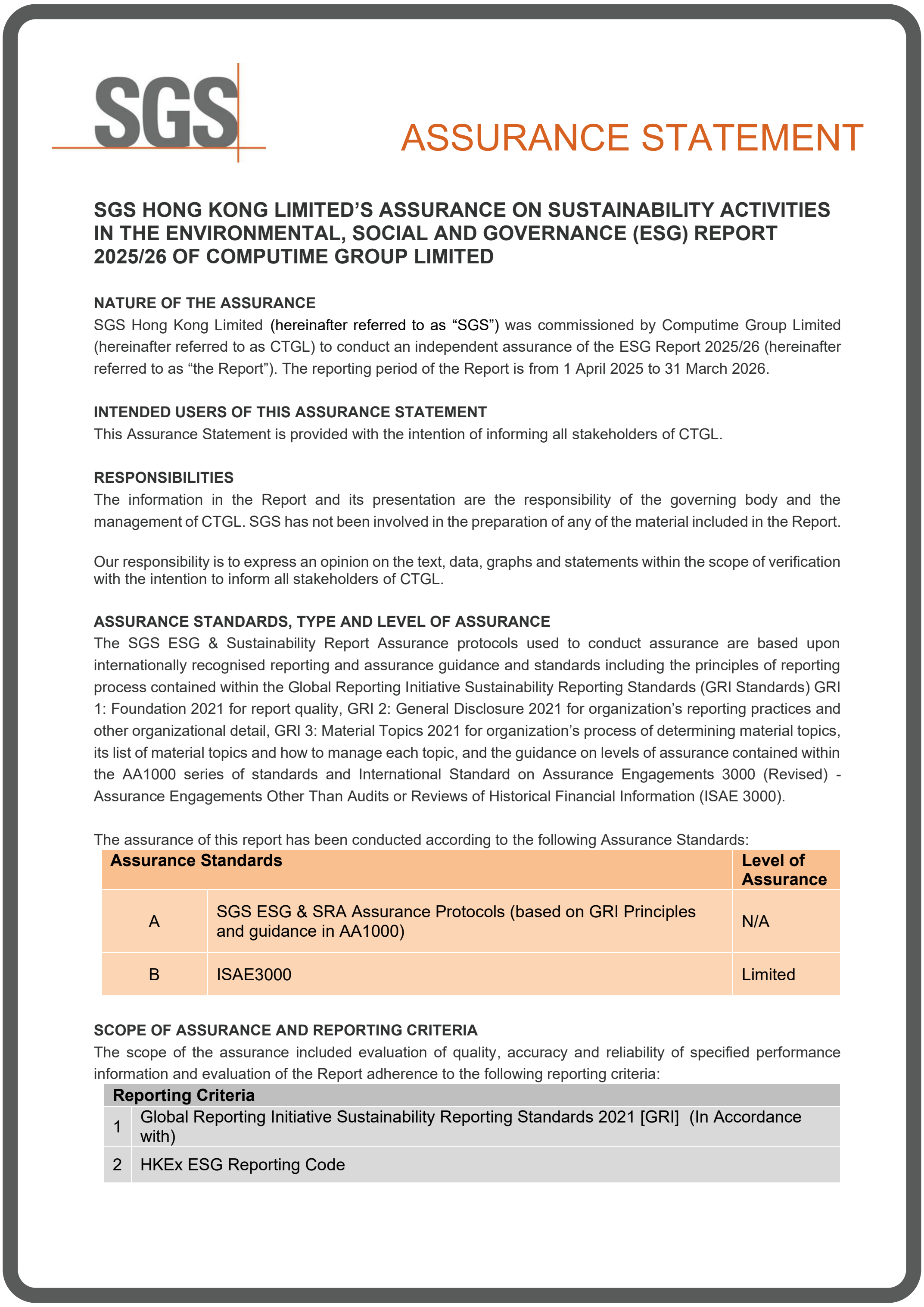
Recognitions/Awards	Organizers/Competitions
ESG Pledge (no. ESG2025-000276) – 4 years	The Chinese Manufacturers’ Association of Hong Kong and Hong Kong Brand Development Council
2025 IPC China ESG Benchmark Enterprise Award (Shenzhen)	Global Electronics Association
LCMP – Gold Label (Computime Control Devices Manufacturing (Shenzhen) Co. Ltd. & Computime Electronics (Shenzhen) Co. Ltd.)	WWF
LCMP – Gold Label (Computime (Malaysia) Sdn. Bhd.)	WWF
LOOP^{PLUS} – Third Level (Hong Kong office)	WWF Hong Kong
2024 HKAEE – Certification of Merit	Environmental Campaign Committee (“ECC”)
Climate Change: B (Management Level)	CDP
Water Security: B- (Management Level)	CDP
Performer Level	SSBS
Outstanding Community Support Organization	The Volunteers’ Association of Shenzhen Longgang District Nanwan sub-district
Excellence in Diversity, Equity and Inclusion - 2025 Finalist	The HR Excellence Awards Malaysia
Bronze Winner – HR Leader of the Year	The HR Excellence Awards Malaysia

MAJOR RECOGNITIONS, AWARDS & MEMBERSHIPS (continued)

Memberships

Organizations	Membership company
The Hong Kong General Chamber of Commerce	Computime Group Limited
The Chinese Manufacturers' Association of Hong Kong	Computime Group Limited
Hong Kong Thailand Business Council Limited	Computime International Limited
Federation of Industry & Commerce (Chamber of Commerce) - Shenzhen Longgang District Nanwan sub - district	Computime Electronics (Shenzhen) Co. Ltd. & Computime Control Devices Manufacturing (Shenzhen) Co. Ltd.
Federation of Malaysian Manufacturers	Computime (Malaysia) Sdn. Bhd

ASSURANCE STATEMENT



ASSURANCE STATEMENT

SGS HONG KONG LIMITED'S ASSURANCE ON SUSTAINABILITY ACTIVITIES IN THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) REPORT 2025/26 OF COMPUTIME GROUP LIMITED

NATURE OF THE ASSURANCE

SGS Hong Kong Limited (hereinafter referred to as "SGS") was commissioned by Computime Group Limited (hereinafter referred to as CTGL) to conduct an independent assurance of the ESG Report 2025/26 (hereinafter referred to as "the Report"). The reporting period of the Report is from 1 April 2025 to 31 March 2026.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all stakeholders of CTGL.

RESPONSIBILITIES

The information in the Report and its presentation are the responsibility of the governing body and the management of CTGL. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification with the intention to inform all stakeholders of CTGL.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognised reporting and assurance guidance and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) GRI 1: Foundation 2021 for report quality, GRI 2: General Disclosure 2021 for organization's reporting practices and other organizational detail, GRI 3: Material Topics 2021 for organization's process of determining material topics, its list of material topics and how to manage each topic, and the guidance on levels of assurance contained within the AA1000 series of standards and International Standard on Assurance Engagements 3000 (Revised) - Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (ISAE 3000).

The assurance of this report has been conducted according to the following Assurance Standards:

Assurance Standards		Level of Assurance
A	SGS ESG & SRA Assurance Protocols (based on GRI Principles and guidance in AA1000)	N/A
B	ISAE3000	Limited

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information and evaluation of the Report adherence to the following reporting criteria:

Reporting Criteria	
1	Global Reporting Initiative Sustainability Reporting Standards 2021 [GRI] (In Accordance with)
2	HKEx ESG Reporting Code

GP5008 Issue 7

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, documentation and record review of the selected data and information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts has not been checked back to the source as part of this assurance process. Note here any other specific limitations for the assurance engagement and actions taken to mitigate those limitations.

Some statements and information that were not identified as material issues were excluded from the scope of the assurance within the timescale allowed.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirms our independence from the CTGL, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors and sustainability professionals specializing in the Environmental, Social and Governance (ESG), environmental and climate-related fields.

ASSURANCE OPINION

On the basis of the methodology described and the verification work performed, nothing has come to our attention that causes us to believe that the specified performance information and the reporting content included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

We believe that CTGL has chosen an appropriate level of assurance for this stage in their reporting.

Signed:
For and on behalf of SGS Hong Kong Limited

Miranda Kwan
Director
Business Assurance
Units 303 and 305, 3/F, Building 22E, Phase 3,
Hong Kong Science Park, Pak Shek Kok, New Territories,
Hong Kong
25 June 2026

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GP5008 Issue 7

LAWS AND REGULATIONS COMPLIANCE

We have implemented internal policies and initiatives to ensure our business operations adhered to all applicable laws and regulations listed below.

Aspect	Applicable Laws and Regulations
A1 Emissions	**Chinese Mainland** • Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution • Law of the People's Republic of China on the Prevention and Control of Water Pollution • Law of the People's Republic of China on the Prevention and Control of Environmental Pollution of Solid Waste **Hong Kong** • Air Pollution Control (Motor Vehicle Fuel) Regulation (Cap. 311L) • Air Pollution Control (Vehicle Design Standards) (Emission) Regulations (Cap. 311J) • Water Pollution Control Ordinance (Cap. 358) • Waste Disposal Ordinance (Cap. 354) **Malaysia** • Environment Quality Act 1974 and its Regulations 1989 • Environment Quality (Clean Air) Regulations 1978, PU (A) 280 **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on CTGL relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

Aspect	Applicable Laws and Regulations
A2 Use of Resources	**Chinese Mainland** • Law of the People's Republic of China on Conserving Energy • Law of the People's Republic of China on the Promotion of Clean Production **Hong Kong** • Water Pollution Control Ordinance (Cap. 358) • Waste Disposal Ordinance (Cap. 354) **Malaysia** • Wild Conservation Act 2010 • Land Conservation Act 1960 • Sarawak Natural Resources and Environment (Amendment) Ordinance 2001 • Renewable Energy Act 2011 • Environmental Quality (Sewage) Regulations 2009 • Environmental Quality (Industrial Effluent) Regulations 2009 **Compliance Statement:** There was no issue in sourcing water that is fit for purpose during the Year.
A3 The Environmental and Natural Resources	**Chinese Mainland** • Law of the People's Republic of China on Appraisal of Environmental Impacts • Environmental Protection Law of the People's Republic of China **Hong Kong** • Hazardous Chemicals Control Ordinance (Cap. 595) • Mercury Control Ordinance (Cap. 640) • Product Eco-responsibility Ordinance (Cap. 603) • Motor Vehicle Idling (Fixed Penalty) Ordinance (Cap. 611) **Malaysia** • The Environment Quality Act 1974 and its Regulations 1989 • The Environmental Quality Order 1989 • Public Cleansing Management Act 2007 **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on CTGL relating to the use of environmental and natural resources.

Aspect	Applicable Laws and Regulations
Part D: Climate-related Disclosures	**Chinese Mainland** • Working Guidance for Carbon Dioxide Peaking and Carbon Neutrality in Full and Faithful Implementation of the New Development Philosophy • Action Plan for Carbon Dioxide Peaking Before 2030 • National Climate Change Adaptation Strategy 2035 • Work Plan for Accelerating the Development of a Dual-Control System for Carbon Emissions
B1 Employment	**Chinese Mainland** • Labour Law of the People's Republic of China • Labour Contract Law of the People's Republic of China • Special Rules on the Labour Protection of Female Employees **Hong Kong** • The Employment Ordinance, Cap. 57 • The Employees' Compensation Ordinance, Cap. 282 • The Minimum Wage Ordinance, Cap. 608 **Malaysia** • Employment Act 1955 (Act 265), Regulations and Orders & Selected Legislation • Employees' Social Security Act 1969 (Act 4), Regulations & Rules • Industrial Relations Act 1967 (Act 177), Rules & Regulations • Employees Provident Fund Act 1991 (Act 452), Regulations & Rules **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on CTGL relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

Aspect	Applicable Laws and Regulations
B2 Health and Safety	**Chinese Mainland** • Production Safety Law of the People's Republic of China • Law of the People's Republic of China on the Prevention and Control of Occupational Diseases • Code of Occupational Disease Prevention of the People's Republic of China • Regulations on Occupational Health Supervision and Management in the Workplace • Guidelines for the Management of Occupational Health Records • Technical Specifications for Occupational Health Surveillance • Measures for the Supervision and Administration of Employers' Occupational Health Surveillance **Hong Kong** • Occupational Safety and Health Ordinance (Cap. 509) and subsidiary regulations • Occupational Safety and Health (Display Screen Equipment) Regulation (Cap. 509B) • Factories and Industrial Undertakings Ordinance (Cap. 59) and subsidiary regulations • Buildings Ordinance (Cap. 123) and subsidiary regulations • Electricity Ordinance (Cap. 406) and subsidiary regulations • Fire Safety (Commercial Premises) Ordinance (Cap. 502) • Road Traffic Ordinance (Cap. 374) • Road Traffic (Construction and Maintenance of Vehicles) Regulations (Cap. 374A) • Prevention and Control of Disease Ordinance (Cap. 599) • Temporary Protection Measures for Business Tenants (COVID-19 Pandemic) Ordinance (Cap. 644) **Malaysia** • The Occupational Safety and Health Act 1994 • The Factories and Machinery Act 1967 • The Petroleum Act (safety measures) 1984 • The Employment Act 1955 • Labour Ordinance Acts 2005 **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on CTGL relating to the provision of a safe working environment and protection of employees from occupational hazards.

Aspect	Applicable Laws and Regulations
B4 Labour Standard	**Chinese Mainland** • Law of the People's Republic of China on the Protection of Minors • Provisions on the Prohibition of Using Child Labour **Hong Kong** • The Employment Ordinance, Cap. 57 **Malaysia** • The Employment Act 1955 **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on CTGL relating to the prevention of any child and forced labour. There were no reported cases of child or forced labour in the Year.
B6 Product Responsibility	**Chinese Mainland** • Product Quality Law of the People's Republic of China • Tort Law of the People's Republic of China • Patent Law of the People's Republic of China **Hong Kong** • Consumer Goods Safety Regulation (Cap. 456A) • Electrical Products (Safety) Regulation (Cap. 406G) **Malaysia** • Consumer Protection Act 1999 **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on CTGL relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.

LAWS AND REGULATIONS COMPLIANCE (continued)

Aspect	Applicable Laws and Regulations
B7 Anti-corruption	**Chinese Mainland** • Anti-Unfair Competition Law of the People's Republic of China • Criminal Law of the People's Republic of China **Hong Kong** • Anti-money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615) **Malaysia** • Section 17A (1) of the MACC (Amendment) Act 2018 **Vietnam** • Law on Prevention and Combat of Corruption No. 55/2005/QH11 • Decree No. 59/2013/ND-CP of the Government • Decision No. 64/2007/QD-TTg of the Prime Minister • Penal Code No. 100/2015/QH13 **Mexico** • Inter-American Convention against Corruption • OECD Anti-bribery Convention • United Nations Convention against Corruption (UNCAC) • United States-Mexico-Canada Agreement (USMCA) **Denmark** • The Danish Criminal Code **Germany** • Section 261 of the Criminal Code (StGB) – the offence of money laundering • Money Laundering Act • The Banking Act • The Insurance Supervision Act • The Payment Services Supervision Act • The Investment Code

LAWS AND REGULATIONS COMPLIANCE (continued)

Aspect	Applicable Laws and Regulations
	Romania • Law no. 78 of May 8, 2000 for the prevention, detection and sanctioning of acts of corruption • Decision no. 583 of August 10, 2016 on the approval of the National Anti-Corruption • Strategy for 2016-2020, the sets of performance indicators, the risks associated with the objectives and measures in the strategy and the sources of verification, the inventory of institutional transparency and corruption prevention measures, evaluation indicators, and standards for the publication of information of public interest • ANNEXES of December 17, 2021 on the approval of the National Anti-Corruption Strategy 2021-2025 and its related documents • Art. 289 New Criminal Code Taking Bribes Corruption offences • Art. 290 New Penal Code Bribery Corruption offences • Art. 291 New Criminal Code Influence peddling Corruption offences • Art. 292 New Criminal Code Buying influence Corruption offences • Art. 293 New Criminal Code Acts committed by members of arbitration courts or in connection with them Corruption offences **UK** • The Bribery Act 2010 **US** • The American Anti-Corruption Act (AACA) • 18 USC Section 201 • The Travel Act • Mail and wire fraud statutes • Foreign Corrupt Practices Act (FCPA) of 1977 - anti-bribery provisions • Foreign Corrupt Practices Act (FCPA) of 1977 - accounting provisions • The Ethics Law (Chapter 102 of the Ohio Revised Code) • The Ohio Penal Code • Illinois Bribery Law - 720 ILCS 5/33-1 • The Public Corruption Profit Forfeiture Act - 5 ILCS 283 **Compliance Statement:** During the Year, we were not aware of any non-compliance of relevant laws and regulations that has a significant impact on CTGL relating to bribery, corruption, extortion, fraud and money laundering, and we are not involved in any corruption cases.

PERFORMANCE DATA SUMMARY

Environmental Performance Data Summary

Indicators	Unit	FY2026	FY2025	FY2024
Air Emissions[7]				
Sulphur oxides ("SOx")	kg	**0.82**	1.03	1.29
Nitrogen oxides ("NOx")	kg	**134.13**	132.93	124.53
Particulate matter ("PM")	kg	**11.11**	10.85	9.85
Tin and its compounds[8]	kg	**1.00**	0.45	4.57
VOCs[9]	kg	**2,464.18**	1,678.89	3,801.42
GHG Emissions[10]				
Scope 1 direct emissions [11]	tCO_2e	**300.25**	296.03	376.27
Scope 2 indirect emissions (location-based method) [12]	tCO_2e	**16,504.11**	16,626.48	17,860.18
Scope 3 indirect emission [13]	tCO_2e	**666,532.24**	207.56	114.82
Category 1 - Purchased goods and services	tCO_2e	**659,516.02**	–	–
Category 2 – Capital goods	tCO_2e	**2,750.47**	–	–
Category 4 - Upstream transportation and distribution	**tCO_2e**	**3,978.98**	**–**	**–**
Category 6 – Business travel	tCO_2e	**286.77**	–	–

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[7] *Air emissions are generated from the consumption of LPG, petrol and diesel fuel. The Emission Factors adopted are based on Appendix 2: Reporting Guidance on Environmental KPIs published by the HKEx.*

[8] *Significant decrease in tin and its compounds in FY2025 is due to production changes that reduced their release.*

[9] *The increase in VOC emissions during FY2026 was mainly due to a mechanical fault in the exhaust gas collection system that reduced collection efficiency. Repair and rectification works are underway to restore normal performance and improve VOC control. Significant VOC reduction was achieved in FY2025 due to enhanced emission control measures.*

[10] *To calculate the GHG emissions, we followed The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, the GHG Protocol Scope 2 Guidance and the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and referenced the Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong published by the Environmental Protection Department ("EPD") and the Electrical and Mechanical Services Department of the Hong Kong SAR Government.*

[11] *Scope 1 emissions included direct GHG emissions from the combustion of fuels in stationary and mobile sources covering carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O) and the use of refrigeration (hydrofluorocarbon ("HFC") refrigerants: 2.65 kg). The Emission Factors adopted are based on based on "Appendix 2: Reporting Guidance on Environmental KPIs" published by the HKEx and the "Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance" issued by DEFRA in the UK. The Global Warming Potential ("GWP") rates from the IPCC Sixth Assessment Report.*

[12] *Scope 2 emissions included indirect GHG emissions from the consumption of purchased electricity. The GHG Protocol Scope 2 Guidance defines location-based method as a method to quantify Scope 2 GHG emissions based on average energy generation emission factors for defined geographic locations, including local, subnational, or national boundaries. The emission factors used for calculating Scope 2 emissions are sourced from the latest sustainability report published by the local power company. The emissions factors for Hong Kong-based operations referenced the emission intensity published by CLP Power Hong Kong Limited in 2025, the emissions factors for the Chinese Mainland-based operations referenced the Ministry of Ecology and Environment of the People's Republic of China, and the International Energy Agency ("IEA") for operation locations outside Hong Kong.*

[13] *We have enhanced our GHG emission reporting and have begun disclosing our Scope 3 emissions. The calculation for FY2026 covers a broader range of emission sources and is therefore not directly comparable with figures reported in previous years. Our Scope 3 emissions comprise emissions from Category 1, 2, 4 and 6. Category 1,2 and 4 emissions are calculated using spend-based method, based on relevant expenses and applying emission factors from Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities issued by the U.S. Environmental Protection Agency. Category 6 emissions are calculated using distance-based method, based on distance travelled data for business travels and the input of arrival and departure airports into the International Civil Aviation Organisation Carbon Emissions Calculator ("ICAO").*

Indicators	Unit	FY2026	FY2025	FY2024
Total GHG emissions (Scope 1, 2 and 3 inclusive)	tCO_2e	683,336.60	16,922.51	18,236.45
GHG Emission intensity (Scope 1 and Scope 2 inclusive)	tCO_2e per HKD'000,000 revenue	4.09	4.23	4.34
Hazardous waste				
Total Hazardous waste	**tonne**	139.07	**108.16**	**111.98**
Waste mineral oils	tonne	0.28	0.20	0
Organic solvent waste	tonne	42.95	31.18	29.75
Organic resins waste	tonne	34.21	37.15	31.29
Mercury, lead and zinc waste	tonne	0.08	0.35	0.66
Other hazardous waste	tonne	61.56	39.27	50.28
Hazardous waste intensity	tonne per HKD'000,000 revenue	0.03	0.03	0.03
Non-Hazardous waste				
Total Non-hazardous waste generated[14]	**tonne**	949.97	**1,149.92**	**1,296.79**
Paper and Carton	tonne	495.59	617.75	680.80
Plastics	tonne	343.07	420.31	522.43
Wood	tonne	18.96	19.94	29.01
Metals	tonne	0.67	0.73	0.65
Electronic Waste	tonne	11.27	9.06	7.88
WEEE[15]	tonne	74.26	76.04	46.48
Rechargeable Battery	tonne	0.15	0.08	0.02
Toner Cartridges/Inkjet Cartridges	tonne	0.01	0.01 [16]	0.01 [16]
Other non-hazardous waste produced	tonne	6.00	6.00 [16]	9.51 [16]
Non-hazardous waste intensity	kg per HKD'000,000 revenue	231.42	287.76	308.41
Total Non-hazardous waste recycled	**tonne**	825.03	**991.53**	**968.94**
Paper and Carton	tonne	479.96	589.57	522.03
Plastics	tonne	324.45	381.43	419.24
Wood	tonne	18.96	19.94	27.07
WEEE	tonne	1.52	0.57	0.57
Rechargeable Battery	tonne	0.15	0.02	0.02
Toner Cartridges/Inkjet Cartridges	tonne	–	0.01	0
Other non-hazardous waste recycled	tonne	0.01	0	0.01

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[14] *During the Year, the Group has expanded the data scope of non-hazardous waste to include the general waste in the two factories in Chinese Mainland, which lead to a significant increase in the total amount of non-hazardous waste generated. The detailed breakdown of non-hazardous waste categories is disclosed from FY2023.*

[15] *Significant increase in WEEE data in FY2025 is due to the replacement and upgrade of our facilities and equipment.*

[16] *This figure has been revised following a review and refinement of our calculation methodology.*

PERFORMANCE DATA SUMMARY (continued)

Indicators	Unit	FY2026	FY2025	FY2024
Energy Consumption				
Direct Energy Consumption[17]	**MWh**	**1,148.54**	**1,138.38**	**1,421.81**
Diesel	Liter	**29,908.92**	32,160.69	45,341.18
Petrol	Liter	**22,995.43**	34,590.04	38,784.74
Natural gas	m^3	**52,666.21**	39,136.81	46,113.58
Liquified Petroleum Gases (LPG)	kg	**5,353.00**	5,208.00	8,874.00
Indirect Energy Consumption	**MWh**	**30,311.42**	**30,254.15**	**30,865.53**
Electricity	MWh	**30,311.42**	30,254.15	30,865.53
Total energy consumption	**MWh**	**31,459.96**	**31,392.53**	**32,287.34**
Energy intensity	MWh per HK$'000,000 revenue	**7.66**	7.86	8.00
Water Consumption				
Total Water Consumption	m^3	**208,274.87**	207,140.77	246,437.52
Water intensity	m^3 per HK$'000,000 revenue	**50.74**	51.84	61.03
Packaging Material				
Carton	tonne	**1,640.00**	1,742.00	1,708.00
Printing	tonne	**167.00**	259.00	222.00
Other packing materials	tonne	**653.00**	752.00	801.00

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[17] *Direct energy consumption of the Group includes the consumption of diesel, petrol, natural gas and LPG. The conversion factors adopted are based on the Energy Statistics Manual issued by the IEA and the U.S. Energy Information Administration.*

Social Performance Data Summary

Indicators	Unit	FY2026	FY2025	FY2024
Total Headcount[18]	**No. of people**	**3,964**	**4,022**	**4,005**
Regular Employees	No. of people	**3,046**	2,994	3,178
Agency Workers[19]	No. of people	**918**	1,028	827
By Gender				
Male	**No. of people**	**1,616**	**1,703**	**1,626**
Regular Employees	No. of people	**1,130**	1,119	1,104
Agency Workers	No. of people	**486**	584	522
Female	**No. of people**	**2,348**	**2,319**	**2,379**
Regular Employees	No. of people	**1,916**	1,875	2,074
Agency Workers	No. of people	**432**	444	305
By Function				
Management	**No. of people**	**305**	**321**	**317**
Regular Employees	No. of people	**305**	321	317
Agency Workers	No. of people	**–**	–	–
Staff	**No. of people**	**825**	**868**	**830**
Regular Employees	No. of people	**819**	868	830
Agency Workers	No. of people	**6**	–	–
Front-line Workers	No. of people	**2,834**	2,833	2,858
Regular Employees	No. of people	**1,922**	1,805	2,031
Agency Workers	No. of people	**912**	1,028	827
By Age				
<30	**No. of people**	**1,208**	**1,236**	**1,165**
Regular Employees	No. of people	**718**	692	759
Agency Workers	No. of people	**490**	544	406
30-50	**No. of people**	**2,427**	**2,534**	**2,609**
Regular Employees	No. of people	**2,004**	2,051	2,189
Agency Workers	No. of people	**423**	483	420
>50	**No. of people**	**329**	**252**	**231**
Regular Employees	No. of people	**324**	251	230
Agency Workers	No. of people	**5**	1	1

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[18] *The breakdown of regular employees and agency workers has been disclosed from FY2025 onwards.*

[19] *Agency workers are defined as individuals hired through a third-party employment agency who performs work at our facilities but is officially employed and managed by the agency, not directly by the Group.*

Indicators	Unit	FY2026	FY2025	FY2024
By Geographical Distribution				
Chinese Mainland	**No. of people**	**2,541**	**2,857**	**2,947**
Regular Employees	No. of people	**1,685**	1,956	2,130
Agency Workers	No. of people	**856**	901	817
Hong Kong	**No. of people**	**166**	**180**	**175**
Regular Employees	No. of people	**166**	180	175
Agency Workers	No. of people	**–**	–	–
Malaysia	**No. of people**	**599**	**635**	**722**
Regular Employees	No. of people	**549**	571	712
Agency Workers	No. of people	**50**	64	10
Other Asia (excluding Chinese Mainland, Hong Kong, Malaysia)	**No. of people**	**38**	**23**	**37**
Regular Employees	No. of people	**38**	23	37
Agency Workers	No. of people	**–**	–	–
Europe and America	**No. of people**	**620**	**327**	**124**
Regular Employees	No. of people	**608**	264	124
Agency Workers	No. of people	**12**	63	–
By Employment Type				
Full-time	**No. of people**	**3,955**	**4,007**	**3,993**
Regular Employees	No. of people	**3,037**	2,979	3,166
Agency Workers	No. of people	**918**	1,028	827
Part-time	**No. of people**	**9**	**15**	**12**
Regular Employees	No. of people	**9**	15	12
Agency Workers	No. of people	**–**	–	–

PERFORMANCE DATA SUMMARY (continued)

Indicators	Unit	FY2026	FY2025	FY2024
By Contract Type[20]				
Permanent	**No. of people**	**3,109**	**3,022**	**3,292**
Regular Employees	No. of people	3,008	2,907	3,167
Agency Workers	No. of people	101	115	125
Temporary	**No. of people**	**849**	**990**	**706**
Regular Employees	No. of people	32	77	4
Agency Workers	No. of people	817	913	702
Non-guaranteed Hours Employee	**No. of people**	**6**	**10**	**7**
Regular Employees	No. of people	6	10	7
Agency Workers	No. of people	–	–	–
Employee turnover[21,22]	**No. of people**	**5,343**	**8,917**	**7,560**
	%	**135%**	**222%**	**189%**
Regular Employees	No. of people	1,577	907	1,133
	%	52%	30%	36%
Agency Workers[23]	No. of people	3,766	8,010	6,427
	%	410%	779%	777%
Regular Employees by Gender				
Male	No. of people	788	317	454
	%	70%	28%	41%
Female	No. of people	789	590	679
	%	41%	31%	33%
Regular Employees by Age				
<30	No. of people	682	363	507
	%	95%	52%	67%
30-50	No. of people	584	505	591
	%	29%	25%	27%
>50	No. of people	311	39	35
	%	96%	16%	15%

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[20] *Relevant data has been disclosed from FY2025 onwards.*

[21] *Turnover rate covers voluntary and involuntary leavers or due to dismissal, retirement, or death in service. Relevant breakdown of regular employees and agency workers have been disclosed from FY2025 onwards.*

[22] *In order to reflect the actual turnover data of the Group's directly employed workforce, the breakdown of employee turnover by gender, age group, and geographical location will cover regular employees only from FY2025 onwards.*

[23] *Agency workers are hired by the third-party and engaged on shorter-term contracts, which are subject to renewal based on project requirements. As a result, the turnover rate among agency workers is generally higher.*

PERFORMANCE DATA SUMMARY (continued)

Indicators	Unit	FY2026	FY2025	FY2024
Regular Employees by Geographical Location				
Chinese Mainland	No. of people	549	562	931
	%	33%	29%	44%
Hong Kong	No. of people	61	42	50
	%	37%	23%	29%
Malaysia	No. of people	220	224	106
	%	40%	39%	15%
Asia (excluding Chinese Mainland, Hong Kong, Malaysia)	No. of people	20	2	15
	%	53%	9%	41%
Europe and the America	No. of people	727	77	31
	%	120%	29%	25%
New employee hires[24]	**No. of people**	6,516	**8,927**	**7,327**
	%	164%	**222%**	**183%**
Regular Employees	No. of people	2,874	742	991
	%	94%	25%	31%
Agency Workers[25]	No. of people	3,642	8,185	6,336
	%	397%	796%	766%
Regular Employees by Gender				
Male	No. of people	1,074	371	502
	%	95%	33%	45%
Female	No. of people	1,800	371	489
	%	94%	20%	24%
Regular Employees by Age				
<30	No. of people	1,353	401	519
	%	188%	58%	68%
30-50	No. of people	1,284	313	453
	%	64%	15%	21%
>50	No. of people	237	28	22
	%	73%	11%	10%

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[24] *In order to reflect the actual employee new hire data of the Group's directly employed workforce, the breakdown of employee new hire by gender, age group, and geographical location will cover regular employees only from FY2025 onwards.*

[25] *Agency workers are hired by the third-party and engaged on shorter-term contracts, which are subject to renewal based on project requirements. As a result, the new hire rate among agency workers is generally higher.*

PERFORMANCE DATA SUMMARY (continued)

Indicators	Unit	FY2026	FY2025	FY2024
Regular Employees by Geographical Location				
Chinese Mainland	No. of people	**306**	394	671
	%	**18%**	20%	32%
Hong Kong	No. of people	**39**	53	53
	%	**23%**	29%	30%
Malaysia	No. of people	**198**	83	202
	%	**36%**	15%	28%
Other Asia (excluding Chinese Mainland, Hong Kong, Malaysia)	No. of people	**36**	25	0
	%	**95%**	109%	0%
Europe and the America	No. of people	**2,295**	187	40
	%	**377%**	71%	32%
Parental leave				
Employees that entitled to parental leave by Gender	**No. of people**	**2,107**	**2,499**	**2,647**
Male	No. of people	**769**	932	952
Female	No. of people	**1,338**	1,567	1,695
Employees that took parental leave by Gender	**No. of people**	**89**	**118**	**130**
Male	No. of people	**35**	50	47
Female	No. of people	**54**	68	83
Employees that returned to work in the reporting period after parental leave ended by Gender	**No. of people**	**84**	**113**	**127**
Male	No. of people	**34**	49	46
Female	No. of people	**50**	64	81
Employees that returned to work after parental leave ended that were still employed 12 months after their return to work by Gender	**No. of people**	**72**	**105**	**119**
Male	No. of people	**32**	52	45
Female	No. of people	**40**	53	74
Return to work rate by Gender [26]				
Male	%	**97%**	100%	98%
Female	%	**93%**	97%	98%
Retention rate by Gender [27]				
Male	%	**91%**	94%	96%
Female	%	**74%**	83%	89%

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[26] *Return to work rate = (Total number of employees that did return to work after parental leave)/(Total number of employees due to return to work after taking parental leave)*100%*

[27] *Retention rate = (Total number of employees retained 12 months after returning to work following a period of parental leave)/(Total number of employees returning from parental leave in the prior Year(s)) *100%*

PERFORMANCE DATA SUMMARY (continued)

Indicators	Unit	FY2026	FY2025	FY2024
Total training hours	**Hour**	**270,378**	**87,349**	**130,211**
Regular Employees	Hour	**211,790**	36,039	51,427
Agency Workers	Hour	**58,588**	51,310	78,784
Average hours of training	**Hour**	**67.65**	**21.72**	**32.51**
Average training hours of regular employees by gender				
Male	Hour	**63.47**	11.36	19.71
Female	Hour	**71.98**	12.44	14.30
By Function				
Management	Hour	**5.65**	6.9	10.14
Staff	Hour	**2.56**	6.17	8.65
Front-line Workers	Hour	**106.38**	15.77	16.79
Percentage of Regular Employees Trained[28]				
By Gender				
Male	%	**100%**	100%	100%
Female	%	**100%**	100%	100%
By Function				
Management	%	**100%**	100%	100%
Staff	%	**100%**	100%	100%
Front-line Workers	%	**100%**	100%	100%
Regular employees who received a regular performance and career development review				
By Gender				
Male	%	**68%**	74%	100%
Female	%	**42%**	43%	100%
By Function				
Management	%	**104%**	98%	100%
Staff	%	**97%**	95%	100%
Front-line Workers	%	**25%**	82%	100%
Percentage of the Group's employees involved in the collective bargaining agreements	% of total Employees	**10.3%**	1.61%	0.25%
Occupational Health and Safety				
Number of work-related injuries	No.	**10**	3	6
Lost days due to work-related injuries	Day	**163**	80	119
Number of work-related fatalities	No.	**0**	0	0
Percentage of work-related fatalities	%	**0%**	0%	0%

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[28] *Percentage of employees trained in one category during the year = total number of formal employees received training in that category during the Year/total number of formal employees as at the end of the Year.*

PERFORMANCE DATA SUMMARY (continued)

Indicators	Unit	FY2026	FY2025	FY2024
Regular Employees				
Fatalities as a result of work-related injury	No.	**0**	0	0
Fatalities as a result of work-related injury	%	**0%**	0%	0%
High-consequence work-related injuries (excluding fatalities)	No.	**0**	0	1
High-consequence work-related injuries (excluding fatalities)	per 200,000 hours worked	**0**	0	0.03
Recordable work-related injuries	No.	**8**	2	5
Injury rate[29]	per 200,000 hours worked	**0.26**	0.07	0.14
The number of hours worked	Hours	**6,158,000**	5,822,939	7,078,965
Agency Workers				
Fatalities as a result of work-related injury	No.	**0**	0	0
Fatalities as a result of work-related injury	%	**0%**	0%	0%
High-consequence work-related injuries (excluding fatalities)	No.	**0**	0	1
High-consequence work-related injuries (excluding fatalities)	per 200,000 hours worked	**0**	0	0.11
Recordable work-related injuries	No.	**2**	1	1
Injury rate	per 200,000 hours worked	**0.22**	0.06	0.11
The number of hours worked	Hours	**1,836,000**	3,178,138	1,866,756
Regular Employees				
The number of fatalities as a result of work-related ill health	No.	**0**	0	0
The number of cases of recordable work-related ill health	No.	**0**	0	0
Agency Workers				
The number of fatalities as a result of work-related ill health	No.	**0**	0	0
The number of cases of recordable work-related ill health	No.	**0**	0	0
Diversity of governance bodies				
By Gender				
Male	%	**71%**	71%	75%
Female	%	**29%**	29%	25%

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[29] *The injury rate is calculated based on the number of injuries per 200,000 hours worked (total number of employees working 40 hours per week for 50 weeks)*

PERFORMANCE DATA SUMMARY (continued)

Indicators	Unit	FY2026	FY2025	FY2024
By Age				
<30	%	**0%**	0%	0%
30-50	%	**0%**	0%	0%
>50	%	**100%**	100%	100%
Total number of incidents of discrimination during the Year	No.	**0**	0	0
Total number of Suppliers	No.	**1,685**	983	749
By Geographical location				
Chinese Mainland	No.	**871**	828	634
Hong Kong[30]	No.	**589**	—	—
Asia (excluding Chinese Mainland and Hong Kong)	No.	**101**	45	29
Europe (excluding the UK)	No.	**55**	46	35
UK	No.	**10**	5	3
North America	No.	**59**	59	48
Product Quality and Customer Privacy				
Number of products sold or shipped subject to recalls for safety and health reasons	No.	**0**	0	0
Percentage of total products sold or shipped subject to recalls for safety and health reasons	%	**0**	0	0
Number of products and services related to complaints received	No.	**28**	57	41
Substantiated complaints received concerning breaches of customer privacy	No.	**0**	0	0
Complaints received from outside parties and substantiated by the organisation	No.	**0**	0	0
Complaints from regulatory bodies	No.	**0**	0	0
Total number of identified leaks, thefts, or losses of customer data	No.	**0**	0	0
Community Investment				
Donation	HK$	**242,007**	337,000	311,000
Total number of employee volunteers	No.	**23**	100	92
Total volunteer hours from employees	Hour	**80**	429	287
Community programmes participated:	**No.**	**3**	**9**	**4**
Education/Youth Development	No.	**1**	1	2
Elderly Cares	No.	**1**	6	2
Environmental protection	No.	**1**	2	5

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[30] *Suppliers in Hong Kong were newly engaged during the reporting year; no corresponding data was recorded in the previous year.*

HKEX ESG REPORTING CODE CONTENT INDEX

Mandatory Disclosure Requirements	Cross-reference in this Report/Comment
Governance Structure	ESG Governance
Reporting Principles	Reporting Guidelines and Principles
Reporting Boundary	Reporting Boundary and Period

Aspects/KPIs	Description	References/Remarks
A. Environmental		
Aspect 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.	Our Sustainability Approach Environmental Sustainability Laws and Regulations Compliance
KPI A1.1	The types of emissions and respective emissions data.	Performance Data Summary - Environmental Performance
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity.	Our Environmental Targets Performance Data Summary – Environmental Performance
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity.	Performance Data Summary – Environmental Performance
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.	Performance Data Summary – Environmental Performance
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Responding to Global Sustainable Development Our Environmental Targets Responding to Climate Change Waste and Pollution Management
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.	Environmental Sustainability Our Environmental Targets Waste and Pollution Management

Aspects/KPIs	Description	References/Remarks
A. Environmental		
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials	Our Sustainability Approach Environmental Sustainability
KPI 2.1	Direct and/or indirect energy consumption by type in total (kWh in ’000s) and intensity.	Performance Data Summary – Environmental Performance
KPI 2.2	Water consumption in total and intensity.	Performance Data Summary – Environmental Performance
KPI 2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Our Environmental Targets Responding to Climate Change Energy Management and Reducing Carbon Footprint
KPI 2.4	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.	Environmental Management Our Environmental Targets Water Consumption and Conservation
KPI 2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Performance Data Summary – Environmental Performance
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer’s significant impact on the environment and natural resources.	Environmental Management Water Consumption and Conservation Waste and Pollution Management
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environmental Management Water Consumption and Conservation Waste and Pollution Management

HKEX ESG REPORTING CODE CONTENT INDEX (continued)

Aspects/KPIs	Description	References/Remarks
B. Social		
Aspect B1: Employment		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Inclusive Workplace and Culture Business Ethics Laws and Regulations Compliance
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	Performance Data Summary – Social Performance
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Performance Data Summary – Social Performance
Aspect B2: Health and Safety		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Occupational Health and Safety Laws and Regulations Compliance
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the Year	Occupational Health and Safety Performance Data Summary – Social Performance
KPI B2.2	Lost days due to work injury.	Occupational Health and Safety Performance Data Summary – Social Performance
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Occupational Health and Safety
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Talent Attraction and Retention Staff Engagement
KPI B3.1	The percentage of employees trained by gender and employee category.	Performance Data Summary – Social Performance
KPI B3.2	The average training hours completed per employee by gender and employee category	Performance Data Summary – Social Performance

HKEX ESG REPORTING CODE CONTENT INDEX (continued)

Aspects/KPIs	Description	References/Remarks
B. Social		
Aspect B4: Labour Standards		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Labour Practices and Human Rights
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Practices and Human Rights
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Practices and Human Rights
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Sustainable Supply Chain Conflict Minerals Management
KPI B5.1	Number of suppliers by geographical region.	Performance Data Summary – Social Performance
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Sustainable Supply Chain Conflict Minerals 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.	Sustainable Supply Chain Conflict Minerals 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.	Sustainable Supply Chain Conflict Minerals Management

HKEX ESG REPORTING CODE CONTENT INDEX (continued)

Aspects/KPIs	Description	References/Remarks
B. Social		
Aspect B6: Product responsibility		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress	Product Management and Operational Practices Laws and Regulations Compliance
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Quality Assurance Customer Satisfaction and Well-being Performance Data Summary – Social Performance
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Performance Data Summary – Social Performance
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Innovation and Intellectual Property Rights
KPI B6.4	Description of quality assurance process and recall procedures.	Quality Assurance
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Data Security and Privacy Protection
Aspect B7: Anti-corruption		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Business Ethics Laws and Regulations Compliance
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.	Business Ethics Laws and Regulations Compliance
KPI B7.2	Description of preventive measures and whistleblowing procedures, how they are implemented and monitored.	Whistleblowing
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-bribery and corruption

Aspects/KPIs	Description	References/Remarks
B. Social		
Aspect 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 Impact
KPI B8.1	Focus areas of contribution.	Community Engagement
KPI B8.2	Resources contributed to the focus area.	Performance Data Summary – Social Performance

Part D: Climate-related Disclosures

Climate-related Disclosures	References/Remarks
(I) Governance	
19. An issuer shall disclose information about:	ESG Governance Responding to Climate Change
(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:	
(i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;	
(ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;	
(iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;	
(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and	
(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:	
(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and	
(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	

Climate-related Disclosures		References/Remarks
(II) Strategy		
20.	An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: (a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; (b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; (c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and (d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.	ESG Governance Responding to Climate Change
Business Model and Value Chain		
21.	An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: (a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and (b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	Responding to Climate Change

Climate-related Disclosures	References/Remarks
Strategy and Decision-Making	
22. An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose: (a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: (i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; (ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); (iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; (iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and (b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	Responding to Climate Change Environmental Management and Reducing Carbon Footprint Regarding (b), to ensure we remain on track to meet our climate targets and deliver on our decarbonisation roadmap, we plan to support our decarbonisation efforts through internal funding and by equipping our employees with the necessary skills and capabilities.
23. An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	Environmental Management and Reducing Carbon Footprint
Financial Position, Financial Performance and Cash Flows – Current Financial Effect	
24. An issuer shall disclose qualitative and quantitative information about: (a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and (b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	Based on the qualitative scenario analysis result with our mitigation measures taken, we believe that the climate-related risks and opportunities do not currently have a material effect on the Group's financial position, financial performance and cash flows for the Year. We will continue to monitor their impacts on our business in the future.

Climate-related Disclosures	References/Remarks
Financial Position, Financial Performance and Cash Flows – Anticipated Financial Effect	
25. The issuer shall provide qualitative and quantitative disclosures about: (a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: (i) its investment and disposal plans; and (ii) its planned sources of funding to implement its strategy; and (b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.	Based on the qualitative scenario analysis result with our mitigation measures taken, we believe that climate-related risks and opportunities would not have a material effect on the Group's financial position, financial performance and cash flows over the short, medium and long term. We will continue to monitor their impacts on our business in the future.
Climate Resilience	
26. An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: (a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: (i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; (ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and (iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;	Responding to Climate Change

Climate-related Disclosures	References/Remarks
Climate Resilience	
(b) how and when the climate-related scenario analysis was carried out, including: (i) information about the inputs used, including: (1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; (2) whether the analysis included a diverse range of climate-related scenarios; (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; (6) time horizons the issuer used in the analysis; and (7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); (ii) the key assumptions the issuer made in the analysis; and (iii) the reporting period in which the climate-related scenario analysis was carried out.	

HKEX ESG REPORTING CODE CONTENT INDEX (continued)

Climate-related Disclosures	References/Remarks
(III) Risk Management	
27. An issuer shall disclose information about: (a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; (v) how the issuer monitors climate-related risks; and (vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; (b) the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and (c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.	Responding to Climate Change Corporate Governance Report of Annual Report 2025/2026 For (a)(vi), our risk management process has not been changed compared with the last financial year.
(IV) Metrics and Targets	
Greenhouse Gas Emissions	
28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO_2 equivalent, classified as: (a) Scope 1 greenhouse gas emissions; (b) Scope 2 greenhouse gas emissions; and (c) Scope 3 greenhouse gas emissions.	Performance Data Summary – Environmental Performance Data Summary

HKEX ESG REPORTING CODE CONTENT INDEX (continued)

Climate-related Disclosures	References/Remarks
29. An issuer shall: (a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; (b) disclose the approach it uses to measure its greenhouse gas emissions including: (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; (c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and (d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	Performance Data Summary – Environmental Performance Data Summary For (b)(iii), there is no change made to the GHG measurement approach compared with the previous reporting year.
Climate-Related Transition Risks	
30. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	Based on the qualitative scenario analysis result with our mitigation measures taken, we believe that our business activities are not vulnerable to climate-related risks. However, we will continue to monitor the impact from climate change.

Climate-related Disclosures		References/Remarks
Climate-Related Physical Risks		
31.	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	Based on the qualitative scenario analysis result with our mitigation measures taken, we believe that our business activities are not vulnerable to climate-related risks and opportunities. We will continue to monitor the impact from climate change.
Climate-Related Opportunities		
32.	An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.	We have been adopting low-emission technologies across our operations, and believe that our business activities are aligned with this climate-related opportunity.
Capital Deployment		
33.	An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	Based on the qualitative scenario analysis result with our mitigation measures taken, we believe that climate-related risks and opportunities do not currently have a material effect on our operations. However, we will continue to reserve sufficient budget in supporting our climate-related and decarbonisation works.
Internal Carbon Prices		
34.	An issuer shall disclose: (a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.	We currently do not apply any internal carbon prices in our decision-making.
Remuneration		
35.	An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).	Currently, climate-related considerations are not yet factored into our remuneration policy.

Climate-related Disclosures		References/Remarks
Industry-Based Metrics		
36.	An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.	Currently, industry-based metrics are not yet disclosed.
Climate-Related Targets		
37.	An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: (a) the metric used to set the target; (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); (c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); (d) the period over which the target applies; (e) the base period from which progress is measured; (f) milestones or interim targets (if any); (g) if the target is quantitative, whether the target is an absolute target or an intensity target; and (h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	Environmental Management
38.	An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: (a) whether the target and the methodology for setting the target has been validated by a third party; (b) the issuer's processes for reviewing the target; (c) the metrics used to monitor progress towards reaching the target; and (d) any revisions to the target and an explanation for those revisions.	Environmental Management Responding to Climate Change For (a), our GHG emission target and the methodology for setting the target are not validated by a third party.
39.	An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.	Environmental Management

Climate-related Disclosures	References/Remarks
Climate-Related Targets	
40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: (a) which greenhouse gases are covered by the target; (b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; (c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; (d) whether the target was derived using a sectoral decarbonisation approach; and (e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; (ii) which third-party scheme(s) will verify or certify the carbon credits; (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and (iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).	Environmental Management For (e), we currently do not have any plans to use carbon credits.
Applicability Of Cross-Industry Metrics and Industry-Based Metrics	
41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of (i) cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).	We will explore the possibility of reporting industry-based metrics to further enhance our commitment to sustainability.

GLOBAL REPORTING INITIATIVE CONTENT INDEX

GRI Disclosure	References/Remarks
GRI 1: Foundation 2021	
Statement of use	The Group has reported in accordance with the GRI Standards for the period from 1 April 2025 to 31 March 2026.
GRI 2: General Disclosures 2021	
2-1 Organisational details	About CTGL
2-2 Entities included in the organisation's sustainability reporting	About CTGL
2-3 Year, frequency and contact point	About the Report
2-4 Restatements of information	About the Report
2-5 External assurance	Assurance Statement
2-6 Activities, value chain and other business relationships	About CTGL
2-7 Employees	Inclusive Workplace and Culture
2-8 Workers who are not employees	Inclusive Workplace and Culture
2-9 Governance structure and composition	Our Sustainability Approach - ESG Governance
2-10 Nomination and selection of the highest governance body	Our Sustainability Approach - ESG Governance
2-11 Chair of the highest governance body	Our Sustainability Approach - ESG Governance Annual Report 2025/2026
2-12 Role of the highest governance body in overseeing the management of impacts	Our Sustainability Approach - ESG Governance Annual Report 2025/2026
2-13 Delegation of responsibility for managing impacts	Our Sustainability Approach - ESG Governance Annual Report 2025/2026
2-14 Role of the highest governance body in sustainability reporting	Our Sustainability Approach - ESG Governance
2-15 Conflicts of interest	Business Ethics
2-16 Communication of critical concerns	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
2-17 Collective knowledge of the highest governance body	Our Sustainability Approach – ESG Governance
2-18 Evaluation of the performance of the highest governance body	Our Sustainability Approach – ESG Governance

GLOBAL REPORTING INITIATIVE CONTENT INDEX (continued)

GRI Disclosure	References/Remarks
GRI 2: General Disclosures 2021	
2-19 Remuneration policies	Talent Attraction and Retention Annual Report 2025/2026
2-20 Process to determine remuneration	Talent Attraction and Retention Annual Report 2025/2026
2-21 Annual total compensation ratio	Annual Report 2025/2026 - Financial information
2-22 Statement on sustainable development strategy	Our Sustainability Approach – Our Sustainability Strategy and Policies
2-23 Policy commitments	Our Sustainability Approach – Our Sustainability Strategy and Policies
2-24 Embedding policy commitments	Our Sustainability Approach – Our Sustainability Strategy and Policies
2-25 Processes to remediate negative impacts	Our Sustainability Approach – Our Sustainability Strategy and Policies Business Ethics – Whistleblowing Policy
2-26 Mechanisms for seeking advice and raising concerns	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Business Ethics – Whistleblowing Policy
2-27 Compliance with laws and regulations	Business Ethics Business Ethics – Compliance and risk management
2-28 Membership associations	Major Recognitions, Awards & Membership
2-29 Approach to stakeholder engagement	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
2-30 Collective bargaining agreements	Inclusive Workplace and Culture
GRI 3: Material Topics 2021	
3-1 Process to determine material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment
3-2 List of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment

GLOBAL REPORTING INITIATIVE CONTENT INDEX (continued)

GRI Disclosure	References/Remarks
GRI 205: Anti-corruption 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Business Ethics
205-1 Operations assessed for risks related to corruption	Business Ethics
205-2 Communication and training about anti-corruption policies and procedures	Business Ethics
205-3 Confirmed incidents of corruption and actions taken	Business Ethics Laws and Regulations Compliance
GRI 301: Materials 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Environmental Sustainability
301-1 Materials used by weight or volume	Performance Data Summary – Environmental Performance
301-2 Recycled input materials used	Water Consumption and Conservation
301-3 Reclaimed products and their packaging materials	Performance Data Summary – Environmental Performance
GRI 302: Energy 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Environmental Sustainability
302-1 Energy consumption within the organisation	Performance Data Summary – Environmental Performance
302-2 Energy consumption outside of the organisation	Performance Data Summary – Environmental Performance
302-3 Energy intensity	Performance Data Summary – Environmental Performance
302-4 Reduction of energy consumption	Environmental Sustainability – Responding to Climate Change Environmental Sustainability – Energy Management and Reducing Carbon Footprint
302-5 Reductions in energy requirements of products and services	Environmental Sustainability – Our Environmental Targets Green Product Innovation and Development

GLOBAL REPORTING INITIATIVE CONTENT INDEX (continued)

GRI Disclosure	References/Remarks
GRI 305: Emissions 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Environmental Sustainability – Our Environmental Targets
305-1 Direct (Scope 1) GHG emissions	Performance Data Summary – Environmental Performance
305-2 Energy indirect (Scope 2) GHG emissions	Performance Data Summary – Environmental Performance
305-3 Other indirect (Scope 3) GHG emissions	Performance Data Summary – Environmental Performance
305-4 GHG emissions intensity	Performance Data Summary – Environmental Performance
305-5 Reduction of GHG emissions	Performance Data Summary – Environmental Performance
305-6 Emissions of ozone-depleting substances (ODS)	Performance Data Summary – Environmental Performance
305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	Performance Data Summary – Environmental Performance
GRI 306: Waste 2020	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Environmental Sustainability – Our Environmental Targets
306-1 Waste generation and significant waste-related impacts	Environmental Sustainability – Waste and Pollution Management
306-2 Management of significant waste-related impacts	Environmental Sustainability – Waste and Pollution Management
306-3 Waste generated	Environmental Sustainability – Waste and Pollution Management
306-4 Waste diverted from disposal	Environmental Sustainability – Waste and Pollution Management
306-5 Waste directed to disposal	Environmental Sustainability – Waste and Pollution Management

GLOBAL REPORTING INITIATIVE CONTENT INDEX (continued)

GRI Disclosure	References/Remarks
GRI 401: Employment 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
401-1 New employee hires and employee turnover	Performance Data Summary – Social Performance
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Inclusive Workplace and Culture- Talent Attraction and Retention
401-3 Parental leave	Performance Data Summary – Social Performance
GRI 403: Occupational Health and Safety 2018	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
403-1 Occupational health and safety management system	Inclusive Workplace and Culture - Occupational Health and Safety
403-2 Hazard identification, risk assessment, and incident investigation	Inclusive Workplace and Culture - Occupational Health and Safety
403-3 Occupational health services	Inclusive Workplace and Culture - Occupational Health and Safety
403-4 Worker participation, consultation, and communication on occupational health and safety	Inclusive Workplace and Culture - Occupational Health and Safety
403-5 Worker training on occupational health and safety	Inclusive Workplace and Culture - Occupational Health and Safety
403-6 Promotion of worker health	Inclusive Workplace and Culture - Occupational Health and Safety
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Inclusive Workplace and Culture - Occupational Health and Safety
403-8 Workers covered by an occupational health and safety management system	Inclusive Workplace and Culture - Occupational Health and Safety
403-9 Work-related injuries	Inclusive Workplace and Culture - Occupational Health and Safety Performance Data Summary – Social Performance
403-10 Work-related ill health	Inclusive Workplace and Culture - Occupational Health and Safety Performance Data Summary – Social Performance

GLOBAL REPORTING INITIATIVE CONTENT INDEX (continued)

GRI Disclosure	References/Remarks
GRI 404: Training and Education 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
404-1 Average hours of training per year per employee	Performance Data Summary – Social Performance
404-2 Programmes for upgrading employee skills and transition assistance programmes	Inclusive Workplace and Culture - Talent Attraction, Retention and Development Inclusive Workplace and Culture – Staff Engagement
404-3 Percentage of employees receiving regular performance and career development reviews	Performance Data Summary – Social Performance
GRI 405: Diversity and Equal Opportunity 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
405-1 Diversity of governance bodies and employees	Inclusive Workplace and Culture – Diversity, Equity, and Inclusion Performance Data Summary – Social Performance
405-2 Ratio of basic salary and remuneration of women to men	Inclusive Workplace and Culture – Diversity, Equity, and Inclusion Performance Data Summary – Social Performance
GRI 406: Non-discrimination 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Inclusive Workplace and Culture
406-1 Incidents of discrimination and corrective actions taken	Inclusive Workplace and Culture – Diversity, Equity, and Inclusion Inclusive Workplace and Culture - Labour Practices and Human Rights

GLOBAL REPORTING INITIATIVE CONTENT INDEX (continued)

GRI Disclosure	References/Remarks
GRI 409: Forced or Compulsory Labour 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Product Management and Operational Practices- Sustainable Supply Chain
GRI 416: Customer Health and Safety 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
416-1 Assessment of the health and safety impacts of product and service categories	Product Management and Operational Practices - Customer Satisfaction and Well-being
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Product Management and Operational Practices - Customer Satisfaction and Well-being
GRI 418: Customer Privacy 2016	
3-3 Management of material topics	Our Sustainability Approach – Stakeholder Engagement and Materiality Assessment Product Management and Operational Practices
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Product Management and Operational Practices - Data Security and Privacy Protection