Hong Kong Johnson Holdings Co., Ltd.
香港莊臣控股有限公司
(A company incorporated in the Cayman Islands with limited liability)
Stock Code : 1955

2025/26
Environmental, Social and Governance Report

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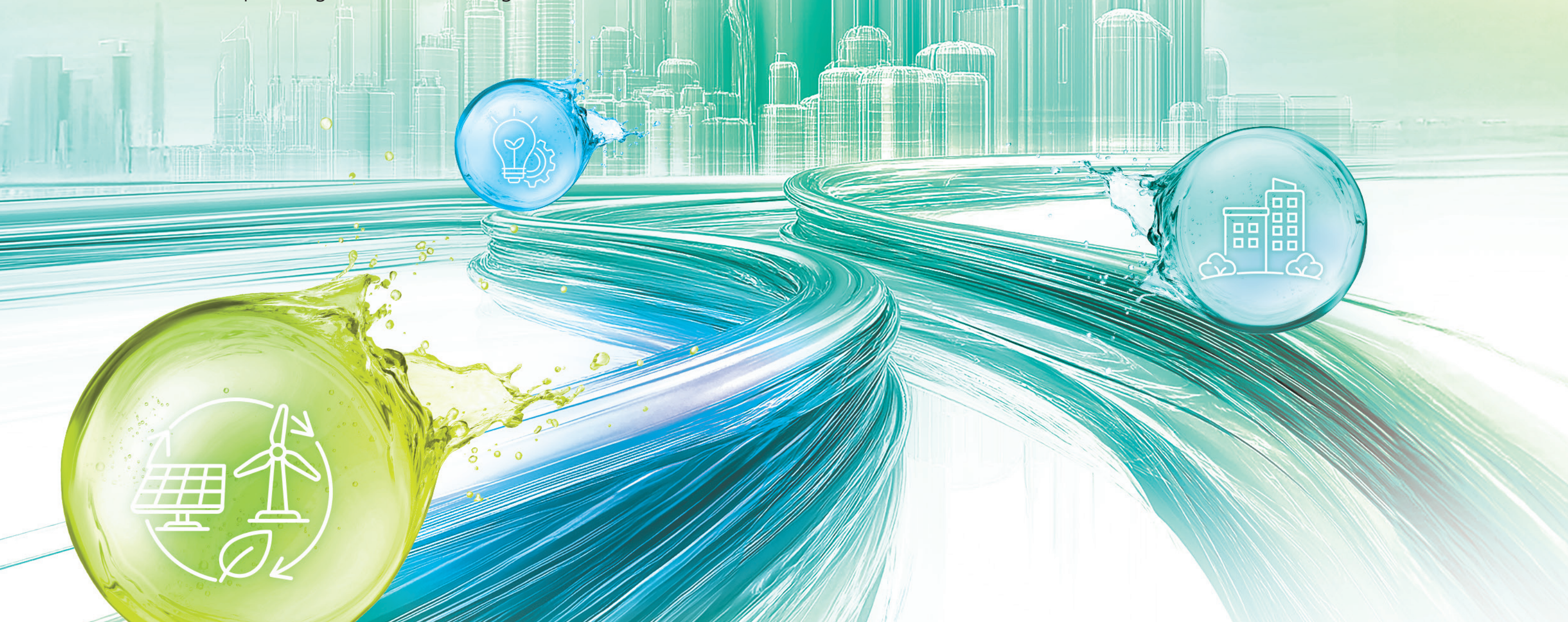
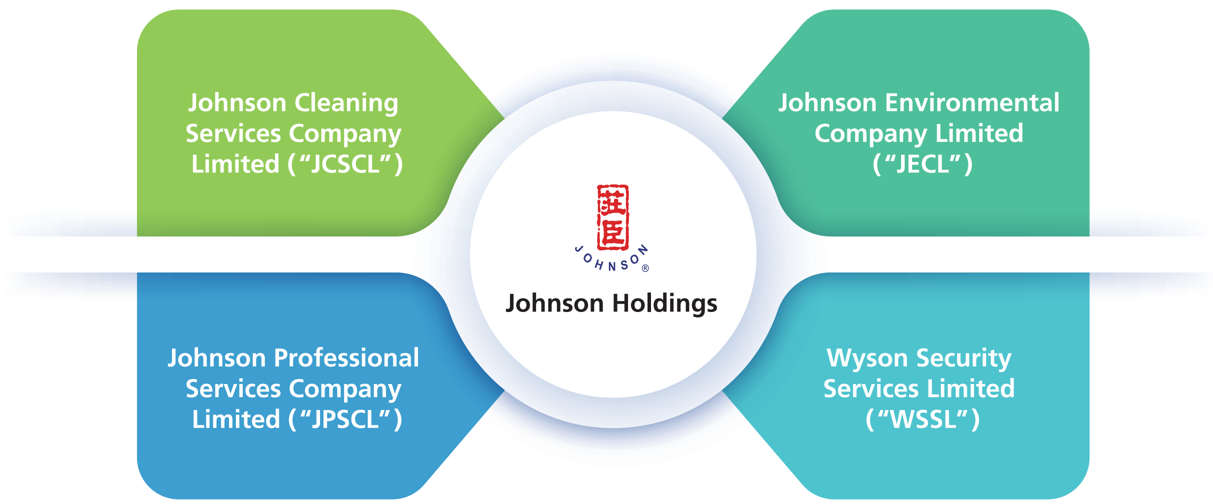


ABOUT JOHNSON HOLDINGS

Hong Kong Johnson Holdings Co., Ltd. (the "**Company**" or "**Johnson Holdings**", together with its subsidiaries (Johnson Cleaning Services Company Limited ("**JCSCL**"), Johnson Environmental Company Limited ("**JECL**"), Johnson Professional Services Company Limited ("**JPSCL**"), Wyson Security Services Limited ("**WSSL**"), collectively referred to as the "**Group**", "**our**" or "**we**"), is a leading environmental hygiene service provider which scope of service covers the whole Hong Kong, offering one-stop professional solutions such as building and campus cleaning, parks and recreation centres cleaning, street cleansing, disinfection, pest control, garbage logistics and security services.

With high quality, dependable services and a spirit of continuous innovation, we have earned long standing trust from the Hong Kong SAR Government, public institutions, private enterprises and the general public. Looking ahead, we will place "improving service quality" at the core of our mission and dedicate ourselves to building a green environmental sanitation enterprise. While consolidating the foundation of our cleaning business, we will accelerate the diversification business into security, garbage logistics and professional pest management, and continuously optimise the Group's business structure. In terms of operations and management, we actively attract top talent, strengthen corporate governance and internal controls, deepen on-site management, enhance frontline service quality, while advancing digitalisation and strictly controlling costs to drive steady profit growth overall through efficient operations. The Group remains committed to the cleaning business as its core, while pursuing strategic acquisitions and other opportunities to actively expand into new business areas and to become a leading green environmental hygiene service provider in Hong Kong.



ABOUT JOHNSON HOLDINGS

CORPORATE VALUES

Sustainable development is a fundamental pillar of Johnson Holdings' growth. Driven by the mission "Dedicate to Shape an Intelligent Green Future", we uphold the motto of "Being Faithful in the Word and Keeping Promise", and are committed to creating greater value for our shareholders while shouldering responsibilities to our employees, customers, shareholders, society and the environment. We provide safe, high quality and sustainable integrated solutions to foster a healthy, green living environment for society, generating shared value and long-term benefits for both shareholders and the community. As the cornerstone of the Group's purpose, values and strategy, our corporate culture is always centred on high ethical standards and sustainable development, continuously driving the Group's value enhancement and maximising returns for shareholders.

Entrepreneurship	Active and Sustainable Development Operation	Innovation
To be of one mind	To be people-oriented	Keeping pace with the times
To be honest and responsible	Customer focus	Creative thinking
Mutual respect	Caring for employees	Learning from multiple sources
Mutual trust	Strengthening training	Improving quality
Inclusion	Enhancing management system	
Close communication	Resource sharing	
	Social responsibility	

AWARDS AND RECOGNITIONS

As a leading provider of environmental hygiene services, Johnson Holdings has been repeatedly recognised for its service excellence, innovation and steadfast commitment to sustainability. We have been honoured with the CBRE Inspirational Sharing Award and the "Environmental, Health & Safety Performance Award" from HK Electric, and retain accolades such as the "Caring Company" Certificate and the "Hong Kong Top Brand Mark". The Group also holds ISO 14001:2015 Environmental Management System, ISO 45001:2018 Occupational Health and Safety Management System, ISO 9001:2015 Quality Management System and IMS Integrated Management System certifications.

ABOUT JOHNSON HOLDINGS

Awards

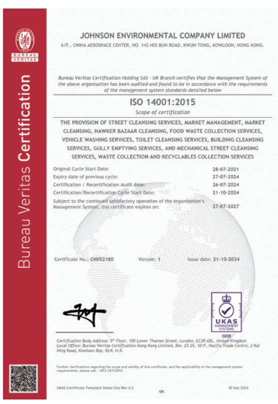
The "Caring Company" Certificate

Hong Kong Top Brand Mark Certificate


Environmental, Health & Safety Performance Award from HK Electric

CBRE Inspirational Sharing Award

System Certifications

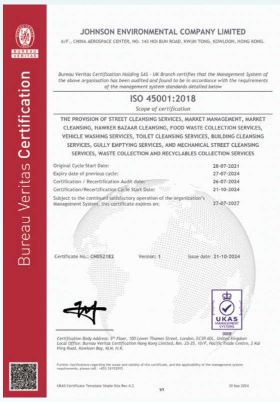


JECL obtained ISO 14001: 2015 Environmental Management System Certificate

JCSCL obtained ISO 14001: 2015 Environmental Management System Certificate

WSSL obtained ISO 14001:2015 Environmental Management System Certificate

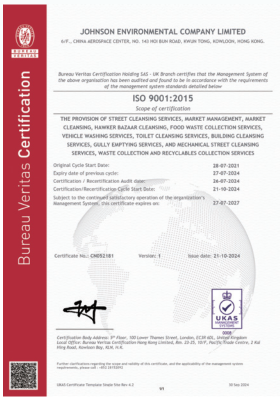
ABOUT JOHNSON HOLDINGS



JECL obtained ISO 45001:
2018 Occupational Health and Safety Management System Certificate

JCSCL obtained ISO 45001:
2018 Occupational Health and Safety Management System Certificate

WSSL obtained ISO 45001:
2018 Occupational Health and Safety Management System Certificate



JECL obtained ISO 9001:
2015 Quality Management System Certificate

JCSCL obtained ISO 9001:
2015 Quality Management System Certificate

WSSL obtained ISO 9001:
2015 Quality Management System Certificate

JCSCL obtained the IMS Integrated Management System Certificate

ABOUT THE REPORT

INTRODUCTION TO THE REPORT

To enable stakeholders to understand our strategies and performance in sustainable development, the Environmental, Social and Governance ("**ESG**") report (the "**Report**") aims to disclose the Group's 2025/26 ESG performance.

BASIS OF THE REPORT

The Report has been prepared in accordance with the mandatory disclosure requirements, the "Comply or Explain" provisions and environment-related disclosures of the ESG Reporting Code (the "**Code**") set out in Appendix C2 of the Rules Governing the Listing of Securities ("**Listing Rules**") on The Stock Exchange of Hong Kong Limited ("**HKEX**").

The Report has been prepared in accordance with the reporting principles outlined in the Code, as described below:

Reporting Principles	Descriptions
Materiality	We made a consensus on the material topics through internal discussion and participation of key stakeholders. The outcome is summarised in the section – "Materiality Assessment" of the Report.
Quantitative	To ensure that the effectiveness of our ESG policies and management systems can be evaluated and validated, we presented our ESG performance with the aid of environmental and social KPIs using robust methodologies, with reference to the Code.
Balance	All environmental and social KPIs were computed and presented with reference to the Code and robust methodologies were adopted as illustrated in the respective sections of the Report. Data comparisons over the years have been provided an unbiased comparison of our ESG performance from time to time.
Consistency	Unless otherwise specified, the Report has been prepared based on the same methodologies, standard and reporting scope compared to the previous year.

SCOPE OF THE REPORT

Unless otherwise specified, the Report covers the period from 1 April 2025 to 31 March 2026 (the "**Reporting Period**"). It principally discloses the Group's ESG measures and performance within its operational boundaries, which include JCSCL, JECL, JPSCL and WSSL.

REPORTING LANGUAGE

This Report is published in both Chinese and English versions, and in case of any discrepancies, the Chinese version shall prevail.

ABOUT THE REPORT

CONFIRMATION AND APPROVAL

This Report was reviewed and approved by the Board of Directors on 25 June 2026. To make sure that our stakeholders can assess the Group's financial and sustainability performance concurrently, we publish both an annual report and an ESG report each year. Electronic versions of both reports are available on the HKEXnews website and the Group's official website (johnsonholdings.com). If you have any comments or suggestions, please submit your written enquiries or feedback to the Company via the feedback form.

BOARD STATEMENT

As a leading environmental hygiene service provider in Hong Kong, we have been actively fulfilling our ESG responsibilities. It is our belief that a robust ESG management system is an important cornerstone to achieve sustainable development.

The Board, as the highest decision making body, assumes overall responsibility for ESG management. It is responsible for reviewing and approving ESG policies, strategies and priorities, including climate-related topics, and for the effective supervision of ESG and climate matters that may affect business operations and internal controls. During the Reporting Period, the Board established a Risk Management and ESG Committee to oversee operational risk management, internal control systems, and ESG-related risks and opportunities; the Committee also develops and implements ESG strategies, policies and targets to ensure close alignment with the Group's overall business objectives.

We regularly assess the materiality of ESG topics, which shall be reviewed by the Board, with the relevant process and results detailed in the section – "Materiality Assessment" of the Report. ESG and climate risk management have been fully embedded into our daily risk management framework; the Risk Management and ESG Committee is responsible for reviewing related matters and regularly reporting to the Board. This year, we set business relevant environmental targets, and the Board considered the target-setting process and reviewed alongside progress against last year's targets.

To enhance ESG performance and transparency, we engaged an independent consultant to assist in report preparation and to provide professional advice. The Board will continue to formulate concrete action plans to drive long-term ESG value creation across the Group and to create shared benefits with all stakeholders.

SUSTAINABILITY SYSTEMS AND POLICIES

SUSTAINABILITY GOVERNANCE

Board Diversity

The Board is committed to delivering long-term sustainable growth for shareholders and long-term benefits to all stakeholders. Under the Board Diversity Policy, the Nomination Committee reports annually on the composition of the Board from a diversity perspective and monitors implementation of the Board Diversity Policy. In reviewing and assessing the composition of the Board, the Nomination Committee seeks to achieve diversity across multiple dimensions and considers factors including, but not limited to, competencies, skills, professional experience, independence and knowledge. In designing the composition of the Board and selecting candidates, all appointments to the Board are made on the basis of merit and candidates are assessed against objective criteria.

As at the date of this Report, the Board consists of five female members and six male members, with female directors representing approximately 45.45% of the Board. Five directors are aged 40 to 50 and six are aged 50 to 60. The Board's collective skills and professional backgrounds cover accounting and finance, legal and compliance, investment management, insurance, real estate and environmental services. In addition, there are five independent directors, representing 45.45% of the Board.

Governance Structure

We firmly believe that sustainable development is a key driver for long-term success and are committed to integrating sustainability factors into corporate governance and decision-making processes We have established a three-tier ESG and climate-change governance framework comprising the Board, the Risk Management and ESG Committee, and the Working Group.

The Board, as the highest decision-making body, holds overall responsibility for the Group's ESG governance. It reviews and approves ESG policies, strategies and major ESG and climate-related risk management initiatives, and is responsible for the effective supervision of ESG and climate matters that may affect business operations to ensure sound risk management and internal controls.

Under authorisation by the Board, the Risk Management and ESG Committee is responsible for developing and reviewing risk management policies, ESG strategies, targets and measures; supervising the identification, management and reporting of operational and ESG risks; overseeing the preparation of the ESG Report and ensuring compliance with Listing Rules and regulatory requirements; and regularly reporting to the Board with recommendations.

At the implementation level, the Working Group is composed of department heads from Human Resources, Administration, IT & Innovation Department, and Business Operations departments, through working together to ensure that applicable ESG requirements and policies are followed. The Working Group is also responsible for implementing daily environmental, social, and governance tasks, promoting the sustainable development of the Group, and collecting relevant ESG data.

SUSTAINABILITY SYSTEMS AND POLICIES

Sustainable Risk Management

The Board	Maintains an effective ESG and climate-related risk management system
	Monitors the ESG and climate-related risk management system
	Reviews the completeness of ESG and climate-related risk management system in strategic and compliance aspects
	Reviews the operation strategy of the Group for assessment of the emergence of new risks
	Discusses the ESG and climate-related risk management outcomes with management regularly
Risk Management and ESG Committee	Develops and reviews standards, frameworks and associated risk limits for the risk management system
	Ensures the sufficiency of resources and training on ESG and climate-related risk management
	Conducts research on ESG and climate-related risk management outcomes
	Coordinates with external auditors on relevant matters, where necessary
Assigned Risk Owners	Monitor the risk management process of the assigned risks
	Assess the materiality of the assigned ESG and climate-related risks and implement relevant measures to control the risks
	Review the existing ESG and climate-related risk items and risk management measures and update the risk profile where necessary

Risk management on ESG and climate change issues has been the core component of our wider risk management system as we see the growing importance of ESG and climate change issues and the emergence of the associated risks and opportunities. Investors and other stakeholders have been focusing more on our holistic performance, long-term sustainability, social impact and climate change, and expect us to effectively identify and respond to sustainability risks.

SUSTAINABILITY SYSTEMS AND POLICIES

Major Sustainable Risks and our Responses

After reviewing our operations in 2025/26, we identified the major sustainable risks relevant to us, and accordingly made targeted measures.

Major ESG Risks	Our Responses
Customer Satisfactions	
As a leading cleaning service provider in Hong Kong, the quality of our services is under the deep concern of the public. Failing to deliver quality service consistently or respond to customers' feedback and complaints effectively would blight the ability to make continuous improvement and market competitiveness.	Through regular inspections and employee training, while maintaining close communication with our clients, we actively respond to their feedback and needs, thereby continuously optimising our service performance and improving our corporate image as a responsible service provider.
Supply Chain Management	
Poor supply chain management would result in logistical disruption, decline in product quality and subpar services, affecting operational efficiency and customer satisfaction. The quality of cleaning and disinfection products of our suppliers directly affects the Group's service quality and the health and safety of our employees.	We implement strict supplier management and assessment standards and have established internal control procedures for supplier selection to ensure that we work with premium and qualified partners to improve supply chain reliability. Please refer to the "Supply Chain Management" section of this Report for details.
Occupational Safety and Health ("OSH")	
The Group's operations inevitably expose frontline employees to health risks and the possibility of workplace accidents. Consequently, the Group is exposed to risks of work-related injuries, related claims and public liability for personal injury and property loss. These risks could affect the reputation and financial position of the Group.	We conduct regular OSH training and workplace inspections, and have formulated emergency response plans and provided employees with all necessary training and guidance to reduce accident risks. Please refer to the "Safe and Healthy Workplace" section of this Report for details.
Negative Environmental Impact	
Wastewater, chemical detergents, as well discharge of exhaust gases produced by our large fleet of service vehicles are unavoidable by-products of our services. Without proper management and control, it would negatively impact the environment.	We actively manage the environmental impact of our operations. Through implementing measures, including waste management, upgrading efficient vehicles and optimising route-planning, and more, we manage to reduce carbon footprint and environmental burden. Please refer to the "Sustainable Operations" section of this Report for details.

SUSTAINABILITY SYSTEMS AND POLICIES

Compliance and Anti-Corruption	
Cleaning services involve contracts with clients, suppliers and government agencies. Insufficient internal controls or improper employees' behaviour (such as bribery or improper bidding) may violate relevant anti-corruption regulations such as the Prevention of Bribery Ordinance.	We strengthen internal audit and anti-corruption training, improve contract management processes, ensure compliance with Hong Kong regulations and maintain business transparency.

Extremely Hot Weather	
Most of our frontline employees are engaged in outdoor work (such as cleaning or security), and hot weather may increase their risk of heat stroke and harm their health.	We have issued OSH guidelines for preventing heat stroke to ensure that employees have reasonable work arrangements, rest time and drinking water to minimize the risk of heat stroke.

SUSTAINABILITY POLICIES AND GOALS

United Nations' Sustainable Development Goals	Our Strategies	Our Commitment	Corresponding Sections
5 GENDER EQUALITY 10 REDUCED INEQUALITIES	Caring	• Complying with relevant laws and regulations regarding gender equality • Providing a non-discriminatory, equal opportunity, and safe working environment to ensure that our employees are not discriminated against or exploited in any job opportunities based on factors such as age, gender, disability, race, ethnicity, background, religious beliefs, or economic status	"Responsible Employment"
8 DECENT WORK AND ECONOMIC GROWTH	Safe and Healthy Workplace, Employee Care	• Providing safety equipment to ensure that our employees can work in a safe and healthy environment • Promoting diversity and inclusivity, providing training and development opportunities, and enhancing teambuilding spirit with the goal of promoting employee growth • Strengthening safety training for employees to prevent work-related accidents and promote their physical and mental health • Creating an ideal working environment for our employees • Committed to safeguarding the labour rights of our employees, ensuring that there is no child labour or forced labour in our workplace • Encouraging all employees to exercise regularly	"Safe and Healthy Workplace"

SUSTAINABILITY SYSTEMS AND POLICIES

United Nations' Sustainable Development Goals	Our Strategies	Our Commitment	Corresponding Sections
12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION	Preserving the Planet	• Committed to reducing our impact on the environment and developing long-term environmental goals • Actively controlling vehicle fuel consumption to reduce carbon emissions • Promoting green procurement policies by using nontoxic and environmentally friendly cleaning products in our working procedures • Committed to developing climate change policy, assessing and disclosing the impact of climate risks	"Sustainable Operations"
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Intelligent Technology and Pioneering Service(s)	• Keeping abreast of the latest innovative technologies to enhance our competitiveness and support our industry operations • Putting customers first and fully catering to their needs • Developing new service solutions • Continuously optimizing our internal systems to improve service quality • Providing access to the latest information and technological systems to enhance work efficiency	"Excellent Products and Services"

STAKEHOLDER ENGAGEMENT

Johnson Holdings values the close connection with key stakeholders, and is aware that it is crucial to understand their perspectives and expectations to improve our ESG performance. By gathering stakeholders' opinions and focusing on their priority issues, we can improve ESG management strategies and continuously improve our performance, and meanwhile identify our strengths and weaknesses to refine relevant policies and approaches.

To ensure effective communication, we utilise various channels which are outlined in the table below, to interact with key stakeholder as well as those groups who are significantly affected by our operations and collect their feedback. These would help us make informed decisions and promote the continuous progress of our ESG performance.

Stakeholder Groups	Concerned Issues	Communication Channels
Investors and shareholders	• Business performance • Business integrity • Compliance status • ESG management • Risk management • Stable returns	• Company's website • Group disclosures (including financial statements) • Annual general meeting
Customers	• Health and safety • Quality of services and products • Privacy protection	• Direct customer engagements • Company's website • Group disclosures (including financial statements) • Complaint channels
Suppliers	• Supply chain management • Procurement standard • Business integrity • Mutual benefit and win-win	• Supplier preliminary assessment • Annual supplier assessment
Employees	• Health and safety • Training and development • Career advancement • Labour rights • Remuneration system	• Orientation • Training sessions • Regular meetings • Performance appraisals • Staff events
Community and the general public	• Community investment • Support local economic development • Information transparency and disclosure	• Company's website • Group publications • Community activities • Day-to-day contacts with the general public during the provision of services
Government	• Business ethics and compliance • Increase in employment opportunities	• Day-to-day reporting and disclosure • Exchange meeting

MATERIALITY ASSESSMENT

In order to accurately identify the key areas of focus for the Group in ESG practices and meet the demands of stakeholder groups, we collect the views and expectations of various stakeholders through questionnaire surveys. Key stakeholder groups, such as customers, suppliers, employees and senior management are covered in the survey which analyses the relevance and importance of 22 ESG topics to the Group's business operations and the stakeholders' concerns respectively.

- Identification: To create and categorise a list of potential ESG topics and identify key stakeholder groups based on international sustainability frameworks, regulatory updates, industry trends and peer benchmarks.
- Engagement: To invite internal and external stakeholders to complete an online survey.
- Analysis and Evaluation: To evaluate and prioritise the most material ESG topics.
- Review: The results are reviewed by the Group to determine the priority of the ESG topics for the ESG Report's disclosure and future improvement.
- Integration: To incorporate material topics into the Group's ESG strategy and disclosures. Integrating material issues can ensure that the Group is in alignment with stakeholder expectations and keeps pace with emerging sustainability trends, reinforcing our commitment to long term value creation and responsible business practices.

MATERIALITY ASSESSMENT

Materiality assessments help us identify environmental, social, and governance risks and opportunities in business operations, optimize business strategies and focus on key issues. In the meantime, the assessments allow us to understand the stakeholders' expectations and concerns that require our first responses. The 8 most important ESG issues to our stakeholders include employee benefits and rights, operational compliance, business ethics and anti-corruption, occupational safety and health, labour management relations and communication channels, excellent customer service, talent attraction and retention, customer privacy and data protection. Our responses are detailed below.

Key Issues	Our Responses	Sections
Employee benefits and rights	We are committed to providing our employees with fair and equitable salaries, benefits, and welfare, and have established policies that regulate employees' working hours and holidays. We also offer salary insurance and medical insurance benefits to different employees.	Protection of Employee Rights Compensation and Benefits
Operational compliance	We ensure that we fully comply with relevant laws and regulations when conducting our business. We have not found any major violations of laws and regulations, nor have we had any related lawsuits against the Group or its employees during the Reporting Period.	Applicable Laws and Regulations
Business ethics and anti corruption	We have a resolute tolerance to any business misconduct that could damage our reputation and are committed to upholding the highest ethical standards in all our business operations.	Business Ethics
Occupational safety and health	We have developed a series of occupational safety and health policies and guidelines, including conducting risk assessments, providing employees with occupational safety and health work instructions, and offering training.	Safe and Healthy Workplace
Labor relationships and communication channels	We have formulated a series of employee management policies and work guidelines and provided employees with a wide range of communication and feedback channels.	Employee Rights Protection
Excellent customer service	We are committed to providing the highest quality service and attach great importance to our customers' opinions to actively identify and improve service deficiencies and ensure that satisfactory responses are provided to customers in a timely manner.	Reliable Service

MATERIALITY ASSESSMENT

Key Issues	Our Responses	Sections
Talent attraction and retention	We have formulated a series of staff development and training programs to provide promotion opportunities, develop individual capabilities, and ensure that employees are fully recognized and willing to cooperate with us for a long time.	Compensation and Benefits; Training and Development
Customer privacy and data protection	We attach great importance to the confidentiality and security of customer information to uphold the highest privacy standards in the process of data collection, use and storage.	Personal Privacy and Data Security Protection

SUSTAINABLE OPERATIONS

The Group places great importance on environmental responsibility, committed to minimizing our impact on the environment at all operational levels and strictly adhering to various local environmental protection laws and regulations. During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations relating to air and greenhouse gas emissions, discharges into water and land, generation of hazardous and non-hazardous waste, nor were we aware of any issue in sourcing water that is fit for purpose.

Our environmental management system has been certified to ISO 14001:2015, which provides us with a systematic framework for identifying and effectively addressing environmental risks and opportunities, so as to promote ongoing improvement in environmental performance, waste reduction and conservation of natural resources. Through this certification, we have implemented measures such as waste management, upgrade of efficient vehicles and optimisation of route planning to significantly reduce our carbon footprint. This section outlines our environmental initiatives and progress, and describes our unwavering commitment to future sustainable practices.

GREEN FLEET

The main sources of mobile fuel combustion and air emissions are from our refuse collection vehicles fleet, emissions from which will exacerbate climate change. The Group is committed to building a green fleet and actively promoting sustainable development by reducing carbon footprint and environmental impact through a number of measures.

We monitor and report on our GHG emissions annually to understand the emission situation in a transparent manner. To optimise fleet management, we have developed an intelligent system that tracks vehicle dynamics in real time, plans optimal routes, and flexibly deploys vehicles to effectively reduce fuel consumption and air emissions. By optimising refuse collection routes and improving driving efficiency, we have successfully shortened travel distances and significantly reduced carbon emissions, contributing to a cleaner environment for Hong Kong.

To further reduce emissions, we plan to conduct gradual replacement to efficient vehicles, introducing electric vehicles and low-emission models that meet EU Stage VI emission standards to replace traditional high-pollution vehicles. Additionally, we have also introduced a sand sweeper equipped with an inhalable PM10 filtration system, which is specially designed for street cleaning and can effectively capture fine particles, significantly reducing air emissions and dust pollution during the cleaning process. We ask drivers to adopt responsible driving habits, such as avoiding engine idling, and to use their vehicles more efficiently by optimizing work schedules. We firmly believe these green fleet initiatives will continue to reduce the environmental impact of our operations and work with society toward a more sustainable future.

SUSTAINABLE OPERATIONS

ENERGY AND RESOURCE CONSUMPTION

While vehicle fuel consumption accounts for a large proportion of the Group's energy usage, we still actively promote energy-saving and water-saving measures to reduce the consumption of other resources. To this end, we have developed the Energy and Resource Usage Guidelines and the Energy Conservation Directives, which clearly state our commitment to sustainable practices, covering the efficient use of electricity, water, and materials. By way of training and quarterly newsletter, we raise our employees' awareness on environmental protection and encourage them to participate in energy conservation and emission reduction activities.

Specific measures include using energy-efficient lighting and electrical appliances, turning off idle equipment, setting the air conditioner at 25.5°C to avoid overcooling, and regularly cleaning the air conditioner filter to increase efficiency. We promote double-sided printing and electronic documents to reduce paper usage, encourage the recycling of water resources (such as for floor washing), and require employees to check water pipes for leaks. In addition, we reduce the use of disposable supplies and promote reusable materials. We will continue to optimize resource management and contribute to a sustainable future.

Thanks to our vehicle intelligent system, we achieved flexible route scheduling and materially improved fuel-use efficiency. During the Reporting Period, driven by the expansion of business scale, the number of projects awarded and implemented increased, leading to higher utilization rates for our operational vehicles. As a result, the Group's fuel consumption increased by approximately 112% compared to last year. However, as previously stated, we plan to gradually replace existing fleet with efficient vehicles and to substitute traditional high-pollution vehicles by introducing electric vehicles as needed, thereby progressively reducing our fuel consumption. Lastly, the Group is committed to reducing the use of purchased electricity. The electricity consumption during the Reporting Period decreased by approximately 4% compared to last year, and we will continue to target further reductions in electricity use.

SUSTAINABLE OPERATIONS

Electricity usage:

- Adjust the temperature of air conditioners to 25.5°C
- Clean air conditioning exhaust ducts and dust filters regularly
- Turn off idle lights and electrical appliances
- Select energy efficient light bulbs as far as practicable

Water usage:

- Reuse water for cleaning (e.g. for washing staircases, floors and floor surfaces, etc.)
- Turn off and tighten faucets to prevent dripping and running water
- Check and fix leaking pipes and tabs regularly

Paper usage

- Save documents in electronic form as far as practicable
- Print on both sides of the paper
- Reuse waste paper for other purposes, such as note taking

Other materials and resources:

- Consume plastic bags and other supplies based on the actual needs
- Reuse and recycle as far as feasible
- Use the tools and appliances properly to prolong their lifespan

WASTE MANAGEMENT

To effectively manage the considerable amount of waste generated daily, we have established a range of waste recycling systems, such as the Waste Recycling Program. We have set up collection points at our service locations where non-hazardous waste is explicitly separated into recyclable and non-recyclable categories and placed in clearly labelled bins. Hazardous waste such as UV lamps, pesticide bottles and detergent bottles are collected separately to specialised collectors for proper treatment. During the Reporting Period, wastes were primarily stemmed from disposable supplies used in our service locations, such as tissue papers, plastic bags and pest control related materials. Through green procurement, we give priority to suppliers of environmentally friendly products with independent lab test reporting or certification to ensure product sustainability and promote waste reduction.

SUSTAINABLE OPERATIONS

Under the Waste Recycling Program, we have established clear procedures for hazardous wastes related to pest control:

- UV lamp tubes: After removing used tubes from insect-attractant lamps, place them back in their original packaging, store them in the service vehicle cargo compartment, deposit them into designated collection bins, and arrange periodic collection by the designated waste recycler.
- Pesticide bottles: Rinse the bottle on site (using rinse solution from the pesticide), place the rinsed bottles into plastic bags, store them in the service vehicle cargo compartment, deposit them into designated collection bins, and arrange periodic collection by the designated recycler.
- Detergent or plastic bottles: Ensure the container is fully emptied of detergents, fragrances or essential oils, place the empty bottles in service bags, store them in the service vehicle cargo compartment, deposit them into designated collection bins, and arrange periodic collection by the designated waste recycler.

In addition, we have set up the recycling corner at our office which facilitates our employees to recycle daily office waste and recyclables, which will then be sent to either a recyclable collection point of Green Community or a recycler for handling. Through this initiative, we have been able to significantly decrease the amount of waste we send to landfills. We also actively explore opportunities for source reduction and recycling, continuously optimize recycling efforts, and strive to minimize environmental impact.

Our waste management strategies include:

- Meet or exceed waste-related legislative requirements and incorporate industry best practices into business operations and services.
- Assess the impact of waste disposed of from the Group's commercial activities, business operations and production processes.
- Ensure that hazardous and potentially hazardous wastes are managed in an appropriate, responsible and transparent manner.
- Ensure that transparent waste data is available to set, monitor and regularly review waste management targets.
- Minimize the environmental impact of waste generated by the Group during its operations and production processes through reduction, substitution, reuse, recycling and regeneration.
- Work with stakeholders to explore circular economy opportunities and promote responsible waste management.

SUSTAINABLE OPERATIONS

OUR ENVIRONMENTAL TARGETS

Aspects	Targets
Air Emissions	1) Introduce electric refuse collection vehicles into the service fleet by 31 December 2030 2) Proportion of electric vehicles reaching 25% of the fleet size by 31 December 2035 3) Proportion of electric vehicles reaching 50% of the fleet size by 31 December 2050
Energy Consumption	1) Proportion of fossil fuel-based vehicles not more than 75% of the fleet size by 31 December 2035 2) Proportion of fossil fuel-based vehicles not more than 50% of the fleet size by 31 December 2050
Waste	1) Recycle 60% of non-hazardous office waste by 31 December 2030

Regarding the Group's previously established target of "completing a feasibility study on electric refuse collection vehicles fleet by 31 December 2025", during the Reporting Period, we have fully carried out researches, on-site studies and multi-party verifications in relation to the electric refuse collection vehicles fleet, and formulated a foundational plan for building the fleet, taking into account relevant policies of the operating locations and the Group's operational conditions. We have completed a number of interim deliverables, including policy review, vehicle model compatibility testing, operating model assessment, and a study of charging infrastructure and supply chain conditions. Looking ahead, the Group will continue to deepen technical research and cost optimisation analysis, strengthen engagement with industry peers and relevant institutions, and closely monitor policy developments. At the same time, the Group will explore the introduction of small-scale pilot projects under appropriate conditions to further validate the actual operational feasibility of electric refuse collection vehicles, thereby laying the groundwork for gradual scaling in the future.

Separately, with respect to the target of "Using 30% of energy-efficient equipment in JCSCL's office by 31 December 2025", during the Reporting Period, the Group progressively advanced relevant efforts, prioritising the replacement of certain equipment with relatively lower energy efficiency (equipment with relatively low energy efficiency). These included replacing such equipment with high-efficiency LED lighting devices (lighting installation) and upgrading certain office equipment and small air-conditioning systems. At the same time, we completed an assessment of the current energy consumption status and an equipment optimisation analysis. Although the overall replacement ratio has not yet reached the predetermined target, the relevant measures have effectively improved energy efficiency and delivered certain energy-saving and cost optimisation benefits. Looking forward, the Group will continue to drive equipment upgrades based on actual operational needs, refine the replacement plans for such equipment, enhance energy management arrangements, and explore suitable technical solutions and policy support. The Group will also gradually expand the scope of energy-saving measures, with a view to achieving the energy consumption targets as early as practicable.

CONSTRUCTION OF SUSTAINABLE CULTURE

The Group is committed to fostering a sustainable culture and integrating sustainable development into its core values through internal education, employee engagement and stakeholder collaboration. Our Environmental Protection Policy clearly states our commitment to comply with environmental laws and regulations, promote resource conservation and pollution prevention, and communicate our environmental responsibilities and commitments to all stakeholders.

[1] All reduction targets are set against the 2021/22 base year.

SUSTAINABLE OPERATIONS

During Earth Hour in 2026, we publicized it to all employees through emails and posters, encouraging them to participate, and called on business partners to support this initiative to raise their awareness about climate change and understand the importance of protecting the planet. We turned off all non-essential lights, air conditioners and equipment in our office during the designated period of time, and received a certificate of appreciation from WWF in recognition of our positive contribution to sustainable development. In the future, we plan to work with stakeholder groups for a more sustainable future by carrying out more community and employee activities.

The “Earth Hour” Certificate of Appreciation

SAFEGUARDING HUMAN HEALTH AND BIODIVERSITY

We are committed to safeguarding human health and biodiversity, and reducing environmental and ecological impacts through sustainable pest management and chemical waste treatment practices. Our strategy not only ensures the health and safety of service locations, but also promotes the long-term health of ecosystems.

We adopt Integrated Pest Management (IPM) as the core strategy for commercial pest control. IPM is a scientific and sustainable approach that combines multiple cost-effective control measures to keep pest populations below economically damaging levels. The strategy emphasises prevention, promotes natural ecological control mechanisms, minimises impacts on the environment and ecosystems, and aligns closely with industry quality management systems. It focuses on continuous monitoring of pest activity and substantially reducing the use of chemical pesticides.

We actively utilise physical control solutions and select certified low-toxic or biodegradable pest control products. These measures, while effectively control pests, can also protect non-target species and ecological diversity, thereby ensuring that employees and customers are protected from the impact of harmful chemicals. Following categorisation, we collect and send chemical waste (such as cleaning agent residues and pest management chemicals) to specialised collectors for proper treatment. We also prioritize chemicals with less impact on human health and the environment through green procurement, and regularly train employees on proper handling producers to mitigate the risk of accidental leaks.

SUSTAINABLE OPERATIONS

Case: a fully automatic and environmental-friendly mousetrap system – Ekomille

JPSCL introduced Ekomille, a fully automatic and environmental-friendly mousetrap system, to replace traditional poison baits and sticky mouse traps for humane, safe and sustainable pest management. Traditional methods require frequent monitoring, replacement and cleaning, which is labour-intensive and prone to chemical pollution and health risks. Ekomille does not require the use of toxic chemicals and effectively controls rodents through automatic trapping technology, which protect human health and the environment while reducing the impact on biodiversity.

The advantages of Ekomille include:

- *Capable of capturing rats and house mice multiple times in a row*
- *Flexible placement without the connection of power cords*
- *Safe and reliable without the use of harmful chemicals*
- *Mouse carcasses are kept inside the device to maintain a hygienic environment without releasing the foul odour of rotting mouse carcasses*
- *Safe for children, workplaces, public areas and pets*
- *Designed to protect non-target species and support biodiversity conservation*

Fully automatic environmental-friendly mousetrap system – Ekomille

RESPONDING TO CLIMATE CHANGE

We understand that climate change poses significant risks to our operation as a group, as well as the communities and environments in which we operate. We also understand the importance of actively mitigating and adapting to the impacts of climate change. As such, we are committed to building robust resilience to climate change impacts into our daily operations, and fully integrating climate change management into the Group's business development processes and decision-making, with a view to effectively adapting to and mitigating its multifaceted impacts.

During the Reporting Period, the Group systematically advanced its work on climate-change response in line with the climate-related disclosures as set out in the Code from four core dimensions, namely, governance, strategy, risk management, and metrics and targets.

SUSTAINABLE OPERATIONS

Governance

The Group has established a comprehensive environmental, social and governance and climate change management system with clear roles and responsibilities, with the Board taking overall control, the Risk Management and ESG Committee serving as the main force, and cross-departmental collaboration to address climate change in an all-around manner. For details, please refer to the "Sustainability Governance" section of this Report.

The Risk Management and ESG Committee (the "Committee") conducts the meets at least twice a year and may convene ad-hoc sessions as necessary. It maintains regular communication with the Board to ensure the Board remains updated on evolving climate-related risks and opportunities.

In discharging its duties, the Committee integrates climate-related risks and opportunities into the Group's overall strategy, major transaction decisions and risk-management processes, ensuring close alignment between ESG/climate strategies and the Group's business objectives, and assessing trade-offs between related risks and opportunities where appropriate. The Committee is also responsible for developing and reviewing climate-related indicators, strategies, policies, response measures, management targets and guidelines, as well as overseeing target setting and regularly monitoring progress and effectiveness.

To support implementation of our climate-related strategies, Board members and Committee members are briefed on emerging ESG developments, including energy policies, regulatory updates and evolving market best practices. ESG training is embedded in the ongoing development of Directors and senior management, and relevant training was delivered during the Reporting Period. While the Group's remuneration policy has not yet incorporated climate-related performance indicators, we continue to monitor sustainability trends and are considering the potential inclusion of such metrics.

Strategies

Climate change poses extensive operational risks to the Group, with potential impacts on our business and the environment. Understanding and managing these risks is critical. At the same time, we recognize the opportunities inherent in these challenges. By proactively addressing climate-related risks, we aim to build a sustainable future for our business and stakeholders. Below summarizes the climate-related risks and opportunities that the Group has identified, as well as their corresponding impact level.

We integrate climate-related considerations into corporate strategy and business planning, clearly defining the scope of impact across three time horizons: short-term (1 to 2 years), medium-term (2 to 5 years), and long-term (5 years and beyond), ensuring that climate risk management aligns with our Group's sustainability strategy. At the same time, we have established three levels of impact degree: high (significant direct impact on operations, finances, or contracts), medium (noticeable but manageable impact), and low (limited impact or impact that can be mitigated through existing measures).

Climate-related risks						
Category	Description	Time Range	Impact on business models and value chains	Potential Financial Impact	Impact degree	Countermeasures
Acute physical risk	Increase frequency and intensity of extreme weather events (typhoons, heavy rain, extreme heat)	Short term	Disrupted outdoor cleaning, garbage collection and security services; damage the fleet; the health and increase safety risks for frontline employees; hinder contract fulfilment	• Costs required to repair or replace damaged property • Increase in workload, changes in employee schedules, lower productivity, and higher costs as a result of extreme weather • Affect supply chain and business operations • Increase in employee medical insurance costs	Medium	• Pay attention to weather warnings and evacuate equipment in advance before extreme weather arrives • Reinforce relevant facilities to reduce the risk of damage to equipment and facilities • Provide reasonable and effective work arrangements in extreme weather • Establish an emergency communication mechanism and enhance safety guidance and training for employees • Conduct regular safety training and provide personal protective equipment
Chronic physical risk	Long-term increase in temperature	Long term	Increased energy consumption (air conditioning, refrigeration); Fluctuations in the upstream supply chain	• Increase in employee medical expenses and protective equipment costs • Increase in employee cooling costs	Low	• Adjust working hours to avoid the periods that may have adverse effects on the human body during hot weather
Chronic physical risk	Decrease in rainfall	Long term	Limited water demand for cleaning, disinfection and vehicle cleaning; Rising water supply costs	• Increase in operating costs • Increase in expenditure on water resource procurement	Low	• Implement measures for water recycling • Optimize the "Energy and Resource Usage Rules"

SUSTAINABLE OPERATIONS

Climate-related risks						
Category	Description	Time Range	Impact on business models and value chains	Potential Financial Impact	Impact degree	Countermeasures
Policy and regulatory risk	Climate-related disclosure requirements are becoming increasingly stringent	Mid term to long term	More stringent environmental policies and regulations	• Higher costs for compliance and ESG data disclosure • Fines	medium	• Closely connect with regulatory authorities and keep up with policy and regulatory trends • Establish a robust data collection system
Reputational risk	Ignorance of climate change compliance and the environmental damage that business causes	Long term	Brand image damaged; customers lost	• Decrease in revenue due to loss of business from existing and potential customers	Low	• Conduct business in a responsible manner • Communicate closely with stakeholders to understand their expectations and concerns • Participate in activities such as "Earth Hour"
Market risk	Change of customers' preference for green procurement, and rapidly shifted the market demand	Long term	Government and public institution contracts may impose low-carbon service requirements; or they may affect the eligibility for bidding; and lead to customer loss	• Loss of market share • Lower competitive strength	Low	• Understand market sentiment and make transformation plans in advance

SUSTAINABLE OPERATIONS

Climate-related Opportunities	Description	Time Range	Potential Impact	Countermeasures
Service demand	Increased market demand for environmental protection and green services	Long term	• Increase in customer attention • Strengthening of long-term contractual relationships between the government and enterprises • New business expansion directions	• Expand the promotion of IPM • Accelerate the introduction of electric vehicles
Energy efficiency	Constantly increased commitment to net-zero emissions, and increased the efficiency of low-carbon energy usage	Long term	• Enhance resistance to changes in carbon prices and fluctuations in fossil fuels • Decrease in fuel costs for fleets	• Accelerate the introduction of electric vehicles • Optimize routes and intelligent systems

Risk Management

Climate-related risks have been incorporated into our risk management strategies. We have taken active measures to identify, assess, monitor and respond to potential risks of climate change in all aspects. For further details, please refer to the "Sustainable Risk Management" section of this Report.

- Risk identification: Conduct a thorough analysis of the global climate change trends and impacts, taking into account the characteristics of actual business operations and utilizing scientific methods and tools to systematically identify potential risks such as extreme weather events, resource supply pressures, and environmental impacts that may arise.
- Risk assessment: Base on the potential impact degree of risks on the implementation of the Group's strategy and the achievement of its business goals, and taking into account the probability of risk occurrence, a combined qualitative and quantitative analysis and evaluation will be conducted for each identified risk.
- Risk monitoring: Establish a complete risk monitoring system, using real-time data tracking and regular reporting mechanisms to ensure continuous grasp of the risk status related to climate change. If we detect an increase in risk levels or the emergence of new risks, we will promptly activate the emergency plan and swiftly take control measures.
- Risk response: Formulate a detailed climate risk response strategy, clearly define the responsibilities of each level, and provide supporting specific action plans to jointly resist the challenges caused by climate change. Meanwhile, efforts will continue to be made to promote risk mitigation and build adaptive capabilities.

SUSTAINABLE OPERATIONS

Metrics and Targets

During this Reporting Period, the Group recorded 9,258.41 tonnes of CO_2 equivalent for Scope 1 emissions, 49.62 tonnes of CO_2 equivalent for Scope 2 emissions, and 0.12 tonnes of CO_2 equivalent for Scope 3 emissions. In accordance with the "Greenhouse Gas Inventory Protocol", the Group continuously optimized the list of Scope 3.

In line with China's carbon neutrality goals and Hong Kong's "Hong Kong Climate Action Blueprint 2050", the Group has set a decarbonization target with 2021 as the base year. The details are as follows:

GHG emissions	1) Reduce the greenhouse gas emission density by 15% before 31 December 2030 2) Reduce the greenhouse gas emission density by 25% before 31 December 2035 3) Reduce the greenhouse gas emission density by 50% before 31 December 2050

When formulating its climate targets, the Group takes into account its business strategies, operational characteristics, and carbon reduction potential, and refers to the global climate vision of the Paris Agreement to set them. These targets are reviewed regularly by the management. The scope of this climate target is consistent with the disclosure scope of this report and covers the progress of carbon intensity monitoring for Scope 1, Scope 2, and Scope 3 greenhouse gas emissions. The greenhouse gas target includes carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O), covering all greenhouse gas emissions and serving as a total greenhouse gas emission target. The Group has not yet set a medium-term target and is monitoring progress through annual performance.

Compared to the base year of 2021, the greenhouse gas emission density in 2025 increased by 9.4%. The trend shows that Scope 3 emissions remain the main challenge, and the Group will continue to focus on optimizing the list of Scope 3 to ensure the progress towards the medium-term goals.

RESPONSIBLE EMPLOYMENT

The Group is committed to creating a diverse, inclusive and supportive work environment adopts fair and inclusive recruitment and talent management policies to attract talents from different ages, backgrounds and professional experiences. By integrating diverse skills and perspectives, we continuously enhance human capital, improve team collaboration and innovation capabilities.

PROTECTION OF EMPLOYEE RIGHTS

Recruitment and Dismissal

As part of the recruitment process, the Group strictly adhere to established and standardized recruitment procedures to ensure that the entire process of recruitment is fair, transparent and complies with legal requirements. All recruitment needs must be filled in the Recruitment Requirement Form and be submitted by the relevant department head to the Human Resources Department for approval. The number of recruits must not exceed the prescribed quota to ensure that human resources expenditure is in line with our budget and operating plans. In addition, the Group ensure that priority is given to hire suitable local workers to fill job vacancies. If we really are unable to hire suitable local employees, we will hire workers through the "Supplementary Labour Optimization Program".

We adhere to the principle of fair and equal opportunities in recruitment. All recruitment decisions are based on the job requirements and the abilities and experience of the applicants. To ensure that the recruitment process is compliant and meets the operational needs, the Group conducts a comprehensive background check on all new hires, including identity information, educational background, work experience, professional capabilities, relevant qualification certificates, as well as the legal labour qualifications of foreign nationals, and verifies whether they hold valid driving or mechanical operation licenses required for specific positions. The relevant checks will be conducted by the human resources department in accordance with the "Human Resources and Salary Management System" to ensure that the candidates meet the job requirements and comply with the applicable Hong Kong laws; for those involved in government service contracts, they must also meet the "Employee Qualification Requirements Applicable to Government Standards".

On the day of taking up the new position, employees will receive the Employee Handbook, which contains "Employee Rights and Responsibilities", "Employee Injury Information", "Employee Code of Conduct", "Company Discipline Code", including the Employee Anti-Corruption Guide. All employees must fully understand and abide by all the provisions stated in the Employee Handbook. If an employee violates the code of conduct in the Employee Handbook or the policies of this group, the Group will take corresponding disciplinary actions based on the nature and severity of the violation. For the first minor violation, an oral warning will be issued and recorded in the Warning Record Form; if there is repeated violation or more serious misconduct, a Written Warning Notice will be issued. If an employee repeatedly violates the code of conduct, engages in serious misconduct, or fails the probationary evaluation, the Group will consider terminating their employment relationship. All termination procedures of employment are strictly in accordance with relevant Hong Kong laws and the terms of the employment contract.

RESPONSIBLE EMPLOYMENT

Prevention of Child Labour and Forced Labour

The Group firmly opposes any form of child labour and forced labour practices, and strictly adheres to the relevant principles and requirements of both Hong Kong and international labour conventions. The Group requires all job applicants to be of legal working age and strictly check the candidate's identity documents during the recruitment process to verify their age and legal eligibility to work in Hong Kong. For employed young employees, we strictly abide by the detailed requirements of regulations such as the upper limit of working hours and working days, and the prohibition of young people from being employed in types of dangerous work. The Group conducts on-site inspection and supervision of work sites in each district through "inspection teams" to improve risk control capabilities and early identify and correct any cases of illegal employment or illegal Labour

The Group strictly prohibits any form of threats, coercion or compulsion against its employees. Overtime work can only be conducted with the voluntary consent of employees and approval of supervisors. If any underage or forced labour is found in the Group's workplace, the Group will immediately terminate relevant employment relationship and take appropriate follow-up measures to and actively cooperate with relevant departments to ensure that such labours are properly placed and arranged. During the Reporting Period, the Group was not aware of any serious breach of Hong Kong laws and regulations regarding child labour and forced labour.

Equal Opportunity, Diversity, Anti-Discrimination

We are committed to fostering a fair, diverse, and inclusive work environment, and we firmly believe that respecting cultural diversity enhances employee engagement, productivity, and innovation, enabling us to better meet customer needs and support the overall growth of our Group. We pledge to treat all employees and job applicants fairly and equitably, ensuring that no individual is discriminated against, harassed, or treated unfairly on the basis of age, gender, family or marital status, pregnancy, disability, race, religion, or sexual orientation. Our Group boasts a diverse talent pool, reflecting our ongoing efforts to build professional teams with varied backgrounds while advancing inclusion and diversity. As an equal opportunity employer, the Group strictly comply with all applicable equal employment opportunity laws and regulations, and continuously promote a culture of diversity and inclusion through comprehensive internal policies and management practices. In recruitment and hiring processes, the Group proactively engage with and consider suitable candidates from ethnic minority and underrepresented communities. Furthermore, the Group participate in the Labour Department's "Re-employment Allowance Pilot Scheme" and "Employment Programme for the Elderly and Middle-aged", supporting individuals aged 40 and above and unemployed job seekers in re-entering the workforce. We also provide appropriate on-the-job training for both full-time and part-time employees to foster career development and social integration.

During the Reporting Period, the Group was not aware of any breach of relevant laws or regulations that have a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunities, diversity, anti-discrimination, and other benefits and welfare of employees.

RESPONSIBLE EMPLOYMENT

COMPENSATION AND BENEFITS

We provides competitive remuneration and benefits to its employees, which are reviewed and adjusted regularly based on factors such as employee performance, business performance of the Group and market conditions. In addition, we provide training subsidies for eligible employees who meet the relevant conditions to support their continuous development. All our full-time employees are entitled to local statutory holidays, annual leave, maternity leave and paternity leave. The Group's medical allowance policy includes dental allowances scheme covering dental protection, highlighting the importance we attach to the health and well-being of employees.

Working Hours and Rest Periods

Under a continuous contract, employees can take 1 rest day for every 7 days of work and rest day cannot be accumulated. Any overtime work on rest days must be taken on a voluntary basis and is subject to approval by employees. All staff who works overtime on rest days will be fully compensated accordingly in accordance with the regulations. Apart from the weekly rest days, employees are entitled to other leave benefits such as paid annual leave and statutory holidays.

According to the relevant provisions of government service contracts, maximum working hours for frontline employees are strictly controlled. They usually arranged to work with a 6-day work week. The daily working hours shall not exceed the upper limit stipulated in the contracts to ensure the health and work efficiency of employees. Office employees adopt a work arrangement of 5-day work week. If an employee needs to take leave due to work-related injuries or other special circumstances, the relevant application and processing procedures will be conducted in accordance with the Steps for Reporting Work-related Injury and Employee Handbook the Group have formulated, and ensure compliance with legal requirements.

Performance and Remuneration

Our remuneration system, which are formulated based on the job responsibilities, scope of duties, market standards and employees' performance of the position. Eligible permanent employees are entitled to an annual performance bonus, the amount of which is based on individual performance. The human resources department regularly reviews the arrangement of remuneration and welfare policies. The Group reviews the remuneration structure for all job levels annually, to ensure market competitiveness for attracting and retaining eligible talent.

We implement an annual performance appraisal mechanism at the end of each year to ensure that employees fully understand their job requirements and performance standards. During the appraisal, the Heads of department will assess the performance of the employees and provide specific advice on their strengths and areas for improvement. The results of the appraisal are then submitted to senior management as an important reference for promotion arrangements and salary adjustments. We believe that a clear and transparent appraisal system helps to recognise the work contribution of employees while supporting their professional growth and career development.

RESPONSIBLE EMPLOYMENT

Employee Welfare

The Group is committed to providing our employees with fair and equitable remuneration, benefits, and welfare guarantees. All eligible employees are covered by compensation insurance to provide coverage related to work-related injuries or illnesses. Our office staff after being employed for three months, are entitled to medical insurance coverage. The Group also offers statutory maternity leave and paternity leave. Female employees are entitled to a 14-week statutory maternity leave to facilitate their postpartum recovery and care for the newborn. Likewise, male employees are entitled to a 5-day statutory paternity leave to provide companionship and support for the family. In addition, the Group organised a wide variety of employee activities during the year, including team dinners, birthday celebrations, etc., with the aim of enhancing internal communication and creating a work environment that cares about the well-being and quality of life of employees.

Christmas activities

Father's Day activities

Mother's Day activities

Dragon Boat Festival activities

RESPONSIBLE EMPLOYMENT

TRAINING AND DEVELOPMENT

The Group is talent-oriented and is committed to promoting the improvement of employees' capabilities and achieving personal growth through ongoing training and development. We offer diverse training arrangement to ensure that team members have the knowledge and skills necessary to excel in their roles so as to fully reach its potential and contribute to the continuous development of the Group.

The Group provides frontline employees, supervisors and new employees with the work knowledge and skills required by their responsibilities through annual training plans. Our training covers a variety of occupational safety and health topics, including prevention of sprains and strain injuries, proper working posture, the correct use of personal protection equipment, infection prevention and hygiene management, working at heights and working safety above ground, electrical safety and equipment operation, heatstroke prevention and outdoor work safety, and manual handling safety. On the environmental management front, the training also incorporates the relevant rules of energy and resource utilisation, detergent safety management, waste disposal control, and air pollution and noise management. In addition, we also emphasise corporate ethics, through anti-corruption and integrity training to enhance employees' understanding the relevant policies of the Company and applicable legal requirements.

The Group arranges for its employees to attend training at least once a year in order to continuously enhance their professional skills and keep pace with the latest developments in industry standards. Through these training arrangements, the Group not only strengthens its employees' professional capabilities and safety awareness, but also supports their long-term career development. All training activities, including attendance records, are recorded in the Training Record and properly kept by the relevant departments. New employees are required to complete an orientation training within the first week of employment, which covers the Group's history, vision, organizational structure, major business operations and occupational safety briefing, helping them quickly integrate into the corporate culture and adapt to the work environment.

RESPONSIBLE EMPLOYMENT

SAFE AND HEALTHY WORKPLACE

The Group attaches great importance to occupational health and safety management and regards its employees as its most valuable asset. As a labour-intensive enterprise with a workforce primarily composed of older employees, we fully recognise the importance of effectively managing occupational safety and health at all levels of our operations, and regard the provision of a safe and healthy working environment as our primary responsibility. Adhering to the fundamental principle that employees should work in an environment that does not endanger their health and safety, we continuously fulfil our commitment to OSH by formulating and implementing relevant policies, management measures and training programmes. At the same time, we are committed to safeguarding the occupational health and safety of employees across all workplaces through systematic hazard identification and risk management mechanisms, and have established a series of relevant OSH policies and guidelines.

1. Clearly communicate to all employees the importance of full compliance with all occupational safety and health regulations and requirements, and raise their awareness of their rights and responsibilities
2. Conduct systematic risk assessments based on the nature of employees' work
3. Provide employees with appropriate OSH guidelines, a safe working environment, suitable equipment and proper work arrangements
4. Make every effort to eliminate preventable OSH risks and minimise potential hazards in unavoidable circumstances
5. Provide necessary and appropriate OSH training and operational guidelines
6. Continuously promote occupational safety and health awareness amongst employees
7. Regularly review and evaluate the effectiveness of the Group's occupational safety and health management

RESPONSIBLE EMPLOYMENT

Safety Management

To foster a safe and healthy working environment, the Group has formulated and implemented a series of occupational health and safety policies, including the Occupational Safety and Health Guidelines and Occupational Health and Safety Policy. For specific operational activities, JECL has implemented a series of safety measures, including the Code of Safe Use of Chemicals, the Guidelines for the Prevention of Biological Hazards and Safety Practices, and the Safe Handling and Transportation of Materials, to ensure that all operational procedures comply with safety requirements; whilst Wyson Security comprehensively safeguards the occupational safety of its employees through policies such as the Emergency Handling Guidelines and Security Guard Work Instructions. The management team, along with the quality control and OSH department, regularly review and update OSH policies and guidelines to maintain their effectiveness and ensure compliance with the latest regulatory requirements. The Group has also established and implemented an OSH Management System that complies with the ISO 45001:2018 certification standard, which systematically identifies, assesses and monitors potential hazards and risks in the workplace, whilst continuously improving overall health and safety performance. The administrative supervisor maintains ongoing awareness of the latest developments in relevant international certification standards, updating the safety management manual and operational guidelines as appropriate to ensure that safety practices comply with international standards. In addition, the Group has increased the frequency and scope of safety inspections and regularly reviews compliance with labour regulations to further strengthen OSH management.

In response to various occupational safety and health risks and potential hazards, the Group has compiled an Occupational Safety and Health Hazard List to systematically identify risk factors across different operational activities and rank them according to their level of risk. At the same time, appropriate operational controls and safety procedures are communicated to employees involved in operations carrying such risks. The Group also conducts regular inspections to identify and rectify any non-compliance with OSH policies and measures, and implements preventive measures to prevent recurrence. All inspection results are duly documented and made available for review by the quality control and OSH department and the administrative supervisor, to serve as a basis for formulating and following up on improvement measures.

RESPONSIBLE EMPLOYMENT

Case: Prevention of Sunstroke

Given the nature of the Group's business, we have noted that employees face a relatively high risk of heatstroke whilst at work, particularly in indoor environments and outdoor workplaces where there is inadequate ventilation. Therefore, the Group has drawn up and implemented the Guidelines on the Prevention of Heatstroke, which cover all employees engaged in outdoor work and are in line with the Guidance Notes on Prevention of Heat Stroke at Work issued by the Labour Department. To reduce the risk of heatstroke, we have implemented the following preventive measures:

- *Working by turns: Where work must be carried out in extremely hot weather, endeavour to arrange for workers to take turns performing outdoor tasks*
- *Drink water regularly: Encourage employees to drink cool water regularly to replenish the water lost due to sweating*
- *Appropriate clothing: It is recommended to wear breathable and light-colored clothes to help sweat evaporate and reduce heat absorption*
- *Work arrangement: If possible, try to arrange the work when the sunshine is weak and the temperature is low*
- *Regular breaks: If possible, arrange for employees to take breaks in a cool, well-ventilated place*
- *Do not drink alcohol: Remind employees to avoid alcoholic beverages to prevent compromising work safety and increasing the risk of dehydration*

Guidelines for Preventing Heatstroke

RESPONSIBLE EMPLOYMENT

DRIVER AND DRIVING SAFETY

In order to ensure the safety of drivers and vehicles in operation, we have formulated and implemented many strict vehicle management and driving guides, which are applicable to all drivers using the Company's vehicles and special equipment. Before driving every day, the driver must carry out routine vehicle inspection in accordance with established procedure to confirm that the water tank level, lubricating oil, brake system, tire pressure and door locking are normal, and the related mechanical parts of the garbage compression truck are also required to ensure that there are no fault risks. Drivers must also check the overall condition of their vehicles and plan the route planning in advance, making every effort to avoid peak hours and potential high-risk road sections. During driving, drivers must remain focused are strictly prohibited from using mobile phones or engaging in any behaviour that may cause distraction.

Drivers transporting chemicals or waste must ensure cargo is securely fastened and properly labelled to prevent leaks or spills. In emergencies, such as traffic accidents or chemical spills, drivers must immediately park in a safe location, activate warning lights, and contact their supervisor or related emergency services in accordance with established procedures. The Group provides drivers with personal protective equipment, including reflective vests and chemical-resistant gloves, to ensure safety during cargo handling or emergency accident response.

During the Reporting Period, the Group provided seven thematic training sessions for drivers covering work procedure guidelines, driving safety, emergency operations and other related topics, effectively enhancing drivers' awareness of safe driving and accident risk prevention.

Emergency Preparedness

To prevent properly respond to various emergencies, The Group's management and safety personnel will refer to relevant guides and take appropriate actions as necessary, and ensure that adequate and suitable emergency equipment is available in both office and operational locations for immediate use when needed. In addition, Wyson Security has formulated Contingency Measures to support security employees in making rapid, appropriate and effective response measures when faced with emergencies such as elevator failures, fires, work-related injuries, etc.

If a work-related accident occurs, the affected employees must immediately cease work, report the incident to their supervisors in accordance with the Work Injury Reporting Procedure, and promptly seek medical attention. The Group will comply with relevant regulations by promptly reporting the incident to the Labour Department, arranging suitable rehabilitation services, continuously following the employees' recovery progress, and providing free medical care and required additional treatment for injured employees. To prevent similar incidents, the Group holds regular safety meetings to review work-related injuries, follow up on improvement measures, and analyze incident data to identify potential risk factors, continuously improving safety management mechanism. For other emergencies, the Group has established comprehensive reporting and emergency response mechanisms to ensure swift response action, safeguarding employee safety and business continuity.

RESPONSIBLE EMPLOYMENT

On-boarding and Ongoing Safety Training

The Group developed an Employee Occupational Safety and Health Orientation Guide, and briefs all new recruits on relevant occupational health and safety policies and work guidelines upon joining the Company, to assist them in understanding safe operating procedures, chemical safety, and the correct use of safety equipment, machinery and tools. Furthermore, the Group has established an annual safety training programme based on the importance of occupational health and safety issues. Current employees are required to participate in relevant training on a regular basis, covering workplace safety, fire safety, the handling of chemicals and waste, as well as the revision and updating of other safety regulations. Prior to the commencement of each project, the Group also enhances employees' understanding of occupational health and safety matters through the screening of short videos and briefing sessions; at the same time, we also share information on major accidents that occur in the industry and discuss preventive and improvement measures to reduce the risk of similar incidents recurring. To foster a healthy and responsible corporate culture on an ongoing basis, the Group distributes an OSH newsletter to employees quarterly, conveying relevant information via electronic or hard copy formats. We encourage employees to apply safety knowledge in their daily work and to prioritise their own health and safety, as well as that of their colleagues, at all times.

Chemical Safety

In our daily operations, the use of detergents and other chemicals is an indispensable part. However, improper handling of these chemicals can pose potential risk for health and work safety. To effectively minimise related risks, we have formulated and implemented many strict guidelines, such as the Code for the Safe Use of Chemicals and the Emergency Procedures for Spills/Leaks of Chemicals, to regulate the storage, use, and handling of chemicals in our operations and pest control procedure.

In order to improve the safe use of chemicals, employees must strictly follow the product labels and instructions, only dilute with water properly, and do not mix other chemicals. Chemicals shall not be contained in eating and drinking utensils, and shall be placed in the well-sealed containers and stored in a safe place. Employees must equip themselves with all necessary protective gear before handling any chemicals, and the Group will conduct regular inspections of related equipment to ensure that it can be used safely. After the procedure is completed, employees should thoroughly clean their hands, protective equipment and tools to prevent chemical residues. Employees should be familiar with the characteristics, uses, protective measures and emergency response procedures of chemicals. Only specially trained employees are allowed to operate and handle these substances. We also prohibit the use of chemicals in poorly ventilated environments and strictly follow the safe storage and operation practices to reduce the risk of leakage. Through above measures, the Group is committed to maintaining a safety working environment and protecting the employee health and safety.

RESPONSIBLE EMPLOYMENT

OSH Targets

Cleaning Business

JCSCL has set the following targets to promote the employees' awareness on OSH issues in the following year.

OSH Targets	Measures
Provide OSH training for all new employees	✓ On-site Officer(s) or Safety officer(s) to deliver OSH topic(s) in orientation training for all employees
Provide monthly OSH training	✓ Arrange different OSH training topics, including working safety, fire safety and chemical(s) handling
Distribute quarterly OSH newsletter	✓ Distribute through electronic communication means or physical copies

Garbage Logistics Business

At the end of each financial year, JECL sets OSH targets for the following year and conducts a review of these targets. In 2025/26, it has decided to continue its commitment to OSH excellence by maintaining the same targets set for the previous year.

OSH Targets	Measures
Reduce the occurrence of work related fatalities to no more than 3 cases	✓ Strictly adhere to ISO 45001:2018 management system ✓ Monitor and analysis accident statistics to identify common causes of accident ✓ Report and discuss all work-related accidents ✓ Analyse the accident rate to gain insights
No OSH-related charges brought by the Labour Department	✓ Increase the frequency and depth of safety inspection ✓ Review the compliance status of labour legislations and regulations
Provide at least 2 sessions of OSH training to all employees	✓ Arrange different OSH training topics, including ergonomics, fire safety and chemicals handling

RESPONSIBLE EMPLOYMENT

Pest Control and Disinfection Business

OSH targets	Measure
Every new employee will receive induction OSH training	✓ Supervisors will provide OSH training to all new employees
Regularly inspect existing employees' occupational safety measures at work	✓ Carry out regular inspections every week and every month, including but not limited to work procedures, personal protective equipment, tool use, etc.
Regular OSH training and dissemination of OSH information	✓ Arrange different OSH training topics ✓ Send messages to remind colleagues based on different weather conditions or special incidents

During the Reporting Period, despite a rise in work-related accidents due to new business activities undertaken by the Group, its garbage logistics business successfully met all established occupational safety and health targets, with no work-related fatalities recorded, fully reflecting the effective implementation of related safety standards. The Group fully recognises the importance of providing a safe and healthy work environment for employees. During the Reporting Period, all staff have completed at least two OSH training sessions, demonstrating the Group's ongoing commitment to occupational safety.

Group Employees Health and Safety Data	2025/2026	2025/26	2023/24
Number of work-related accidents	313	147	151
Number of work-related fatalities	0	0	0
Number of lost days due to work injury	20,669	9,339	14,630
Number of work-related accidents per HK$ million revenue	0.09	0.08	0.10

Looking ahead, The Group will continuously review and enhance its annual OSH targets to ensure compliance with the latest requirements of relevant Hong Kong regulations and industry standards. Additionally, the Group plans to gradually extend relevant safety management measures and targets to other business areas of the Group, thereby further advancing responsible and sustainable business operations.

EXCELLENT PRODUCT AND SERVICE

SUPPLY CHAIN MANAGEMENT

As a leading hygiene service provider in Hong Kong, we place great emphasis on fostering lasting relationships, particularly with suppliers and partners, as a means of improving operational efficiency and the quality of our customer service. Through our Procurement Management Procedures and the Procurement to Payment Management System, we have established a rigorous supplier management mechanism to ensure that all material and service suppliers meet the Group's high standards in quality, safety, environmental protection and business ethics, while actively promoting the concept of green procurement. By prioritising responsible supply chain management, we aim to not only provide high-quality services to our customers but also contribute to a more sustainable and ethical future for our industry.

Supplier Selection and Admission

We have established a Qualified Suppliers List to ensure that we only collaborate with suppliers who meet our high standards of quality, reliability, and sustainability. Potential suppliers will be assessed based on their operational conditions, product quality, licenses, and prices. For service providers, we also conduct background checks on their past performance in other projects. For suppliers with whom we have no prior cooperation, we conduct a comprehensive and systematic evaluation through the New Supplier Evaluation Form and New Supplier Information Record Form, covering information such as the supplier's operational status, product sample quality and price competitiveness. Only suppliers that have passed the rigorous approval process will be formally included in the Qualified Suppliers List, ensuring the reliability and compliance of the supply chain from the source.

Supplier Periodic Evaluation

To maintain excellence in our supply chain, we conduct regular reviews at least twice a year to comprehensively assess suppliers on our Qualified Supplier List, covering various aspects such as product quality, on-time delivery, after-sales service, environmental performance, safety and price competitiveness. Suppliers who fail to meet these requirements will be removed from our Qualified Suppliers List. By having a robust supplier selection and evaluation process, we aim to ensure that our supply chain is responsible, sustainably developed, and able to consistently meet the needs of our customers.

During the Reporting Period, all our suppliers have been assessed appropriately.

Green Procurement

The Group understands the importance of minimising its environmental impact, and to reduce our carbon footprint, we have incorporated environmental considerations into our procurement process, giving priority to environmentally friendly suppliers who have obtained ISO 14001 environmental management system certification or possess independent laboratory test reports. We have also taken into account the environmental impact of various products, including factors such as biodegradability, recyclability and energy efficiency. During the Reporting Period, we procured various green products for the provision of our services, including biodegradable tissue paper and garbage bags, with a particular focus on the products' biodegradability, recyclability, energy efficiency and overall environmental impact. Moving forward, we will continue to enhance our green procurement strategy to reduce our carbon footprint at source and promote sustainability in all aspects of our business.

EXCELLENT PRODUCT AND SERVICE

RELIABLE SERVICES

As a company that has been serving the people and organisations of Hong Kong for over 40 years, we deeply understand the importance of building and maintaining customer trust. We are always committed to providing the highest quality service throughout the entire project cycle to meet our customers' needs. We believe that achieving this requires a collaborative effort with our customers, and we work closely with them to ensure that we understand their needs and expectations. During the Reporting Period, the Group was not aware of any violations of laws and regulations that would have a significant impact on the advertising, labelling or health and safety aspects of the services we provide.

Quality Services

We are a customer-focused company that places great emphasis on service quality and is committed to providing every customer with professional, reliable and tailor-made environmental hygiene solutions. JECL, JCSCL and WSSL have all obtained ISO 9001:2015 Quality Management System certification. Through a systematic quality management framework, we ensure that all service processes comply with international standards and continuously improve our service performance to meet our customers' highest expectations.

Upon project initiation, we thoroughly assess project requirements and resource allocation, establish clear service standards for each project, with project managers overseeing service delivery through the entire process, and providing tailored cleaning solutions based on client needs and site conditions. The project supervisor records staff attendance and service quality on a daily basis. Upon completion of the service, a Work Acceptance Form or Work Completion Form is prepared for the client's signature or stamp of approval, after which a completion notice is issued to formally close the project. All acceptance documents shall be properly archived by the tender and contract management department to ensure that service quality is fully traceable.

By maintaining a focus on quality throughout the project cycle, we are dedicated to building long-term partnerships with clients based on trust, reliability, and exceptional service, ensuring every engagement meets client needs and supports sustainable business development.

Customer Service and Complaint-handling

We are customer-focused and committed to providing a swift, professional and transparent complaints handling mechanism, ensuring that every customer' s feedback is given prompt attention and effectively resolved.

Upon receiving a customer complaint, the tender and contract management department will immediately notify the business operations department to follow up, and will respond to the customer promptly in writing, by email or by telephone. We formally register all written complaints, recording in detail the nature of the complaint and the handling process. To fundamentally enhance service quality, we regularly collate and analyse customer complaints, categorising them by cleaning service type, complaint category and customer group. The results of these analyses are reported to management at internal management meetings every six months, enabling the formulation of targeted improvement measures and implementation plans. During the Reporting Period, we received a total of 113 complaints relating to products and services, all of which have been duly resolved.

EXCELLENT PRODUCT AND SERVICE

Personal Privacy and Data Security Protection

We place the highest importance on personal privacy and data security, regarding them as the key cornerstone of maintaining customer trust and ensuring the Group's sustainable development. Through the Information Technology System Management Policy and its associated sub-policies, we have established a comprehensive and rigorous data protection framework to ensure that all customer data, employee information and business data are protected to the highest standards throughout their collection, use, storage and transmission.

In the course of maintaining customer information, we strictly adhere to the principle of "need-to-know", allowing only authorised personnel to access relevant data. All customer names, contact details, service specifications and project information are recorded within a controlled system, with the relevant departments responsible for verifying accuracy and ensuring the security of records. Unauthorised staff are strictly prohibited from accessing or disclosing any confidential customer or company information. The Company uses such data solely in accordance with customer requests or approvals, and fully complies with personal data protection principles when collecting, using and maintaining personal information.

We implement a strict user identification and access control system, establishing a separate, real-name account for each employee and granting only the minimum necessary access rights required for their role. Department heads and system administrators conduct regular reviews of user access rights every six months to ensure there are no redundant or unauthorised access privileges. All systems require the use of strong passwords, and the sharing of accounts or disclosure of passwords is strictly prohibited. All employees must comply with the Employee Code of Use for Computer Systems, which includes locking computers when away from their desks, changing passwords regularly, and refraining from installing unauthorised software. When an employee resigns or transfers to another position, the Human Resources Department will immediately notify system administrators to deactivate the relevant account and require the completion of all handover and backup procedures for work-related data, ensuring that data is not compromised due to personnel changes.

Our data security measures are as follows:

- Data encryption and backup: Confidential and restricted data must be stored in encrypted form. Critical business data is regularly backed up both locally and off-site, and stored at a secure location away from the main data centre.
- System and Network Security: We implement firewalls, anti-virus protection, regular security updates and vulnerability scans; all remote logins are conducted via encrypted channels (e.g. VPN).
- Physical Security: The data centre employs strict access control, environmental monitoring and fire safety facilities; access is restricted to authorised personnel only, and comprehensive access logs are maintained.

During the Reporting Period, the Group was not aware of any violations of laws or regulations relating to data protection and privacy.

EXCELLENT PRODUCT AND SERVICE

Intellectual Property

We regard intellectual property as an important cornerstone of the Group's core competitiveness and sustainable development, and we are committed to comprehensively protecting the Group's innovative achievements, trade secrets and technical solutions through a sound management system and strict confidentiality mechanisms.

To protect the Group's IP (including trademarks and patents), we have implemented effective measures for monitoring and maintenance to prevent any unauthorised use. We are also prepared to take legal action when necessary to safeguard our rights. When conducting business with information technology service providers and other external partners, we explicitly require the partners to maintain strict confidentiality regarding the intellectual property of the Group that has been obtained as a result of the cooperation. We conduct regular management training to enhance employees' awareness and expertise in intellectual property protection, ensuring they fully understand its value and importance to the Group's competitive advantage. Through ongoing education and skill development, we ensure that our employees understand the value of our IP and are equipped with the necessary knowledge and skills to protect it, minimizing the risk of IP infringement.

During the Reporting Period, the Group was not aware of any non-compliance with applicable laws and regulations relating to IP regarding our products and services.

EXCELLENT PRODUCT AND SERVICE

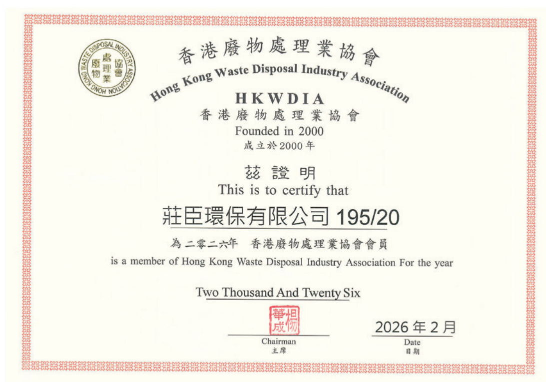
INDUSTRY EXCHANGE AND COLLABORATION

We actively engage in industry exchange and collaboration. By joining several influential professional chambers of commerce and associations, we share best practices with industry peers, work together to raise industry standards, and promote the professionalization and sustainable development of environmental hygiene services in Hong Kong.

Membership of Hong Kong Cleaning Association

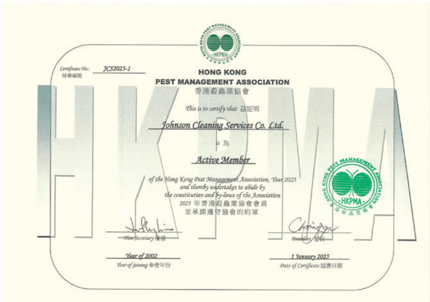
Membership of the Environmental Contractors Management Association

Membership of the Federation of Environmental and Hygienic Services

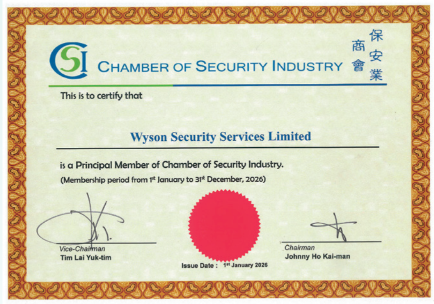


Membership of the Hong Kong Waste Disposal Industry Association

EXCELLENT PRODUCT AND SERVICE


Certificate No.: JCS2025-1
證書編號
HONG KONG
PEST MANAGEMENT ASSOCIATION
香港殺蟲業協會
This is to certify that 茲証明
Johnson Cleaning Services Co. Ltd.
is 為
Active Member
of the Hong Kong Pest Management Association, Year 2025
and thereby undertakes to abide by
the constitution and by-laws of the Association
2025 年香港殺蟲業協會會員
並承諾遵守協會的約章
Hon Secretary 秘書
President 會長
Year of 2002
Year of joining 參會年份
1 January 2025
Date of Certificate 証書日期

Membership of the Hong Kong Pest Management Association


CHAMBER OF SECURITY INDUSTRY 保安業商會
This is to certify that
Wyson Security Services Limited
is a Principal Member of Chamber of Security Industry.
(Membership period from 1st January to 31st December, 2026)
Vice-Chairman
Tim Lai Yuk-tim
Issue Date : 1st January 2026
Chairman
Johnny Ho Kai-man

Membership of the Chamber of Security Industry


職業安全健康局
Occupational Safety & Health Council
茲証明
This is to Certify that
莊臣有限公司
Johnson Cleaning Services Co. LTD
為綠十字會會員
is registered as a Green Cross Group Member
會員編號 Membership Number : 99885
有效期至 Expiry Date : 31 May 2027
GREEN CROSS GROUP
綠十字會

Membership of the Green Cross Group of the Occupational Safety & Health Council

BUSINESS ETHICS

Responsible business conduct is at the core of our Group's operations. We do not tolerate any form of business misconduct that could harm our reputation, committing to uphold the highest ethical standards across all operations. By fostering a culture of integrity, we collaborate with stakeholders to build trust and promote a more responsible and sustainable industry.

Anti-corruption

The Group maintains a strict zero-tolerance policy toward any acts of bribery, fraud, or corruption. In the course of their duties, all personnel are prohibited from directly or indirectly soliciting, accepting, or offering any benefits as an inducement or reward to influence decision-making, business dealings, or the performance of public duties. When dealing with public officials or government agencies, we must strictly comply with relevant laws and regulations and eliminate any conduct that could compromise impartiality.

EXCELLENT PRODUCT AND SERVICE

Our employees are required to comply with the Company's Employee Handbook and Anti-corruption Policy to regulate their business conduct and behaviours. The Anti-corruption Policy explicitly prohibits any form of bribery and corruption, including offering or accepting money, gifts, entertainment, or other improper benefits. A dedicated chapter within the Employee Handbook has clearly stipulated our rules regarding employees' conducts, detailing the kinds of actions we deemed unacceptable. Employees at all levels are also required to complete a Conflict of Interest Declaration Form to declare any potential conflict of interests and refrain from exercising the power granted by the Group to make any personal gain. Employees can utilise the staff complaint channel to report any suspected incidents of corruptions, and the relevant departments and management personnel will promptly investigate the matters.

The Group continuously reviews its corporate governance structure, constantly improves its internal control framework, and standardizes and strictly manages all business processes. During the Reporting Period, the Group has not engaged in any violations of laws or regulations relating to bribery, fraud and corruption.

Training and Continuous Improvement

To promote ethical behavior within the Group and prevent corruption, the Group regularly provides anti-corruption and business ethics training to employees (at least once a year) and conducts special orientation sessions for new hires, covering the Prevention of Bribery Ordinance, conflict of interest declaration, and the Group's whistleblowing procedures. In addition, we have implemented a series of anti-corruption training initiatives, including sharing real-life corruption cases with employees through internal channels and distributing ICAC promotional leaflets and posters at various premises.

During the Reporting Period, we provided directors with training on topics such as the Hong Kong ICAC's efforts to combat corruption cases involving listed companies, and shared relevant guidelines on risk management and internal controls from the Corporate Governance Guide for Boards and Directors. We also provided anti-corruption training to employees and required them to sign a Conflict of Interest Declaration Form. The anti-corruption training totaled 101 hours.

Whistleblowing Mechanism

The Group is committed to upholding high ethical standards and a culture of integrity, and provides clear guidance on reporting through its Whistleblowing Policy. We encourage and protect all stakeholders in reporting any suspected breaches of business ethics related to the Group's affairs, including but not limited to criminal offenses, regulatory breaches, internal control or accounting irregularities, health and safety hazards, discriminatory practices, unethical behavior damaging the Group's reputation, or deliberate concealment of such matters.

The Group is committed to strictly maintaining the confidentiality of identities of whistleblowers, except where disclosure is required by law or regulatory authorities. To protect whistleblowers, we ensure that all reports are investigated fairly, independently, and confidentially; we guarantee that whistleblowers will not suffer any retaliation or adverse treatment for making a report in good faith, and we strictly prohibit any form of intimidation, retaliation, or discrimination against whistleblowers.

EXCELLENT PRODUCT AND SERVICE

Whistleblowers may submit reports anonymously through the Whistleblowing Form or in writing. Each report will be evaluated impartially by a dedicated whistleblowing investigation team. Reports involving senior management or significant matters should be directed to the Audit Committee. Depending on the severity of the matter, we will determine whether to engage external professionals or refer the matter to regulatory authorities. We are committed to ensuring that the investigation process is as transparent and timely as possible within the limits of the law, and we will inform the whistleblower of the progress of the investigation when appropriate. The Group maintains all whistleblowing reports and investigation records for at least seven years, with the Audit Committee regularly reviewing the policy's effectiveness and proposing amendments to the Board.

COMMUNITY CONTRIBUTION

We firmly believe that a company's success should go hand in hand with the well-being of the community. Therefore, we actively fulfill our social responsibilities by giving back to society through environmental initiatives and community service. During the Reporting Period, we volunteered to participate in the "Mooncake Box Recycling Campaign 2025" organized by Green Action, successfully collecting 10 kilograms of mooncake boxes. Through professional sorting and eco-friendly processing, we recycled the materials, effectively reducing the amount of holiday waste sent to landfills and lowering carbon emissions.

"Mooncake Box Recycling Campaign 2025"

In addition to our mooncake box recycling initiative, we will continue to support various community public welfare activities in the future. By integrating these efforts with our core business operations and through more green initiatives and charitable projects, we aim to create a lasting positive impact on the community and jointly generate shared value with our stakeholders.

APPENDIX SUMMARY OF KEY PERFORMANCE INDICATORS

ENVIRONMENTAL

	Unit	2025/26	2024/25
Air pollution emissions[2]			
Nitrogen oxides ("**NOx**")	kg	48,216.67	22,657.10
Sulphur oxides ("**SOx**")	kg	55.96	26.42
Particulate matter ("**PM**")	kg	4,187.38	1,877,23
GHG emissions			
Scope 1 – Direct GHG emissions[3]	tCO_2e	9,258.41	4,368.19
Scope 2 – Indirect GHG emissions[4]	tCO_2e	49.62	51.61
Scope 3 – Other indirect emissions[5]	tCO_2e	36.64	0.05
Total GHG emission	tCO_2e	9,344.67	4,419.85
Total GHG emission density	tCO_2e per HK$ million revenue	2.77	2.41
Waste			
Hazardous waste			
Total amount of hazardous waste generated	tonne	0	0
Density of hazardous waste generated	tonne per HK$ million revenue	0	0
Non-hazardous waste			
Tissue paper	tonne	904.60	520.20
Plastic bag	tonne	36.21	21.21
Plastic gloves	tonne	34.75	13.51
Facemask	tonne	22.99	9.43
Wastepaper[6]	tonne	2.26	2.19
Waste metal[7]	tonne	0.03	0.04
Waste plastic bottle/plastic	tonne	0.21	0.26
Total amount of non-hazardous waste generated	tonne	1,001.05	566.85
Density of non-hazardous waste generated	tonne per HK$ million revenue	0.30	0.30

2 Air emissions were generated entirely from the consumption of vehicle fuels.

3 Scope 1 represents direct GHG emissions generated from the use of unleaded petrol and diesel oil by company vehicles in Hong Kong.

4 Scope 2 represents indirect GHG emissions generated from the use of purchased electricity in office in Hong Kong.

5 Scope 3 represents other indirect GHG emissions due to electricity used for freshwater processing by the Water Supplies Department, as well as the recycling and disposal of non-hazardous waste by collaborative treatment contractors. Methane gas generated in paper disposal is no longer included as most of the paper are recycled during the Reporting Period. The calculation is made reference to GHG Conversion Factors for Company Reporting published by the UK Government and the published emission factors of the "How to prepare an ESG Report Appendix 2: Reporting Guidance on Environmental KPIs" published by HKEX.

6 Wastepaper is mainly composed by the cardboard and office papers recycled from the recycling corner

7 Waste metal is mainly composed by the aluminium cans recycled from the recycling corner.

APPENDIX SUMMARY OF KEY PERFORMANCE INDICATORS

	Unit	2025/26	2024/25
Energy Consumption			
Direct energy consumption			
Diesel	kWh	36,824,321.11	17,209,378.19
Petrol	kWh	375,175.93	349,756.42
Total direct energy consumption	kWh	37,199,497.03	17,559,134.61
Direct energy consumption density	kWh per HK$ million revenue	11,013.74	9,563.52
Indirect energy consumption			
Purchased electricity[8]	kWh	127,231.00	132,330.00
Total indirect energy consumption	kWh	127,231.00	132,330.00
Indirect energy consumption intensity	kWh per HK$ million revenue	37.67	72.07
Total energy consumption	kWh	37,326,728.03	17,691,464.61
Total energy consumption intensity	kWh per HK$ million revenue	11,051.41	9,635.59
Resource Consumption			
Freshwater[9]	m^3	147.00	136.00
Water density	m^3 per office employee	1.31	1.45
Paper	tonne	15.84	10.69
Paper density	tonne per office employee	0.14	0.11

8 Only electricity consumed within the office is included.

9 Only water consumed within the office is included.

APPENDIX SUMMARY OF KEY PERFORMANCE INDICATORS

SOCIAL

Employee		2025/26	2024/25
Total number of employees[10]	person	14,064	10,850
By gender			
Male	person	5,092	3,835
Female	person	8,972	7,015
By age group			
Below 30	person	215	181
30 to 50	person	2,244	1,733
51 or above	person	11,605	8,936
By position			
Senior management	person	12	13
Management/Supervisor	person	15	32
General staff	person	14,037	10,805
By category of employee			
Full-time	person	12,558	9,270
Part-time	person	1,506	1,580
By geographical region			
Hong Kong	person	14,064	10,850
Turnover rate			
Overall turnover rate[11]	%	4	2
By gender			
Male	%	1	2
Female	%	3	1
By age group			
Below 30	%	0	3
30 to 49	%	1	3
50 or above	%	3	1
By geographical region			
Hong Kong	%	4	2

10 Due to the large number of successful project bids and a significant increase in business volume, the number of employees has grown substantially during the year

11 The turnover rate is calculated by dividing number of employees who left with the total number of employees on 31 March 2026.

APPENDIX SUMMARY OF KEY PERFORMANCE INDICATORS

Employee		2025/26	2024/25
Employee training			
Percentage of trained employees[12]	%	100.00	99.92
By gender			
Male	%	44.65	35.30
Female	%	55.35	64.70
By category of employee			
Senior management	%	0.02	0.12
Middle management	%	0.51	0.29
General staff	%	99.47	99.58
Average training hours per employee	hour	1.25	0.79
By gender			
Male	hour	1.54	0.67
Female	hour	1.09	0.81
By category of employee			
Senior management	hour	1.50	11.31
Management/Supervisor	hour	14.5	6.92
General staff	hour	1.24	0.73
Supply chain			
Total number of suppliers	number	84	84
By geographical region			
Hong Kong	number	84	84

[12] The percentage of staff trained is calculated in accordance with the "How to prepare an ESG Report Appendix 3: Reporting Guidance on Social KPIs" published by the Stock Exchange.

APPENDIX APPLICABLE LAWS AND REGULATIONS

Applicable Laws and Regulations	Section
Air Pollution Control Ordinance Motor Vehicle Idling (Fixed Penalty) Ordinance Public Health and Municipal Services Ordinance Dangerous Goods Ordinance Waste Disposal Ordinance Pesticides Ordinance	Sustainable Operations
Anti-discrimination Ordinance Employment Ordinance Minimum Wage Ordinance Employees' Compensation Ordinance Occupational Safety and Health Ordinance Dangerous Goods Regulations	Responsible Employment
Consumer Goods Safety Ordinance Personal Data (Privacy) Ordinance Patents Ordinance Prevention of Bribery Ordinance Competition Ordinance	Excellent and Responsible Service

APPENDIX HKEX ESG REPORTING CODE CONTENT INDEX

Part C: "Comply or Explain" Provisions	Key Performance Indicators	Description of KPI	Location in the Report
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.	Sustainable Operations
	KPI A1.1	The types of emissions and respective emissions data.	Summary of Key Performance Indicators
	KPI A1.3	Total hazardous waste produced (tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	No hazardous waste produced in the Reporting Period.
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Waste Management
	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Our Environmental Targets
	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.	Waste Management

APPENDIX HKEX ESG REPORTING CODE CONTENT INDEX

<table>
<tr><th>Part C: “Comply or Explain” Provisions</th><th>Key Performance Indicators</th><th>Description of KPI</th><th>Location in the Report</th></tr>
<tr><td rowspan="6">Aspect A2 Use of Resources</td><td>General Disclosure</td><td>Policies on the efficient use of resources, including energy, water and other raw materials.</td><td rowspan="4">Energy and Resource Consumption</td></tr>
<tr><td>KPI A2.1</td><td>Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in ’000s) and intensity (e.g. per unit of production volume, per facility).</td></tr>
<tr><td>KPI A2.2</td><td>Water consumption in total and intensity (e.g. per unit of production volume, per facility).</td></tr>
<tr><td>KPI A2.3</td><td>Description of energy use efficiency target(s) set and steps taken to achieve them.</td></tr>
<tr><td>KPI A2.4</td><td>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.</td><td>Energy and Resource Consumption
No target is set as water consumption is immaterial to the Group’s operation.</td></tr>
<tr><td>KPI A2.5</td><td>Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.</td><td>The Company’s business operations do not involve packaging materials</td></tr>
<tr><td rowspan="2">Aspect A3 The Environment and Natural Resources</td><td>General Disclosure</td><td>Policies on minimising the issuer’s significant impacts on the environment and natural resources.</td><td rowspan="2">Safeguarding Human Health and Biodiversity</td></tr>
<tr><td>KPI A3.1</td><td>Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.</td></tr>
</table>

APPENDIX HKEX ESG REPORTING CODE CONTENT INDEX

Part C: "Comply or Explain" Provisions	Key Performance Indicators	Description of KPI	Location in the Report
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.	Responsible Employment
	KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Summary of Key Performance Indicators
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	
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.	Safe and Healthy Workplace
	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Summary of Key Performance Indicators
	KPI B2.2	Lost days due to work injury.	
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Safe and Healthy Workplace

APPENDIX HKEX ESG REPORTING CODE CONTENT INDEX

Part C: "Comply or Explain" Provisions	Key Performance Indicators	Description of KPI	Location in the Report
Aspect B3 Development and Training	General Disclosure	Policies relating to enhancing employees' knowledge and skills in performing their job duties Plan. Describe the training activities.	Training and Development
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Summary of Key Performance Indicators
	KPI B3.2	The average training hours completed per employee by gender and employee category.	
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.	Protection of Employee Rights
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	
	KPI B4.2	Description of steps taken to eliminate such practices when discovered.	
Aspect B5 Supply Chain Management	General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
	KPI B5.1	Number of suppliers by geographical region.	Summary of Key Performance Indicators
	KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Supply Chain Management
	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	

APPENDIX HKEX ESG REPORTING CODE CONTENT INDEX

Part C: "Comply or Explain" Provisions	Key Performance Indicators	Description of KPI	Location in the Report
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.	Reliable Services
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	N/A, the business of the Company does not involve product manufacturing activities
	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Reliable Services
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Reliable Services
	KPI B6.4	Description of quality assurance process and recall procedures.	Reliable Services N/A, the business of the Company does not involve product recall procedures
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Reliable Services

APPENDIX HKEX ESG REPORTING CODE CONTENT INDEX

Part C: "Comply or Explain" Provisions	Key Performance Indicators	Description of KPI	Location in the Report
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
	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.	
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	
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 Contribution
	KPI B8.1	Focus on areas of contribution (e.g. education, environmental issues, labour needs, health, culture, sports).	
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	

APPENDIX HKEX ESG REPORTING CODE CONTENT INDEX

Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
(I) Governance			
	19	An issuer shall disclose information about:	
	19(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:	Responding to Climate Change – Governance
	19(a)(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;	
	19(a)(ii)	how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;	
	19(a)(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;	
	19(a)(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	
	19(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:	

APPENDIX HKEX ESG REPORTING CODE CONTENT INDEX

Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
	19(b))(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	Responding to Climate Change – Governance
	19(b)(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.	
(II) Strategy			
Climate-related risks and opportunities	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:	Responding to Climate Change – Strategy
	20(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;	
	20(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;	
	20(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	
	20(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.	

APPENDIX HKEX ESG REPORTING CODE CONTENT INDEX

Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
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:	Responding to Climate Change – Strategy
	21(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	
	21(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).	
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:	Responding to Climate Change – Strategy
	22(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:	
	22(a)(i)	current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;	
	22(a)(ii)	current and anticipated adaptation and mitigation efforts (whether direct or indirect);	
	22(a)(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;	In view of the Group's current ESG development status, we have not yet formulated a transition plan.

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Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
	22(a)(iv)	how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any) as set out in paragraphs 37 to 40; and	Responding to Climate Change – Strategy
	22(b)	information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	
	23	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	Responding to Climate Change – Metrics and Targets
Financial position, financial performance and cash flows			
Current financial effect	24	An issuer shall disclose qualitative and quantitative information about:	
	24(a)	how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and	Responding to Climate Change – Strategy Based on our assessment, we currently do not disclose details regarding financial impacts, but instead focus on qualitative descriptions
	24(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 our assessment, we have not identified any significant risks that would require material adjustments in the next reporting period.

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Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
Anticipated financial effect	25	The issuer shall provide qualitative and quantitative disclosures about:	After careful assessment, the measurement method used to evaluate the financial impact is considered to have significant uncertainty, making it difficult to reliably quantify the financial impact. The Group plans to continuously refine the relevant assessment work and disclose the relevant results in due course.
	25(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:	
	25(a)(i)	its investment and disposal plans; and	
	25(a)(ii)	its planned sources of funding to implement its strategy; and	
	25(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.	
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:	The Group does not yet possess sufficient skills, capabilities and resources to conduct climate-related scenario analysis, and the relevant information is not yet fully available.
	26(a)	the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of:	
	26(a)(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;	
	26(a)(ii)	the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and	

APPENDIX HKEX ESG REPORTING CODE CONTENT INDEX

Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
	26(a)(iii)	the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;	The Group does not yet possess sufficient skills, capabilities and resources to conduct climate-related scenario analysis, and the relevant information is not yet fully available.
	26(b)	how and when the climate-related scenario analysis was carried out, including:	
	26(b)(i)	information about the inputs used, including:	
	26(b)(i)(1)	which climate-related scenarios the issuer used for the analysis and the sources of such scenarios;	
	26(b)(i)(2)	whether the analysis included a diverse range of climate-related scenarios;	
	26(b)(i)(3)	whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;	
	26(b)(i)(4)	whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;	
	26(b)(i)(5)	why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;	
	26(b)(i)(6)	time horizons the issuer used in the analysis; and	
	26(b)(i)(7)	what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);	
	26(b)(ii)	the key assumptions the issuer made in the analysis; and	
	26(b)(iii)	the reporting period in which the climate-related scenario analysis was carried out.	

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Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
(III) Risk Management			
	27	An issuer shall disclose information about:	Responding to Climate Change – Risk Management
	27(a)	the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:	
	27(a)(i)	the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes);	
	27(a)(ii)	whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;	
(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:	Responding to Climate Change – Metrics and Targets
	28(a)	Scope 1 greenhouse gas emissions;	
	28(b)	Scope 2 greenhouse gas emissions;	
	28(c)	Scope 3 greenhouse gas emissions;	

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Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
	29	An issuer shall:	
	29(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;	The Group measures and discloses its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004).
	29(b)	disclose the approach it uses to measure its greenhouse gas emissions including:	
	29(b)(i)	the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions;	Responding to Climate Change – Metrics and Targets
	29(b)(ii)	the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and	We have selected those measurement methodologies set out in the environmental key performance metrics table to ensure compliance with applicable regulatory requirements and to achieve accurate regional representation through specific emission factors.
	29(b)(iii)	any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;	During the reporting period, we have not made any changes to the measurement approach, inputs and assumptions used to measure our greenhouse gas emissions.

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Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
	29(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	Responding to Climate Change – Metrics and Targets
	29(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).	The Group makes disclosures in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).
Climate-related transition risks	30	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	The Group is currently enhancing the underlying data and assessment approach required to support this disclosure. As at the reporting date, the relevant information was not yet fully available without undue cost or effort.
Climate-related physical risks	31	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	The Group is currently enhancing the underlying data and assessment approach required to support this disclosure. As at the reporting date, the relevant information was not yet fully available without undue cost or effort.

APPENDIX HKEX ESG REPORTING CODE CONTENT INDEX

Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
Climate-related opportunities	32	An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.	The Group is currently enhancing the underlying data and assessment approach required to support this disclosure. As at the reporting date, the relevant information was not yet fully available without undue cost or effort.
Capital deployment	33	An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	During the Reporting Period, the Group did not incur any capital expenditure, financing or investment deployed towards climate-related risks and opportunities.
Internal carbon prices	34	An issuer shall disclose:	Internal carbon pricing mechanism is currently not been adopted; it will be evaluated in due course.
	34(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	
	34(b)	the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions;	
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).	The Group currently does not include climate-related factors in the remuneration policy; it will be considered in due course.

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Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
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.	Not applicable, as industry-based metrics are not referenced.
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:	Responding to Climate Change – Metrics and Targets
	37(a)	the metric used to set the target;	
	37(b)	the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	
	37(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);	
	37(d)	the period over which the target applies;	
	37(e)	the base period from which progress is measured;	
	37(f)	milestones or interim targets (if any);	
	37(g)	if the target is quantitative, whether the target is an absolute target or an intensity target; and	
	37(h)	how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	

APPENDIX HKEX ESG REPORTING CODE CONTENT INDEX

Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
	38	An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:	Responding to Climate Change – Metrics and Targets
	38(a)	whether the target and the methodology for setting the target has been validated by a third party;	The target and the methodology for setting the target has not been validated by a third party.
	38(b)	the issuer's processes for reviewing the target;	The Group reviews the progress of the target annually and revise them as needed.
	38(c)	the metrics used to monitor progress towards reaching the target; and	Responding to Climate Change – Metrics and Targets
	38(d)	any revisions to the target and an explanation for those revisions.	No revisions.
	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.	Responding to Climate Change – Metrics and Targets
	40	For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:	Responding to Climate Change – Metrics and Targets
	40(a)	which greenhouse gases are covered by the target;	
	40(b)	whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;	
	40(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;	

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Part D: Climate-related Disclosures	Paragraphs	Description	Location in the Report
	40(d)	whether the target was derived using a sectoral decarbonisation approach; and	The target is not derived using a sectoral decarbonization approach.
	40(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:	Not applicable.
	40(e)(i)	the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;	
	40(e)(ii)	which third-party scheme(s) will verify or certify the carbon credits;	
	40(e)(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	
	40(e)(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).	
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 cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).	Not applicable, as cross-industry metrics are not referenced.

APPENDIX THE FEEDBACK FORM

Thank you for reading the 2025 Environmental, Social and Governance Report of Johnson Holdings. To provide you and other stakeholders with more valuable information and to facilitate the enhancement of the ESG management capability and standards of Johnson Holdings, we sincerely welcome your comments or suggestions on this Report.

1. Your overall assessment of the 2025 ESG Report is:

   ☐ Excellent ☐ Good ☐ Average ☐ Poor ☐ Very Poor

2. Do you think whether this Report can reflect the impacts of the environmental, social and governance practices of Johnson Holdings on the economy, society and the environment?

   ☐ Reflected very well ☐ Reflected well ☐ Reflected to a moderate extent ☐ Not reflected very well
   ☐ Not reflected at all

3. How would you assess the clarity, accuracy and integrity of the information, data and indicators disclosed in this Report?

	Excellent	Good	Average	Poor	Very Poor
Clarity	☐	☐	☐	☐	☐
Accuracy	☐	☐	☐	☐	☐
Integrity	☐	☐	☐	☐	☐

4. Do you consider the content presentation and layout design of this Report to be reader-friendly?

   ☐ Yes ☐ Average ☐ No

5. What additional information or content would you like to obtain from this Report:

6. Do you have any other comments or suggestions regarding our work and this Report:

You may complete the feedback form and return it to us by any of the following means:

Correspondence Address: 11/F, Aerospace Centre, 143 Hoi Bun Road, Kwun Tong, Kowloon
Fax: +852 2542 1202
Email: info@johnsonholdings.com