



# Optima Automobile Group Holdings Limited 傲迪瑪汽車集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

Stock Code: 8418

**2025** ENVIRONMENTAL, SOCIAL AND  
GOVERNANCE REPORT



# Environmental, Social and Governance Report

## INTRODUCTION

Optima Automobile Group Holdings Limited (the “**Company**”) and its subsidiaries (collectively, the “**Group**”) is a one-stop aftermarket automotive service provider in Singapore that offers comprehensive and integrated automotive related solutions to customers. The principal activity of the Company is investment holding. The Group is principally engaged in (i) the provision of a comprehensive range of after-market automotive services, with a focus on inspection, maintenance and repair services; (ii) offering short-term and long-term car rental services; and (iii) supplying passenger car spare parts, accessories and automotive equipment to customers in Singapore and overseas countries and automobiles to customers in the People’s Republic of China (the “**PRC**”). For the purpose of this Environmental, Social and Governance Report (the “**ESG Report**”), the PRC excludes the Hong Kong Special Administrative Region (“**Hong Kong**”), the Macau Special Administrative Region of the PRC and Taiwan.

This ESG Report discloses the environmental, social and governance (“**ESG**”) initiatives, plans and performances of the Group for the financial year ended 31 December 2025 (“**FY2025**”) and demonstrates the Group’s ongoing commitment towards sustainable development.

### The ESG Governance Structure

The Group has developed a core governance framework to ensure the alignment of ESG governance with the Group’s strategic growth, while advocating ESG integration into its business operations. The structure of the Group’s corporate social responsibility is divided into three components, namely the board of Directors (the “**Board**”), the audit committee of the Company (the “**Audit Committee**”) and the ESG working group (the “**ESG Working Group**”).

The Board holds the overall responsibility for the Group’s ESG issues as well as ensuring the effectiveness of the Group’s risk management and the internal control systems. In particular, the Board is accountable for setting forth ESG management approaches, strategies, policies, and objectives, prioritising ESG issues, reviewing the Group’s performance periodically against ESG-related goals and targets, and approving disclosures in the Group’s ESG reports with the assistance of the ESG Working Group from various departments. The Board discusses the Group’s ESG issues at least annually.

The Audit Committee assists the Board with fulfilling its responsibility of overseeing the Group’s ESG issues and ensuring the effectiveness of the Group’s risk management and internal control system. The Audit Committee reviews the Group’s internal control and risk management system, which include, amongst others, material risks relating to ESG. The Audit Committee monitors the Group’s ESG performance regularly, which includes the adequacy of resources, staff qualifications and experience, relevant training programmes as well as other related important matters. The Audit Committee reports to the Board at least annually the progress of its work and the Group’s ESG performance and suggests if any action and improvement has to be taken.

Meanwhile, the ESG Working Group is responsible for assisting the Audit Committee’s management on ESG matters. The ESG Working Group has the responsibility for collecting and analysing ESG data, monitoring and evaluating the Group’s ESG performance, keeping track of and reviewing the progress made against the Group’s ESG-related targets, ensuring compliance with ESG-related laws and regulations, assisting in conducting materiality assessment and preparing ESG reports. The ESG Working Group arranges meetings regularly to evaluate the effectiveness of current policies and procedures, and formulates appropriate solutions to improve the overall performance of ESG policies. In addition, the ESG Working Group reports to the Audit Committee at least annually, assists in assessing and identifying the Group’s ESG risks and opportunities, ensuring the implementation and effectiveness of the risk management and internal control systems.

# Environmental, Social and Governance Report

## CHAIRMAN'S STATEMENT

Dear Shareholders,

On behalf of the Board of the Group, I am pleased to present the ESG Report of Optima Automobile Group Holdings Limited for FY2025, which provides an annual update on the sustainability performance of the Group.

At the heart of the Group's corporate strategy is its objective to enhance long-term, sustainable value for all of its stakeholders. The Group is committed to building a robust governance structure that is both rigorous and conscientious, capable of adapting to an ever-changing operating environment to ensure a strong compliance culture. In order to achieve this objective, the Group has adopted an effective sustainability governance structure where the Board bears the ultimate responsibility for the Group's sustainability strategy, management, performance and reporting. With the aim of strengthening the sustainability governance practices, the Group has also established an ESG Working Group to assist in identifying and assessing the Group's ESG risks, and evaluates the implementation and effectiveness of the Group's internal control system.

Climate change is a great challenge that requires a global coalition to resolve. As a responsible corporate citizen, the Group has set the group-wide Climate Change Policy to provide a systematic process for the Group to proactively identify, assess and manage climate-related issues. By continuously aligning the aforementioned Climate Change Policy into the Group's business to manage climate-related issues and risks, the Group will continue to accord a high priority to climate change on its business agenda and integrate climate-related risk into its risk management framework.

Enhancing the Group's environmental performance remains the key focus of its sustainability efforts. The Group's priority areas include climate action and energy saving, along with managing its resources and waste efficiently and effectively. Recognising the urgent need for decisive action to mitigate climate change, the Group has set targets to reduce greenhouse gases ("GHG") emissions, electricity usage, water consumption and waste disposal. The environmental targets were approved by the Board and the progress will be reviewed by the ESG Working Group annually. The Group believes setting ESG-related targets can enhance the Group's commitment to corporate social responsibility and allow the Group's stakeholders to better understand the ESG performance of the Group.

In closing, the Group would like to express its heartfelt gratitude to all its shareholders, valued customers and business partners for their unwavering efforts and commitment towards attaining the continuing success and growth of the Group. To the Group's management team and staff, the Group sincerely thank you for your unwavering dedication and hard work in working towards sustainable development throughout the year.

**Mr. Hu Wu'an**  
*Chairman*

Hong Kong, 26 March 2026

# Environmental, Social and Governance Report

## REPORTING SCOPE

The Group's management discusses and identifies the reporting scope based on the materiality principle and considers the core business and main revenue source. The ESG Report covers the Group's operation in Singapore and PRC, which includes repair, maintenance (including installation of parts of accessories) and spray painting of motor vehicles in Singapore, and trading of motor vehicles in the PRC.

## REPORTING FRAMEWORK

The ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the "**ESG Reporting Code**") as set out in Appendix C2 of the Rules Governing the Listing of Securities on GEM (the "**GEM Listing Rules**") of the Stock Exchange of Hong Kong Limited ("**the Stock Exchange**").

Information relating to the Group's corporate governance structure and practices has been set out in the Corporate Governance Report of the annual report of the Company for FY2025.

The Group attaches great importance to materiality, quantitative, balance, and consistency during the preparation for this ESG Report, the Group has applied these reporting principles in the aforementioned ESG Reporting Code as the following:

**Materiality:** Materiality assessment was conducted to identify material issues during FY2025, thereby adopting the confirmed material issues as the focus for the preparation of this ESG Report. The materiality of issues was reviewed and confirmed by the Board and the ESG Working Group. Please refer to the sections headed "Stakeholder Engagement" and "Materiality Assessment" for further details.

**Quantitative:** The standards and methodologies used in the calculation of relevant data in the ESG Report, as well as the applicable assumptions were disclosed. The key performance indicators ("**KPIs**") were supplemented by explanatory notes to establish benchmarks where feasible.

**Consistency:** The statistical methodologies applied to this ESG Report were substantially consistent with the financial year ended 31 December 2024 ("**FY2024**"), and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies. If there are any changes that may affect comparison with previous reports, the Group will add comments to the corresponding content of this ESG Report.

The Group has established internal controls and a formal review process to ensure that any information presented in this ESG Report is as accurate and reliable as possible. This ESG Report has been approved by the Board.

## REPORTING PERIOD

This ESG Report specifies the ESG activities, challenges and measures taken by the Group during FY2025.

## REPORT FORM

This ESG Report is issued in electronic version only. The English and Chinese versions of the ESG Report are now available on the Company's website at [www.ow.sg](http://www.ow.sg) and the website of the Stock Exchange at [www.hkexnews.hk](http://www.hkexnews.hk) respectively (the "**Website Version**"). The Company strongly recommends you to access the Website Version of the ESG Report.

# Environmental, Social and Governance Report

## STAKEHOLDER ENGAGEMENT

In order to further the Group's sustainable development efforts, the Group regularly engages its key stakeholders to identify sustainability issues and potential risks. Key stakeholders include but are not limited to, shareholders and investors, employees, customers, suppliers, media and the public, banks and other financial institutions, and government and other regulatory authorities.

Stakeholders' expectations have been taken into consideration by utilising diversified engagement methods and communication channels as shown below:

Stakeholders	Communication Channels	Expectations
Shareholders and investors	<ul style="list-style-type: none"> <li>• General meeting and other shareholder meetings</li> <li>• Financial reports</li> <li>• Announcements and circulars</li> <li>• Company website</li> </ul>	<ul style="list-style-type: none"> <li>• Sustain profitability</li> <li>• Corporate governance</li> <li>• Business ethics or legal compliance</li> <li>• Maintain shareholder return</li> </ul>
Employees	<ul style="list-style-type: none"> <li>• Training activities, seminars, and briefing</li> <li>• Email and suggestion boxes</li> <li>• Regular general meetings</li> </ul>	<ul style="list-style-type: none"> <li>• Remuneration and benefits</li> <li>• Ensure safe working environment</li> <li>• Career development</li> </ul>
Customers	<ul style="list-style-type: none"> <li>• Customer service hotline and email</li> <li>• Visits to service centers and paint workshop</li> </ul>	<ul style="list-style-type: none"> <li>• Increase customer satisfaction</li> <li>• Fast turnaround time</li> <li>• High-quality services</li> </ul>
Suppliers	<ul style="list-style-type: none"> <li>• Site visits</li> <li>• Business meetings and discussion</li> </ul>	<ul style="list-style-type: none"> <li>• Fair and open procurement</li> <li>• Ensure on-time payment</li> <li>• Maintain sustainable relationship</li> </ul>
Media and the public	<ul style="list-style-type: none"> <li>• ESG reports</li> <li>• News entries on company website</li> <li>• Reports and announcements</li> </ul>	<ul style="list-style-type: none"> <li>• Increase transparency of ESG issues and financial disclosure</li> <li>• Legal compliance</li> <li>• Corporate governance</li> </ul>
Banks and other financial institutions	<ul style="list-style-type: none"> <li>• Post loan-tracking</li> <li>• Reports and announcements</li> <li>• On-site visits</li> </ul>	<ul style="list-style-type: none"> <li>• Service and repay loans on time</li> <li>• Operate in an honest and credible manner</li> <li>• Legal compliance</li> </ul>
Government and other regulatory authorities	<ul style="list-style-type: none"> <li>• Written or electronic correspondences</li> <li>• Visits and inspections</li> </ul>	<ul style="list-style-type: none"> <li>• Legal compliance</li> <li>• Stability in business operations</li> </ul>

# Environmental, Social and Governance Report

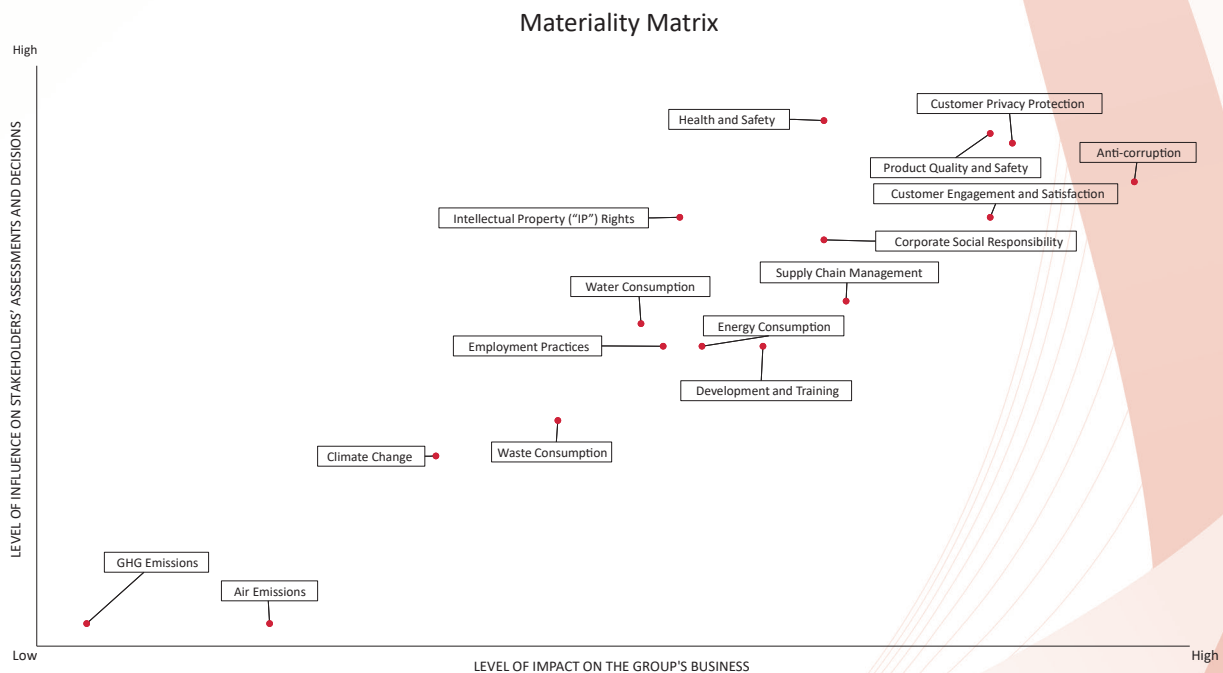
The Group endeavours to actively listen to and collaborate with its stakeholders to ensure that their opinions can be voiced out through an effective communication channel. In the long run, the stakeholders' contribution will aid the Group in improving potentially overlooked ESG performances and maintaining the success of the Group's business in the challenging market.

## MATERIALITY ASSESSMENT

Materiality assessment is the process of identifying, refining, and assessing ESG issues that could affect the Group's business and its stakeholders. The results of materiality assessment are used to formulate strategy, set targets and determine the focus of ESG report. Materiality assessment enables the Group to analyse business risks and opportunities, supporting the sustainable development of its business.

With the assistance of the Group's management and the ESG Working Group, the Group identified the list of material ESG issues for the Group, based on its business, the ESG Reporting Guide, and analysis of industry peers. To prioritise the identified material ESG issues, the Group conducted a materiality assessment survey during FY2025. Different stakeholders including but not limited to employees, management and customers were invited to assess the importance of the identified material ESG issues to the Group's business and its stakeholders. Based on the results of survey, the Group compiled the materiality matrix. The results of the materiality assessment were reviewed and confirmed by the Group's management and the ESG Working Group, and then approved by the Board.

The result, which reflects the relative importance of different material ESG issues is shown below:



## CONTACT US

The Group welcomes stakeholders to provide their opinions and suggestions. You can provide valuable advice in respect of this ESG Report or the Group's performances in sustainable development by emailing to: [feedback@ow.sg](mailto:feedback@ow.sg).

# Environmental, Social and Governance Report

## A. ENVIRONMENTAL

### Environmental Target

To enhance the Group's commitment to corporate social responsibility and allow the Group's stakeholders to better understand the ESG performance of the Group, the Group has implemented different ESG-related targets and monitors and reviews those targets regularly.

The following table is the summary of the Group's environmental targets:

Aspects	Environmental targets	Progress/review
GHG emission	Reduce GHG emission intensity (tCO <sub>2</sub> e/million revenue (SGD)) by the financial year ended 31 December 2025 ("FY2025"), using the financial year ended 31 December 2020 ("FY2020") as the baseline year (FY2020: 23.27 tCO <sub>2</sub> e/million revenue (SGD)).	Status: In-progress
Non-hazardous waste	Reduce the total non-hazardous waste intensity (tonnes/million revenue (SGD)) by FY2025, using FY2020 as the baseline year (FY2020: 0.72 tonnes/million revenue (SGD)).	Status: In-progress
Energy efficiency	Reduce the total energy consumption intensity (kWh/million revenue (SGD)) by FY2025, using FY2020 as the baseline year (FY2020: 20,361.28 kwh/million revenue (SGD)).	Status: In-progress
Water Consumption	Reduce the total water consumption intensity (m <sup>3</sup> /million revenue (SGD)) by FY2025, using FY2020 as the baseline year (FY2020: 137.09 m <sup>3</sup> /million revenue (SGD)).	Status: In-progress

As the Group continues to refine its data collection and calculation mechanisms, certain environmental KPIs experienced fluctuations during the Reporting Period compared to FY2024. Accordingly, the Group will conduct a comprehensive review of its environmental performance data during the next reporting period and intends to set updated and more meaningful targets once a stable and reliable baseline has been established.

# Environmental, Social and Governance Report

## **A1. Emissions**

Environmental protection and sustainable development rely on concerted and continuous efforts from all industries and society. In addition to complying with all applicable laws and regulations, the Group is committed to minimising any adverse impacts on the environment by incorporating environment-friendly practices in its daily operations. The Group endeavours to expand its business without exploiting the environment. To guide the mitigation of the environmental impact of the Group's operations, the Group has set the Emission Policy. The principle of the policy is to minimise waste and increase recycling, monitor and reduce the Group's carbon footprint and incorporate environmental protection into the Group's business decisions and daily operations.

During FY2025, the Group was not aware of any material non-compliance with laws and regulations relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste that would have a significant impact on the Group including, but not limited to, the Environmental Public Health Act, the Environmental Public Health (Toxic Industrial Waste) Regulations 1988 of Singapore, the Sewerage and Drainage (Trade Effluent) Regulations and the Environmental Protection and Management Act of Singapore, the Environmental Protection Law of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution, the Water Pollution Prevention and Control Law of the People's Republic of China and the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste.

### *Air Emissions*

Due to the Group's business nature, an insignificant amount of air emissions was generated by the use of company vehicles. Fuel usage by the Group's customers under the provision of car rental services was not included as the Group did not have direct operational control of such usage; most of the fuel cost arising from such usage was also not borne by the Group. Measures on controlling air emissions will be mentioned in the section headed "GHG Emissions".

### *GHG Emissions*

The principal GHG emissions of the Group were generated from refrigerants, petrol and diesel consumed by vehicles (Scope 1), purchased electricity (Scope 2), and paper waste disposal, business air travel, and upstream emissions from the production of motor vehicles purchased for trading in PRC (Scope 3). To achieve the target on GHG emissions, the Group has adopted the following GHG reduction measures mentioned as below:

# Environmental, Social and Governance Report

## Scope 1 – Direct GHG Emissions

The Group has switched to using electric ovens from diesel burner spray painting ovens to reduce direct GHG emissions.

The Group has adopted the following measures to mitigate direct GHG emissions from petrol and diesel consumed by company vehicles in its operations:

- Plan routes ahead of time to avoid route repetition and optimise fuel consumption;
- Service company vehicles regularly to ensure optimal engine performance and fuel use; and
- Regularly inspect air-conditioning equipment to prevent breakdown and leakage of refrigerant.

## Scope 2 – Energy Indirect GHG Emissions

Electricity consumption accounted for the largest percentage of GHG emissions within the Group. The Group has implemented measures to reduce energy consumption; said measures will be mentioned in the section headed “Energy Consumption”.

## Scope 3 – Other Indirect GHG Emissions

Emissions generated during the production process of purchased vehicles, office paper waste disposal and business air travel attributed to the category of other indirect GHG emissions. Realising that air travels generate a large amount of GHG emissions, the Group limits air travel to essential business trips and encourages the use of virtual meetings. Tele-conferences and web conferences are the Group’s preferred communication channels. Measures implemented to reduce paper waste disposal can be found in the section headed “Waste Management”.

During FY2025, the Group’s total GHG emissions intensity increased by approximately 1,023% compared to FY2024. This was mainly due to the expansion of the Scope 3 emissions calculation to include Category 1: Purchased Goods and Services.

# Environmental, Social and Governance Report

Summary of GHG emissions performance:

Indicator <sup>1</sup>	Unit	FY2025	FY2024
Scope 1 – Direct GHG Emissions	tCO <sub>2</sub> e <sup>2</sup>	<b>291.66</b>	373.26
• Petrol and diesel consumption			
• Refrigerant			
Scope 2 – Energy Indirect GHG Emissions	tCO <sub>2</sub> e	<b>100.67</b>	112.89
• Purchased electricity			
Scope 3 – Other Indirect GHG Emissions	tCO <sub>2</sub> e	<b>2,709.35</b>	4.86
• Paper waste disposal			
• Business air travel			
• Purchased motor vehicles			
<b>Total GHG emissions (Scope 1 and 2)</b>	<b>tCO<sub>2</sub>e</b>	<b>392.33</b>	486.15
<b>Total GHG emissions (Scope 1, 2 and 3)</b>	<b>tCO<sub>2</sub>e</b>	<b>3,101.68</b>	491.01
<b>Intensity<sup>3</sup></b>	<b>tCO<sub>2</sub>e/million revenue (SGD)</b>	<b>62.79</b>	5.59

Note(s):

- GHG emissions data is presented in terms of carbon dioxide equivalent and is based on, but not limited to, “The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards” issued by the World Resources Institute and the World Business Council for Sustainable Development, “How to prepare an ESG report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange, the “Global Warming Potential Values” from the IPCC Sixth Assessment Report, “Supply Chain Greenhouse Gas Emission Factor VI.3 by NAICS-6” published by the U.S. Environmental Protection Agency (EPA), “Announcement on the Release of 2023 Electricity Carbon Dioxide Factor Data” issued by the Ministry of Ecology and Environment of China, and the 2024 Electricity Grid Emission Factors and Upstream Fugitive Methane Emission Factor issued by the Energy Market Authority of Singapore.
- tCO<sub>2</sub>e is defined as tonnes of carbon dioxide equivalent.
- For FY2025, the Group recorded a revenue of approximately S\$49.4 million (FY2024: S\$87.8 million). This data is used for calculating other intensity data.

## *Sewage Discharges into Water and Land*

The Group holds a valid Written Approval (“WA”) to discharge trade effluent into the public sewer and ensures that the effluent complies with the requirements prescribed in the same WA. The Group did not consider the amount of sewage discharge into water to be material. Due to the Group’s business nature, the Group considers the sewage discharge into land is insignificant.

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## *Waste Management*

### Hazardous Waste Management

A material amount of hazardous waste were generated by the Group. The major hazardous waste produced in the Group's operations were spent motor oils and waste lead-acid batteries. The Group remains vigilant to the management of proper hazardous waste disposal and ensures that the disposal process complies with statutory requirements. Guidelines on the handling and storage of toxic industrial waste disposal have also been formulated to illustrate the procedures of dealing with hazardous waste to reduce the risk of exposure to harmful substances.

The Group has engaged a licenced toxic industrial waste collector to lawfully manage and dispose of the Group's spent motor oils. Spent motor oils are temporarily stored in oil drums or oil receptors until they are collected by the said licenced collector. As for waste lead-acid batteries, a vendor would arrive at the Group's premise to collect and lawfully dispose of the said used car batteries. Approximately all of the hazardous waste generated by the Group were lawfully disposed by contracted third parties.

During FY2025, the total hazardous waste disposal intensity increased by approximately 88% compared to FY2024. This was mainly due to the decrease in the 2025 revenue used for intensity calculation.

Summary of major hazardous waste disposal performance:

<b>Types of hazardous waste</b>	<b>Unit</b>	<b>FY2025</b>	<b>FY2024</b>
Spent motor oil	Tonnes	<b>45.00</b>	40.90
Waste lead-acid batteries	Tonnes	<b>15.28</b>	16.00
<b>Total hazardous waste generated</b>	<b>Tonnes</b>	<b>60.28</b>	56.90
<b>Total hazardous waste handled by waste collector</b>	<b>Tonnes</b>	<b>60.28</b>	56.90
<b>Intensity</b>	<b>Tonnes/million revenue (SGD)</b>	<b>1.22</b>	0.65

# Environmental, Social and Governance Report

## Non-hazardous Waste Management

Non-hazardous wastes generated were mainly scrap metal, scrap tyres and office paper. Approximately all of such tyres and metal were collected and disposed of by contracted third parties. The Group did not note a material amount of waste produced.

The Group places great effort in raising the awareness of its employees on the importance of reducing waste production. In order to minimise the environmental impacts and achieve the set target on reducing non-hazardous waste, the Group has adopted the following environmentally friendly initiatives to enhance its environmental performance:

- Repurpose and upcycle scrap tyres and metal where possible;
- Reduce the use of single-use disposable items;
- Recycle electronic equipment after their life cycle;
- Reuse single-sided waste paper where possible;
- Print electronic correspondences only when necessary; and
- Procure office paper with Forest Stewardship Council Recycled Label.

During FY2025, the intensity of total non-hazardous waste generated increased by approximately 126% compared to FY2024. This was mainly due to an increase in scrap metal from machinery and equipment write-offs, office relocation disposals, disposal of archived documents, and increased repairs and replacement work.

Summary of other non-hazardous waste disposal performance:

Types of non-hazardous waste	Unit	FY2025	FY2024
Office paper	Tonnes	0.55	0.49
Scrap metal	Tonnes	32.28	26.36
General waste	Tonnes	2.84	0.99
Wood waste	Tonnes	2.19	1.80
<b>Total non-hazardous waste generated</b>	<b>Tonnes</b>	<b>37.86</b>	<b>29.64</b>
<b>Intensity</b>	<b>Tonnes/million revenue (SGD)</b>	<b>0.77</b>	<b>0.34</b>

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## A2. Use of Resources

The Group takes the initiative to introduce environment-friendly measures to reduce the environmental impact arising from its business operations. The Group has implemented policies to better govern the use of resources, minimise use and maximise reuse of resources including water and energy consumption.

### Energy Consumption

The Group actively strives to promote energy conservation in its business operations. Anomaly in electricity consumption will be investigated and preventive measures will be taken. In order to achieve the set target on improving energy efficiency, the Group has adopted the following energy-saving measures:

- Post eye-catching reminders near lights switches and electrical appliances as a reminder to employees;
- Switch off all idle appliances and unnecessary lightings upon leaving the service centers; and
- Purchase equipment with higher energy efficiency on the replacement of old equipment.

During FY2025, the Group's total energy consumption decreased, and the total energy consumption intensity increased by approximately 45% compared to FY2024. This was mainly due to the decrease in the 2025 revenue used for intensity calculation.

Summary of energy consumption performance:

Types of energy	Unit	FY2025	FY2024
Direct energy consumption	kWh	<b>154,355.94</b>	223,195.05
• Petrol	kWh	<b>124,018.37</b>	194,686.98
• Diesel	kWh	<b>30,337.57</b>	28,508.07
Indirect energy consumption	kWh	<b>249,320.42</b>	271,888.26
• Electricity	kWh	<b>249,320.42</b>	271,888.26
<b>Total energy consumption</b>	<b>kWh</b>	<b>403,676.36</b>	495,083.31
<b>Intensity</b>	<b>kWh/million revenue (SGD)</b>	<b>8,171.59</b>	5,638.76

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## *Water Consumption*

Water was mainly consumed to clean vehicles that were brought in to be serviced at the Group's service centers. The Group actively promotes the importance of water conservation to its employees. In order to achieve the target on reducing water consumption, the Group posted eye-catching reminders around the washrooms, service centers and the paint workshop, the Group also regularly inspects water taps to prevent leakages.

During FY2025, the Group's total water consumption decreased, and the total water consumption intensity increased by approximately 77% compared to FY2024. This was mainly due to the decrease in 2025 revenue used for intensity calculation.

Summary of water consumption performance:

Indicator	Unit	FY2025	FY2024
<b>Total water consumption</b>	<b>m<sup>3</sup></b>	<b>2,364.60</b>	2,378.00
<b>Intensity</b>	<b>m<sup>3</sup>/million revenue (SGD)</b>	<b>47.87</b>	27.08

Due to the Group's geographical location and business nature, the Group did not encounter any problem in sourcing water that is fit for purpose.

## *Use of Packaging Material*

Due to the Group's business nature, the use of packaging material was not considered to be a material ESG issue to the Group.

### **A3. The Environment and Natural Resources**

The Group realises its responsibility to minimise any negative environmental impacts in its business operations. The Group is aware of its existing and potential impacts and therefore set the Environmental and Natural Resources Policy which aims to govern its environmental management practices. The ESG Working Group is responsible to identify and assess significant risks and opportunities regarding environmental and climate change impacts arising from the Group's business operations. The Group also regularly assesses the environmental risks in its business model. Where necessary, the Group implements preventive measures to ensure compliance with relevant laws and regulations.

## *Air Emissions in Spray Painting Activity*

The Group understands that the spray-painting activity might cause odour nuisance to the neighbourhood. The Group applied for and was granted the permission by both the Housing and Development Board and National Environment Agency of Singapore to operate the spray painting activity at the Group's designated spray painting workshop. The said workshop has a mechanical ventilation system that extracts spray paint fumes and ensures adequate ventilation

# Environmental, Social and Governance Report

in the spray paint oven. Filters are also used in the oven and are replaced at least once annually, depending on the actual usage. Moreover, the Group has switched to using electric ovens from diesel burner spray painting ovens to reduce direct GHG emissions.

## **A4. Climate Change**

The Group recognises the importance of the identification and mitigation of significant climate-related issues, therefore, the Group is committed to managing the potential climate-related risks which may impact the Group's business activities. The Group has performed enterprise risk management assessment in identifying and mitigating different risks including climate-related risks. The Board meets annually and cooperates closely with key management to identify and evaluates climate-related risks and to formulate strategies to manage the identified risks.

Through the above method, the Group has identified the material impacts on the Group's business arising from the following risks:

### *Climate-related Issues*

#### Physical Risks

The increased frequency and severity of extreme weather such as typhoons, storms and heavy rains can disrupt the Group's operations by damaging the power grid, and communication infrastructures, hindering and injuring its employees during their work, which could result in temporary, permanent, partial or complete shut-down of the Group's business operations, exposing the Group to risks associated with non-performance and delayed performance. In response, the Group evaluates the possible extreme weather events that may suspend the business operations, and formulates crisis response plans to reduce negative impacts brought to the Group by such extreme weather events. Such measures would minimise the potential impact of extreme weather events on the Group's business.

#### Transition Risks

The Group anticipates that there will be more stringent climate legislations and regulations to support the global vision of carbon neutrality. From a listed company's perspective, the Group acknowledge the increasing requirements for climate-related information disclosures. One example is the recent update of the Stock Exchange's ESG Reporting Guide in respect to significant climate-related impact disclosures of an issuer. Stricter environmental laws and regulations may expose the Group to higher risks of claims and lawsuits. The Group's reputation may also decline due to failure to meet the compliance requirements for climate change. The Group's related capital investment and compliance costs thus increase. In response to the policy and legal risks as well as the reputation risks, the Group regularly monitors existing and emerging trends, policies and regulations relevant to climate and be prepared to alert the top management where necessary to avoid cost increments, non-compliance fines and/or reputational risks due to delayed response.

# Environmental, Social and Governance Report

## B. SOCIAL

### B1. Employment

Human resources are the cornerstone of the Group. The Group recognises that its continued success is dependent on employees' talents and their dedication. Employment policies are formally documented in the Group's Employee Handbook, covering areas about recruitment, compensations, remuneration, diversity and equal opportunities, etc. The Group periodically reviews existing policies and employment practices to ensure continuous improvement of its employment standards and competitiveness against service providers within the same industry. As at 31 December 2025, the Group had a total of 128 employees.

As at the end of the financial year, the breakdown of employees according to gender, age group, employment type and geographical region are as follows:

	FY2025	FY2024
<b>Gender</b>		
Male	93	94
Female	35	26
<b>Age Group</b>		
Under 30 Years Old	34	29
30 to 50 Years Old	62	65
Over 50 Years Old	32	26
<b>Employment type</b>		
Full-time	118	113
Part-time	10	7
<b>Geographical Region</b>		
Singapore	76	112
The PRC (including Hong Kong)	19	8
Malaysia	32	–
Philippines	1	–

# Environmental, Social and Governance Report

During FY2025, the Group's overall turnover rate<sup>4</sup> was approximately 27.34% (FY2024: 35.83%). The employee turnover rate by gender, age group and geographical region is as follows:

	FY2025	FY2024
<b>Gender<sup>5</sup></b>		
Male	<b>31.18%</b>	37.23%
Female	<b>17.14%</b>	30.77%
<b>Age Group<sup>5</sup></b>		
Under 30 Years Old	<b>41.18%</b>	34.48%
30 to 50 Years Old	<b>25.81%</b>	40.00%
Over 50 Years Old	<b>15.63%</b>	26.92%
<b>Geographical Region<sup>5</sup></b>		
Singapore	<b>27.63%</b>	37.50%
The PRC (including Hong Kong)	<b>15.79%</b>	12.50%
Malaysia	<b>31.25%</b>	–
Philippines	<b>100.00%</b>	–

Note(s):

- Employee turnover rate = total number of employees left during the financial year/total number of employees at the end of financial year\*100%.
- Employee turnover rate by category = total number of employees left during the financial year by category/total number of employees at the end of financial year by category\*100%.

During FY2025, the Group was not aware of any material non-compliance with employment-related laws and regulations that would have a significant impact on the Group, including but not limited to the Employment Act and Employment of Foreign Manpower Act of Singapore, the Labour Law and the Labour Contract Law of the People's Republic of China, and the Employment Ordinance of Hong Kong.

## **Recruitment, Diversity and Equal Opportunities**

Sustainable growth of the Group relies on the diversity of talents and non-discriminatory recruitment process. The Group's employees are recruited via a robust, transparent and fair recruitment process based solely on their experience and expertise and without regard to their age, ethnicity, origin, gender identity, marital status, sexual orientation and religion.

The Group believes that all employees should have the right to work in an environment free of discrimination, harassment, and vilification. Therefore, the Group is committed to creating and maintaining an inclusive and harmonious workplace culture. In addition, the Group emphatically states its zero-tolerance stance on any aforementioned behaviours in the workplace of any form.

## **Benefits and Welfare**

The Group understands that good benefits and welfare encourage retention and foster a sense of belonging. The Group offers attractive remuneration packages, including discretionary bonuses and allowances. In addition to leave entitlement stipulated in the Employment Act of Singapore, the Group also provides its employees with relevant social insurance under the Labour Law of the People's Republic of China and the Mandatory Provident Fund ("MPF") schemes for qualified employees in Hong Kong to ensure that employees enjoy social insurance benefits.

# Environmental, Social and Governance Report

The Group is flexible in granting leave to cater the needs of its employees, such as marriage leave, compassionate leave, etc. Save for the aforementioned arrangements, the employees are also entitled to benefits such as outpatient medical benefits.

## ***Promotion and Performance Appraisal***

The Group assesses the performance of the employees on an annual basis, the results of which are used for their annual salary review and performance appraisal. The Group also gives preference to internal promotion in order to provide incentive to employees for their consistent and continuous effort.

## ***Working Hours and Rest Periods***

Official working hours and rest periods are clearly stated in the Group Employee Handbook and are in accordance with the local employment laws. Unless otherwise specified, employees are eligible for overtime payment.

## ***Compensation and Dismissal***

The Group compensates employees through the provision of Workmen's Injury Compensation Insurance Policy under the Workmen's Injury Compensation Act of Singapore, the Labour Insurance Act of the People's Republic of China, which covers employees who sustain personal injury by accident or disease arising out of the course of employment and the Employees Compensation Ordinance of Hong Kong. Unreasonable dismissal under any circumstances is strictly prohibited, dismissal will be based on reasonable and lawful grounds supported by internal policies of the Group.

## **B2. Health and Safety**

### ***Occupational Health and Safety Management***

The Group places a high priority on providing employees with a safe and healthy working environment. The Group has formulated relevant policy in its operation to maintain a safe and healthy working environment.

The Group places great importance on ensuring that its employees receive adequate and appropriate training to safeguard workplace safety procedures. Therefore, the Group holds induction safety training for its employees and encourages them to undergo continuous safety training. To further ensure that workplace accidents and common emergency situations can be tended to as soon as possible, the Group provided external first aid and automated external defibrillator ("AED") training sessions to its employees. Some of the Group's employees are valid Singapore Red Cross Society first aid and AED providers.

To protect the employees' health and safety effectively, the Group reviews the measure regularly.

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During FY2025, the Group was not aware of any material non-compliance with health and safety-related laws and regulations that would have a significant impact on the Group, including but not limited to the Workplace Safety and Health Act of Singapore, the Workplace Safety and Health (General Provisions) Regulations of Singapore, the Work Injury Compensation Act of Singapore, and the Labour Law, the Law on the Prevention and Control of Occupational Diseases, the Fire Services Law of the People's Republic of China and the Occupational Safety and Health Ordinance of Hong Kong. There were no work-related fatalities that occurred in each of the past three years including FY2025, hence the rate of work-related fatalities was 0%, and there were 3 lost days due to 1 work injury case during FY2025 (FY2024: 4 work injury cases). The work injury case involves an employee sustaining a minor forehead injury due to an air blow gun accident at the car washing bay. In response, the Group has conducted thorough investigations into the causes of these accidents in good faith and has summarized the findings. Safety reminders and targeted training have been provided to the injured employees, and various rectification measures have been formulated and implemented to prevent recurrence.

## B3. Development and Training

Training and continuous development are indispensable to the Group's employees to keep abreast of the ever-changing trend of the industry and also to satisfy its customers' evolving needs. The Group holds firm belief that the provision of training opportunities and continuous development to its employees provides the Group with a solid foundation for its continuing success.

The Group arranges its management, service advisors and technicians to attend courses and seminars to keep up with the latest developments of the industry. For the provision of aftermarket automotive service, new employees are assigned with a mentor to guide and monitor the quality of work of the new employees for at least three months starting from the commencement of employment. For the Group's customer service advisors, the Group provides them with training on complaint management skills, communication skills and the complaint management procedures. The Group regularly conducts in-house training to allow sharing of technical knowledge and information amongst employees. Employees are also entitled to apply for paid examination leave. During FY2025, the percentage of trained employees of the Group was approximately 7.03% (FY2024: 1.67%)<sup>6</sup>, and the average training hours per employee was approximately 38.06 hours (FY2024: 13.00 hours)<sup>7</sup>.

Information on employees' training activities are as follows:

Categories	Percentage Trained <sup>6</sup>		Average Training Hours <sup>9</sup>	
	FY2025	FY2024	FY2025	FY2024
<b>Gender</b>				
Male	66.67%	100.00%	55.08	13.00
Female	33.33%	–	4.00	–
<b>Employee Category</b>				
Executive Director	–	–	–	–
Senior Management	11.11%	–	6.00	–
Management	11.11%	–	4.00	–
Other Employees	77.78%	100%	47.50	13.00

# Environmental, Social and Governance Report

Note(s):

6. Total Percentage of Employees Trained = total number of employees trained during the financial year/total number of employees at the end of the financial year\*100%. Anti-corruption training data is not included, relevant data will be mentioned in the section headed "Anti-bribery Practices".
7. Average Training Hours per Employee = total training hours during the financial year/Total number of trained employees at the end of the financial year.
8. Percentage Trained = total trained employees by category during the financial year/total trained employees during the financial year\*100%.
9. Average Training Hours = total training hours by category during the financial year/total trained employees by category during the financial year.

## B4. Labour Standards

### *Prevention of Child and Forced Labour*

To prevent child labour working in the Group, all employees recruited by the Group are above the minimum working age of respective jurisdictions. The Human Resources Department ensures that their identity documents are carefully checked to verify the personal data submitted during the process. If child labour is discovered, corrective actions will be taken immediately to rectify the situation, by terminating the employment contract of such labours and reporting to the relevant governmental authorities.

The Group guarantees that no employee will be forced to work against his/her will or be coerced to work. To prevent non-compliance with labour standards of respective jurisdictions, overtime working is on a voluntary basis, which provides an effective protection of their interests. The official working hours and the policies related to overtime work are clearly stated in the Group's Employee Handbook. If forced labour is discovered, corrective actions will be taken immediately to rectify the situation, by dismissing the relevant labours and reporting to the relevant governmental authorities.

During FY2025, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations that would have a significant impact on the Group, including, but not limited to, the Employment Act of Singapore, the Labour Law of the People's Republic of China, and the Employment Ordinance of Hong Kong.

# Environmental, Social and Governance Report

## B5. Supply Chain Management

The Group mainly procures spare parts, accessories and consumables which are required for rendering the Group's after-market automotive services in Singapore and motor vehicles for its automotive supply in the PRC. The Procurement and Payment Policy has been implemented to govern the procurement process. The Group takes into account suppliers' track record, prevailing market price and delivery time. At the same time, the purchases of supplies are determined and adjusted by the current inventories, expected customer demands and projected sales trends. All major suppliers are subject to the selection practices set out in the said policy.

Where possible, the Group strives not to over-rely on a particular supplier by maintaining more than one supplier for each type of goods or services provided in order to ensure the stability of the supply chain. The Group is keen on supporting local economies; the list of approved major suppliers of the Group is mainly located in Singapore and the PRC.

The Group periodically evaluates and monitors the performance of its suppliers to ensure their compliance with quality and service standards. Should services provided by a supplier fall below the agreed standard, the cooperation may be terminated. Besides, the Group performs close monitoring of the suppliers' or subcontractors' business practices. Any observations of non-compliance will be reported immediately to the management. Corrective action plan will be carried out from the supplier evaluation process to remediate the identified risks. The policy engaging suppliers is reviewed by the Group regularly to ensure its effectiveness.

To reduce the Group's social and environmental risk along the supply chain, the Group adopted the Sustainable Procurement Policy. The policy listed the supplier code of conduct. The Group expected its business partners and suppliers to act in accordance with the highest standards of ethical conduct and professionalism, which includes protecting the rights of employees and being responsible to the environment. The suppliers should periodically assess their sustainability standards and practice and make improvements. They may be asked to communicate their performance to the Group, and if non-conformance is detected, corrective action has to be taken. The Group will regularly review the related measures to ensure its effectiveness.

The Group also acknowledges its responsibility to manage the environmental consequences of its purchasing decisions and promote sound environmental performance and governance practices amongst its business partners and suppliers. The Group has set a policy about green procurement to incorporate the concern for environment into the procurement procedures. The Group encourages all business units and functions to consider any environmental specifications or impacts for products and services procurement whenever applicable and economically viable. For example, the Singapore operation consolidates its paper purchases and ensures that the office paper procured is with Forest Stewardship Council Recycled Label. The related policy is reviewed by the Group regularly to ensure its effectiveness in promoting the environmentally preferable products.

# Environmental, Social and Governance Report

Breakdown of major suppliers by geographical region is as follows:

Region	Number of Major Suppliers	
	FY2025	FY2024
The PRC	106	183
Germany	4	4
Hong Kong, PRC	1	–
Italy	3	2
Japan	1	1
Malaysia	2	4
Singapore	140	147
South Korea	1	–
Taiwan	1	2
Thailand	1	–
United Kingdom	2	2
United States	3	4
<b>Total number of suppliers</b>	<b>265</b>	<b>349</b>

## B6. Product Responsibility

The Group has an extensive quality assurance process to ensure that the products and services provided are not only in compliance with relevant local laws and regulations but are also of high quality. The Group's directors believe that an effective quality management system would improve the overall service quality as well as increase customer's satisfaction.

During FY2025, the Group was not aware of any non-compliance with laws and regulations concerning health and safety, advertising, labelling and privacy matters relating to products and services and methods of redress that would have a significant impact on the Group, including but not limited to, Personal Data Protection Act 2012 of Singapore, and the Law on Protection of Consumer Rights (The Consumer Protection (Fair Trading) Act), the Advertising Law (The Singapore Code of Advertising Practice), and the Patent Law of the People's Republic of China. During FY2025, the Group did not receive any major cases of product or service-related complaints, nor was it subjected to any product recalls for safety and health reasons.

### ***Quality Control and Product Warranty***

Implementing an effective quality control is fundamental to ensure the quality of the goods and services provided to the customers. To maintain the quality of services provided, the Group's workshop supervisors conduct quality control inspections before the handover of the passenger cars to its customers for after-market automotive services rendered. For car rental services, the car rental executives will ensure that the rental passenger cars are in good condition before the handover of the passenger cars to the customers for car rental services rendered. The Group's assistant inventory manager is responsible for the overall control on quality of the supply of passenger car spare parts, accessories and consumables. Product warranty is also provided to customers whose vehicles have been serviced by the Group.

# Environmental, Social and Governance Report

The Service Advisor Standard Operating Procedures (“**SOP**”) is also in place to ensure standardisation and quality service of the Service Advisors across different premises of the Group. The comprehensive SOP not only details the duties and responsibilities of the Service Advisors but also provides guidance on advising customers in the event of an accident. For product recall procedures, in order to safeguard the interests of customers to the greatest extent, the Group will cooperate with manufacturers in respect of recall procedures with its best endeavours.

## ***Data Privacy Protection***

The Group endeavours to safeguard all sensitive information pertaining to its customers. The Group has established the Data Protection Policy, which can be found on the Group’s website. The said policy covers topics such as the handling and disclosure of confidential information. A Data Protection Officer is appointed to regularly review existing policies and ensure that the Group’s employees have proper knowledge and support with regard to data privacy protection. In addition, the Data Protection Officer receives feedback from the customers; possible communication methods are stated in the Group’s website. Moreover, to prevent unauthorised access to the Group’s information system, apart from being password protected, different users are also assigned with different levels of access rights. Lastly, to further safeguard the customers’ personal data privacy and the Group’s confidential information, employees of the Group are required to sign the Employee Non-disclosure Agreement to prevent unauthorised usage of customers’ personal details. The Group will review the measures to ensure its effectiveness.

## ***Customer Satisfaction***

Feedbacks and complaints from the Group’s customers are highly valued as it is of vital importance to the continuous development of the Group. The Group’s Complaint and Feedback Management Policy states the internal procedures for handling complaints and feedbacks. The Chief Operating Officer is responsible for overall complaint management. Should the Group receive any complaints, the Group will strive to act in a timely manner to resolve the issue with effective remedial actions. In addition, complaints received will be discussed and reviewed by the management during regular meetings to prevent re-occurrence.

## ***Intellectual Property Rights***

The Group has obtained registration of the Group’s trademarks in several countries, including but not limited to Singapore and Hong Kong. The Group regularly monitors to ensure that IP rights are not being infringed upon.

## ***Advertising and Labelling***

Due to the Group’s business nature, the Group considers that it has an insignificant amount of business dealing in relation to advertising and labelling matters.

# Environmental, Social and Governance Report

## B7. Anti-corruption

Solid corporate governance is the bedrock of the Group's growth and development. The Group emphatically asserts its zero-tolerance stance regarding any behaviours that not only violate Singapore's, the PRC's, and Hong Kong's laws and regulations but also severely damage the business integrity and reputation of the Group.

During FY2025, the Group was not aware of any material non-compliance with the relevant laws and regulations of bribery, extortion, fraud and money laundering that would have a significant impact on the Group, including but not limited to Prevention of Corruption Act of Singapore, and the Company Law (Act), the Tendering and Bidding Law, the Penal Code of Singapore, the Anti-unfair Competition Law of the People's Republic of China, and the Prevention of Bribery Ordinance of Hong Kong. During FY2025, there was no concluded legal case regarding any forms of fraud brought against the Group or its employees.

### ***Anti-bribery Practices***

The Group has included a section in the Group's Employee Handbook in relation to accepting business courtesies and gratuities. The Group understands that it can be difficult to decline gifts under certain circumstances, the employee is allowed to accept the gift on behalf of the Group and is required to declare such courtesies and gratuities to the Administrative Director. Anti-bribery, fraud and corruption in any form or in relation to any parties are all strictly prohibited in the Group. Recognising that anti-corruption training is essential for creating a healthy corporate culture, the Group has provided relevant training to Directors and employees. During FY2025, the Group distributed anti-corruption training materials to directors and employees for their self-study, which allows them to familiarise with their corresponding roles and responsibilities in anti-corruption and business ethics. In addition, 1 director and 2 employees participated in the anti-corruption training session, with each of them being trained on the related topic of no less than 1 hour.

### ***Whistle-blowing Mechanism***

The Group has incorporated a Whistle-blowing Policy within the Corporate Manual, which aims to provide employees with guidance and reporting procedures to encourage employees to report fraudulent activities. Whistle-blowers may report verbally or in writing to the chief executive officer ("CEO") or the chairman of the Audit Committee regarding the suspected misconduct with supporting evidence. Upon making a preliminary analysis, an employee with sufficient seniority and authority will be appointed as the investigating officer to investigate the claim effectively and independently. The Group intends to protect the whistle-blower from common concerns such as confidentiality and potential retaliation or discrimination. Therefore, the employee reporting in good faith under the whistle-blowing mechanism can be assured of the protection against unfair dismissal or victimisation, even if the reports are subsequently proved to be unsubstantiated. To ensure the effectiveness of the mechanism, review is conducted regularly.

# Environmental, Social and Governance Report

## ***Anti-money Laundering and Combating Financing of Terrorism***

The Group has an Anti-Money Laundering and Combating Financing of Terrorism Policy to raise awareness of the employees and provide suitable guidance on the reporting procedures should there be any suspected misconduct. The said policy safeguards the interests of the Group against the risk of being used for money laundering and financing of terrorism.

## **B8. Community Investment**

The Group believes in giving back to community where the Group operates through social participation and encourages its staff to participate in charitable activities and other volunteer services. The Group has adopted relevant policy on community engagement to address such commitment, the policy states its directions in engaging its employees in community participation and the selection criteria of suitable recipients.

The Group generally supports specific projects, events or provides manpower volunteering towards charities whose visions and missions that the Group identify with by fundraising, cash donations, gifts in kind or through volunteering.

The Group will review annually whether the Group's social performance (including but not limited to the sponsorship and donation activities) is in line with the relevant community investment policy.

# Environmental, Social and Governance Report

## THE ESG REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE OF HONG KONG LIMITED

Mandatory Disclosure Requirements		Section/Declaration
Governance Structure		The ESG Governance Structure
Reporting Principles		Reporting Framework
Reporting Boundary		Reporting Scope
Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
<b>Aspect A1: Emissions</b>		
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 emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Emissions
KPI A1.1	The types of emissions and respective emissions data.	Emissions – Air Emissions
KPI A1.2	Moved to Part D: Climate-related Disclosures	Emissions – GHG Emissions
KPI A1.3	Total hazardous waste produced (in tonnes) and intensity.	Emission – Waste Management
KPI A1.4	Total non-hazardous waste produced (in tonnes) and intensity.	Emissions – Waste Management
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Environmental Target, Emissions – Air Emissions, GHG Emissions
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Environmental Target, Emission – Waste Management

# Environmental, Social and Governance Report

## Subject Areas, Aspects, General

Disclosures and KPIs	Description	Section/Declaration
<b>Aspect A2: Use of Resources</b>		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity.	Use of Resources – Energy Consumption
KPI A2.2	Water consumption in total and intensity.	Use of Resources – Water Consumption
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Environmental Target, Use of Resources – Energy Consumption
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Environmental Target, Use of Resources – Water Consumption
KPI A2.5	Total packaging material used for finished products (in tonnes) and with reference to per unit produced.	Use of Resources – Use of Packaging Material
<b>Aspect A3: The Environment and Natural Resources</b>		
General Disclosure	Policies on minimizing the issuer’s significant impacts on the environment and natural resources.	The Environment and Natural Resources
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environment and Natural Resources – Air Emissions in Spray Painting Activity

# Environmental, Social and Governance Report

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
<b>Aspect A4: Climate Change</b>		
General Disclosure	Moved to Part D: Climate-related Disclosures	Climate Change
KPI A4.1	Moved to Part D: Climate-related Disclosures	Climate Change – Physical Risks, Transition Risks
<b>Aspect B1: Employment</b>		
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.	Employment
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Employment
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment
<b>Aspect B2: Health and Safety</b>		
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.	Health and Safety
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety
KPI B2.2	Lost days due to work injury.	Health and Safety

# Environmental, Social and Governance Report

## Subject Areas, Aspects, General

Disclosures and KPIs	Description	Section/Declaration
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety – Occupational Health and Safety Management

### Aspect B3: Development and Training

General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and Training
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training

### Aspect B4: Labour Standards

General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Labour Standards – Prevention of Child and Forced Labour
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards – Prevention of Child and Forced Labour
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards – Prevention of Child and Forced Labour

# Environmental, Social and Governance Report

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
<b>Aspect B5: Supply Chain Management</b>		
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.	Supply Chain Management
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Supply Chain Management
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management
<b>Aspect B6: Product Responsibility</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Product Responsibility
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Product Responsibility
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility – IP Rights

# Environmental, Social and Governance Report

## Subject Areas, Aspects, General

Disclosures and KPIs	Description	Section/Declaration
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility – Quality Control and Product Warranty
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility – Data Privacy Protection

## Aspect B7: Anti-corruption

General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Anti-corruption
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption – Whistle-blowing Mechanism
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption – Anti-bribery Practices

## 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 Investment
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment