



# ESG Report for 2024-2025

YOOV Group Holding Limited

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**Y O O V**

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## Executive Summary

ESG reporting for YOOV Group Holding Limited is performed with the assistance of ESGBOT version on 22-05-2025 for their ESG performance from 2024-04-01 to 2025-03-31. The reporting was performed with reference to the principles under Appendix C2 Environmental, Social and Governance Reporting Guide of Main Board Listing Rules of Hong Kong Exchanges and Clearing Limited (HKEx). Four main principles, including materiality, quantitative, balance and consistency are followed.

The ESG reporting was performed to meet the market's and stakeholders' needs on the Company to meet various types of ESG requirements (e.g. clients' and vendors' supply chain requirements, HKEx's ESG requirements, Task Force on Climate-Related Financial Disclosures (TCFD), Sustainability Development Goals of United Nations, the Sustainability Development Report Guideline in Beijing Stock Exchange/Shanghai Stock Exchange/Shenzhen Stock Exchange).

## Message from the CEO



We have set sustainability goals and strive to develop our sustainability performance through carbon reduction and ESG principles.



Dear Stakeholders,

In this year, we see a market which pursues ideas of carbon emission reduction and sustainability, especially ones related to Environmental, Social and Governance (ESG) aspects. This gives our company more opportunities to enhance our ESG development for the sustainability of the company and to improve the sustainability of the society together.

We are delighted to show you our sustainability report that entails our commitment and journey on sustainability. For our dedication to low-carbon and environmentally friendly economy and social services, this report showcases how our whole company – from the internal governance and management to our external engagement – supports the company ESG development.

Looking forward, we will continue to strive to keep our governance, management and operation to align with our ESG goals and to continue our sustainability journey not just with our employees but also with all of our stakeholders.

Phil Wong, Chief Executive Officer  
YOOV Group Holding Limited

## **1 Introduction**

### **1.1 Objective**

This ESG Reporting is a systematic annual disclosure of Environmental, Social and Governance (ESG) aspects of YOOV Group Holding Limited (hereinafter referred to as the 'Company'). The ESG Report (hereinafter referred to as the 'Report') provides insights to the Company's ESG aspects through the reporting period from 2024-04-01 to 2025-03-31.

### **1.2 Approach**

The ESG report was prepared following the reporting principles of Appendix C2 Environmental, Social and Governance Reporting Guide of Main Board Listing Rules of Hong Kong Exchanges and Clearing Limited:

**Materiality:** The threshold at which ESG issues determined by the board are sufficiently important to investors and other stakeholders that they should be reported through the use of ESGBOT.

**Quantitative:** Key Performance Indicators (KPIs) are quantified as much as possible with narratives to support the explanation.

**Balance:** The Report aims to present the Group's environmental, social and governance performance in an unbiased manner so as to provide an accurate and objective assessment to stakeholders.

**Consistency:** The Company uses consistent data collection and analytic methods for comparison with previous ESG data and reports. Any changes in the data collection and analytic methods are reported to facilitate fair comparison.

with a reporting boundary around the operation of the Company. The report sections are also mapped to requirements of TCFD, UN SDG items, CDP Climate Disclosure Framework for SMEs modules and the Sustainability Development Report Guideline in Beijing Stock Exchange/Shanghai Stock Exchange/Shenzhen Stock Exchange to reveal their relevance.

### **1.3 Accountability Assurance**

The Company endeavors to ensure that all the information presented in this report is accurate and reliable, and the materials cited are the official documents and statistical data of the Company. This report was approved by the board of directors on 22-05-2025.

## **1.4 Contact And Stakeholder Engagement**

If you or other stakeholders have any comments or suggestions about this Report, please contact the Company by the following means.

Contact Address: 26/F, COFCO Tower, 262 Gloucester Road, Causeway Bay,  
Hong Kong

Tel: (852) 2384 6338

Email: [cs.capital@yoov.com](mailto:cs.capital@yoov.com)

## 2 Company Background

The Company is found in Hong Kong on 2016-05-31 as a limited company. It is a body corporate and its current business focus is IT.

| Company Background                | YOOV Group Holding Limited   |
|-----------------------------------|--|
| Business Nature                   | IT   |
| SICS Classification               | Software & IT Services   |
| Contact Address                   | 26/F, COFCO Tower, 262 Gloucester Road,<br>Causeway Bay, Hong Kong |
| Chairperson of Board of Directors | Phil Wong  |
| Chief Executive Director          | Phil Wong  |
| No. of Employees                  | 54   |

## 2.1 Our Business and ESG Friendliness Overview

YOOV Group Holding Limited is experienced in Software & IT Services. We are providing high-quality products/services and committed to our business:

IT

We are committing ourselves to fulfill our vision:

To empower every business to easily access and benefit from AI.







This serves our customers and fulfills their special needs. In particular, ESG features are built-in following our journey documented in this report to ensure that our products and services are ESG-friendly and fulfill the growing needs of the increasingly ESG-aware market.



### 3 Governance

#### 3.1 Board of Directors

The Company has the following people in the board of directors.

| BOARD OF DIRECTOR   |  |  |
|---|--|--|
|    | Phil Wong<br>CHAIRMAN                    |  |
|    | Phil Wong<br>Chief Executive<br>Director |  |
|    | Kenny Lai<br>CFO                         |  Mark Wong<br>CTO                     |
|   |  |  Phil Wong<br>EXECUTIVE<br>DIRECTOR |
| COMPANY SECRETARY   |  |  |
|  | Alliance CPA<br>Limited<br>INDIVIDUAL    |  |

Details of board meetings and other details of the board of directors can be found in the annual report of the Company.

### 3.2 Company Sustainable Development Governance Structure



#### 1. ESG COMMITTEE/ESG WORKING GROUP

▪ **RESPONSIBILITY:**

OVERSEE THE FINANCIAL REPORTING PROCESS, INTERNAL CONTROLS, AND RISK MANAGEMENT WITHIN AN ORGANIZATION.

▪ **OBJECTIVES:**

PROVIDE INDEPENDENT OVERSIGHT OF FINANCIAL REPORTING AND ENSURE TRANSPARENCY, ACCURACY, AND RELIABILITY OF FINANCIAL INFORMATION.

Fig. 3.2.a. Company ESG Governance Structure



### 3.3 Risk Management and Internal Control

The Company has policies and procedures to perform quality management in-house.

In particular, the board reviews climate-related risks and opportunities annually to ensure the climate-related risks and opportunities to the company asset, operation and welfare are addressed. The review is performed with the ESG report delivered by the management to assess the risks and the opportunities due to climate change. The metrics and targets in the ESG report are also compared by the board for monitor if the annual targets are met. If the annual targets are found to be unmet without proper explanations, executive remuneration would be affected.

The management supports the review by using ESGBOT and delegate external consultancies for risks and opportunities of climate change to company's operation. The assessment also involves general ESG performance evaluation to ensure the baseline ESG performance in well maintained under the current climate change impact. ESG reporting of the Company is also performed for ESG risk management.

The following risk matrix is used to select and rank risks for reporting.

| Probability/Impact | Insignificant | Minor    | Marginal | Major     | Catastrophic |
|--------------------|---------------|----------|----------|-----------|--------------|
| Certain 90~ 100%   |               |          |          | Very high |              |
| Likely 70~ 89%     |               |          |          |           |              |
| Possible 46~ 69%   |               |          | High     |           |              |
| Unlikely 24~ 45%   |               | Moderate |          |           |              |
| Rare 0~ 23%        |               | Low      |          |           |              |

Fig.3.3.a. Risk Management Matrix

Definition of risk impact level:

- 1 - Insignificant: The risk has little impact on company operations.
- 2 - Minor: The consequences of the risk can be easily managed.
- 3 - Marginal: Mitigating the consequences of the risk requires some time and efforts.
- 4 - Major: The risk results long-term effects that are difficult to recover from.
- 5 - Catastrophic: The risk can lead to disruption of the company's operations.

This gives a comprehensive review of the execution of all ESG-related matters at the management level.

### 3.4 Auditor's Remuneration and Auditor Related Matters

Please refer to the annual report of the Company for the related financial matters.



### 3.5 People Diversity

Our company is committed to creating a diverse, fair and inclusive work environment that fully respects the uniqueness of individuals.

We firmly believe that diversity is a strategic imperative that drives innovation, enhances decision-making, and strengthens our organization. Diversity includes but is not limited to race, ethnicity, gender, age, sexual orientation, disability and cultural background. We believe that it brings unique experiences, perspectives and talents that can make a positive impact.

We are committed to creating an inclusive environment that respects and appreciates the differences of our employees and provides everyone with equal opportunities and fair treatment, training and development opportunities.

We believe that by working together, we can achieve a more just, equitable and resilient future.

### 3.6 Corporate Governance Practices

These are items highly related to the environment and social aspects in our corporate governance practices disclosed following the Principles of Good Corporate Governance under Appendix C1 Corporate Governance Code of Main Board Listing Rules of Hong Kong Exchanges and Clearing Limited.

| Corporate Governance Code Provision | Item                | Statement/Explanation   |
|-------------------------------------|---------------------|---|
| A.1.1                               | Company Vision      | To empower every business to easily access and benefit from AI.   |
| A.2.1                               | Policy review       | The policies in the Report are reviewed by the Board of Directors |
| D.1                                 | Financial reporting | Financial reports of the Company are audited annually             |
| D.2.2                               | ESG Reporting       | ESG reporting is performed to identify Company's ESG risk         |

### 3.7 Stakeholder Engagement and Materiality Matrix

Through engagement with our stakeholders (i.e. customers, shareholders and employees), the Company has come up with the following materiality matrix to prioritize the importance of reported topics.

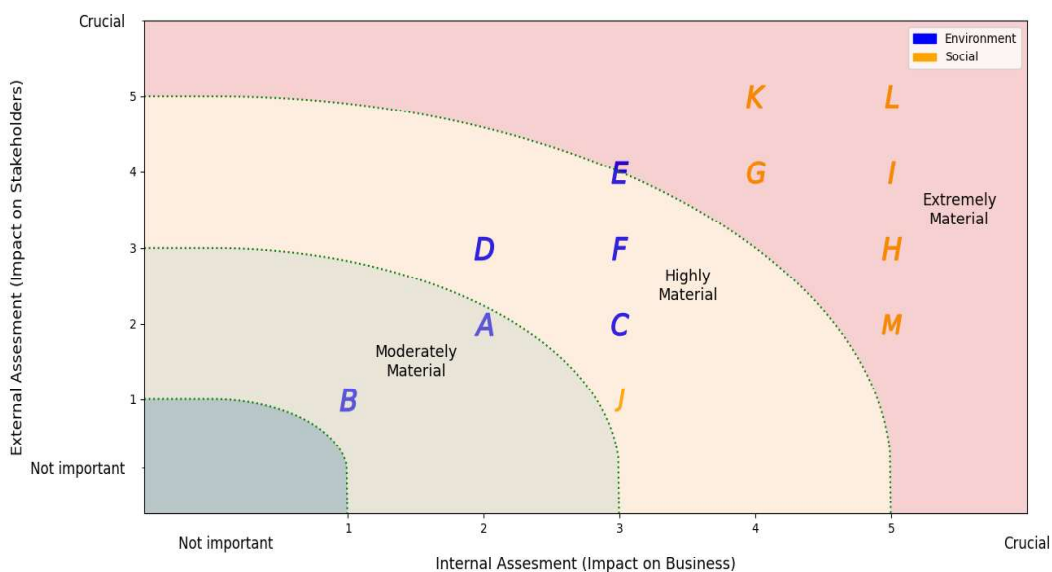


Fig.3.7.a. Materiality Matrix

**Legends:**

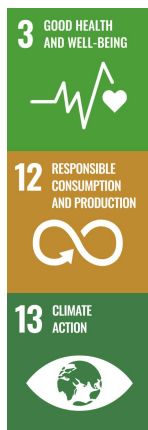
- |                                     |   |
|-------------------------------------|---|
| A. Carbon Emission                  | B. Water Use                                  |
| C. Energy Use                       | D. Waste                                      |
| E. Environmental Impact             | F. Climate Change                             |
| G. Diversity                        | H. Employee Health, Safety & Labour Standards |
| I. Development & Training           | J. Supply Chain Management                    |
| K. Product & Service Responsibility | L. Anti-Corruption                            |
| M. Community Investment             |   |

### **3.8 Exclusions**

Please review the following financial/investment-material governance details in our annual report:

1. Board committees
2. Director's securities transactions
3. Shareholders' rights
4. Investors relations

## 4. Environmental



### 4.1 Emissions

The Company had environmental policies to implement

- a) Annual carbon accounting of its operation throughout the reporting period following the Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong published by the Government of the Hong Kong Special Administrative Region in 2010.
- b) Waste disposal following Waste Disposal Ordinance (Cap. 354) and Hazardous Chemicals Control Ordinance (Cap. 595)
- c) Effluent discharge following Water Pollution Control Ordinance (Cap. 358)

to account for the carbon emission and to dispose/ recycle waste generated by the Company's operation. In the process, the following data, if any, were used for emission calculation:

- Vehicle types, mileage and fuel used
- Electricity consumption bills
- Towngas bills
- Liquified petroleum gas consumption bills
- Water consumption bills
- Business travel mileage records

During the Year, the Company was not aware of any material non-compliance relevant to environmental laws and regulations.

Below shows the list of emissions of the Company in the reporting period and the previous reporting period:

| Annual emission        | Previous year<br>(tonne(s)<br>CO <sub>2</sub> e) | Current year<br>(tonne(s)<br>CO <sub>2</sub> e) | Change (%) | Current<br>intensity<br>(tonne(s)<br>CO <sub>2</sub> e<br>per<br>employee) |
|------------------------|--|---|------------|--|
| Scope 1 emission       | N/A  | 0.0   | N/A        | 0.00   |
| Scope 2 emission       | N/A  | 41.0  | N/A        | 0.76   |
| Scope 3 emission       | N/A  | 22.2  | N/A        | 0.41   |
| Scope 1+2 emission     | N/A  | 41.0  | N/A        | 0.76   |
| Scope 1+2+3 emission   | N/A  | 63.2  | N/A        | 1.17   |
| Carbon credit retired* | N/A  | 0.0   | N/A        | 0.00   |
| Net carbon emission    | N/A  | 63.2  | N/A        | 1.17   |

\* Carbon credit retired shows the equivalent tonne(s) CO<sub>2</sub>e of carbon credit retired. The actual carbon credit retired can be in other units such as VCUs, CERs etc. depending on the type of carbon credit.

The detailed Scope 3 emission calculation in tonnes CO<sub>2</sub>e is shown as follows:

| Scope 3 emission                                   | Current year (tonne(s) CO <sub>2</sub> e) |
|--|---|
| Energy-related activities (i.e. water consumption) | 0.1                                       |
| Business air travel                                | 22.1                                      |

The reporting is performed by operational control approach following the EPD Guideline, including Scope 3 emission related to fuel- and energy-related activities, waste generated in operations, business travel and employee commuting. All other scope 3 categories are under evaluation on their significance to the total emission due to the lack of emission data from upstream suppliers and downstream customers and thus are not disclosed in the report of the current year.



Other emissions including NOx emission, SOx emission and PM emission are recorded to be 0.00 kg (equivalent to 0.00 kg per employee), 0.00 kg (equivalent to 0.00 kg per employee) and 0.00 kg (equivalent to 0.00 kg per employee) respectively. Non-hazardous waste disposal, hazardous waste disposal and effluent discharge are recorded as 0.00 tonne(s) (equivalent to 0.00 tonne(s) per employee), 0.00 tonne(s) (0.00 tonne(s) per employee) and 120.14 m<sup>3</sup> (equivalent to 2.22 m<sup>3</sup> per employee) respectively.

Non-hazardous waste was sent to the landfill or recycled.

The Company had the following policies to reduce emission and waste.

| Item                     | Targets   |
|--------------------------|---|
| <b>Carbon Neutrality</b> | Reducing 50% of carbon emission intensity by 2035 (i.e. 3.4% carbon emission reduction per year)*<br><br>* Following Hong Kong Climate Action Plan 2050 |
| <b>Waste</b>             | Reducing 50% of carbon emission intensity by 2035 (i.e. 3.4% carbon emission reduction per year)*<br><br>* Following Waste Blueprint for Hong Kong 2035 |

Steps listed in the guidelines such as enhanced recycling awareness in the Company and energy saving awareness to reduce carbon emission were performed to reduce carbon emission and waste.



## 4.2 Use of Resources

The Company had energy, water and other resources saving policies by posting energy-saving, water-saving and recycling awareness notices around the Company's Premises.

In addition, we had the following measures.

| Resources     | Measures  |
|---------------|---|
| <b>Energy</b> | Use of Grade 1 equipment following Mandatory Energy Efficiency Labelling Scheme |
| <b>Water</b>  | Use of Graded equipment following Voluntary Water Efficiency Labelling Scheme   |
| <b>Paper</b>  | Use of papers with certified forest management                                  |

The following data, if any, were used to quantify the use of resources:

- Vehicle types, mileage and fuel used
- Electricity consumption bills
- Towngas bills
- Liquified petroleum gas consumption bills
- Water consumption bills
- Receipts on packaging materials purchased

Below lists the use of resources of the Company in the reporting period:

| Annual emission/ waste          | Total                 | Intensity (per employee) |
|---------------------------------|-----------------------|--------------------------|
| <b>Energy</b>                   | 83,699.00 kWh         | 1,549.98 kWh             |
| <b>Water</b>                    | 120.14 m <sup>3</sup> | 2.22 m <sup>3</sup>      |
| <b>Packaging materials used</b> | 0.00 tonne(s)         | 0.00 tonne(s)            |

Overall use of resources have been reduced gradually following the targets in the guideline mentioned in Section 4.1 for emission reduction. Other specific targets are shown in the following table:

The Company had the following policies to reduce emission and waste.

| Resources     | Measures   |
|---------------|--|
| <b>Energy</b> | To reduce 1.1% per year to achieve 20% reduction by 2035<br><br>* Following Hong Kong Climate Action Plan 2050       |
| <b>Water</b>  | To reduce 0.8% water use reduction per year to achieve 10% reduction by 2030*<br><br>* Following Policy Address 2017 |

Company's water use is mainly supplied by the municipal pipe network, and there is no specific issue on water risk due to the extra consumption or hazardous effluent discharge by the Company.



### 4.3 The Environment and Natural Resources

The Company had no significant impact on the environment or natural resources. Nevertheless, the Company would keep its policies as described in Sections 4.1 and 4.2 to minimize its impact on the environment.

### 4.4 Climate Change

The Company aligned its policies with Hong Kong Climate Action Plan 2050 to mitigate the risk of climate change to its operation.

The Company has also identified climate-related risks and opportunities as follows:

|               | Short-term (Less than a year)   | Medium term (1 to 5 years)  | Long term (more than 5 years)   |
|---------------|---|---|---|
| Physical Risk | <p>Acute risk:</p> <p>The increase in natural disasters including typhoons and floods resulting from climate change may have an impact on the operation of the Company (such as suspension of server and system service) and cause economic losses and client data lost</p> | <p>Acute risk:</p> <p>The extreme weather may cause damage to the direct and indirect risk to telecommunications and computer failure</p> <p>Chronic risk:</p> <p>Temperature rise increases electricity cost and other operating utility cost.</p> | <p>Acute risk:</p> <p>Intensified cyclones and rainstorms may cause frequent damages to business operation in addition to interruptions</p> <p>Chronic risk:</p> <p>Environmental changes such as rising temperature, rising sea level, water resource stress and supply instability.</p> |

|                    |  |   |  |
|--------------------|--|---|--|
| Transition Risk    | Increased energy cost due to rising need for cooling, maintenance of computer system and server and shortage in the supply of energy   | Increased stakeholder concern or negative stakeholder feedback  | Unable to adapt to change in environmental   |
| Opportunities      | Emergence of environmental friendly ideas for operating expense reduction (i.e. energy saving campaigns)   | Emergence of environmental friendly ideas for operating expense reduction (i.e. energy saving campaigns)  | Climate change drives green transformation of enterprises. With the support of government policies, online platforms and intelligent management, among others, will see opportunities for growth             |
| Climate resilience | Anti-flooding and power source resilience measures have to be done to ensure resilience of data centers, and work-from-home routines need to be developed to mitigate effect on business operation under extreme weather | Direct impact on asset due to quicker deterioration by climate change. More climate resilient assets should be purchased during gradually aged asset replacement and to lower the rising utility cost | Impact on asset should be minimized by asset replacement, but low-carbon business operation is to be changed through low-carbon supplier selection to minimize cost on carbon emission due to carbon pricing |

|                         | Short-term (Less than a year)   | Medium term (1 to 5 years)   | Long term (more than 5 years)  |
|-------------------------|---|--|--|
| Capital deployment plan | Find green finance plans (e.g. green loan, sustainability-linked loan) to mitigate physical and transition risk, especially for measures that sustain data centers through extreme weather events and fluctuating client demand   | Use green finance plans to execute the plans   | Support operation related to green practices with earnings   |
| Impact on strategy      | <p>Resources allocation: Use government funding or overheads to upgrade IT systems to support remote work and policies for safe-work under extreme weather</p> <p>Use green finance plans to fund data center retrofits</p> <p>Target of strategy: To be completed in 4 years</p> | <p>Resources allocation: Use green finance to support retrofits of energy efficient data centers</p> <p>Target of strategy: To be completed in 3 years</p> <p>Carbon credit purchase: To offset some carbon emission following carbon neutrality milestones every year</p> | <p>Resources allocation: Use government funding if available to catch up with any new compliance measures of the government</p> <p>Target of strategy: To be completed following the government's milestones</p> <p>Carbon credit purchase: To retire enough carbon credits to offset carbon emission every year</p> |

|                                 | Short-term (Less than a year)   | Medium term (1 to 5 years)  | Long term (more than 5 years)  |
|---------------------------------|---|---|--|
| Impact on financial planning    | Revenue forecast should be reduced by 1 to 2 more days due to increase in business day cancellation.                | A large number of customers and consumers concerned about sustainability resulting in loss of revenue and/or miss of growth opportunities | Involve carbon pricing into the financial planning of the company          |
| Impact on financial positioning | Potential increase of liability through green financing schemes and expense on IT systems to facilitate remote work | Increase in expense by risks and interest on green finance and by utility cost  | Increase in expense by risks, interest on green finance and carbon pricing |

In general, the company operating expense will become higher in the 4°C scenario than the 2°C scenario (e.g. considering physical risks and long-term transition risks only without value chain analysis) to offset the impact on our staff and operation due to extreme weather in the short term, higher temperature in the medium term and carbon pricing in the long term.

## 5 Social



### 5.1 Employment

The Company had employment policies that followed

- a) Employment Ordinance (Cap. 57)
- b) Employment Compensation Ordinance (Cap. 282)
- c) Mandatory Provident Fund Schemes Ordinance (Cap. 485)

This protects employees' rights, including gender and aged equality.

During the Year, the Company was not aware of any material non-compliance relevant to employment laws and regulations.

Below show the statistics of relevant key performance indicators based on direct employees in Hong Kong.

| Employee type                      | Number of employees | Turnover rate |
|------------------------------------|---------------------|---------------|
| <b>Total</b>                       | 54                  | 35.7%         |
| <b>Female</b>                      | 16                  | 46.7%         |
| <b>Male</b>                        | 38                  | 29.6%         |
| <b>Under 30 years old</b>          | 8                   | 52.9%         |
| <b>Between 30 and 50 years old</b> | 41                  | 32.8%         |
| <b>More than 50 years old</b>      | 5                   | 16.7%         |
| <b>Full-time</b>                   | 54                  | 35.7%         |
| <b>Part-time</b>                   | 0                   | N/A           |



## 5.2 Health and Safety

The Company had health and safety policies that followed Occupational Safety and Health Ordinance (Cap. 509) in Hong Kong to maintain a healthy and safe working environment. Below show the statistics of relevant key performance indicators based on direct employees in Hong Kong.

| Item   | Quantity |
|--|----------|
| <b>Number of fatalities due to work-related injury in the past three years</b> | <b>0</b> |
| <b>Lost days due to work injury</b>  | <b>0</b> |

Our company considers the safety and well-being of our staffs to be the cornerstone of our success. We are proud to report that in the past year, we have achieved the remarkable milestone of zero sick leaves or fatalities due to work injuries. This exemplary safety record is a testament to our unwavering commitment to maintain safety. By prioritizing the health and safety of our workforce, we have created an environment where our staffs can thrive, and our business can continue to grow and prosper.

When there was a work-related injury, the employee work injury treatment process would be initiated to ensure that the employee was well treated with the company insurance accordingly.

During the Year, the Company was not aware of any material non-compliance relevant to staff health and safety laws.



## 5.3 Development and Training

The Company had policies to encourage employees to undergo training and professional development. Examples include occupational safety training, professional development training, etc. Below show the detailed statistics of the training performed among employees:

| Training Record           | Average Training Hour per Person | Percentage of People Trained |
|---------------------------|----------------------------------|------------------------------|
| <b>Total</b>              | 24                               | 100%                         |
| <b>By gender</b>          | 17.0 (female), 26.9 (male)       | 100% (female), 100% (male)   |
| <b>Board of Directors</b> | 6                                | 60%                          |





## 5.4 Labour Standards

The Company had policies to review all employees' identity during employment and would reject any applications of non-adults or people without permission to work in Hong Kong to eliminate potentials of any child or forced labour.



## 5.5 Supply Chain Management

The Company had policies and procedures to record all direct suppliers and the types of goods they were capable to supply. The Company mainly focuses on selecting suppliers based on principles of nearby pickups, cost savings, taking goods as directly as possible and references from the past. Suppliers' ESG reports are also collected and inspected to ensure their compliance to common ESG standards.

The geographical distribution of suppliers is shown below:

| Region    | Number of suppliers |
|-----------|---------------------|
| Hong Kong | 2                   |



## 5.6 Product and Service Responsibility

The Company had policies to ensure all products and service description to be compliant with Trade Descriptions Ordinance (Cap. 362) and other relevant ordinances to ensure proper disclosure of product information to our customers.

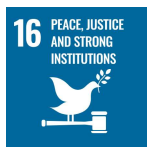
During the Year, the Company was not aware of any material non-compliance relevant to product responsibility and data privacy laws and regulations.

The Company had no design of products or services that intellectual property right observation and protection practices were not applicable to the Company's operation. The Company also ensured the advertising materials would be free from copyright infringement.

All private data were protected following the Company's compliance with Personal Data (Privacy) Ordinance (Cap. 486).

Below shows the statistics related to product responsibility:

|                                       |   |
|---------------------------------------|---|
| Percentage of product recalls         | 0 |
| Number of product complaints received | 0 |



## 5.7 Anti-corruption

The Company had policies to strictly follow Prevention of Bribery Ordinance (Cap. 201) and to maintain whistle-blowing mechanisms to eliminate possibilities of corruption activities in the Company's operation.

Training package at Corruption Prevention Advisory Service of Independent Commission against Corruption of the Hong Kong Special Administrative Region was used annually to provide anti-corruption training to Directors and employees.

During the Year, the Company was not aware of any material non-compliance relevant to bribery laws and regulations.



## 5.8 Community Investment

### 1. Sponsorship of Event Management System

NGO: Codekey Cookies

Date: Nov 2024

Description:

YOOV Serves as Technology Partner for the charity bazaar named “Connecting Diversity, World Record” organized by Non-Government Funded Organization (NGO), Codekey. The event united nonprofit organizations while setting a new world record for inclusion. YOOV’ s digital solutions streamlined participant registration and event management, ensuring efficient operations.

### 2. Sponsorship of SEED Program

NGO: Teach for Hong Kong

Date: Apr – Aug 2025

Description:

As one of the program sponsors, YOOV was matched with Teach For Hong Kong through 6th SEED Program, a Government funded program organized by Hong Kong Productivity Council. As a mentor to Teach For Hong Kong, YOOV provided guidance and advice during the program period especially on business automation, and successfully assisted Teach for Hong Kong to simplify manual processes and improve data management that reduced fellow recruitment processing time by 35%, demonstrating how accessible technology can create meaningful social impact.

.

## 6 Awards and Certifications

We participate in a number of environmental, social and governance charters and are honored to be recognized for our sustainability efforts.

| Picture(s)/Logo(s)  | Award/Certificate/Qualification Information and Awarding Organization                  |
|---|--|
|    | <b>Hong Kong ICT Awards 2024</b><br>Digital Policy Office, the Government of the HKSAR |
|   | <b>Caring Company 23/24</b><br>The Hong Kong Council of Social Service                 |
|  | <b>ESG Pledge 2024</b><br>The Chinese Manufacturers' Association of Hong Kong          |
|  | <b>Happy Company 2024</b><br>Promoting Happiness Index Foundation                      |

## Green Office & Eco-Healthy Workplace

World Green Organisation



This is the end of the report

## Appendix A - Content Index of Disclosure Items According to Hong Kong Stock Exchange Listing Rules Appendix C2

| Key Items            | General Disclosure/ Indicators |  |  | Page |
|----------------------|--------------------------------|--|--|------|
| A. Environmental     |                                |  |  |      |
| A1. Emission         | General Disclosure             | Policies   |  | 15   |
|                      |                                | Compliance with relevant laws and regulations that have a significant impact on the issuer |  | 15   |
|                      | Indicators                     | A1.1   | The types of emissions and respective emissions data.  | 15   |
|                      |                                | A1.2   | Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).  | 15   |
|                      |                                | A1.3   | Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).   | 15   |
|                      |                                | A1.4   | Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).                                       | 15   |
|                      |                                | A1.5   | Description of emission target(s) set and steps taken to achieve them.   | 15   |
|                      |                                | 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.                           | 15   |
| A2. Use of Resources | General Disclosure             | Policies   |  | 17   |
|                      | Indicators                     | A2.1   | 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). | 17   |
|                      |                                | A2.2   | Water consumption in total and intensity (e.g. per unit of production volume, per facility).   | 17   |
|                      |                                | A2.3   | Description of energy use efficiency target(s) set and steps taken to achieve them.  | 17   |
|                      |                                | 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.                       | 17   |
|                      |                                | A2.5   | Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.   | 17   |

| Key Items                                 | General Disclosure/ Indicators |  |  | Page |
|---|--------------------------------|--|--|------|
| A. Environmental                          |                                |  |  |      |
| A3. The Environment and Natural Resources | General Disclosure             | Policies   |  | 19   |
|   | Indicators                     | A3.1   | Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.                      | 19   |
| A4: Climate Change                        | General Disclosure             | Policies   |  | 19   |
|   | Indicators                     | A4.1   | Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. | 19   |
| B. Social                                 |                                |  |  |      |
| B1: Employment                            | General Disclosure             | Policies   |  | 23   |
|   |                                | Compliance with relevant laws and regulations that have a significant impact on the issuer |  | 23   |
|   | Indicators                     | B1.1   | Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.   | 23   |
|   |                                | B1.2   | Employee turnover rate by gender, age group and geographical region.   | 23   |
| B2: Health and Safety                     | General Disclosure             | Policies   |  | 24   |
|   |                                | Compliance with relevant laws and regulations that have a significant impact on the issuer |  | 24   |
|   | Indicators                     | B2.1   | Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.  | 24   |
|   |                                | B2.2   | Lost days due to work injury.  | 24   |
|   |                                | B2.3   | Description of occupational health and safety measures adopted, and how they are implemented and monitored.  | 24   |
| B3: Development and Training              | General Disclosure             | Policies   |  | 24   |
|   | Indicators                     | B3.1   | The percentage of employees trained by gender and employee category (e.g. senior management, middle management).   | 24   |
|   |                                | B4.1   | The average training hours completed per employee by gender and employee category.   | 24   |

| Key Items                   | General Disclosure/ Indicators |  |   | Page |
|-----------------------------|--------------------------------|--|---|------|
| B. Social                   |                                |  |   |      |
| B4: Labour Standards        | General Disclosure             | Policies   |   | 25   |
|                             |                                | Compliance with relevant laws and regulations that have a significant impact on the issuer |   | 25   |
|                             | Indicators                     | B4.1   | Description of measures to review employment practices to avoid child and forced labour.  | 25   |
|                             |                                | B4.2   | Description of steps taken to eliminate such practices when discovered.   | 25   |
| B5: Supply Chain Management | General Disclosure             | Policies   |   | 25   |
|                             | Indicators                     | B5.1   | Number of suppliers by geographical region.   | 25   |
|                             |                                | 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. | 25   |
|                             |                                | B5.3   | Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.                        | 25   |
|                             |                                | B5.4   | Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.     | 25   |
| B6: Product Responsibility  | General Disclosure             | Policies   |   | 25   |
|                             |                                | Compliance with relevant laws and regulations that have a significant impact on the issuer |   | 25   |
|                             | Indicators                     | B6.1   | Percentage of total products sold or shipped subject to recalls for safety and health reasons.  | 25   |
|                             |                                | B6.2   | Number of products and service related complaints received and how they are dealt with.   | 25   |
|                             |                                | B6.3   | Description of practices relating to observing and protecting intellectual property rights.   | 25   |
|                             |                                | B6.4   | Description of quality assurance process and recall procedures.   | 25   |
|                             |                                | B6.5   | Description of consumer data protection and privacy policies, and how they are implemented and monitored.   | 25   |



| Key Items                | General Disclosure/ Indicators |  |  | Page |
|--------------------------|--------------------------------|--|--|------|
| B. Social                |                                |  |  |      |
| B7:<br>Anti-corruption   | General Disclosure             | Policies   |  | 26   |
|                          |                                | Compliance with relevant laws and regulations that have a significant impact on the issuer |  | 26   |
|                          | Indicators                     | 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. | 26   |
|                          |                                | B7.2   | Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.   | 26   |
|                          |                                | B7.3   | Description of anti-corruption training provided to directors and staff.   | 26   |
| B8: Community Investment | General Disclosure             | Policies   |  | 27   |
|                          | Indicators                     | B8.1   | Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).  | 27   |
|                          |                                | B8.2   | Resources contributed (e.g. money or time) to the focus area.  | 27   |

## Appendix B - Content Index of Disclosure Items According to TCFD (Task Force on Climate-related Financial Disclosures) Recommendations

### ABSTRACT

The Company has governance system over climate-related risks, opportunities and strategy through annual review and managerial use of ESG Reporting SaaS ESGBOT to identify short-, medium- and long-term climate-related risks and opportunities of the general environment.

Their impacts on strategy and financial planning are also assessed. The main risks and impacts are related to cyclones, temperature rise and carbon rising on the operating expenses, and the main opportunities arise from the public and government's recognition of climate-related goals and awareness. The climate-related risks are properly integrated into company operation through quality control, and climate-related metrics and targets on carbon emission, waste reduction, energy use and water use are identified through alignment with government practices.




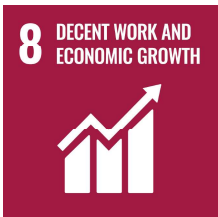
| Recommendations | Recommended Disclosure   | Page     |
|-----------------|--|----------|
| Governance      | a. Describe the board's oversight of climate-related risks and opportunities.  | 19 to 22 |
|                 | b. Describe management's role in assessing and managing climate-related risks and opportunities.   | 10       |
| Strategy        | a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.                               | 19 to 22 |
|                 | b. Describe the impact of climate related risks and opportunities on the organization's businesses, strategy, and financial planning.                        | 19 to 22 |
|                 | c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. | 21       |
| Risk Management | a. Describe the organization's processes for identifying and assessing climate-related risks.  | 19 to 22 |
|                 | b. Describe the organization's processes for managing climate-related risks.   | 11       |
|                 | c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.     | 11       |


| Recommendations     | Recommended Disclosure  | Page     |
|---------------------|---|----------|
| Metrics and Targets | a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process. | 15 to 17 |
|                     | b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.   | 15       |
|                     | c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.                       | 17       |





## Appendix C - Content Index of Disclosure Items According to United Nations Sustainability Development Goals

Key sections in the report are mapped to different United Nations Sustainability Development Goals (UN SDGs) as follows:

| UN SDGs   | Description/Target   | Key Sections                           |
|---|--|--|
|    | End poverty in all its forms everywhere  | 5.8 Community Investment               |
|   | End hunger, achieve food security and improved nutrition, and promote sustainable agriculture        | 5.8 Community Investment               |
|  | Ensure healthy lives and promote well-being for all at all ages                                      | 4.1 Emission<br>5.2. Health and Safety |
|  | Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all | 5.3 Development and Training           |

| UN SDGs   | Description/Target   | Key Sections   |
|---|--|--|
|  <p><b>5 GENDER EQUALITY</b></p>                   | Achieve gender equality and empower all women and girls  | 5.1 Employment   |
|  <p><b>6 CLEAN WATER AND SANITATION</b></p>        | Ensure availability and sustainable management of water and sanitation for all   | 4.2 Use of Resources   |
|  <p><b>7 AFFORDABLE AND CLEAN ENERGY</b></p>     | Ensure access to affordable, reliable, sustainable, and modern energy for all  | 4.2 Use of Resources   |
|  <p><b>8 DECENT WORK AND ECONOMIC GROWTH</b></p> | Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all | 3.5 People Diversity<br>5.1 Employment<br>5.2. Health and Safety<br>5.3 Development and Training |

| UN SDGs  | Description/Target   | Key Sections  |
|--|--|---|
|  <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>   | Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation | 5.6 Product and Service Responsibility                              |
|  <p>10 REDUCED INEQUALITIES</p>                     | Reduce inequality within and among countries   | 3.5 People Diversity<br>5.1 Employment                              |
|  <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p>     | Make cities and human settlements inclusive, safe, resilient, and sustainable                              | 5.8 Community Investment  |
|  <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> | Ensure sustainable consumption and production patterns   | 4.1 Emission<br>4.2 Use of Resources<br>5.5 Supply Chain Management |

| UN SDGs  | Description/Target   | Key Sections  |
|--|--|---|
|  <p>13 CLIMATE ACTION</p>                           | Take urgent action to combat climate change and its impacts  | <p>4.1 Emission</p> <p>4.2 Use of Resources</p> <p>4.4 Climate Change</p>   |
|  <p>14 LIFE BELOW WATER</p>                         | Conserve and sustainably use the oceans, seas, and marine resources for sustainable development  | <p>4.3 The Environment and Natural Resources</p>  |
|  <p>15 LIFE ON LAND</p>                           | Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation, and halt biodiversity loss | <p>4.3 The Environment and Natural Resources</p>  |
|  <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p> | Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels          | <p>3.2 Company Sustainability Governance Structure</p> <p>3.3 Risk Management and Internal Control</p> <p>5.4 Labour Standards</p> <p>5.7 Anti-corruption</p> |

| UN SDGs   | Description/Target  | Key Sections                    |
|---|---|---------------------------------|
|  | <p>Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development</p> | <p>5.8 Community Investment</p> |



## Appendix D - Content Index of Disclosure Items According to CDP Climate Disclosure Framework for Small and Medium-sized Enterprises

| Measure                   | Disclosure  | Page     |
|---------------------------|---|----------|
| Measure                   | a. What are your gross global operational emissions (Scope 1 and 2)?  | 15       |
|                           | b. Are there any emissions that are in the reporting boundary but are excluded from the inventory?  | 15       |
|                           | c. Describe your emissions in the context of an appropriate business metric (Emissions intensity)   | 15       |
| Commit                    | Provide details of your targets and progress made against them  | 15       |
| Action and Impact         | a. Have you, or do you plan to, take action to reduce your GHG emissions?   | 15       |
|                           | b. How have your emissions changed over time?   | 15       |
| Energy                    | a. Report your total energy consumption   | 17 to 18 |
|                           | b. Disclose your renewable energy purchase and generation   | 17 to 18 |
| Value Chain Emissions     | Disclose your gross global value chain emissions (Scope 3)  | 15       |
| Management and Resilience | a. Is there any member(s) of your organization responsible for overseeing climate change matters?   | 10       |
|                           | b. Is your company aligned with a net-zero future?  | 15       |
|                           | c. Do you assess your climate risks?  | 19 to 22 |
|                           | d. What are your major climate risks and how do you manage them?  | 19 to 22 |
| Climate Solutions         | Do you classify any of your existing goods and/or services as low carbon products or products that enable a third party to reduce GHG emissions in their value chain? | 8        |

## Appendix E - Content Index of Disclosure Items According to Beijing/Shanghai/Shenzhen Stock Exchange Sustainability Development Report Guideline

| Dimension   | Topic  | Rule No. | Page No. |
|-------------|--|----------|----------|
| General     | Sustainability Development Governance and Mechanism        | 12       | 10       |
| General     | Sustainability Development Risks and Opportunities         | 14       | 19       |
| General     | Sustainability Development Strategy                        | 15       | 21       |
| General     | Sustainability Development Financial Impact                | 16       | 22       |
| General     | Sustainability Development Risk and Opportunity Management | 18       | 11       |
| Environment | Climate Change Strategy                                    | 22       | 21       |
| Environment | Climate Change Risk and Opportunities                      | 23       | 19       |
| Environment | Carbon Emission Disclosure                                 | 24       | 15       |
| Environment | Carbon Emission Disclosure Methodology                     | 26       | 15       |
| Environment | Carbon Emission Reduction Targets and Implementation       | 27       | 15       |
| Environment | Low-carbon Products and Services                           | 28       | 8        |
| Environment | Emission   | 30       | 15       |
| Environment | Waste Disposal   | 31       | 15       |
| Environment | Ecosystem and Biodiversity Protection                      | 32       | 19       |
| Environment | Environmental Regulation Compliance                        | 33       | 19       |

| Dimension   | Topic  | Rule No. | Page No. |
|-------------|--|----------|----------|
| Environment | Energy Use                                     | 35       | 17       |
| Environment | Water Use                                      | 36       | 17       |
| Environment | Circular Economy                               | 37       | 15       |
| Social      | Rural Development                              | 39       | 27       |
| Social      | Social Contribution                            | 40       | 27       |
| Social      | Innovation                                     | 42       | N/A      |
| Social      | Technology Ethics                              | 43       | N/A      |
| Social      | Supply Chain Safety                            | 45       | 25       |
| Social      | Fair Treatment to SMEs                         | 46       | 25       |
| Social      | Product and Service Safety and Quality Control | 47       | 25       |
| Social      | Data Security and Privacy                      | 48       | 25       |
| Social      | Staff Background and Welfare                   | 50       | 23       |
| Governance  | Due Diligence                                  | 52       | 11       |
| Governance  | Investor Relations                             | 53       | 12       |
| Governance  | Anti-Corruption                                | 55       | 26       |
| Governance  | Fair Competition                               | 56       | 26       |

| ESG Report of YOOV Group Holding Limited 2024-2025 |                |
|--|----------------|
| Document No.                                       | ESG-03/16/23EN |

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|----------|-------------|----------------|-------------|----------------|-------------|
| 0        | 2025-05-22  | Final Issue    | Savio Sin   | Samantha Tsang | Phil Wong   |

**Confirmed and Accepted by:**



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Chief Executive Officer  
YOOV Group Holding Limited

**Disclaimer:**

This report is prepared based on the best knowledge of understanding of the information of the Company based on ESGBOT. We understand that ESG reporting and disclosure is performed based on the principle of Appendix C2 Environmental, Social and Governance Reporting Guide of Main Board Listing Rules of Hong Kong Exchanges and Clearing Limited. The requirements as stipulated in them have been complied in the preparation of this report as far as possible in principle while company operation and impacts are dynamic and probabilistic phenomena and historical data obtained for the company in analyzing such performance would inevitably not explicitly reflect the current situation of the company.