

Appendix A

The NC had provided confirmations to the Sponsor, including

- (i) its approval of Mr Chan's appointment as Chief Operating Officer, despite his existing Chief Financial Officer ("CFO") role (not a full time scope) at Tsun Yip Holdings Limited, a company listed on HKEX ("TYHL") based on the following reasons:
 - Mr Chan's CFO role at TYHL is confirmed to be on a part-time basis, with contracted working hours and employment terms (including work mode, job scope, responsibilities, and remuneration) that align with part-time arrangements. Mr Chan has indicated that he devotes a maximum of 8 hours during peak reporting periods. His work can be performed outside normal working hours and from any location, as permitted by his part-time employment contract with TYHL.
 - The NC has requested and obtained written confirmation from TYHL through Mr Chan, in the form of an employment certification letter, verifying the details of his part-time CFO role.
 - Mr Chan has committed to fulfilling the COO position as his full-time role, confirming his dedicated 8 hours per day, 5 days a week to the Company.
 - The NC acknowledges that Mr Chan's part-time arrangement with TYHL is not uncommon in Hong Kong, particularly among "annual reporters" who primarily review and approve financial statements semi-annually for GEM Board listed companies. Such roles typically require limited yet flexible working hours.
- (ii) its view that there are no potential conflicts of interest between Mr Chan's CFO role at TYHL and his COO position at the Company.
 - TYHL operates in the civil engineering & media services, while the Company functions in a completely distinct sector.
 - Mr Chan's responsibilities at TYHL involve high-level financial oversight and governance, which contrasts with the COO's focus on business operational and managerial at the Company. The COO duties are performed during normal office working hours in Hong Kong and China, while his part-time CFO duties can be fulfilled outside of these hours and from any location.
 - The NC has sought Mr Chan's confirmation that he holds no equity or financial ties to TYHL beyond a base employment compensation, ensuring complete independence in decision-making and impartiality.