



**Jadason Enterprises Ltd**

SUSTAINABILITY REPORT 2025

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## 1. BOARD STATEMENT

Dear Stakeholders,

The Board (the “**Board**”) of Directors (the “**Directors**”) is pleased to present the Sustainability Report (the “**Report**”) for Jadason Enterprises Ltd (“**Jadason**” or the “**Company**”) and its subsidiaries (the “**Group**” or “**We**”), highlighting the initiatives the Group has taken and the results we have achieved on our journey towards a sustainable future in the financial year from 1 January 2025 to 31 December 2025 (“**FY2025**” or “**Reporting Period**”).

We reaffirm our commitment to sustainability and provide an overview of our approach towards sustainability in terms of our key sustainability factors (“**Sustainability Factors**”) under the sustainability pillars of economic, environmental, social and governance, including human rights, as well as our performance and progress in this Report. The Board considered sustainability issues as part of its strategic formulation, determined the key Sustainability Factors and maintained oversight over the management and monitoring of the key Sustainability Factors.

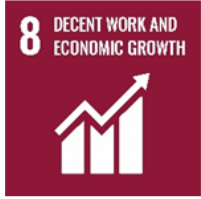


The Group, taking small but steady steps, will continue to play its part in sustainability and make a positive impact on the diverse communities where it operates.

We would like to express our heartfelt gratitude to our staff and management for their hard work and commitment to working with Jadason towards sustainability. We would also like to thank all our stakeholders for their support.

## 2. KEY SUSTAINABILITY FACTORS AT A GLANCE

Our sustainability framework communicates our commitment towards supporting the United Nations (“**UN**”) Sustainable Development Goals (“**SDGs**”), also known as Global Goals, and is primarily driven by the concerns of our key stakeholders. We work closely with stakeholders in our value chain and their input drives our sustainability focus on our key Sustainability Factors and the relevant SDGs as follows:

UN SDG	Sustainability Factor	Stakeholder
<b>Economic</b>		
	Customer Satisfaction	<ul style="list-style-type: none"> <li>● Customers</li> <li>● Suppliers</li> </ul>
	Economic Performance	<ul style="list-style-type: none"> <li>● Shareholders and Investors</li> </ul>
<b>Environmental</b>		
	Energy Conservation and Greenhouse Gas (“GHG”) Emissions Reduction	<ul style="list-style-type: none"> <li>● Communities</li> <li>● Shareholders and Investors</li> </ul>
	Waste Management	<ul style="list-style-type: none"> <li>● Communities</li> <li>● Shareholders and Investors</li> </ul>
	Water Management	<ul style="list-style-type: none"> <li>● Communities</li> <li>● Shareholders and Investors</li> </ul>
<b>Social</b>		
	Occupational Health and Safety	<ul style="list-style-type: none"> <li>● Employees</li> </ul>

	Employee Attraction and Retention	<ul style="list-style-type: none"> <li>● Employees</li> </ul>
	Diversity and Equal Opportunity	<ul style="list-style-type: none"> <li>● Employees</li> </ul>
<b>Governance</b>		
	Corporate Governance	<ul style="list-style-type: none"> <li>● Regulators</li> <li>● Shareholders and Investors</li> </ul>

For the details, please refer to the “SUPPORTING THE UN SDGS” section.

### 3. KEY SUSTAINABILITY PERFORMANCE

A summary of our key sustainability performance is as follows:

Sustainability Pillar	Performance Indicator	Sustainability Performance	
		FY2025	FY2024 <sup>1</sup>
Economic	Market presence	Maintained an extensive distribution and after-sales service facilities network in Asia	
	Revenue	S\$29.1 million	S\$25.3 million
	Profit / (Loss) after taxation	S\$1.4 million	(S\$1.1 million)
Environmental	GHG emissions intensity (Scope 2) (tonnes of carbon dioxide equivalent (“tCO <sub>2e</sub> ”)/employee)	0.95	0.93
	Water consumption intensity (megalitre (“ML”)/employee)	0.01	0.01

<sup>1</sup> FY2024 refers to the financial year ending 31 December 2024

Social	Average training hours per employee	3.5	1.2
	Employee turnover rate	0%	10.5%
	Number of workplace fatalities	Nil	Nil
	Number of high-consequence work-related injuries <sup>2</sup>	Nil	Nil
	Number of incidents of unlawful discrimination <sup>3</sup> against employees	Nil	Nil
Governance	Number of confirmed incidents of corruption <sup>4</sup> involving our employees	Nil	Nil
	Number of incidents of non-compliance with any applicable laws and regulations that resulted in significant fines or non-monetary sanctions	Nil	Nil

#### 4. ABOUT JADASON ENTERPRISES LTD

The Group started its business in 1980 and has since become a leading supplier of equipment and supplies to the printed circuit board ("PCB") industry in Asia. Headquartered in Singapore, the Group has a distribution network spanning the People's Republic of China ("PRC"), Hong Kong, Malaysia, Singapore, Japan, and Thailand. To support the equipment sales and to better service its customers, the Group has established a service network covering the locations where it has a marketing presence.

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<sup>2</sup> High-consequence work-related injuries refer to injuries from which the worker cannot recover or cannot recover fully to preinjury health status within 6 months.

<sup>3</sup> Unlawful discrimination refers to an incident of employee discrimination whereby the relevant authority has commenced an investigation and resulted in a penalty to a reporting entity.

<sup>4</sup> A corruption incident refers to a serious offence under Section 207(9A) read with Section 207(9D) of the Companies Act 1967, which is defined as one that involves fraud or dishonesty and is being or has been committed against the Company by its officers or employees. Such a serious offence is punishable by imprisonment for a term of not less than 2 years and the value of the property obtained or likely to be obtained from the commission of the offence amounts to not less than S\$100,000.

## 5. REPORTING FRAMEWORK

This Report is prepared in accordance with the Listing Rules 711A, 711B and Practice Note 7.6 of the Singapore Exchange Securities Trading Limited (“**SGX-ST**”) Listing Rules. Additionally, this Report is prepared with reference to the Global Reporting Initiative (“**GRI**”) Standards. We have selected the GRI Standards as our reporting framework for this Report as it is widely accepted as a global standard for sustainability reporting. The GRI content index can be found on the “GRI CONTENT INDEX” section of this Report. The climate-related disclosures are reported with reference to the recommendations of the International Financial Reporting Standards (“**IFRS**”).

As part of our continual efforts to align our sustainability reporting with relevant market standards, we have mapped our sustainability efforts to the 2030 Agenda for Sustainable Development which was adopted by all United Nations Member States in 2015 (“**UN Sustainability Agenda**”). The UN Sustainability Agenda provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 SDGs, which form an urgent call for action by all countries - developed and developing - in a global partnership. We have incorporated the SDGs, where appropriate, as a supporting framework to shape and guide our sustainability strategy.

We relied on internal data monitoring and verification to ensure the accuracy of this Report. Internal review of the sustainability reporting process is incorporated as part of our internal audit review cycle and we will work towards external assurance for our Reports in the future when applicable.

## 6. REPORTING SCOPE

The Group publishes the Report on an annual basis. This Report covers the following operating entities within our key business segments which have a material impact on sustainability issues in FY2025.

Compared to FY2024, this Report shares the same reporting scope, the data from FY2024 are included in this Report as a reference. The Board will continue to review and adjust its reporting boundary to align it with changes in the business and operating environment.

The operating entities covered in this Report are as follows:

S/N	Entity	Country of Operation	Principal Activity
1	Jadason Enterprises Ltd	Singapore	Investment holding company and distribution of equipment, supplies and materials for the PCB industry
2	Jadason Enterprises (HK) Limited	Hong Kong	Distribution of equipment, supplies and materials and provision of support services to the PCB industry
3	Jadason Engineering Sdn. Bhd.	Malaysia	Provision of resharpening services and distribution of equipment, supplies and materials to the PCB industry
4	Jadason Scientific (Shanghai) Co., Ltd	PRC	Trading and distribution of equipment, supplies and materials to the PCB industry

### Feedback

We welcome feedback to improve our sustainability reporting and practices continually. Please address all feedback, views and suggestions on our sustainability performance to [ir@jadason.com](mailto:ir@jadason.com).

## 7. STAKEHOLDERS ENGAGEMENT

To ensure that our business interests and practices are aligned with our stakeholders, we engage with them regularly. This helps us to understand and address the evolving needs and concerns of our stakeholders.

Through an internal stakeholder mapping exercise, we have assessed and identified our stakeholders as individuals or groups that have an interest that is affected or could be affected by our activities. Our efforts on sustainability are focused on creating sustainable value for our key stakeholders, which comprise communities, customers, employees, regulators, shareholders and investors, and suppliers. Key stakeholders are determined for each key Sustainability Factor identified, based on the extent to which their interests are affected or can be affected by the activities of the Group.

Our stakeholders' concerns and forms of engagement with them are outlined in the following table:

Key stakeholders	Forms of engagement	Frequency of Engagement	Key Concerns Raised
Communities	<ul style="list-style-type: none"> <li>● Sustainability report</li> </ul>	Annually	<ul style="list-style-type: none"> <li>● Corporate social responsibility</li> <li>● Environmental initiatives</li> </ul>
Customers	<ul style="list-style-type: none"> <li>● Point-of-sales</li> <li>● Direct electronic mail communication</li> <li>● Hotline</li> </ul>	Ongoing	<ul style="list-style-type: none"> <li>● Customer satisfaction</li> <li>● Quality of products and services</li> </ul>
Employees	<ul style="list-style-type: none"> <li>● Seminars and training sessions</li> <li>● Meetings</li> </ul>	As and when required	<ul style="list-style-type: none"> <li>● Benefits and remuneration</li> <li>● Talent retention and career progression</li> <li>● Employee safety and well-being</li> <li>● Training and development</li> </ul>
Regulators	<ul style="list-style-type: none"> <li>● Consultations and briefings organised by key regulatory bodies such as SGX-ST and other government agencies/ bodies</li> </ul>	As and when required	<ul style="list-style-type: none"> <li>● Corporate governance</li> <li>● Regulatory compliance</li> </ul>
Shareholders and investors	<ul style="list-style-type: none"> <li>● Annual general meeting</li> <li>● Annual report</li> <li>● Sustainability report</li> </ul>	Annually	<ul style="list-style-type: none"> <li>● Financial performance and stability</li> <li>● Long-term growth plans</li> </ul>

	<ul style="list-style-type: none"> <li>● Release of financial results</li> <li>● Announcements</li> </ul>	<p>Half yearly</p> <p>As and when required</p>	<ul style="list-style-type: none"> <li>● Business diversification</li> <li>● Regulatory compliance</li> <li>● Risk management</li> <li>● Corporate governance</li> <li>● Environmental initiatives</li> </ul>
Suppliers	<ul style="list-style-type: none"> <li>● Direct electronic mail communication</li> <li>● Bilateral communication</li> </ul>	As and when required	<ul style="list-style-type: none"> <li>● Product quality assurance</li> <li>● Supply chain management</li> </ul>

## 8. POLICY, PRACTICE AND PERFORMANCE REPORTING

In line with our commitment to sustainability, the Sustainability Reporting Policy (“**SR Policy**”) covering our sustainability strategy, reporting structure, materiality assessment, target setting and processes in identifying and monitoring key Sustainability Factors is in place and serves as a point of reference in conducting our sustainability reporting. Under this SR Policy, we monitor, review and update our key Sustainability Factors from time to time, taking into account the feedback that we receive from our engagement with our stakeholders, and organisational and external developments.

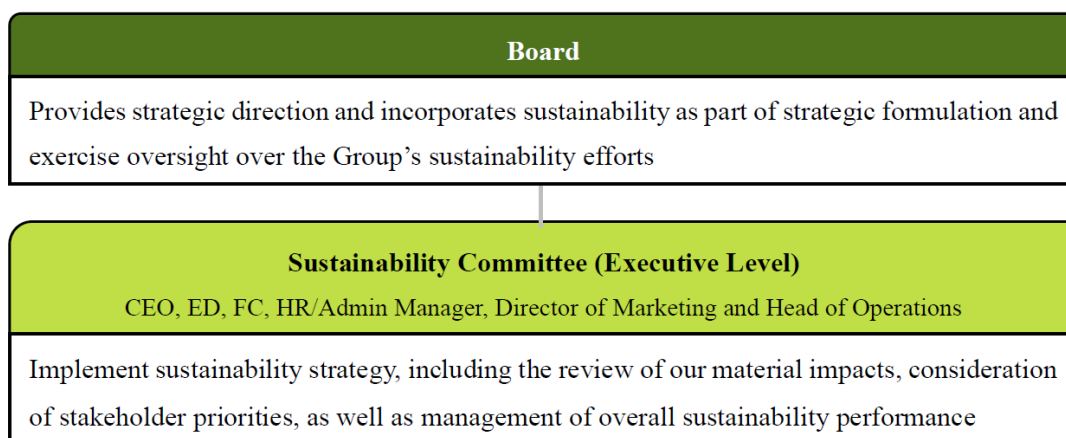
### SUSTAINABILITY GOVERNANCE STRUCTURE

The oversight of sustainability performance and reporting is under the purview of the Board, which provides strategic direction and incorporates sustainability as part of strategic formulation. With the growing importance of climate change, SGX-ST has made several changes to the requirements of sustainability reporting. As part of our ongoing efforts to enhance our Directors' knowledge of sustainability reporting and to meet the requirements of SGX-ST Listing Rule 720(7), we confirm that all Directors of the Company have completed one of the approved sustainability training courses.

The senior management develops and directs our sustainability strategy with oversight exercised by the Board. We have established an executive-level Sustainability Committee (“**SC**”), which is led by our Chief Executive Officer (“**CEO**”), and includes Executive Director

(“ED”), Group Financial Controller (“FC”), Human Resources/Administration Manager (“HR/Admin Manager”), and is supported by key staff from various corporate departments including Director of Marketing and Head of Operations. The SC leads the implementation of the sustainability strategy, including the review of our material impacts, consideration of stakeholder priorities, as well as management of overall sustainability performance through the collection, verification, monitoring, reporting of performance data and target setting for this Report. The SC also drives sustainability initiatives across the organisation. As we are still refining our sustainability-related metric measuring, tracking and target-setting mechanism, we will consider linking the key executives’ remuneration to sustainability performance when the mechanism is more mature and stable.

Our sustainability governance structure and the key responsibilities of component parties are detailed as follows:



### **MATERIALITY ASSESSMENT**

Under our SR Policy, our sustainability reporting process begins with materiality assessment. This is followed by the ongoing identification and assessment of the Group’s impacts. The most significant impacts are prioritised for reporting, and the result of this process is a list of key Sustainability Factors disclosed in this Report. The processes involved are shown in the chart below:



### **Context**

Understand the Group's context by considering its activities, business relationships, stakeholders, and sustainability context of all the entities it controls or has an interest in, including minority interests



### **Identification**

Identify actual and potential impacts on the economy, environment, people and their human rights



### **Rating**

Assess the pervasiveness of Sustainability Factors across the Group and cluster similar Sustainability Factors



### **Prioritisation**

Prioritise the impacts based on their significance to determine the key Sustainability Factors for reporting



### **Validation**

Validate the Sustainability Factors internally by the Board and SC



### **Review**

Review the key Sustainability Factors from the previous reporting period to account for changes in impacts which can result from feedback received from engagement with stakeholders, organisational and external developments in each reporting period

We recognise that our key Sustainability Factors may evolve over time due to the changing business landscape. Accordingly, an annual materiality assessment is performed to ensure that issues disclosed in our sustainability reports remain current, material, and relevant. In FY2025, the Group invited the representatives of internal and external stakeholders to rate the priority of identified Sustainability Factors based on the significance of the Group's impact on the economy, environment and people (including impacts on their human rights). Presented below is a list of key Sustainability Factors applicable to the Group for FY2025.

Key Sustainability Factor		Priority	
		FY2025	FY2024
Economic	Customer Satisfaction	High	High
	Economic Performance	High	High
Environmental	Energy Conservation and GHG Emissions Reduction	Medium	Medium
	Water Conservation	Medium	Low
	Waste Management	Medium	Low
Social	Employee Attraction and Retention	High	High
	Occupational Health and Safety	High	High
	Diversity and Equal Opportunity	Medium	High
Governance	Corporate Governance	High	High

The result of the above table is a combination of opinions from stakeholders and the Board, the priority refers to the areas that need improvement and what the Group values the most.

## PERFORMANCE TRACKING AND REPORTING

We track our key Sustainability Factors by identifying the relevant data points and measuring them. In addition, performance targets that are aligned with our strategy are set to ensure that we maintain the right course in our path to sustainability. We also consistently enhance our performance-monitoring processes and improve our data collection systems. Details on the targets set and the progress made for each key Sustainability Factor can be found in the “Targets and Progress” section of this Report.

## 9. ECONOMIC

### CUSTOMER SATISFACTION

#### *Our Commitment*

Customers are the foundation of our business. Therefore, it is imperative to serve their needs and expectations. We acknowledge that customer satisfaction is key to achieving long-term success and strive to enhance customer satisfaction by continually improving our products and services.

#### *Our Approach*

Offer a comprehensive range of quality products that meet the market’s needs

We believe that offering a comprehensive range of quality products is crucial in achieving customer satisfaction. A comprehensive range of quality products allows us to better satisfy our customers’ requirements for quality and reliable products that meet their needs.

Key initiatives taken to offer a comprehensive range of quality products are as follows:

- Constantly seeking to identify new synergistic products;
- Engaging our customers through regular meetings to understand their feedback on the products we distribute and the services we provide;
- Monitoring the reputation and sales performance of our suppliers; and
- Monitoring the performance of our existing suppliers based on criteria such as timeliness of deliveries, product quality, supply reliability and after-sales support.

#### Nurture a team of highly trained and experienced employees to serve our customers

We are dependent on our highly trained and experienced professional staff to support customers with the products and services we carry. We also implemented a Quality Management Policy to ensure our team's ability to deliver optimal service to our customers, thus continuously improving our customer satisfaction. We are committed to continuously upskilling our workforce to maintain service quality and keep them updated with the latest knowledge related to the PCB industry. More details on employee training can be found in the "Employee Attraction and Retention" section of this Report.

#### ***Our Performance***

We have a distribution network in Asia, spanning across PRC, Hong Kong, Japan, Malaysia, Singapore and Thailand. To support the equipment sales and better service our customers, we established a comprehensive service network covering the areas where we have a marketing presence.

### **ECONOMIC PERFORMANCE**

#### ***Our Commitment***

We believe that the creation of long-term economic value and consistent economic performance is crucial in ensuring economic sustainability. We are committed to creating value for our stakeholders by providing high-quality products and services for our customers and creating employment opportunities for our employees.

#### ***Our Approach***

We strive to generate and distribute economic value by executing our business strategy, which includes staying abreast with market trends, maintaining a healthy balance sheet and strong cash flow, and mitigating relevant business risks identified. We have established Economic Performance-related policies, including Financial Reporting and Risk Management-related policies, for determining the operational expenditure and major business decisions for developing beneficial plans for the Group. Meanwhile, we will keep updated with the best practices in the areas of business conduct, financial planning and analysis, internal controls

and risk management, to attain sustainable economic and business growth.

### ***Our Performance***

The Group generated a revenue of S\$29.1 million (FY2024: S\$25.3 million) for FY2025. The Group reported a profit after taxation of S\$1.4 million (FY2024: loss after taxation of S\$1.1 million) for FY2025. For more information regarding the Group's financial performance, please refer to the Annual Report 2025 ("AR 2025").

## **10. ENVIRONMENTAL**

### **ENERGY CONSERVATION AND GHG EMISSIONS REDUCTION**

#### ***Our Commitment***

Energy use and the resulting GHG emissions cause heat to be trapped in the atmosphere, leading to climate change and global warming. To play our part in reducing GHG, we are committed to reducing our carbon footprint whilst capitalising on opportunities that may arise as we transition to a low-carbon organisation.

#### ***Our Approach***

The Group's energy consumption is mainly composed of electricity used for office equipment. During the Reporting Period, we did not generate material direct Scope 1 GHG emissions from our operations. Therefore, no separate disclosures are made but we will continue to monitor such emissions and disclose them in the future, as and when applicable. Our GHG emissions are mainly energy indirect Scope 2 GHG emissions. We also track certain categories of Scope 3 GHG emissions and are developing mechanisms to track the other categories of our Scope 3 GHG emissions, where relevant and practicable.

The Group regularly monitors the usage of energy to avoid excessive energy consumption. The Group has put in place the Environmental Policy to achieve electricity conservation and emissions reduction as well as enhance employees' energy-saving awareness. The specific measures are as follows:

- Installing energy-saving LED fluorescent tubes at offices and adopting lighting zone control;
- Maintaining and repairing electronic equipment to keep them in the best condition and achieve energy efficiency;
- Encouraging employees to host telephone conferences or video conferences where it is possible, to reduce the use of vehicles;
- Using energy-efficient functions of office equipment and computers; and
- Reminding employees to switch off idling lights and electrical appliances when they are

not in use or after work.

We will continue to monitor, analyse and optimise the energy consumption level in our operations and review our energy-saving measures and initiatives to improve energy efficiency which contributes to environmental sustainability and allows us to achieve cost savings.

## OUR PERFORMANCE

Key statistics on our energy consumption and GHG emissions during the Reporting Period are as follows:

	Unit of Measurement	FY2025	FY2024
<b>Energy consumption</b>			
Purchased electricity	MWh	129	125
	GJ	464	450
<b>Total</b>	GJ	464	450
<b>Intensity</b>	GJ/revenue	15.95	17.79
	S\$'000,000		
	GJ/employee	8.14	7.89
<b>GHG emissions</b>			
Energy indirect GHG emissions (Scope 2)	tCO <sub>2</sub> e	54	53
<b>Total (Scope 1 + Scope 2)</b>	tCO <sub>2</sub> e	54	53
<b>Intensity</b>	tCO <sub>2</sub> e/revenue	1.86	2.09
	S\$'000,000		
	tCO <sub>2</sub> e/employee	0.95	0.93

The energy consumption intensity per employee in FY2025 is similar to that in FY2024, but due to an increase in revenue, the energy consumption intensity decreased by 10% to 15.95 GJ/revenue S\$'000,000 in FY2025 compared to FY2024.

During the Reporting Period, we continued to track selected Scope 3 emissions of our operations as follows:

Category	Coverage	Unit of Measurement	FY2025	FY2024
Category 1: Purchased goods and services	Freshwater processing	tCO <sub>2</sub> e	0.08	0.19

Category 6: Business travel	Air travel	tCO <sub>2</sub> e	17.56	16.72
Category 7: Employee commuting	Transportation of employees between their homes and their worksites	tCO <sub>2</sub> e	21.68	21.86

The emission from freshwater processing has been reduced by 58% to 0.08 tCO<sub>2</sub>e, showing the Group's effective conservation effort in FY2025. The emission from air travel increased by 5% from FY2024 to FY2025, as the Board travelled more for business meetings. As the employee number is constant from FY2024 to FY2025, the emissions from employee commuting are similar to last year.

## **WATER CONSERVATION**

### ***Our Commitment***

We are committed to improving the management of water use in our operations. Water is a precious resource, and water management is important to ensure we consume it responsibly and efficiently.

### ***Our Approach***

Water required for our operations is sourced from municipal water suppliers. We rely on water resources for our offices in different geographical locations. Our water conservation initiatives in the Environmental Policy include regularly tracking and reviewing water consumption spending to control usage, taking corrective actions when unusual consumption patterns arise, and encouraging staff to use water responsibly.

### ***Our Performance***

Key statistics on water consumption during the Reporting Period are as follows:

	<b>Unit of Measurement</b>	<b>FY2025</b>	<b>FY2024</b>
<b>Water consumption</b>	ML	0.32	0.44
<b>Intensity</b>	ML/revenue S\$'000,000	0.01	0.02
	ML/employee	0.01	0.01

The water consumption decreased by 27% in FY2025 and the water consumption intensity decreased by 50% in FY2025 compared to FY2024, showing the Group's effort in reducing the water usage in operations.

## WASTE MANAGEMENT

### *Our Commitment*

We believe that responsible waste management can help preserve the environment in which we operate. Accordingly, we are committed to conducting our business in a manner that respects and protects the environment by preventing pollution and reducing wastage.

### *Our Approach*

#### Waste generated

As the Group's trading business is office-based, the Group's operations do not directly generate hazardous waste due to its business nature.

The main non-hazardous waste generated by the Group's operations is waste paper and carton boxes. We have implemented the Environmental Policy, which covers our approach to waste management. The Group is committed to proper management and disposal of the non-hazardous waste generated from its operations.

To strive to minimise waste generation, we have regularly monitored our paper consumption and implemented the following measures based on the principle of waste hierarchy:

- Reducing paper consumption through duplex printing;
- Promoting a "paperless office" by encouraging employees to utilise electronic communication means;
- Reusing paper, cardboard boxes, envelopes, and folders; and
- Setting up recycling boxes at offices to collect recyclable waste such as plastic bottles, aluminium cans and disposable lunch boxes from employees.

### *Our Performance*

Key statistics on the amount of non-hazardous waste generated during the Reporting Period are as follows:

	Unit of Measurement	FY2025	FY2024
Paper	kg	418	278
Carton box	kg	600	168
<b>Total</b>	kg	1,018	446
<b>Intensity</b>	kg/revenue S\$'000,000	34.98	17.63
	kg/employee	17.86	7.82

The non-hazardous waste intensity per S\$000,000 has increased by 98% compared to FY2024, due to a special overseas shipment that required additional packaging of carton boxes during FY2025.

## **11. SOCIAL**

### **EMPLOYEE ATTRACTION AND RETENTION**

#### ***Our Commitment***

We seek to develop our employees to reach their full potential.

#### ***Our Approach***

We recognise that the growth and development of our employees are key to our business sustainability. With continuous training and learning, our employees will be able to adapt to changes in key operational areas such as information technology, engineering, technical and reporting, and grow together with the Group.

Through training, our employees will acquire a better understanding and the skills needed for the tasks assigned to them. Training helps to build up the confidence of the employees in performing their daily tasks. Our training programmes mainly focus on business operations and financial reporting. Formal procedures are implemented for identifying the need for training and the plan to prepare a comprehensive training for the staff.

We value the well-being of our employees and believe that promoting their well-being will lead to higher retention rates and increase workplace productivity. The Group has implemented the Employee Handbook, which allows our full-time employees to enjoy benefits such as insurance coverage including industrial injury, medical and pension/retirement, social security payments, and leave entitlement including annual, marriage, maternity and parental leaves. Employee benefits vary across regions based on local employment practices. We are committed to engaging our employees constantly and our employees receive regular feedback on their performance and career development.

We recognise the importance of our employees feeling a sense of belonging to the organisation. We regularly organise an array of activities to foster bonding among the employees.

#### ***Our Performance***

##### **Employee training**

In FY2025, the Group clocked a total of 197.5 hours of training, with the average training hours per employee of 3.5 hours. Key statistics on training hours are as follows:

	FY2025		FY2024	
	Total training hours	Average training hours per employee	Total training hours	Average training hours per employee
<b>Gender</b>				
Male	160.0	4.1	40.0	1.0
Female	37.5	2.1	30.0	1.7
<b>Employee category</b>				
Board	-	-	40.0	6.7
Senior management	37.5	12.5	21.5	7.2
Management	-	-	-	-
Executives and Supervisors	160.0	16.0	8.5	0.9
Engineering	-	-	-	-
Administration and Others	-	-	-	-

#### New hires

In FY2025, we had 0 new hires (FY2024:2), which translates to a new hiring rate of approximately 0% (FY2024: 3.5%). Key statistics on new hires of our employees are as follows:

	FY2025		FY2024	
	Number of new hires	New hiring rate (%)	Number of new hires	New hiring rate (%)
<b>Gender</b>				
Male	-	-	-	-
Female	-	-	2	11.1
<b>Age</b>				
Below 30	-	-	-	-
30 to 50	-	-	1	5.3
Above 50	-	-	1	2.8
<b>Geographic region</b>				
Hong Kong	-	-	1	5.9
PRC	-	-	-	-
Singapore	-	-	1	5.3
Malaysia	-	-	-	-

### Employee turnover

In FY2025, we experienced a turnover of 0 employees, which translates to a turnover rate of approximately 0%. (FY2024: 6, 10.5%) Key statistics on turnover of our employees are as follows:

	FY2025		FY2024	
	Number of turnovers	Turnover rate (%)	Number of turnovers	Turnover rate (%)
<b>Gender</b>				
Male	-	-	1	22.6
Female	-	-	5	27.8
<b>Age</b>				
Below 30	-	-	-	-
30 to 50	-	-	3	15.8
Above 50	-	-	3	8.3
<b>Geographic region</b>				
Hong Kong	-	-	3	17.6
PRC	-	-	1	6.3
Singapore	-	-	2	10.5
Malaysia	-	-	-	-

## **OCCUPATIONAL HEALTH AND SAFETY**

### ***Our Commitment***

We prioritise the health and safety of our employees and are committed to providing a safe working environment for them.

### ***Our Approach***

We have in place workplace health and safety policies and guidelines in different operating locations, which are drawn up in accordance with relevant laws and regulations of the respective jurisdictions. These policies and guidelines are reviewed periodically to ensure their continued relevance and effectiveness. Precautionary measures, such as flexible working hours under extreme weather, are implemented for any potential hazards that may jeopardise the health and safety of our employees. Employees are required to report any work-related accidents to their supervisors through any means, including verbal reports, phone, or email. Their reports will be followed promptly by the personnel responsible. They are also encouraged to provide comments or suggestions on the said measures or any issues related to health and safety. With the above measures, the Group can handle most emergencies relating to occupational health and safety.

### ***Our Performance***

The Group recorded zero workplace fatalities, zero high-consequence work-related injuries, zero recordable work-related injuries and zero recordable work-related ill health cases in FY2025. (FY2024: 0 cases)

## **DIVERSITY AND EQUAL OPPORTUNITY**

### ***Our Commitment***

We require and rely on our staff to provide high and reliable quality goods and services to our customers. Each individual plays a crucial role in the growth and progress of the Group.

### ***Our Approach***

We value every one of our employees and provide equal opportunities for everyone. We recruit and select our people based on merit (in terms of skill, experience, and ability to perform the job) regardless of age, gender, race, nationality, sexual orientation, religion, family status or disability. Each employee is provided with an equal opportunity for training and development based on his/her strengths and needs, so that the employee is able to achieve his/her full potential. The Board Diversity Policy is implemented to promote diversity on the Board of the Group.

We reward our people based on their ability, performance, contribution and experience. We ensure that our terms and conditions of employment, along with policies and procedures strictly abide by the local labour law in the locations where we operate.

### ***Our Performance***

As at 31 December 2025, the Group has 57 employees, 100% of our workforce were full-time employees under permanent contract, and the workforce composition remained unchanged in FY2025 (2024: 57 employees, 100% full-time). Key statistics on employee composition are as follows:

	FY2025		FY2024	
	Type of contract			
	Permanent	Temporary	Permanent	Temporary
<b>Gender</b>				
Male	39	-	39	-
Female	18	-	18	-
<b>Geographic region</b>				
Hong Kong	17	-	17	-
PRC	16	-	16	-

Singapore	19	-	19	-
Malaysia	5	-	5	-

	FY2025		FY2024	
	Gender			
	Male	Female	Male	Female
<b>Employee category</b>				
Board	66.7%	33.3%	66.7%	33.3%
Senior management	66.7%	33.3%	66.7%	33.3%
Management	85.7%	14.3%	85.7%	14.3%
Executives and supervisors	40.0%	60.0%	40.0%	60.0%
Engineering	100.0%	-	100.0%	-
Administration and others	33.3%	66.7%	33.3%	66.7%

	FY2025			FY2024		
	Age					
	Below 30	30 to 50	Above 50	Below 30	30 to 50	Above 50
<b>Employee category</b>						
Board	-	-	100.0%	-	-	100.0%
Senior management	-	33.3%	66.7%	-	33.3%	66.7%
Management	-	28.6%	71.4%	-	28.6%	71.4%
Executives and supervisors	-	30.0%	70.0%	-	30.0%	70.0%
Engineering	10.5%	31.6%	57.9%	10.5%	31.6%	57.9%
Administration and others	-	58.3%	41.7%	-	58.3%	41.7%

During the Reporting Period, we recorded zero incidents of unlawful discrimination against employees.

## 12. GOVERNANCE

### ROBUST CORPORATE GOVERNANCE FRAMEWORK

#### *Our Commitment*

We are committed to maintaining a high standard of corporate governance, in terms of business ethics, risk management, policies and processes, which underpin the foundation of our sustainable business. A high standard of corporate governance is crucial to ensure that the Group's activities are carried out in the best interests of its shareholders.

Further details of the Group's corporate governance policies and practices can be found in the "CORPORATE GOVERNANCE" section of our AR 2025.

#### *Our Approach*

##### Board oversight and diversity



The Board, being the highest governance body, provides general oversight of the Group's policies, activities and performance. The Board is responsible for setting the corporate strategy and business direction of the Group, ensuring that the necessary financial, human resources and adequate systems of procedures and controls are in place for the Group to meet its objectives.

The Group recognises the importance for the Board to be able to discharge its duties and responsibilities with an appropriate level of independence, professionalism and diversity of thought, and make decisions in the best interests of the Company. As at 31 December 2025, the Board consisted of six Directors, of whom two are independent. (FY2024: 6 directors, with 2 being independent) The Group recognises and values the importance of gender diversity in the Board. Out of the 6 Directors, 2 are females, representing 33% of all Board members (FY2024: 2 females, 33% of all Board members).

The Board established three committees, namely the Audit Committee (“AC”), Nominating Committee, and Remuneration Committee, to assist it in the execution of its responsibilities. The committees operate within clearly defined terms of reference and the effectiveness of each committee is reviewed on a regular basis.

The Board also oversees that appropriate risk management policies and controls are established, reviews management performance, sets the Group’s values and standards and ensures that obligations to shareholders and other stakeholders are understood and met, and considers sustainability issues as part of its strategic formulation.

#### Risk management

The Board is responsible for ensuring that the Group’s system of risk management and internal controls is adequate and effective to safeguard the Group’s business and assets. It regularly reviews the Group’s business and operational activities to identify areas of significant risks, as well as the adequacy of measures to control and mitigate the risks within the Group’s policies, processes and strategies.

The risk management framework established by the Group covers the identification, assessment, monitoring and management of significant risks affecting the Group. The internal and external auditors perform reviews in accordance with their audit plans, and material non-compliance and recommendations, if any, are reported to the AC. The AC also reviews the effectiveness of the actions taken by the management on the recommendations made by the auditors.

The AC, together with the Board, reviews the effectiveness of the Group’s internal control and risk management systems put in place to provide reasonable assurance that assets are safeguarded, proper accounting records are maintained and financial information is reliable.

#### Dealing in securities

The Company observes the best practices for dealing in securities as recommended in the SGX-ST Listing Manual and has issued a policy to the Directors and officers setting out the guidelines on dealing in the securities of the Company. Directors and the management are expected to observe insider trading laws at all times and are discouraged from dealing in the Company’s securities on short-term considerations.

The Securities Dealing Policy is implemented, and the Company issues reminders to Directors and employees, informing them of the dates of the release of its results and advising them not to deal in the Company’s securities during the window periods.

### Ethics and compliance

We have zero tolerance for corruption and are committed to acting professionally, fairly and with integrity in our business dealings. In line with this commitment, we have established the Code of Conduct & Integrity Policy and Whistle-blowing Policy, which are communicated to all Directors and employees.

The Code of Conduct & Integrity Policy of the Company provides principles and guidelines to employees on how they should behave with various stakeholders. All employees are required to act with high standards of business integrity, comply with local regulations and ensure that our ethical standards are not compromised.

The Whistle-blowing Policy provides individuals with confidential channels to report any suspected wrongdoings within the Group. A copy of the Whistle-blowing Policy can be found on the Company's website.

### ***Our Performance***

Incidents of corruption can cause serious reputational and financial damage to our Group. In FY2025, we recorded 0 confirmed incidents of corruption involving our employees (FY2024: 0 incidents). There were also zero incidents of non-compliance with laws and regulations for which significant fines and/or non-monetary sanctions were incurred (FY2024: 0 incidents).

## **13. TARGETS AND PROGRESS**

To measure our ongoing sustainability performance and drive continuous improvement, we have developed a set of targets related to our key Sustainability Factors. Our progress against these targets is reviewed and reported on an annual basis with details as follows:

S/N	Key Sustainability Factor	Target	Current Year Progress and Target for upcoming years
<b>Economic</b>			
1	Total Customer Satisfaction	<u>Ongoing and long-term</u> Maintain or increase market presence subject to market conditions	<b>Target achieved</b> We maintained an extensive distribution and after-sales service facilities network in Asia. The target will be retained for the financial year ending 31 December 2026 ("FY2026").

2	Economic Performance	<u>Ongoing and long-term</u> Improve or maintain our financial performance subject to market conditions	<b>Target achieved</b> We recorded an increase in revenue and an increase in profit after taxation, mainly due to higher sales of equipment and supplies in all geographical markets. The target will be retained for FY2026.
<b>Environmental</b>			
3	Energy Conservation and GHG Emissions Reduction	<u>Short-term</u> Maintain or reduce the GHG emissions intensity, using FY2022 (approximately 4.14 tCO <sub>2</sub> e/employee) as our baseline.  <u>Medium-term</u> Reduce our absolute Scope 2 GHG emissions by 10% by the financial year ending 31 December 2035 (“FY2035”), with FY2022 (approximately 800 tCO <sub>2</sub> e) as our baseline.  <u>Long-term</u> Reduce our absolute Scope 2 GHG emissions by 10% after FY2035, with FY2022 (approximately 800 tCO <sub>2</sub> e) as our baseline	<b>Target achieved</b> We recorded a slight increase in GHG emissions intensity, from 0.93 tCO <sub>2</sub> e/employee in FY2024 to 0.95 tCO <sub>2</sub> e/employee in FY2025. The target will be retained for FY2026.  We recorded a total of 54.00 tCO <sub>2</sub> e of absolute Scope 2 GHG emissions in FY2025.
4	Water Conservation	<u>Ongoing and long-term</u> Maintain or reduce water consumption intensity, with FY2024 (approximately 0.01	<b>Target achieved</b> Our water consumption intensity in FY2025 decreased from 0.02 ML/revenue S\$’000,000 in FY2024 to 0.01


		ML/revenue S\$'000,000) as our baseline.	ML/revenue S\$'000,000 in FY2025. The target will be retained in FY2026.
5	Waste Management	<u>Ongoing and long-term</u> Maintain or reduce the paper consumption intensity, using the FY2024 level as the baseline (approximately 7.82 kg/employee).	<b>In progress</b> We recorded a significant increase in paper consumption intensity in FY2025 compared with FY2024, due to a special overseas shipment that required additional packaging of carton boxes. The target will be retained for FY2026.
<b>Social</b>			
6	Employee Attraction and Retention	<u>Ongoing and long-term</u> Maintain or improve average training hours per employee	<b>Target achieved</b> We increased the average training hours per employee from 1.2 hours per employee to 3.5 hours per employee. We will continue to invest in employee training. The target will be retained for FY2026.
7	Occupational Health and Safety	<u>Ongoing and long-term</u> <ul style="list-style-type: none"> <li>● Maintain zero workplace fatalities.</li> <li>● Reduce the number of high-consequence work-related injuries, recordable work-related injuries and ill health cases.</li> </ul>	<b>Target achieved</b> We recorded zero workplace fatalities, zero high-consequence work-related injuries, zero recordable work-related injuries and zero recordable work-related ill health cases. The targets will be retained for FY2026.
8	Diversity and Equal Opportunity	<u>Ongoing and long-term</u> Maintain zero incidents of unlawful discrimination against employees.	<b>Target achieved</b> We recorded zero incidents of unlawful discrimination against employees. The target will be retained for FY2026.
<b>Governance</b>			




9	Corporate Governance	<u>Ongoing and long-term</u> <ul style="list-style-type: none"> <li>● Maintain zero confirmed incidents of corruption involving our employees.</li> <li>● Maintain zero incidents of non-compliance with laws and regulations for which significant fines and/or non-monetary sanctions were incurred</li> </ul>	<b>Target achieved</b> We recorded zero confirmed incidents of corruption involving our employees and zero incidents of non-compliance with laws and regulations for which significant fines and/or non-monetary sanctions were incurred. The targets will be retained for FY2026.
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For certain key Sustainability Factors identified above, we are still in the process of setting the related medium and long-term targets as their historical data trends have yet to stabilise. We will disclose such targets in our future sustainability reports when the data trends have stabilised and are subject to market trends.

#### 14. SUPPORTING THE UN SDGS

We believe that everyone plays an important role in advancing sustainable development and in order to align our business objectives with the SDGs, we have identified a number of SDGs which we can contribute to through our business practices, products and services.

SDG	Our Effort
 <p>3 GOOD HEALTH AND WELL-BEING</p> <p>Ensure healthy lives and promote well-being for all at all ages</p>	<u>Occupational Health and Safety</u> We implemented safety measures and conducted on-the-job training to ensure adherence to safety regulations in different operating locations and alignment of our processes to industry standards.

 <p>6 CLEAN WATER AND SANITATION</p>	<p>Ensure availability and sustainable management of water and sanitation for all</p>	<p><u>Water Conservation</u></p> <p>We adopt measures to enhance water conservation in our office premises and business operations.</p>
 <p>7 AFFORDABLE AND CLEAN ENERGY</p>	<p>Ensure access to affordable, reliable, sustainable, and modern energy for all</p>	<p><u>Energy Conservation and GHG Emissions Reduction</u></p> <p>We implement measures to improve operational efficiencies. For instance, turning off the lights and electrical appliances when they are no longer in use, and setting air-conditioning systems at an optimal temperature.</p>
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<p>Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</p>	<p><u>Customer Satisfaction</u></p> <p>We strive to uphold high product quality and service standards, as well as maintain presence and proximity to our customers.</p> <p><u>Economic Performance</u></p> <p>We try to grow the business and enhance its performance, thereby, increasing employment opportunities and creating long-term value for our stakeholders.</p> <p><u>Employee Attraction and Retention</u></p> <p>We adopt fair employment practices and recruit based on merit. We ensure that our employees are granted benefits that are fair and in line with market practices.</p>

	<p>Reduce inequality within and among countries</p>	<p><u>Diversity and Equal Opportunity</u> We ensure equal opportunity for all regardless of gender and age by establishing various human resource-related policies and procedures to facilitate this goal.</p>
	<p>Ensure sustainable consumption and production patterns</p>	<p><u>Waste Management</u> We implement measures such as hazardous waste handled by licensed waste collectors and manage the associated environmental impacts from the generation and discharge of wastewater.</p>
	<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>	<p><u>Corporate Governance</u> We adopted a zero-tolerance stance towards corruption and fraud and established various policies and procedures to facilitate this goal. We put in place an appropriate corporate governance structure, policies and practices to ensure fairness, objectivity and accountability in decision making.</p>

**15. CLIMATE-RELATED DISCLOSURES**

Our approach for climate-related disclosures is guided by the recommendations of the IFRS:

**Governance**

- a. Describe the board’s oversight of climate-related risks and opportunities.
- b. Describe management’s role in assessing and managing climate-related risks and opportunities.

We have established a sustainability governance structure as described in the “CORPORATE GOVERNANCE” and “SUSTAINABILITY GOVERNANCE STRUCTURE” sections. The Board is

responsible for overseeing the management and monitoring of the Group's material Sustainability Factors, including climate-related risks and opportunities, and approving related disclosures. Under the Board's delegations, the SC is responsible for identifying and assessing climate-related risks and opportunities, developing and implementing mitigation and adaptation plans, developing relevant targets, and monitoring the performance towards the set targets. The Group has implemented a Climate Risks and Opportunities Policy for tackling climate-related events.

### **Strategy**

- a. Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.**
- b. Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.**

The Group is aware that businesses will be affected in different ways due to climate change. Climate threats have a severe impact on the planet, people and businesses. Without conserving the planet, businesses will not be able to sustain and thrive.

The climate-related risks and opportunities identified by the Group during an Enterprise Risk Management ("ERM") exercise include the following:

- **Increased severity of extreme weather events** - Extreme weather patterns and weather disruptions such as floods and typhoons may damage our property and equipment, thus resulting in adverse impacts on financial performance and inability to recover from business interruptions should there be inadequate insurance coverage. In addition, extreme weather patterns and weather disruptions may lead to supply chain disruptions for our equipment and materials procured, affecting our ability to distribute the equipment and materials in a timely manner to our customers in the PCB industry, thus adversely affecting our reputation and financial performance. On the other hand, this raises awareness for us to establish alternative contingency arrangements in the event of extreme weather patterns and weather disruptions;
- **Shifting consumer preferences for more efficient equipment** - With rising concerns over the effects of climate change, shifting consumer preferences for more environmentally friendly materials and efficient equipment that is less carbon-intensive may arise. A failure to adapt to shifting consumer preferences may adversely affect customer satisfaction, demand for our products and the Group's financial performance. On the other hand, shifting consumer preferences raises awareness amongst our employees to explore new environmentally friendly products;

- **Changes in policy and regulations relating to carbon tax** – Governments in the Group’s operating locations will or may impose carbon tax for companies with GHG emissions exceeding a certain limit. If the Group fails to control its GHG emissions under the regulated threshold, this may lead to increased operating costs. On the other hand, increased operating costs raise climate awareness amongst our employees and with more defined job responsibilities and training, the Group will be in a better position to use energy resources responsibly and meet the rising needs and expectations of regulators; and
- **Enhanced emissions-reporting obligations** - With rising concerns over the effects of climate change, key stakeholders such as the regulators and shareholders are demanding more sophisticated climate-related information. Failure to comply with the relevant climate reporting requirements may lead to adverse impacts on the Group’s reputation and financial performance. On the other hand, enhanced emissions-reporting obligations raise climate awareness amongst our employees and with more defined job responsibilities and training, the Group will be in a better position to use energy resources responsibly and meet the rising environmental needs and expectations of regulators and our shareholders.

The Group’s assessment on potential implications of the above climate-related risks was undertaken based on a range of climate scenarios using the Representative Concentration Pathway (“RCP”) adopted by the Intergovernmental Panel on Climate Change (“IPCC”).

Scenario	Description
IPCC RCP 2.6/1.5°C	This scenario is in line with the Paris Agreement to limit global warming to below 2°C by 2100 as a result of efficiency enhancements and behaviour changes as key mitigation strategies.
IPCC RCP 8.5/4°C	The “business-as-usual” scenario assumes that emissions continue to rise with significant increases in global temperatures, as no concerted efforts are made to reduce emissions.

The Group analyses the impact of the climate-related risks on group-wide activities in the short term (before FY2025), medium term (FY2025 - 2035) and long term (after FY2035) with details as follows:

**Warming scenario 1: 1.5°C warming (RCP 2.6)**

Risk	Significance of Financial Impact		
	Short term	Medium term	Long term
<b>Key transition risk identified</b>			
Shifting consumer preferences for more efficient equipment	Minor	Medium	Medium
Changes in policy and regulations relating to the carbon tax	Minor	Medium	Medium
Enhanced emissions-reporting obligations	Minor	Medium	Medium
<b>Key physical risk identified</b>			
Increased severity of extreme weather events	Minor	Medium	Medium

**Warming scenario 2: > 4°C warming (RCP 8.5)**

Risk	Significance of Financial Impact		
	Short term	Medium term	Long term
<b>Key transition risk identified</b>			
Shifting consumer preferences for more efficient equipment	N/A <sup>5</sup>	N/A <sup>4</sup>	Major
Changes in policy and regulations relating to the carbon tax	N/A <sup>4</sup>	N/A <sup>4</sup>	Major
Enhanced emissions-reporting obligations	N/A <sup>4</sup>	N/A <sup>4</sup>	Major
<b>Key physical risk identified</b>			
Increased severity of extreme weather events	Minor	Minor	Major

In terms of our business strategy and financial planning based on the scenarios above, we will continue to formulate adaptation and mitigation plans and explore allocating resources towards transitioning to low-carbon practices. We strive to minimise the climate risks associated with our business and will seize opportunities in an effective manner such as expanding collaboration and partnership with key stakeholders to innovate and develop low-carbon goods and services for the market.

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<sup>5</sup> Not applicable as this scenario is unlikely in the short and medium term.

## **Strategy**

- a. Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.**

The resilience of an organisation's strategy is dependent on its ability to adapt and thrive in the face of changing circumstances and emerging risks. The climate scenario analysis is crucial in providing insights into the potential extent of the climate-related risk exposure to our businesses as well as the potential opportunities.

Through the above scenario analysis, we concluded that unmitigated climate risks (under warming scenario > 4°C warming) may result in a severe financial impact in the long-term. Under the warming scenario 1.5°C, most of the impact will be attributable to transition risks from the combined effects of carbon tax increase, potential revenue loss and cost increase from product development and enhanced emissions-reporting obligations. To address the risks and capitalise on opportunities associated with climate change, we will continuously build on our strategy to remain resilient as we progress in our sustainability journey.

## **Risk Management**

- a. Describe the organisation's processes for identifying and assessing climate-related risks.**
- b. Describe the organisation's processes for managing climate-related risks.**
- c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.**

We acknowledge that maintaining a sound system of climate-related risk management is imperative to safeguarding the interests of the Group and fostering trust with our stakeholders. To keep abreast of any changes in existing regulatory requirements and maintain good corporate governance, we proactively identify any major climate-related risks relevant to our business, as well as review key climate-related risk performance regularly.

Climate-related risk management is covered under our ERM framework whereby potential climate-related risks are identified, assessed, monitored and managed. Under the framework, business units and functions are responsible for identifying and documenting their relevant climate-related risk exposures that might hinder their progress towards contributing to the Group's business objectives. The significance of the financial impact is determined based on the risk appetite established in accordance with the Group's ERM framework. Climate-related risks and opportunities, along with their treatment plans, are reviewed and updated during the ERM assessment exercise and are subsequently presented to the AC along with the other key enterprise-wide risks. Climate-related risks are also monitored based on the trend of

climate-related performance indicators.

### Metrics and Targets

- a. **Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.**
- b. **Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions and the related risks.**
- c. **Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.**

In our operations, we rely mainly on electricity to operate equipment for office use. During the Reporting Period, we did not generate material direct Scope 1 GHG emissions from our operations. Therefore, no separate disclosure is made but we will continue to monitor such emissions and disclose them in the future, as and when applicable.

To support the climate change agenda, we disclose our Scope 2 and selected Scope 3 GHG emissions in this Report and set climate-related targets such as those related to energy and GHG emissions. For the details, please refer to the “ENERGY CONSERVATION AND GHG EMISSIONS REDUCTION” section. We will continue to monitor our emissions and expand our disclosure of our Scope 3 GHG emissions wherever applicable and practicable.

As a commitment towards mitigating climate change, we have set climate-related targets related to GHG emissions. For the details, please refer to the “TARGETS AND PROGRESS” section.

## 16. GRI CONTENT INDEX

<b>Statement of use</b>	Jadason Enterprises Ltd has reported with reference to the GRI Standards for the period 1 January 2025 to 31 December 2025.
<b>GRI used</b>	GRI 1: Foundation 2021

<b>GRI Standard</b>	<b>Disclosure</b>		<b>Location / Explanation</b>
GRI 2: General Disclosures 2021	2-1	Organisational details	Board Statement; About Jadason Enterprises Ltd
	2-2	Entities included in the organisation’s sustainability reporting	Reporting Scope
	2-3	Reporting period, frequency	Reporting Scope

	and contact point	
2-4	Restatements of information	No restatements were made in this Report
2-5	External assurance	Reporting Framework
2-6	Activities, value chain and other business relationships	About Jadason Enterprises Ltd
2-7	Employees	Social - Diversity and Equal Opportunity
2-8	Workers who are not employees	None
2-9	Governance structure and composition	Policy, Practice and Performance Reporting; Governance - Robust Corporate Governance Framework
2-10	Nomination and selection of the highest governance body	AR 2025 - Corporate Governance - Board Membership
2-11	Chair of the highest governance body	AR 2025 – Board of Directors
2-12	Role of the highest governance body in overseeing the management of impacts	Policy, Practice and Performance Reporting
2-13	Delegation of responsibility for managing impacts	Policy, Practice and Performance Reporting
2-14	Role of the highest governance body in sustainability reporting	Policy, Practice and Performance Reporting
2-15	Conflicts of interest	AR 2025 - Corporate Governance – Board Matters
2-16	Communication of critical concerns	Governance - Robust Corporate Governance Framework
2-17	Collective knowledge of the highest governance body	Policy, Practice and Performance Reporting
2-18	Evaluation of the performance of the highest governance	AR 2025 - Corporate Governance – Board

		body	Performance
	2-19	Remuneration policies	AR 2025 - Corporate Governance – Remuneration Matters
	2-20	Process to determine remuneration	AR 2025 - Corporate Governance – Remuneration Matters
	2-21	Annual total compensation ratio	Information is not provided due to confidentiality constraints.
	2-22	Statement on sustainable development strategy	Board Statement; Key Sustainability Factors at a Glance
	2-23	Policy commitments	Board Statement; Key Sustainability Factors at a Glance; Supporting the UN SDGs
	2-24	Embedding policy commitments	Supporting the UN SDGs
	2-25	Processes to remediate negative impacts	None
	2-26	Mechanisms for seeking advice and raising concerns	None
	2-27	Compliance with laws and regulations	Governance - Robust Corporate Governance Framework
	2-28	Membership associations	Our Hong Kong subsidiary is a member of the Hong Kong Printed Circuit Association and the Federation of Hong Kong Industries.
	2-29	Approach to stakeholder engagement	Stakeholder Engagement
	2-30	Collective bargaining agreements	None of our employees are covered by collective bargaining agreements.
<b>Material Topics</b>			
GRI 3: Material	3-1	Process to determine material	Policy, Practice and

Topics 2021		topics	Performance Reporting
	3-2	List of material topics	Policy, Practice and Performance Reporting
<b>Economic Performance</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Economic
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Economic
	201-2	Financial implications and other risks and opportunities due to climate change	TCFD
<b>Robust Corporate Governance Framework</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Governance
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	Governance
	205-3	Confirmed incidents of corruption and actions taken	Governance
<b>Energy Conservation and GHG Emissions Reduction</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Environmental - Energy Conservation and GHG Emissions Reduction
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Environmental - Energy Conservation and GHG Emissions Reduction
	302-3	Energy intensity	Environmental - Energy Conservation and GHG Emissions Reduction
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Environmental - Energy Conservation and GHG Emissions Reduction - Our Performance
	305-2	Energy indirect (Scope 2) GHG emissions	Environmental - Energy Conservation and GHG Emissions Reduction - Our Performance

	305-3	Other indirect (Scope 3) GHG emissions	Environmental - Energy Conservation and GHG Emissions Reduction - Our Performance
	305-4	GHG emissions intensity	Environmental - Energy Conservation and GHG Emissions Reduction - Our Performance
<b>Water Conservation</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Environmental - Water Conservation
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Environmental - Water Conservation
	303-3	Water withdrawal	Environmental - Water Conservation
	303-5	Water consumption	Environmental - Water Conservation
<b>Waste Management</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Environmental - Waste Conservation
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Environmental - Waste Management
	306-2	Management of significant waste-related impacts	Environmental - Waste Management
	306-3	Waste generated	Environmental - Waste Management
<b>Employee Attraction and Retention</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Social - Employee Attraction and Retention
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Social - Employee Attraction and Retention
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social - Employee Attraction and Retention
	401-3	Parental leave	Social - Employee Attraction and Retention

GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Social - Employee Attraction and Retention
	404-2	Programmes for upgrading employee skills and transition assistance programmes	Social - Employee Attraction and Retention
	404-3	Percentage of employees receiving regular performance and career development reviews	Social - Employee Attraction and Retention
<b>Occupational Health and Safety</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Social - Occupational Health and Safety
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Social - Occupational Health and Safety
	403-5	Worker training on occupational health and safety	Social - Occupational Health and Safety
	403-9	Work-related injuries	Social - Occupational Health and Safety
	403-10	Work-related ill health	Social - Occupational Health and Safety
<b>Diversity and Equal Opportunity</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Social - Diversity and Equal Opportunity
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Social - Diversity and Equal Opportunity
	405-2	Ratio of basic salary and remuneration of women to men	Information is not provided due to confidentiality constraints.
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Social - Diversity and Equal Opportunity



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