



SUSTAINABILITY REPORT



**FINANCIAL YEAR ENDED
30 JUNE 2026**



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*This Sustainability Report has been reviewed by the Company's sponsor, UOB Kay Hian Private Limited (the "**Sponsor**").*

*This Sustainability Report has not been examined or approved by the Singapore Exchange Securities Trading Limited ("**SGX-ST**"). The SGX-ST assumes no responsibility for the contents of this Sustainability Report, including the correctness of any of the statements or opinions made or reports contained in this Sustainability Report.*

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1. Board Statement

The Board of Directors (the “**Board**”) is pleased to present the sustainability report (“**Report**”) of Zhongxin Fruit and Juice Limited (the “**Company**”, and together with its subsidiaries, (the “**Group**” or “**We**”) for the financial year (“**FY**”) from 1 July 2025 to 30 June 2026 (“**FY2026**” or “**Reporting Period**”).

This Report provides insights into the way we do business, whilst considering our material Sustainability Factors under the economic, environmental, social and governance pillars (collectively referred to as “**Sustainability Factors**”). We remain committed to managing the material Sustainability Factors of our business and operations.

During the Reporting Period, the Group has continued to strengthen its capabilities in the following areas:

- Identifying and analysing sustainability issues;
- Integrating sustainability considerations into business activities and problem solving;
- Acquiring basic knowledge and tools for compiling sustainability practices; and
- Enhancing analytical approaches for business decision making related to sustainable development.

Our sustainability strategy is focused on creating long-term value for stakeholders. We challenge ourselves to be a trusted strategic partner by unlocking the potential of our businesses and driving sustainable growth. This approach underpins our capital allocation decisions at both board and management levels.

Integrating Sustainability Factors into our management systems is a key component of our overall strategy. We regularly assess our readiness, engage stakeholders through meaningful dialogue, and monitor our progress against established sustainability objectives. The data and information presented in this Report are derived from internal monitoring processes and have undergone verification procedures to enhance accuracy and reliability. In addition, an internal review on the Group’s sustainability reporting process was performed to promote transparency and accountability.

With the increasing availability of sustainability-related data, sustainability reporting has become increasingly important to investors and other stakeholders. It is no longer viewed merely as a branding exercise. Strong sustainability-related practices are widely recognised as critical to long-term business success and play an important role in attracting and retaining talent, securing investment, and creating sustainable value for stakeholders. In line with our commitment, the Board, having considered sustainability issues as part of its strategic formulation, determined the material Sustainability Factors and oversaw their management and monitoring.

This Report communicates our support towards the United Nations’ Sustainable Development Goals (“**SDGs**”). As we collaborate closely with the stakeholders throughout our value chain, their inputs serve as the compass directing and prioritising our sustainability initiatives. Below shows the interaction between our sustainability framework, material Sustainability Factors, stakeholders and the SDGs:



On behalf of the Board
Liu Yu
Chairman and Non-Executive Non-Independent Director
12 October 2026

2. About the Group

The Group is a subsidiary of the world's leading producer of fruit and vegetable juice concentrates and beverages, SDIC Zhonglu Fruit Juice Co., Ltd ("**SDICZL**"). The Group's primary business is the production of concentrated apple juice mainly for export to food and beverage ("**F&B**") corporations in the United States, European Union, South Africa, Canada via SDICZL. The concentrated apple juice produced is used as an ingredient in packet juice drinks, soft drinks, cider, yogurt and candies.

The Group consists of two wholly-owned subsidiaries – Yuncheng Zhongxin Fruit & Juice Company Limited ("**Yuncheng Zhongxin**"), Xuzhou Zhongxin Fruit & Juice Company Limited ("**Xuzhou Zhongxin**") and a 50% owned joint venture – Linyi SDIC Zhonglu Fruit Juice Co., Ltd ("**Linyi SDICZL**").

2.1 Market Overview

The fruit juice concentrate market, in particular the apple juice concentrate market, has witnessed steady growth in recent years and is anticipated to grow until the year 2032. This momentum is supported by increasing consumer demand, technological innovation, and shifting lifestyle preferences. A key driver of the apple juice concentrate market is the growing consumer awareness of health and wellness, which has accelerated the demand for natural and healthy food products. Apple juice concentrate products are increasingly perceived as healthier and more natural choices with increasing recognition of the health benefits of apples, due to their antioxidant properties and positive contribution to heart health. Furthermore, technological advancements within the apple juice concentrate industry have led to the emergence of more efficient and sustainable production methods, enhancing industry growth to support increasing market demand.

Major industry players of apple juice concentrate products are committing substantial investments in innovation and distribution, focusing on new product development and expansion of distribution networks. These initiatives are anticipated to fuel market expansion and stimulate future demand.

Nevertheless, challenges persist. Unpredictable harvesting conditions driven by unfavourable weather conditions pose risks to raw material quality and availability, potentially constraining supply and resulting in difficulties meeting market demands. In addition, macroeconomic pressures including intensifying competition, cost pressures brought about by escalating logistic and shipping costs, inflation, rising interest rates, tariffs, as well as the evolving geopolitical and trade conflicts will continue to be present and would drive operating costs upwards and contribute to continued market volatility.

2.2 Value Chain

An overview of our value chain is as follows:



2.3 People

As at 30 June 2026, the Group has a total of 85 (FY2025: 85) full-time employees and 17 (FY2025: 10) temporary employees¹ in the People's Republic of China ("PRC"), the Group's key operating location.

3. Sustainability Performance at a Glance

A summary of our key sustainability performance in FY2026 is as follows:

Sustainability Pillar	Sustainability Metric	Sustainability Performance	
		FY2026	FY2025
Economic	Revenue	RMB184 million	RMB239 million
	Profit for the financial year	RMB18 million	RMB30 million
Environmental	Water consumption intensity (megalitres ("ML")/ revenue RMB million)	0.51	0.31
	Wastewater generated intensity (ML/ revenue RMB million)	1.13	0.43
	Percentage of wastewater generated treated by wastewater treatment system	100%	100%
	Aggregated greenhouse gas ("GHG") emissions (Scope 1 and 2) intensity (tonnes CO ₂ e/ revenue RMB'000)	0.092	0.044 ²
Social	Number of workplace fatalities	-	-
	Number of high consequence work-related injuries ³	-	-
	Number of reported incidents of unlawful discrimination ⁴ against employees	-	-
	Average training hours per employee	36 hours	20 hours
	Employee turnover rate	5%	1%
Governance	Number of incidents of corruption ⁵	-	-
	Number of incidents of non-compliance with any applicable laws and regulations ⁶ that resulted in a significant fine or non-monetary sanction	-	-

¹ A temporary employee refers to an individual who is hired for a short, set time to perform specific tasks during production seasons. Due to the duration and nature of their employment, they are not considered in deriving the training hours, gender and age diversity, new hires rate and turnover rate metrics.

² Scope 2 GHG emissions for FY2025 were revised due to the inclusion of purchased steam (previously omitted) and the adoption of updated grid emission factors published by the relevant local authorities. As a result, Scope 2 GHG emissions, aggregated Scope 1 and 2 GHG emissions and aggregated Scope 1 and 2 GHG emissions intensity were revised accordingly.

³ A high consequence work-related injury refers to an injury from which a worker cannot recover or cannot recover fully to pre-injury health status within six (6) months.

⁴ An incident of unlawful discrimination refers to an incident whereby the relevant authority has commenced investigation and resulted in a penalty to a company.

⁵ An incident of corruption is defined as one that involves fraud or dishonesty involving an amount not less than SGD 100,000 and is punishable by imprisonment for a term of not less than two (2) years, which is being or has been committed against a company by officers or employees of the company.

⁶ An incident of non-compliance that excludes fraud or dishonesty.

4. Reporting Scope and Period

This Report covers the consolidated entities, as disclosed in our audited financial statements and Annual Report (“AR”) for FY2026.

5. Reporting Framework

This Report is prepared in accordance with Rules 711A and 711B of the Singapore Exchange Securities Trading Limited (“SGX-ST”)’s Listing Manual Section B: Rules of Catalist (the “Catalist Rules”). This Report is also prepared with reference to the Global Reporting Initiative (“GRI”) Standards. We use the GRI framework as it is an internationally recognised sustainability reporting standard that covers a comprehensive range of sustainability disclosures. The GRI content index can be found in pages 30 to 32 of this Report.

As part of our continual efforts to align our sustainability reporting with relevant market standards, we mapped our initiatives to the 2030 Agenda for Sustainable Development which is 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 developed and developing countries in a global partnership.

Our climate-related disclosures are produced based on the 11 recommendations of the Task Force on Climate-related Financial Disclosures (“TCFD”). Following the publication of the International Sustainability Standards Board (“ISSB”) Standards – International Financial Reporting Standards (“IFRS”) S1 and IFRS S2, we conducted a gap analysis against our existing TCFD reporting. We are guided by the phased approach described in Practice Note 7F Sustainability Reporting Guide of the SGX-ST in aligning our climate-related disclosures with the ISSB Standards.

Our climate-related disclosures relating to Scope 1 and 2 GHG emissions are compliant with IFRS S1, S2, and we are in the process of aligning the gaps identified in our existing TCFD reporting to the ISSB Standards.

We relied on internal data monitoring and verification to ensure accuracy of data and information for this Report. Internal reviews on the sustainability reporting process are incorporated as part of our internal audit review cycle. We will work towards external assurance for our future sustainability reports subject to market trends and regulatory requirements.

6. Feedback

We welcome and value feedback from all stakeholders on this Report. Please send your related questions, comments and suggestions to:

Email: AC@zhongxinjf.com

Phone number: (+65) 6557 2308

Address: 25 International Business Park, #02-53 German Centre, Singapore 609916

7. Stakeholder Engagement

An important starting point in our sustainability journey is to identify our stakeholders and material Sustainability Factors relevant to our business. Through a stakeholder mapping exercise performed by the management, we identified key stakeholder groups whom we prioritise our engagements with. These include entities or individuals that have an interest that is affected or could be affected by our activities.

The concerns of key stakeholders are considered when formulating corporate strategies. We adopt both formal and informal communication channels to understand the needs of our key stakeholders and incorporate them in our corporate strategies to achieve mutually beneficial relationships. We engage our key stakeholders through the following channels:

Stakeholder	Engagement Channel	Engagement Frequency	Key Concerns Raised
Employees	- Employee evaluation sessions - Face-to-face meetings - Corporate activities - Employee caring sessions	Regularly	- Pleasant and safe working environment - Training and development opportunities - Competitive remuneration and employee benefits
Suppliers and farmers	- Email communications - Face-to-face meetings - Virtual meetings via various communication platforms	As and when required	- Demand - Pricing volatility - Timely payment - Product quality and safety
Customers	- Face-to-face meetings - Email communications - Phone calls - Teleconferences	Regularly	- Product quality and safety - Product delivery
Regulators	- Site visits - Consultations and briefings organised by key regulatory bodies such as SGX-ST, Ministry of Human Resources and Social Security of the PRC, State Administration for Market Regulation, State Taxation Administration of the PRC	As and when required	Compliance with relevant laws and regulations
Shareholders	Results announcements	Half-yearly	- Sustainable business performance - Market presence - Transparency and corporate governance - Financial returns
	Annual general meetings	Annually	
	Annual reports		
Communities	Sustainability reports	As and when required	- Environmental conservation - Waste management
	Annual reports	Annually	

8. Policy, Practice and Performance Reporting

We established a sustainability reporting policy (“**SR Policy**”) to guide our sustainability efforts. The SR Policy covers our sustainability strategies, reporting structure, materiality assessment and the processes for identifying and monitoring material Sustainability Factors. Under this SR Policy, we will regularly monitor, review and update our material Sustainability Factors, considering the feedback that we receive from our engagement with our stakeholders, organisational and external developments.

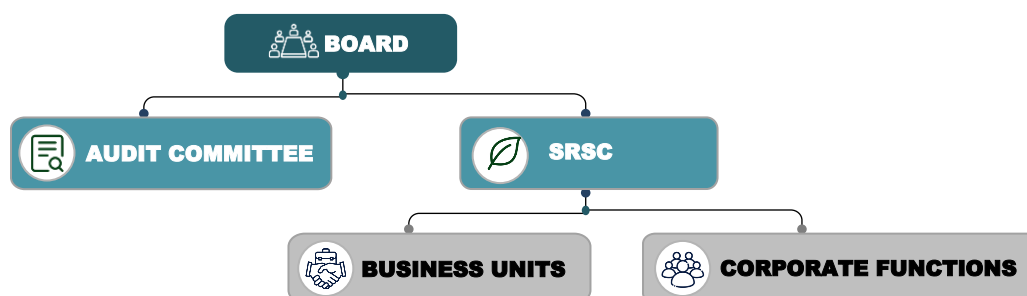
8.1 Sustainability Governance Structure

The Board is responsible for overseeing the Group’s sustainability matters and is primarily supported by an executive level Sustainability Reporting Steering Committee (“**SRSC**”) by virtue of delegation. To enhance our directors’ knowledge of sustainability reporting and in line with the requirements of Rule 720 (6) of the Catalyst Rules, we confirm that all our directors have attended at least one (1) of the sustainability training courses approved by the Singapore Exchange Regulation.

The SRSC is led by our General Manager (“**GM**”) and comprises senior management executives and managerial representative from various functions. The SRSC is further supported by selected employees from key business units and corporate functions.

Besides the SRSC, the Board is supported by the Audit Committee (“**AC**”) on specific sustainability matters under its terms of reference (“**TOR**”). Our sustainability governance structure and the responsibilities of component parties are detailed as follows:

Sustainability governance structure



TOR of component parties

Component Party	Member	TOR
Board	Board members	▪ Determine material Sustainability Factors of the Group ▪ Review and approve sustainability strategy, policies and targets ▪ Review and approve sustainability reports (including materiality assessment process and outcome) ▪ Monitor implementation of sustainability strategy, policies and performance against targets ▪ Oversee the identification and evaluation of sustainability and climate-related risks and opportunities including the consideration of its impacts on major transactions and trade-offs associated ▪ Oversee the integration of sustainability and climate-related risks and opportunities within the Group's enterprise risk management (“ERM”) framework ▪ Evaluate the composition and competencies of the SRSC to support effective oversight of sustainability strategies, with consideration of climate-related risks and opportunities
AC	AC members	▪ Review the adequacy and effectiveness of the Group's internal controls and risk management systems including the identification, management, and monitoring of sustainability risks and opportunities ▪ Oversee the conduct of assurance activities pertaining to the Group's sustainability reporting processes and sustainability-related financial disclosures
SRSC	▪ GM ▪ Deputy GM ▪ Production Manager ▪ Office Manager	▪ Develop sustainability strategy, policies and management plans, as well as recommend revisions to the Board ▪ Ensure that the implementation of sustainability strategy is aligned across business segments and geographical locations ▪ Evaluate overall sustainability risks and opportunities, with a focus on climate-related issues ▪ Track and monitor sustainability related regulatory requirements ▪ Perform materiality assessment to identify and prioritise material Sustainability Factors

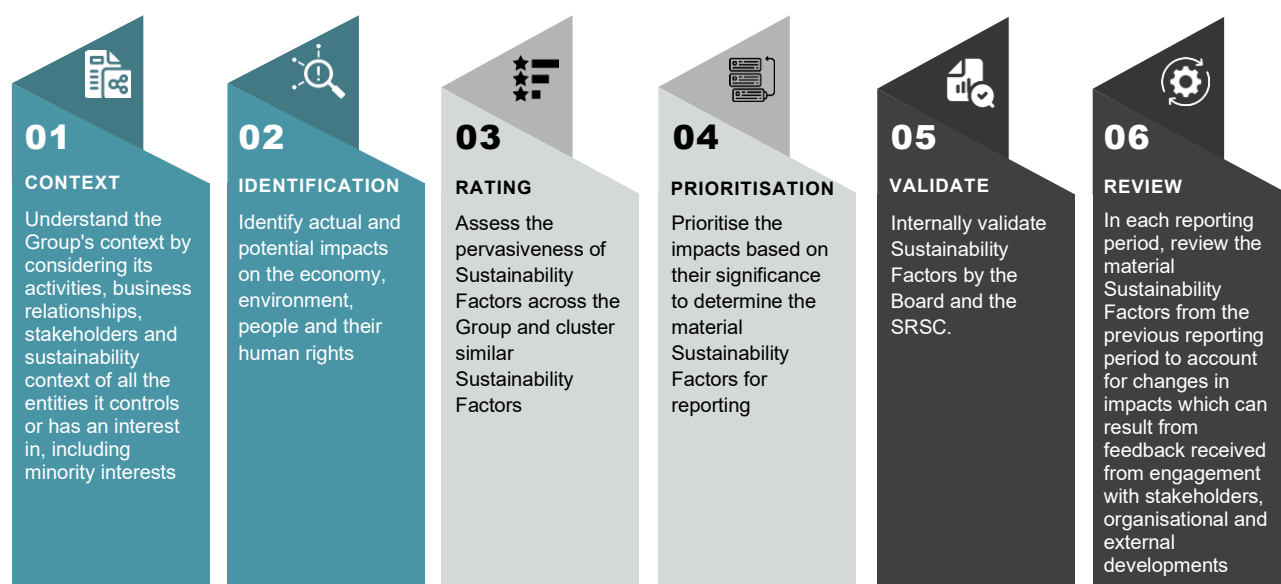
Component Party	Member	TOR
		- Align the Group's practices at the operational level with the organisation-wide sustainability agenda and strategy - Monitor sustainability activities and performance against targets, including climate-related targets - Consolidate sustainability metrics to track sustainability impact on a Group basis and for reporting purposes - Prepare and review sustainability reports prior to its approval by the Board
Business Units/ Corporate Functions	Representatives from Finance, Human Resources, Production Department and Technical Department.	- Align practices at the operational level with the Group's sustainability agenda and strategy - Collect and compile sustainability metrics to track sustainability impact

As we are still refining our sustainability metrics measuring, tracking and target setting mechanism, we will link the key executives' remuneration to sustainability performance when the mechanism is more mature and stable.

8.2 Sustainability Reporting Processes

Under our SR Policy, the sustainability process begins with an understanding of the Group's context. 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 material Sustainability Factors disclosed in this Report.

Processed involved are shown in the chart below:



8.3 Materiality Assessment

We continuously refine our management approach to adapt to the changing business landscape. The SRSC performs an annual materiality assessment to ensure that the material Sustainability Factors disclosed in our sustainability reports remain material and relevant. From the assessment, we identify key areas that impact our ability to create value for our stakeholders.

Both positive and negative impacts, whether actual and potential, are assessed based on: (i) the likelihood of the occurrence of actual and potential negative and positive impacts; and (ii) their significance on the economy, environment, people and their human rights, and contribution to sustainable development.

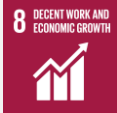
8.4 Performance Tracking and Reporting

We track the progress of our material Sustainability Factors by identifying the relevant sustainability metrics, measuring and monitoring them. In addition, we set performance targets that are aligned with our strategy to ensure that we remain focused in our path to sustainability. We constantly enhance our performance-monitoring processes and improve our data capturing systems. A sustainability report is published annually in accordance with our SR Policy.

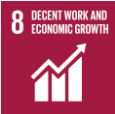
9. Material Sustainability Factors

In FY2026, the SRSC conducted a materiality assessment to update our material Sustainability Factors and a stakeholder engagement session⁷ to understand the concerns and expectations of our key stakeholders. In this Report, we present our progress in managing these Sustainability Factors and set related targets to improve our sustainability performance.

We incorporated the SDGs from the UN Sustainability Agenda, as a supporting framework to shape and guide our sustainability strategy where appropriate. Below are the results showing how our material Sustainability Factors relate to these SDGs:

S/N	Material Sustainability Factor	SDG	Key Stakeholder	Our Effort
Economic				
1	Sustainable business performance		Shareholders	Contribute to economic growth through creating long-term economic value for our shareholders
Environmental				
2	Water conservation and wastewater management		- Communities - Regulators - Shareholders	Implement measures to reduce water wastage and manage the quality of wastewater generated from our operations
3	Responsible waste management		- Communities - Shareholders	Minimise waste materials generated in our operations
4	Energy conservation and GHG emissions reduction		- Communities - Shareholders	Implement practices to reduce energy consumption and lower the carbon footprint of our operations
Social				
5	Occupational health and safety		- Employees - Regulators	Adopt safety measures and procedures to avoid accidents that are preventable and in so doing, maintain the well-being and safety of our employees
6	Workplace diversity and equality		Employees	Build a working environment in which employees can enjoy equal opportunities based on merits, regardless of age, gender, race or religion

⁷ We engaged both internal and external stakeholders of customers, employees and suppliers for the materiality assessment.

S/N	Material Sustainability Factor	SDG	Key Stakeholder	Our Effort
7	Employee development and retention		Employees	Invest in training, education and development of our people to maintain a quality workforce and build our business capabilities
8	Commitment to consistent quality and food safety		- Customers - Regulators - Suppliers	Ensure strict compliance to market standards, laws and regulations with regards to the quality and safety of our products
Governance				
9	Robust corporate governance framework		- Regulators - Shareholders	Maintain a high standard of corporate governance to safeguard our shareholders' interests and maximise long-term shareholders' value

We review the material Sustainability Factors on an annual basis to reflect changes in business operations, environment, stakeholders' feedback and sustainability trends.

The details of each material Sustainability Factor are presented as follows:

9.1 Sustainable Business Performance

Our Commitment

We are committed to creating long-term economic value for stakeholders by adopting responsible business practices and growing our business in a sustainable manner.

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, whilst mitigating identified business risks.

Our Performance

For FY2026, the Group recorded a revenue of RMB184 million (FY2025: RMB239 million) and generated RMB18 million (FY2025: RMB30 million) of profit for the financial year.

The decrease in revenue was primarily due to lower average selling prices of concentrated fruit juices and softened demand following elevated customer purchasing activity in the preceding financial year, which led to a moderation in sales volumes during the Reporting Period.

Please refer to the audited financial statements in our AR FY2026 for the Group's financial performance and financial risk management disclosure on our efforts and progress in maintaining financial sustainability.

9.2 Water Conservation and Wastewater Management

Our Commitment

We are committed to the responsible usage of water resources through enhancing our water consumption efficiency and managing the quality of wastewater generated from our business operations.

Our Approach

We rely on water resources to run our operations primarily in our production activities and office environment. We source our water supply from municipal water suppliers. Our water conservation initiatives include performing regular tracking and review on our water consumption and periodic inspections of our faucets and pipes for possible leaks.

During the production process, wastewater is generated. The wastewater is treated prior to being reused for landscaping purposes. As part of our wastewater management, we implemented the following measures:

- Monitor and maintain wastewater treatment equipment and ensure sludge cultivation systems are functioning effectively, particularly before the peak production season;
- Supervise and inspect the operation of wastewater treatment equipment and the addition of auxiliary treatment materials during the peak production season;
- Promote the upgrading and optimisation of wastewater heating systems; and
- Implement and enhance accurate wastewater dosing systems to improve treatment.

To support environmental sustainability, we established the following wastewater management controls:

- Maintain a daily wastewater treatment capacity of at least 2,000 cubic meters;
- Keep the wastewater treatment cost per tonne of fruit juice processed at RMB55 or lower;
- Control water consumption costs at RMB4.5 or below per ton of production; and
- Ensure all wastewater is treated and discharged in compliance with applicable regulatory requirements.

The treatment process for wastewater generated from our production is as follows:



Our Performance

The key statistics on our water consumption and wastewater management during the Reporting Period are as follows:

Sustainability Metric	Unit of Measurement	FY2026	FY2025
Water withdrawal from all areas of operation	ML	94	74
Water withdrawal from areas of operations with water stress ⁸	ML	94	74
Water usage intensity	ML/ revenue RMB million	0.51	0.31
Wastewater generated	ML	207	104
Wastewater generated intensity	ML/ revenue RMB million	1.13	0.43

The increase in water withdrawal and wastewater generated during the Reporting Period was primarily attributable to the increase in production volume to leverage on the better harvesting season and availability of quality raw materials. As our increased operational demand outpaced revenue due to timing difference between production activities and subsequent sales of inventory, this led to an increase in water usage intensity and wastewater generated intensity.

During the Reporting Period, 100% (FY2025: 100%) of wastewater generated was treated by our internal

⁸ Areas with water stress across the Group's operations are identified using the World Resources Institute Aqueduct Water Risk Atlas. This includes our production facilities located in the PRC. While our operations do not significantly affect the country's overall capacity to meet human and ecological water demands, we actively monitor governmental initiatives to alleviate water stress and continually enhance our own water conservation efforts.

wastewater treatment system to remove pollutants before discharge.

For the Reporting Period, there were zero incidents of non-compliance associated with water standards and regulations (FY2025: zero incidents).

9.3 Responsible Waste Management

Our Commitment

We recognise that environmental preservation through efficient waste management allows us to operate in a sustainable environment. We are committed to minimise wastage and preventing pollution in our operations so as to minimise the potential impact of our operations on the environment.

Our Approach

Apart from wastewater, waste generated from our operations is not material and with no hazardous waste produced. Refer to Section 9.2 'Water Conservation and Wastewater Management' for further details on our wastewater management.

As most of our delivery processes are outsourced, other waste generated such as pallets, corrugated boxes and packaging materials from our operations is not material. We will continuously monitor other waste generated from our operations and make the relevant waste-related disclosure where applicable.

Our Performance

No disclosure on waste generated is made in this Report based on the nature of our business as mentioned above. We will continue to monitor our waste level and disclose in future, if applicable.

9.4 Energy Conservation and GHG Emissions Reduction

Our Commitment

We are committed to reducing our carbon footprint whilst open to capitalise on opportunities that may arise as we transit to become a low-carbon organisation.

Our Approach

We aim to reduce our environmental footprint and at the same time, establish operational resilience to deliver long-term and sustainable value to our stakeholders. We adopt a balanced approach in effectively managing and minimising the environmental impacts arising from our business operations.

To run our operations, we rely mainly on the following energy sources:

- Diesel and gasoline fuel to operate our motor vehicles and forklifts;
- Purchased piped steam for the pasteurization process at our production facilities; and
- Purchased electricity for our operating production equipment and office equipment for lighting, office work and cooling.

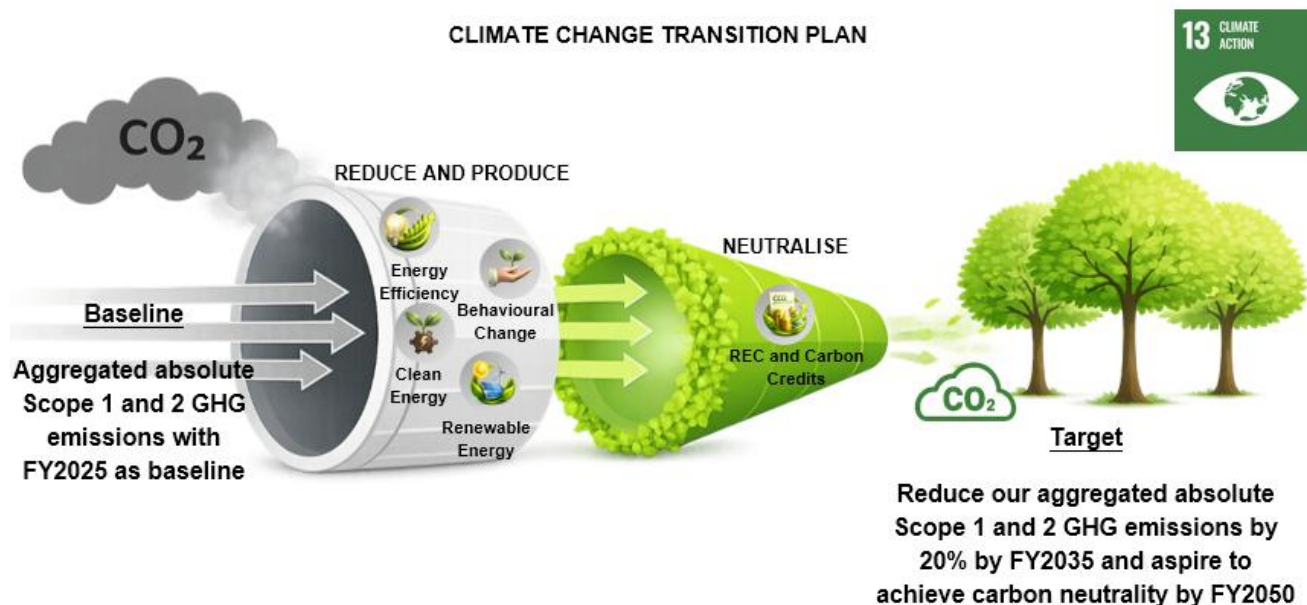
We track and monitor our Scope 1 and Scope 2 GHG emissions closely and are developing mechanisms to track our Scope 3 GHG emissions, where relevant and practicable. We measure our GHG emissions in alignment with the GHG Protocol: A Corporate Accounting and Reporting Standard (2004). We adopted the operational control approach as a basis to determine GHG emissions data consolidation boundaries across our operations. This approach has been selected as it allows us to manage emissions from our operations where we have practical control to introduce relevant measures and implement operating policies. We assessed that we have operational

control over all operations⁹ covered in this Report.

Climate change transition plan

We developed a climate change transition plan and will refine and improve the plan as we progressively implement it, by considering changes in business operations, environment and market trends. Progress updates and performance will be provided in our future sustainability reports with assurance on the reporting process covered by an internal review.

Our climate change transition plan steers us in our decarbonisation journey. Under this plan, we commit to reduce our aggregated absolute Scope 1 and 2 GHG emissions by 20% and by FY2035, and aspire to achieve carbon neutrality by FY2050, with FY2025 as our baseline. Our climate change transition plan is focused on three (3) strategic levers of reduce, produce and neutralise as follows:



We continuously strive to improve our energy use and efficiency through the following initiatives and aspirations:

Lever	Description	Key Initiative	Action Plan
Reduce	- Reduce absolute emissions first within our operations and followed by our supply chain - Replace existing energy sources with low or zero-carbon sources	Energy efficiency – Machinery and equipment	- We regularly perform maintenance of our machinery and equipment to optimise energy efficiency. - We replace old electronic equipment with equipment that is energy efficient wherever possible.
		Energy efficiency - Lighting solutions	We optimise electricity efficiency using high-efficiency lighting wherever practicable.
		Energy efficiency - Motor vehicles and forklifts	- We conduct regular checks on our vehicles to ensure that they comply with environmental regulations. - We monitor our diesel and gasoline consumption regularly. - We replace our motor vehicles and forklifts with electric vehicles where practicable.
		Behavioural changes	We constantly remind our staff to adopt socially and environmentally responsible habits at their workplace, such as practicing greener work ethics by switching off appliances when not in

⁹ Operations refer to that undertaken by the entities covered in this Report.

Lever	Description	Key Initiative	Action Plan
			use, enabling power-saving modes and optimising operating temperatures.
		Clean energy	We constantly seek opportunities to procure clean and/or renewable energy for our operations.
Produce	On-site generation of green or renewable energy	Solar energy	We are exploring the installation of solar panels on our premises to further reduce our GHG emissions where practicable.
Neutralise	Neutralise unavoidable residual emissions	- REC - Carbon credits	We plan to explore the use of REC and carbon credits to offset unavoidable residual emissions when the relevant markets mature.

Refer to Section 12 'Key Assumptions' for assumptions made in developing the above plan.

Our Performance

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

Sustainability Metric	Unit of Measurement	FY2026	FY2025
Energy consumption			
Diesel consumption (fleet ¹⁰)	Gigajoules ("GJ")	25	45
Gasoline consumption (fleet ¹⁰)	GJ	92	74
Steam consumption	GJ	124,387	77,126 ²
Electricity consumption	GJ	21,738	13,506
Total energy consumption	GJ	146,242	90,751
Energy consumption intensity			
Diesel consumption intensity	GJ/ revenue RMB'000	<0.001	<0.001
Petrol consumption intensity	GJ/ revenue RMB'000	0.001	<0.001
Steam consumption intensity	GJ/ revenue RMB'000	0.677	0.323 ²
Electricity consumption intensity	GJ/ revenue RMB'000	0.118	0.057
GHG emissions			
Scope 1 ¹¹ GHG emissions (Direct emissions)	Tonnes CO ₂ e	8	9
Scope 2 ¹² GHG emissions (Indirect emissions from steam and electricity)	Tonnes CO ₂ e	16,887	10,474 ²
Aggregated Scope 1 and 2 GHG emissions	Tonnes CO ₂ e	16,895	10,483 ²
GHG emissions intensity			
Aggregated Scope 1 and 2 GHG emissions intensity	Tonnes CO ₂ e/ revenue RMB'000	0.092	0.044 ²

During the Reporting Period, the increase in energy consumption and aggregated Scope 1 and 2 GHG emissions was primarily attributable to the increase in production volume. The increase in energy consumption, combined with a reduction in revenue due to timing difference between production activities and subsequent sales of inventory, led to an increase in energy consumption intensity and GHG emissions intensity. The increase in production during the Reporting Period was to leverage on the better harvesting season and availability of quality raw materials, ensuring sufficient inventory to meet customer demand as and when it arises.

¹⁰ Petrol and diesel consumption (fleet) includes consumption from all types of light-duty vehicles such as automobiles and light trucks, as well as mobile machinery.

¹¹ The direct GHG emissions from consumption of diesel and gasoline controlled by a reporting entity (Scope 1) are calculated based on the 2006 Intergovernmental Panel on Climate Change Guidelines for National Greenhouse Gas Inventories.

¹² The indirect GHG emissions from steam and electricity purchased by a reporting entity (Scope 2) are calculated using the location-based method based on the GHG emissions factors published by the relevant local authorities.

9.5 Occupational Health and Safety

Our Commitment

We are committed to maintaining the highest level of health and safety standards with appropriate measures and policies in place to minimise occupational hazards.

Our Approach

The measures implemented to manage health and safety at our workplace include:

- A set of health safety rules and regulations is in place and is subject to regular review and updates, where appropriate, to ensure compliance with applicable health and safety laws and regulatory requirements;
- A safety committee is in place, and safety inspections are performed regularly by safety officers and the results are reported to senior managers;
- Fire safety training, fire drills and evacuation drills are being conducted by Administrative Department; and
- The Production Department regularly tracks and monitors accidents at the workplace and corrective action plans are established to prevent recurrence.

Our Performance

Key statistics on our work-related injuries and ill health cases are as follows:

Sustainability Metric	FY2026	FY2025
Number of workplace fatalities	-	-
Number of high consequence work-related injuries ³	-	-
Number of recordable work-related injuries	-	-
Number of recordable work-related ill health cases	-	-

9.6 Workplace Diversity and Equality

Our Commitment

To inspire and nurture our people, we are committed to the goals of diversity and equal opportunity in employment by providing a positive, harmonious and respectable working environment for our employees that fosters fairness, equality and respect for social and cultural diversity, regardless of age, gender, race or religion.

Our Approach

To promote equal opportunity, we implemented various human resource measures as follows:

- Competitive remuneration is provided based on merit to all employees and employees receive regular feedback on their performance and development through appraisals;
- Recruitment advertisements do not state age, gender, race or religion as requirement; and
- Discrimination and harassment guidelines are in place to support our overall commitment to equal employment opportunity without discrimination.

Our Performance

As at 30 June 2026, the Group has a total of 85 (FY2025: 85) full-time employees.

Gender diversity (%)

We view gender diversity in the workplace as an essential element in supporting sustainable development. Key statistics on gender diversity of our employees are as follows:

Sustainability Metric	FY2026		FY2025	
	Male	Female	Male	Female
Overall	54%	46%	58%	42%
Employee category				
Management	80%	20%	80%	20%
Non-management	51%	49%	55%	45%

Age diversity (%)

We value mature workers for their experience, knowledge and skills. Key statistics on age diversity of our employees are as follows:

Sustainability Metric	FY2026			FY2025		
	Below 30	30 – 50	Over 50	Below 30	30 – 50	Over 50
Overall	2%	70%	28%	4%	68%	28%
Employee category						
Management	-%	60%	40%	-%	60%	40%
Non-management	3%	70%	27%	4%	69%	27%

During the Reporting Period, there were zero (FY2025: zero) incidents of unlawful discrimination⁴ against employees and zero (FY2025: zero) incidents of non-compliance with relevant socio-economic laws and regulations.

9.7 Employee Development and Retention

Our Commitment

We are committed to investing in talent development of our employees as we believe that well-trained employees are key to the long-term success of our business.

Our Approach

Our measures on employee retention include:

- Employees are engaged regularly via various channels such as performance appraisals which allow them to gain feedback on their career progress. This also encourages them to take self-initiated actions to improve their capabilities; and
- In-house and external training courses are organized regularly for employees to upgrade and improve their skills and knowledge through formal and on-the-job training programmes. Training programmes are selected according to the role and responsibilities of the employees.

Our Performance

New employee hires

During the Reporting Period, our overall hiring rate was 5% (FY2025: -%). Key statistics on new employee hires are as follows:

Sustainability Metric	FY2026		FY2025	
	Number of new hires	Rate of new hires ¹³	Number of new hires	Rate of new hires ¹³
Overall new hires	4	5%	-	-%
Gender				
Male	-	-%	-	-%
Female	4	10%	-	-%
Age				
Below 30	1	50%	-	-%
30 to 50	3	5%	-	-%
Above 50	-	-%	-	-%

Employee turnover

During the Reporting Period, our overall turnover rate was 5% (FY2025: 1%). Key statistics on employee turnover are as follows:

Sustainability Metric	FY2026		FY2025	
	Number of resignees	Rate of turnover ¹⁴	Number of resignees	Rate of turnover ¹⁴
Overall turnover	4	5%	1	1%
Gender				
Male	3	7%	1	2%
Female	1	3%	-	-%
Age				
Below 30	-	-%	-	-%
30 to 50	2	3%	-	-%
Above 50	2	8%	1	4%

Training and development

During the Reporting Period, our employees received 3,070 hours (FY2025: 1,720 hours) of training and each employee received an average of 36 hours of training (FY2025: 20 hours of training per employee).

Sustainability Metric	FY2026	FY2025
Overall		
Total training hours	3,070	1,720
Average training hours per employee	36	20
Gender (Male)		
Total training hours	1,720	980
Average training hours per employee	37	20
Gender (Female)		
Total training hours	1,350	740
Average training hours per employee	35	21

During the Reporting Period, we continued to invest in our employees and increased the average number of training hours per employee.

¹³ The new employee hire rate is calculated by dividing the total number of new hires during the financial period by the total number of full-time employees at the end of the financial period.

¹⁴ The employee turnover rate is calculated by dividing the total number of employees who left during the financial period by the total number of full-time employees at the end of the financial period.

9.8 Commitment to Consistent Quality and Food Safety

Our Commitment

We are committed to delivering consistent quality and food safe for consumption to ensure the long-term sustainability of our business.

Our Approach

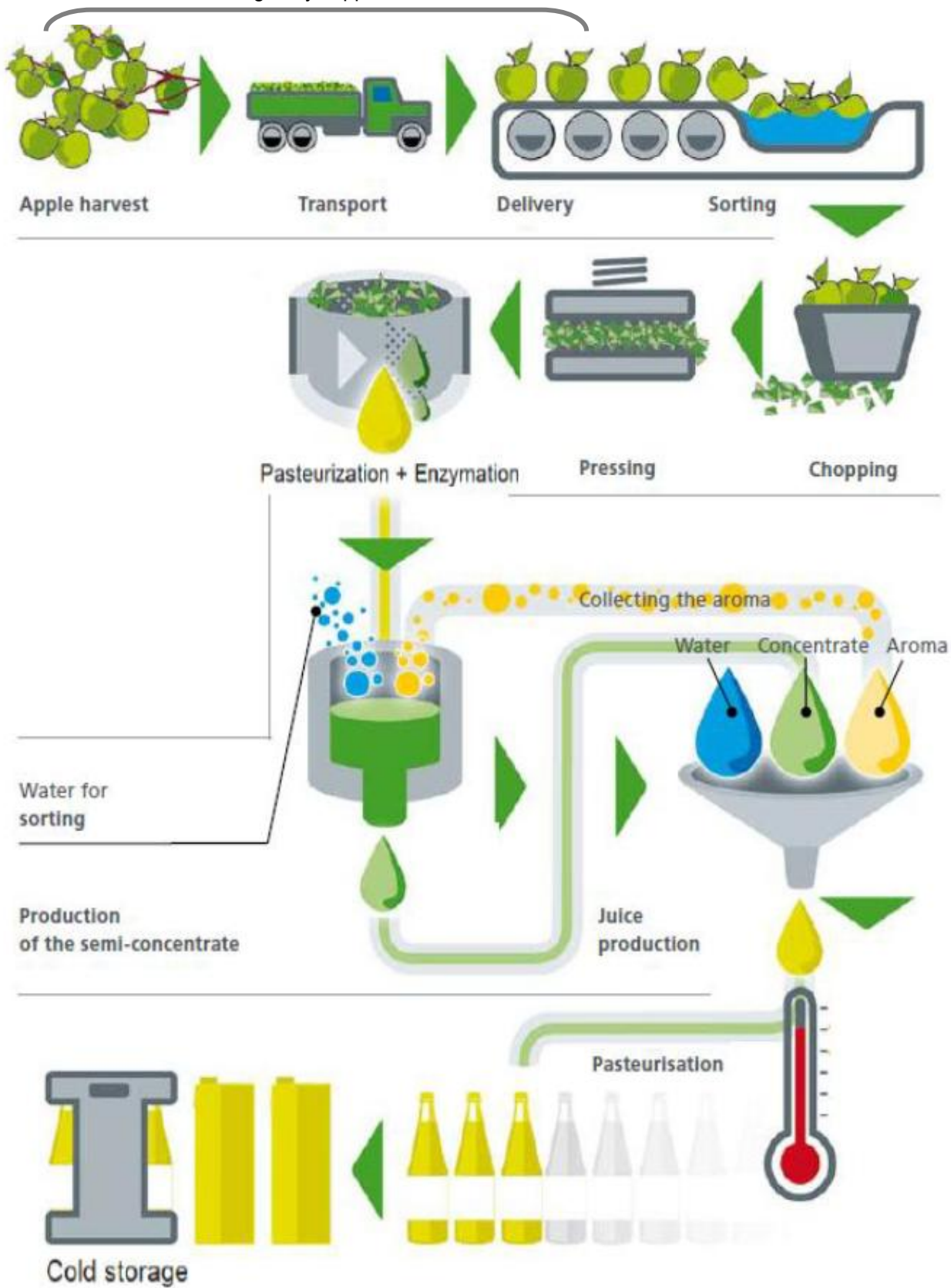
To ensure beverage quality and safety, our production facilities strictly follow the seven principles and standards set out in the Hazard Analysis Critical Control Point (“**HACCP**”), a globally recognised system for reducing the risk of safety food hazard. The seven principles comprise: (i) conducting a hazard analysis; (ii) identifying critical control points; (iii) establishing critical limits; (iv) establishing monitoring procedures; (v) establishing corrective actions; (vi) establishing verification procedures; and (vii) establishing record-keeping procedures.

In addition, we are also awarded with the Food Safety System Certification (“**FSSC**”) 22000 certification, a global certification scheme for food safety management. To qualify for the certification, we implemented a robust system for management of food safety with the following key measures:

- Farmers and suppliers are stringently evaluated to ensure that they meet the relevant specific procurement policies and guidelines;
- Perform periodic assessment to ensure raw materials purchased from farmers are fresh and of high quality;
- Track temperature records of chillers and freezers and follow up on deviations promptly;
- Perform in-house audit checks on compliance with applicable requirements;
- Arrange for employees to receive relevant training on food preparation safety measures and basic knowledge on allergens;
- Maintain proper traceability records on where raw materials are sourced and where finished goods are sent; and
- Establish recall procedures to ensure the timely identification, traceability and withdrawal of our food products that may pose a safety risk.

The process flow chart for the production of apple juice concentrate (undertaken by the Group) is as follows:

Managed by suppliers



Our Performance

During the Reporting Period, we adopted the following market standards and certifications:

Standard/ Certification	Focus of Relevant Standard/ Certification
FSSC 22000	This is a Global Food Safety Initiative recognised certification for food safety management, standards and processes.
HACCP	This is a globally recognised system for managing food hygiene, reducing the risk of food safety hazard and good food safety procedures.
ISO 9001:2015	This is an international standard for quality management systems.

During the Reporting Period, there were zero incidents of non-compliance to the prevailing rules and regulations concerning customer health and safety (FY2025: zero incidents).

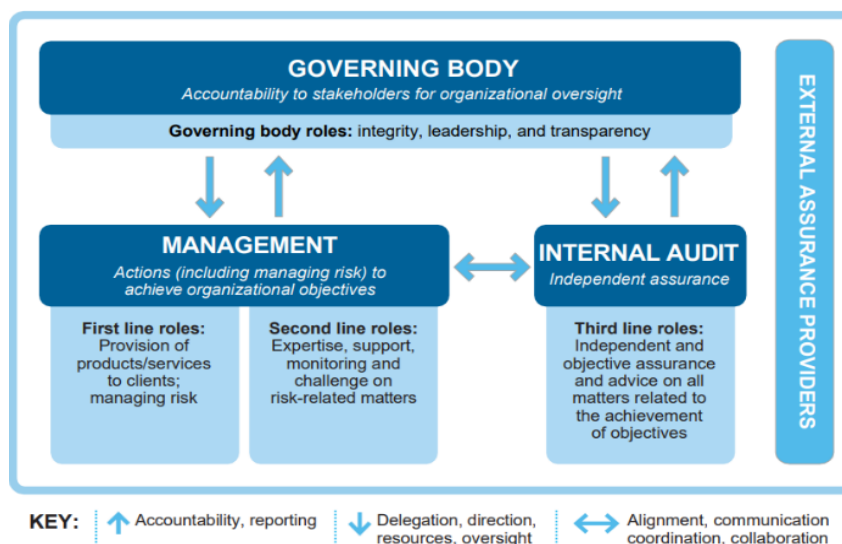
9.9 Robust Corporate Governance Framework

Our Commitment

We are committed to upholding high standards of corporate governance, as it is integral to ensure the sustainability of our business, safeguarding shareholders' interest, and maximising long-term shareholders' value.

Our Approach

We aligned our corporate governance and risk management approach with the Three Lines Model issued by the Institute of Internal Auditors ("IIA"). The Three Lines Model serves to identify structures and processes that best assist the achievement of organisational objectives and facilitate strong governance and risk management. Under the Three Lines Model, the roles and responsibilities of governing body, management (first- and second-line roles), internal audit (third-line roles) and the relationship among them are defined as follows:



Source: The IIA's Three Lines Model

Key initiatives taken by us on corporate governance include:

- Regular assessment and review of our Group's business and operational environment are performed to better identify and manage emerging and strategic sustainability risks;
- A conflict of interest policy is established to safeguard against situations where personal interest may conflict with professional responsibilities, with clear procedures for the disclosure and resolution of any potential conflicts;

- A whistleblowing policy is in place to provide an avenue for employees, vendors, customers and other stakeholders to report any violations, misconduct, wrongdoing or concerns or suspected violations, particularly in relation to fraud, controls or ethics, through accessible and confidential disclosure channels on possible improprieties; and
- A code of conduct is in place to provide guidance on business culture and corporate behavior.

Our detailed corporate governance practices can be found in the report on corporate governance in our AR FY2026.

Our Performance

During the Reporting Period, there were zero incidents (FY2025: zero incidents) of corruption and zero incidents (FY2025: zero incidents) of non-compliance with any applicable laws and regulations that resulted in a significant fine or non-monetary sanction.

10. Targets and Progress

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

Legend	Progress tracking
ooo	New target
●●●	Target achieved
●●○	On track to meet target
●○○	Not on track, requires review

S/N	Material Sustainability Factor	Target ¹⁵	Current Year's Progress
Economic			
1	Sustainable business performance	<u>Short-term</u> Maintain or improve our financial performance subject to economic conditions ¹⁶	●○○ Our revenue and profit for the financial year decreased to RMB184 million and RMB18 million respectively due to lower average selling prices of concentrated fruit juices and softened demand following elevated customer purchasing activity in the preceding financial year, which led to a moderation in sales volumes during the Reporting Period.
Environmental			

¹⁵ Time horizons for target setting are: (i) short-term: within 5 years (up to FY2030); (ii) medium-term: between 5 and 20 years (from FY2031 to FY2045); (iii) long-term: beyond 20 years (FY2046 onwards); and (iv) ongoing: encompassing short, medium, and long-term.

¹⁶ We have refined the target for greater clarity.

S/N	Material Sustainability Factor	Target ¹⁵	Current Year's Progress
2	Water conservation and wastewater management	<u>Short-term</u> Maintain or reduce water consumption intensity¹⁶ <u>Ongoing</u> Maintain a 100% wastewater treatment rate for all wastewater generated¹⁶ <u>Ongoing</u> Maintain zero incidents of non-compliance associated with water standards and regulations¹⁶	●○○ Our water consumption intensity increased to 0.51 ML/revenue RMB million mainly due to increase in production volume to leverage on the better harvesting season and availability of quality raw materials. As our increased operational demand outpaced revenue due to timing difference between production activities and subsequent sales of inventory, this led to an increase in water usage intensity. ●●● 100% of wastewater generated was treated through our internal wastewater treatment system ●●● We maintained zero incidents of non-compliance associated with water standards and regulations.
3	Responsible waste management	<u>Short-term</u> Apart from wastewater, maintain an immaterial amount of waste generated and with no hazardous waste produced¹⁶	No disclosure on waste generated is made in this Report based on the nature of our business. We will continue to monitor our waste level and disclose in future, if applicable.
4	Energy conservation and GHG emissions reduction	<u>Short-term</u> Reduce fuel consumption to 3,400 litres and electricity consumption to 3,700,000 kWh. <u>Short-term</u> Reduce aggregated Scope 1 and 2 GHG emissions intensity	●○○ Our fuel consumption is 3,466 litres and electricity consumption is 6,038,000 kWh. Moving forward, this target will not be tracked as new targets that are aligned to the Reporting Framework are set. ○○○ We set a new short-term target for energy conservation and GHG emissions reduction.

S/N	Material Sustainability Factor	Target ¹⁵	Current Year's Progress
4	Energy conservation and GHG emissions reduction	<u>Medium-term and long-term</u> Reduce aggregated absolute Scope 1 and 2 GHG emissions by 20% by FY2035 and aspire to achieve carbon neutrality by FY2050, with FY2025 as our baseline	ooo We developed a climate change transition plan and will refine and improve the plan as we progressively implement it, by considering changes in business operations, environment and market trends.
Social			
5	Occupational health and safety	<u>Ongoing</u> - Maintain zero recordable work-related ill health cases¹⁶ - Maintain zero high consequence work-related injuries and recordable work-related injuries¹⁶	●●● - We maintained zero recordable work-related ill health cases. - We maintained zero high consequence work-related injuries and recordable work-related injuries.
6	Workplace diversity and equality	<u>Ongoing</u> - Maintain ratio of female employees to be at least 40% of total employees - Maintain ratio of employees with age over 50 to be at least 15% of total employees - Maintain zero reported incidents of unlawful discrimination against employees - Maintain zero incidents of non-compliance with relevant socio-economic laws and regulations	●●● 46% of our employees are female. 28% of our employees are over the age of 50. - We maintained zero reported incidents of unlawful discrimination against employees. - We maintained zero incidents of non-compliance with relevant socio-economic laws and regulations.
7	Employee development and retention	<u>Ongoing and long-term</u> Maintain or improve average training hours per employee	●●● We improved average training hours to 36 hours per employee.
8	Commitment to consistent quality and food safety	<u>Ongoing and long-term</u> Maintain zero incidents of non-compliance with prevailing rules and regulations concerning customer health and safety ¹⁶	●●● We maintained zero incidents of non-compliance with prevailing rules and regulations concerning customer health and safety.
Governance			
9	Robust corporate governance framework	<u>Ongoing</u> - Maintain zero incidents of corruption - Maintain zero incidents of non-compliance with any applicable laws and regulations that resulted in a significant fine or non-monetary sanction¹⁶	●●● - We maintained zero incidents of corruption - We maintained zero incidents of non-compliance with any applicable laws and regulations that resulted in a significant fine or non-monetary sanction.

For the material Sustainability Factors identified in this Report, the Board and the SRSC have considered the relevance and usefulness of setting related targets in the short-term, medium-term and long-term horizons. As the historical data trends for certain material Sustainability Factors have yet to stabilise, we have not set the related medium and long-term targets. We will disclose such targets in our future sustainability reports when the data trends have stabilised and subject to market trends.

11. Climate-related Disclosures

We are committed to supporting the recommendations by TCFD and disclosing climate-related financial disclosures in the following key areas:

Governance

- Describe the board's oversight of climate-related risks and opportunities.*
- Describe management's role in assessing and managing climate-related risks and opportunities.*

The Board oversees the climate-related risks and opportunities and considers climate-related issues in setting the Group's strategic direction, policies and target setting on an annual basis.

Our sustainability strategy is developed and directed by the SRSC in consultation with the Board. The SRSC is led by our GM and comprises senior management executives and managerial representative from various functions. The SRSC is further supported by selected employees from key business units and corporate functions. The responsibilities of the SRSC cover the areas of developing sustainability strategy and policies, implementation of sustainability strategy, monitoring and reporting of performance data, management of climate-related risks and opportunities.

Please refer to Section 8.1 'Sustainability Governance Structure' for more information on the Group's Sustainability Governance Structure.

Strategy

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

We recognise that climate change poses different types of risks to our business. The Group's assessment on the potential implication of climate-related risks was undertaken based on the Network of Central Banks and Supervisors for Greening the Financial System ("NGFS") range of climate scenarios:

Scenario	Description
<u>Orderly</u> Net zero 2050	Achieving a target of net-zero global CO2 emissions by 2050 will require an ambitious transition across all sectors of the economy. This scenario highlights the importance of decarbonising the electricity supply, increasing electricity use, improving energy efficiency and developing new technologies to tackle hard-to-abate emissions. Transition risks to achieving the target could result from higher emissions costs and changes in business and consumer preferences, whilst minimising physical risks.
<u>Hot house world</u> Current policies	Whilst many countries have started to introduce climate policies, they remain insufficient to achieve official commitments and targets. If additional measures are not implemented, global temperature could rise 3 °C or more by 2100. This would likely result in deteriorating living conditions in many parts of the world and lead to some irreversible impacts, such as sea-level rise. Physical risks to the economy could result from disruption to ecosystems, health, infrastructure and supply chains.

We selected NGFS' orderly and hot house world scenarios for the purpose of our qualitative climate scenario analysis. The impact of the climate-related risks is analysed on Group-wide activities in the short-term (within 5 years, until FY2030), medium-term (between 5 to 20 years, between FY2031 and FY2045) and long-term (more

than 20 years, FY2046 onwards). Based on the above-mentioned scenarios, the climate-related risks and opportunities identified by the Group during a climate-related risk assessment exercise include the following:

Physical risk

Physical Risk 1: Increased severity of extreme weather events			
Description	Adverse changes in climate patterns, including rising temperatures and the increasing frequency and severity of extreme weather events such as floods and droughts, may disrupt crop cultivation and thereby the fresh agriculture products supply chain, leading to increased costs, potential shortages and diminished product quality. Additionally, with rising temperatures and more frequent heatwaves resulting from global warming and climate change, the risks of increased cooling expenditures and reduced labour productivity are expected to rise. We remain vigilant in monitoring the impact of climate change on our operations, mindful of the alarming USD 162 billion in global economic losses from natural catastrophes recorded in the first half of 2025¹⁷.		
Financial Impact	Short-term	Medium-term	Long-term
	Scenario: Orderly		
	●	●	●
	Scenario: Hot house world		
	●	●	●
Mitigation Measure	We put in place a climate change transition plan to steer us on our decarbonisation journey. The increased severity of extreme weather events drove us to increase our operational efficiency. You may refer to section 'Energy Conservation and GHG Emissions Reduction' for further details.		
Climate-Related Opportunity	We may capitalise on opportunities available in improving our operational efficiency. The Group also realises the opportunity to review and assess our value chain to reduce operating costs.		

Transition risks

Transition Risk 1: Enhanced GHG emissions-reporting obligations			
Description	With rising concerns over the effects of climate change, key stakeholders such as the regulators and shareholders are demanding 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. These new requirements necessitate the investment of manpower resources in more comprehensive data collection, analysis and reporting processes, greater involvement from management and additional costs for consultants and employee training.		
Financial Impact	Short-term	Medium-term	Long-term
	Scenario: Orderly		
	●	●	●
	Scenario: Hot house world		
	●	●	●
Mitigation Measure	To strengthen our sustainability governance structure, we put in place a SRSC for managing and monitoring our material Sustainability Factors, including working with the various business units and corporate functions to ensure that these are integrated into our day-to-day operations.		

¹⁷ Source: <https://www.weforum.org/stories/2025/08/global-insurance-industry-gap/>

Transition Risk 1: Enhanced GHG emissions-reporting obligations

	In addition, we established TOR for component parties involved in the sustainability reporting process, for clarity and accountability purposes. With the above, we will be in a better position to meet the changes in regulations and rising expectations of stakeholders on the environment.
Climate-Related Opportunity	The enhanced emissions reporting obligations and increase in regulatory costs will raise climate awareness among our employees. With more defined job responsibilities and training, the Group will also be better positioned to adopt environmentally friendly practices.

Transition Risk 2: Changes in customer behaviour

Description	As consumers increasingly place emphasis on sustainably sourced or climate-friendly products, this increase in awareness will lead to an increase in the Group's procurement of raw materials that are sustainability cultivated. Failure to meet evolving sustainability standards could erode our competitive position and market share.		
Financial Impact	Short-term	Medium-term	Long-term
	Scenario: Orderly		
	●	●	●
	Scenario: Hot house world		
	●	●	●
Mitigation Measure	We emphasise sustainable farming practices in communications and explore green certifications to meet evolving consumer expectations.		
Climate-Related Opportunity	We may capitalise on opportunities available to capture new consumer segments, enhancing brand reputation and revenue growth.		

Transition Risk 3: Increase in production costs arising from energy transition

Description	Shifts in energy availability or pricing may affect the cost of orchard operations as increased energy costs would contribute to increased operating expenses and may reduce profit margins.		
Financial Impact	Short-term	Medium-term	Long-term
	Scenario: Orderly		
	●	●	●
	Scenario: Hot house world		
	●	●	●
Mitigation Measure	We put in place a climate change transition plan which include action plans to explore energy-efficient technologies and renewable energy sources to manage energy-related risks.		
Climate-Related Opportunity	The Group sees opportunities in improving the resource efficiency across its value chain by the implementation of higher energy efficient technologies as well as investment in renewable energy, which would lead to cost savings.		

Legend

● Minor ● Moderate ● Major

Refer to Section 12 'Key Assumptions' for assumptions made in developing the scenario analysis.

Based on the scenarios above, we will continue to formulate adaptation and mitigation plans and allocate resources towards transitioning to a low or net zero carbon operations, through optimal business strategy and effective financial planning. We strive to minimise climate risks associated with our business and will seize opportunities such as expanding collaboration and partnership with key stakeholders to innovate and develop low carbon goods and services for the market.

Strategy

c. 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. Climate scenario analysis plays a key role in providing insights into the potential extent of the climate-related risks and opportunities for our business.

Through our climate scenario analysis, we concluded that under hot house world scenario (>3°C warming), unmitigated risks of increased severity of extreme weather events may lead to moderate and major financial impacts in the medium and long-term. Under the orderly scenario (<2°C warming), the climate-related risks identified are not expected to result in significant financial impacts in the short, medium, or long-term. To address the risks and capitalise on opportunities associated with climate change, we will continuously refine our strategy to remain resilient throughout 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.

The Group's climate-related risks and opportunities are identified and assessed during a climate-related risk assessment exercise. We also manage our climate-related risks by monitoring the trend of climate-related performance indicators.

Under the assessment, business units and support functions are responsible for identifying and documenting their relevant risk exposures that might hinder their progress towards contributing to the Group's business objectives. We will integrate climate-related risks into our risk management framework in the future.

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.

We track, measure and report on our environmental performance, including energy consumption, GHG emissions, water and waste management and disclose related metrics in this Report. Monitoring and reporting these metrics help us in identifying areas with key climate-related risks and enabling us to be more targeted in our efforts.

b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.

To support the climate change agenda, we disclosed our Scope 1 and 2 GHG emissions in this Report and set climate-related targets for energy consumption, GHG emissions, water and waste management. We will continue to monitor our emissions and disclose our Scope 3 GHG emissions wherever applicable and practicable.

c. Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.

As a commitment towards mitigating climate change, we set climate-related targets related to GHG emissions. For further details, refer to Section 10 'Targets and Progress'.

12. Key Assumptions

The key assumptions reflect the current market conditions, regulatory landscapes and stakeholder expectations. Details of the scope and assumptions for our climate change transition plan and scenario analysis are as follows:

Disclosure	Assumption
Climate change transition plan	Our climate change transition plan, including levers and detailed action plans, assumed certain future events, trends, plans, expectations, and objectives relating to the Group's business operations, in setting our targets. It is also prepared based on the current operating environment, which includes policies and plans undertaken by governments and other stakeholders. Accordingly, these assumptions are subjected to inherent uncertainties including (but not limited to) changes in regulatory requirements, progress in technological developments, stakeholders' action and reaction, and other external factors that are beyond the Group's control. As such, our climate change transition plan may be reviewed and updated over time to reflect evolving circumstances and availability of new information.
Scenario analysis	▪ In assessing the potential implications of climate-related risks based on NGFS range of climate scenarios, we also considered alternate range of climate scenarios from the International Energy Agency and the Representative Concentration Pathway Framework, and made various assumptions adopted in such frameworks. ▪ The scenario analysis performed is dependent on the said assumptions under the NGFS range of scenarios. Key assumptions are as follows: (i) Orderly (Net Zero 2050): Assumes that ambitious climate policies and technological shifts are introduced immediately and forcefully impact the economy. (ii) Hot House World (Current Policies): Assumes that only currently implemented policies are preserved, leading to high physical risks. Emissions grow until 2080 leading to about 3 °C of warming. Investments allocation and energy mix do not change. ▪ Constant growth is assumed when assessing financial and environmental impact. ▪ The scenario analysis includes a modelling process, which is constantly changing as the operating environment evolves, and contains uncertainties and limitations that are commonly associated with scenario analysis.

13. GRI Content Index

Statement of use	Zhongxin Fruit and Juice Limited has reported the information cited in the GRI content index for the period from 1 July 2025 to 30 June 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(S)	None

GRI standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organisational details	4-5, AR FY2026 – Corporate Profile, AR FY2026 – Group Structure 1, AR FY2026 – Corporate Information 9
	2-2 Entities included in the organisation's sustainability reporting	6
	2-3 Reporting period, frequency and contact point	2, 6
	2-4 Restatements of information	5
	2-5 External assurance	6
	2-6 Activities, value chain and other business relationships	4
	2-7 Employees	5, 16-18
	2-8 Workers who are not employees	None
	2-9 Governance structure and composition	7-9, AR FY2026 – Corporate Governance Report (The Board's Conduct of Affairs / Board Composition and Guidance) 10-14
	2-10 Nomination and selection of the highest governance body	AR FY2026 – Corporate Governance Report (Board Membership) 15-18
	2-11 Chair of the highest governance body	AR FY2026 – Board of Directors 3-4, AR FY2026 – Corporate Governance Report (Chairman and Chief Executive Officer) 15
	2-12 Role of the highest governance body in overseeing the management of impacts	7-9
	2-13 Delegation of responsibility for managing impacts	7-9, AR FY2026 – Corporate Governance Report (The Board's Conduct of Affairs) 10-13
	2-14 Role of the highest governance body in sustainability reporting	7-9
	2-15 Conflicts of interest	AR FY2026 – Corporate Governance Report (The Board's Conduct of Affairs) 10-13
	2-16 Communication of critical concerns	21-22, AR FY2026 – Corporate Governance Report (Audit Committee) 22-24
	2-17 Collective knowledge of the highest governance body	7-9, AR FY2026 – Corporate Governance Report (Risk Management and Internal Controls 21-22
	2-18 Evaluation of the performance of the highest governance body	AR FY2026 – Corporate Governance Report (Board

GRI standard	Disclosure	Location
		Performance / Procedures for Developing Remuneration Policies 18-19
	2-19 Remuneration policies	AR FY2026 – Corporate Governance Report (Board Performance / Procedures for Developing Remuneration Policies 18-19
	2-20 Process to determine remuneration	AR FY2026 – Corporate Governance Report (Board Performance / Procedures for Developing Remuneration Policies 18-19
	2-21 Annual total compensation ratio	Information is not provided due to confidentiality constraints.
	2-22 Statement on sustainable development strategy	2-3
	2-23 Policy commitments	7, 21-22
	2-24 Embedding policy commitments	7, 21-22
	2-25 Processes to remediate negative impacts	21-22, AR FY2026 – Corporate Governance Report (Audit Committee) 22-24
	2-26 Mechanisms for seeking advice and raising concerns	21-22, AR FY2026 – Corporate Governance Report (Audit Committee) 22-24
	2-27 Compliance with laws and regulations	21-22,
	2-28 Membership associations	None
	2-29 Approach to stakeholder engagement	6-7
	2-30 Collective bargaining agreements	None of our employees are covered by collective bargaining agreements.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	7-11
	3-2 List of material topics	10-11
	3-3 Management of material topics	11-22
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	11
	201-2 Financial implications and other risks and opportunities due to climate change	25-28
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	21-22
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	13-15
	302-3 Energy intensity	
	302-4 Reduction of energy consumption	
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	11-13
	303-3 Water withdrawal	
	303-4 Water discharge	
	303-5 Water consumption	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	13-15
	305-2 Energy indirect (Scope 2) GHG emissions	
	305-3 Energy intensity	
	305-4 GHG emissions intensity	
	305-5 Reduction in energy requirements of products and services	

GRI standard	Disclosure	Location/ Page Reference
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	13
	306-2 Management of significant waste-related impacts	
	306-3 Waste generated	
	306-4 Waste diverted from disposal	
	306-5 Waste directed to disposal	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	17-18
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	16
	403-10 Work-related ill health	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	17-18
	404-2 Programs for upgrading employee skills and transition assistance programs	
	404-3 Percentage of employees receiving regular performance and career development reviews	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	16-17
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	16-17
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	19-21
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	