



DIGITAL DOMAIN HOLDINGS LIMITED

數字王國集團有限公司

(Incorporated in Bermuda with limited liability)

(Stock Code : 547)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2025



CONTENTS

1.	ABOUT THE REPORT	2
1.1.	Introduction	2
1.2.	Scope and Reporting Boundary	2
1.3.	Reporting Guidelines	2
1.4.	Reporting Principles	3
1.5.	Reporting Framework	4
1.6.	Data Collection	4
1.7.	Report Availability	4
1.8.	Contact	4
2.	ESG POLICY, STRATEGY AND MANAGEMENT	5
2.1.	Our ESG Board Statement	5
2.2.	Our Approach to ESG	6
2.3.	ESG Governance Structure	7
2.4.	Stakeholders Engagement	8
2.5.	Materiality Assessment	9
2.6.	Our Performance Highlights	10
3.	PROTECTING THE ENVIRONMENT	11
3.1.	Sustainable Production & Operations	11
3.2.	Climate Change Response Management	11
3.3.	Measuring and Managing Our Climate Risks	12
3.4.	Corporate Environmental Policy	16
3.5.	Reducing Our Operational Emission Footprint	16
3.6.	Exhaust Gas and GHG Emissions	17
3.7.	Waste Management	18
3.8.	Use of Resources	19
4.	PEOPLE	20
4.1.	A Culture of Diversity, Equity and Inclusion (DEI)	20
4.2.	Employee Wellness	20
4.3.	Occupational Health and Safety	21
4.4.	Our Workforce	21
4.5.	Talent Development	25
4.6.	Labour Standards	26
5.	OPERATING RESPONSIBLY	27
5.1.	Encouraging Innovation	27
5.2.	Supply Chain Management	27
5.3.	Product Responsibility	28
5.4.	Privacy Protection	29
5.5.	Anti-Corruption	29
5.6.	Whistle-Blowing	30
5.7.	Protection of Intellectual Property Rights	30
5.8.	Compliance and Client Satisfaction	30
6.	CONTRIBUTING TO OUR COMMUNITY	31
6.1.	Social Support	31
6.2.	Community Services	31
7.	HKEX ESG GUIDE CONTENT INDEX	32

1.1. INTRODUCTION

Digital Domain Holdings Limited (the “Company”) and its subsidiaries (together, the “Group” or “we”) are pleased to present our Environmental, Social and Governance (“ESG”) Report (“ESG Report” or “Report”) on an annual basis regarding the same period covered in its annual reports. This ESG Report is prepared for the year ended 31 December 2025 (“Reporting Period”). The ESG Report provides an overview on the Group’s sustainability performance and demonstrates its commitment to sustainable development to stakeholders.

1.2. SCOPE AND REPORTING BOUNDARY

The scope of the ESG Report covers the environmental and social performances of the Group’s principal business which includes the services of visual effects production, post-production, and virtual humans across different geographic locations such as Hong Kong, the Chinese Mainland, Canada, United States and India.

While we seek to establish a consistent boundary for reporting ESG aspects across the Group’s structure, the reporting boundary of the ESG Report is hence established based on the criteria that all operations and entities reported are substantially owned by the Group and are under our management. As a result, we do not report entities which are outside of the Group’s structure, where we do not own the assets and do not directly engage or employ the workforce, and where we do not operate the asset under a contractual obligation.

Part of the content may look back upon the performance of the Group in past years with a view to presenting the report in a more informative and comparable manner. The reporting boundary includes the operation entities in the regions mentioned above. The Group will continue to assess the major ESG aspects of different businesses and extend the scope of disclosure when and where applicable.

1.3. REPORTING GUIDELINES

To comply with the requirements set forth in the Appendix C2 Environmental, Social and Governance Reporting Guide (“ESG Reporting Guide”) to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“HKEX” and “Listing Rules”, respectively), the Group is in compliance with the mandatory disclosure requirements and “comply or explain” provisions set out in the ESG Reporting Guide. In addition, we also made reference to key reporting frameworks such as the Sustainability Accounting Standards Board (SASB) and publications made by global ESG ratings agencies such as Sustainalytics, Morgan Stanley Capital International (MSCI) and Institutional Shareholder Services (ISS) during the reporting process to ensure our actions aligned with accepted standards.

1.4. REPORTING PRINCIPLES

The reporting principles of this ESG Report are governed by “materiality”, “quantitative”, “balance”, “consistency” and “completeness”.

Reporting Principles	Definition	The Group’s Response
Materiality	The threshold at which ESG issues determined by the board are sufficiently important to investors and other stakeholders that they should be reported.	Through continuous engagement with stakeholders and materiality assessment, the Group focuses on the disclosure of ESG issues that are crucial to investors and other stakeholders.
Quantitative	Key performance indicators (hereinafter referred to as “KPIs”) in respect of historical data need to be measurable. The issuer should set targets to reduce a particular impact. In this way the effectiveness of ESG policies and management systems can be evaluated and validated. Quantitative information should be accompanied by a narrative, explaining its purpose, impacts, and giving comparative data where appropriate.	The Group discloses quantitative information in the Report whenever possible and provides textual explanations to allow stakeholders to clearly understand the ESG performance of the Group.
Balance	The ESG report should provide an unbiased picture of the issuer’s performance. The report should avoid selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the report reader.	The Group fully discloses its ESG performance and avoids expressions that may inappropriately influence decisions or judgment made by reader.
Consistency	The issuer should use consistent methodologies to allow for meaningful comparisons of ESG data over time.	The Group ensures that the reporting scope and methodologies are largely consistent every year to ensure reasonable comparison and analysis.
Completeness	The ESG report should cover substantive issues and their boundaries that are adequate to reflect material economic, environmental and social impacts and enable stakeholders to assess the performance of the reporting boundaries during the Reporting Period.	The ESG Report covers all material areas whenever possible with targeted responses made to relevant issues.

1.5. REPORTING FRAMEWORK

With reference to the ESG Reporting Guide and the Group's business operation, the presentation of our ESG Report divides the relevant aspects and KPI, which are considered to be relevant and material to the Group, into four subject areas: Protecting the Environment, People, Operating Responsibly and Contributing to Our Community.

A complete index in compliance with the ESG Reporting Guide is also available at the end of this Report for reference. Except for provisions that the Group considers are inapplicable to its operations, for which explanations have been given on the rightmost column in the said index, this Report is compliant with all the "comply or explain" provisions set out in the ESG Reporting Guide.

1.6. DATA COLLECTION

Data in this Report are extracted from the Group's internal management system and statistics, and part of the data collected in previous years. Unless otherwise stated, Hong Kong dollars (HKD) is used in this report as its functional currency.

1.7. REPORT AVAILABILITY

This Report is accessible in electronic version from the Company's website at www.digitaldomain.com or the website of HKEX at www.hkexnews.hk.

1.8. CONTACT

We welcome all sorts of comments and suggestions from our stakeholders with respect to this ESG Report or our sustainability performance. Comments or views can be sent to ir@ddhl.com.

2.1. OUR ESG BOARD STATEMENT

The board of directors of the Company ("Board") acknowledges the importance of ESG considerations in fostering enduring business prosperity and ensuring the sustainability of communities and the environment. The Group is resolute in allocating its resources and expertise towards constructing a resilient business model that aligns with future needs, aiming to create a more prosperous world for all stakeholders across various domains. Central to this commitment is a robust corporate governance framework and the implementation of refined operational protocols, which are deemed essential for the sustainable advancement and longevity of the Group. The Board's ESG management statement is underpinned by the following guiding principles:

Beginning Our Climate Change Journey

The Group is committed to protecting and preserving our planet by adopting sustainable practices throughout our business, identifying and assessing financial and other risks associated with climate change and integrating low-carbon solutions into our operation. We will continue to identify climate risks and opportunities that have a significant impact on the Group's operation and future development, while tracking our progress against the global steps and aligning with the global target of net zero emission.

Building Strong Governance

An ESG management system requires a combined effort of an effective governance structure that comprises the decision-making level and execution level members. The formation of our ESG working group strengthens our ESG management in the long run. The Board has the overall responsibility to define the Group's ESG strategy and approach, manage and assess the Group's ESG performance.

Health and Wellbeing

The Group considers our employees as assets that will lead the future and the growth of the Group. We are determined to uphold an open, fair, just and reasonable human resource policy to recruit a variety of talents. The Group is also committed to a holistic approach to health and wellness, through a healthy, comfortable and safe working environment that supports health and wellness for our employees.

Support the Community

We encourage giving back and strengthening the community through volunteerism and philanthropy and encourage employees to contribute their time and talent to a variety of community organizations.

Innovation

We are dedicating our unmatched innovative capacity to accomplish the long-term sustainability, offering innovative and practical applications to help manage energy use in a greener and smarter way. As for our operations, we will continue enhancing our technical levels and processes to enable our business to deliver improved results, leveraging innovation to facilitate our people in making better decisions.

Embracing Diversity

The Group values diversity of experiences and backgrounds, and actively seeks to promote from within. Further, the Group is always seeking to improve and become better constituents to our community, our company, and our shareholders. Opportunity and growth occur when we draw from the strengths of our diverse leadership and background.

2.2. OUR APPROACH TO ESG

Embracing ESG principles is paramount for shaping a brighter future for the planet, communities, and individuals. We understand the significance of embedding ESG considerations into our operations and are dedicated to formalizing our enduring grassroots commitments through a structured ESG strategy. The Group endeavors to operate intelligently, sustainably, and inclusively across all facets of our operations. By embracing a formal ESG framework, we aim to harmonize our actions with leading ESG standards, emphasizing environmental sustainability, social accountability, and robust governance practices. This shift is intended to elevate our sustainability performance and foster positive impacts on the environment, communities, and individuals. Here is a brief overview of our approach:



Environmental



- Climate Change – Develop sustainability initiatives to identify and address the associated physical and transitional risks and opportunities; and
- Green Operation Practice – Minimize the environmental impacts from our operations.



Social



- Implementing a variety of social practices to safeguard shareholders' rights and interests;
- Advancing a culture of diversity, equity and inclusion;
- Developing a healthy and green community; and
- Fostering talent growth and investing business development.



Governance



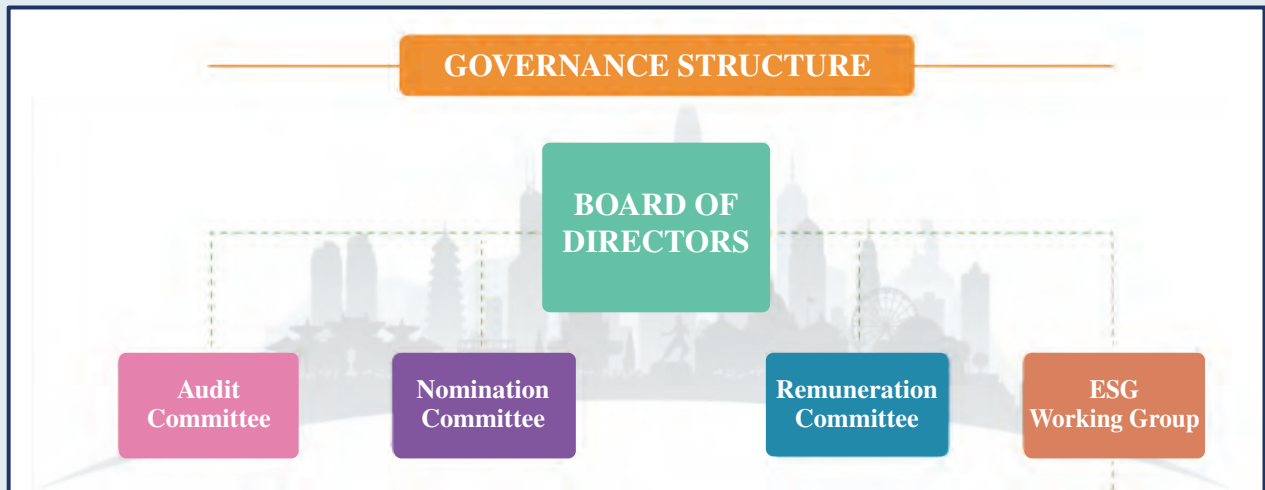
- Ensuring our corporate governance structure meets the applicable laws and regulations, industry best practice and global trends;
- Continuous optimization of our internal control system and risk management processes; and
- Commitment to upholding the highest ethical standards of business integrity.

In 2025, we continued to integrate ESG management and reporting into our business and operations. We are dedicated to implementing and monitoring progress towards goals that establish us as a leader in ESG and sustainability. This commitment drives our efforts to incorporate ESG into our business practices and gain a deeper understanding of our impacts across our global network.

The Board will strengthen the Group's overall ESG management by actively addressing stakeholder concerns and fostering enhancements in our practices. Acknowledging the significance of inclusivity, we are committed to ensuring that all clients and partners – irrespective of language, device, connectivity, or ability – can observe our advancements, performance, and contributions to the community.

2.3. ESG GOVERNANCE STRUCTURE

Our dedicated ESG working group leads company-wide ESG efforts, overseeing strategy, implementation, and goal advancement. They integrate ESG principles into daily operations, culture, and partnerships, addressing emerging issues. During the Reporting Period, the group reviewed our ESG policy, covering carbon footprint reduction, employee development, and community engagement, while implementing ESG matters. We also continue to assess the Task Force on Climate-related Financial Disclosures (“TCFD”) for alignment opportunities amidst evolving regulatory frameworks for ESG reporting.



Governance structure of the Group

2.4. STAKEHOLDERS ENGAGEMENT

The Group regularly engages key stakeholders to better understand and address the ESG challenges and opportunities of greatest concern to these groups. We regard the following groups as our major stakeholders:



During the Reporting Period, the Group conducted a stakeholder engagement exercise to involve individuals who could be impacted by its decisions or influence their implementation. This engagement process informed the formulation of operating strategies to ensure that stakeholders' views are heard across all business units, facilitating timely responses to their needs.

A topic is classified as material when it substantially affects our long-term commercial or operational viability, with material impacts on economic, environmental or social topics. A summary of communication channels with major stakeholder groups listed as follows.



2.5. MATERIALITY ASSESSMENT

The purpose of a materiality assessment is to identify material ESG topics for the establishment of sustainable targets and strategy. The materiality assessment comprised of four phases:

1. Prepare a list of sustainability issues relevant to the Group's business are identified according to international and local reporting standards;
2. Identify a list of potential material topics that are relevant to the Group's ESG performance;
3. Conduct a questionnaire survey to examine stakeholders' expectations and the extent of influence of material issues towards stakeholders and the Group's business; and
4. Screen out the most representative material topics and analysis of the results, the Board identified the following ESG topics as potentially material relevant to our business operations.

- Greenhouse gas ("GHG") emission
- Environmental compliance
- Environmental impact

- Climate-related risks and opportunities



- Workplace harassment and discrimination
- Workplace health and safety

- On-screen content / Responsible media
- Community impact
- Economic opportunity



- Workforce, diversity and inclusion
- Corporate and ESG governance
- Sustainability in our operations

- Intellectual property ("IP") protection and data privacy
- Ethics and compliance



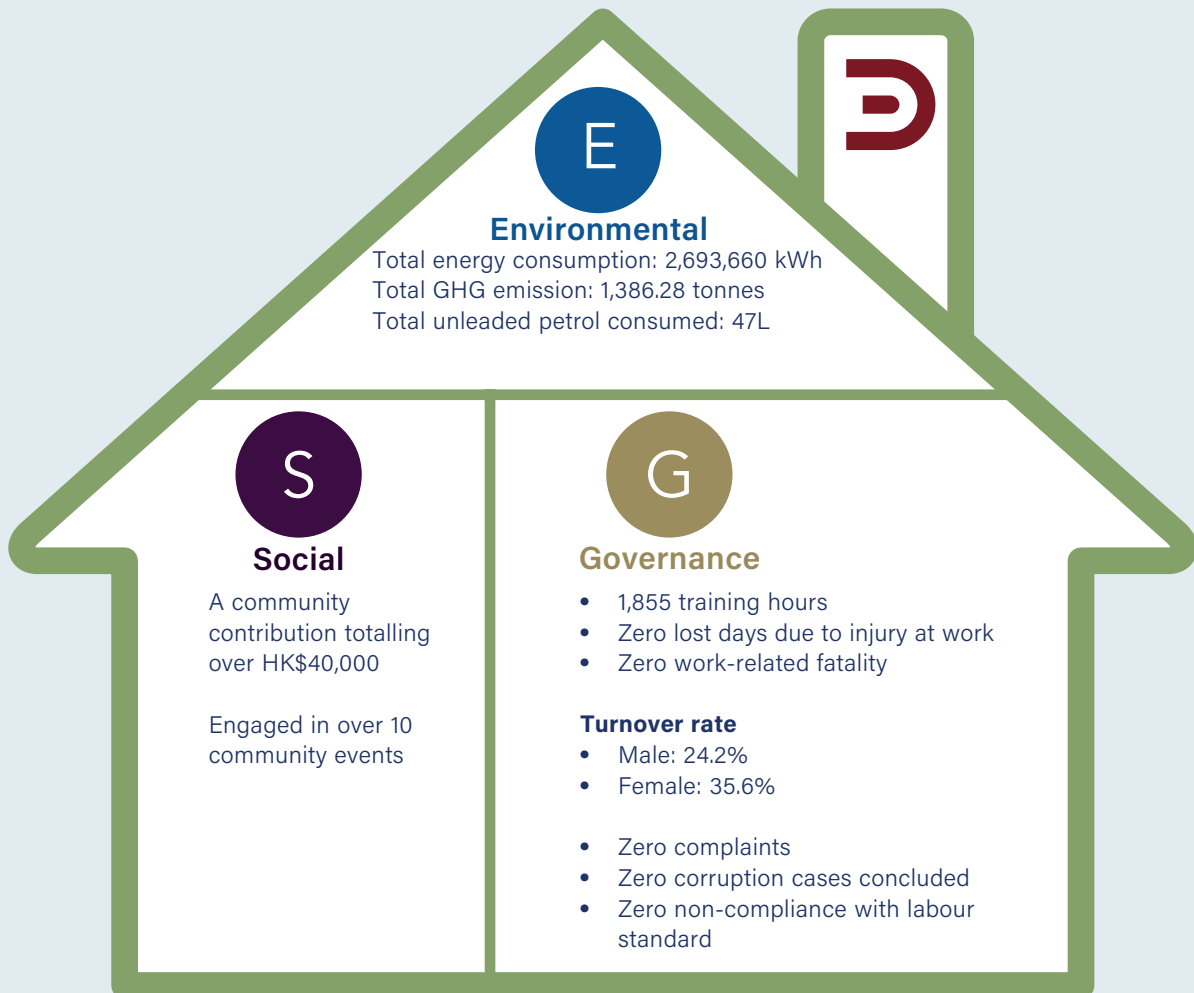
ESG POLICY, STRATEGY AND MANAGEMENT

The list generally demonstrates that the major ESG related issues raised were important to both primary and secondary stakeholders, and to the Group.



2.6. OUR PERFORMANCE HIGHLIGHTS

See below for a glimpse, or “highlights reel”, of our continued progress in 2025 on environmental, social and governance topics.



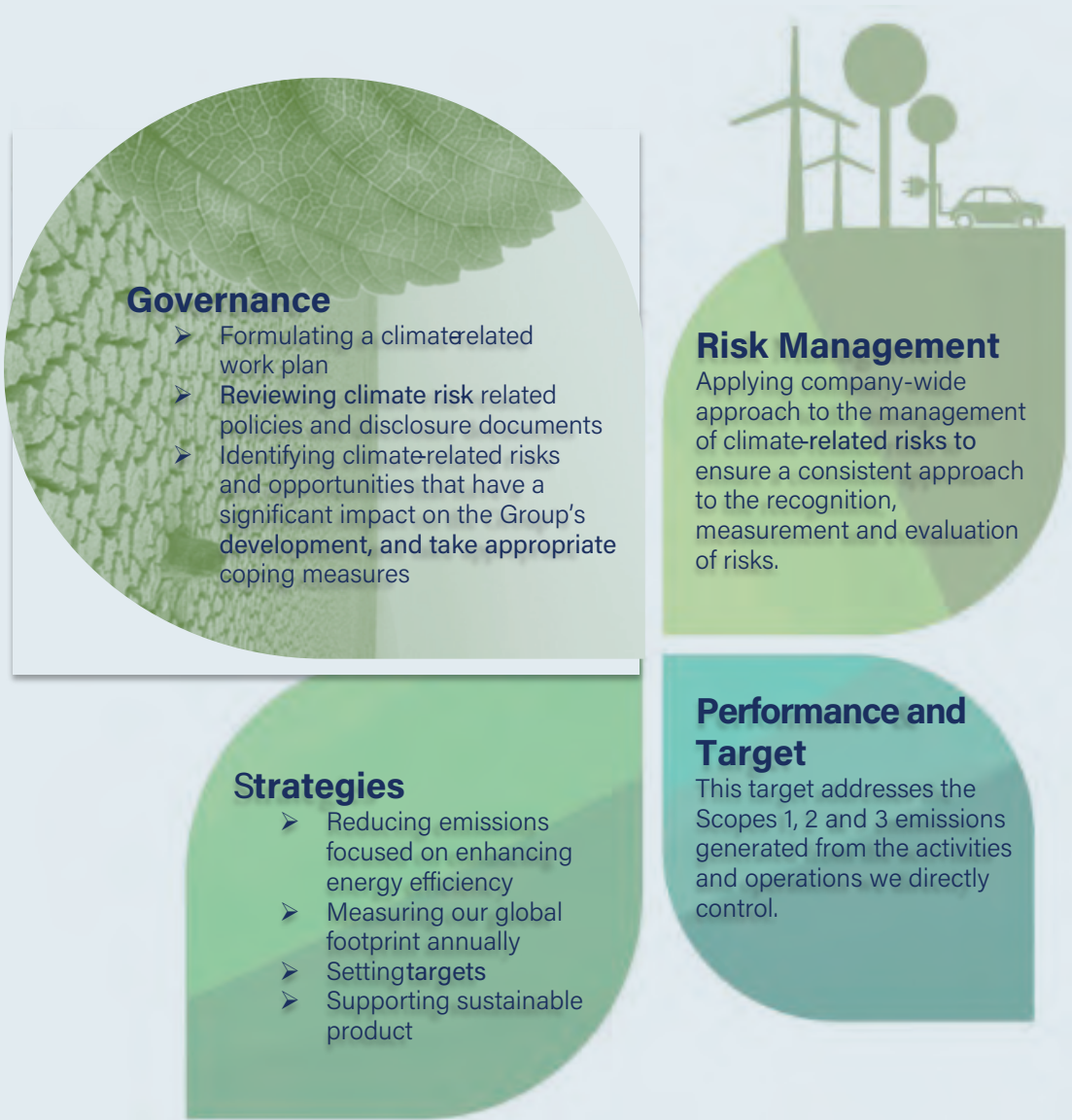
3.1. SUSTAINABLE PRODUCTION AND OPERATIONS

As a global media company, while we may not be a major emitter of GHG, we do not view climate change as a distinctly material ESG issue for our operations. Nevertheless, we acknowledge the significant threat that climate change poses to our viewers, communities, employees, partners, and societies worldwide. This recognition compels us to take action, including reducing our own impacts, leveraging our content to educate on this crucial matter, and inspiring others to follow suit. Therefore, managing our climate impacts is an integral aspect of conducting business responsibly in today's world.

3.2. CLIMATE CHANGE RESPONSE MANAGEMENT

Climate change poses a formidable threat to the stability and sustainability of our planet. From extreme temperatures, rampant wildfires, and intensifying droughts and floods to worsening biodiversity loss and sea level rise – the impacts of climate change continue to affect a greater number of individuals worldwide, especially the world's most vulnerable communities. As the effects of climate change continue to grow in scale and severity, the imperative for collective action to address this issue on a global scale has never been greater.

The Group dedicated itself to empowering the low-carbon transformation of the global economy and is committed to implementing the recommendations of the Task Force on TCFD, providing investors and stakeholders with useful information on climate-related risks and opportunities that are related to our business. TCFD is a market-driven initiative that is set up to develop a set of recommendations for voluntary and consistent climate-related financial risk disclosures in mainstream filings. Moreover, responding to climate change can enhance our business resilience and enable us to take advantage of any opportunities it may offer. The following climate change-related risks and opportunities are identified on this basis.



Potential climate-related risks faced by the Group include physical risks such as extreme weather events and rise in sea level, and as policy and regulatory risks, market risks and reputational risks. The Group's strong action to address climate change is embedded throughout the business and is led by a climate-related risk management framework.

3.3. MEASURING AND MANAGING OUR CLIMATE RISKS

The Group is committed to net zero emissions by 2050, underlining its ambition to reduce its environmental impact and mitigate its exposure to transitional risks. The Group has set out an interim target to reduce carbon emissions by 20% by 2035 before achieving our ultimate commitment. To better outline our exposure to climate-related risks, we initiated a comprehensive climate risk assessment regularly to identify and evaluate the impact of climate-related risks on the Group's business and corresponding opportunities. This assessment, which has been broken down into three phases, is intended to cover physical risks, transitional risks (such as changing regulations and requirements, like carbon taxes), and potential financial implications.

PROTECTING THE ENVIRONMENT

Physical Risks

Physical risks reflect how changes to the frequency and intensity of extreme and ongoing weather can impact, disrupt and damage business operations, assets and supply chains, as well as lead to broader impacts such as environmental stress, food and water security and trends in migration. Physical impacts from climate change are inevitable. The rate and extent of change will depend on global decarbonization efforts.

TCFD distinguishes between the following physical climate risks:

- Acute risks – A change in the frequency and/or intensity of extreme weather events, for example extreme cold, extreme heat, rainstorms, typhoons, floods and global warming.
- Chronic risks – Longer-term shifts in climate patterns, for example sustained higher temperatures, lower rainfall and a rise in sea level.

These events lead to an increasing risk of power shortages, delays in delivery of some necessary IT hardware that the Group needs and damage to the Group’s assets, disrupting the operations of the Group’s offices and resulting in reduced revenue, as well as increasing the cost of repairing or restoring damaged assets. These events could also disrupt the work of employees and even cause casualties.

Table 3-1: Physical Climate Risks and Opportunities

Risk	Risk Details	Mitigation and Opportunities
ACUTE PHYSICAL RISKS		
Increased severity of extreme weather events	<p>The increased severity of cyclones and flooding from climate change may cause material damage to assets, leading to operational disruptions, impacts to production rates and increased costs associated with asset repair.</p> <p>This risk may also impact our value chain over the long-term.</p>	<p>Our climate change strategy focuses on building resilience into operations to protect assets and minimize operational downtime from extreme weather events.</p> <p>We review the design of our assets and infrastructure as new information becomes available, including emerging patterns associated with extreme weather events.</p> <p>We conduct annual risk assessments that consider the future physical impacts of climate change.</p>
Increased frequency of extreme heat	<p>Climate change may lead to an increase in the severity which have the potential to cause material damage.</p>	<p>We are focused on building resilience into our operations to ensure our assets are protected and operational loss is minimized.</p>

PROTECTING THE ENVIRONMENT

Risk	Risk Details	Mitigation and Opportunities
CHRONIC PHYSICAL RISKS		
Rising sea levels and storm surge inundation	<p>Global sea level rises coupled with storm surge has the potential to cause material damage to our infrastructure through inundation.</p> <p>Sea levels may rise due to expanding ocean volumes from temperature increases and from melting glaciers and ice sheets.</p>	All new projects assess and develop management and mitigation mechanisms to address the potential physical impacts of climate change.
Changes in precipitation patterns	The potential for prolonged drought events or changes to precipitation patterns which may place increasing stress on the availability of water resources to the business. This may lead to more stringent controls and impact relationships with local stakeholders.	Our water strategy is focused on reducing water usage across our operations. This includes using metrics to proactively manage water scarcity risks.
Global warming	The long-term upward trend in global average temperatures and an increase in extreme heat days indirectly affects the Group through the decrease efficiency of air-cooling system and data storage.	The Group establishes an ESG assessment when choosing our suppliers of data storage and software to ensure that they comply with the standard and align to our ESG policies in providing services.

PROTECTING THE ENVIRONMENT

Transitional Risks

Transitional risks are those associated with the transition to a low carbon economy, which may be due to changes in policies, technologies and markets. As we shift to a low carbon world, transitional risks will emerge that can impact and change investment and consumption patterns. The below table shows our response in managing various risks brought by the climate change that the Group may be facing.

Table 3-2: Transitional Climate Risks and Strategy

Risk Type	Description	Time Horizon	Mitigation Strategy
Emerging Regulation	Regulatory impacts could impose additional costs and limitations on how we produce content and operate our service.	Medium term	We evaluate and deploy new sustainable technologies as well as seek to operate as efficiently as possible with traditional energy sources.
	Regulatory impacts on traditional energy sources could pose a risk on our license to operate and produce content if new comparable technologies are not introduced in sufficient supply in time.	Medium term	We will work with working parties to help better understand and assess the impact of emerging trends in our industry.
Technical Viability of Decarbonization Strategy	Technical challenges may impact our ability to achieve carbon neutrality.	Medium term	We improve energy efficiency of and to decarbonize our operation wherever feasible.
Market Risks	Downstream market developments, including the change in consumer behaviours, introduction of the carbon tax, carbon border adjustment.	Medium to long term	<p>We continue to engage and collaborate with our clients as they reduce their emissions.</p> <p>The Group maintains high transparency in the Group's ESG Reports and related activities to build trust and confidence with stakeholders.</p>
Reputation Damage	As public awareness about climate change, green and low-carbon development continues to grow, failure to meet stakeholders expectations may put the Group to reputational risk.	Medium to long term	<p>We ensure regular and transparent engagement with our stakeholders on our climate strategy and progress on achieving our objectives through direct consultation, meetings and media statements.</p> <p>We align our climate change reporting with the TCFD recommendations.</p>

3.4. CORPORATE ENVIRONMENTAL POLICY

In light of the anticipated rise in creative work capacity, notably with the advancements in the 5G technology standard and the future of connectivity, the Group foresees an inevitable increase in GHG emissions. However, our commitment to safeguarding the environment remains unwavering. We are dedicated to adopting sustainable practices across our operations, identifying and evaluating financial and other risks linked to climate change, and integrating low-carbon solutions into our business practices. The Group formulated relevant rules and regulations for a sound and effective management of energy consumption, GHG emission, as well as discharge of waste and sewage and other pollutants, highlighted as below.

- To assess, monitor and manage environmental risks and opportunities associated with our business;
- To comply with applicable environmental protection laws and regulations;
- To integrate environmental considerations throughout the operation including planning and budgeting;
- To define appropriate objectives and targets for our ESG management approach;
- To continuously improve the ESG management system to set and maintain standards;
- To prevent pollution and to protect the environment by conserving natural resources and minimizing waste; and
- To promote environmental awareness and low carbon lifestyle among the workforce.

During the Reporting Period, the Group adhered to environmental protection laws and regulations concerning air and GHG emissions, discharge into water and land, and the generation of hazardous and non-hazardous waste. The Group maintained compliance with all environmental protection laws and regulations in the regions where we operate. There were no violations of environmental protection laws, and the Group did not incur significant fines, non-monetary penalties, or litigation related to environmental protection during this period.

3.5. REDUCING OUR OPERATIONAL EMISSION FOOTPRINT

The Group has identified several key contributors to its carbon footprint. These include (1) indirect GHG emission generated from electricity consumption, (2) direct GHG emission generated from office administration inevitably involve consumption of fossil fuel directly or indirectly, (3) indirect GHG emission generated from business travel by flight and (4) paper consumption in business operation, which releases Nitrogen Oxides (NO_x), Sulphur Oxides (SO_x), and Carbon Dioxide (CO₂) into the air.

To address these carbon footprint contributors, the Group is committed to implementing measures aimed at reducing emissions, increasing energy efficiency, adopting renewable energy sources, promoting sustainable transportation options, and implementing paper reduction and recycling programs, which are highlighted as below:

Reduce Energy Consumption

- We promote the use of energy-saving measures such as energy-saving lighting facilities in production and office areas, energy-efficiency air-conditioning system, high-efficiency energy-saving equipment and more variable frequency equipment;
- Reduce our employees' carbon footprints with the Group's efforts in promoting corporate sustainability among employees; and
- Enhance our employees' awareness towards resource conservation, energy saving and environmental protection, inspiring tangible changes to their long-term behavioural patterns.

PROTECTING THE ENVIRONMENT

Reduce Paper Consumption

The business operation of the Group consumes certain amount of paper and the Group has adopted a series of initiatives to reduce paper consumption:

- Paperless office by developing our own internal administration system to reduce the use of paper in all level of our management;
- Adopt e-communication system to enable the Group's shareholders and non-registered shareholders to have an easy and quick access to the corporate information published in order to reduce paper consumption;
- Paperless board meeting;
- Encourage use of electronic means of communication to manage daily process; and
- Use duplex printing and reuse single-side printed papers.

Reduce Air Travel

The Group encourages its employees to adopt electronic means of communication such as video or telephone conferencing to avoid unnecessary travel arrangement. Video conference equipment is available in conference rooms to conduct virtual meetings.

3.6. EXHAUST GAS AND GHG EMISSIONS

Our Group's business inevitably involves consumption of fossil fuel, which directly or indirectly, releases Nitrogen Oxides (NO_x), Sulphur Oxides (SO_x), and Carbon Dioxide (CO₂) into the air. The intensity of all emissions is under market-based, that divided by the total number of employees as at 31 December 2025. In accordance with the ESG Reporting Guide set out by HKEX, our environmental performance of "Emissions" during the Reporting Period is tabulated below.

Table 3-3: Emissions

	Unit	FY2025	FY2025 Intensity	FY2024	FY2024 Intensity
GHG Emissions		1,386.28	1.66	1,732.91	2.00
Direct GHG Emissions (Scope 1)	CO ₂ e (t)	0.13	-	-	-
Indirect GHG Emissions (Scope 2)	CO ₂ e (t)	1,207.99	1.45	1,510.18	1.74
All Other Indirect GHG Emissions (Scope 3)	CO ₂ e (t)	178.17	0.21	222.73	0.26
Nitrogen Oxides	g	53.07	-	-	-
Sulphur Oxides	g	0.69	-	-	-
Particulate Matter	g	3.91	-	-	-

Notes:

- (1) GHG emission data are presented in terms of carbon dioxide equivalent and are based on, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, "Greenhouse Gas Inventory Guidance Direct Emissions from Mobile Combustion Sources" issued by the United States Environmental Protection Agency, the latest emission factors published by the power plant and "How to prepare an ESG Report? – Appendix II: Reporting Guidance on Environmental KPIs" issued by the HKEX.
- (2) Figures in the above table may not add up due to rounding.

- (3) The Group notices a latest ESG standard has issued on 19 April 2024 that is non-mandatory to disclose the emissions of our entire value chain as a Main Board company outside the Hang Seng Composite LargeCap Index. The current data are based on the previous version of the ESG standard. We will disclose all required relevant data and KPIs to comply with the new ESG standard starting from the next financial year.

During the Reporting Period, there were no non-compliance cases reported in relation to GHG emission within the Group.

3.7. WASTE MANAGEMENT

Waste Management Policy

The Group's principal waste management policy endeavours an adoption of the waste diversion and recycling. Reducing and diverting the waste generated by our productions and events helps not only to save resources, but also to reduce the GHG emissions associated with the production and disposal of these materials. We work to limit single-use materials and divert waste through recycling and composting programs. The Group implements the following measures and objectives to achieve our waste control target.

- We encourage all employees to reduce paper usage and increase use of reusable products;
- We maintain 100% recycling of used toner cartridges by collecting and returning all used cartridge to recycling agents;
- We strengthen employee awareness in environmental management and promote a zero-waste lifestyle, as well as encourage them to acquire the necessary skills and knowledge related to sustainable development, and
- We closely keep up with the latest government's initiatives and policies in relation to waste management, waste reduction and recycle campaigns in order to allocate resources and formulate strategy in a timely manner.

Hazardous Waste

Given our business nature, the Group does not directly produce hazardous waste throughout the operation. The Group endeavors to recycle electronic waste throughout our operation wherever practical, ultimately reducing both the monetary and environmental costs involved in disposal of these wastes that would otherwise be scrapped and treated as hazardous waste.

Non-hazardous Waste

The non-hazardous wastes generated by the Group are mainly office waste including stationery, packaging materials, paper and waste electric devices from our operations. The office waste was handled by the property management company.

PROTECTING THE ENVIRONMENT

Wastewater Discharge

Water is not considered as a material aspect of our core operations. Our main use of water is for sanitary purposes. Similarly, most of the wastewater discharged from our facilities is sanitary wastewater. The Group ensures all domestic sewage is properly discharged into the urban sewage pipe network for subsequent sewage treatment.

Table 3-4: Waste Discharge

	Unit	FY2025	FY2024
Total non-hazardous waste produced	tonnes	193.1	200.5
Total non-hazardous waste produced intensity	tonnes	0.2	0.2

During the Reporting Period, there were no non-compliance cases reported in relation to discharge into water and land, and generation of waste within the Group.

3.8. USE OF RESOURCES

In light of finite earth's resources, the Group considers the conservation of natural resources through low-carbon practices as an indispensable component of our sustainable business. We keep on improving resource use efficiency, reducing and avoiding pollutant generation, while lowering our operating cost.

Water Consumption

The Group focuses on water stewardship by maximizing efficiency and reducing consumption. Employees are encouraged to conserve water through awareness messages in the pantry. Regular maintenance ensures timely repair of leaks. Water usage is minimized wherever possible with efficient fixtures. These efforts promote responsible water management within the organization.

Packaging Material

Given our business nature, the Group does not have manufacturing facilities and does not consume significant amount of packaging materials by our operation. However, we encourage our suppliers to use less packaging material.

Environmental Performance

In accordance with the ESG Reporting Guide set out by HKEX, our environmental performance of "Energy and Resources Use" during the Reporting Period are tabulated below.

Table 3-5: Energy and Resources Use

	Unit	FY2025	FY2025 Intensity	FY2024	FY2024 Intensity
Electricity	kWh	2,693,207	3,225.40	3,042,653	3,509.40
Purchased Gas	kg	-	-	-	-
Unleaded Petrol	L	47	0.06	-	-
Diesel	L	-	-	-	-
Paper	kg	723	0.87	773	0.89
Water	m ³	4,068	4.87	11,623	13.41
Total Energy Consumption	kWh	2,693,660	3,225.94	3,042,653	3,509.40

During the Reporting Period, there were no non-compliance cases reported in relation to use of resources within the Group.

Creating an appealing workplace that retains and nurtures talented individuals is vital for our business success. Recognizing people as the core of our performance, we aim to cultivate a corporate culture that values diversity, promotes inclusivity, and fosters open communication. Embracing diversity as a strength, we leverage varied backgrounds, experiences, and perspectives to boost innovation and problem-solving abilities. Through an inclusive environment, we empower individuals to share their unique insights and ideas, ensuring each person feels respected and valued within our organization.

4.1. A CULTURE OF DIVERSITY, EQUITY AND INCLUSION (DEI)



Diversity, equity and inclusion (DEI) is a key focus of our employee engagement efforts. Collectively, the media entertainment industry has a prominent role to play in shaping a better world and can do so by underscoring our shared challenges and shining a light on a diversity of individuals, voices, and stories. We embrace the diverse spectrum of perspectives, experiences, and identities among our employees as one of our greatest assets. The Group has intensified its initiatives over the past year to establish a more DEI work environment, concentrating on four key focus areas.

Attracting – The Group is determined to uphold an open, fair, just and reasonable recruitment and human resource policies, with respect to equal opportunities, diversity and anti-discrimination. We value individuality and diversity, believing it enriches our operations with fresh ideas and challenges. Discrimination based on gender, age, family status, sexual orientation, disability, race, or religion is strongly discouraged. Our employment approach supports hiring talented individuals with disabilities and promotes a family-friendly work environment. We prioritize legal compliance, ethical practices, and equal employment opportunity for employees and partners, fostering long-term career development for new recruits.

Developing – The Group values talent as the core driver for enterprise prosperous development. We are desperate for talents and spare no effort to develop our talent pool. We unleash employees' potential by conducting advanced systems for recruitment, promotion and training, and create value for the society.

Monitoring – We benchmark the Group against industry metrics and other organizations to monitor and assess representation across various diversity dimensions, such as race and gender.

Retaining – We offer competitive wages, medical insurance, maternity leave and other compensation to our employees. The Group decides the remunerations payable to its employee based on their duties, work experience and the prevailing market practices. Apart from basic remuneration, share options may be granted to eligible employees by reference to the performance of the Group and individual employees. We are committed to providing career development resources to our employees to further nurture their skills and capabilities that will contribute to our long-term sustainable growth.

During the Reporting Period, we strictly observed the applicable laws and regulations and follow our employment policies relating to recruitment and promotion, compensation and dismissal, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare, by providing competitive remuneration package, including internal promotion opportunities and performance-based bonus, so as to recruit and retain experienced employees.

4.2. EMPLOYEE WELLNESS



Despite recent challenges, the Group prioritizes employee well-being above all else. Leveraging our expertise, we strive to secure a safe, harmonious and healthy work environment for our employees and stakeholders. Advocating for work-life balance, we organize festive events to foster camaraderie and a positive group atmosphere. Our commitment remains unwavering in maintaining operational efficiency while safeguarding the wellness of our employees during challenging times.

4.3. OCCUPATIONAL HEALTH AND SAFETY

The Group takes a proactive approach to safety management. We constantly strive to provide and maintain a safe, healthy and hygienic workplace for all employees, and all other persons likely to be affected by our operations and activities. The goals of our Occupational Safety and Health (“OSH”) policy are highlighted as below:

- Pursuit of a healthy, pleasant and safe workplace environment for our employees;
- Commitment of appropriate resources and leadership to the OSH management system;
- The OSH management system aims at identification, prevention and management of risks and hazards throughout the workplaces as well as follow-up actions for accidents or personal injuries;
- Zero tolerance of accidents and injuries;
- Promotion of a safety culture among employees;
- Review of the performance of various OSH measures, so that their effectiveness and reliability can be maintained; and
- Compliance with applicable laws and regulations in relation to occupational safety and health.

During the Reporting Period, the Group complied with the applicable laws and regulations in relation to safety and health of employees in the regions where we operated. During the past three years including the Reporting Period, the Group did not record any accidents that resulted in death or serious physical injury. No material non-compliance with laws and regulations relevant to health and safety of employees were identified during the Reporting Period. Summary of work-related fatalities and injuries during the Reporting Period are shown in the table below.

Table 4-1: Recordable Health and Safety Cases

	FY2025	FY2024	FY2023
No. of Work-Related Fatalities	0	0	0
Rate of Work-Related Fatalities	0	0	0
No. of Injuries at Work	0	0	0
Lost Days due to Injury at Work	0	0	0

4.4. OUR WORKFORCE

Hong Kong

In Hong Kong, the Group complied with the Labour Law of Hong Kong and relevant employment laws and regulations during the Reporting Period, including the Mandatory Provident Fund Schemes Ordinance by participating in the Mandatory Provident Fund retirement benefit scheme for our eligible employees, Minimum Wage Ordinance, Employment Ordinance and Employees’ Compensation Ordinance by offering competitive wages, medical insurance, maternity leave and other compensation to our employees.

Chinese Mainland

In Chinese Mainland, we, during the Reporting Period, participated in welfare schemes concerning pension insurance, unemployment insurance, maternity insurance, occupational injury insurance and medical insurance in accordance with the local regulations including the Regulations on the Administration of Housing Provident Funds, Social Insurance Law and Labour Law of Chinese Mainland.

India

In India, we, during the Reporting Period, participated in welfare schemes concerning provident fund and pension, life insurance, accident insurance and medical insurance in accordance with the local regulations including Employee Provident Fund and Miscellaneous Provision Act 1952 and Factories Act 1948.

North America

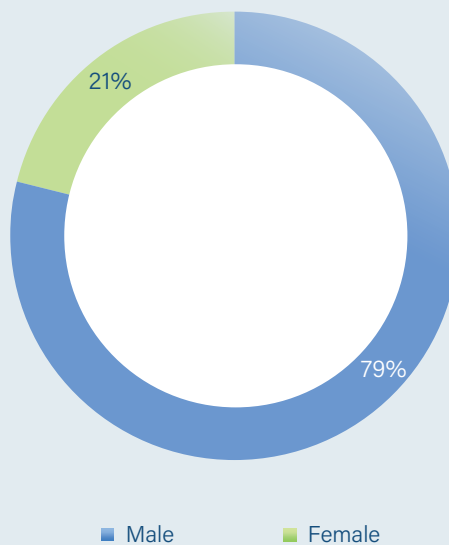
In North America, we, during the Reporting Period, participated in welfare schemes concerning pension insurance, unemployment insurance, maternity insurance, occupational injury insurance and medical insurance in accordance with the local regulations such as Labour Law of the United States and Canada.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations in respect of human resources. We strictly prohibit discrimination, harassment and bullying at all workplaces. In accordance with the ESG Reporting Guide set out by HKEX, details of the Group's workforce during the Reporting Period are tabulated as well as presented in charts below.

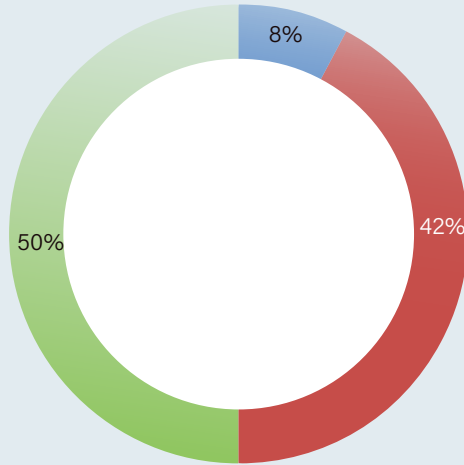
Table 4-2: Our Workforce

	FY2025
Total Number of Full-time Employees (of the Company and its significant subsidiaries covered in this Report)	835
Turnover Rate by Gender	
Male	27.4%
Female	43.3%
Turnover Rate by Age	
Aged under 30 years old	48.4%
Aged between 30 and 50 years old	27.6%
Aged over 50 years old	21.5%

**Total Workforce by Gender
as of 31 December 2025**

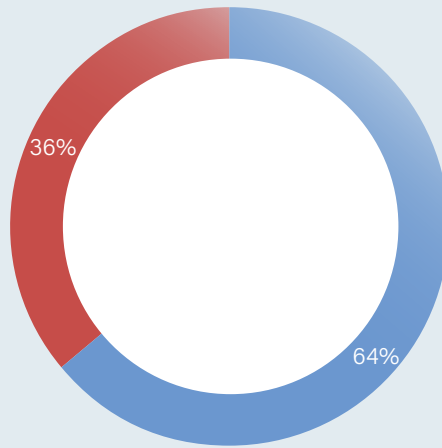


**Total Workforce by Employment Level
as of 31 December 2025**



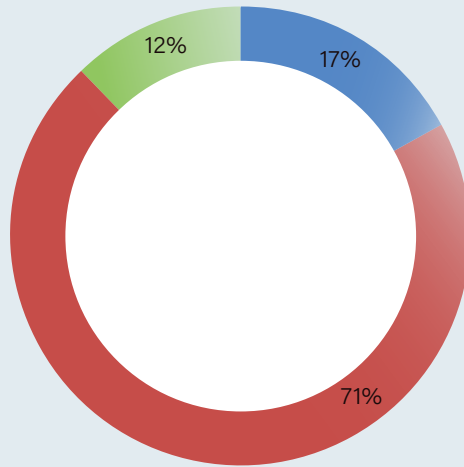
■ Senior management ■ Middle management ■ General staff

**Total Workforce by Employment Type
as of 31 December 2025**



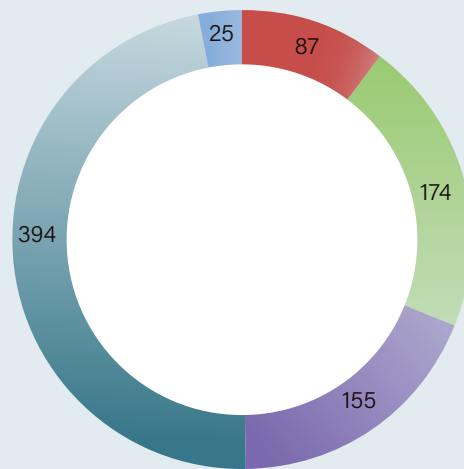
■ Long-term contract ■ Short-term contract

Total Workforce by Age Group as of 31 December 2025



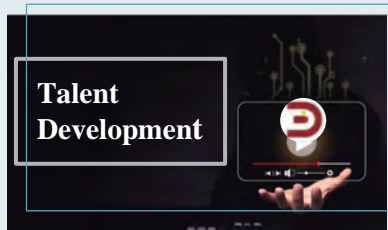
■ Aged 30 years old or below ■ Aged between 31 and 49 years old ■ Aged 50 years old or above

Total Workforce by Region as of 31 December 2025



■ Hong Kong ■ Chinese Mainland ■ India ■ USA ■ Canada

4.5. TALENT DEVELOPMENT



The Group envisions that empowering its people through development and training is the cornerstone of our success in the long-run. The Group supports our people in their development and career journeys to maintain a low turnover rate. Therefore, our training programmes are designed to provide all employees with resources and learning experiences to build their own career development and align their aspirations with changing business needs.

During the Reporting Period, the Group organized a total of 1,855 hours of development and training. On average, our 245 trained employees received 7.57 hours of development and training, including induction training, technical skills training, thematic courses such as anti-corruption and occupational safety and health, and pre-post training as summarized in the table below.

Table 4-3: Employee Development and Training

	Unit	FY2025
Average hours of training received per employee	hours	2.22
Average hours of training per employee by ranking		
Senior Employees	hours	3.9
Middle Employees	hours	2.7
Junior Employees	hours	1.6
Average hours of training per employee by gender		
Male	hours	2.0
Female	hours	3.1
Percentage of employees trained by employment level		
Senior Employees	%	54.4
Middle Employees	%	36.0
Junior Employees	%	19.3
Percentage of employees trained by gender		
Male	%	25.5
Female	%	43.5

We encourage directors and senior management to take part in professional training sessions and seminars with topics generally including corporate governance, business development and strategy in order for them to develop and refresh their knowledge and skills. We additionally provided the management with a series of news and reading materials to strengthen and refresh their knowledge, leadership and management skills, covering various topics stipulated in different ordinances, rules and guidelines. Latest applicable laws, rules and regulations are circulated with employees and directors from time to time.

To increase employees' ESG awareness, we have introduced ESG training focused on the ESG. The training is critical for employees to understand climate risks relevant to our operations, fulfil mandatory compliance obligations and integrate low-carbon practices into daily workflow as well as the Group's ESG values, vision, and long-term sustainability goals. During the reporting period, senior-level employees completed ESG training. As a newly launched initiative, we will continuously refine the training content and optimize delivery processes to strengthen practical relevance. Additionally, we actively encourage all employees to participate in external ESG-related training programs to deepen their expertise and support the Group's ongoing ESG advancement.

Considering that each of the position is of unique professional and technical needs, the Group ensures that every new joiner receives proper orientation training and mentoring in order to help them adapt to the new working environment affirmatively and quickly. Continuous training is committed by the Group in different ways including internal training programs, comprehensive training for specific skill development, and courses for continuous professional development for relevant employees so as to ensure that they possess the appropriate qualities and skill-sets. Implementation of safety training and comprehensive risk assessments are also one of the most important tasks in the Group. Details of the development and training programs are summarized as below.

Table 4-4: Development and Training Programs

Orientation Programs	Orientation programs are organized for new joiners by introducing the history and corporate culture of the Group, as well as functions of respective departments, aiming at helping them adapt to the new work environment affirmatively and quickly.
Continuous Professional Training	Continuous training is committed in different ways including internal training programs, comprehensive training for specific skill development, and courses for continuous professional development for relevant employees so as to ensure that they possess the appropriate qualities and skill-sets.
Thematic Training	<p>Directors and senior management are encouraged to take part in professional thematic training and seminars including corporate governance, business development and strategy.</p> <p>Employees from respective departments are encouraged to take part in thematic courses to strengthen and refresh their knowledge, management skills, including various topics of IT, generic code of practice on entertainment industry technical standards, stipulated in different ordinances, rules and guidelines such as Personal Data (Privacy) Ordinance, anti-money laundering (AML), anti-corruption and Know-Your-Client.</p>
Social Responsibility Training	Ensuring the Group's talents uphold the interest of key stakeholders as part of their daily routine, such as safeguarding customer privacy, protecting the environment, and contributing to society.

4.6. LABOUR STANDARDS

The Group strictly prohibits the employment of any child labour and forced labour in any form, being fully aware that exploitation of child and forced labour violates human rights and international labour conventions. All candidates applying to a position in the Group are required to present their identity documents for inspection and ascertaining their identities, ages and validity of employment status. Recruiters strictly review the entry documents including identity cards, academic certificates and medical examination certificates (whenever feasible).

During the Reporting Period, the Group strictly complied with the relevant laws and regulations, in relation to labour and employment. In the event that any irregularities in ages, identities and/or validities of employment status is subsequently found, employment with all such concerned candidates will be immediately terminated, and the Group will report such incident to the relevant authorities as soon as practicable. No non-compliance case was noted in relation to labour standard laws and regulations reported during the Reporting Period.

The increasing global and local imperatives for environmental, ethical compliance, and sustainable development underscore the urgent need for action. To fulfill our commitment to responsible corporate citizenship, we recognize the necessity of adopting a holistic ESG management strategy. Upholding the privacy and security of our clients is paramount to us, alongside fostering inclusivity and accessibility for all. Furthermore, we actively advocate for our business partners to integrate sustainability practices and policies comprehensively into their operations, aligning with our shared vision for sustainable development.

5.1. ENCOURAGING INNOVATION

The Group foresees that innovation and technology strategies will be pivotal in our long-term business growth. Consequently, we are resolute in positioning ourselves advantageously to consistently and proactively integrate products, services, and processes stemming from research and development in high-tech domains into our operations and business model wherever commercially viable and fitting.

5.2. SUPPLY CHAIN MANAGEMENT

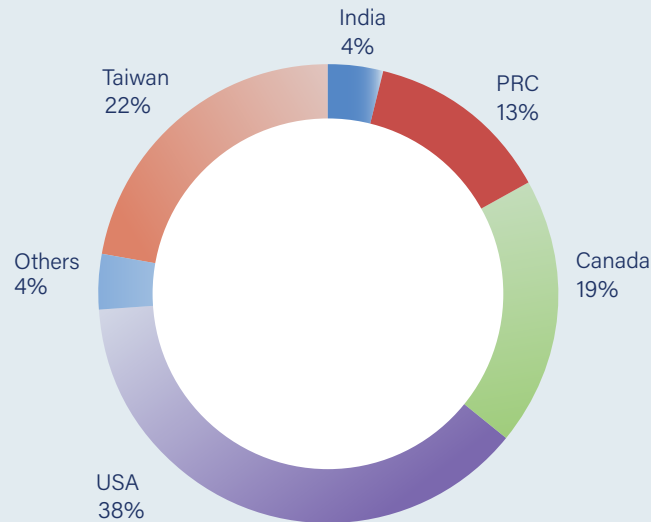
The Group understands that the supply chain management is always one of the key aspects of the Group's operation. We developed a supplier selection framework based on all applicable laws and regulations in relation to the safety, environment, forced labour, child labour, climate risk management practices, compliance with environmental and social regulations and other social aspects. To evaluate the performance of the selected suppliers as well as to minimize the environmental and social risks along the supply chain, assessment covering the professional qualification, services/products quality, financial status, integrity, and social responsibility will be conducted if deemed necessary.

Every supplier is required to comply with our code of practice, which prohibits offering of gifts, loans, hospitality, services or favour in an improper manner. In addition, the Company encourages our business partners to adopt the best environmental and social practices and to disseminate the pursuit of sustainability into the core business.

Proximity to suppliers is crucial for reducing carbon footprint. Inventory control is essential for effective office supply management. We adjust purchase quantities based on actual consumption to minimize waste.

We believe that, through the above review process, we can minimize the potential environmental and social risks associated with the supply chain management. During the Reporting Period, the Group strived to engage suppliers which were located close to the region where we operated. The geographical regions of our suppliers are summarized as below.

Suppliers by Geographic Breakdown as of 31 December 2025



Note: The aggregate of the percentage figures in the above chart may not add up to 100% due to rounding of the percentage figures to the whole number.

During the Reporting Period, no material complaint was received from the suppliers and there was no material disputed debts or unsettled debts and the debts are settled as soon as practicable.

5.3. PRODUCT RESPONSIBILITY

Commitment to Research and Development

As a company committed to industry success and leadership, we prioritize delivering top-tier services and products. This involves consistent investments in research and development (“R&D”) and proactive client communication to ensure effective alignment with their needs and expectations.

Our focus on R&D underscores our pursuit of excellence. Understanding that innovation and technological advancement are vital for competitiveness, we allocate resources to explore new ideas, technologies, and methodologies. This approach allows us to enhance current offerings, develop new products or services, and adapt to market demands and industry trends effectively.

Quality of Services

The Group undertakes the defined quality assurance protocol to ensure products and services constantly meet customer requirements and legal and safety standards for its intended use and for circumstances of reasonably foreseeable misuse. We carry out assessment for each product type produced by the Group, if any, with respect to the aspects of environmental impact, health impact, safety and hazards. We perform continuous and regular assessments of the product and service quality and review of opportunities for improvements and changes.

During the Reporting Period, the Group did not identify any material non-compliance of the laws and regulations related to the quality of products and services we provide.

Chinese Mainland

Our operation in the Chinese Mainland, during the Reporting Period, complied with relevant laws and regulations in relation to advertising, labelling and consumer protection, such as “Law of the People’s Republic of China on the Protection of Consumer Rights and Interests”, the “Advertising Law of the People’s Republic of China”, and “Product Quality Law of the People’s Republic of China”, by ensuring that there are no false and misleading messages in our advertisements and promotion activities.

Hong Kong

In Hong Kong, the Group, during the Reporting Period, complied with relevant laws and regulations, for instances, the Trade Description Ordinance.

Other Regions

In other regions, the Group, during the Reporting Period, complied with relevant laws and regulations wherever appropriate and applicable. We also carried out continuous assessment of the service quality and product quality and review of opportunities for improvements and changes.

Table 5-1: Product Recalls and Complaints

	FY2025
Percentage of complaints received about the products related to health and safety issues	n/a
Percentage of sold/shipped products recalled due to safety and health reasons	n/a

5.4. PRIVACY PROTECTION

The Group prioritizes sensitive information protection through technical safeguards, procedural protocols, policies, and external technical support. Our corporate policies outline stringent data privacy requirements. We maintain strict measures to prevent unauthorized access, processing, erasure, or any other unauthorized use of collected data. During the Reporting Period, no instances of non-compliance with data privacy regulations were identified, and no significant complaints were received regarding our services that could have a material impact.

5.5. ANTI-CORRUPTION

We are committed to managing our business ethically and with integrity. The Group has developed a series of policies and compiled code-of-conduct with respect to anti-fraud and anti-bribery, which apply to all staff-members. In general, we require our employees to declare any conflict of interest, to avoid any possible such conflict with sub-contractors or suppliers, organizing seminars in relation to anti-corruption and avoidance of conflict of interest for our employees. Meanwhile, employees are encouraged to report any concern in relation to accounting controls and audit matters to the audit committee of the Group which will review each complaint and decide how the investigation should be conducted. Training of anti-corruption was organized for employees during the Reporting Period.

During the Reporting Period, the Group observed with related laws and regulations that have a significant impact on the Group relating to bribery, extortion, fraud and money laundering, such as the Prevention of Bribery Ordinance of Hong Kong and Criminal Law and the Regulations for Suppression of Corruption of Chinese Mainland. No cases of anti-corruption were concluded whereas the audit committee of the Group identified no complaint from employees during the Reporting Period.

5.6. WHISTLE-BLOWING

To promote transparency and integrity within the organization, we have implemented a whistle-blowing policy that allows employees to confidentially report any illegal, unethical, or damaging behaviors that may harm the Group's interests. This reporting channel is accessible to all employees, encouraging the reporting of actions contrary to ethical principles, company policies, laws, regulations, financial reporting standards, or internal controls.

The Group is committed to addressing the "whistle-blowers" concerns in a fair and reasonable manner and to handling the reports with due care and conducting a comprehensive and independent investigation for each reasonably established report. All "whistle-blowers" who report in good faith are reasonably protected from retaliation or adverse consequence of their employment regardless of whether the allegation is substantiated.

The whistle-blowing policy and its procedures, which apply to all levels of the members of the Group, have been documented in the employee handbook and have been circulated among employees for their reference.

5.7. PROTECTION OF INTELLECTUAL PROPERTY RIGHTS

The Group is committed to compliance with relevant laws and regulations in relation to IP right by valuing and protecting its IPs through patent fees and periodic trademark renewals. In order to prevent infringement and enhance copyright protection, a copyright compliance policy is in place covering the area of installation of computer software, making copies of copyright works or publication and use of internet information.

5.8. COMPLIANCE AND CLIENT SATISFACTION

Realizing that our client needs and expectations should be well addressed, the Group highly values the level of satisfaction of clients and their feedback. Regular communication channels and feedback systems, such as telephone hotline, emails and websites, are in place to collect information on satisfaction and suggestions for improvement from our diverse portfolio of clients.

The Group consolidated and comprehensively analysed the clients' feedback in order to identify the issues. Follow-up actions, including internal evaluation and modification of training programs for employees, will be taken to address the issues identified and to continuously improve our service delivered. Feedback will additionally be provided to the clients in a timely manner.

CONTRIBUTING TO OUR COMMUNITY

As a part of our community, the Group is dedicated to supporting and making contributions to society. We actively participate in a variety of initiatives and programs aimed at helping those in need within our local communities. We encourage our staff to engage with local communities through volunteering and fundraising events.

Our goal is to cultivate a corporate culture and set of practices that reflect responsible citizenship in our everyday work life. We firmly believe that engaging in activities that give back to society can enhance our employees' civic awareness and instill positive values. During the Reporting Period, the Group took part in multiple community activities as shown below.

6.1. SOCIAL SUPPORT

Tung Wah Group of Hospitals – Mooncakes Charity Sales

During the Reporting Period, we made a donation totalling HKD5,358 to the mooncake charity programme organised by iBakery, the social enterprise of Tung Wah Group of Hospitals as part of our community care initiatives. The programme celebrates the Mid Autumn Festival by promoting the sharing of delicious and healthy mooncakes while supporting vocational training and employment opportunities for persons with disabilities. Proceeds from the initiative fund iBakery's skills training and welfare services, thereby promoting social inclusion.

Ed Wou Donation

During the Reporting Period, we made a donation of HKD28,361.19 following the sudden and tragic passing of a valued member of the Group, Ed Wou. The contribution was made in support of a dedicated crowdfunding campaign established for his family on GoFundMe, a leading online fundraising platform, to assist with their daily living expenses during this difficult time.



6.2. COMMUNITY SERVICES

India

During the Reporting Period, our Indian operation actively engaged in numerous community events, including International Women's Day, Indian Festival Holi, DD India Employee Wellness Camp, Indian Festival – Ayudha Puja, India Pre Independence Day, India Diwali Celebrations, and the Annual DD India Staff Get-Together. These events saw the participation of a total of 1,012 staff members.

USA

During the Reporting Period, our U.S. operation participated in the Terry Fox Run, a global, non-competitive charity event established in 1981 to honour Terry Fox and support cancer research. The Group donated HKD9,330.83 to the Terry Fox Foundation, with all proceeds directed towards funding cancer research initiatives. The event aims to unite communities, inspire hope, and advance the Foundation's mission to defeat cancer. More than a race, the Terry Fox Run stands as an enduring symbol of courage, compassion, and global solidarity in the fight against cancer.

Hong Kong

In mid-July 2025, Digital Domain announced its support for Tszkin Chen, then a 16-year-old teen living with Duchenne Muscular Dystrophy (DMD), a rare disease, in creating his personalised AI virtual human. Digital Domain recreated Tszkin's appearance and voice, supporting his dreams to inspire others and amplifying his impact to give back to society through a virtual presence.

Digital Domain Scholarships

In September 2023, The School of Creative Media at City University of Hong Kong (CityU) partnered with the Group to introduce the "Digital Domain Scholarships". This initiative aims to nurture the next generation of film and television innovators. Drawing on its expertise in virtual humans, visual effects, and visualization, the Group is fully committed to providing substantial support for this scholarship program, which commenced in the 2023/2024 academic year and will span three years. As a testament to our commitment to bolstering this scholarship program, the Group contributed a sponsorship of HK\$250,000 as the foundational support for the program in 2023.

HKEX ESG GUIDE CONTENT INDEX

Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report	Remarks
A. ENVIRONMENTAL			
Aspect A1: Emissions			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste	Protecting the Environment	
KPI A1.1	The types of emissions and respective emissions data	Protecting the Environment	
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and intensity	Protecting the Environment	
KPI A1.3	Total hazardous waste produced (in tonnes) and appropriate, intensity	n/a	The Group has not identified any hazardous waste was produced in our core business
KPI A1.4	Total non-hazardous waste produced (in tonnes) and intensity	Protecting the Environment	
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them	Protecting the Environment	
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them	Protecting the Environment	
Aspect A2: Use of Resources			
General Disclosure	Policies on efficient use of resources, including energy, water and other raw materials	Protecting the Environment	
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity	Protecting the Environment	
KPI A2.2	Water consumption in total and intensity	Protecting the Environment	
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	Protecting the Environment	
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them	n/a	Defined to be irrelevant to the Group's operation

HKEX ESG GUIDE CONTENT INDEX

Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report	Remarks
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced	n/a	Use of packaging material is not applicable to the Group's core operation
Aspect A3: The Environment and Natural Resources			
General Disclosure	Policies on minimizing the issuer's significant impacts on the environment and natural resources	Protecting the Environment	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	Protecting the Environment	
Aspect A4: Climate Change			
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer	Protecting the Environment	
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them	Protecting the Environment	
B. SOCIAL			
Aspect B1: Employment			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare	People	
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	People	
KPI B1.2	Employee turnover rate by gender, age group and geographical region	People	

HKEX ESG GUIDE CONTENT INDEX

Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report	Remarks
Aspect B2: Health and Safety			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards	People	
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	People	
KPI B2.2	Lost days due to work injury	People	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored	People	
Aspect B3: Development and Training			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	People	
KPI B3.1	The percentage of employees trained by gender and employee category	People	
KPI B3.2	The average training hours completed per employee by gender and employee category	People	
Aspect B4: Labour Standards			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour	People	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	People	
KPI B4.2	Description of steps taken to eliminate such practices when discovered	n/a	No such incidents were reported during the Reporting Period

HKEX ESG GUIDE CONTENT INDEX

Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report	Remarks
Operating Practices			
Aspect B5: Supply Chain Management			
General Disclosure	Policies on managing environmental and social risks of the supply chain	Operating Responsibly	
KPI B5.1	Number of suppliers by geographical region	Operating Responsibly	
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored	Operating Responsibly	
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	Operating Responsibly	
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	Operating Responsibly	
Aspect B6: Product Responsibility			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress	Operating Responsibly	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	n/a	Not applicable to the Group's core operation
KPI B6.2	Number of products and service related complaints received and how they are dealt with	Operating Responsibly	No products and service-related complaints received during the Reporting Period
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	Operating Responsibly	
KPI B6.4	Description of quality assurance process and recall procedures	n/a	Not applicable to the Group's core operation
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored	Operating Responsibly	

HKEX ESG GUIDE CONTENT INDEX

Aspects, General Disclosures and KPIs	Description	Relevant sections in the ESG Report	Remarks
Aspect B7: Anti-corruption			
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering	Operating Responsibly	
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases	Operating Responsibly	No concluded legal cases regarding corrupt practices during the Reporting Period
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored	Operating Responsibly	
KPI B7.3	Description of anti-corruption training provided to directors and staff	Operating Responsibly	
Community			
Aspect B8: Community Investment			
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration communities' interests	Contributing to our Community	
KPI B8.1	Focus areas of contribution	Contributing to our Community	
KPI B8.2	Resources contributed to the focus areas	Contributing to our Community	