



**BitStrat Holdings Limited**  
**比特策略控股有限公司**

*(formerly known as UTS MARKETING SOLUTIONS HOLDINGS LIMITED)*

*(Incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 6113)**

# 2025

ENVIRONMENTAL, SOCIAL  
AND GOVERNANCE REPORT



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## ABOUT THIS REPORT

This report is prepared in accordance with Appendix C2 — Environmental, Social and Governance (“ESG”) Reporting Guide (“ESG Guide”) under the Rules (the “Listing Rules”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

This report mainly reviews and reports the environmental, social and governance performance of the Group’s operation in Malaysia. This report covers the financial year ended 31 December 2025. The scope of the disclosure covers a regional office in Hong Kong, nine contact centres of the Group situated within the central business district of Kuala Lumpur and one branch contact center in the state of Melaka, Malaysia.

This report highlights the Group’s sustainability efforts in environmental and social aspects. For details of our corporate governance, please refer to the Corporate Governance Report included in the Group’s Annual Report 2025/26.

This report can be accessed on the website of the Stock Exchange at [www.hkexnews.hk](http://www.hkexnews.hk) and the website of the Company at <http://www.bitstrat.hk> in the section headed “Investor Relations”.

## REPORTING PRINCIPLES

In line with the Guide, the Report has applied the following principles:

### Materiality:

In order to identify and assess major issues that have an impact on business stakeholders, we conducted materiality assessment surveys through multiple ways of extensive communication with business stakeholders to determine factors that have a significant impact on the sustainable development of the Group.

### Quantitative:

Information is presented with quantitative measure, whenever feasible, including information on the standards, methodologies, assumptions used and provision of comparative data.

### Balance:

We aim to keep our report balanced and make fair disclosures on critical aspects of our performance, both in terms of progress made and on-going challenges that we are dealing with. The information in this Report mainly comes from internal statistical reports and documents.

### Consistency:

We have reported in accordance with the ESG Guide. If there are any changes that may affect the comparison with previous reports in future, the Group will add remarks to the corresponding content of upcoming reports.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## REPORTING PRINCIPLES *(continued)*

### **Consistency:** *(continued)*

#### **Sustainability Governance Structure**

A robust three-tier “top-down” governance structure is in place to ensure effective oversight of ESG and corporate cultural-related matters. Under the supervision of the Boards of Directors, the ESG Working Group, and representatives from different departments/ business units hold well defined responsibilities and roles across strategic planning, execution, and review of ESG-related matters.

#### *The Board of Directors*

- Provides strategic guidance and ensure compliance with all applicable laws and regulations
- Approves and oversees the development and implementation of the Group’s climate-related strategy and sustainability management
- Ensures appropriate resources to support the implementation of the climate-related strategy

#### *ESG Working Group*

- Assists the Board in managing and reviewing corporate culture and ESG-related matters, and ensure effective resources, systems, and processes are in place
- Identifies material ESG topics, engages stakeholders, oversees ESG reporting and regulatory compliance, and support climate-related oversight by the Board
- Steers, coordinates and facilitates the integration of sustainability into the Group’s daily operations and implements climate-related key initiatives approved by the Board

#### *Management and Operational Support*

- Implement and evaluate the effectiveness of the ESG-related initiatives in daily business operations and practices
- The Climate Change Working Group assesses and delivers regular updates on sustainability targets and climate-related risk and opportunities, and provides continuous training and capacity building programmes to upskill staff in the areas of sustainability and management of climate-related risk

## ESG DIALOGUE

During the year, the ESG Working Group meet 2 times in 2025 discussed the following agenda,

- Overview of sustainability targets and progress updates of the Group
- ESG report for the year ended 31 December 2024 and framework of the ESG Report for the year ended 31 December 2025
- Stakeholders feedback 2025
- Annual review of Climate-related risk management
- Result of climate risk stress test

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## STAKEHOLDER ENGAGEMENT

Understanding that stakeholders' opinions are crucial for our business strategies development, we maintain regular and open communication with key stakeholders through various channels to gain a deeper understanding of their concerns and expectations. The Group ensures material ESG issues are addressed in its policies and approaches, figures out appropriate solutions and enhances ESG performance by actively seeking opinions from stakeholders.

Our communication channel with stakeholders are routine reports, general liaison, vendor code of conduct, vendor acceptance and evaluation processes, business meetings, corporate websites, customer feedback, complaint hotline, announcements and notices, press releases, staff volunteering, staff newsletters, regular meetings, employee feedback, employee engagement activities, and business forum.

## MATERIALITY ASSESSMENT

The Group highly values stakeholder opinions for shaping and adjusting business and sustainable development strategies, and assessing the effectiveness of its ESG initiatives. An independent ESG consultant has been engaged to develop an ESG issues inventory and carry out an annual materiality assessment in identifying matters that are significant to both the stakeholders and the Group's future business strategies.

- Step 1 — Stakeholder identification — Identify internal and external stakeholder groups based on their importance to the Group.
- Step 2 — ESG topics establishment — A total of 14 ESG issues that were most relevant to the Group and the financial industry were identified.
- Step 3 — Materiality prioritization — our management evaluate the feedback from stakeholders to develop the latest materiality matrix.
- Step 4 — Matrix validation — The assessment result was reviewed and endorsed by the ESG Working Group.

Materiality Matrix				
		Low	Medium	High
Importance to stakeholders	High			<ul style="list-style-type: none"> <li>• Health and safety of employees</li> <li>• Quality assurance of products and services</li> <li>• Terms of employment</li> <li>• Development and training</li> </ul>
	Medium	<ul style="list-style-type: none"> <li>• Water consumption</li> <li>• Impact on environment and natural resources</li> </ul>	<ul style="list-style-type: none"> <li>• Anti-corruption</li> <li>• Child and forced labour</li> <li>• Community investment</li> </ul>	<ul style="list-style-type: none"> <li>• Use of electricity</li> <li>• Supply chain management</li> </ul>
	Low	<ul style="list-style-type: none"> <li>• Emission</li> <li>• Packaging material</li> </ul>	<ul style="list-style-type: none"> <li>• Climate-related issues</li> </ul>	

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## MATRIX VALIDATION AND SUSTAINABILITY STRATEGY

Based on the above materiality assessment, the four ESG issues identified as most significant by both internal and external stakeholders, therefore the Group highlights the material and relevant ESG aspects to align with stakeholder expectation and provide our ESG Working Group insights into identifying and managing ESG related risks.

## OUR ENVIRONMENTAL COMMITMENT

Protecting the environment is of paramount importance to us, and we strive to create and maintain a clean and safe environment when carrying out our business activities.

## EMISSION

Due to our business nature which mainly involves office operations, no pollutants are produced, emitted or discharged during the course of provision of our outbound contact services.

In order to maintain a sustainable environment, we adopt a greenhouse gas ("GHG") policy to minimise the greenhouse gas impact resulting from our activities. During the year ended 31 December 2025, we were in compliance with the relevant local laws and regulations that have a significant impact on us.

## USE OF RESOURCES, THE ENVIRONMENT AND NATURAL RESOURCES

We emphasize on the effective use of resources and are committed to reducing wastage in daily operations. We adopt a green office policy, in which efficient use of electricity, paper, water and other natural resources are strongly encouraged.

For efficient use of papers, we encourage: (i) using electronic communication instead of paper as far as is practicable; (ii) reusing papers, letterheads and envelopes, (iii) adopting double-sided printing instead of single-sided printings and (iv) setting appropriate font size and optimizing layout to minimize the number of pages. We also procured paper from paper supplier with Forest Stewardship Council which supports responsible forestry.

For efficient use of resources, we encourage: (i) using automatic pencil leads and ball pen refills; (ii) employees to bring their own cups instead of using disposable cups; (iii) employees to reuse plastic bags, recycle glass bottles and aluminum cans; and (iv) recycling of printer cartridges and toners.

For efficient use of electricity and water, please refer to the Performance Indicators table on the last section of this report.

## CLIMATE CHANGE

We are committed to proactively mitigating our environmental impact and enhancing our climate resilience. With reference to the Task Force on Climate-related Financial Disclosures framework, and Supervisory Policy Manual Model GS-1 on "Climate Risk Management" issued by the Hong Kong Monetary Authority, we have implemented Climate Related Risk Management Policy to monitor and manage climate-related risks effectively.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## CLIMATE STRATEGIES

To adapt to the potential risks and challenges brought about by climate change, we actively carried out climate change risk identification and improved our response strategies based on the findings. These strategies cover the four core areas of “Governance”, “Strategy”, “Risk Management” and “Metrics and Targets”, establishing a comprehensive risk management framework on this foundation.

## CLIMATE RISK IDENTIFICATION AND MANAGEMENT

The Group has strengthened our climate resilience by systematically integrating climate considerations into strategic planning. Our multi-faceted approach enhances the identification and assessment of climate-related risks and opportunities across corporate, business, and operational levels, positioning us to navigate the low-carbon transition while capturing emerging opportunities. Climate scenario analysis enables robust assessment of potential climate pathways and their implications on our customers and portfolios, supporting our formulation of climate strategies.

## RISKS AND OPPORTUNITIES

Based on the Group’s operational characteristics and expectations for future transformation, we have identified various types of climate-related risks, which are mainly categorised as physical risks and transformation risks. Physical risks include threats arising from natural disasters such as heavy rainfall, flooding and extreme weather, while transformation risks involve the challenges that may be brought about by increasingly stringent policies and regulations as well as intensified competition in the marketplace, which may potentially impact business operations. However, these risks also present opportunities, particularly in terms of changing consumer preferences and growing demand for green services and products, which open up new avenues for sustainable business development. We have analysed the potential financial impacts of and the responses to these risks and opportunities accordingly.

The following table summarises the climate-related risks and opportunities faced by the Group across the time horizons of short-term (1-3 years), medium-term (4-5 years) and long-term (beyond 5 years).

## CLIMATE-RELATED RISKS AND OPPORTUNITIES

Risk type	Climate-related risk	Potential impact	Time dimension	Response measures	Impact on value chain	Financial impact
Physical risks	Typhoons or other extreme weather events	Typhoon or other extreme weather events may cause danger to staff when they attend to duties and may cause disruption of the call centres of the Group.  Any service interruption could affect service delivery and employee well-being and harm client trusts and confidence.	Short term	Develop emergency response plans for extreme weather events, covering multiple scenarios, and improve our emergency response capabilities in terms of facility preparation and personnel capability.	Operations	Increase operating cost due to interruption in operation.
Physical risks	Extreme heat events and heatwaves	Increased operating costs due to increased air conditioning needs to maintain staff's wellbeing and productivity.	Short term	Promptly activate the emergency response plan and deploy the necessary resources to ensure employee safety and business continuity, carry out real-time monitoring of weather changes and timely adjust response measures in accordance with actual situation.	Operations	Increase energy expenses and costs for adaptation measures.

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## CLIMATE-RELATED RISKS AND OPPORTUNITIES *(continued)*

Risk type	Climate-related risk	Potential impact	Time dimension	Response measures	Impact on value chain	Financial impact
Transition risks	Changing customer behaviour	Recently, an increasing number of customers have set carbon or ESG targets for their value chain, demanding carbon reduction or other ESG contributions from the entire value chain, and failure to meet customers' requirements is a risk factor that can lead to loss of business opportunities.	Medium term	Actively communicate with customers to understand their requirements and expectations.  Formulate carbon reduction and ESG strategies and implement measures in relation thereto.	Downstream value chain	Response measures to meet customers' low-carbon or other ESG requirements may result in increased operating costs.
Transition risks	Increased stakeholder concern	A negative impact on Company's reputation on addressing climate-related or other ESG issues could adversely affect the Company's ability to raise capital by failing to meet the expectations of investors, who perceive climate change and other ESG actions as an important factor.	Medium term	Establish climate-related risk management process, implement corresponding measures, and maintain transparent disclosure.	Downstream value chain	Response measures to meet stakeholders' ESG concerns may result in increased operating costs.
Transition risks	Policy and regulatory changes	More stringent climate-related policies, laws and regulations may be implemented by governmental or regulatory authorities	Long term	Monitor the latest compliance requirements and consult professionals when needed	Operations	Increase compliance cost and non-compliance with any laws or regulations may result in legal or regulatory penalties

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## CLIMATE-RELATED RISKS AND OPPORTUNITIES *(continued)*

Climate-related opportunity	Potential impact	Responses measures
Enhancement of energy efficiency	Promote energy-saving technological transformation and optimize the level of energy management to enhance the efficiency of energy use, thereby reducing energy costs of the offices and call centers of the Group	Optimize energy management and support energy saving and consumption reduction. Apply practices such as process optimization, equipment upgrade to improve energy use efficiency
Increase in the promotion of renewable energy usage	Increase the proportion of renewable energy usage can reduce the Company's dependence on fossil fuels, avoid the impact of fossil fuel price fluctuations and help the entire Group build a green and low-carbon brand image	Implement renewable energy consumption practice
Increased demands for low-carbon service providers	Customers increasingly favour low-carbon options, and the Company's ESG achievements can lead to a competitive advantage for the entire Group	Adopt green measures to reduce the environmental impact of our services
Enhanced company reputation	Invest in advanced climate solution could strengthen the entire Group's reputation on sustainable development and greater appeal to environmentally conscious clients	Strengthen ESG strategies and highlight climate friendly services and other ESG measures

We measure and manage climate-related risks while reducing emissions from operation and financing activities. Our climate strategy is formulated to balance the Group's contribution and exposure to climate-related risks, ensuring comprehensive climate risk management by:

- (1) Risk management — managing the financial risks for climate change by identifying and assessing climate risks and embedding into practices and governance.
- (2) Value protecting — building resilience to physical climate risks arising from building, properties, operation premises.
- (3) Emission reduction — reducing the Group's direct emissions subject to the availability of the market.

As a result, no climate-related risks or opportunities have been identified that are expected to have a material impact on the financial statements for the upcoming reporting period. We are currently conducting an internal evaluation of quantitative financial results to support our analysis, while developing a comprehensive transition plan with dedicated resource allocation.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## CLIMATE-RELATED RISKS AND OPPORTUNITIES *(continued)*

### Metrics and Targets

The Company has not yet set any specific climate-related targets in achieving any corporate strategic goals or evaluating the performance and remuneration of the staff. It also has not adopted a carbon price in decision-making nor any plan to use carbon credits. Nevertheless, the Company will monitor the global trend on ESG matters and may integrate such targets in its corporate strategy and human resources management in the future if it considers necessary.

### Climate Change Mitigation, Adaptation and Assessment

As a service-based company with office operations in Malaysia, the Group is committed to reducing its carbon footprint through practical measures aligned with our business nature. We have set short and medium-term targets to reduce carbon emissions with reference to industry practices and national climate goals, and we report annually on progress towards these targets. Key initiatives include adopting energy-efficient lighting and equipment across all contact centres and office premises, implementing energy conservation policies, encouraging employees to adopt low-carbon practices in daily operations, and exploring opportunities to reduce indirect emissions from purchased electricity.

We recognise the need to build resilience against climate-related impacts that may affect business operations, including potential disruptions from extreme weather events such as flooding or severe thunderstorms that could impact employee commuting or office operations. Business continuity plans are maintained to address such disruptions, and climate considerations are integrated into our corporate risk management procedures. We regularly assess climate-related risks and opportunities relevant to our operations, implement appropriate mitigation measures where significant risks are identified, and collaborate with stakeholders — including employees, suppliers and clients — to enhance collective climate adaptability. We also monitor regulatory developments and emerging climate-related requirements to ensure our approach remains current and effective.

### Developing Our Climate Approach

The Group is in the early stages of developing a more structured approach to climate-related management. We are committed to building a solid foundation that will support future climate action, and have begun exploring key focus areas including cross-unit coordination, data collection systems, and integration of climate considerations into our operations over time. As part of this foundation work, we have taken initial steps to assess the proportion of our office premises and operational assets that may be vulnerable to physical climate risks. This preliminary assessment will enhance our understanding as we continue to develop our climate strategy.

We are also building our knowledge and capabilities in areas such as Scope 3 emissions measurement, with a focus on categories relevant to our service-based operations including purchased goods and services and business travel. While we have not yet established an internal carbon pricing mechanism or participated in carbon credit trading, we are actively monitoring regulatory developments and market trends. This ongoing awareness will enable us to make informed decisions as our climate strategy evolves.

Looking ahead, the Group is committed to progressively enhancing its climate-related practices. We will continue to monitor global ESG trends and regulatory developments, and where appropriate, will consider integrating climate-related considerations into our corporate strategy, risk management processes, and future reporting. We view this as a journey of continuous improvement and are dedicated to building our capabilities over time.

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## QUALITY CONTROL OF OUR SERVICE AND DEVELOPMENT AND TRAINING FOR OUR WORKFORCE

Being a company engaging in services business, quality of our services is crucial to our sustainability and long-term success. We are committed to delivering high quality of services. We strive to:

- provide effective and reliable services to fully meet the requirements, needs and expectations of our clients;
- comply with the requirements of all relevant standards, ordinances, statutes, regulations, and the Company's code of conduct;
- undertake all activities in efficient and effective manners; and
- provide appropriate trainings to staff members for activities affecting service quality.

In order to ensure the completeness and accuracy of the information delivered by our telemarketing sales representatives, we (i) provide trainings to our telemarketing sales representatives on the relevant outbound contact service skills and ethics before they commence to carry out their duties; (ii) monitor the conversation between our telemarketing sales representatives and the call recipients real-time through silent monitoring or voice logs after the completion of the conversation; and (iii) carefully control and review the content of the presentation script used by our telemarketing sales representatives from time to time. Such presentation script is prepared in collaboration with our client and the relevant database owner and prior consent to the final form must be obtained from our client and the relevant database owner before it is put into use. The presentation script usually includes a set of frequently asked questions and replies for our telemarketing sales representatives to respond to call recipients' questions.

Our training and development department is responsible for the training and development of our employees as well as the employees of one database owner which we are responsible to manage and train.

Newly recruited telemarketing sales representatives are required to attend trainings conducted by our training and development department. The training curriculum usually covers information about our Group, our clients, the relevant contact service skills as well as general product knowledge.

Telemarketing sales representatives are assessed at the end of the training to ensure that they have the requisite skills and abilities to perform their duties. For any new services or any significant variation to the features of the services, the telemarketing sales representatives are required to attend trainings and are required to pass the services assessment test which is usually in the form of role play prior to the launch of the project.

The coaches of our training and development department also provide on-the-job trainings at the contact centres. This involves our telemarketing sales representatives being coached side-by-side in a buddy programme where coaches would listen to their calls and guide them to complete sales and improve call quality. Our coaches also conduct training sessions to improve their skill levels and motivation, and are also responsible for providing product-specific trainings on a project basis.

In addition, the team leaders are required to attend at least 30 hours of continuous professional development each year to ensure their skill sets remain afresh and updated. These trainings include trainings on technical and product knowledge as well as motivational, leadership and sales skills.

Various programmes aiming at improving staff's motivation and skills are organised at regular intervals, such as programmes on stress management and sales skills.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## MANAGING OUR SUPPLIERS

Our suppliers mainly consist of landlords of office premises, telecommunication operators and other services suppliers. We expect the suppliers to implement responsible employment measures by dealing with their employees fairly and reasonably, respecting employees' rights and providing employees with an environment free from abuse or discrimination, child labour and forced labour. The suppliers are also required to adhere to transparent business processes and high standards of integrity which they have to avoid conflicts of interest and prohibit any kinds of corruptive behavior. Before making any procurement decisions, we will conduct due diligence and evaluations on suppliers to avoid environmental and social risks along the supply chain.

When selecting suppliers, we only engage those who share the same level of commitment for quality. We consider:

- previous work history with the Group;
- their ability to conform with the agreed quality and contract requirements; and
- past track records.

Meetings may be held during the servicing period to ensure that the suppliers meet our vision, standards and requirements. Records are taken to keep track of the quality issues and appropriate remedial measures will be taken if necessary. Those suppliers with outstanding performance are added to our approved vendor list.

We pay attention to the environmental and sustainability awareness of our suppliers and promote sound environmental performance, sustainable development and governance practices amongst our business partners and suppliers. We encourage our suppliers to consider the risks posed to their operations from climate change and to actively mitigate their environmental impacts.

For the year ended 31 December 2025, we are not aware of any key suppliers which had any significant actual and potential negative records on business ethics, environmental protection, human and labour practices, nor did any of them have any material non-compliance in respect of human rights issues.

## DATA PROTECTION

Due to the nature of our business, our Group handles a large amount of sensitive personal data, including, inter alia, names and telephone numbers of the call recipients. Therefore, we treat data security and proper use of data are of utmost importance.

In order to ensure that there is no misuse or unauthorised use of personal data obtained from the database owners, our Group only uses the personal data received from the database owners according to the terms of the respective contracts. Our Group also handles the personal data obtained from the database owners in strict confidence. We constantly work with database owners and our clients closely to devise customised data security measures for each project in order to address data security requirements.

We restrict access to information and databases on a stringent need-to-know basis, allowing us to secure a reasonable level of risk management and maintain the confidentiality of the information and databases. Currently, we implement the following key data security measures:

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## DATA PROTECTION *(continued)*

Physical environment: There are security measures in place to ensure the physical security of the data. These measures include:

- segregating contact centres into different working zones for different projects. Each zone is guarded by its own access card system so that only authorised staff can access each zone;
- installing surveillance cameras in each contact centre, working zone and server room;
- stationing security personnel at the building's main entry point for surveillance purpose;
- requiring all telemarketing sales representatives to store their personal belongings in lockers provided. Recording devices including mobile phones and recording pens are not allowed at their workstations;
- implementing a clean desk policy at the contact centres, so that all telemarketing sales representatives do not leave any documents or papers after off duties and there is no place for them to temporarily store any confidential or sensitive documents;
- disabling the removable storage device ports for all contact centre staff computers; and
- restricting all telemarketing sales representatives from internet or email access and only necessary materials are made available to them in the form of call scripts.

System security: There are security measures in place to ensure security in every process of our operation, including data access, transmission, storage and purging. These measures include:

- implementing password controls on network printing, while copying machines and fax machines are limited to supervisory staff;
- requiring confidential data be accessed by authorised staff only through designated user accounts and passwords;
- requiring our clients to deliver encrypted or password-protected soft copies of calling data and only authorised and designated personnel in our information technology department are allowed to download and upload such calling data;
- network connectivity and data exchange with our clients or database owners are being protected by firewall and regularly monitored by staff of our information technology department;
- configuring and stringently controlling those information which are visible to contact centre staff via our CRM system. Staff can generally only view the name of the call recipient while the telephone number is masked;
- disabling the alteration of data by contact centre staff;
- deleting and purging our database after provision of services or after an agreed period has elapsed, witnessed by clients or database owners upon request; and
- encrypting back-up data.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## DATA PROTECTION *(continued)*

Our Group's measures to prevent hackers from attacking our systems include installing anti-virus software on servers and workstations, applying security patches and updates of operating systems, protecting the network connectivity with our clients by firewalls and disabling unnecessary services on servers and ports on firewalls.

All documents containing personal data are strictly controlled. The internal and external documents are recorded and archived following established procedures. All outgoing documents are screened to ensure no leakage of confidential information occurs.

## OUR WORKFORCE

Being a service provider, our competitive edge lies in the capabilities and competence of our employees. Through the ingenuity of our employees, the Group is able to continuously raise the frontier on sustainability. The Group is committed to create and maintain a work environment that not only facilitates creativity, but also being a place where employees are inspired for excellence.

As at 31 December 2025, the Group had a total of 1,253 employees, comprising 511 males and 742 females.

As the Group continues to expand its business, it is becoming even more important for us to attract and retain a talented workforce. The Group is committed to developing and deploying an innovative talent management system that anticipates and meets both the strategic needs of the Group and the employees. During the recruitment process, all candidates have an equal opportunity to compete for positions that are assigned based on the individual's qualifications, experiences and competence. We believe that a team with diversity is a competitive advantage and acknowledge and understand that we can achieve our corporate vision only with the full commitment, creativity and cooperative spirit of our team. The Group is committed to eliminating all kinds of discrimination, abuse and inequality. Our vision is to accelerate our business growth by creating a vibrant, open and inclusive work environment.

We comply with Minimum Wage Order, Employment (Restriction) Act 1968 and Employment Act 1955. Employees Provident Fund under the Employees Provident Fund Act 1991 and social security under the Employees' Social Security Act 1969 and Employment Insurance System Act 2017 covered all our employees in Malaysia.

Our Group generally pays our telemarketing sales representatives and their team leaders and managers a fixed salary and performance linked commission, such as attendance-linked commission and commission given for achieving daily or monthly sales target; while our Group generally pays other staff a fixed salary and discretionary bonus.

In addition to providing all employees with a competitive remuneration package, the Group has provided them with additional benefits to boost employee morale and happiness, such as (i) annual incentive free trip, (ii) employee insurance coverage such as group hospital and surgical, group personal accident and group term life insurance, (iii) monthly sales drives based on various unique themes, and (iv) festive season office premises decoration competition.

The Group complies with the relevant legal and regulatory requirements relating to staff compensation, dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, benefits and welfare, and anti-discrimination in all material respects. We also comply with the relevant laws and regulations relating to the provision of a safe working environment and protecting employees from occupational hazards in all material respects.

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## KEEPING OUR EMPLOYEES HEALTHY AND WELL

The safety of employees is of paramount importance to us. We are committed to maintaining a high standard of safety at all of our facilities.

The physical features of the work environment may affect employees' physical and psychological health. Understanding that the employees typically spend the majority of their working hours in the office, we are committed to achieving this goal by implementing the following key measures:

- Maintaining a safe working environment which poses no threat to health under our control;
- Inspecting any unsafe conditions and fixing it immediately; and
- Prohibiting smoking in all enclosed areas within the office, without exception.

For the year ended 31 December 2025, we did not experience any significant incidents or accidents in relation to workers' safety or any material non-compliance with the applicable laws and regulations relevant to work safety and health issues nor were there any fines or penalties for non-compliance of safety laws and regulations imposed on us.

## ANTI-CORRUPTION

Our Group values and promotes the integrity of our management and our staff and adopts a zero-tolerance policy towards all corruption, blackmail, fraud and money laundering activities and strictly complies with the Malaysian Anti-corruption Commission Act 2009 and the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong). We have effectively communicated our expectations and values with the employees and vendors through our company policies. Employees are encouraged to report any suspected activities through our established whistle-blowing platform. We also monitor as to whether there is any corruptive practices conducted by our suppliers or business partners. We did not identify any non-compliance with the said legislation during the year ended 31 December 2025. Education materials regarding anti-corruption practices have been circulated to the Directors and the management to increase their awareness on the same.

During the year ended 31 December 2025, the Group did not identify any non-compliance with relevant laws and regulations that have a significant impact on us relating to corruption, anti-money laundering and terrorists financing activities.

## CREATING SUSTAINABLE VALUE FOR THE COMMUNITY

We acknowledge our social responsibility and are willing to contribute to the society. Our Group strives to create sustainable value for not only the business community, but also the local communities. For the year ended 31 December 2025, our Group has raised funds for various charitable organisations in Malaysia. Through participation in these community projects, we have fostered cross team collaboration and strengthened team spirit while doing good for the community.

## CHARITABLE DONATIONS

Our community investment strategy focuses on supporting charitable organisations in Malaysia, with an emphasis on fostering employee engagement and strengthening team spirit through collective giving. Employees across our contact centres participated in fundraising activities to support local non-profit organisations. In particular, we continued our collaboration with established charitable bodies, contributing to initiatives that address community needs. Looking ahead, the Group will continue to identify opportunities to deepen our community engagement, explore partnerships with charitable organisations, and encourage employee participation in initiatives that align with our commitment to social responsibility.

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## PERFORMANCE INDICATORS

Paragraph number in ESG Guide	Indicator	Unit	Performance Data
<b>A1</b>	<b>Emissions</b>		
A1.1	Types of emissions and respective emissions data	N/A	The majority of our operation takes place in our office premises in Kuala Lumpur and Melaka, Malaysia. Carbon emission is the main type of emission produced as a result of our operation. All wastewater discharge is managed by the building management and therefore is immaterial to our operation.
	Total greenhouse gas emission (Note 1)	Tonnes CO <sup>2</sup>	CO <sub>2</sub> emission is 501.9 tonnes. Intensity is 0.40 per staff. The main contributor to our carbon emission is resulted from our office premises' electricity consumption.
	Direct (Scope 1)	Tonnes CO <sup>2</sup>	CO <sub>2</sub> emission is 40 tonnes. Intensity is 0.03 per staff. Generated from fossil fuel used by private car.
	Energy indirect (Scope 2)	Tonnes CO <sup>2</sup>	CO <sub>2</sub> emission is 448 tonnes. Intensity is 0.36 per staff. Generated from purchased electricity.
	Other indirect (Scope 3)	Tonnes CO <sup>2</sup>	CO <sub>2</sub> emission is 14 tonnes. Intensity is 0.01 per staff.
A1.3	Total hazardous waste produced and, where appropriate, intensity	N/A	The Group does not produce any hazardous waste.
A1.4	Total non-hazardous waste produced and, where appropriate, intensity	N/A	The Group's waste mainly consists of office supplies and equipment such as papers. This does not represent a material impact on our Group for the time being. Going forward, we will consider the need to measure our non-hazardous waste as and when it is applicable.

Notes:

- Scope 2 are mainly from electricity use.  
Scope 3 are mainly from waste paper.
- Gross floor area refers to the gross floor area of our call centers and branch located in Malaysia.

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## PERFORMANCE INDICATORS *(continued)*

Paragraph number in ESG Guide	Indicator	Unit	Performance Data
A1.5	Description of emissions target(s) set and steps taken to achieve them	N/A	<p>We target to produce less emissions as compared with the corresponding period in 2024.</p> <p>The measures in our GHG policy that we adopt to mitigate emissions include but not limited to:</p> <ul style="list-style-type: none"> <li>(i) turning off lights during lunch hour in all the office premises (if not in use);</li> <li>(ii) upgrading of lights used in the office premises from fluorescent lights to LEDs;</li> <li>(iii) turning on power saver modes for all office equipment and electronic appliances;</li> <li>(iv) adopting optimal power consumption method; and</li> <li>(v) keeping the office premises from direct sunlight through installing solar window films and blinds.</li> </ul>
A1.6	Description of how hazardous and non-hazardous wastes are handled, a description of reduction target(s) set and steps taken to achieve them	N/A	<p>The majority of our wastes are general office refuse which is disposed of by the building management. We aim to reduce waste production by minimizing the use of office supplies and paper. The following initiatives have been implemented to reduce our waste production:</p> <ul style="list-style-type: none"> <li>(i) use of reusable office supplies and cutleries;</li> <li>(ii) recycling papers, metal, and plastic waste;</li> <li>(iii) employees are encouraged to bring their own lunch or eat out to reduce the amount of takeout packaging wastes; and</li> <li>(iv) all single-sided printed papers are recycled for printing draft and internal documents.</li> </ul>

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## SOCIAL PERFORMANCE

Paragraph number in ESG Guide	Indicator	Unit	Performance Data
<b>A2</b>	<b>Use of Resources</b>		
A2.1	Total Electricity Usage	kWh	640,216
	Electricity intensity	kWh/staff	511
A2.2	Water consumption in total and intensity	N/A	Not applicable. Water consumed by the Group comprise tap water consumed as drinking water and toilet flush water, and is supplied and managed by the building management of the office premises.
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	N/A	<p>The Group aims to use less electricity as compared with the corresponding period in 2024.</p> <p>The Group adopts the following energy use efficiency initiatives in our GHG policy:</p> <ul style="list-style-type: none"> <li>(i) measuring and evaluating the lighting intensity in the office and removing all unnecessary lighting fixtures; and</li> <li>(ii) energy saving reminders being posted on all the electrical equipment such as computers, printers and fax machines; and next to all the switches.</li> </ul> <p>For the year ended 31 December 2025, the Group recorded decrease of approximately 155,195 kWh usage of electricity as compared to the amount recorded for the year ended 31 December 2024.</p>
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	Water consumption of the Group on drinking and toilet flushing is relatively insignificant. However, the Group has actively encouraged employees in water saving practices such as reminding employees to turn off the water tap while lathering and scrubbing hands, then turning it back on to rinse. The Group has no issue in sourcing water that is fit for purpose.
A2.5	Total packaging materials used for finished products and, if applicable, with reference to per unit produced	N/A	Being a contact service provider, packaging materials are immaterial for the Group's operation.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## SOCIAL PERFORMANCE *(continued)*

Paragraph number in ESG Guide	Indicator	Unit	Performance Data
<b>A3</b>	<b>Environment and Natural Resources</b>		
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	N/A	Due to the nature of our office operation, our activities have minimal impacts on the environment and the natural resources. Nevertheless, we have implemented several resources saving initiatives to further reduce our environmental.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## SOCIAL PERFORMANCE *(continued)*

Paragraph number in ESG Guide	Indicator	Unit	Performance Data
<b>B1</b>	<b>Employment</b>		
B1.1	Total number of employees	No. of people	1,253
	Total number of male employees and age group	No. of people	511 in total, comprising: Aged under 30: 362 Aged 30 to 50: 147 Aged over 50: 2
	Total number of female employees and age group	No. of people	742 in total, comprising: Aged under 30: 481 Aged 30 to 50: 253 Aged over 50: 8
	Total number of full-time employees and part-time employees	No. of people	1,253 full-time 0 part-time
	Geographic location of employees	Percentage	99% in Kuala Lumpur, Malaysia 1% in other cities
B1.2	Employee turnover rate by gender, age group and geographical region	Percentage	159% male, 125% female Aged under 30: 169% Aged 30 to 50: 77% Aged over 50: 70%  139% in Kuala Lumpur, Malaysia 43% in other cities

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## SOCIAL PERFORMANCE *(continued)*

Paragraph number in ESG Guide	Indicator	Unit	Performance Data
<b>B2</b>	<b>Health and Safety</b>		
B2.1	Number of work-related fatalities	No. of people	0. No work-related fatality in the past 3 years.
B2.2	Lost days due to work injury	No. of days	0. No work related injury in the past 3 years.
B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	N/A	<p>Measures implemented in our corporate wellness program include:</p> <ul style="list-style-type: none"> <li>(i) equipping our various contact centres with refreshment area and vending machines;</li> <li>(ii) supplying refreshments to employees at our various call centres;</li> <li>(iii) providing financial assistance to fire or flood victims; and</li> <li>(iv) providing back to school financial assistance to employees with school going children.</li> </ul> <p>We have monitored the effectiveness of our program by actively seeking employees' feedback and suggestions for improvement through different engagement activities and channels.</p>
<b>B3</b>	<b>Development and Training</b>		
B3.1	Percentage of employees trained by gender and employee category	Percentage	69.7% female trained 70.3% male trained 61.5% manager or above trained 70.0% general staff trained
B3.2	Average training hours completed per employee by gender and employee category	No. of hours	0.7 hours per employee 0.7 hours for males 0.7 hours for females 0.6 hours for manager or above 0.7 hours for general staff

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## SOCIAL PERFORMANCE *(continued)*

Paragraph number in ESG Guide	Indicator	Unit	Performance Data
<b>B4 Labour Standards</b>			
B4.1	Description of measures to review employment practices to avoid child and forced labour	N/A	Our Group adopts a zero tolerance policy towards child labour and forced labour and strictly follows major human rights declarations and applicable labour law. Our Group screens through all recruits to ensure employment contracts are duly signed in compliance with the local labour laws. During the year ended 31 December 2025, we did not identify any non-compliance with the relevant laws and regulations relating to child labour and forced labour which have a significant impact on the Group.
B4.2	Description of steps taken to eliminate such practices when discovered	N/A	If the Group discovers any underage employee or employees suffering from forced labour practice inflicted by any person, we will report the incident to the relevant regulatory body and terminate such employee's employment immediately.
<b>B5 Supply Chain Management</b>			
B5.1	Number of suppliers by geographical region	No. of Suppliers	Total number of suppliers: 74 65 located in Malaysia 5 located in United States of America 4 from other countries
B5.2	Description of practices relating to engaging Suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	N/A	Please refer to the paragraph headed "Managing Our Suppliers" in this report
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	N/A	Please refer to the paragraph headed "Managing Our Suppliers" in this report
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	N/A	Please refer to the paragraph headed "Managing Our Suppliers" in this report

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## SOCIAL PERFORMANCE *(continued)*

Paragraph number in ESG Guide	Indicator	Unit	Performance Data
<b>B6</b>	<b>Product Responsibility</b>		
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	N/A	The Group's business does not involve sale of products.
B6.2	Number of products and service related complaints received and how they are dealt with	No. of complaints	<p>Sales enrollment dispute complaints are the most common complaints received during the financial year. The Group has well experienced and trained Quality Assurance ("QA") personnel team to perform 100% audit on all sales voice calls.</p> <p>All QA audited sales voice calls are then archived into External Hard Disk Drive ("HDD") to handle any possible dispute in sales raised in the future.</p> <p>The Group received 62 valid complaints during the year ended 31 December 2025.</p> <p>Out of the total valid complaints, 34 cases are sales call related and 28 cases are non-sales call related.</p> <p>All complaints are handled by a dedicated QA Department and are resolved within a turnaround time of 48 hours (excluding Saturdays &amp; Sundays) upon receipt of such complaints.</p> <p>Complaints are received and responded through email and findings will be provided in a standard review format to clients.</p>
B6.3	Description of practices relating to observing and protecting intellectual property rights	N/A	<p>The Group's business does not involve intellectual property rights.</p> <p>Please refer to the paragraph headed "Data Protection" in this report.</p>
B6.4	Description of quality assurance process and recall procedures	N/A	Please refer to the paragraph headed "Quality Control of Our Service and Development and Training for Our Workforce" in this report.

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## SOCIAL PERFORMANCE *(continued)*

Paragraph number in ESG Guide	Indicator	Unit	Performance Data
B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	N/A	Please refer to the paragraph headed "Data Protection" in this report.
<b>B7 Anti-corruption</b>			
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	No. of cases	0
B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	N/A	Our Group adopts a zero-tolerance policy towards all kinds of corruption and fraud activities and strictly complies with the Malaysian Anti-corruption Commission Act 2009. We have effectively communicated our expectations and values with the employees and vendors through our company policies. Employees are encouraged to report any suspected activities through our established whistle-blowing platform. We did not identify any non-compliance with the said legislation during the year ended 31 December 2025.
B7.3	Description of anti-corruption training provided to directors and staff	N/A	The Group provided internal trainings through seminars and workshops to our directors and staff relating to anti-corruption legislation.
<b>B8 Community Investment</b>			
B8.1	Focus areas of contribution	N/A	The Group was engaged in fund raising for charitable organisations in Malaysia.
B8.2	Resources contributed	N/A	0