

BBSB International Limited

(incorporated in the Cayman Islands with limited liability)

(the “**Company**”)

(Stock code: 8610)

Environmental, Social, Governance Policy

(the “**Policy**”)

(Adopted pursuant to a resolution passed by the board (“**Board**”) of directors (“**Directors**”) of the Company on 23 June 2025)

1. Purpose

The purpose of the environmental, social and governance (“**ESG**”) policy (the “**Policy**”) is to set out the approach to establishing and implementing ESG principles and practices which will help increase the investment value of an enterprise and provide long-term returns to the stakeholders of the Company. To ensure the effectiveness of the ESG risk management measures and internal control systems, the board of directors of the Company (the “**Board**”) is and will be responsible for overseeing the formulation and reporting of the ESG strategies and assessing and determining the ESG-related risks.

2. Approaches and strategies

The Company will adopt the following approaches and strategies to evaluate, prioritise and manage material ESG-related issues:

2.1 Identification — industry benchmarking

- Relevant material ESG areas are identified through the review of local and international industry ESG reports.
- The materiality of each ESG area will be determined based on the importance of each ESG area to the Group through internal discussion with the management and the recommendation of Appendix 27 of the Listing Rules (the “**ESG Reporting Guide**”).
- Potential material ESG topics may include areas which affect the Group’s business or stakeholders, based on the actual development of the Group and characteristics of the industry.

2.2 Prioritisation — stakeholder engagement

- The Company will discuss with key stakeholders on key ESG areas identified in step 2.1 above to ensure that all the key aspects are covered.
- Stakeholders will be invited to express their concerns and opinions regarding various potential material topics.
- The Company will analyse the opinions collected and prioritise potential material topics.

2.3 Validation — determining material issues

- Based on the discussion with key stakeholders and internal discussion among the management, the Group’s management will ensure that all the key and material ESG areas, which are important to the Group’s business development, are reported and complied with the ESG Reporting Guide.

- 2.4 The Board will assess or periodically conduct independent evaluation and efficiency analysis of the effectiveness of the ESG management, evaluating the ESG-related risks and reviewing the existing strategies, targets and internal controls. After defining the targets and goals, the Board will identify the important milestones and decide on the timeline and the adequacy of the Company's current policies. Necessary improvement will then be implemented to mitigate the risks.
- 2.5 The Board will continue communicating with the stakeholders of the business who play a crucial role in maintaining business sustainability. Key stakeholders of the Group's business include, among others, investors, customers, employees and suppliers. Through continuous communication, the Board will collect their views and opinions which help to identify ESG-related risks and formulate the sustainability framework to address those risks.

3. Environmental Aspects

Key policies of the Group include:

- 3.1 The Group is keen to comply with the relevant laws, rules and regulations in respect of environmental protection.
- 3.2 The Group endeavours to promote efficient and responsible use of resources, minimisation of emissions and waste, as well as awareness building among its employees.
- 3.3 The Group is committed to controlling and maintaining a high standard of environmental protection. The goal is to support environmental protection and to prevent pollution and climate change in balance with socio-economic needs.
- 3.4 The Group is committed to minimising its impact on the environment by managing waste efficiently and sustainably.
- 3.5 The Group is committed to improving its energy management performance by creating a continual improvement corporate culture.

4. Social Aspects

Key policies of the Group include:

- 4.1 The Group is keen to comply with the relevant laws, rules and regulations in relation to employment, and health and safety of its employees.
- 4.2 The Group cares about the well-being, health and safety of its employees, and values equal opportunity in workplace.
- 4.3 The Group is committed to promoting the personal and career development of its employees and enabling employees to gain a sense of accomplishment through skills and knowledge enhancement.
- 4.4 The Group adopts a zero-tolerance approach for child or forced labour, bribery, extortion, fraud and money laundering.
- 4.5 The Group aims to collaborate with its suppliers to understand their environmental impacts and ensure that they minimise potential impacts arising from business operations
- 4.6 The Group is dedicated to complying with all relevant laws and regulations in respect of service responsibilities, and to delivering services that meet its internal standards as well as customers' expectations and aspirations.

4.7 The Group endeavours to understand the needs of the communities where it operates and to ensure its activities take into consideration the communities' interest.

5. Monitoring and Review of the Policy

5.1 The Policy has been approved and adopted by the Board. Any revisions to the Policy as recommended by the Directors will be submitted to the Board for consideration and approval.

5.2 The Board has been delegated with the overall responsibility for implementation, monitoring and periodic review of the Policy.

6. Disclosure of the Policy

A summary of the Policy and the progress made towards achieving these objectives will be disclosed in the annual report of the Company.