

L & A INTERNATIONAL HOLDINGS LIMITED

樂亞國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock Code 股份代號 : 8195



casimira

環境、社會及管治報告

2017

Environmental, Social and Governance Report

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

INTRODUCTION AND SCOPE OF ESG REPORT

L & A International Holdings Limited (the “Company”) and its subsidiaries (the “Group”) are pleased to present the first Environmental, Social and Governance (“ESG”) report for the year ended 31 March 2017 prepared with accordance to Appendix 20 Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) set out in the Rules Governing the Listing of Securities on the Growth Enterprise Market of the Stock Exchange of Hong Kong Limited (“GEM Listing Rule”). This ESG report intends to give insight into the approach adopted and actions taken by the Group regarding its operations and sustainability that have implication for the Group and the interest to stakeholders.

The ESG report of the Group has been presented into two subject areas, environmental and social and each subject area will have various aspects to disclose the relevant policies and the status of compliance with relevant laws and regulations as addressed by the ESG Reporting Guide.

環境、社會及管治報告簡介及範圍

樂亞國際控股有限公司(「本公司」)及其附屬公司(「本集團」)欣然呈列按照香港聯合交易所有限公司創業板證券上市規則(「創業板上市規則」)附錄二十所載環境、社會及管治報告指引(「環境、社會及管治報告指引」)所編製截至二零一七年三月三十一日止年度的首份環境、社會及管治(「環境、社會及管治」)報告。本環境、社會及管治報告旨在深入了解本集團在營運及可持續發展方面所採用方法及行動，而該等方法及行動對本集團及持份者利益有所影響。

本集團的環境、社會及管治報告分為環境與社會兩個主要範疇呈列，每個主要範疇涉及多個層面，以遵照環境、社會及管治報告指引披露有關政策及遵守有關法律法規的情況。

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The Group understands the importance of ESG report and is committed to making continuous improvements in corporate social responsibility into our business in order to better meet the changing needs of an advancing society. The first ESG report of the Group will present general disclosure of required aspects in policies, initiatives and performance. The Group will continue to optimise and improve the disclosure requirements. The following will show the ESG issues that found material for the Group and the relation to the ESG Reporting Guide:

本集團知悉環境、社會及管治報告的重要性，並致力在業務過程中不斷提升企業社會責任，以更好地響應社會日新月異發展中不斷變化的需求。本集團的首份環境、社會及管治報告將主要呈列政策、措施及表現規定範疇的一般披露。本集團將繼續優化及改善披露規定。下文呈列對本集團而言為重要的環境、社會及管治事宜及相關環境、社會及管治報告指引：

ESG Reporting Guide 環境、社會及管治報告指引	Relevant ESG issues to the Group 本集團的相關環境、社會及管治事宜
A. Environmental 環境	
A.1 Emissions 排放物	Waste management 廢棄物管理
A.2 Use of resources 資源使用	Energy and water consumption 能源消耗及耗水量
A.3 Environmental and natural resources 環境及天然資源	Measures in reducing environmental impact 減低對環境影響的措施
B. Social 社會	
B.1 Employment 僱傭	Labour practices 勞工慣例
B.2 Health and safety 健康與安全	Workplace health and safety 工作環境健康與安全
B.3 Development and training 發展及培訓	Employee development and training 僱員發展及培訓
B.4 Labour standards 勞工準則	Child labour and forced labor 童工及強制勞工
B.5 Supply chain management 供應鏈管理	Supplier management 供應商管理
B.6 Product responsibility 產品責任	Client's data and product quality 客戶數據及產品質素
B.7 Anti-corruption 反貪污	Anti-corruption and money laundering 反貪污及洗錢
	Whistle-blowing policy 舉報政策
B.8 Community investment 社區投資	Community involvement 社區參與

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THE GROUP

The Company is an investment holding company. The Group is principally engaged in the manufacturing, sales and retailing of garment products and money lending business.

A. ENVIRONMENTAL

A.1 Emissions

Reducing emissions and enhancing energy efficiency continues to be one of the objectives as clothing factory and offices consume energy.

The Group created policies of measures to reduce the electricity consumption such as:

- reduce operation hours of public lighting
- re-zoning for automated switching off air-conditioning and lighting
- switch lighting system to using energy efficient fluorescent tubes and LED lights
- adjust indoor temperature setting
- provide staff with tips for Green Office

The clothing factory in PRC manufactures cashmere garments and other apparel products. During production, the significant source of greenhouse gas emissions is from the energy used in fabric production stage of weaving, knitting and treatment. Also the machineries used in factory will cause noise and air pollution. In the laundry stage, it consists of dyes and washing that involves release of chemicals, VOCs and greenhouse gas emissions.

The following are methods adopted to reduce energy consumption in factory:

- Machines to be switched off when not actively processing materials
- Regular checkup of pipes to prevent waste energy and water from poorly functioning and leaks of pipes

本集團

本集團為投資控股公司。本集團主要從事製造、銷售及零售服裝產品以及放債業務。

A. 環境

A.1 排放物

由於製衣廠及辦公室均會消耗能源，故減低排放及提升能源效益繼續為其中一項目標。

本集團訂立措施政策以減低耗電量，例如：

- 減少公共照明的運作時數
- 重新規劃自動關閉空調及照明
- 照明系統改用具能源效益的螢光燈管及LED燈
- 調整室內溫度設定
- 為員工提供綠色辦公室提示

中國製衣廠製造純羊絨成衣及其他服裝產品。於生產過程中，編織、針織及處理等織物生產階段均會耗用能源，為溫室氣體排放的最大來源。另外，工廠所用機器會造成噪音及空氣污染。洗衣階段包括染料及洗滌，涉及釋放化學品、揮發性有機化合物及溫室氣體排放物。

下列為於工廠採納以減低能源消耗的措施：

- 當機器並非全面加工材料時關閉機器
- 定期檢查管道，防止因管道運作不良及洩漏而浪費能源及用水

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Waste management

The Group has launched a number of waste management programme for office, including:

- recycling of paper materials, printing cartridges and batteries;
- to encourage staff to mitigate paper consumption by double-sided printing and reusing paper printed on one side

The Group will also try to reduce the impact of textile waste such as cloths and fabric from the process of garment making to reduce the negative impacts on environment and society. Wastes comes from cutting room with wrong colour or shade, defective pieces from production floor, defective pieces from printing or embroidery on the garment.

The Group has prepared to commit the following to reduce wastes for factory:

- optimise the usage of materials to avoid wastage and rework due to bad quality
- to develop a comprehensive waste management system to properly dispose clothing waste and materials
- have better quality control and care in movement of work-in-progress to reduce wastes during production to ensure the damage to the environment is minimise

The Group strictly complies with relevant environmental laws and regulations towards local laws and regulations on environment in PRC and Hong Kong such as Environmental Protection of the People's Republic of China Prevention《中華人民共和國環境保護法》, Control of Atmospheric Pollution《中華人民共和國大氣污染防治法》and Urban Drainage and Sewage Treatment Ordinance《城鎮排水與污水處理條例》.

廢棄物管理

本集團推出多項辦公室廢棄物管理計劃，包括：

- 回收紙材料、打印墨盒及電池；
- 鼓勵員工雙面打印並重用單面列印紙，以減少用紙

本集團亦力圖減少製衣過程中布料及織物等紡織廢料造成的影響，以減低對環境及社會的負面影響。廢棄物來自剪裁室剪裁的材料顏色或色調錯誤、生產車間的缺陷品，以及服裝印花或繡花上的缺陷品。

本集團致力採取下列措施減少工廠廢棄物：

- 善用材料，避免因質量差而造成浪費及重做
- 制定全面廢棄物管理制度，妥善處理廢布料及材料
- 在生產流程中採取更好質量控制及處理，減少生產過程中的廢棄物，以確保盡量減低對環境造成的破壞

本集團嚴格遵守中國及香港的相關環境法律法規，例如《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》及《城鎮排水與污水處理條例》。

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A.2 Use of resources

Energy and water consumption

The Group encourages employees to adopt environmentally responsible habits and also implement environmental management practices and measures to reduce the use of resources, minimise waste and increase recycling. The Group have practices on the restriction of room temperature and has encourage the use of recycle papers in office. Also switch off lights and air-conditioning where not in use. The resources used by the Group from offices relates to water, electricity and paper consumption. The clothing factory involves the consumption of water and electricity. The Group is committed to perform regular assessment in analysing data in aims to better manage the use of resources.

A.3 Environmental and natural resources

Measures in reducing environmental impact

The Group protect natural resources by green purchasing such as recycled paper, toner and cartridge. Trying to reduce the quantity of copying paper, use duplex printing, print on used paper, use copier networking for faxing and document storage and implemented electronic leave application for office use. The Group will also try to continue to minimise the impact of textile waste from the process of garment making through implementing newer techniques to reduce waste.

B. SOCIAL

B.1 Employment

Labour practices

A good workplace practice attributes from being free from discrimination and equal opportunities for all despite of age, gender, race, colour, sexual orientation, disability or marital status to increase employee satisfaction. To ensure an equal and fair working environment, the Group adopts practices and policies of Labour Law of the People's Republic of China《中華人民共和國勞動法》, Labour Contract Law of People's Republic of China《中華人民共和國勞動合同法》 and other relevant laws and regulations.

A.2 資源使用

能源消耗及耗水量

本集團鼓勵員工培養環保習慣，落實環境管理常規及措施，減少資源使用及浪費，並加以回收再用。本集團設有常規限定室溫，鼓勵員工在辦公室使用回收紙張。當不需要使用時關閉照明及空調。本集團辦公室所用資源涉及用水、用電及用紙。製衣廠涉及用水及用電。本集團致力定期評估數據分析，以期更有效管理資源使用。

A.3 環境及天然資源

減低對環境影響的措施

本集團透過採購循環再造紙、碳粉和碳粉盒，致力保護天然資源。本集團盡力減少複印紙數量，使用雙面打印，用廢紙打印，使用複印機網絡傳真及存儲文件，並在辦公室推行電子休假申請措施。本集團亦將力圖通過實施較新減廢技術，盡量減少製衣過程中紡織廢料的影響。

B. 社會

B.1 僱傭

勞工慣例

本集團設有良好工作環境常規，員工不論年齡、性別、種族、膚色、性取向、殘疾或婚姻狀況，均不受歧視，並擁有平等機會，從而提高員工滿意度。為確保締造平等及公平的工作環境，本集團採納《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及其他相關法律法規所載常規及政策。

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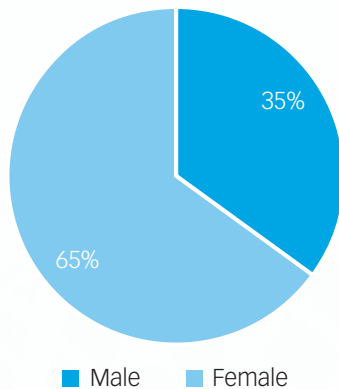
Employment contract specifies the terms including compensation and dismissal, working hours, rest periods and other benefits and welfare for staff. Staff handbook also highlights important information of policies on compensation, employee benefits including medical insurance, rights on termination, business conduct and leave benefits.

Social activities such as annual dinner, team building and other social events are organised for employees to participate to increase their work-life balance and enhance the relationship with employees.

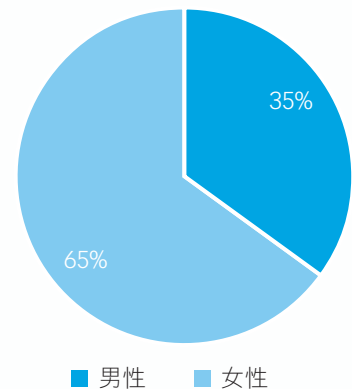
僱傭合同規定員工的補償及解僱、工作時間、休息時間及其他福利待遇。員工手冊亦標示關於補償、醫療保險等員工福利、解約權利、業務操守及休假福利政策等重要資訊。

本集團舉辦年度晚宴、團隊建設和其他社會活動，鼓勵員工參與，以提高員工工作與生活之間的平衡，同時加強與員工的關係。

Gender Distribution



男女分佈



B.2 Health and Safety

Workplace health and safety

The Group has always put the health and safety of the employees as the priority of productions so every worker who operates factory plants would be required to train for how to use the equipment. In order to mitigate workplace incidents and strengthen the health care taken for employees who have suffered from a workplace incident. The Group has established sufficient policies on safety in staff handbook.

B.2 健康與安全

工作環境健康與安全

本集團一直將員工健康及安全視為生產首要事項，故此每個工廠員工需要接受使用設備的培訓。為盡量減低工作事故及加強員工因工作事故的醫療保健，本集團員工手冊設有充分安全政策。

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B.3 Development and Training

Employee development and training

The Group encourages employees for continuous development and improves their skill set through training. The Group provided various internal and external trainings for developing the workforce. To fully develop the workforce, new staffs will also be provided with on-board training to help adapt faster to the operations of the Group. Staff's performance will also be reviewed annually through appraisal to determine any additional training or improvement plan required for each staff from their performance result.

B.4 Labour Standards

Child labour and forced labor

With compliance on the Labour Contract Law of the People's Republic of China《中華人民共和國勞動合同法》and the Employment Ordinance Chapter 57 of the Laws of Hong Kong, any individuals under legal working age or without any identification documents are disqualified from employment. During interview, the candidate's identification will be checked to prevent child labour and illegal labour. Identification will be checked again when suitable candidate being employed. Upon discovery of any child labour and use of forced labour, the person will be dismissed immediately and the discovered issue will be reviewed and discussed with the Board to prevent it from happening again. The Group also has policies to protect staff's labour rights with a complaint system for staffs to report their concerns and any violations of labour rights.

B.5 Supply Chain Management

Supplier management

The objectives are to deepen the collaborative relationship with the strategic suppliers and to create competitive advantages in the value chain, thereby aim to enhance their impact on the society and environment. The Group also tended to maintain long term relationship with its suppliers for ensuring stable supply of materials or goods. Greater emphasis is placed on the communication and relationship with the suppliers towards sustainable development.

B.3 發展及培訓

僱員發展及培訓

本集團鼓勵僱員持續發展，透過培訓提升技能。本集團提供內部及外部培訓，全面發展員工團隊，新員工亦獲提供入職培訓，以更快適應本集團業務。本集團亦透過評估每年檢討員工表現，以釐定是否須就員工表現結果提供任何額外培訓或改善計劃。

B.4 勞工準則

童工及強制勞工

遵照《中華人民共和國勞動合同法》及香港法例第57章《僱傭條例》，不得僱用合法工作年齡以下或並無任何身分證明文件的任何人士。於面試時，本集團將檢查應徵者的身分證明以防止出現童工及非法勞工。本集團於僱用合適人士時會重新檢查其身分證明。如發現僱用童工或強制勞工，有關人士將被即時解僱，而本集團將與董事會檢討及討論所發現問題以防止有關問題再次發生。本集團亦備有政策保障員工的勞工權利，並設有投訴制度供員工匯報彼等的疑慮及任何違反勞工權利的情況。

B.5 供應鏈管理

供應商管理

有關目標為加深與策略性供應商的合作關係，並創造價值鏈競爭優勢，從而提升彼等對社會及環境的影響力。本集團亦傾向與其供應商維持長期關係以確保材料或貨品供應穩定。本集團已就可持續發展加強與供應商溝通及保持關係。

B.6 Product Responsibility

Client's data and product quality

The Group has dedicated to put the products quality as its first priority as the performance of the products would affect the long-term relationship with customers and the reputation and success of the business. Therefore, the Group would ensure all goods are subjected to the Product Quality law of the People's Republic China《中華人民共和國產品質量法》which makes the Company have responsibility to compensate for the damage done if the products are defected.

Similarly, the products are subjected to the Law on Protection of the Rights and Interests of Consumers of the People's Republic China《中華人民共和國消費者權益保護法》, the Group may need to refund or pay compensation for damage cause by the products due to defected. However, During the year end 31 March 2017, the Group has not received any complaint regarding to the quality of the products.

Data is our valuable asset. The Group has developed a policy of information management system to provide guidance to staff on control and usage of company data and to restrict access or use where necessary to protect the interests of the Group. Data is classified into different levels according to the confidentiality as public, internal, and restricted/confidential. In order to protect consumer data and privacy we will keep the client information together and destroy on a timely basis.

B.6 產品責任

客戶數據及產品質素

由於產品表現會影響與客戶的長遠關係以及本集團聲譽及業務成功發展，故本集團秉持產品質素第一的信念。因此，本集團將確保所有貨品符合《中華人民共和國產品質量法》，有關法例使本集團有責任於產品有缺損時作出損害賠償。

產品亦同樣受《中華人民共和國消費者權益保護法》規限，本集團可能須就產品因缺損而導致的損害作出退款或支付賠償。然而，於截至二零一七年三月三十一日止年度，本集團並無收到任何有關產品質素的投訴。

數據乃本集團的寶貴資產。本集團已就資訊管理系統制訂政策，為員工提供控制及使用本公司數據的指引，並於有需要時限制存取或使用數據以保障本集團利益。數據按其保密程度分為公開、內部及限制／保密級別。為保障客戶數據及私隱，本集團將繼續集中儲存及適時銷毀客戶資料。

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B.7 Anti-Corruption

Anti-corruption and money laundering

Conducting business with integrity is one of the core values underlying the Group's business operations. A system with good moral integrity and anti-corruption mechanism is the cornerstone for the sustainable and healthy development of the Group. The Group has adopted and circulated internally clear guidelines for employees to strictly prohibit corruption, fraud, money laundering, bribery and extortion. All employees are required to thoroughly read the related regulations and rules of the company as well as the employees' Code of Conduct. The Group is committed to the compliance with Criminal law of the People's Republic of China《中華人民共和國刑法》and the Anti-Unfair Competition Law of the People's Republic of China《中華人民共和國反不正當競爭法》and other relevant laws and regulations. The Group has policy to comply with guidelines on anti-money laundering so if any suspicious transactions identified by the Company, the responsible person would notify and report it to the relevant governing body.

Whistle-blowing Policy

The Group has a whistleblower policy that there is a complaint channel to allow employees or other parties to confidentially and/or anonymously report any actual or suspected occurrence of improper conduct involving the Company.

B.7 反貪污

反貪污及洗錢

誠信經營乃本集團業務營運其中一項核心價值。本集團設有良好道德及反貪污機制，奠定可持續健康發展的基礎。本集團已採納並向僱員傳閱清晰內部指引，嚴格禁止貪污、欺詐、洗錢、賄賂及勒索。全體僱員須細閱本公司相關規則及規定以及僱員操守準則。本集團致力遵守《中華人民共和國刑法》及《中華人民共和國反不正當競爭法》以及其他相關法例及規例。本集團備有政策以遵守反洗錢指引的規定，本公司一旦發現任何可疑交易，負責人將通知有關監管機構並向其匯報。

舉報政策

本集團設有舉報政策，備有投訴渠道供僱員或其他人士以保密及／或不記名方式匯報牽涉本集團的任何實際或涉嫌行為不當情況。

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B.8 Community investment

Community involvement

The Group believes that community support is important to the Group's success and promotes the core value of sustainable development. Therefore, the Group plans to initiate plans such as through company sponsor and employee volunteer programs to get involved in the communities in order to build a good community relations with our employees volunteering and promoting social development by contributing to education and charity. Assessment will be taken on how to give business activities to the interests of community. Also, the Group is committed to provide career opportunities to the locals and promote the development of the community's economy.

B.8 社區投資

社區參與

本集團相信，社區支持對本集團的成功發展以及提升可持續發展的核心價值而言相當重要。因此，本集團擬展開多項計劃，例如透過公司贊助及僱員義工計劃融入社區，建立良好社區關係，並透過舉辦教育及慈善活動推廣社會發展。本集團將評估如何以商業活動切合社區利益。此外，本集團亦致力向本地人士提供就業機會及推動社區經濟發展。

