



KAM HING INTERNATIONAL HOLDINGS LIMITED

錦興國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

Stock Code : 02307

2019

Environmental,
Social and
Governance
Report





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1. ABOUT THE COMPANY

1.1.1. Kam Hing International Holdings Limited (“**Kam Hing**” together with its subsidiaries, the “**Group**”) (Stock Code: 2307), is a corporation based in Hong Kong that established in 1996 which primary focuses on the production of assorted fabrics including knitting, fabric dyeing and fabric finishing. The Group has also launched a downstream business for garment industry.

1.1.2. Kam Hing has two textile manufacturing plants in China. One of the textile manufacturing plants, located in Enping, Guangdong, is mainly focusing on fabric knitting, cotton and its blends, synthetic long filament and functional fabric dyeing and printing solutions. The other manufacturing plant, located in Nansha, Guangdong, is responsible for operations such as yarn dyeing, fabric knitting, cotton fabric dyeing, cotton and its blends and processing. To adapt to the persistent changing customer demand, the Group has established garment factories in Cambodia in order to provide a one-stop solution for the clients. The Group’s products are used by many reputable apparel brands and distributed internationally.

2. ABOUT THIS REPORT

2.1. Reporting Period and Scope

2.1.1. This Environmental, Social and Governance (“**ESG**”) Report (the “**Report**”) covers the financial reporting period from 1 January 2019 to 31 December 2019 (the “**Reporting Period**”). The Report presents all ESG-related activities during the Reporting Period.

2.1.2. The scope of the Report covers the Group’s operations in its Headquarter in Hong Kong, 2 textile manufacturing plants in Enping and Nansha in China, and garment manufacturing factories in Phnom Penh, Cambodia.

2.2. Reporting Framework

2.2.1. This Report is prepared in accordance with Appendix 27 – Environmental, Social and Governance Reporting Guide (“**ESG Guide**”) issued by The Stock Exchange of Hong Kong Limited. The Group adheres to the principles of materiality, quantitative, balance and consistency to report on the measures and performances during the Reporting Period. The Report fulfils with the “comply or explain” provisions and “recommended disclosures” of the ESG Guide. To navigate readers to specific topics corresponding with the ESG Guide, the Report also attaches a content index at the end. Information regarding corporate governance is addressed separately in the annual report in pursuance of Appendix 14 of the Main Board Listing Rules.

3. DEVELOPING QUALITY PRODUCTS

3.1. Supply Chain Management

3.1.1. The quality of the products primarily depends on the quality of the suppliers. In this respect, the Group is obligated to guarantee a sound supply chain management. Kam Hing conducts environmental and social risk assessments during the supplier selection process, to ensure that they meet with the expectations of the customers and the Group’s quality standards. The Group also adopts its supply chain regulations to regularly review the existing suppliers on their environmental management, chemical management, human rights, corporate social responsibility and quality assurance.

3.2. Responsible Textile Products

- 3.2.1. Quality control on raw materials, semi-products and finished products is an important procedure to produce safe and quality products. Thus, the Group has implemented the Quality Management System (“**QMS**”) with the accreditation of ISO 9001:2015 for controlling the quality of the products. For product safety, the Group produces and checks the products in accordance with relevant laws and regulations, such as *Product Quality Law of the PRC*, *Law of the PRC on the Protection of Consumers’ Rights and Interests* and *National General Safety Technical Code for Textile Products*. During the Reporting Period, the Group did not recall any products due to health and safety issue.
- 3.2.2. To prevent the use of restricted chemicals substances, Kam Hing has developed the “Kam Hing Restricted Substances List” (the “**List**”). The List is based on the *Registration, Evaluation, Authorisation and Restriction of Chemicals (“REACH”) Substances of Very High Concern (“SVHC”) List* defined in the Article 57 of REACH Regulation of the European Union. All suppliers are required to follow the List to prevent the use of banned substances in raw materials. Before the production, quality control department would check the samples of raw materials against the standard quality, and test for the level of prohibited chemicals.

3.3. Business Integrity

- 3.3.1. Kam Hing requires employees to value business integrity, honesty, and fairness while pursuing profits. As such, the Group promotes open, fair and transparent corporate and competition activities. The Group prohibits any anti-competition behaviour and Cartel conduct, such as price-fixing with competitors. Besides, employees shall follow the Privacy Policy to keep all customer’s information confidential, where the Group has implemented measures to protect customers’ privacy.
- 3.3.2. The Group has put enormous effort to prevent any business misbehaviour such as fraud or corruption. In regards to irregularities, the Group adopts a zero-tolerance approach to corruption and forbids employees to solicit or accept any form of benefits such as gifts, money and loan without the permission of the management when conducting business activities. The Group considers the provider or receiver of the interests as violators of relevant bribery regulations.
- 3.3.3. Moreover, the Group has established whistle-blowing mechanism and channels to encourage employees to report on any suspicious cases. In case of report received, the Group would conduct investigations and take immediate disciplinary actions if necessary.
- 3.3.4. During the Reporting Period, the Group complied with laws and regulations related to anti-competition and anti-corruption such as the “Prevention of Bribery Ordinance” and the “Competition Ordinance” of Hong Kong.



4. PROTECTING THE ENVIRONMENT

4.1. Environmental Management

4.1.1. As a textile manufacturer, the Group's operation is naturally causing certain impacts to the environment, such as the disposal of chemicals and wastewater. As such, the Group believes that it is its responsibility to minimise the environmental impact of the operation. The Group has adopted the ISO 14001-certified Environmental Management System (“**EMS**”) and focuses on maintaining sound environmental stewardship. In regards to environmental accidents, the Group has prepared an emergency plan (《恩平錦興紡織印染企業有限公司突發環境事件應急預案》) to provide the guidelines on handling such situations. During the Reporting Period, the Group complied with all relevant laws and regulations to air emission, greenhouse gas (“**GHG**”) emission, wastewater discharge, hazardous waste and non-hazardous waste disposal, such as the “Air Pollution Prevention and Control Law” of the PRC and the “Water Law” of the PRC.

4.2. Sustainable Production

4.2.1. Embedding the concept of sustainability into its business operations, the Group is dedicated to providing environmentally friendly products from raw materials procurement and product design. During the procurement process, the Group prioritises the procurement of eco-friendly materials without compromising the quality, such as organic cotton, Better Cotton Initiative (“**BCI**”) cotton, and recycled polyester and cotton. For product design, the Group would conduct comprehensive life-cycle assessments before the design of the products to identify the potential environmental impacts.

4.2.2. Moreover, the Group has implemented innovative manufacturing technologies to reduce water and energy consumption, as well as to improve resource efficiency. Through utilising the resource-efficient facilities, the Group could minimise the environmental impacts of the resources use, as well as to reduce the cost of labour.

4.3. Water Resources Management

4.3.1. Water resources is a necessary component of textile manufacturing and other operations of the Group. Although the Group has no issue on water sourcing, it strives to improve the conservation of water from the daily practices. In terms of water sourcing, the Enping manufacturing plant and Cambodia garment plant both obtain water from the local municipal suppliers; while in Nansha, the manufacturing plant consumes both surface water and municipal water. During the Reporting Period, the Group complied with relevant laws and regulations to water usage and pollution, including the *Water Pollution Control Ordinance*.

Water Conservation

4.3.2. Kam Hing has implemented several measures to improve water efficiency and reduce the consumption of water. In Nansha, the manufacturing plant has upgraded the dyeing facilities by replacing the original dyeing tank with a smart water and energy efficient bleaching and washing range. This has saved around 50% of the water consumption. In the manufacturing plants at both Enping and Nansha, the Group collects condensed water and cooling water for treatment in high-temperature reuse-water pool and reused them in the dyeing process to utilise water resources.

Water Pollution Control

4.3.3. In the manufacturing plants of Enping and Nansha, the Group has set up its own water and sewage treatment plants. This does not only mitigate the impact of wastewater discharge on the local aquatic environment, but also reduce the cost of sewage treatment. In order to meet with the “Discharge Standards of Water Pollutants for Dyeing and Finishing of Textile Industry” (《紡織染整工業污染物排放標準》)(GB4287-2012) in China, the treatment plants have included primary and secondary water treatments with reverse osmosis and disinfection treatment. The Group also uses the treated water in the textile dyeing process to further reduce water consumption and discharge. Moreover, the Group uses a central system to record and monitor the pollutant level of the wastewater discharge, as well as to ensure compliance of the relevant standards.

Overview of Water Consumption and Wastewater Discharged			
	Unit	2019	2018
Total water consumption	m ³	5,717,700	10,857,223
Water consumption intensity in revenue¹	m ³ /HKD'000 revenue	1.31	2.33
Total wastewater discharge	m ³	3,834,802	4,348,109
Wastewater discharge intensity in revenue¹	m ³ /HKD'000 revenue	0.88	0.93

Note 1: The revenue in 2019 and 2018 were HK 4,350.66 million and HK\$4,650.96 million respectively.

4.4. Energy Efficiency and Greenhouse Gas Emission Measures

4.4.1. The demand for coal and electricity is high in the Group due to their usage for printing and dye process of fabric. Therefore, the Group has applied different energy-saving measures and energy-efficient technologies to improve energy performances and lower consumption cost. These measures include upgrading the water treatment plants, boilers and dyeing machines for efficiency improvements. The Group has also established an energy and emission reduction team to monitor the energy management system and energy-saving measures. The Nansha manufacturing plant has replaced the old high-voltage switchboard, energy metering cubicle, and the high-voltage cable to enhance the electricity efficiencies. This saved around 1.2 million kWh in a year.

Greenhouse Gas Emission Mitigation

4.4.2. Recognising the emergency of climate change, Kam Hing is dedicated to controlling the GHG emission from the operation and contributing in climate change mitigation. The primary source of GHG emission of the Group is coal combustion, while the secondary source is electricity consumption.



Overview of Energy Consumption			
	Unit	2019	2018
Electricity¹	kWh	88,744,674	80,727,502
Diesel²	L	142,079	254,775
Petrol	L	215,168	229,365
Coal	tonnes	210,429	237,025
Total Energy Consumption³	kWh	1,448,412,465	1,613,068,471
Total Energy Intensity in revenue⁴	kWh/HKD'000 revenue	332.92	346.82

Overview of Greenhouse Gas (GHG) Emission			
	Unit	2019	2018
Scope 1: Direct GHG emission⁵	tonnes of CO ₂ equivalent (tCO ₂ e)	436,849	493,003
Scope 2: Indirect GHG emission⁶	tCO ₂ e	73,967	43,847
Total GHG emission	tCO ₂ e	510,816	536,850
GHG emission intensity in revenue⁴	tCO ₂ e/HKD'000 revenue	0.12	0.12

Note 1: Due to the increase in production in Cambodia with a new factory built in 2018, the electricity consumption increased significantly.

Note 2: Due to the reduction in use of boiler in Nansha, many factory vehicles were shut and resulted in the decrease in diesel use.

Note 3: 1 GJ = 277.77 kWh. Assume diesel energy intensity as 43.33 GJ/tonne, petrol energy intensity as 44.8 GJ/tonne and coal energy intensity as 23.20 GJ/tonne (Source: Guidelines to Account for and Report on Greenhouse Gas Emissions).

Note 4: The revenue in 2019 and 2018 were HK 4,350.66 million and HK\$4,650.96 million

Note 5: Scope 1 GHG emissions refer to the direct emissions from sources owned or controlled by the Group, which include the combustion of coal and diesel for stationary machines and petrol and diesel for mobile vehicles.

Note 6: Scope 2 GHG emissions refer to the indirect emissions resulting from the generation of the electricity which the Group purchased.

4.5. Air Pollution Control

4.5.1. The dyeing process of textile manufacturing would generate air pollutants such as carbon nitrogen oxide (NO_x), sulphur dioxide (SO₂) and particulate matter (PM). In order to ensure that the air emission meets with corresponding standards, designated staff are responsible for supervising the performance and conducting mitigations measures. To remove the air pollutants from the exhaust, the Group has applied Selective Non-Catalytic Reduction (SNCR) technology to reduce the air pollutants generated at the manufacturing plant. In addition to SNCR, the Group has also implemented monitoring devices at the chimneys to check for irregularities and monitor the concentration levels of the pollutants.

4.5.2. During the Reporting Period, the Group complied with relevant regulations and standards, including “Guangdong Province’s Emission Limits of Air Pollutants” (《大氣污染物排放限值》) (DB44/27-2011), “Emission Standards for Odour Pollutants” (《惡臭污染物排放標準》) (GB14554-1993), and “Emission Standard of Air Pollutants for Thermal Power Plants” (《火電廠大氣污染物排放標準》) (GB13223-2011).

Overview of Air Pollutant Emissions			
	Unit	2019	2018
SO ₂ ¹	tonnes	71.57	130.86
NO _x	tonnes	176.12	181.34
PM ²	tonnes	36.87	25.36

Note 1: SO₂ emissions reduced significantly in 2019 comparing to the previous Reporting Period mainly due to the improvement of treatment efficiency at the thermal power plant pot.

Note 2: Due to the changes in monitoring equipment by the Ministry of Environment, the emission in 2019 was higher than that in the previous Reporting Period.

4.6. Waste Management

Non-hazardous waste

4.6.1. The daily operation of the Group generates both hazardous and non-hazardous waste. In terms of non-hazardous waste, it includes general waste at the office and packaging materials. The Group encourages the employees to recycle, segregate, and reuse solid waste. Moreover, the Group established a Non-hazardous Waste Team to monitor the non-hazardous waste performances and disposal. During the Reporting Period, the Group has generated 30,687 tonnes of non-hazardous waste which were treated by qualified waste recycling companies.

Hazardous waste

- 4.6.2. Unprocessed hazardous waste would cause serious damage to the environment. The hazardous waste generated by the Group includes sludge from sewage treatments, dyeing chemicals, dye containers, waste tarpaulins and other chemical containers. To minimise the environmental impacts of hazardous waste and prevent hazardous waste accidents, the Group has formulated a rigorous waste storage management system and contingency plan. Designated staff are responsible to handle the hazardous waste following the “Hazardous Waste Management Guidelines”, where the staff label, sort, store, and deliver the hazardous waste to a qualified third-party waste management unit for treatment.
- 4.6.3. Kam Hing has formed a Hazardous Waste Management Team to supervise, coordinate, and conduct decision-making to manage the Group’s hazardous waste. To reduce the consumption of dyeing additives, the airflow dyeing machines has been installed to improve the first-time success rate of fabric dyeing. Besides, the Group prioritises the use of eco-friendly and non-toxic dyes to reduce hazardous waste at source.
- 4.6.4. During the Reporting Period, the Group complied with relevant laws and regulations, such as “Laws of People’s Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste” (《中華人民共和國固體廢物污染環境防治法》).

Overview of Generation of Waste			
	Unit	2019	2018
Hazardous waste	tonnes	6.06	11.35
Non-hazardous waste	tonnes	30,687	32,854
Hazardous waste intensity in revenue¹	Tonnes/HKD’000 revenue	1.39x10 ⁻⁶	2.44x10 ⁻⁶
Non-hazardous waste intensity in revenue¹	Tonnes/HKD’000 revenue	0.007	0.01

Note 1: The revenue in 2019 and 2018 were HK 4,350.66 million and HK\$4,650.96 million respectively.

5. CREATING A TIGHT-KNITTED WORKFORCE

5.1. Acquiring Talents

- 5.1.1. Standing by the people-oriented principle, Kam Hing believes that its employees are the foundation for successful business development. The Group is committed to fostering a harmonious working environment and protect the rights of the employees and to avoid any form of discrimination. During the recruitment process, candidates are selected in regardless of their gender, race, nationality, religion, age and other social attributes. Kam Hing has zero-tolerance towards harassment and discrimination in the workplace. The Group would investigate and take prompt remediation in the case of misbehaviour. The Group also encourages employees to report on any unethical behaviour.

5.1.2. The Group prohibits the employment of any forced or child labour. In the prevention of child labour, the human resources department has implemented an age confirmation system to verify the employee's age. If any underaged labour is discovered, the Group would immediately terminate the employment contract and assist them to resume education. If any forced labour is found, the Group would also terminate the employment contract immediately and provide reasonable compensations. During the Reporting Period, no forced and child labour was found; the Group also complied with relevant laws and regulations, such as "Labour Contract Law of the People's Republic of China ("PRC")" and "Labour Law of the PRC" and "Hong Kong Employment Ordinance".

Employment Data			
		2019	2018
By Gender	Male	54.0%	54.1%
	Female	46.0%	45.9%
By Employment Type	Management	0.5%	0.4%
	Senior	0.9%	1.0%
	Junior	98.6%	98.6%
By Age Group	30 or below	33.2%	35.2%
	31 – 50	53.1%	52.0%
	51 or above	13.7%	12.8%
By Geographical Region	Hong Kong	75.6%	78.0%
	China	1.0%	1.0%
	Cambodia and others	23.4%	21.0%
Overall Turnover Rate <small>(Note 1)</small>		52.4%	56.4%

Note 1: Turnover is defined as employees who leave the company voluntarily or due to retirement, dismissal or other reasons. The turnover rate is calculated based on the following formula:

$$\text{Turnover \%} = \text{NELDY} / ((\text{NEBY} + \text{NEEY}) / 2)$$

Where:

NELDY = Number of Employees who Left During the Year

NEBY = Number of Employees at the Beginning of the Year

NEEY = Number of Employees at the End of the Year

5.2. Cultivating Employees

5.2.1. Employees' professional development is as equally important as attracting the talents for the business growth. To this end, Kam Hing is eager to invest and allocate resources on employees' training and development, aiming to nurture the staffs' skills to align with business development goals. The Group has offered extensive training programmes based on the individual job requirements and the business operation's needs. For example, the Group provides orientation training to new employees to assist them in understanding the job nature and blending in with the Group's culture. On top of that, the Group provides a wide range of job-related skills training to enhance employees' professional skills, including dyeing quality control procedures, quality enhancement, and hazardous chemical use.

5.2.2. To improve the sense of belongings and enhance the unity of the staff, the Group has offered a variety of staff activities, such as tug of war, public speaking competition and basketball competition. The Group also invited the employees' families to participate in staff activities, such as the Mid-Autumn Festival and the Chinese New Year Festival Dinner, to encourage work-life balance.

Activities	Photos
Chinese New Year Festival Dinner 2020	
Family Activities – “You Happy! That’s why I am Happy!”	

5.3. Safeguarding Employees

5.3.1. Kam Hing considers employees' health and safety as a high priority of its business and is committed to providing a safe workplace for the staff. As a result, the Group has implemented an occupational health and safety management system with regular review. The safety management procedures in the management system include:

- Conduct at least one on-site inspections per year on each plant site to evaluate the effectiveness of accident preventive measures;
- Assess the safety condition of each plant by indicators such as “incidence rate for thousands of people” and “rate of accident loss for working hours per million”;
- Investigate the causes of any accidents, and implement mitigation and prevention measures; and
- Provide the support on laws, regulations, standards and professional knowledge

5.3.2. In order to minimise the causality and accident rate, the Group as well has improved the safety facilities of the factory, such as providing industrial safety belts and harness to employee. During the Reporting Period, the Group complied with all relevant labour laws and regulations, such as the “Production Safety Law of the PRC”.

6. INVESTING IN COMMUNITY

6.1.1. Kam Hing places high significance on accomplishing social responsibility with the participation of a variety of community services. The Group is enthusiastic in supporting the local communities, such as engaging in local environmental awareness raising and education activities. For example, the Group has raised the awareness of energy saving and reducing emission through promoting their importance among the community.

6.1.2. During the Reporting Period, the Group has donated approximately HK\$ 704 thousand to various local charity organisation. The Group will continue to support different charities and the building of community.



7. ENVIRONMENTAL PERFORMANCE DATA SUMMARY

Environmental Performance	Units	2019	2018
Gaseous Emissions			
SO ₂ ¹	tonnes	71.57	130.86
NO _x	tonnes	176.12	181.34
PM ²	tonnes	36.87	25.36
GHG Emissions			
Scope 1: direct emission ³	tCO ₂ -e	436,849	493,003
Scope 2: indirect emission ⁴	tCO ₂ -e	73,967	43,847
Total GHG emissions	tCO ₂ -e	510,816	536,850
GHG intensity in revenue ⁵	tCO ₂ -e/HKD'000 revenue	0.12	0.12
Energy Usage			
Electricity ⁶	kWh	88,744,674	80,727,502
Diesel ⁷	L	142,079	254,775
Petrol ⁵	L	215,168	229,365
Coal	tonnes	210,429	237,025
Total energy consumption ⁸	kWh	1,448,412,465	1,613,068,471
Energy intensity in Revenue ⁵	kWh/HKD'000 revenue	332.92	346.82
Water Consumption			
Total	m ³	5,717,700	10,857,222
Water consumption intensity in revenue ⁵	m ³ /HKD'000 revenue	1.31	2.33
Wastewater Discharge			
Total	m ³	3,834,802	4,348,109
Discharged wastewater intensity in revenue ⁵	m ³ /HKD'000 revenue	0.88	0.93
Generated Waste			
Hazardous waste	tonnes	6.06	11.35
Non-hazardous waste	tonnes	30,687	32,854
Hazardous waste intensity in revenue ⁵	Tonnes/HKD'000 revenue	1.39x10 ⁻⁶	2.44x10 ⁻⁶
Non-hazardous waste intensity in revenue ⁵	Tonnes/HKD'000 revenue	0.007	0.01



Note 1: SO₂ emissions reduced significantly in 2019 comparing to the previous Reporting Period mainly due to the improvement of treatment efficiency at the thermal power plant pot.

Note 2: Due to the changes in monitoring equipment by the Ministry of Environment, the emission in 2019 was higher than that in the previous Reporting Period.

Note 3: Scope 1 GHG emissions refer to the direct emissions from sources owned or controlled by the Group, which include the combustion of coal and diesel for stationary machines and petrol and diesel for mobile vehicles.

Note 4: Scope 2 GHG emissions refer to the indirect emissions resulting from the generation of the electricity which the Group purchased.

Note 5: The revenue in 2019 and 2018 were HK 4,350.66 million and HK\$4,650.96 million

Note 6: Due to the increase in production in Cambodia with a new factory built in 2018, the electricity consumption increased significantly.

Note 7: Due to the reduction in use of boiler in Nansha, many factory vehicles were shut and resulted in the decrease in diesel use.

Note 8: 1 GJ = 277.77 kWh. Assume diesel energy intensity as 43.33 GJ/tonne, petrol energy intensity as 44.8 GJ/tonne and coal energy intensity as 23.20 GJ/tonne (Source: Guidelines to Account for and Report on Greenhouse Gas Emissions).



8. ESG CONTENT INDEX

Aspect	KPI	Description	Statement/Section	Page No.
SUBJECT AREA (A) ENVIRONMENT				
A1: EMISSIONS				
A1	<i>General disclosure</i>	Information on: (a) the policies; and (b) compliance	4.1 Environmental Management	4
	A1.1	The types of emissions and respective emissions data.	4.3 Water Resources Management 4.4 Energy Efficiency and GHG Emission Measures 4.5 Air Pollution Control 4.6 Waste Management 8 Environmental Performance Summary	4 5 7 7 14
	A1.2	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	4.4 Energy Efficiency and GHG Emission Measures	5
	A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	4.6 Waste Management	7
	A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	4.6 Waste Management	8
	A1.5	Description of measures to mitigate emissions and results achieved.	4.2 Sustainable Production 4.3 Water Resources Management 4.4 Energy Efficiency and GHG Emission Measures 4.5 Air Pollution Control 4.6 Waste Management 8 Environmental Performance Summary	4 4 5 7 7 14
	A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	4.6 Waste Management	7

Aspect	KPI	Description	Statement/Section	Page No.
A2: USE OF RESOURCES				
A2	<i>General disclosure</i>	Policies	4.1 Environmental Management 4.2 Sustainable Production 4.3 Water Resources Management 4.4 Energy Efficient and GHG Emission Measures	4 4 4 5
	A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	4.4 Energy Efficient and GHG Emission Measures	5
	A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	4.3 Water Resources Management	4
	A2.3	Description of energy use efficiency initiatives and results achieved.	4.4 Energy Efficient and GHG Emission Measures	5
	A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	4.3 Water Resources Management	4
	A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	The Group did not generate a significant amount of packaging material during the Reporting Period	–
A3: THE ENVIRONMENT AND NATURAL RESOURCES				
A3	<i>General disclosure</i>	Policies	4 Protecting the Environment	5
	A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	4 Protecting the Environment	5

Aspect	KPI	Description	Statement/Section	Page No.
SUBJECT AREA (B) SOCIAL				
B1: EMPLOYMENT				
B1	<i>General disclosure</i>	Information on: (a) the policies; and (b) compliance	5.1 Acquiring Talents	8
	<i>B1.1</i>	Total workforce by gender, employment type, age group and geographical region.	5.1 Acquiring Talents The Group currently does not report the total number of employees. However, the Group plans to disclose the information in the future.	8
	<i>B1.2</i>	Employee turnover rate by gender, age group and geographical region.	5.1 Acquiring Talents	8
B2: HEALTH AND SAFETY				
B2	<i>General disclosure</i>	Information on: (a) the policies; and (b) compliance	5.3 Safeguarding Employees	11
	<i>B2.1</i>	Number and rate of work-related fatalities.	The Group currently does not report the number and rate of work-related fatalities. However, the Group plans to disclose the information in the future.	–
	<i>B2.2</i>	Lost days due to work injury.	The Group currently does not report the lost days due to work injury. However, the Group plans to disclose the information in the future.	–
	<i>B2.3</i>	Description of occupational health and safety measures adopted, how they are implemented and monitored.	5.3 Safeguarding Employees	11

Aspect	KPI	Description	Statement/Section	Page No.
B3: DEVELOPMENT AND TRAINING				
B3	<i>General disclosure</i>	Policies	5.2 Cultivating Employees	10
	<i>B3.1</i>	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	The Group currently does not report the training information. However, the Group plans to disclose the information in the future.	–
	<i>B3.2</i>	The average training hours completed per employee by gender and employee category.	The Group currently does not report the training information. However, the Group plans to disclose the information in the future.	–
B4: LABOUR STANDARDS				
B4	<i>General disclosure</i>	Information on: (a) the policies; and (b) compliance	5.1 Acquiring Talents	8
	<i>B4.1</i>	Description of measures to review employment practices to avoid child and forced labour.	5.1 Acquiring Talents	8
	<i>B4.2</i>	Description of steps taken to eliminate such practices when discovered.	5.1 Acquiring Talents	8
B5: SUPPLY CHAIN MANAGEMENT				
B5	<i>General disclosure</i>	Policies	3.1 Supply Chain Management	2
	<i>B5.1</i>	Number of suppliers by geographical region.	The Group currently does not report the supplier's information. However, the Group plans to disclose the information in the future.	–
	<i>B5.2</i>	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	3.1 Supply Chain Management	2

Aspect	KPI	Description	Statement/Section	Page No.
B6: PRODUCT RESPONSIBILITY				
B6	<i>General disclosure</i>	Information on: (a) the policies; and (b) compliance	3.2 Responsible Textile Products	3
	<i>B6.1</i>	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	3.2 Responsible Textile Products	3
	<i>B6.2</i>	Number of products and service-related complaints received and how they are dealt with.	During the Reporting Period, no products or services related complaints were received.	–
	<i>B6.3</i>	Description of practices relating to observing and protecting intellectual property rights.	3.3 Business Integrity	3
	<i>B6.4</i>	Description of quality assurance process and recall procedures.	3.3 Business Integrity	3
	<i>B6.5</i>	Description of consumer data protection and privacy policies, how they are implemented and monitored.	3.3 Business Integrity	3
B7: ANTI-CORRUPTION				
B7	<i>General disclosure</i>	Information on: (a) the policies; and (b) compliance	3.3 Business Integrity	3
	<i>B7.1</i>	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.	3.3 Business Integrity	3
	<i>B7.2</i>	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	3.3 Business Integrity	3

Aspect	KPI	Description	Statement/Section	Page No.
B8: COMMUNITY INVESTMENT				
B8	General disclosure	Policies	6 Investing in Community	11
	B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	6 Investing in Community	11
	B8.2	Resources contributed (e.g. money or time) to the focus area.	The Group currently does not report this information. However, the Group plans to disclose the information in the future.	–

