



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

2020



*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 provides products and services to many reputable apparel brands 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 2020 to 31 December 2020 (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, two 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. Reliable Supply Chain Management

3.1.1. A stable and quality supply highly depends on sound supply chain management. Regards to that, Kam Hing employs strict environmental and social risk assessments along the supply chain through on-site visits and questionnaires etc. The actions mitigate the relevant risks in the supply chain, and ensure the selected suppliers that meet with the expectations of the customers and the Group’s quality standards. Additionally, the Group regularly review the existing suppliers with its supply chain regulations on the aspects: environmental management, chemical management, human rights, corporate social responsibility and quality assurance.

3.2. Responsible Product Quality and Safety

- 3.2.1. To maintain a satisfied quality of raw materials, semi-products and final products, the Group exercises the Quality Management System (“**QMS**”) with the accreditation of ISO 9001:2015. In order to ensure the product safety and quality, all products are under quality check 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. Kim Hing formulated the “Kam Hing Restricted Substances List” (the “**List**”) to avoid any misuse of restricted chemicals substances in production. The List is in line with the standard *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 existing or potential suppliers are required to follow the List to prevent the use of forbidden chemicals in raw materials. Quality control department would conduct checking for the raw material samples to see if they meet the requirements and test for the concentration of banned substances.

3.3. Business Integrity

- 3.3.1. Business integrity is deemed as the cornerstone of the success of companies. Kam Hing values the spirit and rigorously requires its employees to adhere. As such, the Group encourages business activities that ground on fairness, equality, openness and transparency. Anti-competition behaviour and Cartel conduct, such as price-fixing with competitors are prohibited in the Group.
- 3.3.2. Upholding a reliable and ethical business image of the company, the Group stipulated policies to protect intellectual property rights and the private data from customers, suppliers and contractors to protect their privacy. In terms of intellectual property rights, the Group safeguards them by restricting the use of their trademarks in any unauthorised events or activities.
- 3.3.3. The Group holds a zero-tolerance attitude to any business misbehaviour, such as fraud, bribery or corruption. The Group has established corresponding standards to guide employees on preventing corruption behaviours. Any acceptance of benefits such as gifts, money and loan without the permission of the management when conducting business activities is deemed as violation of regulation, no matters the providers or receivers.
- 3.3.4. On top of that aforementioned, Kam Hing also established whistle-blowing mechanism and channels to encourage employees to report on any suspicious cases. If any irregularities found, the Group would conduct investigations and take immediate disciplinary actions if necessary.
- 3.3.5. 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 believes that it is its responsibility to minimise the environmental impact of the operation, as the operation is naturally causing certain impact to the environment, such as the disposal of chemicals and wastewater. The Group focuses on maintaining sound environmental stewardship and has adopted the ISO 14001-certified Environmental Management System (“**EMS**”). In order to provide the guidelines on handling 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》). 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 during the Reporting Period.

4.2. Sustainable Production

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

4.2.2. In addition, the Group is dedicated to providing environmentally friendly products from raw materials procurement and product design to embed the concept of sustainability into the business operations. 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 during the procurement process. For product design, potential environment impacts would be identified of the products by holistic life-cycle assessments.

4.3. Water Resources Management

4.3.1. Water is one of the crucial components of textile manufacturing and other operations of the Group. The Group has no issue on water sourcing. However, it strives to improve the conservation of water from the daily practices. Water is obtained from local municipal suppliers at both the Enping manufacturing facility and the Cambodia garment plant. The manufacturing factory in Nansha, on the other hand, uses both surface and municipal water. The Group complied with relevant laws and regulations regarding water usage and pollution, including the *Water Pollution Control Ordinance*, during the Reporting Period.

Water Conservation

4.3.2. To improve water efficiency and reduce the consumption of water, Kam Hing has implemented several measures. The manufacturing plant in Nansha has upgraded the dyeing facilities, with the original dyeing tank being replaced by a smart water and energy efficient bleaching and washing range. This has resulted in a 30% reduction in water consumption during the step. 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. The Group has set up its own water and sewage treatment plants in the manufacturing plants of Enping and Nansha. This does not only reduce the cost of sewage treatment but also mitigate the impact of wastewater discharge on the local aquatic environment. The treatment plants have included both primary and secondary water treatments with reverse osmosis and disinfection treatment 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. To further reduce water use and discharge, the Group uses the treated water in the textile dyeing process. In addition, the Group employs a centralised system to record and monitor the pollutant level of wastewater discharge, as well as to verify that all applicable regulations are met.

Overview of Water Consumption and Wastewater Discharged			
	Unit	2020	2019
Total water consumption	m ³	5,362,473	5,717,700
Water consumption intensity in revenue¹	m ³ /HK\$'000 revenue	1.40	1.31
Total wastewater discharge	m ³	3,236,174	3,834,802
Wastewater discharge intensity in revenue¹	m ³ /HK\$'000 revenue	0.85	0.88

Note 1: The revenue in 2019 and 2020 were HK\$4,350.64 million and HK\$3,826.83 million respectively.

4.4. Energy Efficiency and Greenhouse Gas Emission Measures

4.4.1. Owing to the Group's usage for printing and dye process of fabric, the demand for coal and electricity is high in the Group. In order to improve energy performances and lower consumption cost, the Group has applied different energy-saving measures and energy-efficient technologies. These measures include upgrading the water treatment plants, boilers and dyeing machines for efficiency improvements. For instance, the sludge from sewage treatment could be used as fuel for generating electricity after drying. In Enping, new dyeing technique was employed during production process. The improved technique led to a reduction of 0.29 tonnes steam consumption on every tonne of clothing dyeing. Additionally, the Group has formed an energy and emission reduction team to monitor the energy management system and energy-saving measures. To improve electricity efficiency, the Nansha manufacturing factory replaced the old high-voltage switchboard, energy metering cubicle, and high-voltage cable. In the Reporting Period, all the aforementioned measures saved approximately 0.8 million kWh and 25% steam consumption.

Greenhouse Gas Emission Mitigation

4.4.2. Realising the seriousness of climate change, Kam Hing is dedicated to controlling GHG emissions from its operations and helping to mitigate climate change. The primary source of GHG emission of the Group is coal combustion, while the secondary source is electricity consumption.

Overview of Energy Consumption			
	Unit	2020	2019
Electricity	kWh	90,395,296	88,744,674
Diesel¹	L	117,497	142,079
Petrol¹	L	78,008	215,168
Coal	tonnes	194,586	210,429
Total Energy Consumption²	kWh	1,346,457,444	1,448,412,465
Total Energy Intensity in revenue³	kWh/HK\$'000 revenue	351.85	332.92

Overview of Greenhouse Gas (GHG) Emission			
	Unit	2020	2019
Scope 1: Direct GHG emission⁴	tonnes of CO ₂ equivalent (tCO ₂ e)	403,570	436,849
Scope 2: Indirect GHG emission⁵	tCO ₂ e	75,357	73,967
Total GHG emission	tCO ₂ e	478,927	510,816
GHG emission intensity in revenue³	tCO ₂ e/HK\$'000 revenue	0.13	0.12

Note 1: Due to the outbreak of COVID-19 in 2020, the transportation was halted and less vehicle fuels were used in the Reporting Period.

Note 2: 1 GJ = 277.77 kWh. Assume diesel energy intensity as 43.33 GJ/tonne, petrol energy intensity as 44.80 GJ/tonne and coal energy intensity as 23.20 GJ/tonne (Source: Guidelines to Account for and Report on Greenhouse Gas Emissions).

Note 3: The revenue in 2019 and 2020 were HK\$4,350.66 million and HK\$3,826.83 million respectively.

Note 4: 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 5: 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 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) during the Reporting Period.
- 4.5.2. Air pollutants such as carbon nitrogen oxide (NO_x), sulphur dioxide (SO₂), and particulate matter (PM) are produced during the dyeing process of textile manufacture. Designated staff are responsible for supervising the performance and conducting mitigations measures to ensure that air emissions reach the corresponding standards. The Group has applied Selective Non-Catalytic Reduction (SNCR) technology to remove the air pollutants from the exhaust and to reduce the air pollutants generated at the manufacturing plant. Apart from SNCR, the Group has installed monitoring devices at the chimneys to check for abnormalities and monitor the pollutants’ concentration levels.

Overview of Air Pollutant Emissions			
	Unit	2020	2019
SO ₂	tonnes	77.02	71.57
NO _x	tonnes	160.63	176.12
PM	tonnes	38.00	36.87

4.6. Waste Management

Hazardous waste

- 4.6.1. Hazardous waste that has not been processed would be extremely harmful to the environment. Sludge from sewage treatments, dyeing chemicals, dye containers, waste tarpaulins, and other chemical containers are the major hazardous waste generated by the Group. Also, the Group has formulated a rigorous waste storage management system and contingency plan to minimise the environmental impacts of hazardous waste and to avoid hazardous waste accidents. 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.
- 4.6.2. 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》) during the Reporting Period.
- 4.6.3. Kam Hing has established 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.

Non-hazardous waste

4.6.4. The Group generates both hazardous and non-hazardous waste in the course of its regular operations. In terms of non-hazardous waste, this includes general waste at the office and packaging materials. The Group encourages employees to recycle, segregate, and reuse solid waste. Furthermore, the Group formed a Non-hazardous Waste Team to monitor the performance and disposal of non-hazardous waste. The Group generated 29,690 tonnes of non-hazardous waste during the Reporting Period, which was handled by qualified waste recycling companies.

Overview of Generation of Waste ¹			
	Unit	2020	2019
Hazardous waste²	tonnes	59.50	6.06
Non-hazardous waste	tonnes	29,690	30,687
Hazardous waste intensity in revenue³	tonnes/HK\$'000 revenue	15.55x10 ⁻⁶	1.39x10 ⁻⁶
Non-hazardous waste intensity in revenue³	tonnes/HK\$'000 revenue	0.008	0.007

Note 1: The waste data were only covered production plant in Nansha, Panyu.

Note 2: The Group is planning to establish a cleaning centre in Nansha which turns some hazardous waste to non-hazardous waste and improve the recycle rate of waste materials. The Group made a one-off cleaning and transferred most of stocked hazardous wastes to qualified third-party contractor. Thus, the number of hazardous wastes increased in 2020.

Note 3: The revenue in 2019 and 2020 were HK\$4,350.66 million and HK\$3,826.83 million respectively.

5. CREATING A TIGHT-KNITTED WORKFORCE

5.1. Acquiring Talents

5.1.1. Adhering to the principle of people-oriented, Kam Hing strongly believes that the employees are the valuable assets of its business. The Group strives to cultivate a harmonious workplace to all employees and protect their rights away from any forms of discrimination and harassment. Regardless of the gender, race, nationality, religion, age and other social attributes of the candidates, the Group provides a fair, open and transparent system to select the right candidates in the recruitment process. 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 sets up an age confirmation system strictly against forced and child labour. The system is implemented by the human resources department to verify the employee's age. The Group will immediately terminate the employment contract and assist the underaged labour to resume education once the case is discovered. For the forced labour, the Group would provide reasonable monetary compensations to them while terminating their contract. 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". The percentage of employees by gender, employment type, age group and geographical region is below:

Employment Data			
		2020	2019
By Gender	Male	51.2%	54.0%
	Female	48.8%	46.0%
By Employment Type	Management	1.2%	0.5%
	Senior	3.5%	0.9%
	Junior	95.3%	98.6%
By Age Group	30 or below	30.8%	33.2%
	31–50	53.7%	53.1%
	51 or above	15.5%	13.7%
By Geographical Region	Hong Kong	1.2%	1.0%
	China	68.7%	75.6%
	Cambodia and others	30.1%	23.4%
Overall Turnover Rate¹		51.1%	52.4%

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. A team of professional and talented employees is crucial to a company's business prosperity. As such, Kam Hing is keen on investing and allocating resources to employees' training and development according to their roles and duties, as well as aligning with the future business development goals. For examples, the Group provides orientation training to new team members to help them understand their duties and company culture in order to be fit in their job place more quickly. Beyond the induction training, the Group provides a wide range of job-related skill training to enhance employees' professional skills, which includes dyeing quality control, quality enhancement and hazardous chemical use. During the Reporting Period, the overall training hours were 36,841, which the average training hours was 5. By gender, the average training hours for male and female were 7 and 4 respectively. By employment category, the average training hours for management was 29. There were 27 and 5 hours of average training for senior and junior staff in the Reporting Period.
- 5.2.2. The Group organised a wide range of staff activities to its employees to enhance their sense of belongings and unity. The activities include Spring Festival Party, Mid-Autumn Festival and National Day Celebration.

Spring Festival Party



Spring Festival Party was held to express gratitude to our employees for their hard work throughout the year and strengthen the communication between colleagues. Employees enjoyed Poon Choi, singing and dancing performance, interactive games and lucky draw session in the party. They were also given the opportunity to show off their talents on stage.

Mid-Autumn Festival and National Day Celebration



To celebrate Mid-Autumn Festival and National Day, both employees and their families were invited to join this event. Different game booths were set, including lantern riddles, family paper lantern workshop and ring toss. The event could not only enrich the spiritual and cultural life of employees, but improve their parent-child relationship.

5.3. Safeguarding Employees

5.3.1. Health and safety of the employees concerned by Kam Hing which committed to offering safe workplace to all staff. The Group implemented an occupational health and safety management system and review it regularly. The safety management procedures in the management system are as followed:

- 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. For the purpose of minimizing the accident rate and injuries, the Group reviews and improved the safety facilities of the factory in a timely manner, such as providing industrial safety belts and harness to employees. During the Reporting Period, there were no work fatalities but 15 occupational injuries in the Group, resulting a total of 285 lost work days. The Group will spare no effort to improve employees’ safety knowledge to prevent future injury. 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 proactively takes part in various community services to reveal its commitment on social responsibility, such as supporting local communities in the realm of environment and education. For example, the Group arouses the awareness of energy saving and emission reduction of the general public among the community.

6.1.2. During the Reporting Period, the Group has donated approximately HK\$2,317,000 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	Unit	2020	2019
Gaseous Emissions			
SO ₂	tonnes	77.02	71.57
NO _x	tonnes	160.63	176.12
PM	tonnes	38.00	36.87
GHG Emissions			
Scope 1: direct emission ¹	tCO ₂ e	403,570	436,849
Scope 2: indirect emission ²	tCO ₂ e	75,357	73,967
Total GHG emissions	tCO ₂ e	478,927	510,816
GHG intensity in revenue ³	tCO ₂ e/HK\$'000 revenue	0.13	0.12
Energy Usage			
Electricity	kWh	90,395,296	88,744,674
Diesel ⁴	L	117,497	142,079
Petrol ⁴	L	78,008	215,168
Coal	tonnes	194,586	210,429
Total energy consumption ⁵	kWh	1,346,457,444	1,448,412,465
Energy intensity in revenue ³	kWh/HK\$'000 revenue	351.85	332.92
Water Consumption			
Total	m ³	5,362,473	5,717,700
Water consumption intensity in revenue ³	m ³ /HK\$'000 revenue	1.40	1.31
Wastewater Discharge			
Total	m ³	3,236,174	3,834,802
Discharged wastewater intensity in revenue ³	m ³ /HK\$'000 revenue	0.85	0.88
Generated Waste			
Hazardous waste ⁶	tonnes	59.50	6.06
Non-hazardous waste	tonnes	29,690	30,687
Hazardous waste intensity in revenue ³	tonnes/HK\$'000 revenue	15.55x10 ⁻⁶	1.39x10 ⁻⁶
Non-hazardous waste intensity in revenue ³	tonnes/HK\$'000 revenue	0.008	0.007

Note 1: 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 2: Scope 2 GHG emissions refer to the indirect emissions resulting from the generation of the electricity which the Group purchased.

Note 3: The revenue in 2019 and 2020 were HK\$4,350.66 million and HK\$3,826.83 million respectively.

Note 4: Due to the outbreak of COVID-19 in 2020, the transportation was halted and less vehicle fuels were used in the Reporting Period.

Note 5: 1 GJ = 277.77 kWh. Assume diesel energy intensity as 43.33 GJ/tonne, petrol energy intensity as 44.80 GJ/tonne and coal energy intensity as 23.20 GJ/tonne (Source: Guidelines to Account for and Report on Greenhouse Gas Emissions).

Note 6: The Company was planning to establish a cleaning centre, all stocked wastes were transferred to the qualified third-party contractor to handle according to the regulations. Thus, the number of hazardous wastes increased in 2020.

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 7 Environmental Performance Summary	4 5 7 7 13
	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	7
	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 7 Environmental Performance Summary	4 4 5 7 7 13
	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	4
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Aspect	KPI	Description	Statement/Section	Page No.
SUBJECT AREA (B) SOCIAL				
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	<i>B1.1</i>	Total workforce by gender, employment type, age group and geographical region.	5.1 Acquiring Talents	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	12
	<i>B2.1</i>	Number and rate of work-related fatalities.	The Group had no case of work-related fatalities recorded in the Reporting Period.	12
	<i>B2.2</i>	Lost days due to work injury.	The Group had 285 lost days due to work injury recorded in the Reporting Period.	12
	<i>B2.3</i>	Description of occupational health and safety measures adopted, how they are implemented and monitored.	5.3 Safeguarding Employees	12
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 percentage. 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.	5.2 Cultivating Employees	10

Aspect	KPI	Description	Statement/Section	Page No.
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, 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.	3
	<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.	3.2 Responsible Textile Products	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	<i>General disclosure</i>	Policies	6 Investing in Community	12
	<i>B8.1</i>	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	6 Investing in Community	12
	<i>B8.2</i>	Resources contributed (e.g. money or time) to the focus area.	6 Investing in Community	12