

China Asia Valley Group Limited
中亞烯谷集團有限公司

(Incorporated in Bermuda with limited liability)(於百慕達註冊成立之有限公司)
(Stock Code 股份代號: 63)

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商業
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中亞
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2020

Environmental, Social and
Governance Report

環境、社會及管治報告

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About the Report

This report is the fifth annual environmental social and governance (“**ESG**”) report (the “**Report**”) published by China Asia Valley Group Limited (the “**Company**”) together with its subsidiaries (collectively referred as the “**Group**”). The Report summarised the Group’s sustainability performance, policies and strategies for the financial year ended 31 December 2020 (the “**Reporting Period**”).

Reporting Standard

The Report has been prepared in accordance with the “Environmental, Social and Governance Reporting Guide” (the “**ESG Reporting Guide**”) which is set out in Appendix 27 to the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”). The board of directors have reviewed and approved the ESG Report to ensure all material issues and impacts on sustainability development are fairly presented.

Scope of the ESG Report

The scope to the Report covers the environmental and social performance of the subsidiaries of the Company, namely Cheung Kee Garden Limited (“**Cheung Kee**”) which is engaged in provision of horticultural services under the brand name “Cheung Kee Garden”, China Asia Valley Property Management (Shenzhen) Co., Limited¹ (“**CAV Shenzhen**”) (中亞烯谷物業管理(深圳)有限公司) which is engaged in provision of property management services and office operation in Hong Kong headquarter (the “**Hong Kong headquarter**”). The Report focuses on three environmental aspects and eight social aspects required by the Stock Exchange. For information regarding the governance section, please refer to the Corporate Governance Report as incorporated in the Company’s 2020 Annual Report.

Language and Availability of the ESG Report

The Report is available in Traditional Chinese and English. In case of any discrepancy in the two versions, the English version shall prevail. Electronic copies can be downloaded at www.00063.cn and the website of the Stock Exchange.

Contact and Feedback

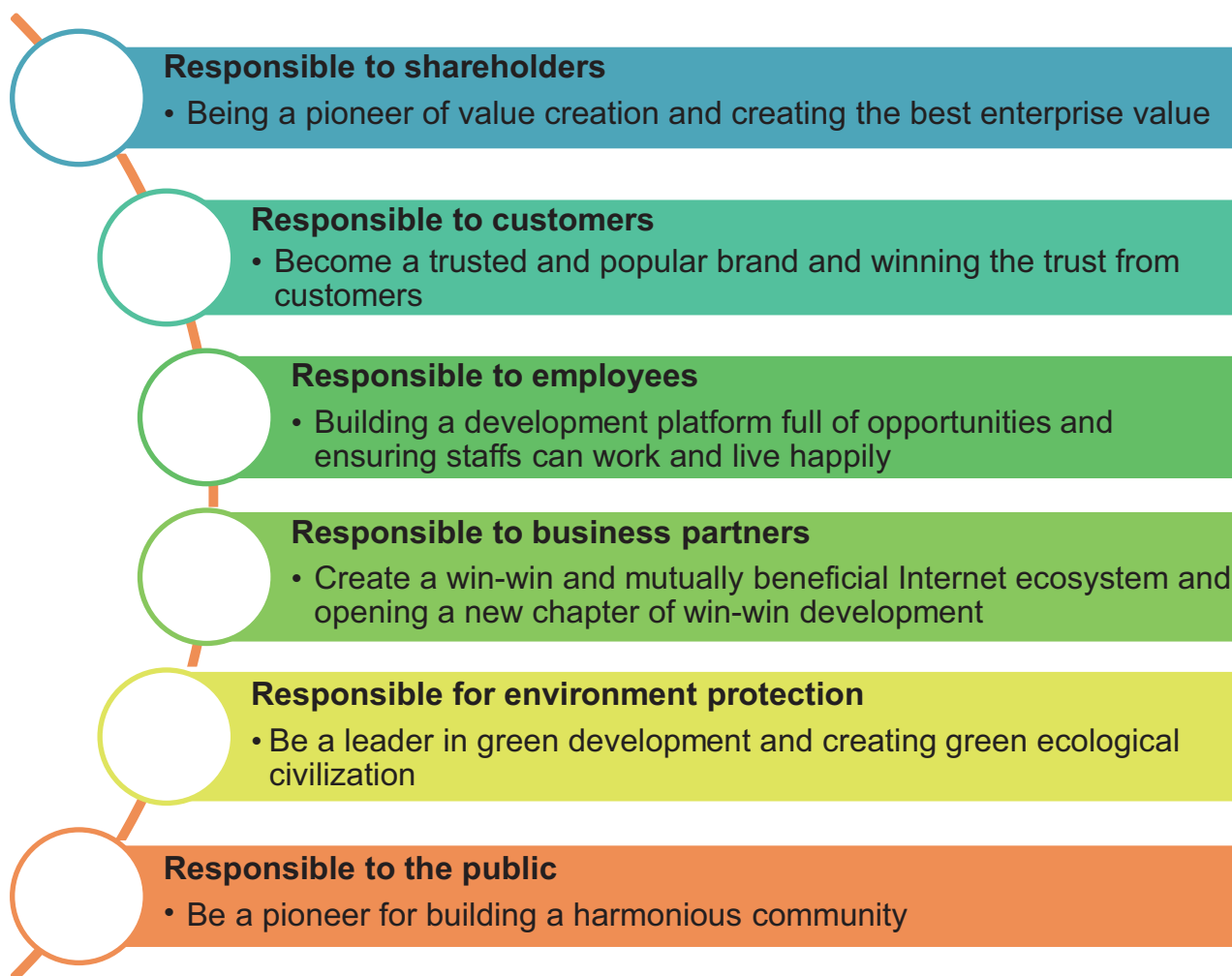
The Group treasures your opinion on its ESG management and report. Should you wish to provide any comment or suggestion on the ESG performances of the Group, please email to the Group at info@chn-graphene.com.

¹ The company name in English is not the official name but a translation for reference only.

Corporate Philosophy

Adhering to the core values – “Pragmatic, Pioneering, Innovative, Integrated, Win-win”, the Group believes the integration of theory and practice can lead a business to unlimited possibilities.

The Group is committed to responsible business practices, enhancing enterprise value through innovation, quality service and operational efficiency, and creating positive influence on its shareholders, customers, business partners, employees, the environment and the community.



Stakeholder Engagement

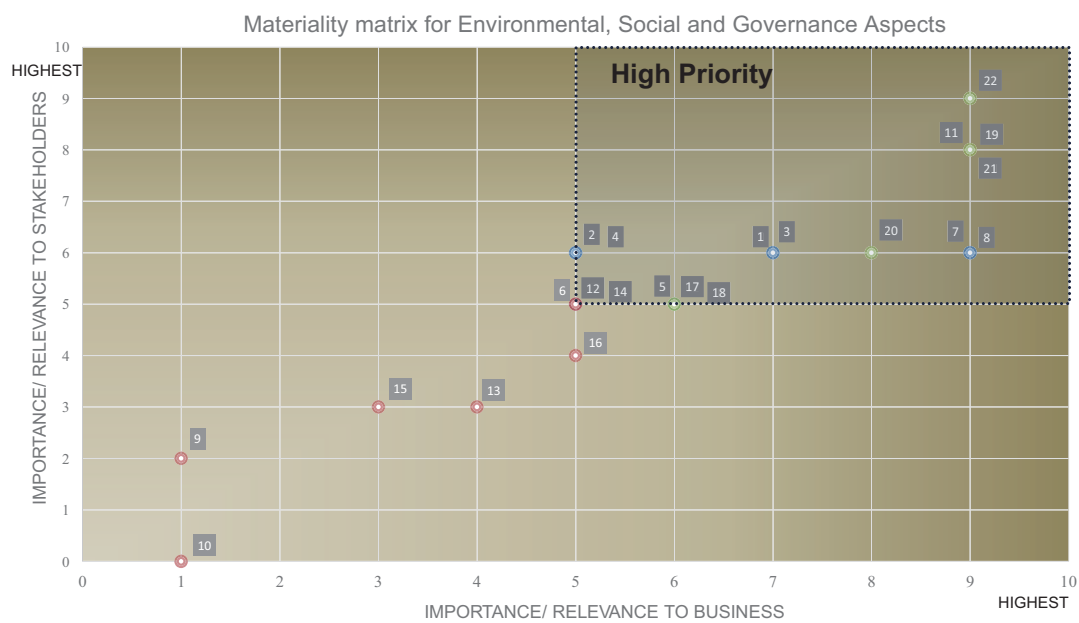
The Group recognises that it is of paramount importance to maintain regular communication with different groups of stakeholders to better understand their needs and expectations towards the business operations as well as their point of views on ESG management practices and performance. With transparent and responsive channels such as meetings, telephone conference, email and mutual visits in place to engage with the Group's key stakeholder groups, this helps the Group to address its concerns in timely manner and gain new insights to make continuous improvement in its business practices.

Stakeholders	Expectations	Communication and Responses
Shareholders and investors	<ul style="list-style-type: none"> • Corporate governance • Corporate transparency • Financial results 	<ul style="list-style-type: none"> • Optimise risk management and internal control • Regular information disclosure • Improvement in profitability
Government	<ul style="list-style-type: none"> • Compliance with laws and regulations • Preventing tax evasion 	<ul style="list-style-type: none"> • Continuously strengthen corporate management to ensure operational compliance • Tax returns and other information
Customers	<ul style="list-style-type: none"> • Product and service quality • Customer information security 	<ul style="list-style-type: none"> • Provide quality products and services • Personal data protection
Suppliers	<ul style="list-style-type: none"> • Business ethics and credibility • Payment schedule 	<ul style="list-style-type: none"> • Fulfill contract terms and obligations • Fulfill payment obligations
Employees	<ul style="list-style-type: none"> • Rights and benefits of employees • Training and development • Occupational health and safety • Compensation, work hours and working environment 	<ul style="list-style-type: none"> • Competitive remuneration package • Provide training courses or material • Conduct regular occupational health and safety training to increase staff awareness • Establish employee suggestion boxes
Community	<ul style="list-style-type: none"> • Employment opportunities • Community development, and social welfare 	<ul style="list-style-type: none"> • Provide equal employment opportunities • Employee voluntary activities and community welfare subsidies and donations
Public	<ul style="list-style-type: none"> • Environmental protection • Corporate governance 	<ul style="list-style-type: none"> • Use environmental protection and energy saving equipment • Issue newsletters on the Company's website

Materiality Assessment

Materiality assessment enables the Group to determine the ESG issues that are matter most to its stakeholders and its business operation towards the environmental and social impacts. The Group has invited its key stakeholders, including its board of directors, employees, customers and suppliers, to fill out a survey to identify “material issues” and reflect the environmental, social and operational issues which have the most significant impacts on the Company’s business and the relevant issues which are of concern to the stakeholders.

With reference to the scope of disclosure as required under the ESG Reporting Guide, as well as taking into consideration its business features, the Group has identified and determined 22 issues covering greenhouse gas (“GHG”) emission, energy consumption, employee welfare, occupational health and safety, training and development, supply chain management, customer privacy, anti-corruption, and community investment with respect to its business operation.



Environmental

1. Greenhouse gas emissions
2. Energy consumption
3. Water consumption
4. Waste
5. Saving energy measures
6. Use of raw materials and packaging materials
7. Utilisation of energy resources
8. Use of chemicals

Social

9. Local community engagement
10. Community investment
11. Occupational health and safety
12. Labour standards in supply chain
13. Training and development
14. Employee welfare
15. Inclusion and equal opportunities
16. Talent attraction and retention

Operating practices

17. Economic value generated
18. Corporate governance
19. Anti-corruption
20. Supply chain management
21. Customer satisfaction
22. Customer privacy

The Environment

The Group endeavours to operate its business in an economic, social and environmentally sustainable manner. The Group has taken initiatives and measures to optimise the resource efficiency and reduce the emission throughout its business operation in order to minimise the pollutions and carbon footprint of its business development on the environment.

Emissions

Due to the business nature of the Group in provision of horticultural services, property management services and office operation, the Group contributes limited air emissions and GHG emissions to the environment. The only main source of air emissions is related to the use of vehicle which uses diesel as fuel source. The Group continues to monitor the motor vehicle use and ensure its air emissions are minimised where possible.

The Group appropriately plans the transportation routine and avoids unnecessary trips. On the other hand, the Group maintains regular maintenance on its vehicles to ensure the engines function in optimal and efficient condition. The Group also requires its staff to switch off idling engines when the vehicle is stationary to prevent emission of exhaust gases.

The main source of the Group's GHG emissions are derived from fuel combustion from motor vehicles owned by the Group and the consumption of purchased electricity in Hong Kong headquarter and in the garden of horticultural services. The below tables are summarised the Group's air emission as well as GHG emission during the Reporting Period.

Environmental Indicators	Unit	2020	2019
Emissions			
Nitrogen oxides (NO _x) emissions	Kg	69.24	55.05
Sulphur oxides (SO _x) emissions	Kg	0.082	0.081
Particulate matter (PM) emissions	Kg	3.21	2.55
GHG Emissions ^(Note 1)			
Direct emissions (Scope 1)	Tonne of carbon dioxide equivalent ("tCO _{2e} ")	14.08	13.90
Indirect emissions (Scope 2)	tCO _{2e}	8.97	4.82
Other indirect emissions (Scope 3)	tCO _{2e}	1.74	1.55
Total GHG emissions	tCO _{2e}	24.79	20.27
GHG emissions intensity per employee	tCO _{2e} /employee	0.17	0.84

Note 1: Greenhouse gas emissions (direct and indirect) can be divided into the following three separate areas:

Scope 1: Direct GHG emissions represent fuel consumption of motor vehicles controlled by the Group;

Scope 2: Indirect GHG emissions represent electricity purchased from power suppliers; and

Scope 3: Other indirect GHG emissions represent papers and water consumption.

* The emission factor is sourced from the sustainability report 2020 of HK Electric Investments. The figures are calculated in accordance with the "Reporting Guidance on Environmental KPIs".

The Group does not generate hazardous waste and the toners used in the Hong Kong headquarter are collected and recycled by the supplier. The non-hazardous waste produced in the office operation is mainly general office waste and domestic waste, which is properly collected and consigned to the building management company for further handling. In the operation of horticultural service, a total amount of 0.5 tonne (2019: 0.091 tonne) of fibreglass produced and directly disposed to the landfills while 76.86 tonnes (2019: 80.19 tonnes) of plant residue and soil was reused for planation.

Environmental Indicators	Unit	2020	2019
Waste			
Non-hazardous wastes produced in total ^(Note 1)	Tonne	0.5	0.091
Intensity of non-hazardous wastes produced per employee	Tonne/employee	0.0035	0.0038
Hazardous wastes produced in total ^(Note 2)	Tonne	N/A	N/A
Intensity of hazardous wastes produced per employee	Tonne/employee	N/A	N/A

Note 1: Non-hazardous wastes produced by the Group cover the waste generated in the business operation of horticultural services and the amount of waste stated represents those directly disposed to the landfills only.

Note 2: Hazardous wastes produced by the Group are minimal and hence no relevant figure is quantified.

Compliance with relevant laws and regulations

During the Reporting Period, the Group complied with national and local laws and regulations relating to environmental protection and pollutant emissions during its course of operation, including but not limited to, Air Pollution Control Ordinance (Cap.311) and Waste Disposal Ordinance (Cap.354) in Hong Kong Special Administrative Region ("**Hong Kong**") and the Environmental Protection Law of the People's Republic of China (the "**PRC**"). The Group was not aware of any material non-compliance with the relevant laws and regulations that has a significant impact relating to air and greenhouse gas emissions, discharges into water and land, generation of hazardous and non-hazardous waste. In addition, there was no fine or non-monetary sanction for non-compliance with relevant laws and regulations reported during the Reporting Period.

Use of Resources

The Group attaches great importance to the resource conservation and energy efficiency in its daily operations. The Group strives to promote green, energy-saving and environmentally friendly working environment to minimise the energy and water use and achieve efficient utilisation of resources. Some key measures the Group implemented in its operations are highlighted in below:

- Maintain regular inspections and checks for motor vehicles to prevent wastage of fuels;
- Widely use LED lights instead of compact fluorescent lamps;
- Switch off all the electrical appliances, light and air-conditioning not in use;
- Maintain indoor temperature at an energy-efficient level of 24-26 degree Celsius;
- Configure the electronic devices to energy-saving mode;
- Purchase energy efficient electrical appliances and water efficient devices (such as those with Grade 1 energy/water label sprinkler system);
- Encourage to adopt video conference and conference call to prevent unnecessary overseas business travel;
- Encourage to print only when necessary, adopt double-sided printing and reuse used paper for printing or drafting; and
- Advocate the electronic document circulation and communication.

All the purchased electricity in its operations is from local power company. Cheung Kee uses stream water for daily operation of horticultural services and therefore no municipal water is purchased. Cheung Kee owns a light good vehicle for transportation and the relevant fuel consumption (diesel) of the vehicle is included in the calculation of emissions and resource use.

The Group believes that such measures enable it to effectively reduce the burden on the environment caused by the Group's business operations.

The key environmental performance indicators regarding the Group's use of resources during the Reporting Period are shown in the table as below:

Environmental Indicators	Unit	2020	2019
Use of resources			
Electricity consumption	kWh	12,993	6,022
Diesel consumption	kWh	54,805	54,090
Energy consumption in total	kWh	67,798	60,112
Energy consumption per employee	kWh/employee	471	2,505
Water consumption ^(Note 1)	Cubic metre ("M ³ ")	N/A	N/A
Water consumption per employee	M ³ /employee	N/A	N/A
Packaging materials consumption ^(Note 2)	Kg	N/A	N/A
Packaging materials consumption per employee	Kg/employee	N/A	N/A

Note 1: As there is only direct consumption of stream water in the operation of horticultural services and no direct purchase of municipal water, no water consumption data is required to disclose.

Note 2: No packaging material was consumed during the Reporting Period.

The Group closely monitors the level of energy consumption and GHG emissions from its operation. During the Reporting Period, the Group adopted a series of initiatives for efficient energy use and energy conservation. Details of such measures and the related results achieved are listed as follows:

Energy saving measures	Details and results achieved
Installation of environmental protection and energy-saving equipment	Purchased energy efficient electrical appliances and water efficient devices (such as those with Grade 1 energy/water label sprinkler system), consumption of electricity and water is reduced.
Light Emitting Diodes (LEDs)	LED lights are widely used in workplaces, which consume less electricity.

The Environment and Natural Resources

In accordance with the Group's environmental philosophy, it is committed to providing high quality services while also ensuring that all business activities impact the environment positively and maintaining the balance between operational efficiency and resource consumption. For instance, it adopts the more environmentally friendly products of pesticide (including garden insecticide) in the approved pesticide list of Agriculture, Fisheries and Conservation Department of Hong Kong in order to reduce the harm and impact on the biodiversity of the environment.

The Employee

Employment practices and labour rights

The Group believes that its business success is underpinned to the talented and synergetic workforce. The Group is committed to building a fair, safe and harmonious workplace as well as a development platform with full of opportunities to its employees. The Group has human resources policies in place with respect to the staff remuneration, training, recruitment, equal opportunities and anti-discrimination to protect the legitimate rights and interests of all employees and to ensure the strict compliance with the relevant employment laws and regulations in Hong Kong and the PRC.

Compensation and Benefits

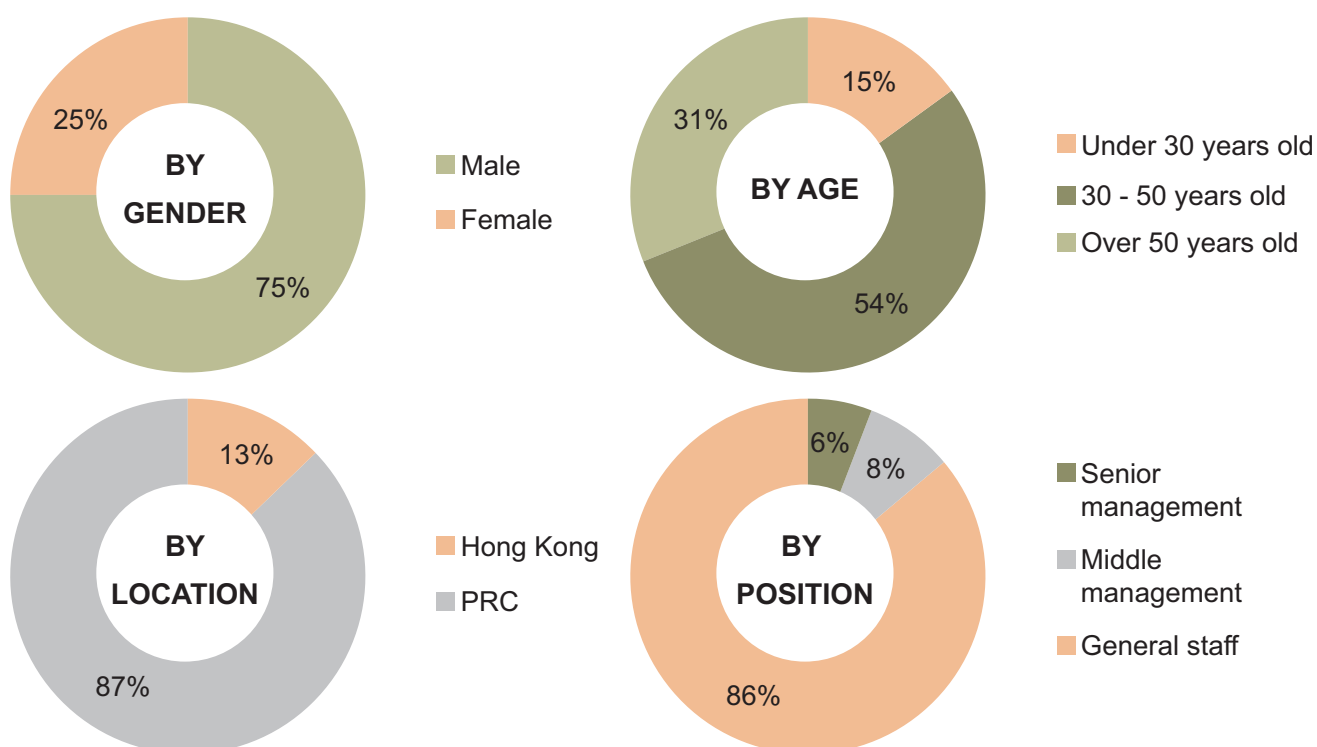
The Group provides competitive remuneration and welfare packages for its employees. Full-time employees are entitled to marriage leave, maternity leave, paternity leave, jury service leave, examination leave, compassionate leave, sick leave, hospitalization leave in addition to annual leaves and statutory leaves. Employees can enjoy birthday leave so as to achieve work-life balance. For employees in Hong Kong, medical insurance coverage and Mandatory Provident Fund Scheme are also provided in accordance with the employment laws and regulations in Hong Kong. The working hours for general employees are normally not more than 8 hours a day and 40 hours a week. Overtime allowance or time off in lieu will be granted to eligible staff when necessary overtime work is required. For employees in the PRC, the Group will pay for their social insurance and housing fund pursuant to the law in the PRC.

Diversity, Equalisation and Anti-discrimination

The Group emphasises the principle of equal opportunities and aims to achieve justice, fairness and openness in the whole employment process, from recruitment, remuneration, promotion and training to dismissal. The candidate selection and employment matters are evaluated based on the objective criteria such as the individual performance, experience, qualifications and skills, against the discrimination on the ground of gender, age, religion, marital status and ethnic discrimination. The Group advocates the diversified corporate cultures with the employees in different characteristics in terms of gender, ages, skills, educational backgrounds, industry experiences and other qualifications in order to achieve the most suitable composition and balance.

Employee Profile

As at 31 December 2020, the distribution of the total workforce divided by gender, age group, position level and geographical region are illustrated as below:



Compliance with relevant laws and regulations

During the Reporting Period, the Group was not aware of any material non-compliance with the Employment Ordinance, Minimum Wage Ordinance, Mandatory Provident Fund Schemes Ordinance and Employees' Compensation Ordinance of Hong Kong, Labour Law of the PRC, Labour Contract Law of the PRC and other applicable laws and regulations in Hong Kong and the PRC. In addition, there was no fine or non-monetary sanction for non-compliance with relevant laws and regulations reported during the Reporting Period.

Health and Safety

The Group spares no efforts to safeguard the workplace health and safety for its employees. The Group endeavors to protect its employees from work-related accidents or injuries through the implementation of the safety and health risk management, control measures and initiatives, and pledges full compliance with the relevant occupational health and safety in Hong Kong (i.e. Occupational Safety and Health Ordinance (Cap.509) of Hong Kong) and the PRC including the Law of the PRC on Work Safety and Regulations on Work-Related Injury Insurance of the PRC.

Understanding the health and safety of employees is the foundation for smooth operation, the Group undertakes several actions to enhance the safety awareness of employees at all levels and join hands to share the responsibility to maintain the workplace safety.



For the office operation, the Group maintains good housekeeping in its work area and strengthen the workplace management (e.g. the use of display screen equipment, electricity safety and pest control) to protect the safety and health of office staff.

For the horticultural services operation, the Group regularly conducts safety risk assessments to identify potential and actual risks and hazards exposure to the employees and implement corresponding mitigation measures to minimise the level of safety risks. The Group has formulated operational guidelines for its employees to follow, including but not limited to (i) the proper use of personal protective equipment; (ii) the safe use of tools and equipment and chemicals; and (iii) the measures taken under hot weather to prevent heat stroke.

On the other hands, the managers and supervisors of Cheung Kee attend the occupational safety and health seminars organised by government departments or other organisations to obtain the latest safety statutory requirements and new information in respect of safety and health management, risk assessment and industrial safety. Through the practice of “Train the Trainer”, the management holds four safety sharing sessions every year to share relevant insight and knowledge of safety management, as well as exchanging experience with its employees to reduce the safety risks of employees and increase their safety awareness in daily activities.

In response to the COVID-19 pandemic, the Group has adopted measures related to personal hygiene protection, which include but not limited to (i) requiring employees to wear masks and frequently wash hands; (ii) providing hand sanitizers for its employees; (iii) conducting regular disinfection of offices; and (iv) providing subsidies of HK\$250 per month for each employee of Cheung Kee to purchase face masks and epidemic prevention supplies.



Fire safety equipment is installed in the office of CAV Shenzhen



Notice board for promoting personal hygiene protection in office of CAV Shenzhen

Compliance with relevant laws and regulations

During the Reporting Period, the Group was not aware of any material non-compliance with Occupational Safety and Health Ordinance, the Law of the PRC on Work Safety and Regulations on Work-Related Injury Insurance of the PRC and other applicable laws and regulations in Hong Kong and the PRC and there was no fine or non-monetary sanction for non-compliance with relevant laws and regulations reported. There were no work-related fatalities during the Reporting Period. There was 1 work-related incident and the number of days lost due to work injury was 59 days for 2020.

Development and Training

The Group aims to provide an environment where its employees can develop their career path that meets the long-term growth of their expectation and grow together with the Group as whole. The Group encourages its employees in continual learning, especially safety training courses, and the seminar and/or external training organised by accredited professional institutions. During the Reporting Period, Cheung Kee provided training courses for its employees, which include (i) prevention of biological hazards and personal protection; (ii) safety guidelines for handling and disposing of dead wild birds; (iii) risk assessment for prevention of heat stroke at work; (iv) guide on safety at work under inclement and hot weather; (v) dangerous substances regulations; (vi) hazards during chemicals in use and safety guidelines; and (vii) guide to ladders and elevated working platforms. The Group also regularly provides reading materials and training to its board of directors to ensure that they keep pace with the latest regulatory requirements, corporate governance practices, financial information and market trends.

Labour Standard

The Group fully understands its responsibility to protect the human rights and combats against the use of child and forced labour. The Group's human resources management personnel checks the identity card of permanent employees to ensure no person who is underage or under coercion is hired. All the employment contracts are entered on a voluntary basis without acts of forced labour.

Compliance with relevant laws and regulations

During the Reporting Period, the Group was not aware of any material non-compliance with Employment Ordinance and Employment of Children Regulations of Hong Kong, the Labour Law of the PRC, Provisions on the Prohibition of Using Child Labour, Protection of Minors of the PRC and other applicable laws and regulations relating to preventing child or forced labour on the Group.

No non-compliance with law that resulted in significant fines or sanctions had been reported during the Reporting Period.

The Value Chain

Supply Chain Management

The Group is committed to strengthening the requirements of social responsibility in the supply chain system so as to enhance the competitiveness edge in the industry. The Group strictly abides by good practices and conducts fair and unbiased procurement processes when dealing with its suppliers. The Group will select those with a good reputation for being environmentally and socially responsible and/or that hold environmental certification to ensure they can meet the Group's requirement for material and service provision and minimise the environmental and social impacts in business activities.

Not only proven track record of legal compliance and satisfactory performance but also strong commitments to good ESG practices concerning issues such as environmental sustainability is expected and required when the Group hires suppliers and contractors. The Group encourages and supports its suppliers and contractors to further improve their environmental performance. The Group maintains close relationships with all the business partners and communicates to achieve high-quality performance together.

Product Quality and Responsibility

The Group is committed to providing high quality of product and services to its customers and proactively exploring their potential needs, in order to gain high customer satisfaction and foster its long-term business growth and development.

For the horticultural services operation, the Group provides the services of gardening design, horticultural greening projects with maintenance, rental of potted plants, and the wholesale and retail of various plants to its various groups of customers. By understanding the requests and expectations of its customers, the Group offers its customers with tailor-made products and services based on their requirements and specifications, in order to fulfill their needs and enhance their satisfaction and service experience. The team in Cheung Kee performs pest control on all plants before delivering to the customers to ensure that all products are of good quality. The Group offers after-sales service and pledges to replace all wilted plants or products in defect within the warranty period.

Data privacy and security is a great concern in the society. The Group is dedicated to safeguarding the customer interest and complies with the Personal Data (Privacy) Ordinance (Cap. 486) of Hong Kong. The Group requires all its employees to strictly follow the internal guidelines when accessing and handling the corporate confidential information, including but not limited to trade secrets, business plans, financial budgets, employee personal data and customer information. For instance, employees are prohibited to use any confidential information with regard to suppliers and customers or other matters relating to the Group for their own benefits or disclose and communicate such information to unauthorised third parties without prior approval by the Group to protect its interest.

Compliance with relevant laws and regulations

During the Reporting Period, the Group was not aware of any material non-compliance with the Personal Data (Privacy) Ordinance (Cap. 486) of Hong Kong and other applicable laws and regulations relating to product and services health and safety and privacy matters in Hong Kong and the PRC. In addition, no significant fines had been reported during the Reporting Period.

Anti-corruption

The Group upholds the high standards for ethical conduct and integrity. The Group exacts zero tolerance in corruption practices and complies with the applicable laws and regulations regarding anti-corruption, including but not limited to the Prevention of Bribery Ordinance (Cap 201) of Hong Kong and the Anti-Unfair Competition Law of the PRC. All employees are required to abide by the requirements of professional conduct and behaviours as specified in employee handbook and contract. Employees are strictly prohibited to offer and/or accept any advantages (e.g. gifts, entertainment or commissions etc.) from our business partners and customers. The Group has whistleblowing policy in place to encourage its employees and persons who concern about any suspected misconduct or malpractice within the Group and report such concern in good faith to the human resource and administrative department. Employees who found misconduct after the verification of the case investigation will face the disciplinary action and even dismissed for serious cases.

Compliance with relevant laws and regulations

During the Reporting Period, the Group was not aware of any material non-compliance with the Prevention of Bribery Ordinance (Cap 201) of Hong Kong and the Anti-Unfair Competition Law of the PRC and other applicable laws and regulations in Hong Kong and the PRC. There was no legal case regarding corruption practice brought against the Group or its employees.

Community Investment

The Group strives to create a harmonious, dynamic and liveable environment for the communities where it operates. The Group strives to continue to improve the level of safety management in pursuit of safety operation and create more business and job opportunities for local communities in order to further promote the sustainable development in Hong Kong and the PRC. Besides, the Group pays close attention to hotspot issues in social development and leverages its professional strengths to carry out poverty alleviation and public welfare activities. The Group encourages its employees to actively participate in social welfares, voluntary services and community activities in their spare time, so as to further share the care and warmth to their families and surrounding communities.

ESG Reporting Guide Index

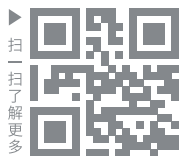
ESG Reporting Guide		Pages	Section in ESG Report
A. Environmental			
Aspect A1: Emissions			
A1	General Disclosure Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Page 7	The Environment – Emissions
KPI A1.1	The types of emissions and respective emission data.	Page 7	Environmental Indicators
KPI A1.2	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Page 7	Environmental Indicators
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Page 8	Environmental Indicators
KPI A1.4	Total non-hazardous waste produced (in tonnes and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Page 8	Environmental Indicators
KPI A1.5	Description of measures to mitigate emissions and results achieved.	Page 9	The Environment – Emission
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	Page 10	The Environment – Emission
Aspect A2: Use of Resources			
A2	General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials.	Page 9	The Environment – Use of Resources
KPI 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).	Page 9	Environmental Indicators
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Page 9	Environmental Indicators
KPI A2.3	Description of energy use efficiency initiatives and results achieved.	Page 10	The Environment – Use of Resources
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	Page 10	The Environment – Use of Resources
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Page 9	Environmental Indicators

ESG Reporting Guide		Pages	Section in ESG Report
Aspect A3: The Environment and Natural Resources			
A3	General Disclosure Policies on minimising the issuer's significant impact on the environment and natural resources.	Page 10	The Environment – The Environment and Natural Resources
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Page 10	The Environment – The Environment and Natural Resources
B. Social			
Aspect B1: Employment			
B1	General Disclosure Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Page 10	The Employee – Employment Practice and Labour Rights
Aspect B2: Health and Safety			
B2	General Disclosure Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Page 12	The Employee – Health and Safety
Aspect B3: Development and Training			
B3	General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Page 14	The Employee – Development and Training
Aspect B4: Labour Standards			
B4	General Disclosure Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Page 14	The Employee – Labour Standard
Aspect B5: Supply Chain Management			
B5	General Disclosure Policies on managing environmental and social risks of the supply chain.	Page 15	The Vain Chain – Supply Chain Management

ESG Reporting Guide		Pages	Section in ESG Report
Aspect B6: Product Responsibility			
B6	General Disclosure Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Page 15	The Vain Chain – Product Quality and Responsibility
Aspect B7: Anti-Corruption			
B7	General Disclosure Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Page 16	Anti-corruption
Aspect B8: Community Investment			
B8	General Disclosure Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Page 16	Community Investment

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中亞烯谷集團有限公司

China Asia Valley Group Limited

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