LAWSGROUP
TEXTILE | 羅氏紡織

ENVIRONMENTAL SOCIAL AND GOVERNANCE REPORT

2023-2024

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1. ABOUT THIS REPORT

The Report was prepared in reference to the latest Global Reporting Initiative ("GRI") Standards 2021 and the Appendix C2: Environmental, Social and Governance Reporting Guide ("the ESG Reporting Guide") issued by the Hong Kong Exchanges and Clearing Limited ("HKEX"). It also incorporates selected guidelines from the United Nations Sustainable Development Goals (UNSDGs). Although Laws Textile is not a listed company, we choose to prepare this ESG report in the same standard as others in the industry.

This report covers the period from 1 April 2023 to 31 March 2024 and it is Laws Textile's first ESG report. It encompasses our headquarters in Hong Kong, and all manufacturing facilities in China, Bangladesh, Myanmar, and Vietnam.

The Report has been reviewed by the Management Committee and subsequently approved by the Board of Directors. Performance and data are disclosed based on four main reporting principles as suggested in the ESG Guide which are materiality①, quantitative②, balance③ and consistency④.

Should you have any enquiry, comment or suggestion about our approach in ESG, please email us at ESG@lawstextile.com.

① **Materiality**: By conducting materiality review and communicating with key stakeholders to identify material issues. Details are disclosed in the section "Stakeholder Engagement" of this report.

② **Quantitative**: Quantitative data is consistently available throughout this report and in Appendix I.

③ **Balance**: The information is presented objectively, free from selective omissions or manipulative tactics that could sway the reader's judgment or decision-making.

④ **Consistency**: The report clearly outlines the standards, tools, assumptions, and conversion factors used whenever relevant. It also provides explanations for any inconsistencies with previous reports.

LAWSGROUP
PASSION
FOR

Passion for Fashion

2. MESSAGE FROM THE BOARD

As the pandemic subsides, geopolitical tensions continues to disrupt the global economic. Despite these risks and threats, we continue to leverage the paralleled opportunities that arise with it. And weathered from these challenges, we learnt to equip ourselves with sustainability developments in which make us stronger than ever before.

While Corporate Social Responsibility (CSR) has always been our core values of LAWSGROUP, this year Laws Textile has taken a significant step forward by launching its first individual ESG program in the apparel manufacturing section. Targets and goals are set and align with that of our key customers, fostering potential synergies or collaboration with clients to make a market differentiation.

To meet the rising expectations from customers and stakeholders, we have established a Sustainability committee and the Risk Management committee. Both teams are led by senior management and aimed to integrate our sustainability strategies into practice and embed the ESG mindset into our corporate culture.

2023-24 marks a significant new chapter for Laws Textile. This is just the beginning of a long journey, but every journey starts with the first step. We look forward to our future achievements and appreciate the support of our teammates, customers, suppliers and partners.

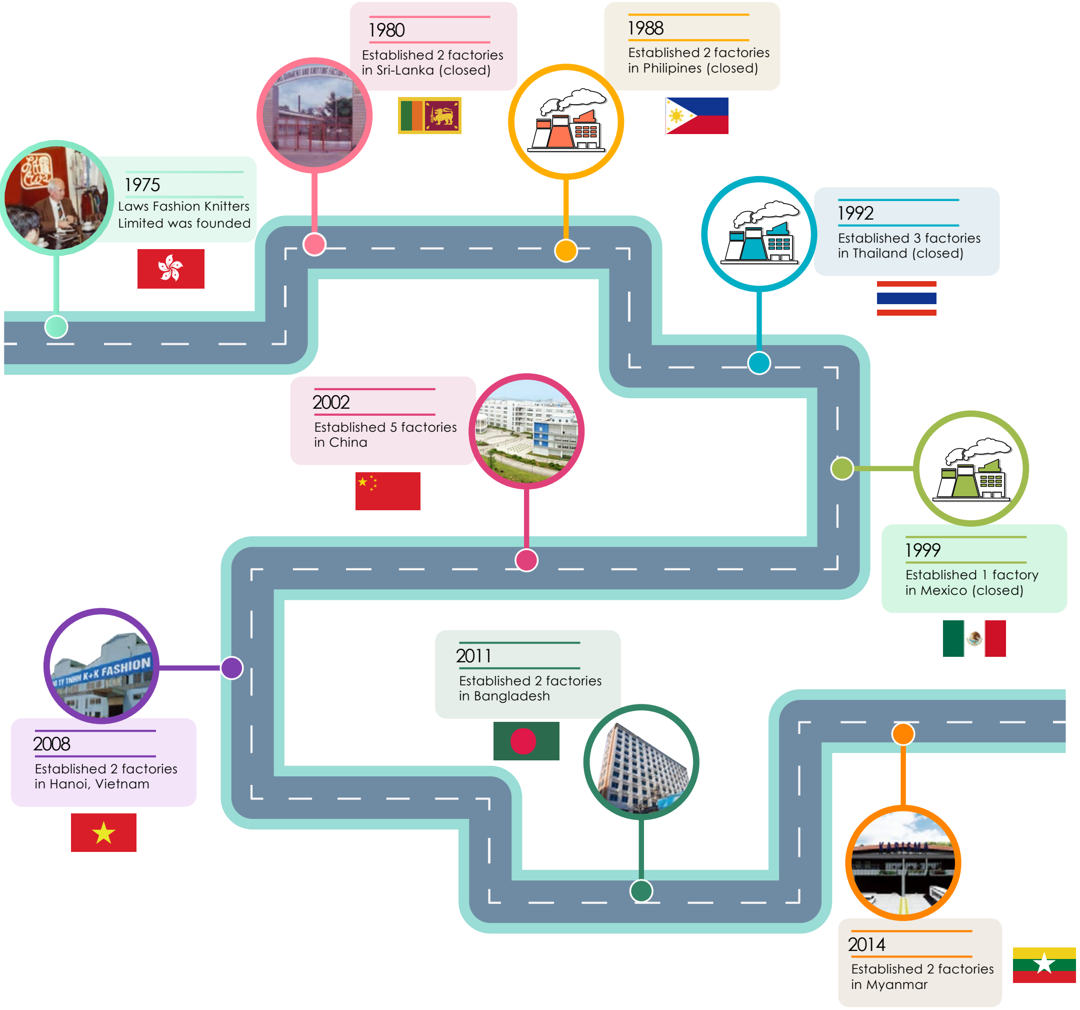
Laws Textile ESG Committee

3. ABOUT LAWS TEXTILE

Founded in 1975, Laws Textile is one of the leading global apparel manufacturers with nearly 5 decades of experience. As an influential leader in knit garment manufacturing industry, we are committed to creating superior value for customers with exceptional R&D solutions, supply chain management and internal control.

Following its success in the industry, the company further expanded its business and investments into retails, branding and property development beginning in the 1980s.

Laws Textile's manufacturing network extends across China, Vietnam, Myanmar, and Bangladesh, with previous operations in Sri Lanka, Philippines, Thailand and Mexico.



1975
Laws Fashion Knitters Limited was founded

1980
Established 2 factories in Sri-Lanka (closed)

1988
Established 2 factories in Philipines (closed)

1992
Established 3 factories in Thailand (closed)

1999
Established 1 factory in Mexico (closed)

2002
Established 5 factories in China

2008
Established 2 factories in Hanoi, Vietnam

2011
Established 2 factories in Bangladesh

2014
Established 2 factories in Myanmar

4.

OUR APPROACH IN ESG

8 DECENT WORK AND ECONOMIC GROWTH

11 SUSTAINABLE CITIES AND COMMUNITIES

4.1 ESG STRATEGIES

"To be an Influential Leader in Knit Garment Manufacturing Industry"

Our goal, deeply embedded in our culture, is both simple and powerful. It reflects the shared vision of countless dedicated industrialists in Hong Kong from the 1970s to the 1990s. Through generations of commitment, knowledge, and experience, we have not only maintained our focus on product design and quality control but have also prioritized sustainable development.

We are committed to promoting sustainability and environmentally friendly business practices, with a particular focus on climate change, energy efficiency, and chemical and waste management. To ensure our environmental initiatives align with our established targets, we collaborate with international organizations and external partners to develop high-level strategies for managing our progress. By establishing a long-term roadmap and implementing effective management, we can reach even greater milestones.

To withstand our core value, our ESG strategy is built around four main pillars developed based on this business concept.

EFFECTIVE GOVERNANCE

Ensure Laws Textile to be operated at its highest standard ethically, effectively, and financially for a long-term sustainable growth.

SUSTAINABLE OPERATION

Minimize the environmental footprint in our operations and maximize the energy efficiency in our production line.

GROWTH OF HUMAN CAPITAL

Commit to people development in a safe, fair and healthy workplace. Promote innovative thinking and embed it into corporate culture.

COMMUNITY ENGAGEMENT & INVESTMENT

Invest in communities, engage with peer to contribute positively and benefit the whole society.

4.2 ESG HIGHLIGHTS

ENVIRONMENTAL KPI:

Water withdrawal
428,546 m^3

Average HIGG score
69.6 points

GHGs emission
138,016 tCO_2e

PEOPLE & SOCIETY KPI:

Average number of training hours
21.1 hrs / person

Female employee %
87%

Total voluntary hours
900+ hrs

Accident rate
47 cases
involve 0.01% of workdays lost

GOVERNANCE KPI:

Total Governance Training Hours
[Head Office Management]
4338 hrs

Female % in board of directors
29%

4.3 CERTIFICATIONS AND PARTNERS

Higg Index

SCIENCE BASED TARGETS

ZDHC

LCMP PLATINUM WWF LOW CARBON MANUFACTURING PROGRAMME CO_2

amfori BSCI Trade with purpose

RSC RMG SUSTAINABILITY COUNCIL

LABS Life And Building Safety

International Organization for Standardization ISO

WORLDWIDE RESPONSIBLE ACCREDITED PRODUCTION WRAP

SOCIAL & LABOR CONVERGENCE

BetterWork

CONTENTCLAIM STANDARD

Textile Exchange

ORGANIC 100 content standard

RECYCLED 100 claim standard

Global Recycled Standard

OEKO-TEX® CONFIDENCE IN TEXTILES STANDARD 100

RESPONSIBLE WOOL STANDARD R·W·S CERTIFIED

4.4 ESG PRIORITIES

SUSTAINABLE OPERATION

6 CLEAN WATER AND SANITATION
7 AFFORDABLE AND CLEAN ENERGY
12 RESPONSIBLE CONSUMPTION AND PRODUCTION
13 CLIMATE ACTION

Long term goal:
LAWSGROUP has rolled out the°“1.5 Campaign” and Hong Kong Climate Action Plan, committed to achieve carbon net zero by 2050.

Short term goal:
Measure, manage and publicly disclose carbon footprint, water conservation, and chemical discharge of all our production lines.
Incorporate climate change risks into our business planning

INVESTING IN THE COMMUNITY

8 DECENT WORK AND ECONOMIC GROWTH
11 SUSTAINABLE CITIES AND COMMUNITIES

Values the relationships with the pubic and benefits from a better community.

Experts gratitude for the community and contribute to the public to maintain a positive cycle.

COMMITTING TO THE PEOPLE

3 GOOD HEALTH AND WELL-BEING
4 QUALITY EDUCATION
5 GENDER EQUALITY

Equal opportunity for all

Happiness, Integrity, and Teamwork, make up the three corporate core values which are prioritized in our staff training and development programs.

Ensure the best, safest working environment for our staff

EFFECTIVE GOVERNANCE

16 PEACE, JUSTICE AND STRONG INSTITUTIONS
17 PARTNERSHIPS FOR THE GOALS

Continues to operate the company at high standard of ethical business practices, in terms of accountability, transparency, and effective communication.

Incorporates risk management into governance framework.
Mitigates the threat and leverages the opportunity that comes with it.

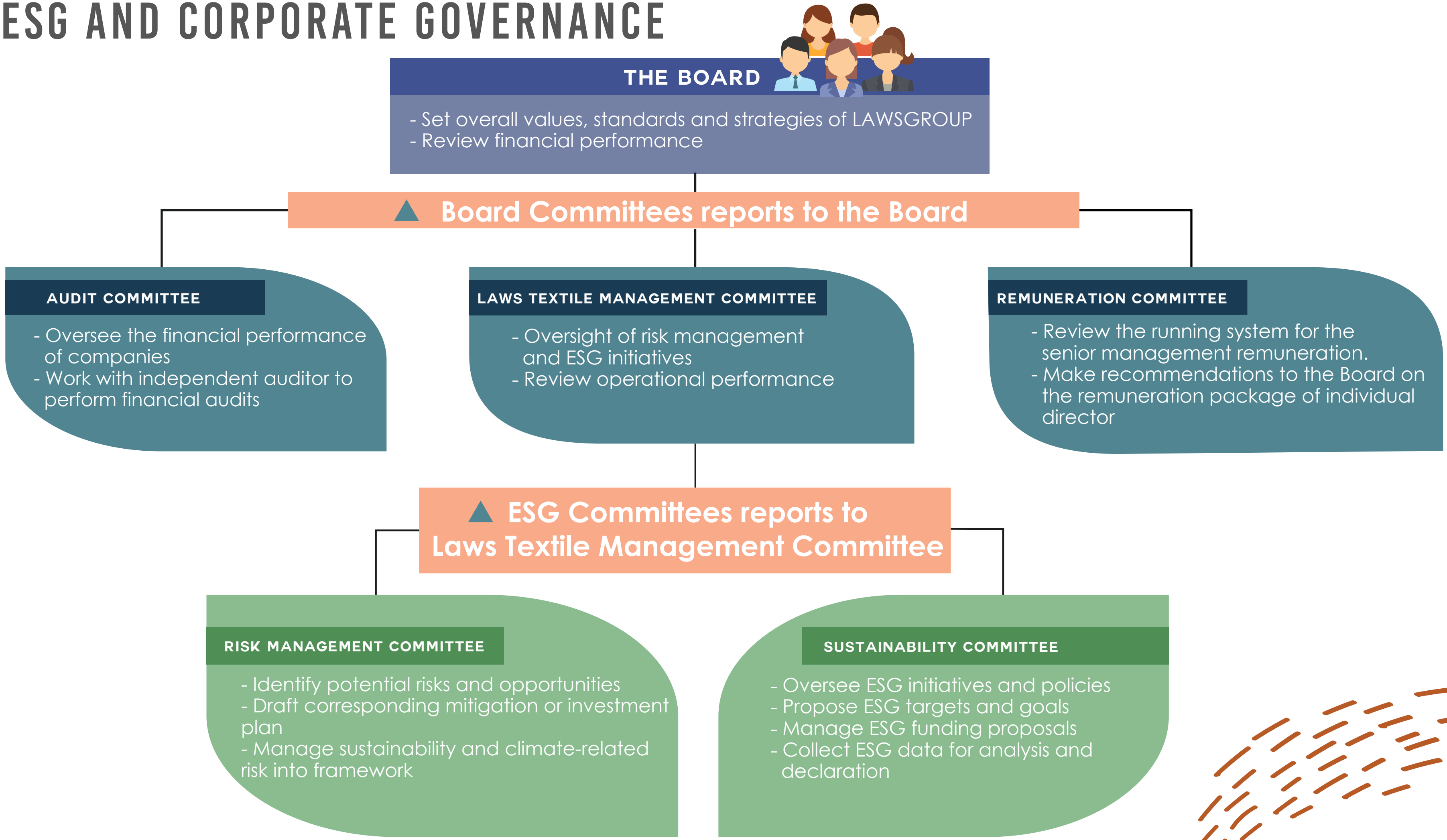
5.

EFFECTIVE GOVERNANCE

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

5.1 ESG AND CORPORATE GOVERNANCE



THE BOARD

- Set overall values, standards and strategies of LAWSGROUP
- Review financial performance

▲ Board Committees reports to the Board

AUDIT COMMITTEE

- Oversee the financial performance of companies
- Work with independent auditor to perform financial audits

LAWS TEXTILE MANAGEMENT COMMITTEE

- Oversight of risk management and ESG initiatives
- Review operational performance

REMUNERATION COMMITTEE

- Review the running system for the senior management remuneration.
- Make recommendations to the Board on the remuneration package of individual director

▲ ESG Committees reports to Laws Textile Management Committee

RISK MANAGEMENT COMMITTEE

- Identify potential risks and opportunities
- Draft corresponding mitigation or investment plan
- Manage sustainability and climate-related risk into framework

SUSTAINABILITY COMMITTEE

- Oversee ESG initiatives and policies
- Propose ESG targets and goals
- Manage ESG funding proposals
- Collect ESG data for analysis and declaration

5.2 RISK MANAGEMENT

Risk management is a crucial aspect of business management. While it has long been part of our standard practices, this year Laws Textile has formally integrated it into our governance framework, recognizing that effective risk management requires a systematic approach.

To this end, we established a risk management committee, led by our executive director and comprising all sales directors and factory general managers. This committee is tasked with overseeing and addressing all related issues. They meet regularly to identify potential risks that may impact the company and to implement strategies to mitigate these risks within acceptable limits.

Traditionally, risks have been categorized into areas such as financial, operational, strategic, reputational, and legal. However, the recent COVID-19 pandemic has provided a valuable lesson. Many underestimated the impact of a health crisis that seemed irrelevant to traditional manufacturing. Ultimately, it resulted in factory lockdowns, order cancellations, increased transportation costs, and prolonged shipping times.

Additionally, risks stemming from trade embargoes, political instability, and military conflicts have prompted us to reconsider the diverse range of potential risks we must address. As public concern over environmental issues grows, climate-related risks have emerged as a critical focus for our initiatives.

We Don't Accept
MILITARY COUP

5.2.1 TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

TCFD TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

The TCFD has developed a framework to help companies more effectively disclose their climate change-related impacts. Under the scheme, Laws Textile has identified and reviewed potential financial risks from climate change and considered preventive control and mitigating action in our business plan.

		CLIMATE-RELATED RISKS	POTENTIAL IMPACTS	CONTROL ACTIONS
PHYSICAL RISKS	Acute	***Extreme weather conditions***	Damage to company properties and assets Cause work injuries Logistic disruption	Reinforce the structure to resist severe circumstances Define extreme weather emergency plan for work safety Monitor weather forecast and rearrange accordingly to avoid delay
		Drought	Unstable water supply in factory Natural fiber price increase	Recycle water for production use / Reduce water consumption In use of sustainable product to reduce the demand on natural fiber
		Flooding	Logistic disruption Damage to company properties and assets	Consider contingency plan Reinforce premises to resist flooding
	Chronic	***Heatwave***	Drop of productivity Cause heat stroke	Adjust work shift hours in summer Improve ventilation system on sites

		CLIMATE-RELATED RISKS	POTENTIAL IMPACTS	CONTROL ACTIONS
TRANSITION RISKS	Policy and Legal Rights	***Stringent government policy***	Fail to meet the target	Readjust the roadmap and accelerate the pacing to keep on track
	Technology	***New green technology***	Existing energy source and machinaries are not most environmental friendly	Increase the investment as leading manufacturer
	Market	***Shift in market preference***	Increase use of recycle material	Extend the research and prepare for the change
	Reputation	***Drop of ESG rating***	Customer reduce order placement	Enhance to performance of sustainability teams

5.3 STAKEHOLDERS ENGAGEMENT

At Laws textile, we value the importance of different voices and opinions given by all stakeholders. We set up various channels to allow two-way communication between parties to share their concerns and expectations in order to improve our governing performance.

1 INTERNAL STAKEHOLDERS

Shareholders
- Sessional meetings with all executive directors and independent non-executive directors
- Company announcement

Employees
- Staff meeting
- Training workshop
- Survey
- Newsletters
- Employee performance evaluation

2 EXTERNAL STAKEHOLDERS

Customers
- Customer hosted conferences and summits
- Periodical meetings and events with customers to listen their interests and handle their feedback and comments

Suppliers
- Regular meetings

Public
- Company website
- Community services and activities

Government Trade Organization
- Media
- Meetings with government departments
- Hong Kong LegCo Member Functional Constituency Textiles

5.4 MATERIALITY ASSESSMENNT

We conducted a materiality assessment to define key ESG topics that are relevant to our stakeholders. We collected their response via meetings and surveys. Then through analysis comments that we received, we prioritized these ESG key topics to be used for our strategic plan.

ENVIRONMENTAL

- GHG emission
- Clean energy replacement
- Circularity & waste management
- Water conservation
- Chemical & waste water discharge
- Recycle material usage

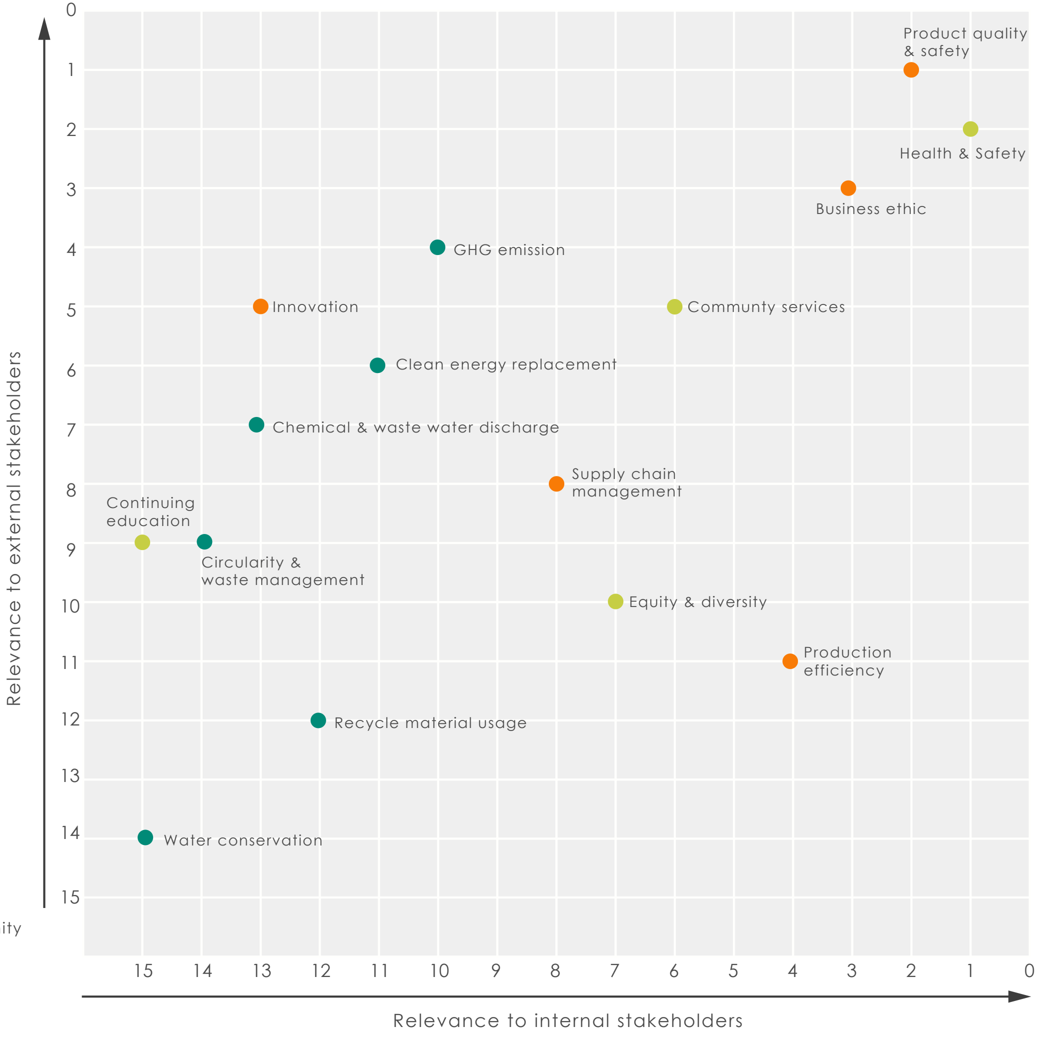
BUSINESS OPERATION

- Production efficiency
- Product quality & safety
- Supply chain management
- Business ethic
- Innovation

PEOPLE AND COMMUNITY

- Health & safety
- Equity & diversity
- Continuing education
- Community services

Materiality Matrix



● Environmental

● People and Community

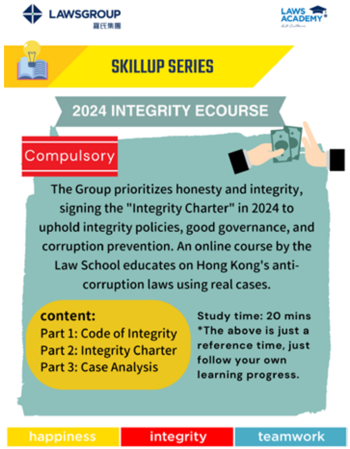
● Business Operation

5.5 BUSINESS ETHICS AND ANTI-CORRUPTION

Laws Textile is built on a foundation of excellence in business ethics and product values. We expect every employee to adhere to the highest ethical standards and are committed to conducting our affairs in compliance with all laws and regulations in every country where we operate. The company strictly prohibits any forms of bribery, corruption, fraud, and embezzlement, maintaining a zero-tolerance policy for such activities.

Mandatory ethics training

Online training is provided regularly to all employees to emphasize the importance of company Code of Conduct and other policies, followed by short quizzes to ensure that they fully understand and are up to standard.


LAWSGROUP 羅氏集團

LAWS ACADEMY

SKILLUP SERIES

2024 INTEGRITY ECOURSE

Compulsory

The Group prioritizes honesty and integrity, signing the "Integrity Charter" in 2024 to uphold integrity policies, good governance, and corruption prevention. An online course by the Law School educates on Hong Kong's anti-corruption laws using real cases.

content:
Part 1: Code of Integrity
Part 2: Integrity Charter
Part 3: Case Analysis

Study time: 20 mins
*The above is just a reference time, just follow your own learning progress.

happiness integrity teamwork

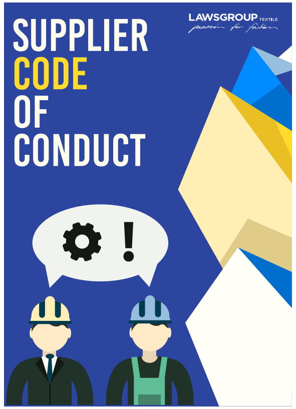
ICAC launched Business Sector Integrity Charter

The Business Sector Integrity Charter, co-hosted by the ICAC and the Chinese Manufacturers' Association of Hong Kong (CMA), to call on the business sector to adopt the Integrity Management System (IMS) to enhance company ethics and corporate governance, fostering the sector's long-term and stable development, and co-building a clean business environment. It encourages public-private partnership between government and enterprises in preventing and combatting corruption. In 2023, Laws Textile has committed to join the Charter and adopt the IMS.

廉政公署
ICAC
誠商約章
INTEGRITY CHARTER

5.6 SUPPLIER CHAIN MANAGEMENT

In 2023-2024, Laws Textile sourced thousands of tons of fabric and accessory materials to deliver high-quality products to our customers. Notably, 95% of these materials came from our 29 key suppliers, all based in the Asia-Pacific region. Traditionally, our main concerns have been price, delivery time, and quality. However, as our customers become increasingly conscious of traceability, the social performance of our supply chain significantly impacts our reputation. To strengthen our corporate governance, Laws Textile has established a supply chain management system to monitor our suppliers and promote sustainable practices.



SUPPLIER CODE OF CONDUCT

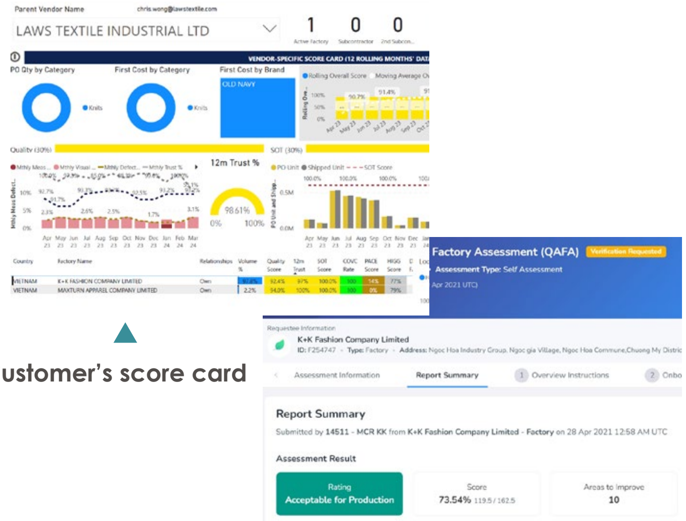
LAWSGROUP TEXTILE passion for fashion

A Supplier Code of Conduct is developed as a guideline for all our key suppliers and subcontractors to acknowledge our standard.

Our purchasing and quality assurance team regularly evaluates supplier performance through online meetings and onsite visits to ensure that minimum requirements are met. If a supplier fails to meet our expectations, they will receive a warning. Should there be no significant improvement within the agreed timeline, we may consider terminating our business relationship.

5.7 PRODUCT RESPONSIBILITY

Laws Textile, as one of the leading apparel manufacturers in the industry, is renowned for its excellent service, product quality, and punctual delivery. To sustain our business success, we value customer feedback and strive to exceed their expectations. Customer scorecards are regularly reviewed and discussed internally to enhance our performance. In 2023-2024, we achieved nearly 100% on-time delivery, maintained a defect rate of less than 3%, and recorded 0% recalls due to safety and health issues.


Parent Vendor Name
chris.wong@lawstextile.com
LAWS TEXTILE INDUSTRIAL LTD
1 Active Factory
0 Subcontractor
0 2nd Subcon...
VENDOR-SPECIFIC SCORE CARD (12 ROLLING MONTHS' DATA)
Factory Assessment (QAFA)
Verification Requested
Assessment Type: Self Assessment
Apr 2021 UTC
Requestee Information
K+K Fashion Company Limited
ID: F254747 · Type: Factory · Address: Ngoc Hoa Industry Group, Ngoc gia Village, Ngoc Hoa Commune, Chuong My District
Assessment Information
Report Summary
Overview Instructions
Report Summary
Submitted by 14511 - MCR KK from K+K Fashion Company Limited - Factory on 28 Apr 2021 12:58 AM UTC
Assessment Result
Rating: Acceptable for Production
Score: 73.54% 119.5 / 162.5
Areas to Improve: 10

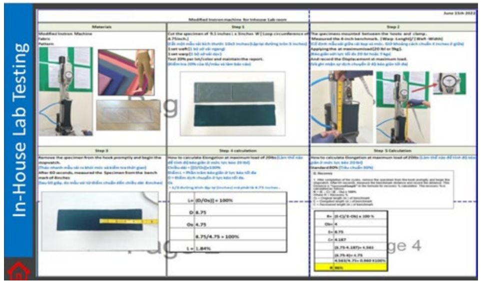
PO Qty by Category
First Cost by Category
First Cost by Brand
OLD NAVY
Rolling Overall Score
Moving Average
Quality (30%)
SOT (30%)
12m Trust %
98.61%
Country
Factory Name
VIETNAM
K+K FASHION COMPANY LIMITED
VIETNAM
MAXTURN APPAREL COMPANY LIMITED

Customer's score card

In addition to the vendor manuals provided by our customers, Laws Textile has developed internal quality assurance guidelines and training programs to ensure our products meet high standards and comply with local regulations regarding physical and chemical safety. All our staff receive thorough training on procedures to maintain product safety and effectively handle customer complaints and product recalls.

Each year, Laws Textile invests significantly in product development, recognizing that intellectual property rights are fundamental to innovation. We protect our customers' design patents and trademarks through a robust data and information security governance system, which also extends throughout our supply chain. We are committed to safeguarding our customers' designs.

INTELLECTUAL PROPERTY
DESIGN
PATENTS
INVENTION
AUTHORSHIP
LAW
COPYRIGHT
PROTECTION
BRAND


In-House Lab Testing

OBA Inspection

6.

SUSTAINABLE OPERATIONS

6 CLEAN WATER AND SANITATION

7 AFFORDABLE AND CLEAN ENERGY

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

Climate change is no doubt one of the most pressing environmental issues. To prioritize the fight against global warming in the industry, Laws Textile has spent great effort in reducing its carbon footprint because we recognize the crucial role that business community can play in minimizing the risk climate change poses to the future of our planet.

6.1 ENVIRONMENTAL POLICY

Laws Textile is committed to robust environmental stewardship, following the Plan-Do-Check-Act cycle as outlined by the ISO 14001 Environmental Management System standard. Our policies extend beyond designated staff, applying green practices across all production and management units. Key measures include:

- *Compliance with local environmental laws and regulations*
- *Adoption of energy-efficient, low-pollution materials, designs, and equipment*
- *Waste diversion through recycling and reuse*
- *Promotion of environmental awareness and resource optimization in the workplace*
- *Continuous tracking of environmental performance and pursuit of improvement opportunities*
- *Regular communication of environmental information to employees, suppliers, customers, and other stakeholders*

Laws Textile aims for long-term environmental excellence, with senior management and department heads regularly discussing and assessing environmental management solutions. During the reporting period, the company strictly adhered to laws concerning environmental issues.

6.2 GREEN HOUSE GAS (GHG) CONTROL

For many years, Laws Textile has pursued various carbon reduction programs as part of its social responsibility commitment. However, its targets and roadmap lacked clear definition and public disclosure. In late 2023, Laws Textile committed to ambitious emissions reduction targets through the Science-Based Targets initiative (SBTi), aligning with its Corporate Net-Zero Standard.

The SBTi is a global body enabling businesses to reduce emissions in line with the latest climate science, accelerating global corporate action to halve emissions by 2030 and achieve net-zero by 2050. Laws Textile established 2023-24 as its base year and set near-term and long-term targets aligned with SBTi criteria and recommendations.

SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

COMMIT

Submit a signed SBTi Commitment Letter with the net-zero option ticked

DEVELOP

Work on an emissions reduction target in line with the SBYi Net-Zero Standard

SUBMIT

Present your target to the SBTi for official validation

COMMUNICATE

Announce your target and informs your stakeholders

DISCLOSE

Report company-wide emissions and progress against targets on an annual basis

6.2.1 EMISSION SOURCE OVERVIEW

GHG emissions sources were identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards. Emission sources identified were reviewed against expenditure records for this reporting period to identify the activities that may create emissions. These emissions were classified into the below categories.

1 DIRECT GHG EMISSIONS

1) Direct emissions from stationary combustion, such as fossil fuel burnt in boilers. This could generate heat, mechanical work, and steam.

Diesel Generator - 3300 KVA

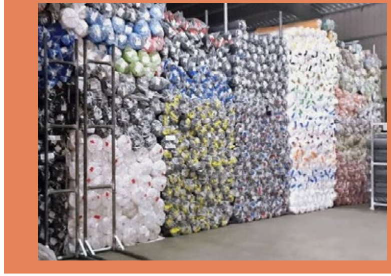
2) Direct emissions from mobile combustion, which are the consequence of fuel burnt in transport equipment, such as motor vehicles, trucks, locomotives forklift trucks.

2 ENERGY INDIRECT GHG EMISSIONS

GHG emissions from the generation of purchased electricity, heat or steam consumed by Laws Textile.

3 OTHER INDIRECT GHG EMISSIONS

GHG emissions that occur as a consequence of the activities of the company but from sources that are not owned or controlled by Laws Textile. This includes purchased good and services from supplier, waste disposal, and transportation , business travel and distribution of our products to our customers.



6.2.2 REDUCE ENERGY CONSUMPTION

An effective way to minimize our scope 2 emission is to employ high energy-efficient equipment. They can minimize energy consumption while maintaining optimal performance and may generate actual cost saving that benefits the company. Laws Textile has standardized a low-carbon setup for all our factories. Old lighting system are gradually replaced with LED which may effectively transfer the electrical energy into light instead of heat. In addition, we fully utilized steam produced during the manufacturing process, recovered the heat lost to be reused in dormitory and kitchen.

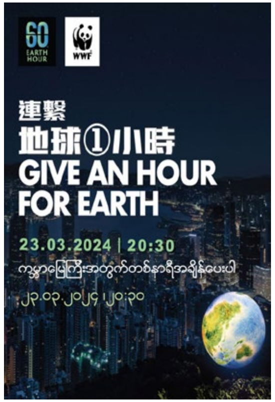
LED light

Recycle heat system

• EARTH HOUR

Laws Textile proactively educates our staff on energy saving in order to raise their awareness of environmental impact on our daily lives. Green office policy gives guidelines to all employees to eliminate unnecessary wastage on energy consumption.

Colossus Apparel Limited
Colossus Apparel Limited
Earth Hour Day


60 EARTH HOUR
WWF
連繫
地球①小時
GIVE AN HOUR FOR EARTH
23.03.2024 | 20:30

6.2.3 IMPROVE PRODUCTION EFFICIENCY

Automatic hanger system

Printing machines

Embroidery machine

Digital Print machine

Auto cutting machine

To improve production efficiency generally involves automation, and automation seems to controversially increase the energy consumption but its value should be considered as a whole. The overall energy saved from other areas in the production line due to production efficiency improvement overcome the energy used in the automation equipment. Besides, it also enhances other environmental performance, and employees' health and safety.

In line with LAWSGROUP's long-term sustainability strategies, Laws Textile relentlessly devote our resources into innovation and digitalization to streamline our production line to maximize our efficiency. All the new factories are equipped with the latest facilities, such as new sewing and cutting machines, automatic hanger system, steam recycling system, and more.

6.2.4 USE OF GREEN & CLEAN ENERGY

In the past few years, Laws Textile has incorporated solar power into our green energy program at various sites to investigate its effectiveness and efficiency. In 2023, the sustainability committee recognizes its satisfactory performances and has agreed to elevate the project extensively among all production plants. We also committed to cease all activities that contribute fossil fuel expansion.

SOLAR ELECTRIC (BANGLADESH SITE)

Two factories, Colosuss and Colotex, have installed small area of Photovoltaics (PV) panels to convert sunlight into electricity for daily operation. It generated 15,000 kWh of clean energy per year, which is estimated to avoid 135,000g of carbon dioxide emissions. This small scale project was targeted to collect physical data to evaluate the outcome.

SOLAR STREET LIGHTS (VIETNAM SITE)

Solar street light is a type of outdoor lighting that uses solar panels to generate electricity during the day, which is then stored in a battery for use at night. These lights are installed around the path of our factory, K+K Fashion, in Vietnam. Performance is satisfactory and it will be used in all our production plant in future.

SOLAR WATER HEATERS (CHINA SITE)

Employee dormitory of our China site, Jun Wei, is equipped with solar water heaters on the roof top. They absorb solar energy and convert it into thermal energy, which is used to heat the water, keep warm and store in the tank for employee use at the nighttime.

ELECTRICAL VEHICLE (EV) CHARGER

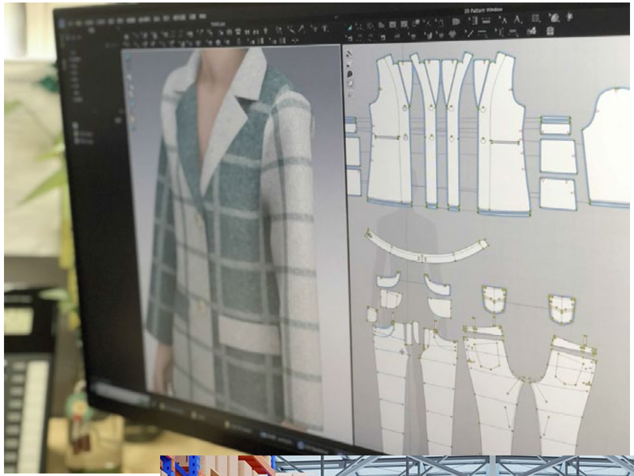
Electrical Vehicle (EV) charger is newly installed in our China site, Jun Wei, to promote employees to use of cleaner energy to reduce air pollution. Existing fossil fuel company vehicles are also progressively replaced by electrical cars in response to the government's promotion scheme.

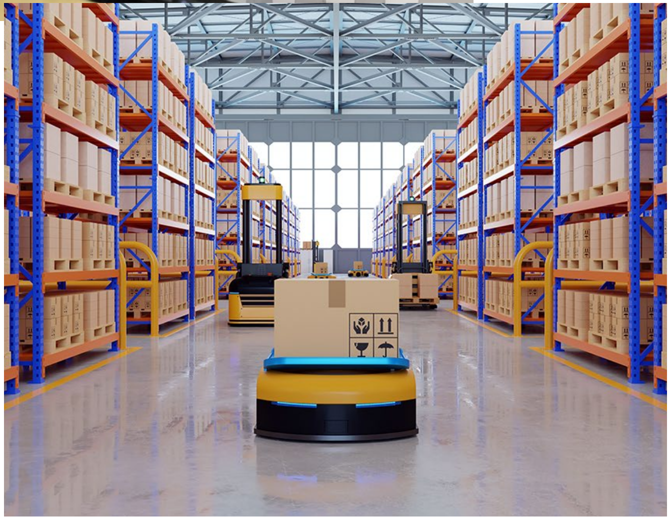
6.2.5 USE OF TECHNOLOGY

The textile industry is a traditionally labor-intensive manufacturing sector. The ongoing digital revolution significantly impacts its traditional supply chain. Section 6.1.4 demonstrated how technology can enhance efficiency and reduce our direct energy consumption. However, Scope 3 emissions, which encompassing all indirect emissions from upstream and downstream activities, remain unaddressed. These emissions are both substantial and challenging to manage because they originate from businesses outside Laws Textile's direct ownership or control. To mitigate this, we leverage technology and digitalization to streamline or eliminate certain traditional processes, thereby reducing our indirect carbon footprint.

Sampling involves creating multiple physical prototypes, resulting in material waste, high shipping costs, and extended development times. The advent of computational technologies and 3D-rendering software allows for digital adjustments and iterations, eliminating the need for physical samples to be shipped between parties. Similarly, the replacement of physical client meetings with online video conferences saves significant time and costs while also reducing Scope 3 carbon emissions.

Furthermore, Laws Textile is actively researching the application of artificial intelligence (AI) within the industry. Areas of focus include automated quality assurance, intelligent warehouse management, smart grading systems, and production flow optimization. We anticipate that LTIL will soon become a pioneer of efficient, innovative, and environmentally friendly supply chains.

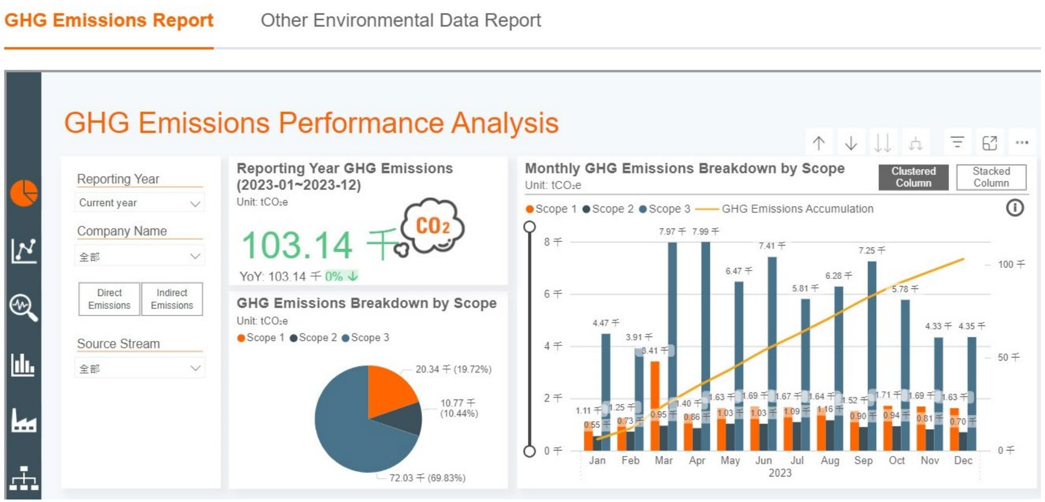


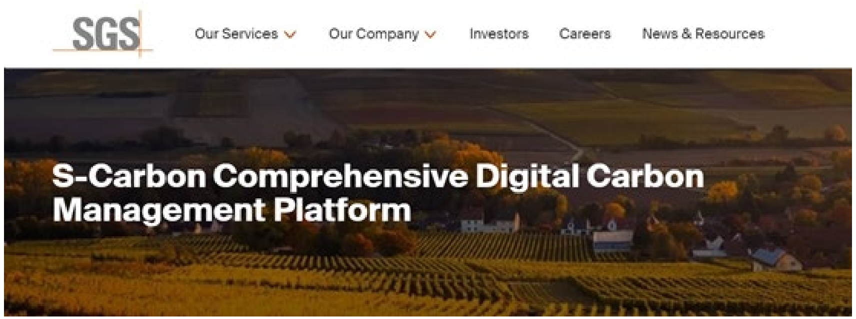


6.2.6 SGS S-CARBON DIGITAL PLATFORM

To comply with the SBTi targets, Laws Textile utilizes the SGS S-Carbon digital management platform to standardize our quantification methodology, providing us an user friendly way to engage with our customers to track our performances.

This platform enable us to map our carbon emission portfolio, with a comprehensive database that covers scope 1, scope 2 and scope 3 GHG emissions. It facilitates tracking of GHG emissions by incorporating product-related emission information into our GHG emissions inventory and use succinct modules and a dashboard to streamline the data entry process and display analysis results from multiple angles. This professional output allows our customers to track our status easily.


GHG Emissions Report
Other Environmental Data Report
GHG Emissions Performance Analysis
Reporting Year
Current year
Company Name
全部
Direct Emissions
Indirect Emissions
Source Stream
全部
Reporting Year GHG Emissions (2023-01~2023-12)
Unit: tCO₂e
103.14 千
CO2
YoY: 103.14 千 0%
GHG Emissions Breakdown by Scope
Unit: tCO₂e
Scope 1 Scope 2 Scope 3
20.34 千 (19.72%)
10.77 千 (10.44%)
72.03 千 (69.83%)
Monthly GHG Emissions Breakdown by Scope
Unit: tCO₂e
Clustered Column
Stacked Column
Scope 1 Scope 2 Scope 3 GHG Emissions Accumulation
8 千
6 千
4 千
2 千
0 千
100 千
50 千
0 千
4.47 千
3.91 千
7.97 千
7.99 千
6.47 千
7.41 千
5.81 千
6.28 千
7.25 千
5.78 千
4.33 千
4.35 千
1.11 千
1.25 千
3.41 千
1.40 千
1.63 千
1.69 千
1.67 千
1.64 千
1.52 千
1.71 千
1.69 千
1.63 千
0.55 千
0.73 千
0.95 千
0.86 千
1.03 千
1.03 千
1.09 千
1.16 千
0.90 千
0.94 千
0.81 千
0.70 千
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2023


SGS
Our Services
Our Company
Investors
Careers
News & Resources

S-Carbon Comprehensive Digital Carbon Management Platform

6.3 USE OF RECYCLE MATERIALS & CIRCULARITY POLICY

Measuring, reducing, and reporting Scope 3 emissions present the most significant challenge for businesses aiming to achieve science-based net-zero targets. Scope 3 emissions typically constitute over 70% of a company's carbon footprint and encompass purchased goods and services throughout the supply chain. As an Original Equipment Manufacturer (OEM), Laws Textile has limited influence over material selection, which is often determined by designers, governed by buyers, and constrained by cost. Reducing these emissions requires extensive collaboration with customers.

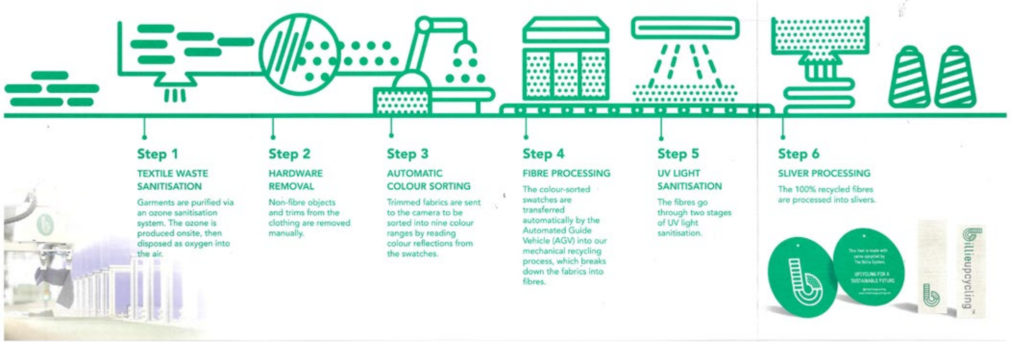
Given the ongoing debate surrounding methodologies for calculating carbon emissions from purchased goods, we prioritize responsible design and sustainable procurement in collaboration with our customers. While the use of recycled materials and circular production processes may not always be fully reflected in carbon data, social responsibility significantly impacts a brand's image and value. Laws Textile continuously enhances its services and production lines to meet client expectations for meaningful climate action.

Throughout the year, our sustainability team participated in various customer-hosted summits and forums focused on improving environmental performance. These workshops provided opportunities for Laws Textile and other suppliers to share knowledge and experiences related to circular production—the practice of reusing and recycling materials in a closed-loop system to minimize waste and conserve resources. In essence, it involves using waste materials as raw materials. These discussions inspired further investigation into improving circularity within our factories. In addition to tracking and monitoring the ratio of recycled materials purchased and used, we are experimenting with isolating recyclable materials from the production line, collecting waste, and partnering with suppliers to repurpose it into items such as hangers, plastic bags, or thread.

Experimental project with "The Billie Upcycling (Novotex)" to transform textile waste into recycle product

ONE
EARTH
ALLIANCE

OBS&D
Business
Partner Summit
HONG KONG 2023



Step 1
TEXTILE WASTE SANITISATION
Garments are purified via an ozone sanitisation system. The ozone is produced onsite, then disposed as oxygen into the air.

Step 2
HARDWARE REMOVAL
Non-fibre objects and trims from the clothing are removed manually.

Step 3
AUTOMATIC COLOUR SORTING
Trimmed fabrics are sent to the camera to be sorted into nine colour ranges by reading colour reflections from the swatches.

Step 4
FIBRE PROCESSING
The colour-sorted swatches are transferred automatically by the Automated Guide Vehicle (AGV) into our mechanical recycling process, which breaks down the fabrics into fibres.

Step 5
UV LIGHT SANITISATION
The fibres go through two stages of UV light sanitisation.

Step 6
SLIVER PROCESSING
The 100% recycled fibres are processed into slivers.

This item is made with yarns upcycled by The Billie System.
UPCYCLING FOR A SUSTAINABLE FUTURE
billieupcycling

6.4 WASTE MANAGEMENT

In section Use of Recycle Materials & Circularity Policy, we have described our company policy and procedure to ensure efficient use of materials in order to reduce waste. Landfill diverted actions are then prioritized to treat these reduced production waste further in environmental friendly practices. In all factories, hazardous waste was first isolated and managed under the control of guidelines which comply with local legal requirements and that suggested by other compliance party such as, HIGG FEM, Oeko-tex, and ISO 14001. For non-hazardous waste, they were subdivided into different categories in which reuse or resell to some other independent recycle business partners is preferred.

In year 2023-24, we have recorded nearly 30 tons of hazardous waste and 795 tons of non-hazardous waste (for details please refer to appendix I). Our target is to reduce 15% of total waste by 2030 by improving our material usage and circularity mechanism.

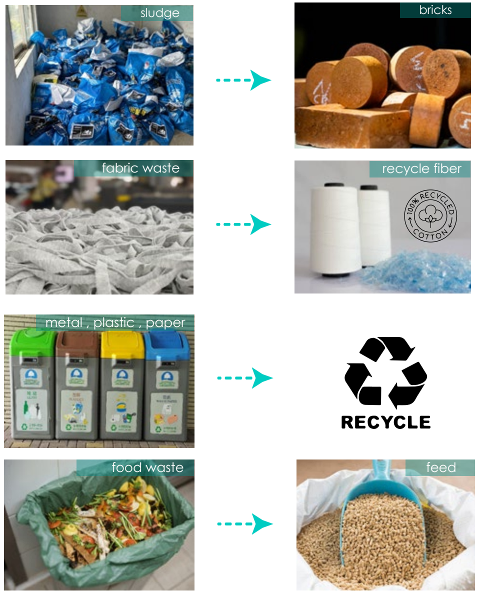
Hazardous waste

Chemical plastic containers / Rags
Waste engine oil

Authorized waste disposal contractor

Waste incineration

Non-hazardous waste


sludge
bricks
fabric waste
recycle fiber
metal , plastic , paper
RECYCLE
food waste
feed

Packaging Materials 2023-2024

- **2380** tons
paper products and cartoon
- **375** tons
plastics (75% in recycled plastic)

This bag is made from 100% recycled material and is recyclable
WARNING
PLASTIC BAGS CAN BE DANGEROUS
TO AVOID DANGER OF SUFFOCATION KEEP THIS BAG AWAY FROM BABIES AND CHILDREN
PP

At Laws Textile, we recognize the urgent need to address environmental challenges posed by plastic waste. As part of our commitment to sustainability and responsible business practices, we are dedicated to increasing the use of recycled plastic in our packaging materials, and target to completely use of recycled plastic by year 2030.

6.5 WATER RESERVATION AND WASTE WATER MANAGEMENT

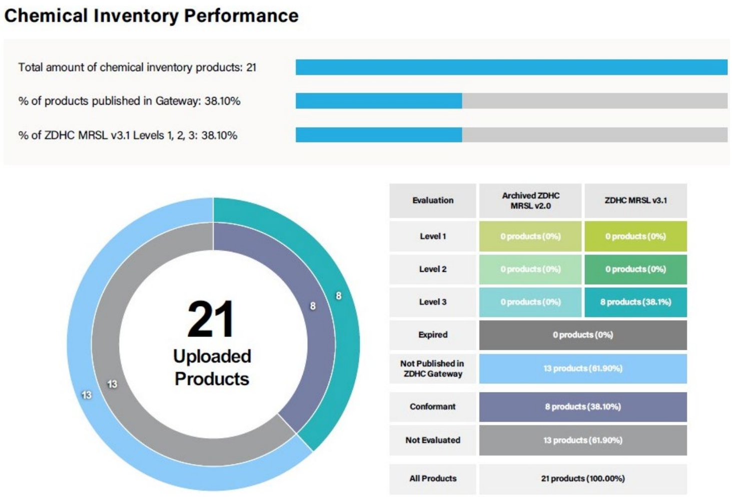
Clean Water and Sanitation is one of the 17 Sustainable Development Goals (SDGs) adopted by the United Nation Member States in 2015. It is obviously a very important issue in all developing countries. All of Laws Textile production facilities are located away from regions with high water depletion risk, as defined by WWF. Although we have no problem with the fresh water supply, Laws Textile, as a responsible manufacturer, we commit to conserve the freshwater usage and extensively invest to improve the wastewater treatment, and maximize the use of recycled water in production line.

Our newly set up dyeing and washing mill in Vietnam has introduced the advanced water-efficient machines to enhance its environmental performance. The machines are effective in reducing water and steam consumption by 30%, lowering chemicals by 20%, and improving production efficiency by 30% compared with conventional equipment. In addition, waste water purified after water treatment plant will be reused in watering, cleaning and flushing in some of our facilities.

In year 2023-24, we have recorded nearly 428,546m^3 of water withdrawal. More than 95% of water was discharged to water treatment plant after used. However, the exact consumption figures are unavailable. Our goal is to reduce water withdrawal by 33% by 2030 through improved efficiency and enhanced recycling systems.

6.5.1 ZERO DISCHARGE OF HAZARDOUS CHEMICALS (ZDHC)

ZDHC is a mulit-stakeholder organization formed to lead the fashion industry to eliminate harmful chemicals from its global supply chain. Its Roadmap to Zero Program is organized into three focus areas which are interlinked to improve the chemical management. It tackles the problem at the source by ensuring hazardous chemicals never enter the value chain in the first place in which results a more sustainable manufacturing process to protect our planet's ecosystems.



Chemical Inventory Performance

Total amount of chemical inventory products: 21

% of products published in Gateway: 38.10%

% of ZDHC MRSL v3.1 Levels 1, 2, 3: 38.10%

Evaluation	Archived ZDHC MRSL v2.0	ZDHC MRSL v3.1
Level 1	0 products (0%)	0 products (0%)
Level 2	0 products (0%)	0 products (0%)
Level 3	0 products (0%)	8 products (38.1%)
Expired	0 products (0%)	
Not Published in ZDHC Gateway	13 products (61.90%)	
Conformant	8 products (38.10%)	
Not Evaluated	13 products (61.90%)	
All Products	21 products (100.00%)	

Improve your Chemical Inventory Performance with these easy steps:

1. Identify the chemical products in your chemical inventory that are not evaluated or expired in the Chemical Inventory Performance above.

2. Contact your Chemical Supplier (Formulator) to ensure that they acknowledge and understand Chemicals to Zero and the ZDHC MRSL, certify their products against the applicable ZDHC MRSL and publish them on the ZDHC Gateway.

3. Ensure your staff is using the ZDHC Gateway Chemical Module to get information about high performing, safer chemical products before purchasing them, to keep a high Chemicals to Zero Level and respectively a high ZDHC MRSL conformance certificate.

4. Use the "Connection Features"on the ZDHC Gateway to connect with your business partner such as Brands clients or Vendors to share this report in various formats.

5. Visit the ZDHC Knowledge Base or contact gateway@zdhc.org for any questions. ①

In 2023, part of Laws Textile subsidiary factories have joined ZDHC with satisfactory performances, and we are planning to let all factories to join the program in 2024.

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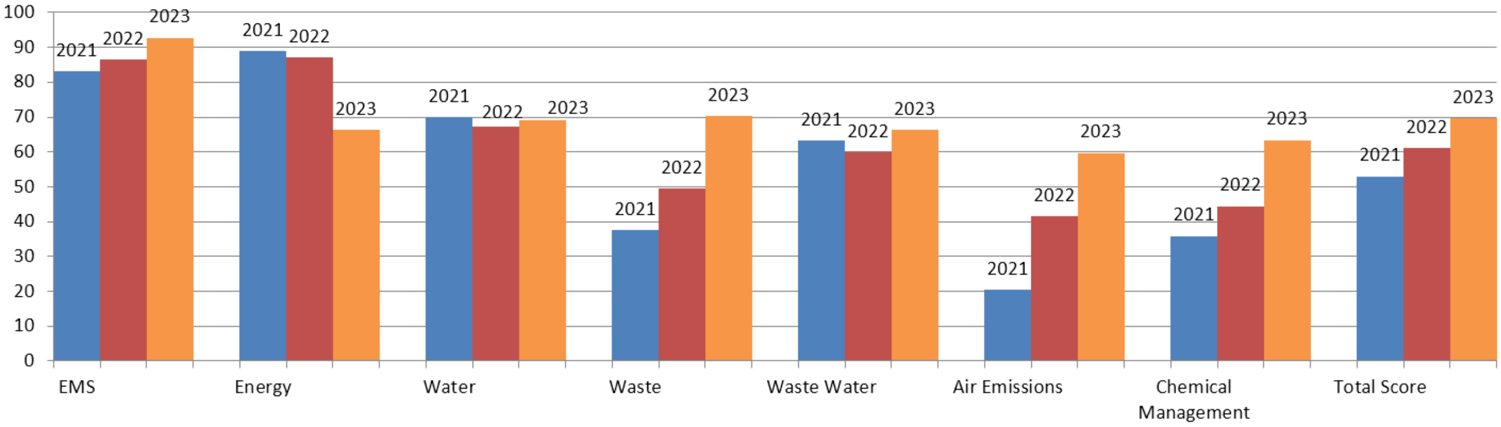
① https://www.roadmaptozero.com

6.6 HIGG INDEX

The Higg Facility Environmental Module (Higg FEM) is a sustainability assessment tool that was developed by the Sustainable Apparel Coalition. It is the most widely used standardized measurement framework within the apparel and footwear industry to help organizations make systematic change by identifying, understanding, and measuring areas of improvement.

All of Laws Textile subsidiary factories have joined the Higg Facility Environmental Module ("FEM") to measure and evaluate our environmental performance, year over year. In 2023-24, the Higg score of all factories, with an average at 69.6, is slightly increased from that of last year at 61. It is above our target, but there should be room for improvement. There is a significant drop in Energy section due to new evaluation standard on this section. It is now more comprehensive that consider green energy, biodiesel, ethanol, carbon offset, etc. Nevertheless, refer back to section 6.1.5, we are confident that the score will be improved in coming years. Moreover, instead of each factory individually monitoring its own site, the sustainability committee now oversees the whole group, standardizes the guidelines and targets to manage their performances.

Laws Textile Higg FEM Score



7.

GROWTH OF HUMAN CAPITAL

3 GOOD HEALTH AND WELL-BEING

4 QUALITY EDUCATION

5 GENDER EQUALITY

7.1 CORPORATE CORE VALUES – H.I.T CULTURE

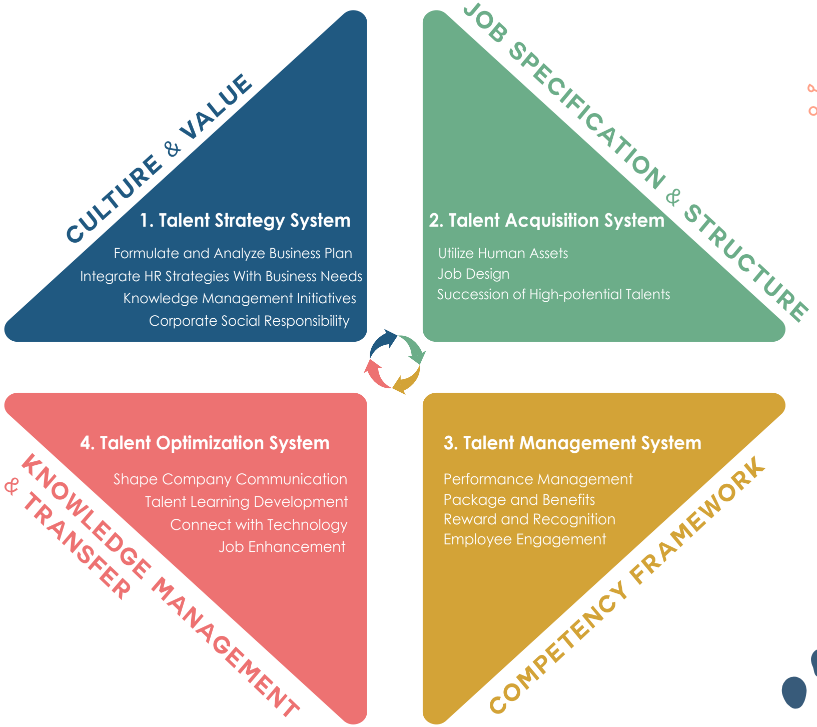
LAWSGROUP's "H.I.T. Culture" : Happiness, Integrity, and Teamwork forms the foundation of its three core corporate values. These values are instilled throughout the Group's management and staff through training and development programs. They symbolize a young, energetic, and adaptable organization that embraces change with a positive, humble, and open-minded approach.

- Positive Thinking with Strong Passion
- High Ethics with Effective Communications
- Group Cohesiveness

HAPPINESS INTEGRITY TEAMWORK

7.2 HUMAN CAPITAL STRATEGY

LAWSGROUP considers human capital as its greatest asset. Echoing with the company's vision, a new human capital strategy has been formulated and implemented for years. The framework focuses on workforce planning, talent management, staff engagement, and is designed to align with the needs and goals of the company.



CULTURE & VALUE

1. Talent Strategy System

Formulate and Analyze Business Plan
Integrate HR Strategies With Business Needs
Knowledge Management Initiatives
Corporate Social Responsibility

JOB SPECIFICATION & STRUCTURE

2. Talent Acquisition System

Utilize Human Assets
Job Design
Succession of High-potential Talents

3. Talent Management System

Performance Management
Package and Benefits
Reward and Recognition
Employee Engagement

COMPETENCY FRAMEWORK

4. Talent Optimization System

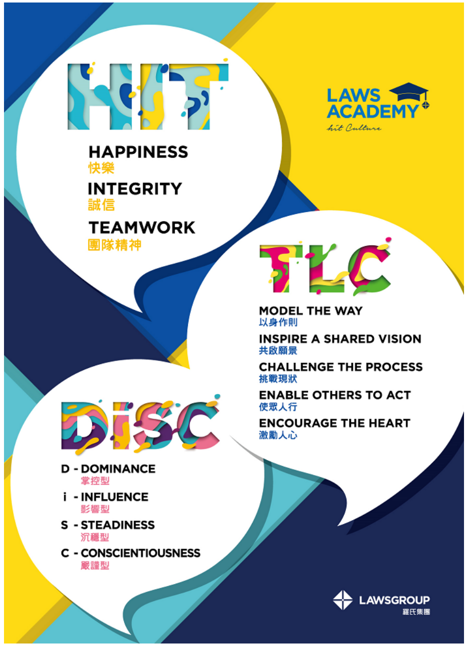
Shape Company Communication
Talent Learning Development
Connect with Technology
Job Enhancement

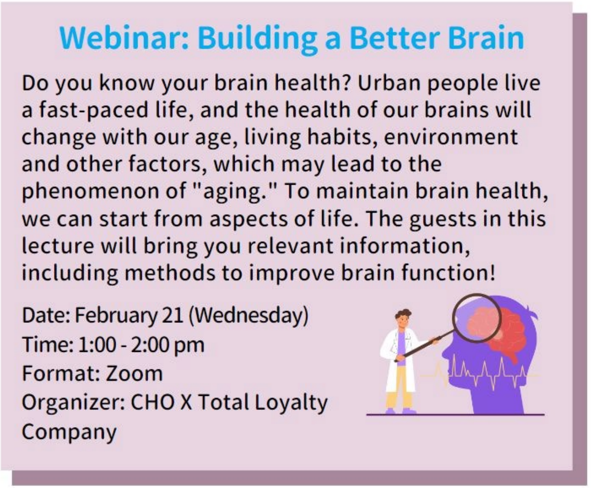
KNOWLEDGE MANAGEMENT & TRANSFER

7.2.1 LAWS ACADEMY

To implement our Human Capital Strategy effectively across all business units and departments in different countries, Laws Academy was established to provide internal training solutions. The mission of the Academy is to equip staff with the necessary knowledge, and skills and know-how in order to move forward with confidence, and tackle challenges effectively.

To maintain a good working environment that accommodates the needs of its staff and unleash their potentials, LAWSGROUP also emphasizes on Design Thinking – a human centric and creative approach for problem solving. Training programs are organized for all staff, from senior management to general staff. The management team has also taken the initiative to share their experience through different seminars.

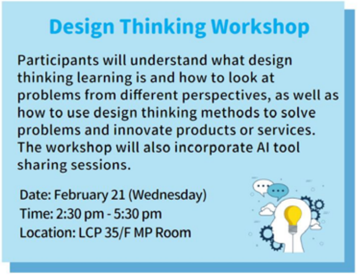

HIT
HAPPINESS
快樂
INTEGRITY
誠信
TEAMWORK
團隊精神
LAWS ACADEMY
hit Culture
TLC
MODEL THE WAY
以身作則
INSPIRE A SHARED VISION
共啟願景
CHALLENGE THE PROCESS
挑戰現狀
ENABLE OTHERS TO ACT
使眾人行
ENCOURAGE THE HEART
激勵人心
DiSC
D - DOMINANCE
掌控型
i - INFLUENCE
影響型
S - STEADINESS
沉穩型
C - CONSCIENTIOUSNESS
嚴謹型
LAWSGROUP
羅氏集團



Webinar: Building a Better Brain

Do you know your brain health? Urban people live a fast-paced life, and the health of our brains will change with our age, living habits, environment and other factors, which may lead to the phenomenon of "aging." To maintain brain health, we can start from aspects of life. The guests in this lecture will bring you relevant information, including methods to improve brain function!

Date: February 21 (Wednesday)
Time: 1:00 - 2:00 pm
Format: Zoom
Organizer: CHO X Total Loyalty Company



Design Thinking Workshop

Participants will understand what design thinking learning is and how to look at problems from different perspectives, as well as how to use design thinking methods to solve problems and innovate products or services. The workshop will also incorporate AI tool sharing sessions.

Date: February 21 (Wednesday)
Time: 2:30 pm - 5:30 pm
Location: LCP 35/F MP Room

H.I.T. Plus+

Learning Momentum
H.I.T.+ 學習動力

+ Human-centric
以人為本

+ Innovation
創新

+ Think without the box
跳出傳統思考框架

7.2.2 TRAININGS FOR OVERSEAS UNITS

Apart from headquarters in Hong Kong, Laws Textile's internal training program has also been extended to different overseas factories and business unites in mainland China, Bangladesh, Myanmar, and Vietnam.

In addition to regular safety and social compliance training, Laws Textile frequently hosts a variety of workshops and seminars to help our overseas staff better understand our cooperate culture and enhance their working performance effectively and efficiently. Our in-house training programs include job skills, management & supervisory skills, team building, selling skills, etc. We also encourage employees to pursue further education and self-development. All qualified employees are entitled to a Study Allowance for attending work-related external training course upon successful completion of probation period.

In year 2023-24, Laws Textile has offered nearly 212,679 training hours in total among all categories and all geographical region.

CÔNG TY TNHH MAXTURN APPAREL

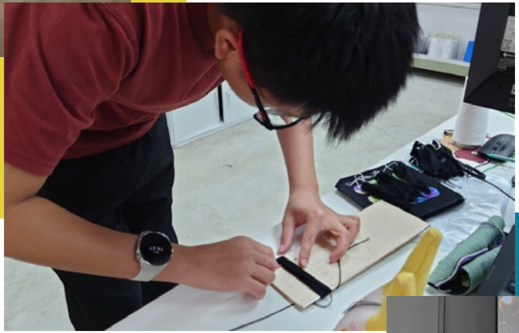
Vietnam Maxturn Team building

China Jun-Wei staff training

Vietnam K+K Orientation

7.2.3 YOUTH SUPPORT

LAWSGROUP understands the importance of grooming young people as future leaders of society, and thus frequently partners with other social enterprises and educational institutions to offer different programs for the youth to gain experience from various aspects, and providing them with career advice and job hunting skills.



LAWSGROUP also offers the internship and graduate trainee program which are designed to nurture selected university students and graduates as potential future leaders. On job training is provided for interns and trainees to gain professional skills and knowledge in various business units whilst familiarizing with the business culture and operations.

Inauguration cum Professional Mentorship Ceremony
A-Team Student Development Programme
09 November 2022

A-Team Student Training Program is a co-op project hosted together with the Hong Kong Metropolitan University. The program is designed for full-time business elite students and includes a series of workshops, seminars and training activities to develop their potential and cultivate a group of closely related elites.

7.3 HEALTH AND SAFETY

Occupational health and safety (OHS) has always been one of our major concerns in the workplace because we treasure our employees as precious assets. Laws Textile strive to create a safe and healthy environment to enhance the sustainability of our valuable workforce of the company. Our strategy and programs are tailored to aim all operations in the factories are free of risk and hazards, as well as to promote compliance with health and safety regulations in the countries where we operate.

7.3.1 POSITIVE ENERGY

To nurture a positive working atmosphere, LAWSGROUP launched a series of training and teambuilding activities, such as stretching, running, boxing, Pilates classes and healthiness and meditation lectures to promote positive energy and a happy workplace. We believe happy and healthy employees work more efficiently and have a better performance which leads to business success.

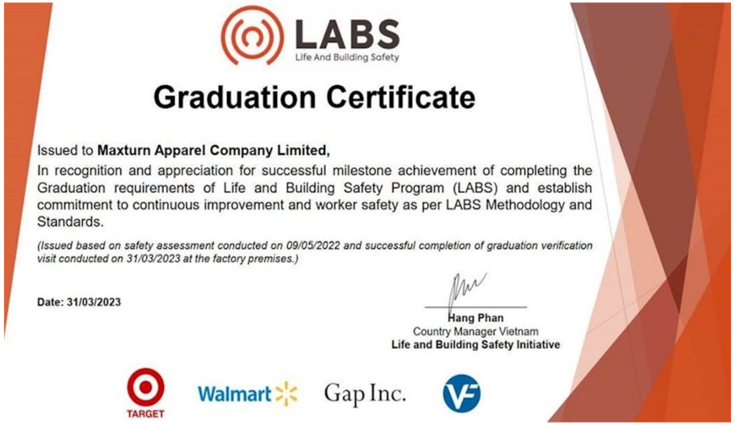
LAWS ACADEMY
LAWS RUN CLUB
PowerUp

SQUARE RUN
LAWSGROUP
LAWS ACADEMY
POWER PLAY

7.3.2 WORKPLACE SAFETY

Our commitment to workplace safety is prioritized above all other policies in the company. We integrate safety considerations—such as structural, electrical, and fire safety—into every aspect of our operations. This approach helps us identify and eliminate current dangers, implement controls to minimize potential risks, and respond quickly to any hazards that arise. Additionally, we organize periodic training sessions to promote a culture of safety, and we conduct regular inspections and audits to ensure our safety standards comply with local regulations and client expectations.

In year 2023-24, we have recorded a total of 47 injury cases and no work-related fatalities. The total lost of 276 working days, accounting for less than 0.01% of total working person-days across the company.



LABS
Life And Building Safety

Graduation Certificate

Issued to **Maxturn Apparel Company Limited,**

In recognition and appreciation for successful milestone achievement of completing the Graduation requirements of Life and Building Safety Program (LABS) and establish commitment to continuous improvement and worker safety as per LABS Methodology and Standards.

(Issued based on safety assessment conducted on 09/05/2022 and successful completion of graduation verification visit conducted on 31/03/2023 at the factory premises.)

Date: 31/03/2023

Hang Phan
Country Manager Vietnam
Life and Building Safety Initiative

TARGET Walmart Gap Inc.

7.4 SOCIAL COMPLIANCE

LAWSGROUP is a family based business. It started in small, treats everyone as family members, and respects their human rights. The Sustainability Committee oversees related obligations and ensures we embed this principle into our corporate culture and act ethically in our business practice. Our mighty mission is to provide good working conditions and promote fair and family friendly policies in all overseas factories to improve our workers' living quality and sustain the local economic growth.

▲

LAWSGROUP in Hong Kong, 1980's

7.4.1 COMMITMENT TO THE WORKSPACE

Respect and value uniqueness of individuals, Laws Textile strives to create a discrimination and harassment free working environment. As an equal opportunity employer, Laws Textile also commits to provide equal employment and advancement opportunities to all staffs. Employment and evaluation are based on candidate's actual performances, qualifications, and abilities and we protect the legal rights of all staff against discrimination on gender, disability, family status and race.

In year 2023-24, Laws Textile has a total of 10,993 employees worldwide, with 13% male and 87% female.

HER PROJECT

Laws Textile manufacturing plant in Vietnam has participated in the "HERproject" training to support collaborative industry action at scale to advance gender equality in our manufacturing plants and offices for many years. The project is a collaborative initiative founded by BSR (Business for Social Responsibility) in 2007 which now was combined under RISE (Reimagining Industry to Support Equality) who brings together the four largest women's empowerment programs in the apparel industry. Its mission is to unlock the full potential of women working in global supply chains via workplace-based interventions on health, financial inclusion, and gender equality.

MAXTURN APPAREL COMPANY LIMITED
MEMBER OF LAWSGROUP

RISE

Reimagining Industry to Support Equality

How We Work with You

HERproject programs in factories and farms consist of three activities:

Building Capacity
We develop and coordinate workplace training sessions that help groups of women enhance their knowledge, confidence, and self-esteem. These women then empower their peers, families, and communities.

Strengthening Management Systems
We provide expert guidance to brands and their suppliers on improving workplace systems and policies, enabling them to build inclusive workplaces for women and more resilient supply chains.

Expanding Access to Products and Services
We build connections to key products and services, such as health clinics and formal bank accounts. This means women have access to and control over the resources they need to improve their lives.

Maxturn
Maxturn

▲

Training on Communication Skills

7.4.2 RESPONSIBLE RECRUITMENT

Laws Textile is committed to eliminating child labor and forced labor. We employ only individuals who have reached the legal working age and choose to work voluntarily. Our sustainability team, guided by relevant local laws and regulations, establishes and strengthens corporate policies and governance to monitor the recruitment process. Training is provided to equip our HR teams with the skills necessary to effectively implement remedial actions should any violations be identified.

United Nations | World Day Against Child Labour 12 June

160 M

Approximately 160 million children worldwide are involved in child labor, which represents 1 in 10 children.

85.5 M

From 2000 to 2020, child labor decreased by 85.5 million, dropping from 16% to 9.6%.

金城
旺記
臘味
海味
足好運
5126 1822
利星賓館
LEE STAR HOTEL

8.

COMMUNITY ENGAGEMENT AND INVESTMENT

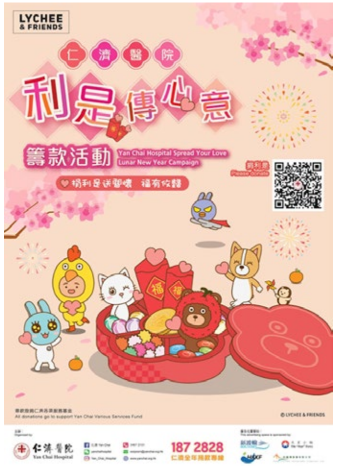
8 DECENT WORK AND ECONOMIC GROWTH

11 SUSTAINABLE CITIES AND COMMUNITIES

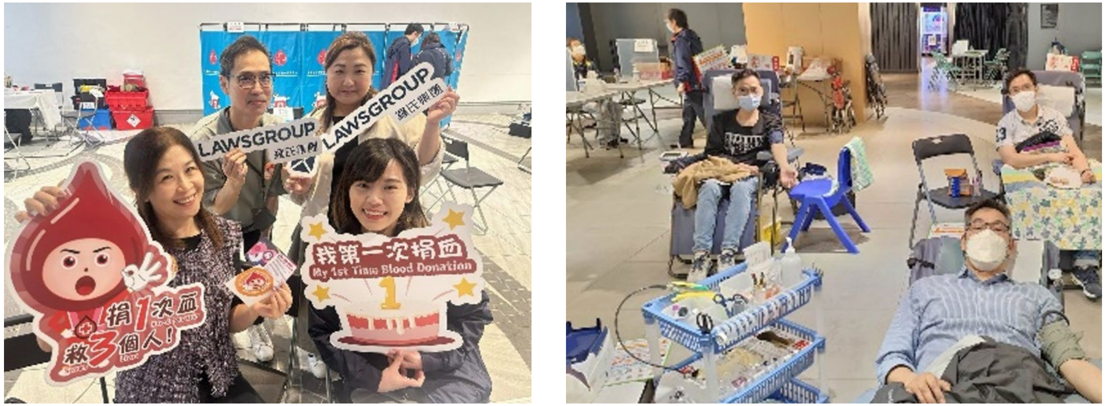
At LAWSGROUP, we are passionate about giving back to the society and are committed to lead and give a positive change to the public. By creating shared value with the community, we initiate a two-way interaction, in which the corporate develops a unique business model to facilitate growth for both the company and the beneficiary, nurturing a win-win relationship.

8.1 VOLUNTEERING PROGRAMS

Established in 2012 at our Hong Kong headquarters, the Corporate Volunteer Advisory Committee organizes and participates in a wide range of charitable activities supporting local elderly, orphans, people with disabilities, underprivileged families, and various animal welfare and environmental organizations. We encourage employee participation, extending the invitation to their families and friends, fostering a stronger sense of community.


LYCHEE & FRIENDS
仁濟醫院
利是傳心意
籌款活動
Yan Chai Hospital Spread Your Love Lunar New Year Campaign
187 2828

Yan Chai Hospital Spread Your Love Fundraising Lunar New Year Campaign


LAWSGROUP
LAWSGROUP 羅氏集團
我第一次捐血
My 1st Time Blood Donation
捐1次血 救3個人!

Red Cross Blood Donation Event

In 2023/24, our efforts resulted in collecting over 200 valuable blood and bone marrow donations from enthusiastic citizens.

8.1.1 VOLUNTEERING PROGRAMS (OVERSEAS)

These programs have been on extended to all of our overseas facilities. Some of the 2023 activities are shared as follows:

Karisma (Myanmar team) donates food and necessity to victims from a serious flood in Bago area.

VIỆT NAM QUANG VINH MUÔN NĂM!
TRAO TẶNG QUẦN ÁO CHO TRẺ EM
Phú Bình, ngày 18 tháng 4 năm 2023

K+K (Vietnam team) works with Red Cross and donates clothing and necessity to child poverty groups in North Vietnam.

CÔNG TY TNHH MAXTURN APPAREL
ISO 14001

Maxturn (Vietnam team) organized a garbage collection activity to raise the concern of environmental protection.

COLOSSUS APPAREL LIMITED

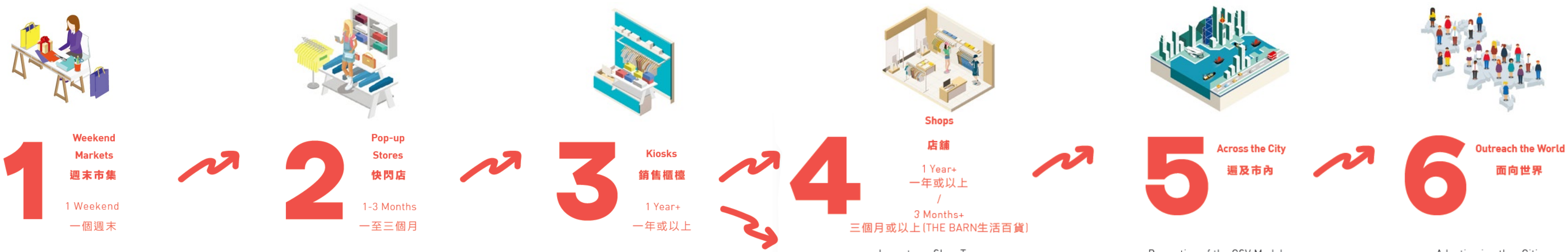
Colossus (Bangladesh team) presents "Eid Mubarak Gifts" to employees and poverty groups in local area in celebrating Eid al-Fitr.

8.2 THE BUSINESS CREATIVE COMMUNITY PARTNERSHIP

LAWSGROUP revitalized one of the old industrial building into an office / shopping complex and serves as a platform for creative individuals and young entrepreneurs to showcase their talents and develop their business. The entrepreneurship model consists of 6 different stages, in which startups are nurtured and supported progressively from experimental sales experience in the Weekend Markets to manage a developed business across the city and even outreach the world. We believe that once these successful cases establish themselves as stable businesses, they will contribute to a higher regional employment rate, ultimately strengthening the local community and benefiting society as a whole. This positive cycle will create more opportunities for new startups, fostering continued growth and development.

Business for Social Good Outstanding Award Pres
傑出大獎

LAWSGROUP Deputy Chairman & CEO, Mr. Bosco Law, received the "Business for Social Good – Grand Award 2017 " from Chief Executive of Hong Kong, Mrs. Carrie Lam, and Convenor of HKSAR Executive Council, Mr. Bernard Chan in recognition of the corporate's exceptional contribution in Creating Shared Value with the community.



1 Weekend Markets 週末市集
1 Weekend
一個週末

Very Affordable Rent
容易負擔之租金

The only shopping mall in Hong Kong with Weekend Markets organized every single weekend, where young entrepreneurs could present their products for the first attempt.

2 Pop-up Stores 快閃店
1-3 Months
一至三個月

Concessionary Short-term Lease
優惠短期租約

One-off short-term lease for testing the market response. Operate 7 days a week with furniture and display support.

3 Kiosks 銷售櫃檯
1 Year+
一年或以上

Flexible Terms
靈活條款

Open shop layout with own brand elements. Operate daily with operational and marketing support.

4 Shops 店舖
1 Year+
一年或以上
/
3 Months+
三個月或以上(THE BARN生活百貨)

Long-term Shop Tenancy
長期店舖租約

Long-term lease with own shopfront in an marketing and business development support; OR alternatively join the one-stop consignment service at THE BARN Lifestyle Department Store.

5 Across the City 遍及市內

Promotion of the CSV Model
推廣「商社共生」計劃

Since D2 Place launched the "Entrepreneurship Model" in 2013, more and more developers accepted and adopted similar models in their shopping malls and retail businesses. This enables more and more entrepreneurs to benefit and expand their businesses.

6 Outreach the World 面向世界

Adoption in other Cities
落戶於其他城市

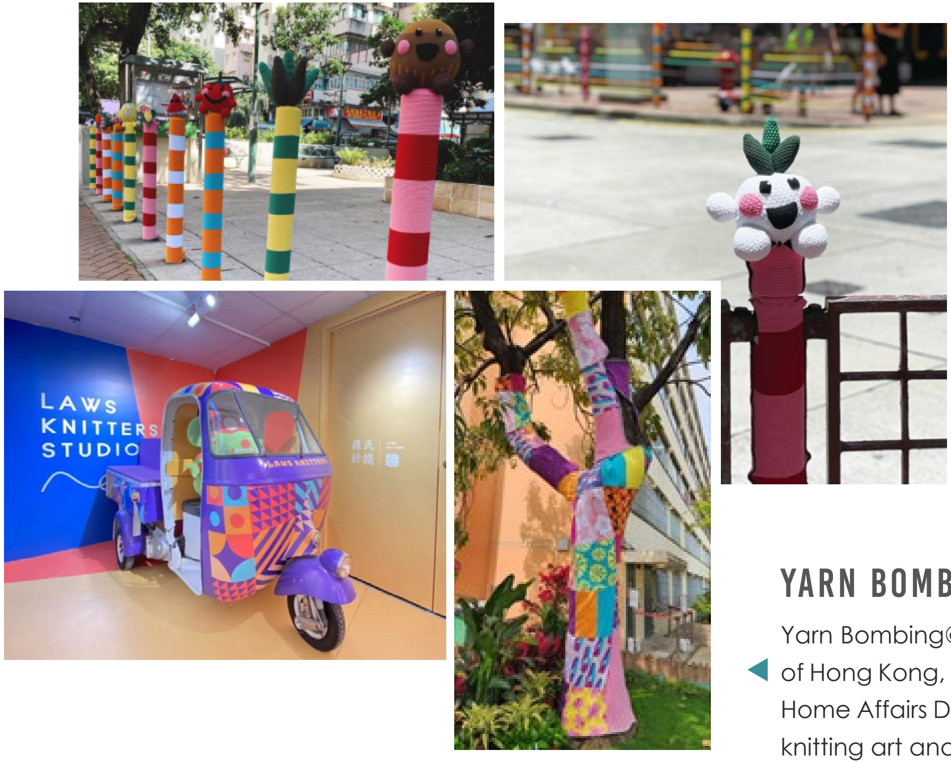
To further enhance the win-win situation between D2 Place and the entrepreneurs, LAWSGROUP is actively exploring new opportunities in other cities introducing Hong Kong's creativity and talents to the world and further driving the "Creative Business Momentum".

8.3 HONG KONG CULTURAL AND CREATIVE ECOSYSTEM

To promote sustainable development of Hong Kong's cultural and creative industries, LAWSGROUP established numerous platforms for collaboration among hundreds of government and public institutions, NGOs, private companies, and creative partners and we encouraged all stakeholders to strive to promote Hong

"MADE IN HONG KONG"

The "Made in Hong Kong" campaign, which was first introduced in 2017, rolls out as signature events every year. Highlight includes Street Carnival, Top 10 Artist Award and other local and overseas showcase opportunities.

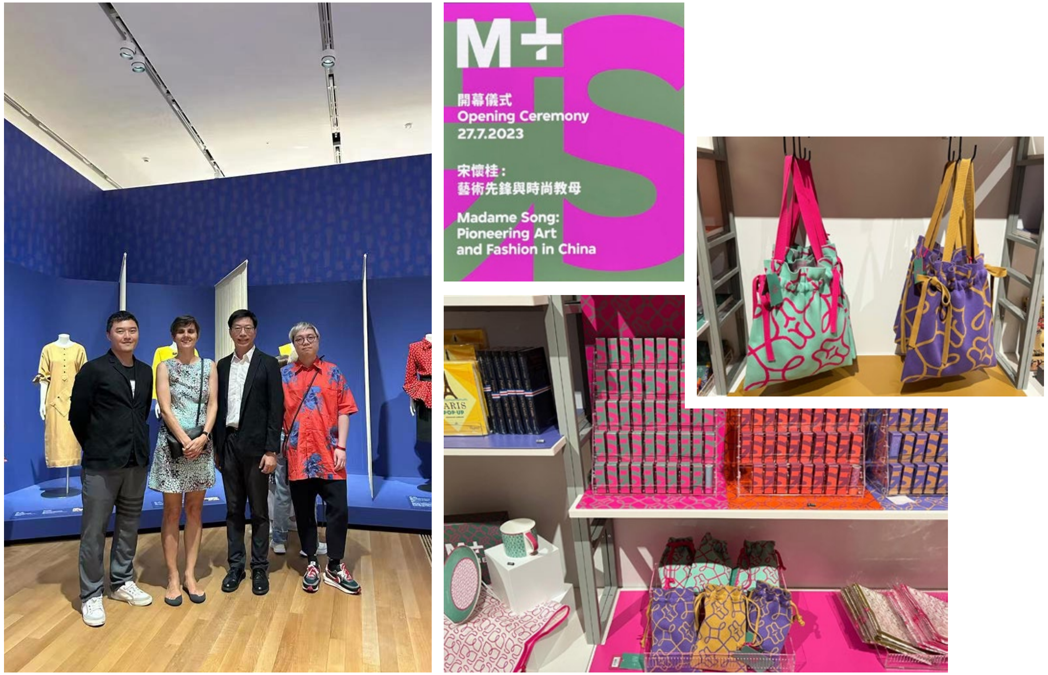


YARN BOMBING@SSP

Yarn Bombing@SSP is run by Lawsgroup Charity Fund, with the full support of Laws Knitters, Textile Council of Hong Kong, and Hong Kong Woollen & Synthetic Knitting Manufacturers' Association. With the aid of the Home Affairs Department - Sham Shui Po District Office, the aim is to beautify the streets of Hong Kong with knitting art and redefine the traditional meaning of knitting, promoting knitting culture to the public.

In 2023-24, LAWSGROUP organized over 135 multicultural and creative events and exhibitions encompassing a diverse range of themes, from green initiatives and arts and culture to fashion and sports. We encouraged employee participation and provided financial support for several initiatives. By showcasing LAWSGROUP's commitment to Hong Kong's cultural development, we aim to contribute to a more sustainable future for both our company and the city.

COLLABORATION PROJECT WITH M+ MUSEUM


M+
開幕儀式
Opening Ceremony
27.7.2023
宋懷桂：
藝術先鋒與時尚教母
Madame Song:
Pioneering Art
and Fashion in China

FRENCH MAY 2023, KNIT-ART EXHIBITION

與 agnès b. 歌頌法國時裝與攝影
fashion and photography with
3 - 25
french may
LACE TWO
j'aime la photographie!
"photo prints!"

APPENDIX I-ESG PERFORMANCE INDICATORS

Environmental Performance	Unit	2023/24 Total
GHG Emissions		
Direct Emission (Scope 1)	tCO2e	20,363.57
Indirect Emission (Scope 2)①	tCO2e	10,770.55
Indirect Emission (Scope 3)②	tCO2e	106,881.55
Total GHG Emissions	**tCO2e**	**138,015.67**
Energy Consumption		
Natural gas	MWh	0
Petrol	MWh	236.98
Diesel	MWh	9,035.60
Fuel oil	MWh	2,100.80
Furnace oil	MWh	8,300.40
Biomass	MWh	25,485.07
LPG (Liquefied petroleum gas)	MWh	1268.54
Eletricity - Purchased non-renewable electricity	MWh	19,121.54
Eletricity - Purchased green electricity	MWh	0
On-site green electricity	MWh	619
Total Energy Consumption	**MWh**	**69,873.62**

① In calculating scope 2 emissions, we used the location-based method

② In calculating scope 3 emissions, we excluded the following categories :

- Category 8: Upstream leased assets
- Category 10: Processing of sold products
- Category 11: Use of sold products
- Category 13: Downstream leased assets
- Category 14: Franchises
- Category 15: Investments

APPENDIX I-ESG PERFORMANCE INDICATORS

Environmental Performance	Unit	2023/24 Total
Resource Consumption		
Water withdrawal	m3	428,546
Hazardous		
Chemical Waste	Ton	30
Non-Hazardous		
Sludge	Ton	12
Plastic	Ton	14
Meal	Ton	35
Paper	Ton	53
Mixed Fabric	Ton	553
Food	Ton	128

Social Performance	2023/24 Total
Workforce Statictic	
Total number of existing employees	10,993
Full time or Permanent	10,993
Part time or temporary	0
By Gender	
Female	9,608 (87%)
Male	1,385 (13%)

APPENDIX I-ESG PERFORMANCE INDICATORS

Social Performance	2023/24 Total
By Age	
Under 30 years old	4,741
30-50 years old	5,957
Over 50 years old	295
By Geographical Region	
Hong Kong & China	940
Vietnam	5,854
Bangladesh	2,801
Myanmar	1,398
Employee Turnover Number	
By Gender	
Female	2,846
Male	783
By Age	
Under 30 years old	2,352
30-50 years old	1,244
Over 50 years old	33

APPENDIX I-ESG PERFORMANCE INDICATORS

Social Performance	2023/24 Total
By Geographical Region	
Hong Kong & China	126
Vietnam	1,520
Bangladesh	1,983
Myanmar	0
Training Details	
Total number of Training hours	232,237
By Gender	
Female	212,679
Male	19,558
By Employee Category	
Management	1,348
Supervisor	9,195
General staff/ workers	221,694
Fatality rate	
By Geographical Region	
Hong Kong & China	0
Vietnam	0
Bangladesh	0
Myanmar	0

APPENDIX II - HKEX REPORTING GUIDE INDEX

Environmental

	Description	Reference Section
Aspect A1: Emissions		
General disclosure	Policies and compliance with relevant laws and regulations that have a significant impact on the issuer	6. Sustainable Operations
KPI A1.1	Types of emissions and respective emissions data	6.1 Green House Gas (GHG) control, Appendix I
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	6.1 Green House Gas (GHG) control, Appendix I Intensity information is subject to confidentiality and cannot be disclosed
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	6.1 Green House Gas (GHG) control, Appendix I Intensity information is subject to confidentiality and cannot be disclosed
KPI A1.4	Total non-hazardous waste produced (In tonnes) and,where approprate, intensity (e.g. per unit of production volume, per facility)	6.1 Green House Gas (GHG) control, Appendix I Intensity information is subject to confidentiality and cannot be disclosed
KPI A1.5	Description of emission target(s) set and steps taken to achieve them	6.1 Green House Gas (GHG) control
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them	6.4 Waste Management

APPENDIX II - HKEX REPORTING GUIDE INDEX

	Description	Reference Section
Aspect A2: Use of Resources		
General disclosure	Policies on the efficient use of resources, including energy, water and other raw materials	6. Sustainable Operations
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)	6.1 Green House Gas (GHG) control, Appendix I Intensity information is subject to confidentiality and cannot be disclosed
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility)	6.1 Green House Gas (GHG) control, Appendix I Intensity information is subject to confidentiality and cannot be disclosed
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	6.1 Green House Gas (GHG) control
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them	6.5 Water Reservation and Waste Water Management
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced	6.5 Water Reservation and Waste Water Management
Aspect A3: The Environment and Natural Resources		
General disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources	6. Sustainable Operations
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	6. Sustainable Operations
Aspect A4: Climate Change		
General disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer	5.4 Materiality Assessment
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them	5.2.1 Task Force on Climate-related Financial Disclosures (TCFD)

APPENDIX II - HKEX REPORTING GUIDE INDEX

Environmental

	Description	Reference Section
1. Employment and Labour Practices		
Aspect B1: Employment		
General disclosure	Policies and compliance with relevant laws and regulations that have a significant impact on the issuer	7. Growth of Human Capital
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region	7.4.1 Commitment to the Workspace , Appendix I
KPI B1.2	Employee turnover rate by gender, age group and geographical region	Appendix I
Aspect B2: Health and Safety		
General disclosure	Policies and compliance with relevant laws and regulations that have a significant impact on the issuer	7. Growth of Human Capital
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	7.3.2 Workplace safety , Appendix I Only one year of data was provided , as this is our first reporting year
KPI B2.2	Lost days due to work injury	7.3.2 Workplace safety Only one year of data was provided , as this is our first reporting year
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	7.3.2 Workplace safety
Aspect B3: Development and Training		
General disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	7. Growth of Human Capital
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management)	Appendix I
KPI B3.2	The average training hours completed per employee by gender and employee category	Appendix I

APPENDIX II - HKEX REPORTING GUIDE INDEX

	Description	Reference Section
Aspect B4: Labour Standards		
General disclosure	Policies and compliance with relevant laws and regulations that have a significant impact on the issuer	7. Growth of Human Capital
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	7.4.2 Responsible Recruitment
KPI B4.2	Description of steps taken to eliminate such practices when discovered	7.4.2 Responsible Recruitment
2. Operating Practices		
Aspect B5: Supply Chain Management		
General disclosure	Policies on managing environmental and social risks of the supply chain	5.6 Supplier Chain Management
KPI B5.1	Number of supplier by geographical region	5.6 Supplier Chain Management
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored	5.6 Supplier Chain Management , Supplier Code of Conduct
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	5.6 Supplier Chain Management , Supplier Code of Conduct
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	5.6 Supplier Chain Management , Supplier Code of Conduct
Aspect B6: Product Responsibility		
General disclosure	Policies and compliance with relevant laws and regulations that have a significant impact on the issuer	5.7 Product Responsibility
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	5.7 Product Responsibility

APPENDIX II - HKEX REPORTING GUIDE INDEX

	Description	Reference Section
KPI B6.2	Number of products and service related complaints received and how they are dealt with	5.7 Product Responsibility
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	5.7 Product Responsibility
KPI B6.4	Description of quality assurance process and recall procedures	5.7 Product Responsibility
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored	5.7 Product Responsibility
Aspect B7: Anti-corruption		
General disclosure	Policies and compliance with relevant laws and regulations that have a significant impact on the issuer	5.5 Business Ethic and anti-corruption
KPI B7.1	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	5.5 Business Ethic and anti-corruption
KPI B7.2	Description of preventive measures and whistleblowing procedures, and how they are implemented and monitored	5.5 Business Ethic and anti-corruption
KPI B7.3	Description of anti-corruption training provided to directors and staff	5.5 Business Ethic and anti-corruption
Aspect B8: Community Investment		
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	8. Community Engagement and Investment
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport)	8. Community Engagement and Investment
KPI B8.2	Resources contributed (e.g. money or time) to the focus area	8. Community Engagement and Investment

APPENDIX III - GRI CONTENT INDEX

Laws Textile has reported in reference to the GRI Standards for the period from 1 April, 2023 to 31 March, 2024.

Disclosure item	Disclosure Title	Section
GRI 1: Foundation 2021		
GRI 2: General Disclosures 2021		
The organisation and its reporting practices		
2-1	Organisational details	3. About LAWSGROUP & Laws Textile
2-3	Reporting period, frequency and contact point	1. About this Report
2-4	Restatements of information	1. About this Report
2-5	External assurance	This report is not externally assured
Activities and workers		
2-6	Activities, value chain and other business relationships	5.6 Supplier Chain Management
2-7	Employees	7. Growth of Human Capital
Governance		
2-9	Governance structure and composition	5.1 ESG and Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	5.1 ESG and Corporate Governance
2-13	Delegation of responsibility for impacts	5.1 ESG and Corporate Governance
2-14	Role of the highest governance body in sustainability reporting	5.1 ESG and Corporate Governance
2-17	Collective knowledge of the highest governance body	5.1 ESG and Corporate Governance
2-20	Process to determine remuneration	5.1 ESG and Corporate Governance

APPENDIX III - GRI CONTENT INDEX

Disclosure item	Disclosure Title	Section
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	5. Effective Governance
2-23	Policy commitments	5. Effective Governance
2-24	Embedding policy commitments	5. Effective Governance
2-25	Processes to remediate negative impacts	5. Effective Governance
2-26	Mechanisms for seeking advice and raising concerns	5. Effective Governance
2-27	Compliance with laws and regulations	5. Effective Governance
Stakeholder engagement		
2-29	Approach to stakeholder engagement	5.3 Stakeholders Engagement 5.4 Materiality Assessment
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	5.3 Stakeholders Engagement 5.4 Materiality Assessment
3-2	List of material topics	5.3 Stakeholders Engagement 5.4 Materiality Assessment
GRI 205: Anti-corruption 2016		
3-3	The management approach and its components	5.5 Business Ethic and anti-corruption
205-1	Operations assessed for risks related to corruption	5.2 Risk Management 5.4 Materiality Assessment
205-2	Communication and training about anti-corruption policies and procedures	5.5 Business Ethic and anti-corruption
205-3	Confirmed incidents of corruption and actions taken	5.5 Business Ethic and anti-corruption
GRI 302: Energy 2016		
3-3	The management approach and its components	6.1 Environmental Policy
302-1	Energy consumption within the organisation	Appendix I

APPENDIX III - GRI CONTENT INDEX

Disclosure item	Disclosure Title	Section
302-2	Energy consumption outside of the organisation	Appendix I
302-3	Energy intensity	Intensity information is subject to confidentiality and cannot be disclosed
302-4	Reduction of energy consumption	6.1 Environmental Policy 6.2.2 Reduce Energy Comsumption
302-5	Reductions in energy requirements of products and services	6.2.3 Improve Production Efficiency
GRI 303: Water and Effluents 2018		
3-3	The management approach and its components	6.5 Water Reservation and Waste Water Management
303-1	Interactions with water as a shared resource	6.5 Water Reservation and Waste Water Management
303-2	Management of water discharge-related impacts	6.5 Water Reservation and Waste Water Management
303-3	Water withdrawal	6.5 Water Reservation and Waste Water Management, Appendix I
303-4	Water discharge	6.5 Water Reservation and Waste Water Management
303-5	Water consumption	6.5 Water Reservation and Waste Water Management
GRI 305: Emissions 2016		
3-3	The management approach and its components	6.2 Green House Gas (GHG) control
305-1	Direct (Scope 1) GHG emissions	6.2 Green House Gas (GHG) control , Appendix I
305-2	Energy indirect (Scope 2) GHG emissions	6.2 Green House Gas (GHG) control , Appendix I
305-3	Other indirect (Scope 3) GHG emissions	6.2 Green House Gas (GHG) control , Appendix I
305-4	GHG emissions intensity	Intensity information is subject to confidentiality and cannot be disclosed
305-5	Reduction of GHG emissions	6.2 Green House Gas (GHG) control
305-6	Emissions of ozone-depleting substances (ODS)	Not disclosed due to insufficient data To be included in next reporting year
305-7	Nitrogen oxides (NOx) , sulfur oxides (SOx) , and other significant air emissions	

APPENDIX III - GRI CONTENT INDEX

Disclosure item	Disclosure Title	Section
GRI 306: Waste 2020		
3-3	The management approach and its components	6.4 Waste Management
306-1	Waste generation and significant waste-related impacts	6.4 Waste Management
306-2	Management of significant waste-related impacts	6.4 Waste Management
306-3	Waste generated	6.4 Waste Management
306-4	Waste diverted from disposal	6.4 Waste Management
306-5	Waste directed to disposal	6.4 Waste Management
GRI 308: Supplier Environmental Assessment 2016		
3-3	The management approach and its components	5.6 Supplier Chain Management
308-1	New suppliers that were screened using environmental criteria	5.6 Supplier Chain Management
308-2	Negative environmental impacts in the supply chain and actions taken	5.6 Supplier Chain Management
GRI 401: Employment 2016		
3-3	The management approach and its components	7.4 Social Compliance
401-1	New employee hires and employee turnover	Appendix I
401-2	Benefits provided to fullt-ime employees that are not provided to temporary or part-time employees	Not disclosed because we have no temporary or part-time employees
401-3	Parental leave	Not disclosed due to insufficient data

APPENDIX III - GRI CONTENT INDEX

Disclosure item	Disclosure Title	Section
GRI 403: Occupational Health and Safety 2018		
3-3	The management approach and its components	7.3 Health and Safety
403-1	Occupational health and safety management system	7.3 Health and Safety
403-2	Hazard identification, risk assessment, and incident investigation	7.3 Health and Safety
403-3	Occupational health services	7.3 Health and Safety
403-4	Worker participation, consultation, and communication on occupational health and safety	7.3 Health and Safety
403-5	Worker training on occupational health and safety	7.3 Health and Safety
403-6	Promotion of worker health	7.3 Health and Safety
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	7.3 Health and Safety
403-8	Workers covered by an occupational health and safety management system	7.3 Health and Safety
403-9	Work-related injuries	7.3 Health and Safety
403-10	Work-related ill health	Not disclosed due to insufficient data.
GRI 404: Training and Education 2016		
3-3	The management approach and its components	7.2 Human Capital Strategy
404-1	Average hours of training per year per employee	Appendix I
404-2	Programmes for upgrading employee skills and transition assistance programmes	7.2 Human Capital Strategy
404-3	Percentage of employees receiving regular performance and career development reviews	Not disclosed due to insufficient data

APPENDIX III - GRI CONTENT INDEX

Disclosure item	Disclosure Title	Section
GRI 405: Diversity and Equal Opportunity 2016		
3-3	The management approach and its components	7.4 Social Compliance
405-1	Diversity of governance bodies and employees	7.4 Social Compliance
405-2	Ratio of basic salary and remuneration of women to men	Not disclosed due to insufficient data
GRI 408: Child Labour 2016		
3-3	The management approach and its components	7.4 Social Compliance
408-1	Operations and suppliers at significant risk for incidents of child labour	7.4 Social Compliance
GRI 409: Forced or Compulsory Labour 2016		
3-3	The management approach and its components	7.4 Social Compliance
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	7.4 Social Compliance
GRI 414: Supplier Social Assessment 2016		
3-3	The management approach and its components	5.6 Supplier Chain Management
414-1	New suppliers that were screened using social criteria	5.6 Supplier Chain Management
414-2	Negative social impacts in the supply chain and actions taken	5.6 Supplier Chain Management
GRI 416: Customer Health and Safety 2016		
3-3	The management approach and its components	5.7 Product Responsibility
416-1	Assessment of the health and safety impacts of product and service categories	5.7 Product Responsibility
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	5.7 Product Responsibility