

# YGM

TRADING LTD.

YGM貿易有限公司  
股份代號 Stock Code: 00375



## 2021/22

Environmental, Social  
and Governance Report  
環境、社會及管治報告



ASHWORTH

BLACK CLOVER

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# 1 About YGM Trading Limited

## 1.1 About our company

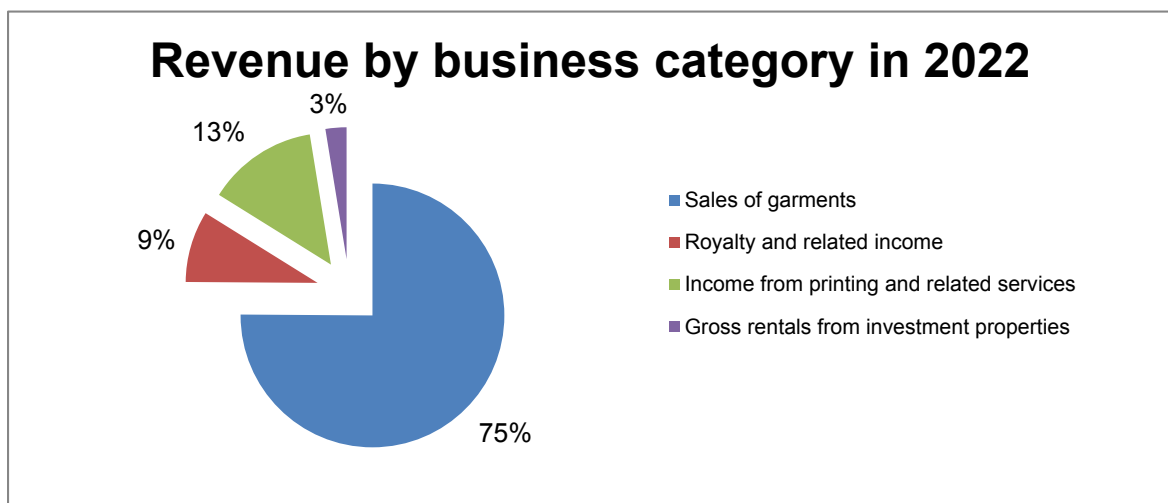
YGM Trading Limited (“the Company”) and its subsidiaries (collectively “the Group”) are engaged in the wholesale, retail and distribution of a wide range of men’s and ladies’ wear for many globally renowned brands. The Group is also engaged in other business segments including property rental, printing and other related services. As at the end of March 2022, the Group’s distribution network comprised 87 points of sales (“POSs”) - 35 in Hong Kong, 5 in Macau, 43 in Mainland China and 4 in Taiwan.

## 1.2 Our business performance

Revenue generated from each significant category is as follows:

Business category	2022 HK\$'000	2021 HK\$'000
Sales of garments	158,844	160,402
Royalty and related income	18,518	17,820
Income from printing and related services	28,689	30,403
Gross rentals from investment properties	5,438	7,556
<b>Total</b>	<b>211,489</b>	<b>216,181</b>

**Table 1: Revenue by business category**



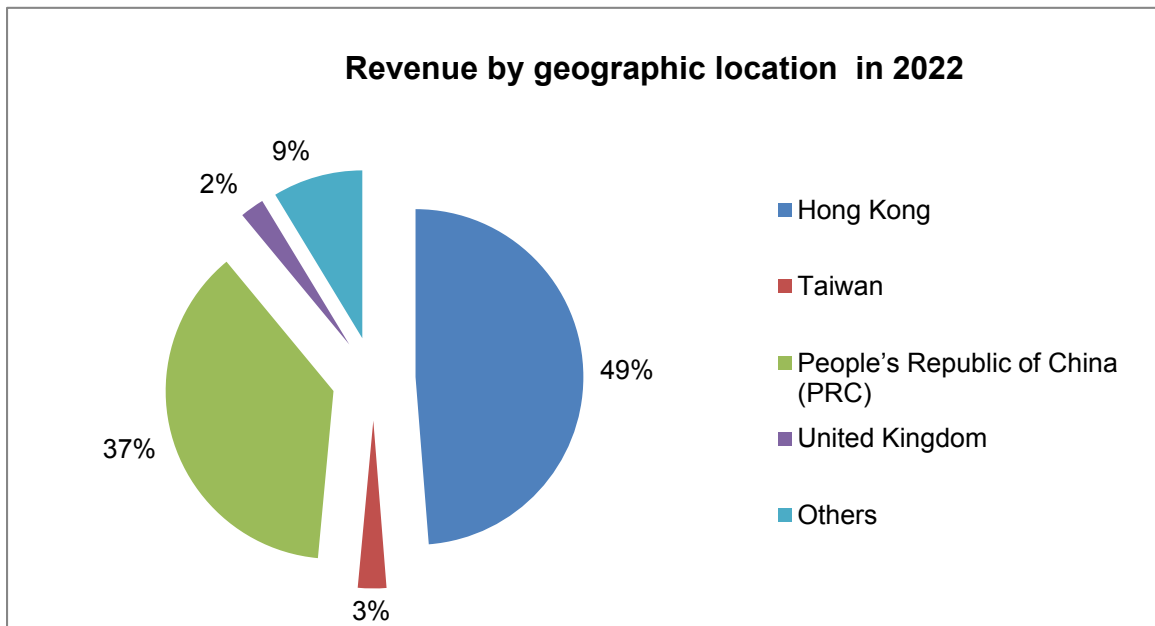
**YGM Trading Limited**

2021/22 Environmental, Social and Governance Report

The following table sets out information about the Group's revenue by geographical location.

<b>Location</b>	<b>2022 HK\$'000</b>	<b>2021 HK\$'000</b>
Hong Kong	103,083	115,314
Taiwan	5,799	13,489
People's Republic of China (PRC)	79,338	64,665
United Kingdom	4,912	4,893
Others	18,357	17,820
<b>Total</b>	<b>211,489</b>	<b>216,181</b>

**Table 2: Revenue by geographic location**



## 2 About this report

### 2.1 Reporting reference

This Environmental, Social and Governance Report (“ESG Report” or the “Report”) was prepared in accordance with the ESG Reporting Guide (“ESG Guide”) in Appendix 27 to the Main Board Listing Rules of the Stock Exchange of Hong Kong Limited (“SEHK”). It should be read in conjunction with the Company’s 2021/22 Annual Report (the “Annual Report”).

The Group has prepared the ESG Report in accordance to the following reporting principles stated in the ESG Reporting Guide.

- **Materiality:** The Group communicates with our major stakeholders groups on a regular basis to identify and assess ESG-related issues that matter most from stakeholders’ perspectives. Key ESG issues identified through stakeholder engagement and materiality assessment.
- **Quantitative:** Quantitative information/KPI presented in this ESG Report is accompanied by narrative, explanation and comparison wherever applicable.
- **Balance:** The Report aims to disclose data in an objective way, which aims to provide stakeholders with a balance overview of the Group’s overall ESG performance.
- **Consistency:** Unless otherwise stated, the Group adopts consistent methodologies and retrieves social and environmental KPIs from the Group’s internal record system. The scope of reporting and KPIs are consistent with those of the previous report to allow meaningful comparison over time

### 2.2 Reporting period

This Report covers the ESG performance and approach taken by the Group for the year ended 31 March 2022, concurring with the period covered by the Annual Report. The ESG Report is published annually.

### 2.3 Scope of this report

The scope of this ESG Report covers the Group’s primary activities in Hong Kong, Macau and Mainland China. Unless otherwise stated, the key performance indicators (“KPIs”) reported covers all offices, warehouses and POSs in the three regions. To display its overall ESG performance, the Group is considering to include additional overseas operations as soon as practicable.

## YGM Trading Limited

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The main entities included within the scope of this ESG Report are listed below. For a more detailed list of the Group's principal subsidiaries, please refer to page 110 to 111 of the Annual Report.

<b>Name of company</b>	<b>Place of incorporation/ establishment and business</b>
YGM Marketing Limited	Hong Kong
YGM Marketing (Macau) Limited	Macau
YGM Trading Company Limited	Guangzhou
Guangzhou Bu Qing Heng Trading Company Limited	Guangzhou
Shanghai Ji Yang Trading Company Limited	Shanghai

***Table 3: Entities within the scope of the Report***



### 3 Stakeholder engagement and materiality assessment

#### 3.1 Stakeholder engagement

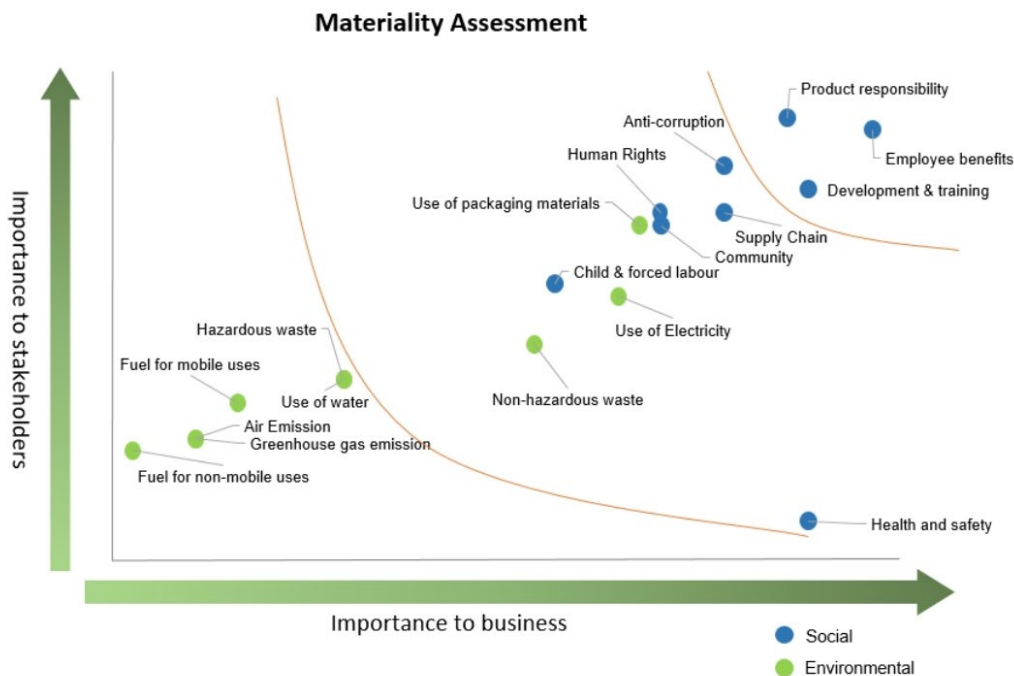
Our main stakeholders are our clients, employees, contractors and suppliers. We value all insights and feedback from our stakeholders, and through engagement we are able to formulate greater sustainability strategies as well as identify material ESG aspects we should focus on in our annual reporting process.

In the previous years, we appointed a third-party consultant to facilitate our stakeholder engagement process. To understand the ESG issues that are important to our stakeholders and our business, we have conducted interviews and surveys with the Group’s senior management. The results were further analysed and validated by the senior management.

During the reporting period, we collected feedback from multiple departments regarding any information updates on our current ESG policies and initiatives, and reviewed the validity of our materiality findings.

#### 3.2 Materiality assessment

Materiality assessment is key to identifying the major focus of our ESG direction and strategies. As mentioned in the previous section, we have assessed the importance of various ESG aspects through the stakeholder engagement process, and the results are presented in the following materiality matrix.



In the table below, we have classified the material ESG issues and their relevance to the business operations.

<b>Aspect</b>	<b>Material issue</b>	<b>Relevance to the business</b>
Environmental	Use of packaging materials	Packaging materials used are specified by our clients. These include cardboard boxes, plastics bags, ribbons and gift boxes. We strive to minimise the usage and wastage of packaging materials, whenever practicable.
	Use of electricity	Use of electricity is essential to operate our business, from air-conditioning to lighting, etc. at our offices and POSs.
	Non-hazardous waste	Non-hazardous waste of our operations include both general waste and construction waste generated from renovations of our POSs.
Social	Employee benefits	Employees are an important asset and we ensure to safeguard their welfare.
	Development and training	We provide training to our staff to build a team with strong industry knowledge and expertise, while enhancing competitiveness at the same time.
	Product responsibility	To protect our brand image and retain customers' trust, we are committed to providing high-quality and safe products to customers.

**Table 4: List of material issues and their relevance to the business**



## 4 Environment

### 4.1 Sustainability Policy

The sustainability policy of YGM Trading was developed as a testament to our commitment to reduce negative impact against environment that rise from our operation activities. This policy, endorsed by our executive director, demonstrates our commitment to a sustainable future. We seek to further develop environmental and social practices in our operations and, as a final goal, fully integrate various sustainable development practices into the Group's activities.

### 4.2 Use of resources, environment and emissions

The major environmental impact of the group lies in the use of packaging materials and the use of electricity.

#### 4.2.1 Use of packaging materials

Packaging materials protect our products from potential damage during transportation. We mainly use plastic bags, cardboard boxes and plastic strips as per client specifications. As a retail and wholesale company, we have very limited control over the selection of the materials used for the packaging. Nevertheless, this does not diminish our commitment to reduce our usage of packaging or adopt biodegradable or recyclable packaging. The Group's objection is to achieve 15% reduction of use of packaging material by 2031 from the base year of 2021

Packaging materials	Quantity used in 2022 (kg)		Quantity used in 2021 (kg)	
	Hong Kong	Mainland China	Hong Kong	Mainland China
Plastics	1,180	1,704	1,097	894
Cardboard boxes	3,090	1,997	6,228	1,333
Total	4,270	3,701	7,325	2,227
<b>Grand Total</b>	<b>7,971</b>		<b>9,552</b>	

**Table 5: Types of packaging materials used during the reporting period**

## 4.2.2 Use of energy

We are fully aware of the linkage between energy usage and greenhouse gas emissions. We consider the conservation of energy important to our sustainable goals. We hope to reduce 15% energy intensity by 2031 from the base year of 2021

- Switching off lights during non-business hours (e.g. recess and lunch hours) ;
- Avoiding over-cooling of offices and maintaining a suitable air conditioning temperature;
- Encouraging employees to switch off idle electronic equipment; and
- Replacing equipment with more energy-efficient models, such as LED lighting.

During this reporting period, the Group's total annual electricity consumption in Hong Kong, Macau and Mainland China amounted to 955,712 kWh.

Location	Floor area (m <sup>2</sup> )	Electricity consumption (kWh)	Electricity intensity (kWh/m <sup>2</sup> )
Hong Kong	5,425.7	508,314	93.7
Mainland China	4,682.0	411,174	87.8
Macau	215.3	36,224	168.2
<b>TOTAL</b>	<b>10,323.0</b>	<b>955,712</b>	<b>92.6</b>

**Table 6: Electricity consumption of the Group during the reporting period**

We are also aware of carbon emissions that arise from the use of electricity. Below is the calculated carbon emissions from our use of electricity:

Location		Amount used (in kWh) (rounded to nearest kWh)	Total calculated CO <sub>2</sub> (in kg)
Hong Kong	CLP Grid	314,671	116,428.1
	HK Electric Grid	193,643	137,486.8
Mainland China		411,174	250,857.8
Macau		36,224	29,703.7
<b>TOTAL</b>		<b>955,712</b>	<b>534,476.4</b>

**Table 7: Carbon footprint arising from electricity consumption of the Group during the reporting period**

### 4.2.3 Use of water

Water is an important natural resource. However, our water use is minimal we are operating a trading business. At the same time, we are unable to provide water consumption data for our operation in Hong Kong and Macau as water bills are included and paid for by landlords for our leases. Below is a table for water uses in Mainland China, where bills for water is paid for and accounted separately from our POS leases.

	Use of water	Carbon emissions
Mainland China	108 m <sup>2</sup>	75.6 kg CO <sub>2</sub>

**Table 8: Use of water and carbon emissions of China subsidiaries of the Group during the reporting period**

### 4.2.4 Use of paper

Paper is used extensively in our business as a trading company, as we use paper throughout our business from packaging materials to internal stock audits. To reduce wastage, we have encouraged our employees to reduce their use of paper through the following ways:

- Electrify any paper documents that are used for stock audits;
- Enhance employee awareness on waste reduction at source;
- Default printings to duplex;
- Reuse single-side printed paper;
- Recycle waste paper;
- Adopt E-ink in business practices; and
- Adopt recycling practices

The Group's objective is to achieve 15% reduction of use of paper by 2031 from the base year of 2021.

Below is a list of company-wide paper consumption data, and carbon emissions that arise from the use of paper. Paper data was not included for Macau as paper use in Macau is minimal and did not reach a notability threshold and/or reporting concern. In this year, the company has used a net of 3,038 kg (total paper used with recycled waste paper deducted). Thus, the total carbon emission from the disposal of paper waste 14,582.4 kg.

(kg)	Hong Kong	Mainland China	Total
Use of paper	3,090	1,997	5,087
Recycled paper	491	1,555	2,046
Net paper use	2,599	442	3,038
<b>Carbon emissions</b>	<b>12,475.2</b>	<b>2,121.6</b>	<b>14,582.4</b>

**Table 9: Use of paper and carbon emissions from the Group operating in Hong Kong and China the reporting period**

## 4.2.5 Emissions

### 4.2.5.1 From vehicles

In this year, we own 4 vehicles for carrying out our principal trading activities and had the following records for carbon emissions related to the use of vehicles in our principal trading activities.

Carbon from mobile source	Total annual travel distance	Direct CO2 emissions
Gasoline Vehicles	107,252.68 km	252,044 kg
Diesel Oil Vehicles	23,075.62 km	60,320 kg

**Table 10: Carbon emissions from the group in the operation of motor vehicles during the reporting period**

Carbon from mobile source	Total annual travel distance	Indirect CO2 emissions
Gasoline Vehicles	107,252.68 km	0 kg
Diesel Oil Vehicles	23,075.62 km	3,142 kg

**Table 11: Indirect carbon emissions from the group in the operation of motor vehicles during the reporting period (from Methane and Nitrous oxides)**

SOx from mobile source	Total annual fuel consumption	SOx emissions
Gasoline Vehicles	12,119.55 litres	178.16 g
Diesel Oil Vehicles	4,638.2 litres	74.68 g

**Table 12: Indirect emissions from the group in the operation of motor vehicles during the reporting period (from SOx)**

NOx from mobile source	Total annual travel distance	NOx emissions
Gasoline Vehicles	107,252.68 km	8,011.78 g
Diesel Oil Vehicles	23,075.62 km	72,300.54 g

**Table 13: Indirect emissions from the group in the operation of motor vehicles during the reporting period (from NOx)**

PM from mobile source	Total annual travel distance	PM emissions
Gasoline Vehicles	107,252.68 km	178.16 g
Diesel Oil Vehicles	23,075.62 km	74.68 g

**Table 14: Indirect emissions from the group in the operation of motor vehicles during the reporting period (from PM)**

To reduce the generation of carbon emissions from the use of vehicles. The Group's objection is to achieve 15% reduction of carbon emissions by 2031 from the base year of 2021.

#### 4.2.5.2 From plane

The company did not have staff engaging in business travel activities, thus there are no data related to emissions arising from air travel.

#### 4.2.6 Manufacturing

The company did not engage in manufacturing activities directly, thus there are no data related to manufacturing activities.

#### 4.2.7 Waste

##### 4.2.7.1 General Non-hazardous waste

The 4R principle (reduce, reuse, recycle and recover) continues to be at the core of our business and helps to reduce waste generation. The waste generated from our operations is normally handled by a third-party contractor in accordance with local regulations. In other case, waste generated from our operations is included in POS leasing arrangements, and is disposed in a responsible way. Thus, there are no data regarding waste generated in our activities.

#### 4.2.7.2 *Construction Non-hazardous waste*

At the same time, construction waste may be generated as we regularly refurbish our POS and stores for our brands. In these cases, the 4R principle is adopted as to generate as few construction waste as possible. In addition, such waste will be treated and disposed of properly as per local regulations and internal guidelines. As waste is disposed by contractors independently, we do not have any data regarding waste generated in the construction, renovation and improvement works carried out at our stores and POS.

#### 4.2.7.3 *Hazardous waste*

The group did not engage in any activities that will produce significant hazardous waste as we outsource the production of our goods to third-party suppliers or obtain goods directly from principals of respective brands. Though without direct control on suppliers or principals of such respective brands, we communicate with them to ensure compliance with local environmental laws and regulations, and to adopt green procurement methods.

The Group's objection is to achieve 15% reduction of waste by 2031 from the base year of 2021.

#### 4.2.8 **Climate Change**

Global warming has been one of the utmost concerned issues in recent years, which might induce extreme weather conditions such as storms, flooding and earthquakes, etc. During the Year, the Group has not been seriously affected by the extreme weather conditions as the Group adopted various emergency plans to prevent the disruption of the Group's operation such as working arrangement in black rainstorm warning and/or typhoon signal no. 8 situation. Even though the Group expected that potential extreme weather condition and the sustained high temperature do not have a material impact on its operations, the Group will continue to monitor the climate-related risks and implement relevant measures to mitigate the potential impact of climate change.

As most of our operations were conducted within the office and shops, we did not generate a significant amount of hazardous waste, wastewater or air emission. Nevertheless, our daily business activities do generate non-hazardous waste, which include construction waste from renovations of our POSs as well as general waste from our daily operations. To properly manage the waste generated, different measures are put in place.

#### 4.3 **Regulatory compliance**

There was no reported incident of non-compliance with laws and regulations regarding environmental issues during the reporting period.



## 5 Social

### 5.1 Employment and labour practices

The Group is dedicated to ensure fair treatment of all employees. At the same time, our hiring policy strictly adheres to local employment restrictions while adhering to strict transparency and fair recruitment practices. The Group also strives to provide a safe working environment and competitive remuneration packages for all employees.

#### 5.1.1 Recruitment, employee benefits and training

To show our commitment to providing equal opportunities for all employees, we have in place the Equal Opportunities Policy. The coverage of Equal Opportunities Policy includes but not limited to areas such as recruitment, compensation and benefits, training, promotion opportunities, transfer and dismissal. In addition, any form of discrimination based on an employee's nationality, race, religion, gender, age or disability will not be tolerated.

We respect opinions of our employees, and encourage open communication between the management and employees as a way to build mutual trust and respect. To facilitate discussion, we have put in place various channels that allow employees to address their concerns to the management or to discuss with their immediate supervisor or senior management team, whoever the employee prefer.

Furthermore, employees are entitled to paid holidays including statutory holidays, annual leave, maternity or paternity leave, compassionate leave and sick leave as per our internal policies and local laws. In terms of employee compensation, we offer various competitive remuneration packages, which include retirement scheme contributions and medical subsidies.

During the reporting period, there was no reported incident of noncompliance with laws and regulations relating to employment practices. As of 31 March 2022, the Group had a total of 285 employees in Hong Kong, Macau and Mainland China. A detailed breakdown of our workforce is presented below:

Employment Data	2022 (as of 31 March, 2022)	2021 (as of 1 April, 2021)	Turnover rate
Total number of employees	285	298	N/A
<b>By gender</b>			
Male	46	44	25%
Female	239	254	31%

Employment Data	2022 (as of 31 March, 2022)	2021 (as of 1 April, 2021)	Turnover rate
<b>By employment type</b>			
Full time	263	262	N/A
Part time	22	36	N/A
<b>By age</b>			
Below 30	25	44	39%
30-50	204	195	33%
Above 50	56	59	11%
<b>By location</b>			
Hong Kong	137	170	23%
Mainland China	129	110	38%
Macau	19	18	17%
<b>By position</b>			
Senior management	4	4	0%
Middle management	28	28	40%
General staff	253	266	30%

**Table 15: Employment in Hong Kong, Macau and Mainland China operations**

The group is committed to provide training to staff, both for improving operation efficiency, and the overall development of our staff, such as attending work-related course and acquire related certificates. We strive to provide training for related topics which enhance our competitiveness. Below is a breakdown of our training-related data. On average, each staff receives 9 hours of training.

	Male		Female	
	Total	Average	Total	Average
Training hours				
General staff	312	8	1,712	8
Middle management	60	15	360	15
Senior management	75	25	25	25

**Table 16: Employment in Hong Kong, Macau and Mainland China operations**

### 5.1.2 Labour standards, occupational health and safety

The Group places great importance on the health, security and safety of employees in the workplace. We strive to improve the working conditions for our employees, and encourage every single employee to help us create and maintain a proper workplace that is clean, safe, healthy and free of any type of violence. Our Employee Handbook includes a section regarding occupational health and safety guidelines issued by the Labour Department of the Hong Kong SAR Government.

Our workplace mainly consists of POSs and indoor offices where our primary activities of garment wholesaling and retailing take place. While this might be considered a low-risk workplace, we ensure full compliance with occupational health and safety regulations and legislations as a means to guarantee a working environment that is safe and efficient for all our employees.

The consumption of alcohol, illegal drugs and/or substances is strictly prohibited at our workplace. We expect every employee to perform his or her duty in a professional manner at work.

To ensure our employees are well-prepared for any emergency situation, we conduct regular fire drills, and remind employees of our safety guidelines and precautionary measures to avoid any work-related injuries or accidents.

In view of the continuous widespread of the novel coronavirus across the globe, we are taking the necessary steps to prepare and safeguard our staff, maintain our seamless service to customers, and minimise disruption to our business. We have also implemented the following preventive measures recommended by relevant governmental bodies:

- Providing antibacterial hand sanitisers and surgical masks in the workplace;
- Allowing flexible work arrangements (e.g., work-from-home, rotating shifts);
- Checking body temperature for staff and visitors before accessing office premises; and
- Encourage telephone conferences instead of face-to-face meetings, etc.

The group also uphold the highest standards in recruitment process and are strongly opposed to any forms of forced labour, child labour, and overwork that may harm our staff's health. To ensure no such problems exist in our company, we have implemented verification process that verifies our staff's right to work and age to prevent child and forced labour.

During the past 3 years, there was no record of any work-related fatality, injury or reported incidents of non-compliance with laws and regulations relating to occupational health and safety.

## **5.2 Product responsibility**

As a part of our efforts to provide fashionable, quality and safe products to customers, we closely monitor our product quality as to build trust in our customers and improve our competitiveness within the industry.

We strive to make sure that none of our provided goods is harmful, and no hazardous materials are used throughout the design of our products all the way to the manufacturing process. To achieve the aim, the materials used is required to comply with the national laws as well as the Group's internal policies on product safety.

During this period, there was no reported incident of non-compliance with laws and regulations relating to customer information privacy.

At the same time, there was also no reported recalls of sold or shipped product due to safety and health reasons.

Furthermore, there are no complaints of products and services that we provide.

### **5.2.1 Intellectual Property**

No significant issue related to intellectual property rights was noted for the Year. However, the Group is aware that relevant steps should be taken to follow all relevant regulations in order to protect intellectual properties which belong to itself or any other third parties. The Group follows the legitimate intellectual property application procedures in Hong Kong for its new logo and trademark. All of the software and information used in our daily business operations are with legal licenses and we only procure genuine products.

### **5.2.2 Data Protection**

We also strive to protect customer's information as strictly confidential and has clear guidelines on the handling of customer data. We strive to ensure such data is protected with appropriate technologies and follows local regulations, such as the Cap. 486 Personal Data (Privacy) Ordinance in Hong Kong. Our employees are also required to abide by the Group's Confidentiality Policy during their employment and to remove access to such information after the termination of their employment within the group.

### 5.3 Supply chain management

We procure our goods and services through various suppliers. We continuously access and evaluate our standards on selecting our potential suppliers and partners to fulfil various needs of our company.

The Group expects all of its suppliers to follow fair and equal employment practices, and stand against any kind of discrimination or unethical acts. Green procurement methods are encouraged to be adopted by our suppliers. We also ensure all our suppliers meet product safety and quality requirements, and compliance with all laws and regulations.

There are only 4 regions which the company engages in trading activities. Below is a breakdown of our suppliers.

Region	Number of suppliers
Hong Kong	22
Mainland China	23
Japan	1
Sweden	1

**Table 17: Breakdown of suppliers by region**

### 5.4 Anti-corruption

The Group adheres to the highest standards of honesty and integrity when conducting business and adopts zero tolerance to corruption or any misconduct against the Group’s interest. The Group has implemented various measures in compliance with relevant laws and regulations within our operation areas, which includes, but not limited to, the Prevention of Bribery Ordinance of Hong Kong.

The Group has implemented and regularly reviewed the internal control system and related party transactions management measures to prevent bribery, extortion, fraud and money laundering, and to maintain good corporate governance. It has incorporated anti-bribery and anti-corruption policy in staff handbook, which requires all employees and managers to uphold their personal and professional conduct. The Group provides anti-corruption information to employees to enhance their awareness and promote professional conduct.

During the reporting period, the Group did not violate or breach any laws and regulations relating to anti-corruption and received zero enquiry or concern regarding bribery or corruption from the government or banking officials. Training was provided to new staff for issues related to anti-corruption.

## **5.5 Community investment**

We strive to participate in community activities that promote the development of our community. These activities highlight our corporate social responsibility and commitment towards the society.

The YGM Corporate Volunteering Team was set up in 2014 for enabling employees to participate in volunteering work and activities. We encourage employee participation by providing participants with incentives and protection that includes, but not limited to:

- Subsidies;
- Certificates;
- Insurances purchased by the Group; and
- “Charity and Volunteer Leave”

In Hong Kong, we have participated in activities such as the participation of MSF Day for displaced persons, and Laisee pocket recycling for reducing waste from traditional activities.



### 5.5.1 Photos of Corporate Social Activities



Laisee recycling program 2022



2021 Mid-autumn festival stress relief program



Donations to MSF



Bookcrossing activities

## 6 SEHK ESG Reporting Guide Content Index

	Aspects	Section
<b>A</b>	<b>Environmental</b>	
<b>A1</b>	<b>Emissions</b> Policies relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Compliance with relevant laws and regulations that have a significant impact on the issuer.	4.2.4-7 (P.9-12)
A1.1	The types of emissions and respective emission data.	4.2.4-5 (P.9-11)
A1.2	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	4.2.4-5 (P.9-11)
A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	4.2.7 (P.12)
A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	4.2.7 (P.12)
A1.5	Description of measures to mitigate emissions and result achieved.	4.2.4-5 (P.9-11)
A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	4.2.7 (P.12)
<b>A2</b>	<b>Use of Resources</b> Policies on the efficient use of resources, including energy, water and other raw materials.	4.2.1-3 (P.7-9)
A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	4.2.2 (P.8)
A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	4.2.3 (P.9)
A2.3	Description of energy use efficiency initiatives and result achieved.	4.2.2 (P.8)
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	4.2.3 (P.9)
A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	4.2.1 (P.7)

	Aspects	Section
<b>A3</b>	<b>The Environment and Natural Resources</b> Policies on minimizing the issuer’s significant impact on the environment and natural resources.	4 (P.7-12)
A3.1	Description of the significant impacts of activities on the environment and natural resources and the action taken to manage them.	4 (P.7-12)
<b>A4</b>	<b>Climate Change</b> Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	4.2.8 (P.12)
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.	4.2.8 (P.12)
<b>B</b>	<b>Social</b>	
<b>B1</b>	<b>Employment</b> Policies on employment and compliance with local laws and regulations that have a significant impact on the issuer regarding the following: <ul style="list-style-type: none"> <li>▪ Compensation and dismissal</li> <li>▪ Recruitment and promotion</li> <li>▪ Working hours and rest periods</li> <li>▪ Equal opportunity and anti-discrimination</li> <li>▪ Diversity</li> <li>▪ Other benefits and welfare</li> </ul>	5.1 (P.13-16)
<b>B2</b>	<b>Health and Safety</b> Policies on providing a safe working environment and protecting employees from occupational hazards and compliance with relevant laws and regulations.	5.1.2 (P.15-16)
<b>B3</b>	<b>Development and Training</b> Policies on improving employees’ knowledge and skills for discharging duties at work. Description of training activities.	5.1.1 (P.13-15)
<b>B4</b>	<b>Labor Standards</b> Policies and compliance with laws and regulations on preventing child and forced labor.	5.1.2 (P.15-16)
<b>B5</b>	<b>Supply Chain Management</b> Policies on managing environmental and social risks of the supply chain.	5.3 (P.17)
<b>B6</b>	<b>Product Responsibility</b> Policies and compliance with relevant laws and regulations on health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	5.2 (P.16)

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	<b>Aspects</b>	<b>Section</b>
<b>B7</b>	<b>Anti-corruption</b> Policies and compliance with relevant laws and regulations relating to bribery, extortion, fraud and money laundering.	5.4 (P.17)
<b>B8</b>	<b>Community Investment</b> 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.	5.5 (P.18-19)



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