FUXING CHINA GROUP LIMITED

(Incorporated in Bermuda)
(Company Registration No. 38973)

Sustainability Report FY 2022



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ABOUT THE REPORT

Reporting Boundary

As a guide, this report encompasses the operations and subsidiaries over which Fuxing China Group Limited ("Fuxing" or, collectively with its subsidiaries, the "Group") holds management control, unless otherwise indicated. The report aims to provide an overview of the Group's approach, practices, commitment, and performance in the material Environmental, Social and Governance ("ESG") topics. It covers the sustainability performance of our significant operations in the People's Republic of China ("PRC") for the fiscal year spanning from 1 January 2022 to 31 December 2022 ("FY2022")

Reporting Period & Standard

The reporting period is the same as that of the financial year of the Group (1 January 2022 to 31 December 2022) and will be published on an annual basis in accordance with Singapore Exchange Limited ("SGX") requirements.

GRI Standard

This report was prepared in adherence to the "Core" reporting requirements of the Global Reporting Initiative ("GRI") Standards, which are the most widely adopted and globally recognized sustainability reporting guidelines. A GRI Index located at the end of the report indicates the location of the relevant disclosures.

Independent Assurance

The ESG performance data presented in this report have been primarily sourced from the Group's internal information systems and original records to ensure their accuracy. The Group did not seek external assurance for this sustainability report but instead relied on internal audit's verification to ensure the accuracy of the data.

FEEDBACK

We are fully dedicated to our stakeholders and value their feedback on all aspects of our sustainability policies, processes, and performance. Please direct any feedback to oilinfxcg@gmail.com, as it is critical to achieving our objectives of building a sustainable and prosperous business. As part of our commitment to promoting environmental conservation, this report will not be distributed in hard copy.

BOARD STATEMENT ON SUSTAINABILITY

Fuxing China Group Limited ("Fuxing" or collectively with its subsidiaries, the "Group") is delighted to release its fifth sustainability report since FY 2018, which was prepared in accordance with the GRI Standards and adheres to the SGX-ST guidelines on sustainability reporting.

The Group endeavors and is fully committed to continuously considering material environmental, social, and governance topics as part of our core business strategy. This report aims to provide an unbiased and precise account of our practices and performance in our pursuit of becoming a sustainable and responsible corporate citizen.

The Board of Directors ("Board") and senior management ("Management") are committed to establishing and maintaining an effective Sustainability Management framework, supported by internal controls, risk management practices, clear accountability, and reporting processes. The Board evaluates and considers relevant ESG risks and opportunities during the formulation of overall business strategy, objectives, and performance measurements.

The Sustainability Reporting ("SR") Committee assists Management in identifying relevant ESG topics associated with the Group's day-to-day operations. Management determines the materiality of these ESG topics based on their impact and influence on stakeholder values, as well as their alignment with the Group's strategic objectives. The Board supports and approves the identification and assessment parameters of material ESG topics.

The Board and Management have reviewed the ESG topics presented in this report and determined them to be material and relevant. The Board and Management will continue to provide strong leadership and maintain a high standard of sustainability governance to drive continuous and long-term growth for all stakeholders. The Group will strive to achieve a balanced disclosure on the management and monitoring of material ESG topics to facilitate continual improvement.

ABOUT THE GROUP

Corporate Profile

Corporate Profile: Fuxing China was founded in 1993 and has established a credible track record and market reputation, having received over 20 awards in the past 29 years. Its proprietary "3F" brand was recognized as the "Symbolic Brand of China" by the First Chinese Well Known Brand Conference in 2006 and as one of the "PRC Top 10 Famous Zipper Brands" by the Hardware Association of the PRC in 2005.

In January 2007, Fuxing China's products were granted the Intertek Eco-Certification, enabling the Group to market its products in international markets. Presently, the Group exports its zipper products to numerous countries, including Australia, the EU, Russia, Turkey, Korea, Thailand, Vietnam, Indonesia, and others.

In 2008, the Group expanded its production facilities to Shanghai and Qingdao to establish new customer bases and to be in closer proximity to its existing customers in the area. Notably, in the same year, Fuxing China was recognized as one of the 200 companies on Forbes Asia's Fourth Annual Best Under a Billion List, which highlights Asia Pacific businesses with under $1 billion in sales.

For over 25 years, Fuxing Group has specialized in the supply of various sizes of zipper long chains and finished zippers, including nylon, plastic, invisible, and metal zippers, as well as zipper sliders. The Group currently boasts over 1,000 modern facilities, and provides sophisticated moulds and finishing services such as the development and manufacture of zipper machinery, plating, dyeing, and more. The Group's gross annual output value exceeds one billion CNY.

The Group has been the recipient of numerous accolades, including "Province-level Township Enterprise," "Top 300 Corporate Image in Fujian," "Top 100 Private Enterprises in Quanzhou," "Top 300 Private Enterprises in Fujian," "Credit Grade AAA Enterprise," and "Advanced Enterprise of Create Brand," among others. The Group's proprietary brand, "3F," has been recognized as a "China Famous Brand," "China's Iconic Brand," "Top 10 Zipper Brands in China," "Fujian Famous Brand," "Quanzhou Famous Brand," and "Top 100 Brands in Fujian.

All of our products hold Intertek Eco-Certification, and our manufacturing of zipper products adheres to the industry standards of the PRC. The Group places a strong emphasis on product and technical research and development ("R&D") to ensure continuous innovation in product quality and improved efficiency.

The Group has established a research partnership with the Software Institute of Xiamen University, aimed at enhancing production efficiencies and automation in the manufacturing of zipper products. The Group's R&D facility was verified as a "Fujian Provincial Level Enterprise Technology Centre" in December 2006, further highlighting the Group's strength in R&D. The Group was also recognized as a "New and High Technology Enterprise" by the Fujian Provincial Government towards the end of 2009. Currently, the Group holds 18 design patents, 12 utility patents, and 2 invention patents.

Vision

The Group aims to continuously seek business opportunities in line with our strategic growth and to deliver value to our customers and stakeholders as we continue to explore and expand our business operations.

Within the industry, we have also upheld a reputation for quality and high standards in our operations, as well as excellence in our operations management. With a diversified customer base of over 1600 customers in the PRC, Fuxing China's end products are used by renowned brands such as Anta, Septwolves, CBA Leisu, LiNing, 361o, Samsonite, Fujian Peak and Northpole China, in a wide variety of end-products such as apparels, shoes, bags and camping equipment.

Awards & Certification

As a group and across our subsidiaries, we have attained and maintained various awards and certifications, such as the following:

Certification for ISO 9001:2015 Quality Management Systems

Certification for ISO 14001:2015 Environmental Management Systems

Certification for ISO 45001:2018 Occupational Health & Safety Management Systems

Certification for Global Recycled Standard (GRS) Version V.4

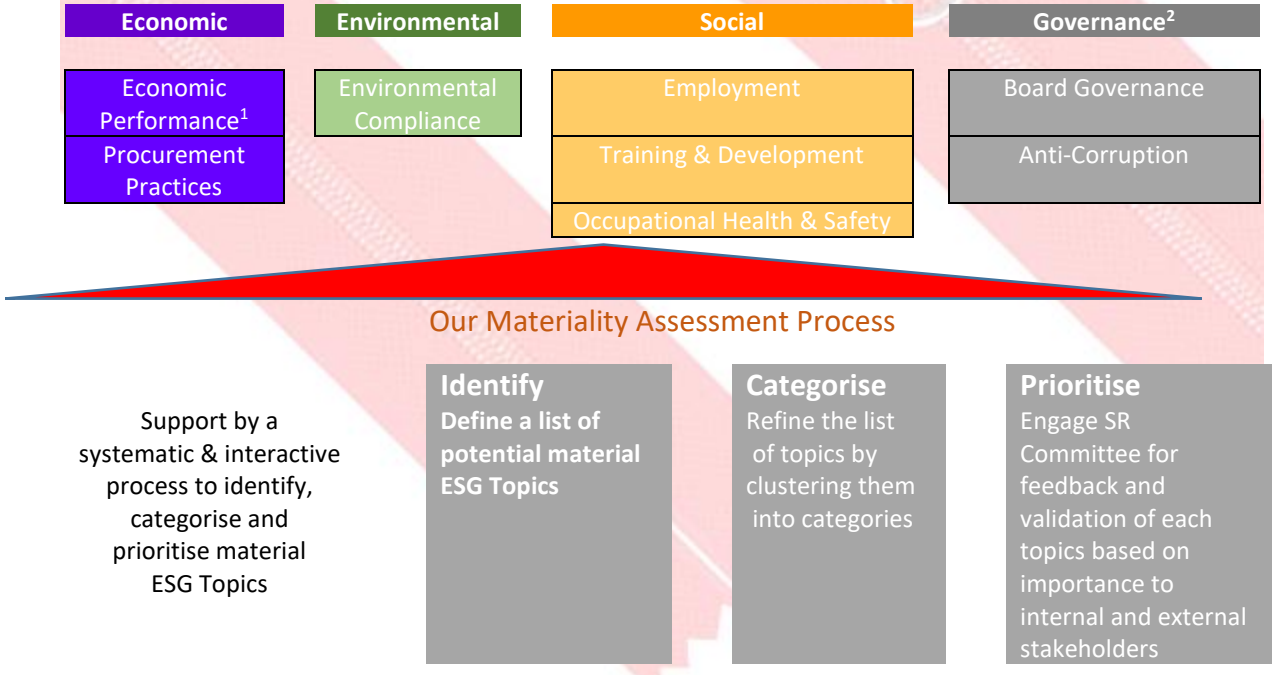
Granted authorisation according to Standard 100 by OEKO-TEX ® - Free from harmful substances to protect your health – SH001 187526.1 (https://www.oeko-tex.com/en/our-standards/oeko-tex-standard-100)

SR GOVERNANCE STRUCTURE

Sustainability is integrated into our business and embedded across various roles and functions. The Sustainability Reporting ("SR") Committee, chaired by Mr. Hong Qing Liang, our Executive Chairman and Chief Executive Officer ("CEO"), is composed of specific working groups with senior management and board level representatives from across our various businesses. The committee is responsible for executing and reporting on material ESG aspects and formulating, implementing, and reviewing the Group's sustainable policies and practices, sustainability development programs, and initiatives. The Board reviews and oversees the management and monitoring of material ESG factors, ensuring that sustainability matters are considered as part of the Group's business strategy and aligned with its strategic development.

STRATEGIC APPROACH FOR SUSTAINABILITY

Fuxing firmly believes that although our businesses are driven by earnings, our actions must also have a positive impact on the environment, employees, and all other stakeholders in our value chain. In FY2021, the Group reviewed and defined our approach to sustainability management with the help of independent external consultants. We reviewed our existing non-financial topics and concluded that the following topics are material to the sustainability of our financial performance and business operations.



1. Please refer to Financial Statement of the annual report.
2. Please refer to the Corporate Governance section of the annual report for more details.

STAKEHOLDER ENGAGEMENT

The Group recognises that understanding the demands and concerns of stakeholders is crucial for sustainable growth, and regular engagement with stakeholders helps us to better determine material areas of focus. The Group operates and maintains diverse communication channels and platforms to listen to stakeholders' requirements and opinions. In FY2022, the SR Committee, with the support of an independent external consultant, reviewed and determined that our key stakeholder groups include employees, customers, shareholders and investors, and business partners. (See Exhibit 2).

Key Stakeholder	How We Engage	Main Concerns & Expectations	How We Respond
Employees We recognise that our employees are fundamental to the Group's productivity and continuity. We aim to nurture them well to increase their engagement and contribution to the Group.	• Regular Meetings • Open feedback platform • Annual performance appraisals • Teambuilding activities	• Department updates • Training & career development opportunities • Health &Safety • Job security	By adopting sound HR policies and practices that promote fair treatment and safe working conditions, rewards and recognition.
Customers We strive to maximise our customer satisfaction, to increase our sales and revenue. We ensure that we understand our customers' needs and expectations and we aim to build long lasting relationships with our customers to win their support and confidence.	• Product sales channel • Customer service Feedback • Regular direct engagement and active partnership.	• Product and service quality • Group's reputation in the market • Competition	By establishing policies for quality control and assurance that ensure our goods are of excellent quality and to promptly address customer complaints.
Shareholders & Investors We aim to maintain profitability and maximise shareholders' return, as well as uphold a high standard of corporate governance and transparency.	• Company website, phone and email channels • AGM / Analyst/ Investors meetings • SGX announcement and media release	• Group strategic development • Current financial performance • Future business outlook	By being transparent and proactive in engaging. The Group retains an investor relations firm to assist in the timely dissemination of material information.
Business Partners We work closely with our suppliers, contractors and other partners to ensure that all our operations that were carried out are in line with our sustainability efforts and industry practices	• Regular meetings and visits • Phone and email channels	• Integrity and effectiveness of tender process • Environmental, safety and health practices • Product and technology updates • Performance reviews	By establishing policies and guidelines that ensure a fair selection and procurement process, and ethical business practices.

List of Memberships of Association

Aspiring to widen our exposure to industry standards and collaborate within and beyond the industry to improve on current sustainable practices. The Group participate as members of organisations that include:

- China Hardware Association Zipper Branch ("中国五金协会")
- Fujian Provincial Zipper Industry Association ("中国拉链协会")

MATERIALITY ASSESSMENT

Materiality in sustainability reporting, as defined by GRI Standards, refers to topics and indicators that reflect an organization's significant economic, environmental, and social impacts and would significantly influence the assessments and decisions of stakeholders. Guided by an external independent consultant and taking into account the topics of concern and expectations of identified key stakeholders, the SR Committee and Management assessed and prioritized the following material topics for the Group's focus.

Material ESG Topics	Targets and Commitments	Key Highlight	
		FY 2022	FY 2021
ECONOMIC			
Economic Performance	Please refer to the Financial Statement in the Annual Report		
Procurement Practice	– Create positive economic impact within our business eco-system.	100 % of materials purchased were from local suppliers.	92% of materials purchased were from local suppliers.
ENVIRONMENTAL			
Environmental Compliance	– Zero incidents of non-compliance – No significant fines or nonmonetary sanctions for noncompliance with environmental laws and regulations	- Zero incidents of regulatory non-compliance maintained. - No significant fines/non-monetary sanctions for noncompliance with environmental laws and regulations.	
SOCIAL			
Fair Employment	– Continue to promote diversity and equal opportunity in the workplace. – Comply with local labour regulations across our operations.	- The Group continues to embrace diversity and equal opportunity in the workplace. The Group also remained compliant with respective local regulations across our operations. There was no incident of complaints of discrimination against the Group. - Please refer to "Employment" under Social for the employee gender and age breakdown.	
Training and Education	– Maintain an average of 2 hours of training per employee annually. – Ensure learning and development roadmap account for future skills required to improve the efficiency of the business.	- Maintained and achieved an average of 2.6 hours of training per employee.	
Occupational Health and Safety	– Zero fatalities and/or workplace injuries.	- Zero workplace fatalities, total permanent injuries and occupational health and diseases. No loss days due to injuries. - Workplace safety trainings, fire drills and safety talks were conducted. - Workplace is well-equipped with safety signs.	
GOVERNANCE			
Board Governance	– Compliance with Corporate Governance and Best practice	- Director Fit & Proper	
Anti-Corruption	– Zero tolerance to bribery and corruption, including facilitation payment.	- No confirmed cases of corruption and/or substantiated whistle-blowing cases.	

The material ESG topics were also reviewed by the Board and determined to be relevant. Moving forward, the SR Committee, supporting the Board in its oversight, will continue to review material ESG topics against the changing business environment, stakeholder opinions, and emerging global and local trends annually.

PROCUREMENT PRACTICE

The Group firmly believes that its suppliers and subcontractors are key business partners that can create a positive economic impact, thereby enhancing stakeholder returns. To this end, the Group maintains a stringent vendor selection process that takes into account vendors' past track records and adherence to occupational health and safety standards.

We have also developed procurement policies and guidelines, such as:

- Guidelines and procedures in selecting and evaluating vendors; and
- Code of conduct when dealing with vendors.

To ensure that only qualified suppliers are selected during supplier onboarding, new suppliers are assessed under stringent criteria, which include track records, financial strength, commitments towards high quality, health and safety standards, and sustainability. Sustainability is one of the key factors that we consider when selecting a supplier, and we evaluate potential candidates based on their sustainability performance and practices. The Group collaborates with partners and suppliers to redesign our product offerings to reduce the negative environmental impacts related to production and consumption.

All of our suppliers are required to submit relevant environmental certifications to demonstrate that they are licensed or certified and operating in accordance with the law and regulations. Additionally, we conduct random periodic inspections to ensure that our suppliers are complying with relevant laws and regulations. The Group carries out the necessary due diligence in the procurement process to ensure that quality is not compromised and our suppliers do not have any adverse impact on the environment.

The Group purchases a range of raw materials from its suppliers, with polyester and zinc alloy being our main raw materials. Purchases from local material suppliers accounted for **100%** of the total purchases in **FY2022** compared to 92% in FY2021. During the reporting period, the Group's raw material purchases amounted to **RMB 363.6** million/ approximate **SGD 70.3 million** (FY2021: RMB 346.7 million/ approximate SGD 73.5 million).

We will continue to remain fully committed to responsible procurement while generating positive economic and social benefits for the local community in which we operate.

ENVIRONMENTAL

To address global issues of resource scarcity and a changing climate, we recognize the importance of integrating environmental considerations into the Group's business decisions. We are committed to understanding, managing, and minimising our environmental footprint across our value chain, including our business operations, suppliers, and customers. Our environmental efforts are largely focused on maximizing material utilisation and optimising energy consumption. We will continue to strengthen our expertise in environmental programs and be selective about the strategic initiatives that will yield a greater positive impact in the future.

ENVIRONMENTAL COMPLIANCE

Environmental compliance is an integral part of the Group's sustainability philosophy. With increased pressure on corporations to be accountable for their environmental footprint and the rising cost of natural resources, we endeavor to not only comply but also integrate the best sustainability practices across our business operations to reduce adverse environmental impact on the ecosystem.

Over the years, the Group's operations have conformed to local environmental laws and regulations. The Group maintains a zero-tolerance stance towards non-compliance and encourages stakeholders to report any incidents via established whistle-blowing channels. All our employees are encouraged to be proactive and forthcoming in managing and reporting environmental-related issues and complaints.

In FY2022, there were no incidents of non-compliance or penalties related to environmental issues. The Board and Management continue to review and improve our current environmental management system and practices and ensure that all our activities and operations comply with regulatory and customer requirements. It is of utmost importance to the Group that we maintain this unblemished record.

Moving Forward

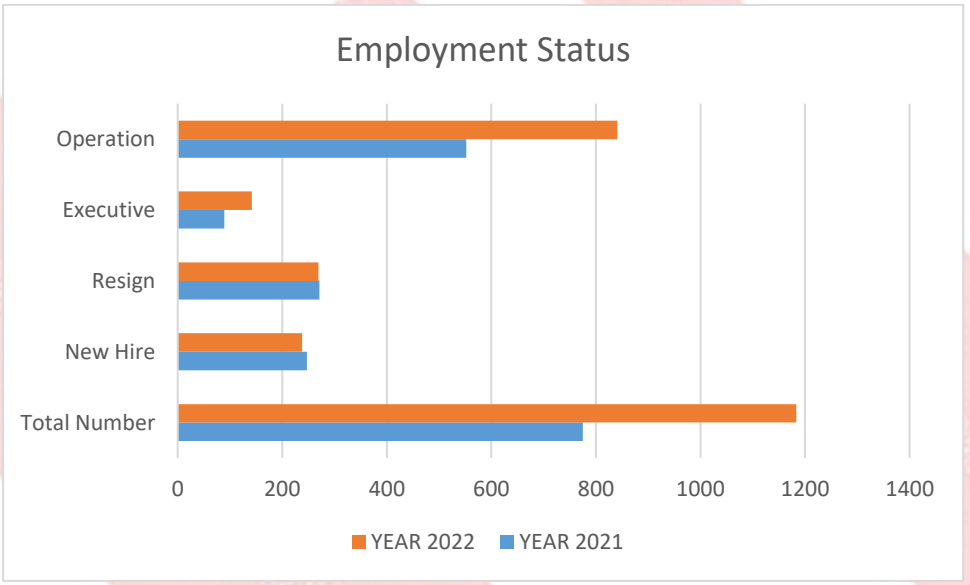
We would continue to maintain the highest standard of environmental compliance, the Management will continue to review and improve current environmental management system and practices and ensure that all our activities and operations comply with existing regulatory requirements.

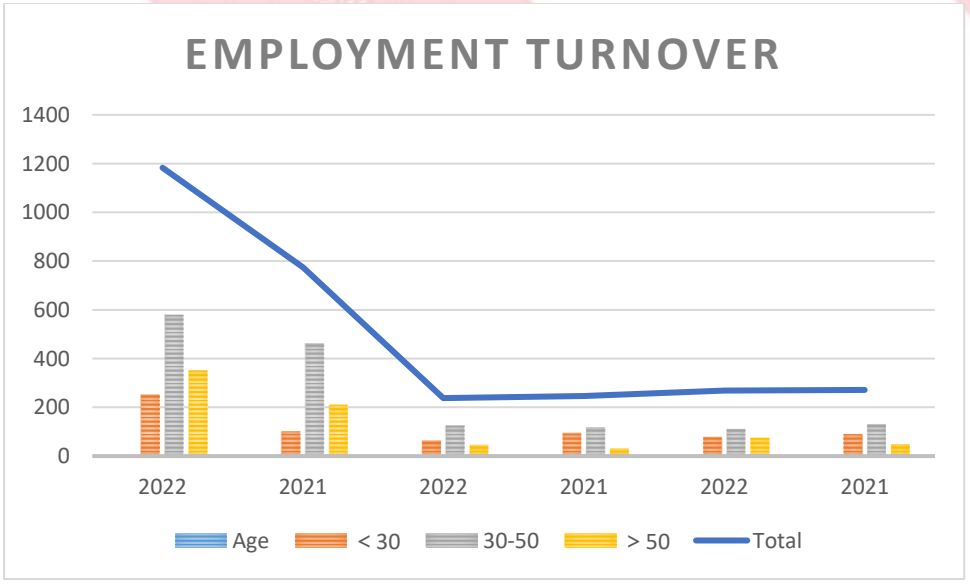
SOCIAL

EMPLOYMENT

Our employees are one of our most valuable assets and the Group believes in and is committed to implementing fair employment practices, upholding human rights principles, and investing in developing and training our people.

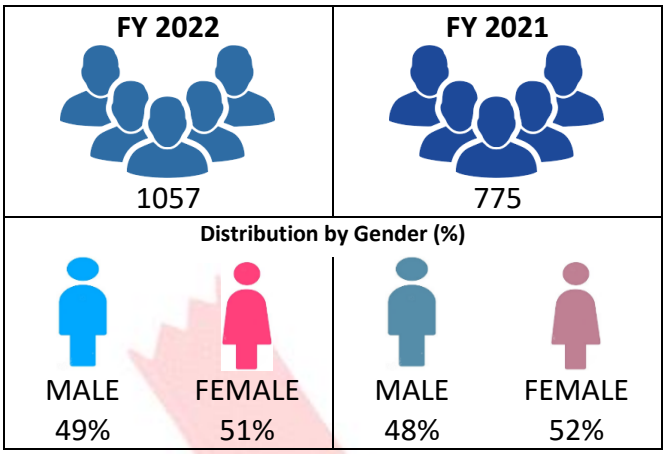
As of 31 December 2022, we have a total of 1057 fulltime employees. In general, the Group has maintained a strong and healthy workforce despite the relatively high turnover rate which is inherent in the manufacturing industry, mainly due to frontline manufacturing workers. Employment numbers for high-skilled positions remains consistent, with our key management personnel remaining unchanged in FY2022.



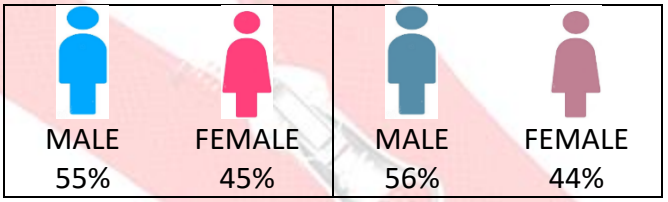


EMPLOYMENT

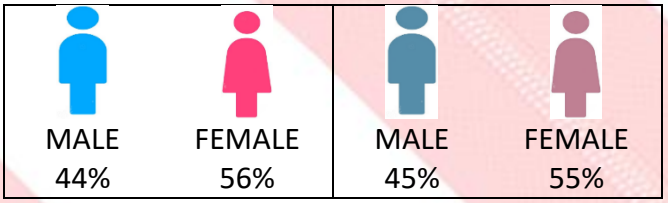
Total Number of Employees



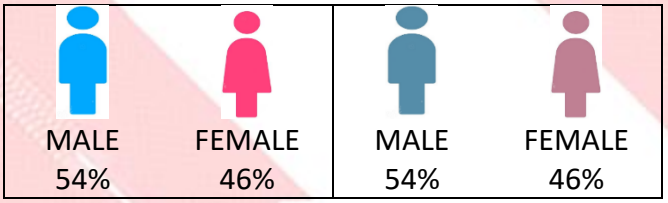
Management Personnel
YE 2022-142
YE 2021-89



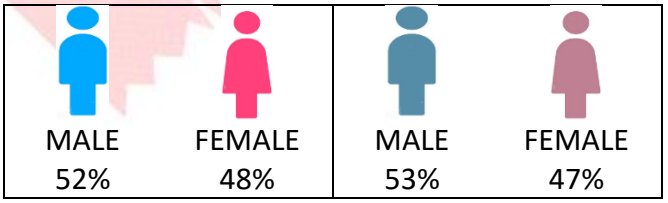
Production Personnel
YE 2022-841
YE 2021-552



New Hire
YE 2022 -238
YE 2021-247



Staff Turnover
YE 2022 -269
YE 2021-271



EMPLOYMENT

We strive to foster an inclusive and performance driven work environment to attract, retain and develop our talents. As an equal opportunity employer, the Group has instituted a fair system to ensure equal opportunities and non-preferential treatment for all employees. There is no preference or prejudice towards religion, age, ethnicity, any physical disability, or gender. Employees are required to observe and adhere to all relevant policies and practices. The Group makes a conscious effort to maintain diversity in the middle management, to generate creativity and innovation and improve the organization's culture. There were no reported incidents of discrimination raised by our employees in FY2022.

The Group has an open-door policy that encourages employees to speak up or report grievances directly to their superiors, department heads, the human resources department, the chief executive officer, and/or independent directors. This reinforces our commitment to providing employees with a workplace that is healthy, safe, and secure. Across all our business segments, no workplace grievance cases were reported in FY2022.

Employee Remuneration and Benefit

The Group recognises the valuable contribution of all employees and strongly believes in fair remuneration, setting packages that are competitive and sufficient to attract, retain, and motivate personnel. When setting remuneration packages, the Group considers regulatory requirements, salary, and employment conditions by benchmarking against companies within the same industry. In addition to the competitive remuneration offered, we continue to maintain our list of employee benefits, which include but are not limited to the following:

Employment Benefits	Descriptions
Life insurance	If our employees become critically ill or permanently disabled, their loved ones will receive a sum of money to provide them with financial protection and coverage against risks.
Medical insurance	Employees are reimbursed for visits to the General Practitioners and dentist, which are covered under the medical insurance.
Disability insurance	All our employees are covered under personal accident insurance and work-related injury. For instance, the organization will reimburse any rehabilitation costs or monthly pay-outs for each case of disability.
Maternity leave	Eligible female employees are entitled to maternity leave when applicable.
Retirement provision	For employees qualified for pension approaching the retirement

The Group is fully compliant with local labour regulations across our operations, as well as minimum wage laws, where such laws exist. Being in a largely labour-intensive industry, we are dedicated to constantly reviewing our employment policies, benefits, and remuneration practices to ensure compliance with updated employment laws and to keep up with the best industry practices, in order to provide optimal working conditions for our people.

In FY2022, the Group achieved a return-to-work rate of 100% for employees who had taken parental leave. We will continue to work towards building a pro-parent workplace by enhancing our Group welfare practices and culture.

We are committed to working with our suppliers and business partners to promote ethical labour practices across our value chain. We expect our suppliers to comply with all relevant labour laws and regulations and adhere to the same ethical standards that we uphold.

TRAINING & DEVELOPMENTS

The Group recognises that employees need to stay informed and be updated in their skill sets in the ever-changing work environment.

In addition to on-the-job and ad-hoc trainings, the Group also provides various learning and development opportunities for employees to enhance their skills and competencies. These include leadership and management training programs, mentoring programs, and language courses, among others. The Group also supports and encourages employees to pursue further education and professional qualifications relevant to their roles. We believe in investing in our employees' personal and professional development as it not only benefits them but also contributes to the overall success of our business.

	FY 2022	FY 2021
Average Hours of Training per employee	~2.6 hours	~2.6 hours

Programmes for Upgrading Employee Skills and Transition Assistance

The Group is committed to allocate budget and plan skills upgrading to equip employees to meet strategic targets of the Group. We believe that more skilled employees enhance Fuxing's human capital and contribute to employees' satisfaction, which will then enhance overall performance.

Training sessions undertaken to upgrade and educate employee's technical skills and workplace safety skills across different mode of operations includes:

- Quality Management Training
- Fire Drill and Demonstration Exercise
- Safety Production Training
- Marketing Training

Performance and Career Development Review

Performance and career development review of employees should be performed during the annual performance appraisal process. This process allows two-way communication and engagement between supervisors and subordinates to assess the performance of the employee.

Upon completion of the appraisal process, consideration of career advancement such as promotion; quantum of salary increments, and annual variable bonus will be determined based on the performance appraisal results. Employees are assessed and remunerated fairly based on their experience, qualifications, and performance.

The Group shall continue to provide training and education opportunities through development programmes wherever applicable and promote a conducive corporate environment where everyone could achieve their potential.

OCCUPATIONAL HEALTH & SAFETY

Safety is an integral part of our business, and a key focus area for our Board and Management. We take pride in building a safe, conducive, and healthy workplace as our commitment to developing our people.

Being in a largely labour-intensive operation, we regard workplace safety with utmost importance and recognise our duty of care to account for the safety and health of each of our employees. We are constantly striving to build a safe and conducive workplace by ensuring that our Group complies with all relevant safety and environmental legislation, with the aim of minimizing the likelihood and impact of any possible hazardous occurrence. The Group has developed a list of protocols and precautions for workers, to ensure that their safety is fully covered in all areas of work.

Occupational Health & Safety Management Framework



Safety Committee Oversight

To facilitate the physical supervision of the workplace safety, and the relaying of workplace safety and health ("WSH") related messages; we have established a Safety Committee. Collectively as a Group, the Safety Committee is headed by a General Manager, and comprises 3 Production Supervisors and 17 Head of Departments ("HODs").

The Safety Committee oversees the subsidiaries' operations to ensure that safety standards are always upheld and are in line with industry leading practices. The role and responsibilities of the Safety Committee includes reviewing, effectively implementing and reinforcing safety standards and regulations to ensure all areas of safety are adequately covered. The Committee members meet on a regular basis to review safety inspection results, infrastructures, and incidents, as well as to coordinate and organise safety-related activities.

The Group seeks to learn from past mistakes and strive to prevent similar incidents from recurring. All near-miss incidents and accidents would be promptly reported to the Safety Committee, which will further provide timely incident analysis briefings to the employees. These safety briefings aim to strengthen the safety awareness of employees, and to remind them of the established safety measures, precautions, and safety protocols to prevent similar incidents from happening.

Workplace Health & Safety Performance

Category	FY2022	FY2021
Death or Total Permanent Disabilities	0	0
Occupational Injury and Disease	0	0

In FY2022, there were no incidents of fatalities across Fuxing's business operations. The Group strives to continue to maintain its health & safety standards and continuous improvement in its Operational Health and Safety processes and performance. Moving forward, in order to facilitate the effectiveness of the supervision of workplace safety, the Group plans to have more ordinary workers join the Safety Committee to contribute to feedbacks and suggestions on potential areas that may have lapsed in safety protocol, which would enable us to further improve our safety framework.

In addition, Fuxing adheres to the safety measures issued by various advisories and guidance issued by the authorities pertaining to Covid-19 to safeguard the health and safety of our employees, customers, and stakeholders

GOVERNANCE

ANTI-CORRUPTION

Fuxing is committed to uphold the highest standards of corporate governance and business integrity across its business activities, which are essential for the long-term viability of the Group's operations and the enhancement of shareholder value. The Board undertakes to investigate complaints of suspected fraud in an objective manner and has put in place a whistle-blowing policy and procedures. This provides employees with well-defined and accessible channels within the Group, including a direct channel to the Audit Committee, for reporting suspected bribery, corruption, dishonest practices, or other similar matters.

The policy aims to encourage the reporting of such matters in good faith, with the confidence that employees making such reports will be treated fairly and, to the extent possible, be protected from reprisal. The policy and its effectiveness will be reviewed by the Audit Committee periodically, with recommendations regarding updates or amendments, if any, to be made to the Board as required. In FY2022, there were no incidents of regulatory non-compliance across Fuxing's business operations. There were also no reported incidents pertaining to whistleblowing for this reporting period under review. The Group continues to work towards reinforcing a full compliance culture.

Moving Forward

The Audit Committee continues to support the Board in its oversight of anti-corruption and is responsible for driving Fuxing's focus on implementing effective compliance and governance systems. At an operational level, the respective departments within the Group continue to be responsible for the identification and self-assessment of the adequacy and effectiveness of mitigating measures, and manage their financial, operational, information technology, compliance, and reputational related risks.

[#]Please refer to the Corporate Governance section in the Annual Report for more information.

GLOBAL REPORTING INITIATIVE (GRI) CONTENT INDEX

This report has been prepared in accordance with the GRI Standards: Core option

Category	Disclosure	Description	Page Reference and Remarks
GRI 102: General Disclosures	102-1 *	Name of the organization	Cover Page
	102-2 *	Activities, brands, products, and services	Corporate Profile – Page 4
	102-3 *	Location of headquarters	Hangbian Industrial Area, Longhu Town, Jinjiang City, Fujian Province, The PRC
	102-4 *	Location of operations	Refer to AR FY2022 – Notes to The Finance Statements – Investment in Subsidiaries
	102-5 *	Ownership and legal form	Refer to AR FY2022 – Notes to The Finance Statements – Investment in Subsidiaries
	102-6 *	Markets served	Refer to AR FY2022 – Revenue by Geographical Segment
	102-7 *	Scale of the organization	Page 11-13
	102-8 *	Information on employees and other workers	Page 11-13
	102-9 *	Supply chain	Page 9
	102-10 *	Significant changes to the organization and its supply chain	No significant changes
	102-11 *	Precautionary principle or approach	Page 4
	102-12 *	External initiatives	Page 5
	102-13 *	Membership of associations	Page 5
GRI 102: Strategy	102-14 *	Statement from senior decision-maker	Refer to AR FY2022 Chairman's Message
GRI 102: Ethics and Integrity	102-16 *	Values, principles, standards, and norms of behaviour	Page 5
GRI 102: Governance	102-18 *	Governance structure	Refer to AR FY2022 Corporate Governance Corporate Structure

Category	Disclosure	Description	Page Reference and Remarks
GRI 102: Stakeholder Engagement	102-40 *	List of stakeholder groups	Page 7
	102-41 *	Collective bargaining agreements	None
	102-42 *	Identifying and selecting stakeholders	Page 7
	102-43 *	Approach to stakeholder engagement	Page 7
	102-44 *	Key topics and concerns raised	Page 8
GRI 102: Reporting Practice	102-45 *	Entities included in the consolidated financial statements	Refer to AR FY2022 – Notes to The Finance Statements
	102-46 *	Defining report content and topic Boundaries	Page 2
	102-47 *	List of material topics	Page 8
	102-48 *	Restatements of information	Independent Assurance to be review by Internal Audit
	102-49 *	Changes in reporting	No significant changes from previous reporting periods in the list of material topics and topic boundaries.
	102-50 *	Reporting period	Page 1
	102-51 *	Date of most recent report	FY2021 Sustainability Report
	102-52 *	Reporting cycle	1 January 2022 to 31 December 2022
	102-53 *	Contact point for questions regarding the report	Page 2
	102-54 *	Claims of reporting in accordance with the GRI Standards	Core option
	102-55 *	GRI content index	Page 17 - 19
	102-56 *	External assurance	The Group has not sought external assurance for this sustainability report.
GRI 204: Procurement Practices	204-1	Proportion of spending on local suppliers	Page 9
GRI 307: Environmental Compliance	DMA	Management approach disclosures	Page 10
	307-1	Non-compliance with environmental laws and regulations	Page 10

Category	Disclosure	Description	Page Reference and Remarks
GRI 401: Employment	DMA	Management approach disclosures	Page 11
	401-1	New employee hires and employee turnover	Page 11-12
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 13
	401-3	Parental leave	Page 13
GRI 403: Occupational Health and Safety	DMA	Management approach disclosures	Page 15-16
	403-1	Occupational Health and Safety Management System	Page 15-16
	403-9	Work-related injuries	Page 16
GRI 404: Training and Education	DMA	Management approach disclosures	Page 14
	404-1	Average hours of training per year per employee	Page 14
	404-2	Programs for upgrading employee skills and transition assistance programmes	Page 14
	404-3	Percentage of employees receiving regular performance and career development reviews	Page 14
GRI 205: Anti-corruption	DMA	Management approach disclosures	Refer to AR FY2022 – Corporate Governance
	205-3	Confirmed incidents of corruption and actions taken	Refer to AR FY2022 – Corporate Governance

Relationship with SDGs

SDGs	Main Activity	Detailed information
No Poverty	-	-
Zero Hunger	-	-
 Good Health and Well-being	Fuxing provide safe working environment	-Governance Capital -Marketplace -Workplace
 Quality Education	Training and development for staff	-Workplace
 Gender Equality	No Employment policy discrimination	-Workplace
 Clean Water and Sanitation	Promoting water saving	-Marketplace
 Affordable and Clean Energy	Using LED & Solar power system	-Environment
 Decent Work and Economic Growth	Quality control and management	-Marketplace
 Industry, Innovation, and Infrastructure	Non-toxic Product innovation	-Marketplace
 Reducing Inequality	Employment policy of no discrimination	-Workplace
 Sustainable Cities and Communities	Community relationship and engagement	-Community
 Responsible Consumption and Production	Promise to deliver of Quality, safety product	-Marketplace -Community
 Climate Action	Reduce CO_2 emission	-Governance -Environment
Life Below Water	-	-
Life On Land	-	-
Peace, Justice, and Strong Institutions	-	-
 Partnerships for the Goals	Sustainability report initiative	-Governance -Environment