



Environmental, Social and
Governance Report

2018

Contents

About the Group	3
About this Report	4
Board Statement	5
Sustainability Governance	6
Stakeholder Engagement	7
Boundaries of Material Factors	8
Sustainability Risks and Opportunities	8
Environmental Efficacy	10
Ethical Operations	12
Responsible Employer	14
GRI-SGX Content Index	16



About the Group

Combine Will International Holdings Limited (“Combine Will”) has been listed on the Singapore Exchange Limited (Stock Code: N0Z). Based in Dongguan, Guangdong Province in the People’s Republic of China (the “PRC”), Combine Will is an original design manufacturer (“ODM”) and an original equipment manufacturer (“OEM”). It serves the global market with a broad spectrum of services in the design and supply of premium products, toys, consumer products, industrial plastic injection and die-cast moulds, and machine sales.

Combine Will and its subsidiaries (collectively as the “Group”) are headquartered in Dongguan, China, with manufacturing facilities and offices located in different parts of the PRC (Dongguan, Guangzhou, Heyuan and Shenzhen in Guangdong Province, Wuzhou in Guangxi Province, Shanghai and Hong Kong) and Indonesia (Sragen). The Group serves the sectors of toys, consumer products and fast-food chains in Asia, Middle East (United Arab Emirates), America (United States) and Europe (Germany and others), with manufacturers of automobile, consumer and household products industries, particularly of mould and die-cast products and automobile parts, as the key types of customers.

Between January 2017 and December 2017 (the “reporting year”), the total liabilities and total equity of the Group were 649.3 and 599.2 million Hong Kong dollars (HK\$) respectively. The total quantity of products provided was 316 million pieces and the net revenue was HK\$1,363.9 million.

The Group’s principal activities are divided into three business segments: ODM/OEM, moulds and tooling, and machine sales. Details of the business segments and their economic performances are listed below:

Segment	ODM/OEM	Moulds and Tooling	Machine Sales
Revenue (HK\$ million)	1,133.0	60.0	170.9
Share of Group revenue (%)	83.1	4.4	12.5

The Group’s suppliers for machine sales comprise equipment manufacturers from Japan, Germany, Taiwan and Mainland China. For manufacturing activities, the Group also procures raw materials and mechanical parts from suppliers operating in Hong Kong and Mainland China.

The Group commenced the production in its new plant in Sragen, Indonesia in November 2017 and the first output was shipped in January 2018. Construction for its new manufacturing facility in Cangwu County Industrial Park (Guangxi Province, the PRC) also started in November 2017 and pilot production has commenced in November 2018. There were no significant changes in the share capital structure in 2017. Two subsidiaries¹ were incorporated in Dongguan in April 2017.

Combine Will aspires to be a world-class corporation which sets the standards in the manufacturing of plastic, die-cast and electronics products. The Group upholds the core values of integrity, teamwork, progressiveness and innovation, with the aim to become a leader and key supplier of choice for business partners in providing quality ODM/OEM services.

¹ These two subsidiaries are Dongguan Zhong Xin Business Management Co., Ltd., Dongguan Lian Zhi Business Management Co., Ltd.



About this Report

This is the first Sustainability Report (the “report”) published by Combine Will. By reporting the policies, practices, targets and performances of the Group in terms of the material economic, environmental and social topics, it allows all stakeholders to understand the progress and development direction of the Group towards sustainability. This report has been uploaded to the website of the Singapore Exchange Limited (the “SGX”) and Combine Will (www.combinewill.com).

Reporting Scope

This report focuses on the operations of the ODM/OEM businesses of the Group in the manufacturing facilities in Dongguan² and Heyuan³, Guangdong Province, in the reporting year. While this report does not cover all of the Group’s operations, the aim of Combine Will is to consistently upgrade the internal data collection procedure and gradually expand the scope of reporting.

Reporting Standards

This report is prepared in accordance with the “comply or explain” provisions of SGX-ST Listing Rules 711A (“LR 711A”) on sustainability reporting, as well as the guidance set out in the Practice Note 7.6: Sustainability Reporting Guide (“PN 7.6”) launched by the SGX. The five reporting components prescribed by the SGX-ST Listing Rules 711B (“LR 711B”) underline the key structure of this report. It takes reference from the sustainability reporting framework provided by Global Reporting Initiatives (“GRI”), the GRI Standards 2016.

To ensure the reporting quality and credibility, Combine Will has appointed a professional consultant, Carbon Care Asia, to conduct the processes of report preparation and stakeholder engagement. In addition to the “required disclosures” provided by GRI, selected topic-specific disclosures are included for enhanced reporting. A complete GRI-SGX Content Index is inserted in the last section for reader’s easy reference.

Confirmation and Approval

Information documented in this report is sourced from the official documents, statistical data, as well as management and operation information of and collected by Combine Will according to the policies of the Group. This report has received the approval of the Board of Directors (the “Board”) in December 2018.

Opinion and Feedback

Combine Will values the opinion of stakeholders. If you have any questions or suggestions regarding the content or format of this report, please contact the Group via the following channels:

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² The manufacturing facility in Dongguan is operated by the subsidiary of Lian Zhi Toys Gift (Dongguan) Co., Ltd. (“DGLZ”).

³ The manufacturing facility in Heyuan is operated by the subsidiary of Loong Run (He Yuan) Toy Co., Ltd. (“HYLR”).



Board Statement

I am delighted to share with all stakeholders our efforts and performance in sustainability issues through the first Sustainability Report of Combine Will. One of Combine Will's missions is to provide sustainable values and returns to all our stakeholders. This is congruent with two other missions: to become a good corporate citizen and contribute to the society and communities in which we operate, and to become a progressive organisation by dedicating our resources to building excellence and achieving growth.

The Group adheres to its values, integrity, teamwork, progressiveness and innovation, in everything we do. The same applies when it comes to corporate sustainability. A comprehensive set of Corporate Social Responsibility Guidelines (the "CSR Guidelines") lays out the Group's policies in relation to business ethics and integrity, environmental and social issues in sustainability. It formulates group-wide sustainability strategies, based on our previous performance in operations, customers' expectations and changes in regulatory and compliance requirements.

Our sustainability governance structure comprises the Group Corporate Social Responsibility Department (the "Group CSR Department"), which reports to the Board via the Executive Management Committee. In particular, the Group CSR Department focuses on internal audit, as well as legal and product compliance. This body also conducts a review of the Group's operations and reports performances directly to the Board.

To support the work of the Group CSR Department, five dedicated functions are formed to address the issues of the manufacturing facilities in Dongguan and in other regions. These functions include social responsibility, business ethics and integrity management, risk and crisis management, energy saving and emission reduction, as well as environment, health and safety ("EHS"). Combine Will believes that compliance with social responsibility in its operation can enhance its relationship with the local communities, regulatory bodies and investors. This in turn helps maintain the company's reputation and benefit its stakeholders.

With the help of a consultant, we engaged key stakeholders of the Group and identified the material sustainability issues as the focus of this report. These issues encompass economic, environment and social aspects, including anti-corruption, energy, waste, training and development and prevention of child labour. A balanced approach in disclosure serves to demonstrate the Group's holistic approach to sustainability.

In relation to the material issues identified, the Group CSR Department regularly assesses the various risks associated and addresses them in a proactive manner with established policies and mechanisms. Examples include enhancement of training to prevent child labour and to improve employees' knowledge in waste sorting. These initiatives help us adapt to emerging and evolving risks that may endanger our business and the communities in which we operate.

While the Group views itself as an industry leader in ethical operations, it acknowledges room for improvement in other aspects. In the next reporting year, it will expand the scale of stakeholder engagement, which will allow us to better communicate and address stakeholders' concerns. In future, we will also look into formulating long-term goals to guide us in our sustainability journey.

Dominic Tam

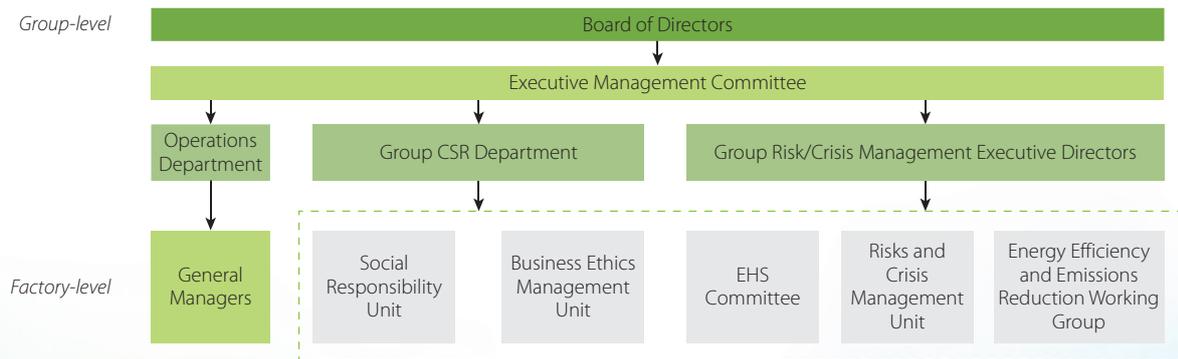
Executive Chairman and Chief Executive Officer



Sustainability Governance

To drive sustainability practices across all operations, Combine Will has established the Group CSR Department that initiates, drives and monitors various aspects of sustainability practices from the group level, ensuring effective management of relevant systems. This department also monitors the factory-level working groups and units, such as the Social Responsibility Unit and the Business Ethics and Integrity Management Unit.

Above the group-level department sits an Executive Management Committee which is appointed by the Board, to implement internal control system, to review the Group’s risk management function and compliance with laws and regulations of operations, as well as to take responsibility for identifying and bringing sustainability values to stakeholders.



The Group is a member of the Toys Manufacturers’ Association of Hong Kong, Hong Kong Diecasting and Foundry Association, Dongguan City Association of Enterprise with Foreign Investment, and Dongguan Toy and Baby Products Association. The manufacturing facilities in Dongguan and Heyuan are accredited with ISO 14001 Environmental Management and certified by the Ethical Toy Program of International Council of Toy Industries.



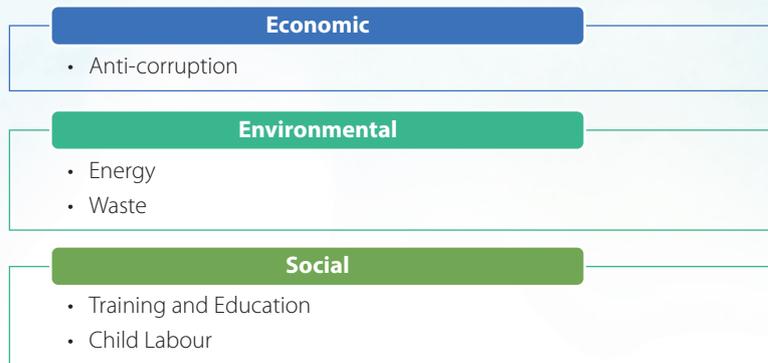
Stakeholder Engagement

The Group recognises the importance of continual communications with its stakeholders⁴, responding to their feedback and addressing their areas of concern. From time to time, the Group communicates with key internal and external stakeholders throughout the year through a number of channels.

Key stakeholders	
Internal	External
<ul style="list-style-type: none"> • General employees • Management • Board of directors 	<ul style="list-style-type: none"> • Customers • Shareholders • Investors • Suppliers • Local community • Government agencies • Regulatory agencies • Non-governmental organisations (NGOs) • Media
Main means of communication	
Suggestion box; Newsletters; Emails; Visits; Meetings; Surveys; Phone calls; Reports; Grievance mechanism; Announcements; Training; Homepage; Hotlines	

Material sustainability topics in the reporting year

To formulate the Group’s sustainability strategy and to identify material sustainability topics for the Group and its stakeholders, the Group appointed an independent consultant to conduct a management interview. Combining the interview discussions with expert advice, the Group has identified five issues to be the main focus of this report:



In the future, the Group will continue to strengthen its interaction with stakeholders. To better understand the expectations, interests and needs of the stakeholders, the Group plans to implement a more systematic engagement approach for stakeholders to articulate their views and concerns in the coming reporting year.

⁴ Stakeholders refer to groups or individuals materially influencing or affected by the Group’s business.



Boundaries of Material Factors

The impact and influence of each material factor identified may have wider impacts beyond the business operations of Combine Will or the Group itself, and thus require considerations. The table below summarises where impacts occur for each material topic. All factors are material within and outside of the Group. The Group will continue to monitor any significant changes within the boundaries of material factors.

Material factors	Boundaries		Impacts addressed in this report
	Within the Group ⁵	Outside the Group ⁶	
Anti-corruption	Employees of DGLZ and HYL R	Customers, suppliers	Ethical Operations, Page 12-13
Energy	Manufacturing facilities of DGLZ and HYL R	Regulatory agencies, NGOs	Environmental Efficacy, Page 10, 11
Waste	Manufacturing facilities of DGLZ and HYL R	Regulatory agencies, NGOs	Environmental Efficacy, Page 10-11
Child Labour	Employees of DGLZ and HYL R	Customers, suppliers	Responsible Employer, Page 14, 15
Training and Development	Employees of DGLZ and HYL R	Customers	Responsible Employer, Page 14-15

Sustainability Risks and Opportunities

In an ever-changing natural, social and economic environment, effective enterprise risk management forms the core pillar of good corporate governance. The Risk Management section of the CSR Guidelines outlines the responsible procedures the Group should undertake. The factory-level Risk and Crisis Management Unit is responsible for implementing annual risk assessment and topic-specific assessment in case of emergencies. The management interview complemented the Group’s Risk Management Framework in the identification of risks and opportunities from its social, environmental and economic challenges.

Risks	Responses/Opportunities
<p>Product Responsibility</p> <p>The Group serves a number of multinational companies that uphold high standards of product quality and responsibility. Therefore, sustaining their trusts and values are of paramount importance. Negative publicity concerning product safety and quality issues may damage brand image and loyalty.</p> <p>Lack of social and environmental management along the supply chain may also result in breach of applicable regulatory requirements, leading to delayed operation, contract termination, fines and non-financial sanctions.</p>	<p>Product Quality Assurance</p> <p>The Group has established procedures to ensure that nonconforming products are identified and controlled to prevent unintended use or delivery. If nonconforming products are detected post-delivery, the products concerned will be corrected and be subjected to reverification. Procedural optimisation and employees training are undertaken as preventive measures.</p> <p>Supply Chain Management</p> <p>The Group’s Supplier Management Guidelines outline the social and environmental responsibility of suppliers, and prescribe the arrangement of regular supplier assessment by internal and external parties.</p>

⁵ The boundary for impacts within the Group aligns with the Reporting Boundary.

⁶ The boundary for impacts outside the Group takes reference from the key external stakeholders identified for the reporting year.



Risks	Responses/Opportunities
<p>Socially Responsible Conducts</p> <p>Negative publicity, as a result of actual or alleged misconducts, concerning business ethics and integrity, and labour practices, can result in loss of reputation and customer trust.</p> <p>Malpractice in employment (e.g. discrimination, harassments, child labour, or forced labour) could significantly reduce morale, and lead to labour strikes and talent drain. Failure to comply with relevant laws and regulations can result in lengthy litigation and monetary sanctions.</p>	<p>Corporate Social Responsibility Management</p> <p>The Group CSR Department is established to ensure ethical operations. The Group is planning to expand these structures into a group-level sustainability committee to steer the strategic management of business conducts.</p> <p>To provide timely responses to the changing needs of local communities, the Group will set up an active monitoring system to identify the changing social norms, legal requirements, and administrative regulations in different areas of operations.</p>
<p>Climate Change</p> <p>Carbon emissions from manufacturing facilities pose physical and transition risks to current and future operations. More stringent regulatory requirements are being introduced across the operation regions to combat climate change. Higher level of carbon pricing requires increased investment in emissions abatement.</p> <p>Rising sea levels also put the Group's new manufacturing plant in Indonesia at risk. Meanwhile, frequent heat stress and high temperatures can cause the working environment of employees to deteriorate and put further pressure on energy consumption due to extra use of air conditioning.</p>	<p>Energy and Resource Efficiency</p> <p>The Group has configured energy-efficient devices in manufacturing facilities and buildings, and continues to look for ways to improve efficiency level. The Environmental Management System is in place to monitor carbon emissions, resource consumption, and waste generation of the manufacturing facilities.</p> <p>Alternative Energy Sources</p> <p>The Group may benefit from opportunities offered by new types of energy supplies in the operation regions. For example, it may be able to capitalise on policy incentives for energy efficiency and renewable energy.</p>



Environmental Efficacy

Combine Will is committed to reducing the impacts of its operations on the environment. Through constant monitoring, evaluation and auditing of ISO14001 Environmental Management System, the Group ensures that its production activities comply with existing regulatory requirements. The CSR Guidelines require all factories to monitor environmental performance and identity improvement actions, covering areas of climate change, air pollution, energy efficiency, effluent and waste handling, water consumption and raw material use.

The Group complies with applicable legal requirements enforced by local authorities of the operation regions. During the reporting year, there were no cases of non-compliance with environmental laws or regulations in DGLZ and HYLK, and no significant spills therein.

Energy

DGLZ and HYLK have both implemented the Energy Efficiency Control Procedures, which specify the consumption management of electricity and gas, as well as the maintenance of energy-intensive equipment. The Group also encourages factories to invest in viable solutions to energy efficiency. In 2017, DGLZ replaced two injection moulding machines with more energy-efficient models, while HYLK replaced diesel-powered moulding ovens with electric ones, with an accumulated investment of nearly HK\$0.4 million.

In 2017, total energy consumption of DGLZ and HYLK was 30,308 megawatt-hours (MWh). Electricity consumption in manufacturing facilities and staff accommodation was the main source of energy consumption.

Energy type	Total energy consumption	Energy intensity
	(MWh)	Per unit of revenue (MWh/million \$HK)
Electricity (non-renewable)	29,550.0	35.23
Diesel	1,704.7	2.03
LPG	35.9	0.04
Petrol	132.3	0.16

Waste

The generation and improper treatment of hazardous and non-hazardous wastes can cause harm to both the environment and human health. The Group follows the national regulations in waste handling. DGLZ and HYLK have formulated the Solid Waste Management Procedures on practices of waste classification, collection, storage management, outsourced treatment, and record keeping. The EHS Committee oversees the outsourced handling of hazardous and non-hazardous wastes, from appointment and assessment of authorised contractors, collection and transport to treatment.



In 2017, a total of 4.81 and 3.22 tonnes of hazardous waste was disposed of and stored on site in DGLZ and HYLK respectively. Activated carbon, organic solvents and empty chemical containers were the main types of hazardous waste. Non-hazardous waste, comprising plastics, iron, paper and wood, recorded 397.08 tonnes.

	Type of waste	Off-site disposal		On-site storage
		Amount (tonnes)	Disposal method	Amount (tonnes)
Hazardous waste⁷	Activated carbon	1.90	Incineration	1.40
	Organic solvent	0.72	Incineration	0.50
	Empty chemical container	0.63	Incineration	0.43
	Paint residue	0.48	Incineration	0.30
	Toner cartridge	0.41	Incineration	0.05
	Oily rag and glove	0.40	Reuse/Incineration	0.35
	Engine oil	0.20	Reuse/Incineration	0.15
	Fluorescent tube	0.09	Recycling/Incineration	0.05
Non-hazardous waste	Iron	266.60	Recycling	-
	Plastic	80.42	Recycling	-
	Paper	49.63	Recycling	-
	Wood	0.43	Recycling	-

Targets for 2018		
Energy	-	To reduce total energy consumption
	-	To identify and deploy viable energy efficient technologies where applicable
Waste	-	To achieve zero landfill in the long term
	-	To closely monitor potential spills of chemicals from manufacturing facilities

⁷ The figures of hazardous waste exclude on-site storage.



Ethical Operations

The Group is committed to upholding a high standard of business integrity and fair operations based on dialogue, transparency and respect. Instituting management policies and control systems along the Group's value chain encourages its business partners and suppliers to operate responsibly. All employees, business partners and suppliers should abide by the core principles set out in the CSR Guidelines and Supplier Management Guidelines, which include integrity, fair trade, fair competition, respect for intellectual property, and socio-environmental responsibility.

Anti-corruption

The Group believes that honesty, integrity and fairness are vital to doing business, and has zero tolerance for bribery, extortion, fraud and money laundering. Key suppliers and business partners of the Group are required to sign a statement of commitment to business ethics and integrity, and comply with the Supplier Management Guidelines on prohibiting bribery.

Based on the Group's Business Ethics and Integrity Management Guidelines, DGLZ and HYL R have respectively formulated the Professional Conducts and Business Ethics and Integrity Management Procedures and the Anti-bribery and Anti-corruption Management Procedures, which set out the standards of operations for employees to prevent corruption. These documents prescribe the appropriate conduct of employees in circumstances such as accepting and offering benefits, dealing with conflicts of interest, managing procurements, and using proprietary information.

To implement these procedures, grievance mechanisms and evaluation measures are established. Suggestion boxes and business ethics and integrity hotlines are set up, enabling employees to raise concerns on possible improprieties or non-compliance of employees, suppliers and business partners without fear of reprisal. The Group CSR Department is responsible for overseeing these practices, and shall arrange quarterly investigation with factory-level units/working groups regarding follow-up actions. Employees, suppliers or business partners in breach of the Group's anti-corruption policies are subject to disciplinary action such as termination of employment or contract.



To raise awareness on corruption, the Group's training for new employees covers related corporate policies and procedures. In 2017, Combine Will communicated with and provided training on anti-corruption policies and procedures to employees and business partners in the PRC within the reporting scope:

	Number and percentage of internal stakeholders communicated		Number and percentage of internal stakeholders trained	
Board Members	N/A	N/A	N/A	N/A
Senior Management	51	100%	51	100%
Middle Management	206	100%	206	100%
Entry-level/General Staff	6,695	100%	6,695	100%
Overall	6,952	100%	6,952	100%

Number and percentage of business partners communicated		
Suppliers	165	100%
Customers	5	100%
Bank/Professional service providers	6	100%
Other business partners	7	100%
Overall	183	100%

The Group complies with laws and regulations related to anti-corruption in its sites of operation. In the reporting year, there were no confirmed incidents or legal cases of corruption, fraud and money laundering in DGLZ and HYLR.

Going forward in 2018, Combine Will has set out the following target for ethical operations:

Targets for 2018	
Anti-corruption	<ul style="list-style-type: none"> - To continue communicating the Group's Zero tolerance for corruption to its employees - To achieve zero incidents of corruption



Responsible Employer

Employees of the Group are based in the manufacturing facilities and offices in the PRC and Indonesia. As at 31 December 2017, there were in total 9,055 employees at Combine Will.

Employment category	Gender	Hong Kong	The PRC	Indonesia
Permanent	Male	25	4,198	149
	Female	18	4,521	144
Temporary	Male	0	0	0
	Female	0	0	0
Full-time	Male	25	4,198	149
	Female	18	4,521	144
Part-time	Male	0	0	0
	Female	0	0	0

Child Labour

The Group acknowledges the risk of child labour and young workers being exposed to hazardous work in its ODM/OEM factories, suppliers and distributors. The Group has zero tolerance to the use of child labour, and prohibits recruitment of employees under the age of 16.

Relevant policies and procedures have been implemented within the Group, including the CSR Guidelines, as well as the Policy on Prohibiting Recruitment of Child Labour and Remedial Procedures. The statement of commitment to business ethics and integrity signed by the business partners prescribes compliance with the Supplier Management Guidelines on abolition of child labour. The Social Responsibility Unit carries out regular on-site inspections and assessments on the suppliers, and reports any malpractices to the Operations Department for corrective actions.

Training and Education

The Group is dedicated to providing continual education and career development opportunities for employees. The CSR Guidelines encourage employees to receive training with the Group's subsidies. The Training Management Provisions prescribe the formulation and implementation of annual training plans.

Both internal and external training are organised and delivered by third-party professional instructors. All new employees are required to attend orientation training on the Group's policies, laws and regulations, business ethics and integrity, intellectual property protection, occupational health and safety, fire safety, environmental protection and global security verification.



In the reporting year, training on technical requirements (for example, on cleaner production, electrical services and transportation management system), industrial standards (e.g. Good Manufacturing Practice, ISO14001, OHSAS18001), and special topics (e.g. 3D Printing Technology) were provided to employees.

	Training hours per employee	Percentage of employees receiving regular performance and career development reviews
Male	77.1	100%
Female	35.7	100%
Senior Management	3.5	100%
Middle Management	9.2	100%
Entry-level/General Staff	56.9	100%
Overall	55.1	100%

Recognised for its efforts in staff development, Combine Will received the Learning Enterprise Award from the Professional Validation Council of Hong Kong Industries in 2017. Going forward, the Group has set out social targets for its employment system:

Targets for 2018	
Child Labour	<ul style="list-style-type: none"> - To continue communicating the Group's zero tolerance for the use of child labour in the supply chain - To continue eliminating the use of child labour in employment practices
Training and Education	<ul style="list-style-type: none"> - To consistently improve employee capability through training - To support staff-led innovation through the coordination of work improvement teams - To enhance internal training capabilities



GRI-SGX Content Index

Disclosure	Description	SGX	Page	Remarks
GRI 102: General Disclosures 2016				
Organisational Profile				
102-1	Name of the organization	–	3	–
102-2	Activities, brands, products, and services	–	3	–
102-3	Location of headquarters	–	3	–
102-4	Location of operations	–	3	–
102-5	Ownership and legal form	–	3	–
102-6	Markets served	–	3	–
102-7	Scale of the organization	–	3	–
102-8	Information on employees and other workers	–	14	–
102-9	Supply chain	–	3	–
102-10	Significant changes to the organization and its supply chain	–	3	–
102-11	Precautionary Principle or approach	–	3	–
102-12	External initiatives	–	–	Information unavailable
102-13	Membership of associations	–	6	–
Strategy				
102-14	Statement from senior decision-maker	LR711B-1e	5	–
102-15	Key impacts, risks, and opportunities	PN7.6-3.3	8-9	–
Ethics and integrity				
102-16	Values, principles, standards, and norms of behaviour	–	3	–
Governance				
102-18	Governance structure	PN7.6-3.1	6	–
102-21	Consulting stakeholders on economic, environmental, and social topics	PN7.6-3.7	7	–
102-29	Identifying and managing economic, environmental, and social impacts	PN7.6-3.3	5, 7	–
Stakeholder Engagement		PN7.6-3.7		
102-40	List of stakeholder groups		7	–
102-41	Collective bargaining agreements		–	Information unavailable
102-42	Identifying and selecting stakeholders		7	–
102-43	Approach to stakeholder engagement		7	–
102-44	Key topics and concerns raised		7	–



Disclosure	Description	SGX	Page	Remarks
Reporting practice				
102-45	Entities included in the consolidated financial statements	-	3	-
102-46	Defining report content and topic Boundaries	-	4, 8	-
102-47	List of material topics	-	7	-
102-48	Restatements of information	-	-	Not applicable (first report)
102-49	Changes in reporting	-	-	Not applicable (first report)
102-50	Reporting period	-	4	-
102-51	Date of most recent report	-	-	Not applicable (first report)
102-52	Reporting cycle	-	4	-
102-53	Contact point for questions regarding the report	-	4	-
102-54	Claims of reporting in accordance with the GRI Standards	LR711B-1d	GRI-referenced claim	-
102-55	GRI content index	-	16-17	-
102-56	External assurance	PN7.6-3.8	-	Unavailable
Material Topics				
GRI 205: Anti-corruption 2016				
103	Management approach disclosures	LR711B-1b&c	12-13	-
205-2	Communication and training about anti-corruption policies and procedures	-	13	-
205-3	Confirmed incidents of corruption and actions taken	-	13	-
GRI 302: Energy 2016				
103	Management approach disclosures	LR711B-1b&c	10-11	-
302-1	Energy consumption within the organization	-	10	-
302-3	Energy intensity	-	10	-
GRI 306: Effluents and Waste 2016				
103	Management approach disclosures	LR711B-1b&c	10-11	-
306-2	Waste by type and disposal method	-	11	-
306-3	Significant spills	-	10	-
306-4	Transport of hazardous waste	-	10	-
GRI 404: Training and Education 2016				
103	Management approach disclosures	LR711B-1b&c	14-15	-
404-1	Average hours of training per year per employee	-	15	-
404-2	Programs for upgrading employee skills and transition assistance programs	-	15	-
404-3	Percentage of employees receiving regular performance and career development reviews	-	15	-
GRI 408: Child Labor 2016				
103	Management approach disclosures	LR711B-1b&c	14	-
408-1	Operations and suppliers at significant risk for incidents of child labor	-	14	-

END OF REPORT





COMBINE WILL

Combine Will International Holdings Limited

聯志國際控股有限公司

Incorporated in the Cayman Islands on 8 October 2007
(Company Registration No. MC-196613)