CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001900

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **Victory Giant Technology (Huizhou) Co., Ltd.**

Address: Xingcheng Technology Park, Danshui Subdistrict, Huiyang District, 516211, Huizhou, Guangdong, P.R. CHINA

Contact Person: Chao Du

AWS Reference Number: AWS-000356

Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Gold

Date of certification decision: 2023-Mar-21

Validity of certificate: 2026-Jan-12

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019)

Audit Type(s): Re-Certification Audit

Audit Start Date: 2026-Jan-06

Audit End Date: 2026-Jan-08

Lead Auditor: Eugenia Deng

Audit team participants:

Jing Tu

Site Participants:

Chen Bei, EHS Engineer
Mei Yu Lu, Business Assistant
Wang Cong Jun, Supply chain and Logistcs Manager
Zheng Qiu Ju, Quality manager
Li Shi Yue, Human Resources
Su Yi Dan, EHS Engineer
Xu Shao Fang, Factory EHS Manager
Zeng Pei Yan, EHS Engineer
Li Bo, EHS Engineer
Xu Jun Tai, Administrative Team Leader

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ADDITIONAL INFO

Summary of Audit Findings: During the certification audit 3 observations were raised.

The audit team recommends re-certification of Victory Giant Technology (Huizhou) Co., Ltd. at Gold level.

Scope of Assessment: The scope of services covers the recertification audit for assessing conformity of Victory Giant Technology (Huizhou) Co., Ltd. against the AWS International Water Stewardship Standard Version 2.

Victory Giant Technology (Huizhou) Co., Ltd. located in Xingcheng Science Park, Danshui Street, Huiyang District, Huizhou City, Guangdong Province China, covering an area of 303000 square meters, with about 12000 employees. The company is specialized in the R&D, production and sales of high-precision multilayer printed circuit boards and HDI PCBs. Its products are widely used in computer, aerospace, automotive electronics (new energy), 5G new infrastructure, big data center, industrial interconnection, medical instruments and other fields. The facility has the wastewater treatment plant, water purification plant, dormitory and canteen.

The audit was conducted onsite on Jan 6-8, 2026.
The onsite site visit included the assessment of all facilities in the site, including production building, wastewater treatment plant, water purification system, dormitory and canteen.

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Observation	3

FINDING DETAILS

Finding No:	TNR-023709
Checklist Item No:	1.3.3
Status:	Open
Finding level:	Observation
Checklist item:	Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.
Findings:	However, there is a quantitative error in the water balance, which arises from the estimated leakage and evaporation using default coefficients (calculated as 5% of the discharged water volume). There are multiple statistical calibres for water balance data within the site, resulting in minor errors in the analysis.

Finding No:	TNR-023877
Checklist Item No:	1.3.7
Status:	Open
Finding level:	Observation
Checklist item:	Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2.
Findings:	The cost of AWS implantation and the cost of water governance and out of site activities has not been identified as water related cost.

Finding No:	TNR-022692
Checklist Item No:	1.4.3
Status:	Open
Finding level:	Observation
Checklist item:	Advanced Indicator The embedded water use of primary inputs in catchment(s) of origin shall be quantified.
Findings:	For quantifying the use of water for raw materials at the point of origin, the enterprise collected water usage from various suppliers and did not make appropriate use of the data to analyse it.

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WSAS WATER STEWARDSHIP ASSURANCE SERVICES

Report Details

Report	Value
Report prepared by	Eugenia Deng
Report approved by	Carla Oberdiek
Report approved on (Date)	13.April.2026

Surveillance

Proposed date for next audit
2027-Jan-06

Stakeholder Announcements

Date of publication	Location
06/11/2025	https://www.shpcb.com/uploads/soft/20251107/1762494176.pdf
06/11/2025	https://a4ws.org/wp-content/uploads/2025/12/AWS-000356_Victory-Giant_StakAnn_V3.0-billingual.pdf
06/11/2025	https://www.tuv.com/content-media-files/greater-china/about-us/downloads/management-systems/aws-000356_victory-giant_stakeholderannouncement_monthyy_v3.0-billingual.pdf

Catchment Information

Catchment Information

The site is located in Huiyang District, Huizhou City, which is belongs to Dongjiang River Catchment.
The site uses the tap water only from Huiyang municipal water plant. The plant abstracts the water from Dongjiang River Basin.
The wastewater is also discharged into Dongjiang River Basin after treated by the Yingzhihuang municipal wastewater treatment plant.
The Dongjiang River is one of the three major water systems in the Pearl River Basin. It originated from Jiangxi Province, and flows through Heyuan City, Huizhou City, and Dongguan City. When reaching to Silong Country, it flows into the net river area in the east of the Pearl River Delta, and then divided into two waterways (the south tributary and the north mainstream) into the Lion Ocean and goes to the sea through Humen bay. The mainstream of the Dongjiang River flows from northeast to southwest. The length of the river is 562km from the source to Lion Ocean, of which 127km is in Jiangxi Province and 435km in Guangdong Province. The total area of the basin is 35340km2, of which 31840km2 in Guangdong Province, accounting for 90.1% of the total drainage area, and 3,500km2 in Jiangxi Province, accounting for 9.9% of the total drainage area.

The overall water resource utilization rate in the Dongjiang River Basin has reached approximately 30%. Lower than the 40% hurdle, but still in a tense situation. The rainfall in the basin is highly variable, and there are significant inter-annual and seasonal differences.
The site is located at subtropical monsoon humid climate area. While in summer, extreme weather like typhoon and storm may occur, causing flood and waterlogging.
The Dongjiang River Basin is one of the most economically active regions in Guangdong Province. With approximately 18% of the province's total water resources, it supports 40% of the province's GDP, covering a variety of industry including agriculture, tourism and manufacturing etc..
The Dongjiang River is a crucial water source for Guangdong Province, providing stable and reliable water supply for the residents.
Within the basin, from the mountainous areas at the source to the delta at the downstream end, diverse habitats have been formed. The mountainous areas upstream have dense forests, while the middle and lower reaches have interwoven river networks and abundant wetland resources, providing living spaces for numerous plants and animals. At the same time, the river itself is also an important ecological corridor, connecting different regional ecosystems.

catchment map-1.png

Client Description and Site Details

Client/Site Background

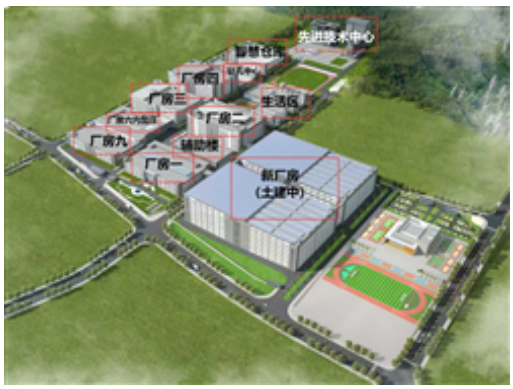
Victory Giant Technology (Huizhou) Co., Ltd. located in Xingcheng Science Park, Danshui Street, Huiyang District, Huizhou City, Guangdong Province China, covering an area of 303000 square meters, with more than 12000 employees.

The company is specialized in the R&D, production and sales of high-precision multilayer printed circuit boards and HDI PCBs. Its products are widely used in computer, aerospace, automotive electronics (new energy), 5G new infrastructure, big data center, industrial interconnection, medical instruments and other fields.

The facility has the dormitory and canteen.

The site is in a industry park, which surrounded by other factories. There is a school not far south of the factory, some community buildings are located south of the factory.

The site has two onsite waste water treatment system, and one reclaimed water reuse system. The waste water from industrial process is treated by onsite WWTP first, then discharge to municipal WWTP with domestic waste water for further treatment. Rainwater will discharge to Dan'ao river directly.



site map.jpg

Summary of Shared Water Challenges

Summary of Shared Water Challenges

VGT has identified four shared water challenges from the collected catchment data and stakeholders' concerns, including:

1. Extreme rainfall and flood disaster, priority as middle. The flood disaster affects the water and electricity supply and the safety of employees, thus affecting the normal production of the site.
2. Some tributaries have poor water quality, priority as middle. With the rapid development of economy, the capacity of water environment has been close to the limit. The government has promoted the treatment of black and smelly water bodies, river treatment, and the transformation of wastewater treatment facilities for enterprises.
3. River ecology and protection area, priority as low. The factory wastewater is discharged after onsite treatment, and then through the centralized sewage treatment plant. So, the direct impact on water ecology is relatively small.
4. Water shortage, priority as low. The water resource is sufficient at this stage. However, Huizhou has a low level of water resources development, and the government plans to reserve water sources and reservoirs.

0.0.1	Water Source & Discharge Locations	
0.01	*Have any water source or discharge locations been visited during the audit, if so, which and where? If none were visited, please provide justification.*	Yes
Comment	During the audit, water discharge point in the factory has been visited. Water source is too far to have enough time for visit.	

1	STEP 1: GATHER AND UNDERSTAND

1.1 *Gather information to define the site's physical scope for water stewardship purposes, including: its operational boundaries; the water sources from which the site draws; the locations to which the site returns its discharges; and the catchment(s) that the site affect(s) and upon which it is reliant.*

1.1.1 *The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:*
- Site boundaries;
- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;
- Any water sources providing water to the site that are owned or managed by the site or its parent organization;
- Water service provider (if applicable) and its ultimate water source;
- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;
- Catchment(s) that the site affect(s) and is reliant upon for water.

Yes

Comment

The site is located in Xingcheng Science and Technology Park, Danshui Street, Huiyang District, Huizhou City, Guangdong Province. The site covers around an area of 303,000 square meters and employs more than 12,000 peoples. The site specializes in the development, production and sales of high precision multi-layer, HDI PCB, FPC, soft and hard combined board.

The site can be divided into two areas, the first part of the site is already in operation and occupies 236,000 square metres, the other part of the site has just been purchased in December 2025 and has just obtained the real estate certificate and occupies 68,070 square metres.

For the first part:
The site has provided a layout map which indicates the following: Water-related facilities such as pure water rooms, emergency pool, production water pool, fire pool, wastewater treatment plant and pipelines.

-The catchment where the site located is Dongjiang River catchment.
-Municipal water service provider of the site is Huiyang Water Co., Ltd. It is located at Dongjiang River catchment.
-The wastewater is discharged to municipal wastewater treatment plant after treated by the site's wastewater treatment plant, municipal wastewater treatment plant is Huizhou Kangda Yingda Water Co., Ltd. Then the destination of the effluent is Danao River, which flows into Daya Bay of Hanjiang river catchment.
-The catchment that the site affects and is reliant upon for water.

For the second part:
The site has provided a layout map but is currently only under civil construction and has not yet entered the construction phase of building construction, with no water related infrastructure such as water sources and discharge points.

1.2 *Understand relevant stakeholders, their water related challenges, and the site's ability to influence beyond its boundaries.*

1.2.1	*Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:* *- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;* *- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies;* *- Provide evidence of stakeholder consultation on water-related interests and challenges;* *- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;* *- Identify the degree of stakeholder engagement based on their level of interest and influence.*	Yes
Comment	The site has established a stakeholder identification procedure, and identified key stakeholders such as government, employees, clients, infrastructures, banks, municipal sewage treatment plant, surrounding factories, schools and suppliers etc. The site has developed an analysis table of stakeholders, and has established diversified communication channels with different stakeholders, such as phone calls, e-mails, questionnaires, visits, supplier reviews. The site also consulted different types of stakeholders on the shared water challenge through questionnaires.	
1.2.2	*Current and potential degree of influence between site and stakeholder shall be identified, within the catchment and considering the site's ultimate water source and ultimate receiving water body for wastewater.*	Yes
Comment	The site has developed an analysis table of stakeholders, the degree of influence between site and stakeholder has been identified of each stakeholder.	
1.3	*Gather water-related data for the site, including: water balance; water quality, Important Water-Related Areas, water governance, WASH; water-related costs, revenues, and shared value creation.*	
1.3.1	*Existing water-related incident response plans shall be identified.*	Yes
Comment	VGT has established a series of emergency plans, including the situations of the failure of wastewater treatment facilities, chemicals leakage, hazardous waste leakage, fire emergency and so on.	
1.3.2	*Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped*	Yes
Comment	The site has recorded the income and input and output data via water meters reading, evaporated water and loss water via estimation or calculation, and developed a water balance map based on the data. The water balance map reflected the water inflows, losses, reuses and outflows. Additionally, there is no storage in the site. Although there is fire pool (for example) in the site, it reaches the input-output equilibrium.	
1.3.3	*Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.*	Obs.

Comment	VGT has recorded the income and input and output data via water meters reading and developed a water balance map based on the data. The water balance map reflected the water inflows, losses, reuses and outflows. Additionally, there is no storage in the site. Although there is fire pool (for example) in the site, it reaches the input-output equilibrium. VGT tracks the readings of each water meter every month and carries out water balance analysis every year. The input, loss, storage and output of water is quantified. And the site has analyzed the 3-years annual variance.	
1.3.4	*Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.*	Yes
Comment	VGT regularly monitors waste water, domestic water, groundwater, rainwater and drinking water and soil to understand the water quality status of the site. According to the testing reports, the water quality meets demands.	
1.3.5	*Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.*	Yes
Comment	The factory drew a water-related regional risk map, listing potential pollution sources including chemical loading and unloading areas, hazardous waste warehouse, liquid waste storage areas, and drug pumping areas.	
1.3.6	*On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.*	Yes
Comment	No IWRA identified in the site.	
1.3.7	*Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2.*	Obs.
Comment	The site has identified and quantified water related costs and revenues. The site has also described the social, cultural, environmental, or economic water-related value associated with the operation of the site. The factory calculated the cost of tap water, pure water treatment, wastewater treatment, hazardous waste liquid treatment, and income from tin-stripping liquid, etching liquid and sludge. The description of the social, cultural, environmental, or economic water-related value mainly covered the water saving from the implementation of the AWS action plan.	
1.3.8	*Levels of access and adequacy of WASH at the site shall be identified.*	Yes
Comment	VGT evaluated the level of access and adequacy of WASH facilities at the site in accordance with national standards and uses the WBCSD tool for self-assessment.	
1.4	*Gather data on the site's indirect water use, including: its primary inputs; the water use embedded in the production of those primary inputs the status of the waters at the origin of the inputs (where they can be identified); and water used in out-sourced water-related services.*	
1.4.1	*The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.*	Yes

Comment

Questionnaires were distributed to all 122 suppliers to gather detailed information on their catchment locations, water use categories, water consumption, calculation logic, water use processes, and wastewater management. Among these suppliers, 6 are located in Huiyang, while the others are based in Guangdong Province, Jiangxi Province, and Jiangsu Province, China. VGT conducted a comprehensive analysis of the water-related risk levels of its suppliers, considering factors such as water consumption intensity, water management practices, environmental violation records, and WWF water risk screening results.
Additionally, VGT monitors its suppliers for water-related violations using the IPE platform. As of 2025, no water-related violations were identified among the suppliers.

1.4.2 *The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.* Yes

Comment

There are on-site service providers such as canteen operators, construction contractors and medical service providers, all of whom use the factory's water supply.
VGT calculates the water consumption of the outsourcing service providers annually, such as waste disposal vendor.

1.4.3 *Advanced Indicator*
The embedded water use of primary inputs in catchment(s) of origin shall be quantified. Obs.

Comment

The factory conducted a questionnaire survey on the water-related status of suppliers of major raw materials.
A questionnaire was sent to all suppliers to find out the type of water used, the amount of water used, the calculation logic, the water use process and wastewater related information.
Data was collected from suppliers of raw materials such as copper laminates, copper foils, chemicals and hardware, which account for more than 5% of the total by weight.
The questionnaire surveyed the indirect water consumption of 115 suppliers (excluding pure traders), so the site could calculate the total indirect water consumption.

1.5 *Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH*

1.5.1 *Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.* Yes

Comment

The site has identified and developed a Catchment Background Analysis report for VGT, which includes relevant water governance policies, plans, frameworks and institutional lists affecting the site, covering national, provincial, municipal and district levels.
The site has identified relevant targets with potential opportunities. For example, the 14th Five-Year Plan for Water Conservancy Development of Huizhou City states that the priorities for water conservancy development in Huiyang District are flood control and disaster reduction, and water resource allocation, with a focus on promoting the construction of related projects.
The site has systematically strengthened its flood control capacity. For instance, it has conducted climate and water-related emergency drills in cooperation with the local government, and donated flood control materials.

1.5.2 *Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.* Yes

Comment

The factory gathered water-related data for the catchment and compiled as VGT Catchment Report, which included water-related laws and regulations covering national, provincial, municipal and district levels.
The site maintains a permit list covering all compliance requirement, including water-related permit/licenses.

1.5.3	*The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.*	Yes
Comment	The factory gathered water-related data for the catchment and compiled as VGT Catchment Report, which included environment and water quality of Guangdong Province, Huizhou City, Dongjiang River, Hanjiang River, Danao River and Daya Bay. Water Volume Conditions: The lower Dongjiang catchment (including Huiyang) faces a certain degree of water shortage. In particular, the insufficient water supply capacity of local reservoirs and uneven rainfall distribution result in an uneven spatial and temporal distribution of water resources. Water Diversion Dependency: The lower Dongjiang catchment (Huiyang) relies heavily on water diversion projects, which serve as a critical measure to meet regional water demand.	
1.5.4	*Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.*	Yes
Comment	The factory gathered water-related data for the catchment and compiled as VGT Catchment Report, which included environment and water quality of Guangdong Province, Huizhou City, Dongjiang River, Hanjiang River, Danao River and Daya Bay.	
1.5.5	*Important Water-Related Areas shall be identified, and where appropriate, mapped,and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.*	Yes
Comment	The factory gathered water-related data for the catchment and compiled as VGT Catchment Report, which included 12 important water-related areas of priority concern within 30km from the factory, with their management status listed.	
1.5.6	*Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.*	Yes
Comment	The Catchment report lists the existing and planned water-related infrastructure, including water supply facilities, reservoirs, water diversion facilities, other water supply projects such as rainwater harvesting projects, wastewater treatment and reuse projects, seawater desalination projects, and direct seawater utilization projects. The water-related infrastructure in Huizhou City and Huiyang District is generally well-developed, with high water supply and wastewater treatment capacities. The public water supply coverage rate in Huizhou City is 97.75%, and the wastewater treatment rate is 99.11%. Provincial and municipal governments have issued emergency response plans for potential risks, such as flooding, water pollution, and natural disasters. At the same time, local governments have introduced future planning and renovation projects to further improve water supply and wastewater treatment capacities, as well as to strengthen ecological protection and water resource management. Based on the existing information, the water-related infrastructure within the catchment is sufficient, but there is still room for improvement in the drainage system, particularly in terms of flood control.	
1.5.7	*The adequacy of available WASH services within the catchment shall be identified.*	Yes
Comment	The factory gathered water-related data for the catchment and compiled as VGT Catchment Report, in which, Huizhou's public water supply penetration rate is 97.75 and Huizhou wastewater treatment rate is 99.11 % in 2024. Overall, the WASH services is good in Huizhou.	

1.5.8 *Advanced Indicator*
Efforts by the site to support and undertake catchment level water-related data collection shall be identified.

Yes

Comment

As VGT is engaged in the PCB industry, it involves the use of a large number of chemicals and heavy metals, which are prone to causing soil and groundwater pollution. Therefore, special attention is paid to groundwater pollution prevention and control. The Danao River is the natural water body that receives effluent from the Huiyang Urban Sewage Treatment Plant and rainwater in the area where the site is located. VGT monitors groundwater and the Danao River annually to understand the water quality status, with all tests conducted by licensed testing institutions. According to the test reports, the water quality meets the required standards.
Groundwater test on September 8, 2025
Testing Standard: The standard limit refers to the "Quality Standard for Groundwater" (GB/T 14848-2017), Table 1 for routine groundwater quality indicators and limits (Class III standards), and Table 2 for non-routine groundwater quality indicators and limits (Class III standards).
Dan'ao River Water te's on July 10, 2025
Testing Standard: The standards for total copper, total nickel, total silver, total cyanide, fluoride, total organic carbon, sulfide, and anionic surfactants refer to the "Electroplating Water Pollutant Discharge Standard" (DB 44/1597-2015), Table 2 for pollutant discharge limits and unit product benchmark drainage volume for new projects (Pearl River Delta region), the "Environmental Quality Standards for Surface Water" (GB 3838-2002), Table 1 for basic project standard limits of surface water environmental quality (Class V standards), and the stricter limits in the "Discharge Standard of Water Pollutants for the Electronics Industry" (GB 39731-2020), Table 1 for direct discharge limits of water pollutants (printed circuit boards). For other testing items, the reference is the "Electroplating Water Pollutant Discharge Standard" (DB 44/1597-2015), Table 2 for pollutant discharge limits and unit product benchmark drainage volume for new projects (Pearl River Delta region), with the corresponding discharge limits set at 200%.

1.5.9 *Advanced Indicator*
The adequacy of WASH provision within the catchments of origin of primary inputs shall be identified.

Yes

Comment

VGT has collected data on water penetration and wastewater treatment rates in the watersheds from which the materials originate through publicly available government information, and VGT has distributed questionnaires to suppliers in 2025 to study the adequacy of WASH in their plants.

1.6 *Understand current and future shared water challenges in the catchment, by linking the water challenges identified by stakeholders with the site's water challenges.*

1.6.1 *Shared water challenges shall be identified and prioritized from the information gathered.*

Yes

Comment

VGT has identified four shared water challenges from the collected catchment data and stakeholders' concerns, including:
1. Extreme rainfall and flood disaster, priority as middle. The flood disaster affects the water and electricity supply and the safety of employees, thus affecting the normal production of the site.
2. Some tributaries have poor water quality, priority as middle. With the rapid development of economy, the capacity of water environment has been close to the limit. The government has promoted the treatment of black and smelly water bodies, river treatment, and the transformation of wastewater treatment facilities for enterprises.
3 .River ecology and protection area, priority as low. The factory wastewater is discharged after onsite treatment, and then through the centralized sewage treatment plant. So, the direct impact on water ecology is relatively small.
4. Water shortage, priority as low. The water resource is sufficient at this stage. However, Huizhou has a low level of water resources development, and the government plans to reserve water sources and reservoirs.

1.6.2	*Initiatives to address shared water challenges shall be identified.*	Yes
Comment	In response to the aforementioned shared water challenges, the site has identified measures to address them, including the public initiatives and site's action plan, which is disclosed on VGT's website.	
1.6.3	*Advanced Indicator* *Future water issues shall be identified, including anticipated impacts and trends*	Yes
Comment	According to "Revised Comprehensive Water Resources Plan of Huiyang District, Huizhou City (2020-2035)", it is pointed out that the population of Huiyang District will still keep increasing in the future, and the water consumption will also keep increasing, which poses a serious challenge to the retention and supply of water resources; at the same time, the VGT is in the stage of gradual expansion and industrial transformation, and an increase in water consumption is also unavoidable.	
1.6.4	*Advanced Indicator* *Potential water-related social impacts from the site shall be identified, resulting in a social impact assessment with a particular focus on water.*	Yes
Comment	VGT has prepared a "Social Impact Assessment Report", which evaluates the social impact of the site from the perspectives of economic benefits, social benefits, environmental benefits, water resources impacts, wastewater and other environmental benefits, and public welfare effects, and in combination with the latest data from the watershed and site. Among them, the social impacts for water resources are as follows: for water resources impacts, the company's water use will have a small and controllable impact on the overall amount of water resources, and will have little or no impact on the water available to the neighbouring communities and farmers; for wastewater and other environmental impacts, domestic wastewater will not have an impact on the neighbouring communities and residents, and the company's discharges of wastewater will not have a significant impact on the watersheds it discharges into, after it has been treated in the wastewater treatment plant.	
1.7	*Understand the site's water risks and opportunities: Assess and prioritize the water risks and opportunities affecting the site based upon the status of the site, existing risk management plans and/or the issues and future risk trends identified in 1.6.*	
1.7.1	*Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.*	Yes
Comment	The site has developed a Water Risk and Opportunity Identification and Assessment Form, in which water-related risks have been identified and prioritized, including the likelihood and severity of impacts within a given timeframe, as well as potential costs and business impacts. Sample risks: 1.Collection of laws and regulations: Insufficient identification of compliance obligations related to water management may lead to violation risks or administrative penalties, thereby affecting the company's reputation. Delayed updates of regulations also result in compliance risks. 2.Wastewater treatment process: Failure of water pumps may result in the failure to treat wastewater in a timely manner.	
1.7.2	*Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.*	Yes

Comment	The site has developed a Water Risk and Opportunity Identification and Assessment Form, in which water-related opportunities have been identified, including how the site may participate, the assessment and prioritization of potential savings, and business opportunities. Sample Opportunities: 1.Emergency Preparedness and Response: The emergency plan is complete and has been filed with the Work Safety Supervision Bureau, with drills guided by the work safety supervision and fire departments. Improving the emergency system can shorten downtime and gain customer trust. 2.Needs and Expectations of Employees and Their Families: Compliance with environmental emission standards, meeting requirements for environmental hygiene and drinking water safety, ensuring the physical and mental health of employees, enhancing employees' sense of belonging, improving employee recognition, boosting the company's image and reputation, helping the company retain talents, and bringing potential customers to the enterprise.
1.8	*Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.*
1.8.1	*Relevant catchment best practice for water governance shall be identified.* ✓ Yes
Comment	The site has identified relevant catchment best practice for water governance including: • Collaborate with peer organizations and stakeholders to promote sustainable water management; • A comprehensive water stewardship plan that is routinely reviewed and updated; • Training of employees on the principles of water stewardship; • Engaging with peer organizations and stakeholders to promote water stewardship; • Communicating on its own water stewardship to set a leading example to others. • Publicly disclose water and water quality data, demonstrate organizational support for good water governance and sustainable management to appropriate regulatory authorities.
1.8.2	*Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.* ✓ Yes
Comment	Best practices related to improving water efficiency in the PCB production sector have been identified, which include industry standards and successful water-saving projects. Examples include: 1.The HJ450-2008 Cleaner Production Standard for the Printed Circuit Board Manufacturing Industry (issued by the Ministry of Ecology and Environment) specifies that the best practice level for fresh water consumption per unit product (multilayer boards) is "=0.5+0.3*n" = 1.4. 2.The industry best practice level for wastewater reuse rate is 30%.
1.8.3	*Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.* ✓ Yes
Comment	The site has identified relevant sector and/or catchment best practices for water quality, such as: The HJ450-2008 Cleaner Production Standard for the Printed Circuit Board Manufacturing Industry (issued by the Ministry of Ecology and Environment) specifies the best practice levels for wastewater generation per unit product, pollutant copper (Cu) generation per unit product, and pollutant COD (Chemical Oxygen Demand) generation per unit product.
1.8.4	*Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.* ✓ Yes
Comment	The site has identified best practices related to Important Water Related Areas (IWRA), such as tree planting and river litter picking activities.

1.8.5	*Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.*	Yes
Comment	The site has identified relevant sector and/or catchment best practices for the provision of equitable and adequate WASH (Water, Sanitation, and Hygiene) services, including: 1.WBCSD WASH Checklist 2.GB/T 28001 Occupational Health and Safety Management System for assessing the adequacy of dormitory facilities. 3.GBZ 1-2010 Hygienic Standards for the Design of Industrial Enterprises for assessing the adequacy of production site facilities	

2	STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan	
2.1	*Commit to water stewardship by having the senior-most manager in charge of water at the site, or if necessary, a suitable individual within the organization head office, sign and publicly disclose a commitment to water stewardship, the implementation of the AWS Standard and achieving its five outcomes, and the allocation of required resources.*	
2.1.1	*A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:* *- That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes* *- That the site implementation will be aligned to and in support of existing catchment sustainability plans* *- That the site's stakeholders will be engaged in an open and transparent way* *- That the site will allocate resources to implement the Standard.*	✓ Yes
Comment	A water stewardship commitment to follow all the AWS core criteria has been signed by the top manager of Victory Giant. The commitment has been displayed on Victory Giant's website. https://www.shpcb.com/uploads/soft/20251222/1766402154.pdf	
2.1.2	*Advanced Indicator* *A statement that explicitly covers all requirements set out in Indicator 2.1.1 and is signed by the organization's senior-most executive or governance body and publicly disclosed shall be identified.*	✓ Yes
Comment	A water stewardship commitment to follow all the AWS core criteria has been signed by the top manager of Victory Giant. The commitment has been displayed on Victory Giant's website. https://www.shpcb.com/sociallist-29-1.html	
2.2	*Develop and document a process to achieve and maintain legal and regulatory compliance.*	
2.2.1	*The system to maintain compliance obligations for water and wastewater management shall be identified, including:* *- Identification of responsible persons/positions within facility organizational structure* *- Process for submissions to regulatory agencies.*	✓ Yes
Comment	The site has established a process to ensure compliance with obligations and has responsible personnel for each compliance activity. A list of applicable laws and regulations has been created to track and review compliance status. Necessary permits, such as the wastewater discharge permit, pollutant discharge permit, and environmental impact assessment approval, have all been obtained. The compliance evaluation table for laws, regulations, and other requirements is updated quarterly, and the evaluation for the fourth quarter of 2025 is currently in progress.	
2.3	*Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.*	
2.3.1	*A water stewardship strategy shall be identified that defines the overarching mission, vision, and goals of the organization towards good water stewardship in line with this AWS Standard.*	✓ Yes

Comment	The site has developed a water stewardship strategy and announced it on its official website. The strategy includes the mission, vision and targets for water stewardship during 2026-2030.

2.3.2 *A water stewardship plan shall be identified, including for each target:*
- How it will be measured and monitored
- Actions to achieve and maintain (or exceed) it
- Planned timeframes to achieve it
- Financial budgets allocated for actions
- Positions of persons responsible for actions and achieving targets
- Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.

Yes

Comment

The water stewardship plan has been developed and scored against the 5 AWS outcomes. The list of the plan included:
- Actions to achieve and maintain
- Planned timeframes to achieve it
- Investment, return period, benefit saving
- Responsible person
- The link between each action with the water risk, opportunity and shared water challenges and the AWS outcomes.

The plan currently contains following sample water stewardship plan actions:
1. Organize a volunteer tree-planting activity in collaboration with the Xinya Community.
2. Xinya Community collaborates with the VGT Volunteer Team to organize a mosquito eradication activity to combat the Chikungunya fever outbreak.
3. VGT Volunteer Team conducts a beach-cleaning activity at Huiyang Peninsula Waterfront Park.
4. Test and rectify the overflow rinsing production line, reusing cleaner overflow water from later stages in earlier stages for recycling.
5. Conduct annually testing of rainwater, groundwater, and the Dan'ao River.
6. Hold a supplier conference to provide AWS training to suppliers.
7. Collect water usage information from key suppliers through questionnaires.
8. Provide AWS training for the newly acquired subsidiary in Hunan.
9. Test drinking water quarterly, clean domestic water tanks twice a year, and replace water dispenser filters twice a year.

2.3.3 *Advanced Indicator*
The site's partnership/water stewardship activities with other sites within the same catchment (which may or may not be under the same organisational ownership) shall be identified and described.

Yes

Comment

The site maintains close cooperation with surrounding stakeholders. For example, on March 12, 2025, the VGT Committee and the VGT Volunteer Service Team, in collaboration with the Xinya Community, organized a voluntary tree-planting activity themed "Green Mission, Planting Hope Together" at Huiyang No. 5 Middle School near the factory. Nearly 50 people participated in this volunteer tree-planting event, during which a total of 42 trees were planted.

2.3.4 *Advanced Indicator*
The site's partnership/water stewardship activities with other sites in another catchment(s) (either under same corporate structure or with another corporate site) shall be identified.

Yes

Comment

On December 2, 2025, a water conservation knowledge training session was conducted for the Weisheng Technology subsidiary in Hunan, introducing Shenghong's water resource management practices. Weisheng Technology is a new subsidiary of VGT. The VGT provided a sign-in sheet and on-site training photos. In December 2025, VGT held an online supplier conference to promote actions such as carbon reduction, water management, and system certification among suppliers.

2.3.5	*Advanced Indicator* *Stakeholder consensus shall be sought on the site's water stewardship plan. Consensus should be achieved on at least one target. A list of targets that have consensus and in which stakeholders are involved shall be identified.*	Yes
Comment	VGT has disclosed "Corporate Water Stewardship Information Disclosure", which records the Water Stewardship Strategy (2026-2030). To address climate risks, one action is that the site provides fire trucks and portable firefighting equipment for the Danshui Subdistrict's Office for disaster prevention use. VGT submitted a written application to local office, and received a written reply from the subdistrict office.	
2.4	*Demonstrate the site's responsiveness and resilience to respond to water risks*	
2.4.1	*A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.*	Yes
Comment	The site has identified its water-related risks, including excessive wastewater discharge, chemical leakage, and extreme weather (such as storm, typhoon). A series of response plans have been developed to address these water risks, such as emergency measures for chemical prevention and leakage, emergency response measures for wastewater treatment plant failures, and emergency measures for natural disaster and etc. These plans have been reported to the local ecological and environmental bureau and local street office.	
2.4.2	*Advanced Indicator* *A plan to mitigate or adapt to water risks associated with climate change projections developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.*	Yes
Comment	To address climate risks, VGT submitted a written application to provide the fire trucks and portable firefighting equipment for the Danshui Subdistrict's disaster prevention use, which received a written reply from the subdistrict office. Then the Danshui Subdistrict Office (local government) issued an official document in response to VGT's request to jointly address climate risks.	

3	STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts	
3.1	*Implement plan to participate positively in catchment governance.*	
3.1.1	*Evidence that the site has supported good catchment governance shall be identified.*	Yes
Comment	The site actively cooperates with the government agencies, such as attending the meeting, webinar or consultation hosted by government. Such as: On March 5, 2024, the site participated in the Huiyang District government meeting on implementing ecological protection responsibilities. In 2025, VGT participated in the government-organized communication meeting regarding tap water price increases.	
3.1.2	*Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.*	Yes
Comment	According to stakehloder interview and documents review, the water rights are respected under legal and regulatory mechanisms, and there is no indigenous people in the catchment area.	
3.2	*Implement system to comply with water-related legal and regulatory requirements and respect water rights.*	
3.2.1	*A process to verify full legal and regulatory compliance shall be implemented.*	Yes
Comment	The site has established a process to ensure compliance with obligations and has responsible personnel for each compliance activity. A list of applicable laws and regulations has been created to track and review compliance status. Necessary permits, such as the wastewater discharge permit, pollutant discharge permit, and environmental impact assessment approval, have all been obtained. The compliance evaluation table for laws, regulations, and other requirements is updated quarterly, and the evaluation for the fourth quarter of 2025 is currently in progress.	
3.2.2	*Where water rights are part of legal and regulatory requirements, measures identified to respect the water rights of others including Indigenous peoples, shall be implemented.*	Yes
Comment	The water rights are respected under legal and regulatory mechanisms, and there is no indigenous people in the catchment area.	
3.3	*Implement plan to achieve site water balance targets.*	
3.3.1	*Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.*	Yes
Comment	In 2025, VGT test and adjust the overflow rinsing production line to reuse cleaner overflow water from later stages in earlier stages for recycling. For example: Recycle the rinsing wastewater from the gold plating line and VCP line to the post-nitric rinse tank of the secondary copper plating line. Recycle the rinsing wastewater from the OSP line and gold board cleaning line to the post-nitric rinse tank of the primary copper plating line. Recycle the rinsing wastewater from the inner layer DES line after etching to the inner layer etching solution preparation tank.	

3.3.2	*Where water scarcity is a shared water challenge, annual targets to improve the site's water use efficiency, or if practical and applicable, reduce volumetric total use shall be implemented.*	Yes
Comment	The site has developed a Water Stewardship Plan (Year 2025) improvement action list, which specifies targets, required actions, measurement, status, effectiveness evaluation, accountable and deadline, etc. According to the water use efficiency data (freshwater consumption per unit product, m^3/m^2) provided by VGT, it was 0.50 in 2023, 0.66 in 2024, and 0.76 from January to November 2025. The reason for the year-on-year increase is that the product has shifted from relatively low-end printed circuit boards to HDI circuit boards, resulting in more complex processes and additional processes.	
3.3.3	*Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.*	Yes
Comment	No legally-binding documentation is issued by local government authorities to the site for the re-allocation of water to social, cultural or environmental needs.	
3.3.4	*Voluntary Advanced Indicator* *The total volume of water voluntarily re-allocated (from site water savings) for social, cultural and environmental needs shall be quantified.*	N/A
Comment	The site didn't implement this indicator.	
3.4	*Implement plan to achieve site water quality targets*	
3.4.1	*Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.*	Yes
Comment	The Dan 'ao River is the final receiving water body for VGT wastewater. To evaluate VGT's impact on the water quality of surrounding water bodies, water samples were taken from the lower reaches of the Dan 'ao River to test the water quality conditions. VGT conducts tests on groundwater and soil every year, to ensure the safety avoid the contamination on soil and ground water. The site also implemented some actions to reduce the volume of discharge water. Such as: Install the filtration and circulation system separates and filters the anti welding development liquid, and then the liquid could be recycle. So the discharge water could be reduced. Extended the frequency of tank replacement, so the liquid could be use for longer time, and the wastewater could be reduced.	
3.4.2	*Where water quality is a shared water challenge, continual improvement to achieve best practice for the site's effluent shall be identified and where applicable, quantified.*	Yes
Comment	For discharged water, VGT has developed a comprehensive monitoring program which stipulates the parameter, frequency and sample point. The monitoring method includes online monitoring system, self-testing and third-party testing. The site checks the water quality of the WWTP system and rainwater drainage to ensure the quality of wastewater discharged meets the control requirements and normal operation of the WWTP. During the audit, some test reports were randomly checked, and the results met the requirements.	
3.5	*Implement plan to maintain or improve the site's and/or catchment's Important Water-Related Areas.*	
3.5.1	*Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.*	Yes

Comment	In March 2025, the VGT Volunteer Team, together with Xinya Community and students from No. 5 Middle School, organized a series of tree-planting activities. On December 13, 2025, the VGT Volunteer Team conducted a beach-cleaning activity at Huiyang Peninsula Waterfront Park.	
3.5.2	*Advanced Indicator* *Evidence of completed restoration of non-functioning or severely degraded Important Water-Related Areas including where appropriate cultural values from a site-selected baseline date shall be identified. Restored areas may be outside of the site, but within the catchment.*	N/A
Comment	The site chooses to apply for gold certification and does not perform the platinum advance indicator.	
3.5.3	*Advanced Indicator* *Evidence from a representative range of stakeholders showing consensus that the site is seen as positively contributing to the healthy status of Important Water-Related Areas in the catchment shall be identified.*	N/A
Comment	The site chooses to apply for gold certification and does not perform the platinum advance indicator.	
3.6	*Implement plan to provide access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers at all premises under the site's control.*	
3.6.1	*Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite shall be identified and where applicable, quantified.*	Yes
Comment	To ensure the quality of drinking water, VGT replaces the filter core of the water dispenser and cleans the domestic water pool twice a year. According to the sanitation facilities statistics table, the number of sanitation facilities in the factory meets the hygiene standards for industrial enterprise design (GBZ1-2010).	
3.6.2	*Evidence that the site is not impinging on the human right to safe water and sanitation of communities through their operations, and that traditional access rights for indigenous and local communities are being respected, and that remedial actions are in place where this is not the case, and that these are effective.*	Yes
Comment	According to interviews with community representatives, the VGT site had very few residents in the past due to its unsuitability for farming. Later, an industrial zone was established, which did not impact the community's rights to safe water and environmental sanitation. Moreover, to ensure the health and safety of community residents, on August 3, 2025, Xinya Community, in collaboration with the VGT Volunteer Team, organized a mosquito eradication activity to combat the Chikungunya fever outbreak. They conducted awareness campaigns and sprayed insecticides in residential areas where VGT employees live.	
3.6.3	*Advanced Indicator* *A list of actions taken to support the provision to stakeholders in the catchment of access to safe drinking water, adequate sanitation and hygiene awareness shall be identified.*	N/A
Comment	The site chooses to apply for gold certification and does not perform the platinum advance indicator.	
3.6.4	*Voluntary Advanced Indicator:* *In catchments where WASH has been identified as a shared water challenge, evidence of efforts taken with relevant public-sector agencies to share information and to advocate for change to address access to safe drinking water and sanitation shall be identified.*	N/A
Comment	The site didn't implement this indicator.	

3.7	*Implement plan to maintain or improve indirect water use within the catchment:*	
3.7.1	*Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.*	Yes
Comment	On December 24, 2025, VGT held a supplier conference, during which the AWS standards and other sustainability-related topics were introduced to the suppliers. Approximately 110 people attended the meeting, covering the majority of the suppliers. After the meeting, VGT also collected feedback from suppliers on which sustainability systems introduced during the conference they were interested in, with plans to provide more detailed corresponding training in the future. From November to December 2025, VGT collected information on suppliers' WASH (Water, Sanitation, and Hygiene) and water usage through questionnaires, with approximately 150 suppliers returning the completed surveys.	
3.7.2	*Evidence of engagement with suppliers and service providers, as well as, when applicable, actions they have taken in the catchment as a result of the site's engagement related to indirect water use, shall be identified.*	Yes
Comment	VGT uses the IPE (Institute of Public & Environmental Affairs) website to track the environmental compliance performance of its suppliers. If any violations are identified, suppliers are urged to make corrections and provide feedback on the IPE website. In 2025, one supplier completed the rectification process and disclosed their corrective feedback on the IPE website.	
3.7.3	*Advanced Indicator* *Actions taken to address water related risks and challenges related to indirect water use outside the catchment shall be documented and evaluated.*	Yes
Comment	The site chooses to apply for gold certification and does not perform the platinum advance indicator.	
3.8	*Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.*	
3.8.1	*Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.*	Yes
Comment	Based on the information collected in the first section, the main challenges and risks related to shared water infrastructure are river water quality. VGT's domestic and industrial wastewater is discharged into the Dan'ao River after being treated by the Yingzhihuang WWTP. A representative from Yingzhihuang WWTP mentioned during the interview that they communicate with VGT by phone almost every month regarding the quality and quantity of discharged water.	
3.9	*Implement actions to achieve best practice towards AWS outcomes: continually improve towards achieving sectoral best practice having a local/catchment, regional, or national relevance.*	
3.9.1	*Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.*	Yes

Comment	VGT submitted a written application to provide the site's fire trucks and portable firefighting equipment for the subdistrict's disaster prevention use, which received a written reply from the subdistrict office. On December 24, 2025, VGT held a supplier conference, during which the AWS standards and other sustainability-related topics were introduced to the suppliers. Approximately 110 people attended the meeting, covering the majority of the suppliers. After the meeting, VGT also collected feedback from suppliers on which sustainability systems introduced during the conference they were interested in, with plans to provide more detailed corresponding training in the future.

3.9.2 *Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.* — Yes

Comment	VGT has a reclaimed water reuse system that treats production wastewater and reuses it in production, making full use of water resources. VGT also adjusts water usage parameters and processes on the production lines to enable multiple uses of the same water. For example, cleaner rinsing water from the later stages of the production line is reused in earlier processes.

3.9.3 *Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.* — Yes

Comment	1.The Dan 'ao River is the final receiving water body for VGT wastewater. To evaluate VGT's impact on the water quality of surrounding water bodies, water samples were taken from the lower reaches of the Dan 'ao River to monitor the water quality conditions. 2.A recycling device was installed for the inner micro-etching solution. The copper in the waste liquid was condensed and precipitated as pentahydrate copper sulfate crystals. After filtration, the micro-etching solution was reused. The project reduced 1627.5 tons of waste liquid. 3.Install an inner anti-soldering developer solution filtration and circulation system. Through centrifugal force, different substances are separated and filtered, and the developer solution is recycled. Annual reduction of over 3,993 tons of waste liquid. 4.Optimize the frequency of changing acid washing tanks, extend the usage time of the acid washing tanks, and reduce emissions. The project reduces 1,434 tons of waste liquid.

3.9.4 *Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.* — Yes

Comment	In March 2025, VGT Volunteer Team, together with Xinya Community and students from No. 5 Middle School, organized a series of tree-planting activities. On December 13, 2025, VGT Volunteer Team conducted a beach-cleaning activity at Huiyang Peninsula Waterfront Park.

3.9.5 *Actions towards achieving best practice related to targets in terms of WASH shall be implemented.* — Yes

Comment	VGT evaluated the level of access and adequacy of WASH facilities at the site in accordance with the WBCSD tool. VGT provided sufficient drinking water facilities and hand-washing taps in the site and conducts quarterly tests on the drinking water and domestic water quality. VGT carried out anti-mosquito operations to prevent and control the disease-control Chikungunya Fever. On December 7, 2025, the volunteer service team of Victory Giant carried out an environmental beautification volunteer service activity with the theme of "Cleaning the Park". A total of 8 volunteers participated in the volunteer activity for garbage collection of the site.

3.9.6 *Voluntary Advanced Indicator*
Achievement of identified best practice related to targets in terms of good water governance shall be quantified. — N/A

Comment	The site didn't implement this indicator.	
3.9.7	*Voluntary Advanced Indicator* *Achievement of identified best practice related to targets in terms of sustainable water balance shall be quantified.*	N/A
Comment	The site didn't implement this indicator.	
3.9.8	*Voluntary Advanced Indicator* *Achievement of identified best practices related to targets in terms of water quality shall be quantified*	N/A
Comment	The site didn't implement this indicator.	
3.9.9	*Voluntary Advanced Indicator* *Achievement of identified best practices related to targets in terms of the site's maintenance of Important Water-Related Areas have been implemented.*	N/A
Comment	The site didn't implement this indicator.	
3.9.10	*Voluntary Advanced Indicator* *Achievement of identified best practice related to targets in terms of WASH shall be quantified.*	N/A
Comment	The site didn't implement this indicator.	
3.9.11	*Voluntary Advanced Indicator* *A list of efforts to spread best practices shall be identified.*	N/A
Comment	The site didn't implement this indicator.	
3.9.12	*Voluntary Advanced Indicator* *A list of collective action efforts, including the organizations involved, positions of responsible persons of other entities involved, and a description of the role played by the site shall be identified.*	N/A
Comment	The site didn't implement this indicator.	
3.9.13	*Voluntary Advanced Indicator* *Evidence of the quantified improvement that has resulted from the collective action relative to a site-selected baseline date shall be identified and evidence from an appropriate range of stakeholders linked to the collective action (including both those implementing the action and those affected by the action) that the site is materially and positively contributing to the achievement of the collective action shall be identified.*	N/A
Comment	The site didn't implement this indicator.	

4	STEP 4: EVALUATE - Evaluate the site's performance.	
4.1	*Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes.*	
4.1.1	*Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.*	Yes
Comment	The site has evaluated their performance against their targets listed in the WAP annually, the latest one is 10th December 2025. The site specifies the requirements of evaluating site performance and its contribution to achieving water stewardship results based on the objectives of the water stewardship plan.	
4.1.2	*Value creation resulting from the water stewardship plan shall be evaluated.*	Yes
Comment	The site has analysed its value creation resulting from the implementation of water stewardship plan, especially the implementation of water-saving projects. For example, VGT has implemented a water line modification project to reuse water resources and reduce wastewater generation and discharge through counter-current water washing. As of 2025, VGT has reduced water consumption by 1,689,153.6 tons and reduced water costs by around RMB 550,000.	
4.1.3	*The shared value benefits in the catchment shall be identified and where applicable, quantified.*	Yes
Comment	The site has performed activities to increase the awareness on water and shared the water stewardship practices with suppliers. The site has organized conservation activities, like Jointly carried out garbage collection activities; conducted water-saving publicity and environmental protection publicity with water plants, suppliers, industry and information technology bureau, and residents of surrounding communities. Through these activities, the participants' knowledge and awareness was improved VGT also implemented the water line modification project to reuse water resources and reduce wastewater generation and discharge through counter-current water washing. As of 2025, VGT has reduced water consumption by 1,689,153.6 tons.	
4.1.4	*Advanced Indicator* *A governance or executive-level review, including discussion of shared water challenges, water risks, and opportunities, and any water-related cost savings or benefits realized, and any relevant incidents shall be identified.*	N/A
Comment	The site chooses to apply for gold certification and does not perform the platinum advance indicator.	
4.2	*Evaluate the impacts of water-related emergency incidents (including extreme events), if any occurred, and determine the effectiveness of corrective and preventative measures.*	
4.2.1	*A written annual review and (where appropriate) root-cause analysis of the year's emergency incident(s) shall be prepared and the site's response to the incident(s) shall be evaluated and proposed preventative and corrective actions and mitigations against future incidents shall be identified.*	Yes

Comment	The site presents its emergency response procedure and plan identifying proposed preventive and corrective actions, as well as measures to mitigate future incidents. No water-related emergencies and extreme events occurred at the site in recent years.VGT has conducted a series of emergency drills, including the situations of the failure of wastewater treatment facilities, chemicals leakage, hazardous waste leakage, fire emergency and so on.	
4.3	*Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.*	
4.3.1	*Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.*	Yes
Comment	The site has performed a satisfaction survey regarding its water stewardship performance in 2025 via online questionnaire, where 446 (employee) and 127 (stakeholders other than employee) peoples have participated the survey. The survey results show that 79% peoples are very satisfied with or satisfied with the site's water stewardship.	
4.3.2	*Voluntary Advanced Indicator* *The site's efforts to address shared water challenges shall be evaluated by stakeholders. This shall include stakeholder reviewing of the site's efforts across all five outcome areas, and their suggestions for continual improvement.*	N/A
Comment	The site does not perform this indicator.	
4.4	*Evaluate and update the site's water stewardship plan, incorporating the information obtained from the evaluation process in the context of continual improvement.*	
4.4.1	*The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.*	Yes
Comment	The site has developed a procedure which specifies that its WSP shall be modified and adapted to incorporate any relevant information and lessons learned from the annual evaluations. The site has developed a 2026 Water Stewardship Plan based on the 2025 performance management review results.	

5	**STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts**	
5.1	*Disclose water-related internal governance of the site's management, including the positions of those accountable for legal compliance with water-related local laws and regulations.*	
5.1.1	*The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.*	Yes
Comment	VGT has disclosed "Corporate Water Management Information Disclosure: Water Management Framework, Commitment, and Strategy" on their website, in which the water management organizational structure and compliance contact person are provided. https://www.shpcb.com/uploads/soft/20251222/1766402154.pdf	
5.2	*Communicate the water stewardship plan with relevant stakeholders.*	
5.2.1	*The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.*	Yes
Comment	VGT has disclosed "Corporate Water Management Information Disclosure_2025 Corporate Water Management Performance and Continuous Improvement Plan" on their website, which records the Water Management Strategy (2026-2030) and Sustainable Water Management Commitment https://www.shpcb.com/uploads/soft/20251222/1766399112.pdf	
5.3	*Disclose annual site water stewardship summary, including: the relevant information about the site's annual water stewardship performance and results against the site's targets.*	
5.3.1	*A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.*	Yes
Comment	VGT has disclosed "Corporate Water Management Information Disclosure_2025 Corporate Water Management Performance and Continuous Improvement Plan" on their website, in which the Annual water quantity and water quality management performance are listed https://www.shpcb.com/uploads/soft/20251222/1766399112.pdf	
5.3.2	*Advanced Indicator* *The site's efforts to implement the AWS Standard shall be disclosed in the organization's annual report.*	N/A
Comment	The site chooses to apply for gold certification and does not perform the platinum advance indicator.	
5.3.3	*Voluntary Advanced Indicator* *Benefits to the site and stakeholders from implementation of the AWS Standard shall be quantified in the organization's annual report.*	N/A
Comment	The site does not perform this indicator.	
5.4	*Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges;engagement with stakeholders; and co-ordination with public-sector agencies.*	
5.4.1	*The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.*	Yes

Comment	VGT has disclosed “VGT's Shared Water-related Challenges and Response Solutions” on their website, in which the Shared Water-related Challenges are identified and explained; In the "Corporate Water Management Information Disclosure_2025 Corporate Water Management Performance and Continuous Improvement Plan", the VGT's response to shared water challenges is disclosed. https://www.shpcb.com/uploads/soft/20251222/1766403005.pdf https://www.shpcb.com/uploads/soft/20251222/1766399112.pdf	
5.4.2	*Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.*	Yes
Comment	VGT has conducted online meetings, offline interviews and questionnaires with stakeholders and carried out ecological conservation activities with them.	
5.5	*Communicate transparency in water-related compliance: make any site water-related compliance violations available upon request as well as any corrective actions the site has taken to prevent future occurrences.*	
5.5.1	*Any site water-related compliance violations and associated corrections shall be disclosed.*	Yes
Comment	A procedure to manage non-conformance and related corrective action is developed at the site, there is no water-related compliance violation identified in past years, and no water-related violation record in IPE (Institute of Public and Environmental Affairs, IPE).	
5.5.2	*Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.*	Yes
Comment	No water-related violations, and no water-related violation record in IPE (Institute of Public and Environmental Affairs, IPE). VGT has established a variety of relevant emergency plans to cope with the potential scenarios.	
5.5.3	*Any site water-related violation that may pose significant risk and threat to human or ecosystem health shall be immediately communicated to relevant public agencies and disclosed.*	Yes
Comment	No water-related violations in the site, and no water-related violation record in IPE (Institute of Public and Environmental Affairs, IPE). VGT has established a variety of relevant emergency plans which including the reporting mechanism.	

Previous Findings

	All non-conformities raised in the previous audit have been satisfactorily closed.	Yes
Comment	all previous findings are closed.	