

Block C - UK companies with garment manufacturing operations in Cambodia and UK clothing retailers sourcing from Cambodian factories

Whereas the previous modules have analyzed the global supply chain of Cambodian apparels that are exported to the UK market, this module looks at some of the companies involved in this international trading of garments. The module is divided in two parts, the first of which takes in consideration a sample of Cambodian manufacturers that are reportedly controlled by entities from the United Kingdom.

For this first section, the principal source of reference is the Garment Manufacturing Association in Cambodia (GMAC) website, a membership organization established to represent the rights of its over 600 members and develop the Cambodian garment industry. GMAC membership list reports that among its members are eight companies from England,¹ but follow up verification found that one is a representative office of a major consumer facing retailer company, one (Pou Chen) is a footwear company, and that of a third one (ML Intimate Apparel) no much information is available. The remaining companies on the GMAC membership list are therefore taken as a reference to assess their corporate structure linked to UK companies, their global supply chain and, in case, disputes in which these companies have been involved.

The second part focuses instead on UK's largest clothing retailers, providing short profiles of these companies and their global supply chain. In annex, for each of these UK's largest retailers with links to Cambodian manufacturers, a list of Cambodian factories supplying garment products to these retailers is provided.

1) Quantum

- **Quantum Clothing (Cambodia) Ltd.**, reportedly employing more than 2000 workers and producing man, shirt and pajama articles.
The address of this garment company in Cambodia can be visualized on a map at the company's page of GMAC website²
- **Quantum Apparel (Cambodia) Ltd.**, reportedly employing more over 1600 workers and producing underwear, bra, vest and cotton articles.
The address of this garment company in Cambodia can be visualized on a map at the company's page of GMAC website³

Overview and corporate structure of Quantum

Quantum Clothing's website states that Quantum has two factories at the outskirts of Phnom Penh, one of which is a lingerie factory producing around 11.5 million articles, while the shirt factory produces 4.5 million shirts. The company also has production factories in Sri Lanka, where they manufacture 6 million pieces of underwear and different types of lingerie for their customers in UK, Europe and the US.⁴ Looking at Quantum's website, the company appears to be an integrated garment producer, with departments in design, research, product development, fabrics, commercial and planning. It state that raw materials are sourced from suppliers selected from their database of fabric mills and trim suppliers.⁵

The Orbis database - a database specialized in gathering data about private companies managed by the Belgian-headquartered Bureau van Dijk – reports that Quantum Clothing (Cambodia) Ltd's directors are Mr. Glenn Robert Walker and Mr. Sui Kuen Chung. Orbis also shows that Mr. Chung covers roles in other 9 companies, including three other companies in Cambodia, three in Hong Kong, a company in Singapore,

¹ GMAC, Members Directory, accessed 17 September 2020, <https://www.gmac-cambodia.org/our_member?title=&token=pRQ13YDya5qYmUxIQsammKAiRPt9n8ASOLCPWSkq&numworker1=&numworker2=&owner_from=England&product=&city=0&membertype=0>

² GMAC, Quantum Clothing (Cambodia) Ltd, accessed 17 September 2020, <https://www.gmac-cambodia.org/member_front_detail/36>

³ GMAC, Quantum Apparel (Cambodia) Ltd, accessed 17 September 2020, <https://www.gmac-cambodia.org/member_front_detail/102>

⁴ QuantumClothing website, accessed 17 September 2020, <<http://www.quantumclothing.com/cambodia/>>; <<http://www.quantumclothing.com/sri-lanka/>>

⁵ QuantumClothing website, see 'How do we work', accessed 17 September 2020, <<http://www.quantumclothing.com/>>; <<http://www.quantumclothing.com/fabric/>>; <<http://www.quantumclothing.com/commercial/>>

and one in Romania.⁶ The database does not provide further information about Mr. Walker. Google search, however, associates Mr. Glenn Robert Walker with an individual that the UK Companies House website reports held appointments in 9 UK-based garment companies before resigning from the majority of these companies in January 2019.⁷

Considering Quantum Apparel (Cambodia) Ltd, the Orbis database reports that this entity is managed by 6 individuals. Among these, the Chairman of the Board, the Sri Lankan national Mr. Anishke Dilan Christopher Gooneratne, is also the director of the UK-incorporated Quantum Clothing Group Limited, whereas Mr. Trevine Lalith Francis Wass Jaysekara, another member of the board, holds positions in also another dozen of companies worldwide, including the UK Quantum Clothing Group Limited and the Sri Lankan Phoenix Ventures Limited.⁸

Considering the UK-based entity, company filings on the UK Companies House show that Quantum Clothing Group Limited is controlled by the ultimate parent company Quantum Clothing Lanka (Private) Limited. Quantum Clothing Lanka is 40% owned by Dilan Gooneratne (also Chairman of Quantum Apparel (Cambodia) Ltd, as seen above) and 60% owned by the ultimate parent company Phoenix Ventures (Private) Limited based in Sri Lanka.⁹

The above information seems to indicate, therefore, the UK company controlling the Cambodian factories may, in turn, be ultimately controlled by Sri-Lankan based entities and individuals.

Global supply chain of Quantum

The Panjiva database – a database specialized in collecting global trade data of companies¹⁰ – records 209 shipments received by Quantum Apparel (Cambodia) Ltd. as a consignee company in the period between February 2018 and June 2020. The vast majority of these shipments consisted of textile products with HS codes 58 (Special woven fabrics) and 60 (Knitted fabrics) that came from India (208), and more specifically from the area around Mumbai area.¹¹

Considering instead shipments made by Quantum Apparel (Cambodia), the Panjiva database records a total of 128 shipments made by Quantum Apparel (Cambodia) Ltd. from Cambodia to Sri Lanka between March 2016 and December 2019. Most of these shipments regarded textiles and apparels, including products with HS Codes 58 (Special woven fabrics), 60 (Knitted fabrics), 62 (non-knitted apparel). A large number of these shipments were made to supply Quantum Clothing Lanka (Private) Limited (107 shipments).¹²

As seen above, Quantum Clothing Lanka (Private) Limited appears to be ultimate parent company of Quantum Apparel (Cambodia) Ltd. The above trading information, therefore, seem to indicate that Quantum in Cambodia sources textile materials from India before shipping products to its parent in Sri Lanka.

Looking, in turn, at shipments made by Quantum Clothing Lanka (Private) Limited to other countries, Panjiva records nearly 12 thousand shipments made by the company between September 2015 and September 2020. Nearly 5000 of these shipments were destined to the UK, followed by shipments to the USA (nearly 2700) and Canada (about 2000 shipments). Considering the consignee company of these shipments, the UK company DNA Lingerie Ltd. received nearly 3500 shipments made by Quantum Clothing Lanka (Private) Limited between 2015 and 2020.¹³

⁶ For details about companies where Mr. Chung cover a management role, see attachments.

⁷ UK Companies House website, Glenn Robert Walker, accessed 17 September 2020, <<https://beta.companieshouse.gov.uk/officers/Hrwh-uHmT8ZNv3zg9tSVKyXjZyY/appointments>>; See also <<https://suite.endole.co.uk/insight/people/5439258-mr-glenn-robert-walker>>

⁸ For details about companies where Mr. Trevine Lalith Francis Wass Jaysekara cover a management role, see attachments

⁹ Full accounts made up to 31 March 2019, available for download at UK Companies House website, Quantum Clothing Group Limited, accessed 17 September 2020, <<https://beta.companieshouse.gov.uk/company/00001812/filing-history>>

¹⁰ It is important to notice that Panjiva sources shipment data from import and export custom records of a limited number of countries, including India, Pakistan, Sri Lanka in Asia; USA and Mexico in North America and about a dozen custom houses of countries in Central and South American countries. **Therefore, Panjiva does not provide exhaustive data about all the trading relationships of a specific company, rather it records information only if a specific company name has been recorded in one of the above mentioned countries' import and export custom houses.**

¹¹ For additional information about Panjiva record about the company role as consignee company See, Attachment "Panjiva_Quantum Apparel (Cambodia) Ltd_as consignee company_28.09.2020"

¹² For additional information about Panjiva record about the company role as shipper company See, Attachment "Panjiva_Quantum Apparel (Cambodia) Ltd_as shipper company_28.09.2020"

¹³ For additional information about Panjiva record about the company's shipment destinations, See, Attachment "Panjiva-Quantum Clothing Lanka_all destinations_17.09.2020"

2) Grand Twins International

- **Grand Twins International (Cambodia) Plc.**, reportedly employing more than 5500 workers and producing swimwear, jackets, t-shirts and pants.
The address of this garment company in Cambodia can be visualized on a map at the company's page of GMAC website¹⁴

Overview and corporate structure of Grand Twins International (Cambodia) Plc - (hereafter GTI Cambodia)

GTI Cambodia was incorporated in 2007 and in mid-2014 GTI Cambodia became the second company to list part of its shares on the Cambodia Stock Exchange¹⁵

Different sources states that GTI Cambodia is a Taiwanese-owned company with manufacturing operations in Cambodia.¹⁶ Looking at the QMI Group website, the group appears to be a garment conglomerate headquartered in Taiwan under the name QMI Industrial Co., Ltd, which is affiliated to two entities in Cambodia – namely GTI Cambodia and an entity called Success Index Group (Cambodia) Ltd. – two companies in China – QMI Industrial (Shanghai) Ltd and QMI Industrial (Jiangsu) Co., Ltd. – and two other companies in Vietnam – one of which named QMI Industrial Vietnam Co., Ltd.¹⁷

GTI Cambodia's latest annual report appears to confirm that the company is controlled by a board of directors composed by four Taiwanese nationals, plus the Cambodian Oknha Ly Kunthai.¹⁸ The 2019 Annual Report, however, show that the largest shareholder of GTI Cambodia is Grand Twins International LTD. an entity incorporated in the tax heaven of the British Virgin Islands.¹⁹

The above information seems to indicate that despite GTI Cambodia is part of a clothing conglomerate from Taiwan, an entity incorporated in the British Virgin Islands controls the Cambodian manufacturing company.

Global supply links of GTI Cambodia

According to the company latest annual report, GTI Cambodia is a subcontractor of consumer-facing garment brands such as the German Adidas, the French Salomon, and the American Reebok, Taylor Made, and New Balance among others.²⁰ The QMI Group website confirms that the company partners also with the brands Polo, Jack Wolfskin and The North Face.²¹

Considering trade data from Panjiva, the database shows that the name of GTI Cambodia matches a total of 290 shipments occurred between November 2015 and September 2019. Of these, in only 6 cases GTI Cambodia is recorded as the consignee of textiles with HS code 55 (Man-made staple fibers) coming from India. Panjiva records also 107 shipments made by GTI Cambodia from Cambodia, 95 of which reached costumers in the USA, including Adidas, Ralph Lauren, Puma, the North Face etc. Interestingly, even though all these 95 shipments originated in Cambodia and went to the USA, only in 4 cases the port of lading was Sihanoukville (recorded as Kampong Saom), whereas in 45 case the port of lading was Singapore, 16 cases the port was Vung Tau in Vietnam, in 13 cases Busan in South Korea, whereas in cases lading ports were in China, Taiwan and Hong Kong.

The above information indicates, therefore, that GTI Cambodia is a company part of a Taiwanese garment group with manufacturing operations in at least three Asian countries, working as subcontractor of consumer facing brands, especially the USA brands Adidas, New Balance, etc., and with an extensive network of

¹⁴ GMAC, Grand Twins International (Cambodia) Plc., accessed 17 September 2020, <https://www.gmac-cambodia.org/member_front_detail/76>

¹⁵ Eddie Morton, Grand Twins sets listing date, 13 March 2014, accessed 29 September 2020, <<https://www.phnompenhpost.com/business/grand-twins-sets-listing-date>>

¹⁶ See, for example, Eddie Morton, Grand Twins sets listing date; Dowjones.com website, Grand Twins May Price Cambodia IPO at Around \$2.40/Share – Sources, accessed 29 September 2020, <<https://www.dowjones.com/scoops/grand-twins-may-price-cambodia-ipo-around-2-40share-sources/>>

¹⁷ QMICO website, Global Presence, accessed 29 September 2020, <<http://www.qmico.com/development/operations>>

¹⁸ GTI Cambodia, Financial statement and audited report 31 December 2019, p. 2, available for download at Cambodia Securities Exchange website, GTI, accessed 29 September 2020, <http://csx.com.kh/company/announce/viewPost.do?MNCD=5040&postId=795#.Xo_qJEBuKUI>

¹⁹ GTI Cambodia, Financial statement and audited report 31 December 2019, p. 1

²⁰ GTI Cambodia, Financial statement and audited report 31 December 2019, p. 25

²¹ QMICO website, Partners, accessed 29 September 2020, <<http://www.qmico.com/development/partner>>

textile product trading. The fact that GTI Cambodia is controlled through a holding company incorporated in the BVI - and therefore under the jurisdiction of the UK - shows an example of a relatively unknown integrated garment company with a complex corporate structure, which was likely established with the purpose to “optimize” corporate taxation throughout its global operations.²²

Disputes involving GTI Cambodia

Just weeks after GTI Cambodia became a listed company, the company workers organized various protests to demand better working conditions and higher wages. According to the Cambodia Daily and the Phnom Penh Post, workers organized strikes at the end of October 2014 calling for the management to address various demands, including monthly accommodation allowances and the end to forced overtime. The articles quoted company workers alleging that the factory had changed name with the purpose of making new contracts, resulting in many workers losing their seniority and related benefits, a legal fiction that violates the Cambodian Labour Law. In early November, workers returned to work in the factory to comply with an order by the Phnom Penh municipality court.²³ Soon after, however, GTI workers restarted protesting following rumors that two union leaders were bought off by the company to convince people to restart working at the factory.²⁴ Reports are that the various round of protests led to an agreement between labour unions and the Mining of Labour about an increase of Cambodia's minimum wage starting in 2015.²⁵

In addition to labour dispute, a study published in 2017 on mass fainting in Cambodian garment factories – with field research in over 50 factories between 2010-2015 – includes Grand Twins among the factories where massive fainting episodes had occurred.²⁶ In July 2015, the Phnom Penh Post also reported that thirty workers fainted at Quint Major Industrial Co Ltd. in Kandal province, a company that the 2019 Annual Report states is affiliated with GTI Cambodia.²⁷

3) Dewhirst

- **Dewhirst (Cambodia) Co., Ltd.**, reportedly employing more over 2800 workers and producing jackets and trousers.
The address of this garment company in Cambodia can be visualized on a map at the company's page of GMAC website²⁸

Overview of the corporate structure of Dewhirst Cambodia

Dewhirst Cambodia was established in 2011 as part of a global garment conglomerate headquartered in UK and the name of the ultimate parent company – according to the UK company house - is Drifford Group Limited.²⁹

According to Dewhirst's website, the company carries out different types of textile operations across eight countries, including the UK, where it controls design conception and production for their clients' retails and carries out sportswear sales; manufacturing operations in Cambodia, Vietnam and Bangladesh; and

²² For a critical opinion brief about garment industry and taxation, See Alex Crumby, Clothing companies and tax heavens, 5 September 2019, accessed 29 September 2020, <<https://www.ethicalconsumer.org/fashion-clothing/clothing-companies-tax-heavens>>

²³ Ouch Sony and Holly Robertson, Workers Blockade Highway in Protest of Pay and Conditions, 25 October 2014, accessed 29 September 2020, <<https://english.cambodiadaily.com/news/workers-blockade-highway-in-protest-of-pay-and-conditions-70971/>> ; Sean Teenhan and Mom Kunthear, Factory's workers ordered back, 30 October 2014, accessed 29 September 2020, <<https://phnompenhpost.com/national/factory%E2%80%99s-workers-ordered-back>>

²⁴ Kang Sothear and George Styllis, Grand Twins Workers go back on strike despite court order, 4 November 2014, accessed 29 September 2020, <<https://english.cambodiadaily.com/news/grand-twins-workers-go-back-on-strike-despite-court-order-71703/>>

²⁵ Eddie Morton, GTI price resilient over strikes, 14 November 2014, accessed 29 September 2020, <<https://phnompenhpost.com/business/gti-price-resilient-over-strikes>>

²⁶ Maurice Eisenbruch, Mass fainting in garment factories in Cambodia, 2017, accessed 29 September 2020, <<http://doccdn.simplesite.com/d/db/2d/283726784380349915/a9070799-dbae-4832-8c78-59aa6118e79b/Mass%2Bfainting%2Bin%2Bgarmen%2Bfactories%2Bin%2BCambodia19163.pdf>>

²⁷ Chhay Channyda, Four Factories see 118 faintings, 3 July 2015, accessed 30 September 2020, <<https://www.phnompenhpost.com/national/four-factories-see-118-faintings>>

²⁸ GMAC, Dewhirst (Cambodia) Co., Ltd., accessed 17 September 2020, <https://www.gmac-cambodia.org/member_front_detail/139>

²⁹ See attachment “Dewhirst (Cambodia) Co. Ltd_ Corporate Group”
Drifford Group Limited, Group of companies' accounts made up to 12 January 2019 available for download at UK Company House website, Drifford Group Limited, accessed 5 October 2020, <<https://find-and-update.company-information.service.gov.uk/company/07998509/filing-history>>

sourcing from Bangladesh, Cambodia, China, India, Indonesia, and Sri Lanka.³⁰ In addition to these, Drifford Group's latest annual account posted on the UK company house specifies that the group has four companies in Hong Kong – namely Dewhirst (International) Limited, Crossclay Company Limited, Dewhirst (Far East) Hong Kong Limited and Winsfield Trading Hong Kong Limited - plus the subsidiary Winsfield Shanghai that distributes clothing, and over half dozen companies in Morocco.³¹ The annual report adds that the group's primary activity is the manufacture and distribution of clothing and that these are conducted through the group's network of manufacturing and sourcing companies in Asia Pacific region.³²

These information indicates that despite the company is based in the UK, manufacturing and trading of garments are carried out overseas. In confirmation of this, the Drifford Group's annual account reports that the groups had no turnover in the UK in 2018 and 2019, but that the turnover of nearly GBP 195 million and GBP 170 million in these two years occurred in the Asia-Pacific region where the group's subsidiaries directly make sales from to customers based in the UK.³³

Global supply links of Dewhirst Cambodia.

Considering the main customers of the group, the company's website indicates that the Dewhirst has become a significant supplier of Marks and Spencer.³⁴ The website adds that Dewhirst (Cambodia) has a production capacity of several thousands of jackets, trousers and waistcoats per day, and it states that the Cambodian office has logistics links with China, and specifically with the Shanghai office for fabrics sourcing.³⁵

Despite these key information – which is in line with the previous modules' findings about garment global operations establishing manufacturers in Cambodia that source textiles from China - the research didn't find any relevant data about Dewhirst Cambodia's supplies from China and/or Hong Kong.

Nevertheless, custom data collected on Panjiva record over 630 shipments matching the name Dewhirst Cambodia between September 2015 and September 2020. Of these, the vast majority (550 shipments) shows that Dewhirst Cambodia was the consignee of products coming from other countries, including textile materials from India through 466 shipments between January 2016 and June 2020, and from Mexico through a dozen shipments of wool materials between November 2015 and January 2017.³⁶

Considering custom data leaving Cambodia, Dewhirst Cambodia is recorded as making over 83 shipments to North America between September 2016 and August 2018. The vast majority of these supply records (66 shipments) were acquired by Asos US Sales LLC, an US branch based in Georgia of the UK online retailer Asos. Looking at the reported factory suppliers of Asos, the UK online retailer confirms that it sources garments from Dewhirst (Cambodia) Co. Ltd along with other 5 garment factories in Cambodia.³⁷ Another customer of Dewhirst Cambodia appearing on Panjiva custom data is Charles Tyrwhitt, a clothing retailer headquartered in the UK, with 10 shipments of non-knitted apparel products between December 2017 and July 2019.³⁸

Disputes involving Dewhirst Cambodia

News media reports that Dewhirst Cambodia was involved in a labor dispute due to employees' demand for increasing minimum monthly wage in January 2015. According to the news, the factory managers intimidated workers who were holding protests threatening to cut people wages if they did not go back to work.³⁹

³⁰ Dewhirst's website, Our Locations, accessed 5 October 2020, <<https://www.dewhirst.com/our-locations/>>

³¹ Drifford Group Limited, Group of companies' accounts made up to 12 January 2019, p. 42 and 43

³² Drifford Group Limited, Group of companies' accounts made up to 12 January 2019, p. 2

³³ Drifford Group Limited, Group of companies' accounts made up to 12 January 2019, p. 23

³⁴ Dewhirst website, About US: Our history, accessed 5 October 2020, <<https://www.dewhirst.com/about-us/our-history/>>

³⁵ Dewhirst website, Cambodia-Sourcing, accessed 5 October 2020, <<https://www.dewhirst.com/location/cambodia/>>

³⁶ See attachment "Panjiva_Dewhirst (Cambodia) Co., Ltd_All shipments", sheet "Dewhirst Cambodia consignee"

³⁷ Asos, Factory List, July 2020, accessed 5 October 2020, <<https://www.asosplc.com/~media/Files/A/Asos-V2/documents/july-2020-factory-list.pdf>>

³⁸ See attachment "Panjiva_Dewhirst (Cambodia) Co., Ltd_All shipments", sheet "Dewhirst Cambodia as shipper"

³⁹ Mom Kunthear, Dewhirst management 'intimidated' workers, 13 January 2015, accessed 5 October 2020, <<https://www.phnompenhpost.com/national/dewhirst-management-intimidated-workers>>

It also appears that Dewhirst Cambodia was involved in labor disputes with the Cambodia Arbitration Council in 2014 and 2015.⁴⁰ Although the details of these rulings are not clear as they are written in the Khmer language, a brief publication by the Cambodia law firm Bun & Associates dated January 2014 indicates that Dewhirst Cambodia was involved in cases of discrimination of trade unions, irregularities with the termination and length of fixed duration contracts among other wrongdoings.⁴¹

4) Crystal Martin

- **Crystal Martin (Cambodia) Limited**, reportedly employing nearly 2000 workers and producing children knitted playwear and t-shirts.
The address of this garment company in Cambodia can be visualized on a map at the company's page of GMAC website⁴²

Overview and corporate structure of Crystal Martin (Cambodia) Limited (hereafter CM Cambodia)

According to Opencorporates.com, CM Cambodia is a manufacturing company incorporated in December 2011 and with registration address in Kandal province.⁴³

This Cambodian company is part of a global textile and apparel conglomerate called Crystal International Group Limited (CIG Ltd.), a company that started its business in Hong Kong in 1970 and is currently listed on the Hong Kong Stock Exchange. The group website states that it controls 20 manufacturing facilities across five countries and that its business model is to “deliver over 470 million pieces of apparel a year to the best-in-class apparel brands in the world”.⁴⁴ The group states it has a diversified portfolio, works with customers to realize apparel products, and manages customers inventory among other areas of expertise.⁴⁵

Considering the companies that are part of the group, CIG Ltd.'s 2019 annual report list a total of 20 subsidiaries, including three manufacturing facilities in China, two in Bangladesh and Vietnam – which reportedly constitutes the group's largest production base⁴⁶ -, one in Sri Lanka and Cambodia, whereas the group's subsidiaries involved in garment trading include five companies in Hong Kong, three in Macau, one in Singapore and one in the UK.⁴⁷ It is worth noticing, however, that the Orbis database reports a higher number of entities within the CIG Ltd. corporate group.⁴⁸

CIG Ltd.'s latest annual report states that the company's five largest customers accounted for about two third of the group's sales in 2019.⁴⁹ This indicates that the group is specialized in manufacturing textiles for other consumer-facing apparel brands.

Although the group is headquartered in Hong Kong, the conglomerate appears to have strong ties with the UK jurisdiction. CIG Ltd.'s 2019 Annual report shows that the company was initially incorporated in Bermuda, and then re-domiciled in the Cayman Islands in 2016.⁵⁰ Similarly to the British Virgin Islands seen above, both these countries are part of the British Overseas Territories with constitutional and historical links to the UK and are well known for their controversial taxation regimes facilitating companies' tax avoidance. In

⁴⁰ See, Arbitration Council website, cases 180/14 Dewhirst and 055/15 Dewhirst (Cambodia) Co. Ltd, accessed 5 October 2020, <<https://www.arbitrationcouncil.org/download/180-14-dewhirst/>> and <<https://www.arbitrationcouncil.org/download/055-15-dewhirst-cambodia-co-ltd/>>

⁴¹ Bun & Associates, Compliance Labor & Tax: Volume 1, January 2014, accessed 5 October 2020, <<http://www.bun-associates.com/wp-content/uploads/2018/09/BA-Compliance-Labor-Tax-Newsletter-January-2014.pdf>>

⁴² GMAC, Crystal Martin (Cambodia) Limited, accessed 17 September 2020, <https://www.gmac-cambodia.org/member_front_detail/149>

⁴³ Opencorporates.com website, Crystal Martin (Cambodia) Limited, accessed 30 September 2020, <<https://opencorporates.com/companies/kh/00000797>>

⁴⁴ Crystal International Group Limited, At a Glance, accessed 30 September 2020, <<https://www.crystalgroup.com/at-a-glance>>

⁴⁵ Crystal International Group Limited, Expertise, accessed 30 September 2020, <<https://www.crystalgroup.com/expertise>>

⁴⁶ Crystal International Group Limited, Annual Report 2019, p. 4

⁴⁷ Crystal International Group Limited, Annual Report 2019, p. 136-137

⁴⁸ See attachment “Crystal Martin (Cambodia) Ltd Corporate Group”

⁴⁹ Crystal International Group Limited, Annual Report 2019, p. 18, accessed 30 September 2020, <<https://doc.irasia.com/listco/hk/crystal/annual/2019/ar2019.pdf>>

⁵⁰ Crystal International Group Limited, Annual Report 2019, p. 16

addition, the annual report states that the conglomerate has established a benefit plan for qualifying employees in the UK.⁵¹

Interestingly, CIG Ltd.'s 2019 Annual Report states that among the various subsidiaries across the world, the UK subsidiary Crystal Martin International Limited (CMI UK) has a capital of only 100 GBP, a very low figure compared to the paid capitals of other subsidiaries.⁵² Looking at CMI UK latest annual account available on the UK Companies House, it states that the UK company's core business is to sell apparel manufactured in offshore facilities owned by the group,⁵³ and that CMI UK has operated at losses in 2017-2018, resulting in no corporate taxes paid in 2018.⁵⁴ These information appears to increase the possibility that the group companies within the UK jurisdiction, including CMI UK and the ultimate domiciliation in the Cayman Islands, are part of a corporate scheme designed for tax purposes.

Finally, the relationship between the UK and the Cambodian entities involves also an interest-free loan of USD \$ 40 million made by CMI UK to the CM Cambodia in order to develop production capacities in the Southeast Asian country as reported in CMI UK 2018 Annual Account.⁵⁵

Global supply links of CM Cambodia

The Hong-Kong based parent company of CM Cambodia does not disclose names of the group's garment customers, but in 2014 an industry analysis reported that the Group's customers included consumer-facing brands such as Marks & Spencer, Levi Strauss and Gap Inc.⁵⁶

The Panjiva database records more than 270 trading shipments matching the name Crystal Martin (Cambodia) Ltd. between January 2016 and February 2020, 200 of which CM Cambodia appears as the consignee company. Of these, the database reports that about 140 shipments of textiles products came to Cambodia from six different Sri Lankan companies, whereas the remaining 60 recorded shipments came from India.⁵⁷

Considering instead the role of CM Cambodia as shipper (or supplier of textile products), Panjiva records a total of 70 shipments made by the Cambodian subsidiary to Sri Lanka, the majority of which (57) were shipped to entities within the Crystal International Group of companies, namely Crystal Martin Ceylon (Pvt) Ltd. (51 shipments) and Crystal Martin Central (Pvt) Ltd. (6 shipments).⁵⁸ Looking in turn at the shipments and destinations made by these two Sri Lankan companies between September 2015 and September 2020 Panjiva records that:

- Crystal Martin Central made a total of more than 16,500 shipments, of which about 15,500 by sea. The company made more than 2,200 shipments to India, USA, Russia and Belgium and over 1,500 shipments to France and Brazil. Considering the consumer-facing brands that received products from Crystal Martin Central, the largest number of supplies were provided to various companies of the French Decathlon (over 1,500 shipments), an Adidas company in Russia (38 shipments), a Mark & Spencer entity in India (15 shipments), a Nike company in Brazil (9 shipments). Among the buyers of Crystal Martin Central is also the UK-based sister company Crystal Martin International with a total of 19 shipments.⁵⁹
- Crystal Martin Ceylon made nearly 13,000 shipments, of which nearly 11,500 by sea. Considering the countries of destinations of these garment supplies, the UK received by far the largest number of apparel shipments made by Crystal Martin Ceylon with over 9,500 shipments over the five-year period. Looking at the UK-based companies that bought garment products, Crystal Martin Ceylon

⁵¹ Crystal International Group Limited, Annual Report 2019, p. 116

⁵² Crystal International Group Limited, Annual Report 2019, p. 136-137

⁵³ Crystal Martin International Limited, Full accounts made up to 31 December 2018, p.1, available for download at UK Company House website, Crystal Martin International Limited, accessed 30 September 2020, <<https://beta.companieshouse.gov.uk/company/00806915/filing-history>>

⁵⁴ Crystal Martin International Limited, Full accounts made up to 31 December 2018, p.8, 17 and 19

⁵⁵ Crystal Martin International Limited, Full accounts made up to 31 December 2018, p. 22

⁵⁶ Leonie Barrie, INTERVIEW: Crystal Group CEO rises to the challenges, 25 September 2014, accessed 30 September 2020, <https://www.just-style.com/interview/crystal-group-ceo-rises-to-the-challenges_id122920.aspx>

⁵⁷ See attachment "Panjiva_Crystal_Martin_Cambodia_All shipments", sheet "CM Cambodia_as consignee"

⁵⁸ See attachment "Panjiva_Crystal_Martin_Cambodia_All shipments", sheet "CM Cambodia_as shipper"

⁵⁹ See attachment "Panjiva_Crystal Martin Central_shipment destinations"

made over 3600 shipments to the sister company Crystal Martin International, followed by the acquisitions made by Mark & Spencer (nearly 3,000 shipments).⁶⁰

Disputes involving CM Cambodia

Media reports that CM Cambodia has been involved in various problematic accidents in the past years.

In February 2014, 78 garment workers at the company's factory in Kandal province reportedly fainted due to the bad smell of sulfuric acid coming out of an exploded battery used in their workplace. The news adds that the Cambodian Ministry of Labor had acknowledged that mass faintings repeatedly occurred in garment factories because of the exposure to chemical substances, poor health conditions and overwork.⁶¹ Weeks later a CM factory representative was reported saying that the number of workers that fainted due to breathing acid fumes were 120.⁶² Over a year later, a new episode of workers faintings occurred at the CM factory after smoke from an electrical fire.⁶³

It appears that CM Cambodia has been part of an arbitration ruling in February 2017, however, the circumstances of this event are unclear as the document is in Khmer language.⁶⁴

In February 2019, it was reported that 4,000 workers at CM Cambodia had organized four strikes demanding better basic working conditions, including scheduled payments of their wages, reject demand for productivity beyond the workforce capacities, sick leaves and do not cut wages for workers who protested. The company reportedly responded offering double wages to those who did not protest and workers were forced to resume work following a court order.⁶⁵

More recently during the Corona virus crisis, over 800 workers reportedly organized protests against the company's decision to suspend for two months their employment, a decision that reverted a previous agreement to terminate people's employment contracts which involved the payment of last wages, annual indemnity, notification pay and compensation.⁶⁶ In May 2020, following protests organized by workers from various factories that suspended operations and arrests of union leaders criticizing lay-offs, a representative of the trade union CCAWDU was quoted saying that Crystal Martin along with another factory fired between 30 and 40 union leaders during the Covid-19 crisis, in discrimination of activist mobilizing to organize protests.⁶⁷

⁶⁰ See attachment "Panjiva_Crystal Martin Ceylon_shipment destinations"

⁶¹ Shanghai daily.com, Mass faintings occur at two garment factories in Cambodia, 27 February 2014, accessed 30 September 2020, <https://archive.shine.cn/article/article_xinhua.aspx?id=203520>

⁶² Mom Kunthear, Gov't passes buck on faintings, 7 March 2014, accessed 30 September 2020, <<https://www.phnompenhpost.com/national/gov%E2%80%99t-passes-buck-faintings>>

⁶³ Chhay Channyda, Four Factories see 118 faintings, 3 July 2015, accessed 30 September 2020, <<https://www.phnompenhpost.com/national/four-factories-see-118-faintings>>

⁶⁴ Available for download at The Arbitration Council website, 006/17- Crystal Martin (Cambodia) Limited, accessed 30 September 2020, <<https://www.arbitrationcouncil.org/download/006-17-crystal-martin-cambodia-limited/>>

⁶⁵ Sen David, Factory, workers start strike negotiations, 8 February 2019, accessed 30 September 2020, <<https://www.khmertimeskh.com/576057/factory-workers-start-strike-negotiations/>>

⁶⁶ Long Kimmarita, Garment workers protest over agreement reversal, 5 March 2020, accessed 30 September 2020, <<https://www.phnompenhpost.com/national/garment-workers-protest-over-agreement-reversal>>

⁶⁷ Khy Sovuthy, Garment factories accused of union busting under cover of Covid-19, 22 May 2020, accessed 30 September 2020, <<https://cambojanews.com/garment-factories-accused-of-union-busting-under-cover-of-covid-19/>>

Part 2 – UK’s top clothing retailers with supplies from Cambodia garment factories

The objective of this second section is to identify UK companies with clothing retail operations and ties to Cambodian apparel factories. Rather than looking at Cambodian companies that - according to GMAC member list and follow-up assessment – have ownership links with UK entities, this part therefore focuses on UK companies that reportedly supply clothes from Cambodian textile manufacturers.

This part first provides reference to UK’s top clothing retailers and then looks at supply relationships that these UK companies may have with Cambodian apparel factory suppliers. If supply links with Cambodian manufacturers are found, for each UK retailer a list with names and addresses of Cambodian factories supplier is provided in annex.

Identification of UK’s largest clothing retailers

In 2018, the Guardian reported that market research found the Primark was about to become the second largest retailer in UK after Mark and Spencer. Other companies holding a large share of sales in the UK market mentioned in the article are Next and Debenhams.⁶⁸ Looking that the market players in 2008-2018, statista.com found that Mark and Spencer was the leading player, confirms the market shares of Next and Primark and adds the Arcadia Group as a key player in the UK clothing retail sector.⁶⁹

A source worth mentioning is Retail Economics, a research consultancy firm focused on the UK consumer and retail industry, which findings about UK’s top 10 Clothing and Footwear Retailers by Market Share in 2018/19, lists: M&S, Primark, Next, George, Arcadia, Tesco, New Look, TK Maxx, H&M and Debenhams.⁷⁰ Although a full report is not available for free consultation, Retail Economics’ list confirms some of the big players’ names and adds more, therefore, the following part relies on this consultancy firm’s list of the UK’s top clothing retailers for market share.⁷¹

Mark & Spencer (M&S)

M&S is one of the UK largest retailers of clothing, food and home furniture with over 1,400 stores in more than 57 countries and over 50 websites, according to the company website.⁷² M&S is consumer-facing public corporation headquartered in the UK and listed on the London Stock Exchange

M&S website hosts a detailed interactive map showing information about their factories and raw materials suppliers. Considering the suppliers of raw materials, the map shows that M&S originates wool fibre materials for their products from four countries, including Uruguay, South Africa, Australia and New Zealand.⁷³ Considering the suppliers of Man-made cellulosic fibres used for M&S viscose-based clothing items, the company state sourcing raw materials from eight countries, including Austria, China, Germany, India, Indonesia, Thailand, UK and USA. Out of the twelve suppliers of viscose-based textiles from these four Asian countries, seven appears to be part of the Indian conglomerate Aditya Birla Group.⁷⁴

The interactive tool shows that M&S supplies clothing from a total of 453 factories across 25 countries. Of these, 24 factories in Cambodia supply clothing products to M&S as per October 2020, and the complete list including factory names and address is provided in annex. It’s worth noticing that three companies analyzed in the first part of this module, namely Crystal Martin (Cambodia) Ltd., Dewhirst (Cambodia) Co Ltd. and

⁶⁸ Sarah Butler, Primark primed to overtake Next as UK’s No 2 clothing retailer, 18 January 2018, accessed 16 October 2020, <<https://www.theguardian.com/business/2018/jan/18/primark-primed-overtake-next-uk-no-2-clothing-retailer>>

⁶⁹ Tugba Sabanoglu, Leading 10 retailers’ share of the apparel market in UK 2008-2018, 4 September 2020, accessed 16 October 2020, <<https://www.statista.com/statistics/673906/leading-retailer-share-of-apparel-market-united-kingdom-uk/#statisticContainer>>

⁷⁰ RetailEconomics website, Top 10 UK Retailers: Clothing & Footwear Sector, accessed 16 October 2020, <<https://www.retaileconomics.co.uk/about>>

⁷¹ Of the top 10 clothing retailers, information is not provided for H&M and TK Maxx, because the former is not an UK-based company and therefore does not fall within the scope of this section, whereas the latter is the UK subsidiary of the USA corporation TJK Maxx for which data on supplier factories were not found.

⁷² Mark & Spencer website, About Us, accessed 16 October 2020, <<https://corporate.marksandspencer.com/aboutus>>

⁷³ Mark & Spencer website, M&S interactive Map, Raw Materials, Wool, accessed 16 October 2020, <<https://interactivemap.marksandspencer.com/?sectionPID=5ba8a6b4c6fe1b5b9c8f4d93>>

⁷⁴ Mark & Spencer website, M&S interactive Map, Raw Materials, MMCF, accessed 16 October 2020, <<https://interactivemap.marksandspencer.com/?sectionPID=5dc18148c6fe1b66c0c0c569>>

Quantum Clothing Cambodia Ltd, are among the suppliers of M&S. In addition, the Representative Office of M&S PLC in Cambodia is a member organization of GMAC.⁷⁵

Primark

Primark is the second largest retailer of clothing in UK per market share. Although the company has an Irish background, nowadays Primark is the retail subsidiary of the Associated British Foods Plc, a food processing and retailing conglomerate with operations in 52 countries.⁷⁶ Primark itself has a complex corporate structure and the stores segment – which operates hundreds of stores across a dozen countries, including Ireland, UK, Spain, Netherlands, Portugal, Belgium, USA, Italy, Slovenia and Poland – is registered in London with the name Primark Stores Limited.⁷⁷

The Primark website hosts a global sourcing map and states that this represents the 95% of the company's sourcing sites for the production of garments sold in Primark stores. It adds that the group does not own any of the factories listed, and that the map is updated twice a year.⁷⁸

The map shows that Primark sources from 1,033 factories located in 30 countries. The vast majority of factories are located in China (525 factories), India (145), Bangladesh (107), Turkey (92), Pakistan and Vietnam (23 each) and Cambodia.⁷⁹ A list with names of the Cambodian factories and addresses that supply Primark's stores is provided in annex.

Next PLC

Next Plc is an UK public company listed on the London Stock Exchange specialized in selling third-party clothing, owned brands and Next merchandise, according to a company presentation. This adds that the group has around 500 stores in UK while their selling sites overseas occur mainly through 185 franchised stores in 31 countries. Next also has a strong online retailing business, with 8 UK warehouses, 7 UK Depots and 2 international hubs to deliver apparel and other products to customers that purchase online.⁸⁰

The company states that it sources products from over 40 countries, 10 of which produce 95% of their products. These top country suppliers include Bangladesh, with 175 factories providing the 28% of Next products, China, with 618 factories corresponding to the 23%, followed by India with 210 factories producing 10% of their garments. Cambodia is also included in their top suppliers, with 68 manufacturers producing 5% of Next's business volume.⁸¹

Next publishes a list of Tier 1 manufacturing sites, meaning factories that Next's suppliers either own or sub-contract for production. These Tier 1 sites supply 100% of Next branded products. A list with names of suppliers, factories and addresses from Cambodia in Next's Tier 1 is provided in annex. Next also publishes Tier 2 suppliers, meaning subcontractors of Tier 1 factories which Next's categories in three different categories.⁸² A list of Tier 2 sites, including also Cambodian factories is available in the link in footnotes.⁸³

George clothing

George is a clothing brand that is part of Asda Stores Ltd., one of UK's largest retailer of food and non-food products with supermarkets and shopping centers all across the UK. According to the company website, George clothing is sold in over 560 stores and through online retailing.⁸⁴ Asda, in turn, was acquired by Walmart, the US headquartered multinational retail corporation.⁸⁵

⁷⁵ GMAC, Representative Office of Marks and Spencer PLC, accessed 17 September 2020, <https://www.gmac-cambodia.org/member_front_detail/577>

⁷⁶ Associated British Foods website, Overview, accessed 16 October 2020, <https://www.abf.co.uk/about_us/our_group/overview>

⁷⁷ Primark website, About Us, accessed 16 October 2020, <<https://www.primark.com/en/aboutus>>

⁷⁸ Primark website, Our global sourcing map: Find out more, accessed 16 October 2020, <<https://globalsourcingmap.primark.com/>>

⁷⁹ Primark website, Our global sourcing map: Find out more, accessed 16 October 2020, <<https://globalsourcingmap.primark.com/>>

⁸⁰ Next Plc, Business model, accessed 16 October 2020, <<https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/documents/company-meetings/business-model-jan20.pdf>>

⁸¹ Next Plc, Our Suppliers (Presentation), accessed 16 October 2020, <<https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/documents/corporate-responsibility/cr-2020-0105-our-suppliers.pdf>>

⁸² Next Plc, Our Suppliers, accessed 16 October 2020, <<https://www.nextplc.co.uk/corporate-responsibility/our-suppliers>>

⁸³ Next Plc, TIER 2 MANUFACTURING SITES - Produced July 2020, accessed 16 October 2020, <<https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/documents/corporate-responsibility/tier2-factory-list-july20.pdf>>

⁸⁴ Asda website, Company facts, accessed 17 October 2020, <<https://corporate.asda.com/our-story/company-facts>>

⁸⁵ Walmart website, United Kingdom: Our Business, accessed 17 October 2020, <<https://corporate.walmart.com/our-story/our-business/international/uk>>

George website states that the brand has country offices based in Bangladesh, Turkey, China and India.⁸⁶ George publishes a list of their Tier 1 factory suppliers,⁸⁷ which include about a dozen Cambodian factories reported in annex. A list of Tier 2 suppliers including printing and laundry companies in Cambodia can be consulted at the link in footnotes.⁸⁸

Arcadia

The Arcadia Group Ltd. is a clothing retailer private company owned by the Philip Green family and with a registered office in London, UK.⁸⁹ The group controls eight high street brands, including Burton, Dorothy Perkins, Topshop, Outfit, Evans etc.⁹⁰

The group website states that Arcadia has over 550 suppliers which in turn work with 864 factories from 44 countries. It states that the company's control program focuses especially on China, Turkey, Romania, Bangladesh and Vietnam where the majority of the group's clothing are manufactured.⁹¹ The Group has published their supplier list and the latest version dated August 2019 divides suppliers into four categories, namely Suppliers (company from which Arcadia buys from, similar to Tier 1); Tier 1 (Manufacturer); Tier 2 (Processor), Tier 3 (Mills and Tanneries). While the list of Cambodian factories supplying Arcadia is provided in the Annex, the full list of the group's suppliers from across the world can be consulted at the link in footnote.⁹²

Tesco PLC

Tesco Plc is one of world's largest retailing corporation and which business includes food, houseware, clothing, mobile network, and books products. Tesco is a public company listed on the London stock exchange, and apart from retailing in the UK, it has expanded its business in European and global markets, including Hungary, Czech Republic, Slovenia, Poland, Ireland, Thailand, Malaysia, and India, according to the company website.⁹³ Tesco inaugurated the F&F clothing brand in 2001,⁹⁴ which, following a history of underperforming, also Next started selling in recent years.⁹⁵

Tesco publishes the list of factory suppliers of the F&F clothing brand, and the latest list is updated as per April 2020. This includes hundreds of Tier 1-factories from Bangladesh, Cambodia, China, Egypt, India, Italy, Madagascar, Moldova, Morocco, Myanmar, Pakistan, Romania, Spain, Sri Lanka, Thailand, Turkey, UK, Vietnam, as well as list of suppliers between March 2019 and February 2020 of fabrics and other materials (Tier 2) and factories providing raw materials in fibres states (Tier 4).⁹⁶ A list of Cambodian factories supplying Tesco's F&F branded clothing is provided in annex.

New Look

⁸⁶ George.supplier website, About us, accessed 17 October 2020, <<https://supplier.george.com/about-us>>

⁸⁷ George website, Factory List – Tier 1, accessed 17 October 2020, <https://global.direct.asda.com/on/demandware.static/-/Library-Sites-ASDAShared/default/v4fd87320d2e43007be720db54c2a76656657b46d/sourcebygeorge-DEP/documents/FactoryList-Tier1-v2.pdf?version=1.579.647.913.000?cm_sp=Desktop-_-georgeforgood-_-George-_-factorylisttier1-_-200323link01sustainable>

⁸⁸ George, Factory List – Tier 2, accessed 17 October 2020, <https://global.direct.asda.com/on/demandware.static/-/Library-Sites-ASDAShared/default/v4fd87320d2e43007be720db54c2a76656657b46d/sourcebygeorge-DEP/documents/FactoryList-Tier2-v2.pdf?version=1.579.647.913.000?cm_sp=Desktop-_-georgeforgood-_-George-_-factorylisttier2-_-200323link01sustainable>

⁸⁹ Arcadia website, Our history, accessed 17 October 2020, <<https://www.arcadiagroup.co.uk/about-arcadia/history>>

⁹⁰ Arcadia website, Our Brands, accessed 17 October 2020, <<https://www.arcadiagroup.co.uk/brands>>

⁹¹ Arcadia website, Ethical trade, accessed 17 October 2020, <<https://www.arcadiagroup.co.uk/fashion-footprint/product/ethical-trade>>

⁹² Arcadia website, Factory List: August 2019, accessed 17 October 2020, <<https://ca1-arc.edcdn.com/Arcadia-Group-Factory-List-2019.pdf?mtime=20190819110753>>

⁹³ Tesco Plc website, Our History, accessed 17 October 2020, <<https://www.tescopl.com/about/our-history/>>

⁹⁴ London Evening Standard, Style in the aisle as Tesco seeks site for West End fashion store, 9 July 2011, accessed 17 October 2020, <<https://www.standard.co.uk/news/style-in-the-aisle-as-tesco-seeks-site-for-west-end-fashion-store-6490158.html>>

⁹⁵ Nada Wilson, Next Now Sell F&F Clothing!, accessed 17 October 2020, <<https://www.playpennies.com/clothing/next-are-now-selling-ff-clothing-183821>>

⁹⁶ Tesco website, F&F factories, accessed 17 October 2020, <https://www.tescopl.com/media/755930/ff-factory-lists-tier-1_tier-2_tier-4-may-2020-final.pdf>

New Look is a private company registered in the UK with over 500 stores in the UK and Ireland as per March 2019 and with online retailing operations reaching around 66 countries and generating about 20% of sale, according to the company website.⁹⁷

The company is involved in clothing, beauty, footwear, accessories and home products and it divides the own supply chain in 5 tiers. New Look states it sources products from 510 factories across 24 countries, including in the Asian, African and European continents, and with China hosting, by far, the largest number of New Look suppliers. The company publishes a list of Tier 1 factory suppliers and maps sub-suppliers beyond Tier 1 separately. These can be consulted in full at the link in footnote,⁹⁸ whereas a list of seven Cambodian factories supplying apparel products to New Look is provided in annex.

Debenhams

Debenhams is a British retailer clothing company with around 130 stores in the UK and others in Denmark, as well as owned stores and franchise partners in Middle East, Eastern Europe and Southeast Asia. It owns a variety of clothing brands that are sold both in stores and online.⁹⁹ Debenhams was publicly traded on the London Stock Exchange until April 2019, when it became a private entity.¹⁰⁰

Debenhams reports that the supply chain system is controlled by the London office and its two international sourcing offices in Hong Kong and Bangladesh. Apart from these countries, the company website shows that products are sourced by several Asian, Eastern European and North African countries.¹⁰¹ A company disclosure updated as per December 2018 shows hundreds of factories as suppliers, which can be consulted at the link in footnote.¹⁰² Cambodian factories that supply Debenhams are reported in annex.

⁹⁷ New Look website, Who we are, accessed 17 October 2020, <<https://www.newlookgroup.com/who-are-we>>; See also, New Look Retail Group Limited, Annual Account ended March 2019, accessed 17 October 2020, <<https://www.newlookgroup.com/system/files/uploads/financialdocs/fy19-annual-report.pdf>>

⁹⁸ New Look website, Value Chain, Transparency, accessed 17 October 2020, <<https://www.newlookgroup.com/sustainability/value-chain/transparency>>

⁹⁹ Debenhams website, about Debenhams, accessed 17 October 2020, <<https://ir.debenhams.com/about-debenhams-0>>

¹⁰⁰ London Stock Exchange, Cancellation – Debenhams Plc, 10 April 2019, accessed 17 October 2020, <<https://www.londonstockexchange.com/news-article/market-news/cancellation-debenhams-plc/14035625>>

¹⁰¹ Debenhams website, Partners, accessed 17 October 2020, <<http://sustainability.debenhamsplc.com/partners/>>

¹⁰² Debenhams website, Debenhams Factory List December 2018, accessed 17 October 2020, <<http://sustainability.debenhamsplc.com/wp-content/uploads/Existing-Factory-List-Dec-2018.pdf>>

Annex – UK’s top clothing retailers supplying from Cambodian Factories

Mark & Spencer - Clothing Factory Suppliers from Cambodia ¹⁰³

KINGDEER(CAMBODIA) KNITTING CO.,LTD.	NO. 1-3 102 RD., SAMARKI DISTRICT, TAKMAO TOWN, KANDAL PROVINCE, CAMBODIA
ECO BASE FACTORY LTD	NR 21A, PRETAPRING VILLAGE, SETHBO COMMUNE, SAANG DISTRICT, KANDAL PROVINCE
LIANFA HENGYU (CAMBODIA)	PHUM SNAMPREAH, KHUM SNAMPREAH, SROK BAKARN, PORSAT, CAMBODIA
YOU LI INTERNATIONAL (CAMBODIA) GARMENTS CO., LTD.	NR1, CHREY THOM VILLAGE, PREY ANKONH DISTRICT, BAVET COMMUNE, SVAY REANG PROVINCE, CAMBODIA
ORANGE MANUFACTURING (KHMER) CO., LTD	PHUM TEAN PHLURNG, KHUM SMONG KHANG CHURNG, SROK KAMCHAY MEAR, PREY VENG, CAMBODIA
GOLDFAME STAR ENTERPRISES	STREET 21A, SETBO COMMUNE, SAANG DISTRICT, KANDAL, CAMBODIA
NEW ASCENT INTERNATIONAL GARMENTS LIMITED	7NG INDUSTRIAL ZONE, PHUM VIHEAR SOUR CHEUNG, KHUM VIHEAR SOUR SROK KSACH KANDAL, KANDAL PROVINCE
CRYSTAL MARTIN (CAMBODIA) LTD. 7NG	VIHEA SOUR CHOUENG VILLAGE, VIHEAR SOUR COMMUNE, KHSACH KANDAL DISTRICT, KANDAL PROVINCE
GINWIN 3 (CAMBODIA) CO.,LTD	7 NG INDUSTRY PARK, NATIONAL ROAD #8, PREY CHAS VILLAGE, VIHEAR SOUR COMMUNE, KSACH KANDAL, CAMBODIA
ORANGE MANUFACTURING (KHMER) CO., LTD	PHUM TEAN PHLURNG, KHUM SMONG KHANG CHURNG, SROK KAMCHAY MEAR, PREY VENG, CAMBODIA
GOLDFAME STAR ENTERPRISES	STREET 21A, SETBO COMMUNE, SAANG DISTRICT, KANDAL, CAMBODIA
NEW ASCENT INTERNATIONAL GARMENTS LIMITED	7NG INDUSTRIAL ZONE, PHUM VIHEAR SOUR CHEUNG, KHUM VIHEAR SOUR SROK KSACH KANDAL, KANDAL PROVINCE
CRYSTAL MARTIN (CAMBODIA) LTD. 7NG	VIHEA SOUR CHOUENG VILLAGE, VIHEAR SOUR COMMUNE, KHSACH KANDAL DISTRICT, KANDAL PROVINCE
GINWIN 3 (CAMBODIA) CO.,LTD	7 NG INDUSTRY PARK, NATIONAL ROAD #8, PREY CHAS VILLAGE, VIHEAR SOUR COMMUNE, KSACH KANDAL, CAMBODIA
EMINENT GARMENT (CAMBODIA) LTD	TEUKVIL COMMUNE, SAANG DISTRICT, KANDAL, CAMBODIA
DIGNITY KNITTER LTD	NATIONAL ROAD NO. 21, PHUM BREAK TA PRING, SETBO COMMUNE, SAANG DISTRICT, KANDAL PROVINCE, CAMBODIA
DEWHIRST (CAMBODIA) CO LTD	PHUM TOUL PONG-RO, SANGKAT CHOM CHAO, KHAN DANGKOR, PHNOM PENH, CAMBODIA
WINCAM CORPORATION	TOUL KOL VILLAGE, TOUL SANGKE QUARTER, RUSSEY KEO DISTRICT, PHNOM PENH, CAMBODIA

¹⁰³ M&S, Data as of October 2020: 24 factories listed, Cambodia, Clothing, accessed 16 October 2020, [https://interactivemap.marksandspencer.com/export.pdfgen?zoom=0.9&event=reloadMapMarkers§ionPID=56c359428b0c1e3d3c&cdf022®ionPID=56c35ae972529b0698191b2f&subregionPID=&tagsPIDs=&markerPID=&orderBy=datedesc&take=100000000&skip=0&reloadInfoArea=true&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=5aa6a3a8c6fe1dab103dd082&tagsPIDs=&tagsPIDs>](https://interactivemap.marksandspencer.com/export.pdfgen?zoom=0.9&event=reloadMapMarkers§ionPID=56c359428b0c1e3d3c&cdf022®ionPID=56c35ae972529b0698191b2f&subregionPID=&tagsPIDs=&markerPID=&orderBy=datedesc&take=100000000&skip=0&reloadInfoArea=true&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=&tagsPIDs=5aa6a3a8c6fe1dab103dd082&tagsPIDs=&tagsPIDs>)

APEX INTERNATIONAL (CAMBODIA) LTD	BUILDING E25- 26, PHUM TOUL PUNGROR, SANGKAT CHOM CHAO, KHAN CHOM CHAO, PHNOM PENH
FWKK (CAMBODIA) LIMITED	TRAPAING THLEUNG VILLAGE, SANGKAT CHOM CHAO, KHAN PORSENCHEY, PHNOM PENH, CAMBODIA
IN KYUNG CAMBODIA CO LTD	ST. 2010 PHUM CHAMKAR AULUEK PHNOM PENH
QUANTUM CLOTHING CAMBODIA LTD.	PHUM CHEREYKORNG, VENG SRENG ROAD, SANGKAT CHOM CHAO, KHAN DANGKOR, PHNOM PENH, CAMBODIA
CAMBO HANDSOME LTD	N.54, PHLOV LUM, PHUM TRAPIANGPO, SANGKAT CHAM CHAO, KHAN PORSENCHEY, PHNOM PENH, CAMBODIA
NEW FUMA COSTUME (CAMBODIA) CO. LTD	N.54, PHLOV LUM, PHUM TRAPIANGPO, SANGKAT CHAM CHAO, KHAN PORSENCHEY, PHNOM PENH, CAMBODIA
CAMBO HANDSOME LTD 3	ANG VILLAGE, SANGKAT KANTORK, KHAN DANGKOR, PHNOM PENH, CAMBODIA
M&V INT'L MANUFACTURING LTD 4	PHUM TRARPAING CHEKSA, KHUM KOMPONG CHHNANG, SROK KOMPONG CHHNANG, KOMPONG CHHNANG PROVINCE, CAMBODIA
CERIE CAMBODIA GARMENT CO., LTD	NATIONAL ROAD NO.4, CHAMBOK VILLAGE, VORSOR COMMUNE, SOMROUNG TONG DISTRICT, KOMPONG, SPEU PROVINCE, CAMBODIA
AGILE SWEATER (CAMBODIA) CO., LTD	PHUM BOREY KAMAKOR, SANGKAT CHBA MORN, Krong CHBA MORN, KOMPONG SPUE PROVINCE

Primark - Factory Suppliers from Cambodia ¹⁰⁴

8 Star Sportswear Ltd

Lot 0176 Damnak Thom Village S/K Stoeung Mean Chey Khan Mean Chey Phnom Penh

Denim Concept

No A3 Street 217 Phum Bakou Sangkat Dongkor Khan Dongkor Phnom Penh

Dongdu Textile Cambodia Co Ltd

Building 16-17 National Road No.3 Sangkat Kraing Pongrur Khan Dangkor Phnom Penh

Fashiontex Apparel Co Ltd

Village No 3 Svay Rolom Commune Saang District Kandal Province

Foot Forward Cambodia Socks Co Ltd

Bostaney Village Kaheang Commune Srok Samrong Tong Samroungtung District Kamponh Speu Province

G Evergreen Cambodia Knitting Co Ltd

Phum Prei Koang Sangkat Chom Chao Khan Po Sen Chhey Phon Penh Phon Penh

Golden Star Corporate Development Cambod

Street 21A, Phum Preak Somroung Khum Roka Kpous Srok Saang Kandal Province

Graceful Cambodia Textiles Co Ltd

Kokkhong Village Ronam Commune Treang District Takeo Province Cambodia

Great Union Garment Co Ltd

1671 National Road 2 Chak Angre Krom Khan Mean Chey Phnom Penh

¹⁰⁴ Primark website, Our global sourcing map: Cambodia, accessed 16 October 2020, <<https://globalsourcingmap.primark.com/>>

Jade Sun Garment Cambodia Co Ltd

No 1 Street 104CC Toul Pongro Village Sangkat Chom Chao Khan Por Sen Chey Phnom Penh

Jie Wei Cambodia Garment Factory Limited

No 12 Tropang Thleong Dongkor Veng Sreng Street Sangkat Cham Chao Khan Dangkor Phnom Penh

JM Bag & Case Cambodia Co Ltd

Domnak Village, Sangkat Phnom Penh Thmei, Khan Sen Sok Phnom Penh

Kie & Kie World Co Ltd

Chamkar Ovleuk village Sangkat Kakab Khan Posenchey Phnom Penh

Leaders Industrial Co Ltd

National Road No4 Phum 1 Sangkat No 1 Sihanouk Ville Sihanouk Province Phnom Penh

Meridian Industries Garment Cambodia Lim

Phum Kampong Pring Khum Sethbor Srok Saang Kandal Province

MT Yehs Garment Cambodia Co Ltd

Phum Trie Trung Mon Street, Sangkat Stung Mean Chey Khan Mean Chey Phnom Penh

New Focus Apparel Cambodia Co Ltd

Block-H, National Road 4 Phum Tropang Krosang Beak Chan Commune Angsnoul Districts Kandal Province

Sigil Cambodia Garment Manufacturing Co

Building G group 8 Veng Sreng Road Russey Village (formerly Damnak Thom village) Sangkat Steng Meanchey Khan Meanchey Phnom Penh

Splendid Chance International Ltd

New Road Sangkat Toul Sangker Khan Russey Keo Phnom Penh

Timbermet Cambodia Co Ltd

St 224 Phum Tropeang Kloeung Sangkat Chom Chao Khan Posenchey Phnom Penh City

Wanshen Clothing Cambodia Co Ltd

National Road 4 Phum Kanthork Cheung Sangkat Kantork Khan Posenchey Phnom Penh

Y&W Garment Zones A B & D Co Ltd

No 272 ST217 Phum Prek Chrey Sangkat Spean Thmor Khan Dangkor Phnom Penh Phnom Penh

Next - Factory Suppliers from Cambodia: Tier 1¹⁰⁵

Supplier Name	Manufacturing Site Name	Address
Bm Fashions (Uk) Ltd	Southland (Cambodia) Co Ltd	Veng Sreng Street Phum Tropeang Thlong Sangkat Chomchao Srok Dangkor Phnom Penh
Crystal Martin International Ltd	Crystal Martin (Cambodia) Ltd (7Ng)	Vihear Sour Choueng Village Vihear Sour Commune Khsach Kandal District Kandal Province
Jiangsu Teamwork Cambodia	Cambodian Team Work Industry Ltd	D61 39 Preah Sihanouk Sez National 4 Road Pou Thoeung Village Bet Trang Commune Prey Nob District Preah Sihanouk
Jo Y Jo Ltd	Agile Sweater (Cambodia) Co	Phum Borey Kamkor Sangkat Chbarmon Krong

¹⁰⁵ Next Plc, MANUFACTURING SITES - Produced July 2020, accessed 16 October 2020

<<https://www.nextplc.co.uk/~media/Files/N/Next-PLC-V2/documents/corporate-responsibility/factory-list-july20.pdf>>

	Ltd	Chbarmon Komponspeu Province
Motives International (Hong Kong)	Ufi Tailor Corporation	Nr 3 Phum Toul Lhong Khum Tang Doung Ket Takeo Phnom Penh
Nsl Cambodia (Shanghai)	Denim Avenue (Cambodia) Garment Co Ltd	National Road 2 Phume Prek Ta Kung Village Sang Kat Chak Angre Leu Commune Khan Mean Chey District Phnom Penh City
Nsl Cambodia (Shanghai)	Janda (Cambodia) Garment MFG Co Ltd	Factory No 13 Sihanoukville Special Economic Zone Potheurng Village Betrang Commune Preynob District Preah Sihanouk Province
Nsl Cambodia (Shanghai)	Lucky Laurel Garment (Cambodia)Limited	National Road 3 Phum Prey Speu Sangkat Chamchao Khan Pursen Chey Phnom Penh
Nsl Cambodia (Shanghai)	Solamoda (Cambodia) Garments Co Ltd	National Road No2 Phum Khlang Sambt Khum Pustor Srok Baty Takeio Province
Nsl Cambodia (Shanghai)	Sungin Textile (Cambodia) Co Ltd	Phum Pnhy Khum Pery Bdao Srok Prey Kabas Takeo Province
Nsl Cambodia (Shanghai)	Top Fame (Cambodia) Garments Co Ltd	Phum Mori Sangkat Dangkor Khan Dangkor Phnom Penh
Nsl Cambodia (Shanghai)	Yuan Da & Rong Feng (Cambodia) Textile Co Ltd	Trapeang Ang Village Rokakrao Commune' Daunkeo District Takeo Province
Nsl Cambodia	Akm Garment Co Ltd	St Venasreng Phum Domnakthom Sankat Steung Meanchey Khan Meanchey Phnom Penh
Nsl Cambodia	Eastex Garment Co Ltd	Phum Trapeang Po Sangkat Chom Chao Khan Dangkor Phnom Penh
Nsl Cambodia	E-Garment Compant Ltd	Svay Rolom Commune Saag District Kandal Province
Nsl Cambodia	Gladpeer Garments Factory (Cambodia) Ltd	National Road 4 Phum Prey Ping Khang Choeung Sangkaty Chom Chau Khan Porsenchey
Nsl Cambodia	Global Apparel Textile (Cambodia) Manufacturing Pte Ltd	223 Street 371 Phum Mol Sangkat Dangkor Khan Dangkor Phnom Penh
Nsl Cambodia	King First Industrial Co Ltd	Road 51 Damnua Ampil Village Damnak Ampil Commune Angsnuol District Kandal Province
Nsl Cambodia	New Fuma Costume (Cambodia) Co Ltd	No54 Plov Lum Phum Tro Phieng Po Sangkat Chom Chao Khan Por Sen Chhey Phnom Penh City
Nsl Cambodia	Zhong Guo Yun Jin Garment Factory (Cambodia)	National Road 341Km Krobiram Village Chhunruk Commune Kongpisey District Kompong Speu Province
Nsl Hong Kong	Cerie (Cambodia) Garment Co Ltd	Chambok Village Vor Sar Commune Samrongtong District Kampong Speu
Nsl Hong Kong	Hong Sen Textile Ltd (Full Famous)	Trapeang Ang Village Rokadreo Commune Dounkeo District Takeo Province
Nsl Hong Kong	Keme Garment (Cambodia) Co Ltd	Rlous Village Boeng Touk Comune Toek Chhou District Kampot City Kampot Province
Nsl Shanghai	Chan Shin Household Co Ltd	No4 Nation Road 212Km Prey Nob District Sihanoukville
Nsl Shanghai	Cosmo Textile Co Ltd	Svay Chhrum Village Bekchan Commune Angsnoul District Kandal Province
Nsl Shanghai	Sinoproud (Cambodia) Garments Co	No4 National Road 212 Km Prey Nob District Sihanouk Ville Sihanouk Province
Nsl_Hk	Southland (Cambodia) Co Ltd	Veng Sreng Street Phum Tropeang Thlong Sangkat Chomchao Srok Dangkor Phnom Penh
Nsl_Hk	Akm Garment Co Ltd	St Venasreng Phum Domnakthom Sankat Steung Meanchey Khan Meanchey Phnom Penh
Smart Shirts Knits Ltd	Quantum Clothing (Cambodia) Ltd	No313AB St Chom Chao Sangkat Chom Chau Khan Dangkor Phnom Penh
Wai Full Holdings Limited	Wai Full Garments (Cambodia) Ltd	National Road 4 Phum Pongtek Khum Damnak Ampil Srok Angsnoul Kanda
Wuxi Jinmao Foreign Trade Co	Flexitime (Cambodia) Apparel Ltd	Phum Phsar Kambol Sangkat Kambol Khan Por Sen Chey Phnom Penh
Wuxi Jinmao Foreign Trade Co	Haitianhb	Phum Toul Sangkat Sangkat Toul Sangkat Khan Russey Keo Phnom Penh

Wuxi Jinmao Foreign Trade Co	Likai (Cambodia) Apparel Manufacturing Co Ltd	National Road 3 Phum 137Td Sre Chomrov Sangkat Chom Chao Khan Por Senchey Phnom Penh
Wuxi Jinmao Foreign Trade Co	Flexitime (Cambodia) Apparel Ltd	Phum Phsar Kambol Sangkat Kambol Khan Por Sen Chey Phnom Penh
Ever Both Int	Wintai Sock Manufacture Ltd	National Road #2 Khlaing Sambath Village Put Sor Commune Bati District Takeo Province

George - Clothing Suppliers from Cambodia: Tier 1¹⁰⁶

Factory	Factory Type	Address
Agile Sweaters (Cambodia) Ltd	Apparel	Phum Borei kamkor SangKat Chbarmon Kampong Speu
All Wintex Garment Manufacturing Corp Ltd	Apparel	No358,Phum Ressey, Sangkat Steang Mean Chey, Khan meanchey PHNOM PENH
Cerie (Cambodia) Garment Co Ltd	Apparel	National Road No 4,Chambok Village, Vor Sar Commune, Samrong Tong Dist. Kampong Speu
Crystal Martin (Cambodia) Ltd	Apparel	Building #3, Vihea Sour Chhoeung Village, Vihea Sour Commune, Khsach Kandal
E-GARMENT CO. LTD	Apparel	STREET 21, SVAY ROLOM COMMUNE, SAANG DISTRICT, KANDAL PROVINCE KANDAL
Flexitime Apparel (Cambodia) Limited	Apparel	Phum Phsar Kambol, Sangkat Kambol. Khan Dangkor PHNOM PENH
FWKK (Cambodia) Limited	Apparel	Trapaing Thleung, Sangkat Chaom Chao, Khan Porsenchey PHNOM PENH
Golden Star Corporate Development (Cambodia) Ltd	Apparel	National Road 21, Preksamrong Village, Rokar Kpous Commune, KANDAL
HANA (CAMBODIA) I INC	Apparel	Phum Trapaing Krasaing Sangkat Trapaing Krasaing PHNOM PENH
JACQSINTEX INDUSTRIES CAMBODIA CO., LTD	Apparel	Chomkar Doung Road, Morl Village, Dangkor Quarter, Dangkor District PHNOM PENH
Jade Sun Garment (Cambodia) Co., Ltd	Apparel	No. 1, Street 104CC, Tool Pongror V Sanakat Chom Chao,Khan Por Sen Chey PHNOM PENH
QI MING XIN FACTORY CO.,LTD	Apparel	Land lot No.2787,Tuol Krasaing village,Roka khpuos commune,Saang d, KANDAL
SEW GOOD GARMENT CO., LTD.	Apparel	Kul Village, Sangkat Kantaok, Khan Pousenchey Phnom Penh PHNOM PENH
SIGIL (CAMBODIA) GARMENT MANUFACTURING CO.LTD	Apparel	Building S, Road Group 8, Russey Village, Sangkat Steng Mean Chey, Khan Mean Chey, PHNOM PENH
SKY HILL APPAREL (CAMBODIA) CO., LTD	Apparel	#271 KROM 4, PHLOV ANLONGKORNG PHUM ANLONGKORNG, SANGKAT PREYSOR PHNOM PENH
Soho Sheng He (Cambodia) Garment Co., Ltd	Apparel	No.21, Phlov Lum, Phum Ang, Sangkat Chom Choa, Khan Porsen Chey PHNOM PENH
Tae Young Cambodia Co. ltd	Apparel	Road No. 4 Borey Kamakor Village, Beckham Commune, KANDAL
WINCAM CORPORATION	Apparel	Building No 62, Sangkat Toul Sangke Khan Russey Keo, Phnom Penh PHNOM PENH
Y & W Garments Co., Ltd	Apparel	Prek Chrey Village, Spean Thmor Commune, PHNOM PENH

¹⁰⁶ George website, Factory List – Tier 1, accessed 17 October 2020, <https://global.direct.asda.com/on/demandware.static/-/Library-Sites-ASDAShared/default/v4fd87320d2e43007be720db54c2a76656657b46d/sourcebygeorge-DEP/documents/FactoryList-Tier1-v2.pdf?version=1,579,647,913,000?cm_sp=Desktop-_-georgeforgood-_-George-_-factorylisttier1-_-200323link01sustainable>

Arcadia Group – Cambodia clothing factories suppliers ¹⁰⁷

Factory Name	Supply chain tier	Product category	Address
AGILE SWEATER (CAMBODIA)	Tier 1 - Manufacturer	Clothing	Phum Borey Kamkor,, Sangkat Chbarmon, Krong Chbar Mon
CWKH GARMENTS (CAMB) LTD	Tier 1 - Manufacturer	Clothing	Phum PreyTea 1,, Sangkat Chom Chao 3, Khan Posenchey Phnom Penh
DEWHIRST(CAMBODIA) CO LTD	Tier 1 - Manufacturer	Clothing	Tourl Pongor Village, Sangkat Chom Choa, Khan Porsenchey Phnom Penh
ECO BASEFACTORY LTD	Tier 1 - Manufacturer	Clothing	National Road Number 21, Prek Tapring Village
GOLDEN GAIN SHOE CO LTD.	Tier 1 - Manufacturer	Footwear	Phum Preytea, Sangkat Choam Chao, Khan Posenchey
GOLDEN PROSPER FOOTWEAR	Tier 1 - Manufacturer	Footwear	#Street National Road No. 4,, Phum Kul, Sangkat Kantor, Khan, Porsenchey Phnom Penh
GOLDFAME STAR ENTERPRISES	Tier 1 - Manufacturer	Clothing	Road# 21, Phum Kompong Pring, Khum Setbo, Shrok Saang, Kandal Province Takhmau
GRACEFUL (CAMBODIA) TEXTI	Tier 1 - Manufacturer	Clothing	KOKKHONG VILLAGE, RONAM COMMUNE, TREANG DISTRICT
GUANG HUA GH GARMENT CO	Tier 1 - Manufacturer	Clothing	Street Prey Sor, Phum Brakar, Sangkat Prey Sor, Khan Dangkor Phnom Penh
INDOCHINE APP (CAMBODIA)	Tier 1 - Manufacturer	Clothing	Prey Chas Village, Vihear Sour Commune, Ksach Kandal District, Prey Chas Village
KIE & KIE WORLD CO., LTD.	Tier 1 - Manufacturer	Clothing	Chamkar Ouleuk village, Sangkat Kakab, Khan Posenchey, Phnom Penh, Cambodia
LUCKY LY SUNN LONG GMT CO	Tier 1 - Manufacturer	Clothing	St. Doung Ngeab, Phum Damnakthom3, Sangkat Stoeung Meanchey
ORIENT SPRING GARMENT LTD	Tier 1 - Manufacturer	Clothing	Phum Trea, Sangkat Stueng Meanchey, Khan Meanchey, Phnom Penh
RED SUN CLOTHING CO LTD	Tier 1 - Manufacturer	Clothing	Phum Chrey Kaong, Sangkat Chom Chao, Khan Porsenchey
SIGIL GMT CO LTD CAMBODIA	Tier 1 - Manufacturer	Clothing	Krom 8 Phum Russei, Sangkat Steung, Meanchey Kan Phnom Penh
SUNGIN TEXTILE (CAMBODIA)	Tier 1 - Manufacturer	Clothing	Phum Prey Pnhhy, Khum Prey Pdao, Srok Prey Kabas, Takeo
TIMBERMET(CAMBODIA) CO.,L	Tier 1 - Manufacturer	Clothing	Trapeang Thloeung Village, Sangkat Chom Chao, Khan Porsenchey Phnom Penh
TOP FAME (CAMBODIA) GMT	Tier 1 - Manufacturer	Clothing	#32, 371 Betong Street, Morl Village,, Dangkor District Dangkor Commune
WAI FULL GMTS (CAM) LTD	Tier 1 - Manufacturer	Clothing	National Road 4, Phum Pongteuk, Khum Damnak Ampil Srok Angsnoul
WINSAND GARMENT & WOOLEN	Tier 1 - Manufacturer	Clothing	Road No.118A,, Phum Preaktouch,, Khum Preak Dach, Srok LoekDeok,
EVER RISING GARMENT PROCESS FINSHING PTE, LTD	Tier 2 – Processor	-	Building 23, Street 115, Phum Thmey Village, Takhmao Commune,
TEAM BEST (CAMBODIA) TEXTILE CO., LTD.	Tier 2 - Processor	-	Road No. 21A, Phum Prek Treng, Khum Setbo, Srok Saang, Kandal Province
YEE WO GMT & WASHING CO LTD	Tier 2 - Processor	-	Street 369, Sangkat Prek Pra, Khan Mean Chey

¹⁰⁷ Arcadia website, Factory List: August 2019, accessed 17 October 2020, <<https://ca1-arc.edcdn.com/Arcadia-Group-Factory-List-2019.pdf?mtime=20190819110753>>

Tesco Plc – Cambodian factories supplying F&F clothing brand ¹⁰⁸

Grace Glory Cambodia Garment Ltd

Preykor Village, Lum Hach Commune, Angsoul District

Sky Hill Apparel (Cambodia) Co., Ltd

#271, Krom 4, Phlov Anlongkorn, Phum Anlongkorn, Sangkat Preysor, Khan Dangkor

Allwintex Garment Manufacturing Corp., Ltd

Road No. 13D, Sambour Village, Sangkat Dangkor, Khan Dangkor, PP. Cambodia

Jade Sun Garment (Cambodia) Co. Ltd.

No. 1, Street 104Cc, Toul Pangro Village, Sangkat Cham Chao, Khan Porsen Chey

Soho Sheng He Cambodia Garment Co Ltd

No. 21 Phov Lum Phum Ang, Sangkat Chom Choa Khan Dong Kor, Phnom Penh

E-Garment Co., Ltd.

Svay Rolom Commune, Saang District

Dewhirst (Cambodia) Co Ltd

Tuorl Pongror Village, Sangkat Chom Chao

Ju Hui Footwear Co., Ltd

Phum Raveang, Khum Khnol Dambang

Golden Prosper Footwear Co., Ltd.

National Road No. 4, Kol Village, Kantuk Commune, Dangkor District

Morning Glory Garment Enterprise Co Ltd

Wilson Industrial Park Building F, National Road 4 Phum Psa Kombol, Sangkat Kombol Khan Posenchey

Tae young cambodia.Co.ltd Road

No. 4 Boreykamakor Village, Bekchan Commune, Angsnuol District

JH Garment (Cambodia) Co.Ltd.

Phum Damnak Thom 3, Sangkat Steung Mean Chey 3, Khan Mean Chey

Agile Sweater Cambodia co ltd

Phum Borey Kamkor, Sangkat Chbarmon, Krong Chbarmon

¹⁰⁸ Tesco website, F&F factories, accessed 17 October 2020, <https://www.tescoplac.com/media/755930/ff-factory-lists-tier-1_tier-2_tier-4-may-2020-final.pdf>

New Look – Cambodian Apparel factory suppliers ¹⁰⁹

Agile Sweater Co ., Ltd	Phum Borey Kamkor, Sangkat Chbarmon, Krong Chbarmon, Komponspeu Province	Apparel
Golden Star Corporate Development (Cambodia) Limited.	National Road No.21, Preksamrong Village, Rokar Kpous Commune, Saang District, Kandal Province	Apparel
Great Peace Limited	National Road No.4, Phum Trapeang Ampil, Khum Trapeang Kong, Srok Somroang Torng, Kompong Speu Province	Footwear
Guang Hua.g.h Garment Co., Ltd	Street Prey Sor, Phum Brakar, Sangkat Prey Sor, Khan Dangkor, Phnom Penh	Apparel
Indochine Apparel (Cambodia) Ltd	Phum Prey Chas, Khum Vihear Sour, Srok Khsach Kandal, Kandal Province	Apparel
Strong Health International Limited	National Road No. 2, In47Km, Tanob Village, Chambork Commune, Bati District, Takeo Province	Apparel
Wincam Corporation	#62R Group 11, Toul Kok Village, Toul Sangke Quarter, Russey Keo District, Phnom Penh	Apparel

Debenhams – Cambodian factories suppliers ¹¹⁰

NAME	ADDRESS
Chung Yick Textile Factory Limited (Full Fortune)	National Road No 1 Village Samakim, Commune Svay Toeur, District Kompongro Svay Rieng
Cwkh Garment (Cambodia) Limited	Trapeang Tea Village, Trapeang Krasaing Quarter, Posenchey District, Phnom Penh,
Dignity Knitter (River Rich)	Road 21, Phum Prek Taping, Khum Setbo Srok Sa Ang Kandal
E Garment Co Ltd	Street 21 Svay Rolom Commune Saang District Kandal
Eminent Garment (Cambodia) Limited	Phum Prek Thmey, Khum Teuk Vil, Srok Saang, Ket Kandal
Flexitime (Cambodia) Apparel	Phum Phsar Kambol Sangkat Kambol, Khan Dongkor Phnom Penh
Fwkk (Cambodia) Limited	Veng Sreng St Sangkat Chom Chao, Khan Porsenchey, Phnom Penh,
Ginwin	88 Phum Kork Chomboark, Troung Moan Street Sangkat Chom Chao, Khan Dangkor, Phnom Penh
Golden Prosper Footwear Co. Ltd	National Road No. 4. 19km Phum Kol Sangkat Kantok Khan Porsenchey Phnom Penh
Grace Glory (Cambodia) Garment Ltd	National Road 4 Prey Kor Village Lum Hach Commune, Angsnoul District Kandal
Guo Tai Hua Sheng Xin Feng Jing (Cambodia) Garment Co Ltd	Building # 56, Street Duong Ngeab Sangkat Steung Meanchey Khan Meanchey Phnom Penh
Hong Kong Winfair Garment	National Rd 4, Building 3 Ramdoul Village, Tropeang kornng Commune Samrong Tong District Kampong Speu
Hongs One Cambodia Garment	6-7 Phum Tropaing Tleung Sangkat Chom Chao Khan, Dongkor Phnom Penh
Ji Hong Yuan (Cambodia) Garment Co Ltd	#4174 Street 30, Threa Village Steung Meanchey Commune Meanchey District Phnom Penh
Seeds Cambodia	Building C1 Sounousahakam Vatanak Thum Domnak Thum Sangkat Stung Mean Chey, Khan Mean Chey Phnom Penh
Southland (Cambodia) Co.	Veng Sreng St, Phum Tropeng Thlong, Sangkat Chomchao, Khan Dangkor,

¹⁰⁹ New Look, September 2020 – Tier 1, accessed 17 October 2020,

<<https://www.newlookgroup.com/sites/default/files/attachments/pdf/tier-1-factory-list-sept-2020-v2.pdf>>

¹¹⁰ Debenhams website, Debenhams Factory List December 2018, accessed 17 October 2020,

<<http://sustainability.debenhamsplc.com/wp-content/uploads/Existing-Factory-List-Dec-2018.pdf>>

Ltd.	Phnom Penh
Volsco International Co Ltd	Phum Trophiengpo Sangkat Chom Chao Khan Posenchey Phnom Penh
Wai Full Garment (Cambodia) Ltd.	National Road 4 Dam Nak Ampil Street Angsnuol District Kandal
Wintai Sock (Used To Be Blossum Century)	National Road No 2, Khlaing Sambat Village Put Sor Commune, Bati District Takeo