



SINO-LIFE GROUP LIMITED
中國生命集團有限公司

Incorporated in the Cayman Islands with limited liability 於開曼群島註冊成立的有限公司
Stock Code 股份代號: 8296

資本服務科技

科技創造價值

2021

ESG REPORT

環境、社會及管治報告

Environmental, Social And Governance Report

環境、社會及管治報告

GENERAL

The board of directors (the “Board”) of Sino-Life Group Limited (collectively, the “Company” or “We”) and its subsidiaries (collectively, the “Group”) is delighted to present the Environmental, Social and Governance Report (“ESG Report” or “Report”) for the financial year ended 31 December 2021 (the “Reporting Year”), which summarizes our initiatives, strategies and objectives relating to environmental, social and governance (“ESG”) issues, describes our vision and commitment to the fulfilment of our corporate social responsibilities, and provides an overview on the Group’s performance, management policies, mechanisms and measures in relation to the environmental and social related matters.

This Report is prepared in compliance with the mandatory disclosure requirements and the “comply and explain” provisions of the Environmental, Social and Governance Reporting Guide (“ESG Reporting Guide”) as set out in the Appendix 20 to the Rules Governing the Listing of Securities on GEM of the Stock Exchange of Hong Kong Limited (the “Stock Exchange”) (the “GEM Listing Rules”). The Board considers that the Group has complied with the above requirements and provisions set out in the ESG Reporting Guide.

ESG GOVERNANCE STRUCTURE

The Group recognizes the importance of ESG to the corporate sustainable development and has integrated ESG concepts into our corporate culture and daily operations, with the Board overseeing the ESG practices and assuming the overall responsibilities. The ESG related responsibilities have been further delegated from the Board to the management of the Company (the “Management”) and the functional department. Through the adoption the top-down management approach as mentioned above, the Group will be committed to promoting ecological and environmental protection, thus proving the effectiveness of our ESG management approach.

一般事項

中國生命集團有限公司（統稱為「本公司」或「我們」）及其附屬公司（統稱為「本集團」）董事會（「董事會」）欣然提呈截至二零二一年十二月三十一日止財政年度（「報告年度」）的環境、社會及管治報告（「環境、社會及管治報告」或「本報告」），當中概述我們有關環境、社會及管治（「環境、社會及管治」）事宜的計劃、策略及目標，描述我們對履行企業社會責任的願景及承諾，並概述本集團有關環境及社會相關事宜的表現、管理政策、機制及措施。

本報告乃根據香港聯合交易所有限公司（「聯交所」）GEM證券上市規則（「GEM上市規則」）附錄20所載環境、社會及管治報告指引（「環境、社會及管治報告指引」）的強制披露規定及「不遵守就解釋」條文編製。董事會認為，本集團已遵守環境、社會及管治報告指引所載的上述要求及條文。

環境、社會及管治治理架構

本集團深知環境、社會及管治對企業可持續發展的重要性，並將環境、社會及管治理念融入我們的企業文化及日常營運中，董事會監督環境、社會及管治常規並承擔整體責任。環境、社會及管治相關職責已由董事會進一步授權本公司管理層（「管理層」）及職能部門。透過採納上述自上而下的管理方法，本集團將致力於促進生態及環境保護，從而證明我們的環境、社會及管治管理方法的有效性。

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Roles and responsibilities in managing ESG matters are defined within the Group as follows:

The Board is responsible for:

- overseeing and approving ESG policies and strategies, including the identification, evaluation, prioritization and management of material ESG issues;
- ensuring the establishment of appropriate and effective ESG risk management and internal control systems;
- overseeing the ESG management approach and strategy, which is set by the Management of each of the business units of Group;
- conducting annual review of ESG performance; and
- reviewing and approving the ESG Reports.

The Management is responsible for:

- identifying key stakeholders and prioritizing their ESG concerns;
- formulating relevant ESG policies, measures and targets;
- setting up the overall ESG management approach and strategy;
- supervising the implementation and reviewing the effectiveness of ESG policies and measures;
- reviewing and reporting to the Board the achievement of ESG objectives; and
- preparing and submitting the ESG reports to the Board for approval.

本集團管理環境、社會及管治事宜的角色及職責界定如下：

董事會負責：

- 監督及審批環境、社會及管治政策及策略，包括識別、評估、優先排序及管理重大環境、社會及管治議題；
- 確保設立合適及有效的環境、社會及管治風險管理及內部監控系統；
- 監督由本集團各業務單位管理層制定的環境、社會及管治管理方針及策略；
- 每年檢討環境、社會及管治表現；及
- 審閱及批准環境、社會及管治報告。

管理層負責：

- 識別主要權益關涉者，並優先考慮其關注的環境、社會及管治議題；
- 制定相關環境、社會及管治政策、措施及目標；
- 制定整體環境、社會及管治管理方針及策略；
- 監督環境、社會及管治政策及措施的實施及檢討其成效；
- 檢討及向董事會報告環境、社會及管治目標的達成情況；及
- 編製環境、社會及管治報告並提交董事會審批。

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The functional departments are responsible for:

- setting up the ESG management approach and strategy of the business functions;
- coordinating and implementing specific ESG policies, objectives and measures;
- collecting information and data relating to the Group's ESG performance; and
- assisting the Management in preparing the ESG Reports.

各職能部門負責：

- 制定業務營運的環境、社會及管治管理方針及策略；
- 協調及實施具體的環境、社會及管治政策、目標及措施；
- 收集有關本集團環境、社會及管治表現的資料及數據；及
- 協助管理層編製環境、社會及管治報告。

GOVERNANCE STRATEGY

The Group is committed to all areas of corporate social responsibility, such as reducing emissions, saving resources, providing employees with a safe and healthy working environment. In order to implement the Group's sustainable development philosophy, our strategy is to comply with all relevant laws and regulations applicable to our scope of business and to continuously improve our environment management of every aspect towards the industry best practice. We also pay close attention to stakeholders' demands and established a diversified communication channel to collect and response to their concerns. Through the well-defined governance structure and communication channels, we could identify and prioritize key ESG related-issues that are closely related to our business during the materiality assessment process and to ensure that the ESG strategy is closely aligned with the Group's overall business strategy.

STAKEHOLDER ENGAGEMENT

The Group believes that creating long-term value for stakeholders is important to sustain its business success. We value the intelligence gained from the stakeholders' insights, inquiries and continuous interest in the Group's business activities. During the Reporting Year, the Group has identified key stakeholders that are important to the business. Various communication channels have been established in order to incorporate stakeholders' concerns into our operation and decision-making process in a timely manner and to response to those concerns actively. The following table provides an overview of the Group's key stakeholders, their expectations and requirements and communication channels that have been used to reach, listen and respond to them.

管治策略

本集團致力於企業社會責任的各個方面，如減少排放、節約資源、為員工提供安全健康的工作環境。為貫徹本集團的可持續發展理念，我們的策略是遵守適用於我們業務範圍的所有相關法例及法規，並不斷改善我們在各方面的環境管理，以達致行業最佳常規。我們亦密切關注權益關涉者的訴求，建立多元化的溝通渠道，以收集及回應他們的關注事項。透過明確的管治架構及溝通渠道，我們可在重要性評估過程中識別與我們業務密切相關的關鍵環境、社會及管治相關議題並進行優先排序，以確保環境、社會及管治策略與本集團的整體業務策略緊密一致。

權益關涉者參與

本集團相信，為權益關涉者創造長期價值對維持其業務成功至關重要。我們重視自權益關涉者對本集團業務活動的見解、查詢及持續關注所獲得的資訊。於報告年度，本集團已識別對業務而言屬重要的主要權益關涉者。我們已建立各種溝通渠道，以便及時將權益關涉者的關注事項納入我們的營運及決策過程，並積極回應該等關注事項。下表概述本集團的主要權益關涉者、彼等的期望及要求以及用以接觸、聆聽及回應彼等的溝通渠道。

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Key stakeholders 主要權益關涉者	Expectations and requirements 期望與要求	Communication channels 溝通渠道
Internal stakeholders 內部權益關涉者		
Employees 僱員	- Labour rights and interests - Benefits and welfare - Career development - Health and occupational safety - 勞工權益 - 福利與待遇 - 職業發展 - 健康與職業安全	- Employee activities - Performance appraisal - Employee handbook - Trainings and drills - 員工活動 - 績效考核 - 員工手冊 - 培訓及演習
External stakeholders 外部權益關涉者		
Shareholders and investors 股東及投資者	- Return on investment - Good corporate governance system - Transparency and disclosure of corporate information - 投資回報 - 良好的企業管治制度 - 公司資料的透明度及披露	- Shareholders' meetings - Quarterly, Interim and annual reports - Announcements and circulars - Official company website - Emails - 股東大會 - 季度、中期及年度報告 - 公告及通函 - 公司官方網站 - 電郵
Customers 客戶	- Product and service quality - Corporate reputation - Data privacy protection - 產品及服務質素 - 企業聲譽 - 資料私隱保障	- Daily operations - Customer satisfaction survey - 日常營運 - 客戶滿意度調查
Suppliers 供應商	- Fair and open selection process - Business integrity and ethics - 公平公開的甄選流程 - 商業誠信與道德	- Daily operations - Regular performance appraisal - 日常營運 - 定期表現評估
Government regulators 政府監管機構	- Compliance with relevant laws and regulations - Business integrity and ethics - 遵守相關法律及法規 - 商業誠信與道德	- Circulars and announcements, quarterly reports, interim reports and annual reports - 通函及公告、季度報告、中報及年報
Community 社區	- Business integrity and ethics - Environmental protection - Community engagement - 商業誠信與道德 - 環境保護 - 社區參與	- Donations and participating in community activities - 捐款與參與社區活動

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MATERIALITY ASSESSMENT

In order to identify and consider what ESG-related issues may be material to the Group, the Group has conducted the materiality assessment through the following steps:

Step 1: Identification

- The key ESG-related issues were identified in accordance with the ESG Reporting Guide, peer benchmarking, media monitoring, etc.

Step 2: Prioritization

- Stakeholders' expectations and requirements were collected through the communication channels as mentioned in the "Stakeholder engagement" section. All ESG-related issues were prioritized based on the results of stakeholder engagement process, which incorporated with the industrial trends, peer benchmarking, and the capital market focus.

Step 3: Validation

- Top five issues were identified as the key and material ESG-related issues of the Group, the materiality assessment result was reviewed and confirmed by the Board.

During the Reporting Year, as a result of the materiality assessment, we have prioritized quality control, energy management, procurement and supply chain management, employee health and safety, corporate governance and risk management as key ESG issues. The Group will pay more attention on the above areas and focus on strengthening the discussion of material issues, in order to respond to the concerns of stakeholders. Key initiatives and activities are summarized in the following sections.

OBJECTIVES AND REVIEW

While developing its business, the Group is committed to improving its business operation management. The Group's business is generally divided into "funeral services" segment and "stem cells and immunocytes and other business" segment. The Group mainly engages in the provision of funeral and related services in the People Republic of China (the "PRC"), Taiwan and Hong Kong Special Administrative Region, the PRC ("Hong Kong"); sale of burial plots and tombstones and provision of cemetery maintenance services in Socialist Republic of Vietnam ("Vietnam"); provision of advisory services on stem cells and immunocytes in both the PRC and Hong Kong, and sales of advanced biotechnical machineries and other electronic products business in Hong Kong.

重要性評估

為識別及考慮對本集團而言屬重大的環境、社會及管治相關議題，本集團已透過以下步驟進行重要性評估：

第一步：識別

- 根據環境、社會及管治報告指引、同業基準、媒體監測等識別關鍵環境、社會及管治相關議題。

第二步：排序

- 我們透過「權益關涉者參與」一節所述的溝通渠道收集權益關涉者的期望及要求。所有環境、社會及管治相關議題均根據權益關涉者參與過程的結果進行優先排序，當中結合行業趨勢、同業基準及資本市場焦點。

第三步：驗證

- 前五項議題被識別為本集團的關鍵及重大環境、社會及管治相關議題，重要性評估結果由董事會審閱及確認。

於報告年度，根據重要性評估，我們將質量控制、能源管理、採購及供應鏈管理、僱員健康與安全、企業管治及風險管理列為關鍵環境、社會及管治議題。本集團將更加關注上述領域，重點加強對重大性議題的討論，以回應權益關涉者的關注。主要措施及活動概述於以下章節。

目標及檢討

在發展業務的同時，本集團致力於提升業務運營管理。本集團的業務一般分為「殯儀服務」分部及「幹細胞及免疫細胞以及其他業務」分部。本集團主要於中華人民共和國（「中國」）、台灣及中國香港特別行政區（「香港」）提供殯儀及相關服務；於越南社會主義共和國（「越南」）銷售墓地及墓碑及提供墓園修繕服務；於中國及香港提供幹細胞及免疫細胞諮詢服務，以及於香港提供高端生物科技儀器及其他電子產品銷售業務。

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The resources we use are mainly fuels and electricity. We always aim to reduce emissions and resources consumption so as to reduce the impact on the surrounding environment where we operate. At the same time, we have a sound employment system to create a diverse, inclusive, healthy and safe working environment, and maintain close communication with employees to understand their needs. During the pandemic prevention and control period, the Group gives priority to employee safety and well-being, and provides pandemic prevention supplies and flexible working arrangements for employees in need. The table below summarizes our key objectives.

我們使用的資源主要為燃料及電力。我們一直以減少排放及資源消耗為目標，以減少對我們經營所在周邊環境的影響。同時，我們擁有完善的僱傭制度，以創造多元化、包容、健康與安全的工作環境，並與員工保持密切溝通，以了解他們的需求。在疫情防控期間，本集團將員工安全和福祉放在首位，為有需要的員工提供防疫物資和靈活的工作安排。下表概述我們的主要目標。

Our objectives

我們的目標

- | | |
|---------------------------------------|---|
| 1. Strict compliance with regulations | <ul style="list-style-type: none">• Legal compliance – ensuring that the Group’s business operations are in compliance with applicable laws and regulations• Ethics – adhering to ethical standards of business integrity and establishing a culture of compliance |
| 1. 嚴格遵守規例 | <ul style="list-style-type: none">• 法律合規－確保本集團的業務營運遵守適用法律及法規• 道德－遵守商業道德標準及建立合規文化 |
| 2. Quality assurance | <ul style="list-style-type: none">• Product and service quality – ensuring quality of goods and services in satisfying customers’ requirements• 產品及服務質素－確保產品及服務質量符合客戶要求 |
| 2. 質量保證 | |
| 3. Environmental protection | <ul style="list-style-type: none">• Environmental management – regularly monitoring various environmental parameters to minimize the relevant environmental impact, saving resources and reducing emissions• Climate change strategy – regularly reviewing the Group’s approach to climate change, and identifying risks and opportunities, and relevant countermeasures |
| 3. 環境保護 | <ul style="list-style-type: none">• 環境管理－定期監察各項環境參數，以盡量減低相關環境影響、節約資源及減低排放• 氣候變化策略－定期檢討本集團應對氣候變化的方針，識別風險與機遇，以及相關應對措施 |
| 4. People-oriented | <ul style="list-style-type: none">• Diversity and inclusion – respecting the labour rights and human rights of all employees, maintaining high ethical standard and promoting a culture of inclusion within the company• Working environment – providing employees with a supportive, happy and healthy working environment |
| 4. 以人為本 | <ul style="list-style-type: none">• 多元化與包容性－尊重所有員工的勞工權利和人權，保持高道德標準，並在公司內提倡包容文化• 工作環境－為員工提供互助、愉快及健康的工作環境 |
| 5. Giving back to society | <ul style="list-style-type: none">• Using our expertise and resources to serve the communities in which we operate |
| 5. 回饋社會 | <ul style="list-style-type: none">• 利用我們的專業知識及資源服務我們經營所在的社區 |

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The Management evaluates the ESG performance through regular reports provided by each functional department and reports the evaluation results to the Board on annual basis. The Board reviews the achievement of objectives and reviews the progress and effectiveness of the related governance matters. Meanwhile, the Board will continue to monitor the risks brought by these material ESG-related issues to the Group. As the business continues to develop, the Board has been paying attention to new ESG-related issues and will continue to oversee ESG-related works following the latest requirements of the Stock Exchange. The Company also ensures that all departments work closely together to achieve the objectives of operational compliance and social responsibility, and will continue to formulate corresponding ESG objectives while developing the Group's business.

REPORTING PRINCIPLES

This report is prepared in accordance with the ESG Reporting Guide and based on the following reporting principles – materiality, quantitative, balance and consistency.

Materiality: The Group has engaged stakeholders in the process of identifying, prioritizing and determining important ESG-related issues that reflect the Group's significant impacts on the economy, environment and society. More details can be found in the section "Stakeholder engagement" and "Materiality assessment".

Quantitative: The ESG key performance indicators disclosed in this Report are supported by quantitative data and measurable criteria. The sources of all applicable data, calculation tools, methodologies, references and conversion factors used are disclosed in the presentation of emission data, where applicable.

Balance: This Report provides a complete, fair, clear and comparable overview of the Group's ESG policies and performance.

Consistency: To facilitate the comparisons of the ESG performance of the Group from year to year, the reporting and calculation methodologies are consistently applied as reasonably practicable in the preparation of this Report and material changes in the methodologies will be disclosed in the corresponding contents of the report in detail.

管理層透過各職能部門提供的定期報告評估環境、社會及管治表現，並每年向董事會報告評估結果。董事會檢討目標的達成情況，並檢討相關管治事宜的進展及成效。同時，董事會將繼續監控該等重大環境、社會及管治相關議題為本集團帶來的風險。隨著業務的不斷發展，董事會一直關注與環境、社會及管治相關的新議題，並將根據聯交所的最新要求繼續監督與環境、社會及管治相關的工作。本公司亦確保各部門緊密合作，以達致營運合規及社會責任的目標，並將在發展本集團業務的同時繼續制定相應的環境、社會及管治目標。

報告原則

本報告乃根據環境、社會及管治報告指引並基於以下報告原則—重要性、量化、平衡性及一致性編製。

重要性：本集團在識別、排序及釐定反映本集團對經濟、環境及社會的重大影響的重要環境、社會及管治相關議題的過程中與權益關涉者溝通。更多詳情請參閱「權益關涉者參與」及「重要性評估」章節。

量化：本報告所披露的環境、社會及管治關鍵績效指標均由量化數據及可計量標準支持。所用的全部適用數據、計算工具、方法、參考資料及轉換系數的來源均披露於排放數據的呈列（如適用）。

平衡性：本報告提供有關本集團環境、社會及管治政策及表現的完整、公平、清晰及可資比較概覽。

一致性：為方便比較本集團每年的環境、社會及管治表現，報告及計算方法已於編製本報告時在合理可行情況下貫徹應用，而方法的重大變動將於報告相應內容中詳細披露。

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REPORTING BOUNDARY

The Group has formed a business focusing on traditional funeral services and emerging stem cells and immunocytes and other business. The Group considers the stem cells and immunocytes and other business in both Hong Kong and the PRC and the funeral services business in Hong Kong are immaterial to the Group's environmental performance, therefore, the environmental Key Performance Indicators ("KPI") data of aforementioned businesses had been excluded from this Report. The reporting boundaries of this Report is consistent with the same report for the year ended 31 December 2020.

A. ENVIRONMENTAL

THE ENVIRONMENT

The Group advocates a green office concept which integrates low-carbon principles into our operations, with the aim to develop towards paperless, energy-saving and low carbon offices, and to minimize the consumption of energy, water, electricity and other resources. The Group strives to improve energy efficiency and to reduce the emission of greenhouse gases in all phases of our operation, aiming to realize a low-carbon society.

A1: Emissions

The Group's objectives on environmental protection are to reduce the energy consumption, emission of air pollutants, wastewater and hazardous wastes. In pursuing these objectives, the Group has established and implemented corresponding procedures. The Group's "Environmental Facilities Operation and Management System" is established to oversee the emission control of air pollutants, wastewater and solid wastes. It aims to promote the importance of environmental protection by controlling energy and resource consumption and pollution prevention. Specific personnel are appointed to monitor the environmental performance of the operations and check whether the emission meets the relevant national standards.

報告範圍

本集團已形成以傳統殯儀服務及新興幹細胞及免疫細胞以及其他業務為主的業務格局。本集團認為於香港及中國的幹細胞及免疫細胞以及其他業務以及於香港的殯儀服務業務對本集團的環境表現而言並不重大，因此，上述業務的環境關鍵績效指標（「關鍵績效指標」）數據已從本報告中剔除。本報告的報告範圍與截至二零二零年十二月三十一日止年度的報告範圍一致。

A. 環境

環境

本集團倡導綠色辦公概念，將低碳原則融入我們的營運，旨在建立無紙化、節能及低碳的辦公室，盡量減低耗能、耗水、耗電及耗用其他資源的水平。本集團努力改善能源效益，以及減少我們所有營運階段的溫室氣體排放量，竭力實現低碳社會。

A1: 排放物

本集團在環保方面的目標為減低耗能、減少大氣污染物排放、廢水及有害廢棄物。為達至這些目標，本集團訂立及實施相應程序。本集團設立「環保設施營運及管理系統」監督大氣污染物、廢水及固體廢棄物之排放控制。該系統旨在通過控制能源及資源消耗及防止污染促進環境保護的重要性。本集團委任特定人員監察各業務的環保表現，並檢查有關排放是否符合相關國家標準。

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環境、社會及管治報告

During the Reporting Year, the Group has strictly complied with PRC national laws and regulations in its operations in PRC, including but not limited to:

- Environment Protection Law of the People's Republic of China
- Regulations on the Administration of Construction Project Environmental Protection
- Atmospheric Pollution Prevention and Control Law of the People's Republic of China
- Energy Conservation Law of the People's Republic of China
- National Standards of the PRC – Emission Standard of Air Pollutant for Crematory

During the Reporting Year, the Group's funeral parlours in Chongqing, the PRC passed the review of industrial waste gas. The items under inspection included emissions of sulfur dioxide, nitrogen oxides and particulate matter. It was confirmed that industrial waste gas emissions did not exceed the standards of the aforementioned PRC national laws and regulations.

Air Pollutants and Greenhouse Gas ("GHG") Emission

Air pollutants are mainly generated from cremation and the catering service provided in the funeral service centres. The Management had imposed various measures to reduce the emissions. For example, filters are applied to reduce carbon emission. The Management imposes specific requirements on coffin cremated during the cremation in order to control the emission of air pollutants. For example, the external surface of the coffin should not be fitted with metal ornaments or plastic attachments. During the Reporting Year, several kitchen exhaust and ventilation system cleaning activities has been performed with a view to increasing the energy efficiency and performance of the system. By scheduling regular cleanings, air pollutants emissions had been decreased.

於報告年度，本集團於中國的業務一直嚴格遵守中國國家法律法規，包括但不限於：

- 《中華人民共和國環境保護法》
- 《建設項目環境保護管理條例》
- 《中華人民共和國大氣污染防治法》
- 《中華人民共和國節約能源法》
- 《中華人民共和國國家標準—火葬場大氣污染物排放標準》

於報告年度，本集團位於中國重慶市之殯儀館通過了工業廢氣的覆檢，檢查項目包括對二氧化硫、氮氧化物及顆粒物之排放，確認工業廢氣排放未有超出上述中國國家法律法規之標準。

大氣污染物及溫室氣體（「溫室氣體」）排放

大氣污染物主要由殯儀服務中心提供的火化服務及餐飲服務所產生。管理層已實施多項措施，例如通過使用過濾器減少碳排放，以減少排放物。管理層對用於火化的棺材實施特定要求，例如棺材的表面不得裝有金屬裝飾或塑料附件，以控制大氣污染物的排放。於報告年度，我們已進行若干廚房廢氣及通風系統清潔活動，以提高系統的能源效率及性能。透過安排定期清潔，大氣污染物排放有所減少。

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The Group also recognized that climate change is gradually concerned by the community. The Group manages the carbon footprint by minimizing the energy consumption and water consumption in the office daily operations as these activities cause significant emission of greenhouse gas. The table below shows the emissions of air pollutants and greenhouse gases during the Reporting Year.

本集團亦確認社會逐漸關注氣候轉變問題，因此盡量減少辦公室日常營運的能源消耗及用水以管理碳足跡，因這些活動導致大量溫室氣體排放。下表載列報告年度之大氣污染物及溫室氣體排放。

		Unit	Emissions		Emission intensity (per million RMB revenue)	
		單位	排放		排放密度 (每百萬人民幣收益)	
			2021	2020	2021	2020
			二零二一年	二零二零年	二零二一年	二零二零年
Air pollutants emissions	大氣污染物排放					
Nitrogen oxides	氮氧化物	kg 千克	192	1,023	3	15
Sulfur oxides	硫氧化物	kg 千克	0.4	3	0.01	0.04
Respiratory suspended particles	懸浮顆粒	kg 千克	17	90	0.2	1
GHG emissions	溫室氣體排放					
Scope 1 – Fuel consumption	範疇一—燃料消耗	kg 千克	535,246	497,328	7,332	7,277
Scope 2 – Purchased electricity	範疇二—購買電力	kg 千克	895,169	856,684	12,263	12,535
Scope 3 – Other indirect emissions	範疇三—其他間接排放	kg 千克	145	13,612	2	199
Total GHG emissions	溫室氣體排放總量	kg 千克	1,430,560	1,367,624	19,597	20,011

Waste water

The main sources of waste water generated by the funeral services business of the Group are domestic sewage from canteen and toilets. The waste water from canteen and toilets is required to be filtered in sedimentation tanks and septic tanks respectively before being directly discharged into the municipal sewage pipe network. Waste water generated is monitored regularly to ensure it meets the national standard of the PRC. Devices are installed in the discharging pipe to monitor the sewage flow and water quality. The sewage treatment facility requires regular maintenance to ensure it operates efficiently and is sterilized every time after washing the remains.

污水

本集團殯儀服務業務所產生的污水，主要來源為餐廳及廁所的生活污水，餐廳及廁所的污水須分別通過沉澱池及化糞池過濾後，方可直接排出至市政排污管網。本集團定期監察所產生的污水以確保符合中國國家標準。排水管裝有監察污水流及水質的裝置。污水處理設施須定期保養以確保運作有效並於每次洗滌殘留物後消毒。

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Hazardous and Non-Hazardous Wastes

The funeral services business of the Group generates hazardous and non-hazardous wastes. Hazardous wastes are generated from the exhaust treatment of cremation machine, and nonhazardous wastes include solid wastes such as food waste generated from catering services. Wastes generated is handled with a comprehensive procedure to mitigate the impact to the environment. The Group has a strict classification system for different types of wastes. Each type of waste has specific storage locations and collection procedures. There is a precaution implemented for the leakage of waste to prevent pollution. Wastes are separately stored and handled with ledger for the record. The Group engages qualified recycling companies to perform waste disposal and treatment so as to minimize the impact on nature. A special room is arranged in the funeral parlour to stack the hazardous waste after exhaust treatment. After reaching a certain amount, a professionally recognized environmental protection company will send a vehicle to take it away for treatment, and special management measures are in place for the food waste from canteen, which is cleared and transported by qualified professional company.

A2: Use of Resources

The Group has adopted policies and guidelines to improve the efficiency in energy, water and other material consumption, including "Energy Resource Control Procedure". In our daily operation, electricity, water and paper are the major resource consumption.

In view of the scarcity of natural resources, the Group advocates policies and procedures on efficient use of resources. For example, air conditioner operating temperature is set within a reasonable range. Lights and electrical appliance should be turned off before leaving the room. The Group would consistently seek ways to improve energy efficiency and lower electricity usage in our facilities. The Group also motivates all its employees to participate in resources conservation activities and encourages them to save water, power and paper, including reducing the times of business travel and encouraging double-sided printing. Internal security staff also patrol the offices after the employees finish duty to ensure there is no wastage of power.

有害及無害廢棄物

本集團殯儀服務業務會產生有害及無害廢棄物，有害廢棄物由火化爐的尾氣處理所產生，無害廢棄物則包括餐飲服務所產生的餐飲垃圾等固體廢物。本集團有周詳程序處理所產生的廢物，藉以減低對環境的影響。對不同類別的廢棄物有嚴格的分類方法，各類廢棄物均有特定的儲存地點及收集程序。本集團實施預防措施防止廢棄物泄漏造成污染。廢棄物分開儲存及處理及以分類帳簿進行記錄。同時，本集團交托合資格回收公司負責廢棄物處置及處理，以盡量減低對自然環境的影響。殯儀館內有專門的房屋把尾氣處理後的有害廢棄物進行堆放，達到一定數量後，由專業認可的環保公司派車拉走進行處理；餐廳的餐飲垃圾則有專門的管理辦法，由有資質的專業公司清運處理。

A2: 資源使用

本集團採納改進能源、水及其他物料消耗效率的政策及指引，包括「能源資源控制程序」。於我們日常營運中，電力、水及紙張為主要的資源消耗。

鑒於天然資源稀缺，本集團提倡有效利用資源的政策及程序。例如，空調運作溫度設定在合理的範圍內。離開房間前應關閉燈光及電器。本集團一直尋求提高能源效率及降低我們設施用電量的途徑。本集團亦鼓勵全體員工參與資源節約活動及節約用水、用電及用紙，包括減少公幹次數及雙面打印。內部保安人員亦會在員工下班後巡視辦公室，確保並無電力浪費。

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Packaging materials

As the operation of the Group does not produce any tangible products that require packaging during the Reporting Year, hence no packaging materials were used in this regard.

During the Reporting Year, the resources consumption data was recorded as follow:

包裝材料

於報告年度，由於本集團的業務並不產生任何需要包裝的有形產品，因此並無就此使用任何包裝材料。

於報告年度內，資源消耗數據記錄如下：

		Unit 單位	Consumption 排放		Consumption intensity (per million RMB revenue) 排放密度 (每百萬人民幣收益)	
			2021	2020	2021	2020
			二零二一年	二零二零年	二零二一年	二零二零年
Electricity	電力	kWh 千瓦時	895,169	1,405,470	12,263	20,566
Water	水	m ³ 立方米	32,353	32,307	443	473
Paper	紙張	kg 千克	21	19	0.29	0.27

The Group intends to enhance energy-saving operations through the said activities, and ultimately achieves the purposes of energy conservation, consumption reduction and pollution reduction. The Group will continue to devote more efforts in energy-saving and in promoting the green concept of low carbon operation.

本集團擬通過實施上述活動增強節能營運，最終達到節約能源、減少消耗及減低污染的目的。本集團將繼續加大力度節約能源以及推廣低碳營運的綠色理念。

During the Reporting Year, the resources consumption in 2021 has decreased as compared with that in 2020. The decrease in electricity and water usage were resulted from the above-mentioned energy saving activities. The Group anticipates that it will maintain stable consumption volume in the coming reporting year.

於報告年度，二零二一年的資源消耗較二零二零年有所減少。電力及用水減少乃由於上述節約能源活動所致。本集團預期其將於下一報告年度維持穩定的消耗量。

A3: The Environment and Natural Resources

For any possible incident that will cause pollution to the environment, the Group and its subsidiaries have clarified the management responsibilities of each post and taken measures to protect the local ecological environment and avoid the occurrence of environmental pollution and ecological damage on the affected sites as stipulated in the "Pollution Accident Management" session of the "Environmental Facilities Operation and Management System". Once there is any pollution incident, emergency plan will be formulated immediately and the case is reported to the environmental department in order to protect the safety of people and the ecological environment.

A3: 環境及天然資源

對於任何對環境可能造成污染的事故，本集團及其附屬公司明確訂定各崗位的管理責任，並採取保護當地生態環境的措施及避免受影響地點發生環境污染及生態破壞（於「環境設施營運及管理系統」內「污染事故管理」一節訂明）。一旦發生污染事故，本集團將立即制定應急計劃，並向環境部門報告，以保護有關人士的安全及生態環境。

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A4: Climate Change

People's requirements for the quality of funeral services gradually escalate after years of constant attention on the climate crisis, reducing funeral's impact on the environment is a necessity for many, offering low carbon funerals may soon become a common expectation everywhere, operation risk may then occurred if the Group cannot promote green funeral business development to meet the changing public expectation. It may even become a regulated requirement in the long run, as different countries start to promote ecological burial, and has been promulgating more stringent laws and policies. These may further increase environmental protection costs and compliance risk for the funeral services segment.

The Group also pays close attention to climate-related issues, such as potential extreme weather conditions and the latest emission requirements and regulations, and recognizes the importance of sustainable development and the continuous reduction of impact to the environment, climate and business operation.

A4: 氣候轉變

經過多年對氣候危機的持續關注，人們對殯儀服務質量的要求逐漸提高，並視減少殯儀對環境的影響為必需，提供低碳殯葬可能很快成為各地的普遍期望，如果本集團無法促進綠色殯儀發展業務以滿足不斷變化的公眾期望，則可能會發生運營風險。隨著各國開始推廣生態葬，並頒佈更嚴格的法律及政策，從長遠來看，其可能甚至成為一項監管規定。這可能進一步增加殯儀服務分部的環保成本及合規風險。

本集團亦密切關注氣候相關事宜，如潛在極端天氣狀況及最新排放要求及法規，並認識到可持續發展及持續減少對環境、氣候及業務營運的影響的重要性。

B. SOCIAL

(i) Employment and Labour Practices

B1: Employment

The Group has established and implemented a set of human resources management policies and procedures in place with the aim to provide good and safe working environment to its staff in order to comply with local related laws and regulations, including but not limited to The Employment Ordinance, Labour Standards Act, Labour Contract Law of PRC and Labour Law of the PRC. It sets out the Group's standards for compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. Remuneration management aims to attract potential employees and motivate current staff. The Group provides social security insurance to employees, including but not limited to medical insurance, maternity insurance and work injuries insurance. It is adjusted based on the situation of the each business unit and the local salary standard. All employees are treated equally and their employment, remuneration and promotion opportunities will not be affected by their nationality, race, age, religion and marital status.

B. 社會

(i) 僱傭及勞動待遇

B1: 僱傭

本集團已制訂並且實施一套人力資源管理政策和程序，旨在為員工提供優質而安全的工作環境，以符合地方相關法例及規例，包括但不限於《僱傭條例》、《勞動標準法》、《中國勞動合同法》和《中國勞動法》。政策和程序載列本集團有關補償和解僱、招聘及晉升、工時、休息時間、平等機會、多元化、反歧視及其他利益及福利的標準。薪酬管理旨在吸引潛在僱員及激勵現有員工。本集團為僱員提供社會保險，包括但不限於醫療保險、生育保險及工傷保險。薪酬根據各業務單位情況及當地工資標準作出調整。本集團對所有僱員均一視同仁，聘用、薪酬及晉升機會不會受到國籍、種族、年齡、宗教及婚姻狀況等影響。

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The Group provides different activities for employees, such as annual dinners and sports' day. It promotes the physical and mental health of employees. During the Reporting Year, no concluded cases regarding employment brought against the issuer or its employees were noted.

For the year ended 31 December 2021, the Group has 171 (2020: 179) employees. The Group recognizes the importance of workforce diversity and equal employment opportunity and diversifies its staff by means of gender and age to balance the culture and communications between staff. The aims of diversity is to ensure equal treatment on all types of employees. The Group had no reported incidents of non-compliance with regulations concerning employment during the Reporting Year.

本集團向僱員提供不同活動，如年度晚宴及運動日，促進僱員的身心健康。於報告年度內，發行人或其僱員並沒有涉及任何已結案的僱傭案件。

於截至二零二一年十二月三十一日止年度，本集團有171名（二零二零年：179名）僱員。本集團深明員工多元化及平等就業機會的重要性，並透過性別及年齡多元化員工，以平衡員工之間的文化及溝通。多元化的目標是確保所有類型的僱員得到平等對待。本集團於報告年度並無發現任何有關僱傭規例的違規事件。

KPI 關鍵績效指標		2021 二零二一年 number 人數	2020 二零二零年 number 人數
Total No. of employee	僱員總數	171	179
By gender	按性別		
Male	男性	105	109
Female	女性	66	70
By employee category (#)	按僱員類別(#)		
Senior management	高級管理層	8	—
Middle-level management	中層管理層	21	—
Non managerial employees	非管理層僱員	142	—
By age group	按年齡組別		
18-25	18至25歲	14	15
26-35	26至35歲	49	45
36-45	36至45歲	38	47
46-55	46至55歲	46	52
56-65	56至65歲	23	19
Above 65	65歲以上	1	1
By geographical region	按地區		
Hong Kong	香港	2	5
Vietnam	越南	8	8
PRC	中國	155	161
Taiwan	台灣	6	5

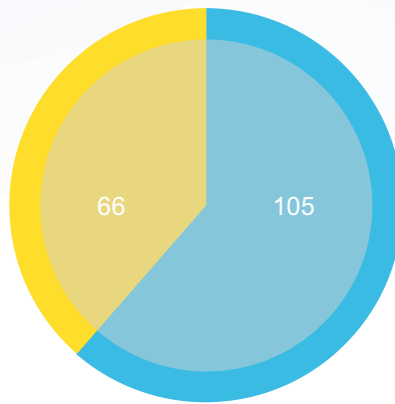
The number of employees by employee category in 2020 was not available for disclosure as it was a KPI suggested by Stock Exchange for the financial years commencing on or after 1 July 2020. The Group committed to full disclosure from 2022 onwards.

二零二零年按僱員類別劃分的僱員人數未能予以披露，原因為此乃聯交所就二零二零年七月一日或之後開始的財政年度建議的關鍵績效指標。本集團承諾自二零二二年起全面披露。

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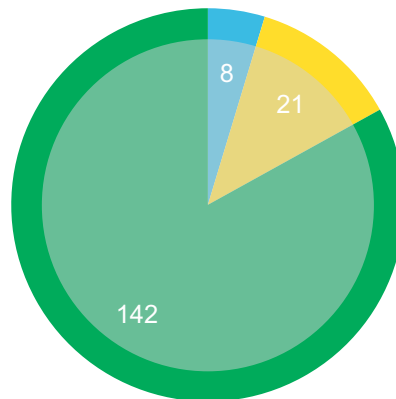
環境、社會及管治報告

Gender Distribution
員工分佈(按性別分佈)



■ Male 男性 ■ Female 女性

Employee Category Distribution
員工分佈(按員工類別分佈)



■ Senior management
高級管理層

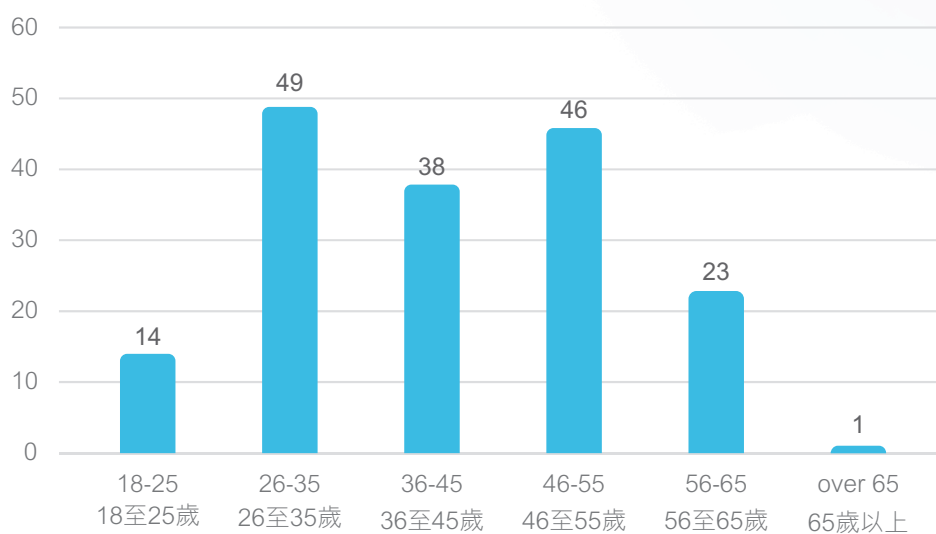
■ Middle-level management
中層管理層

■ Non managerial employees
非管理層僱員

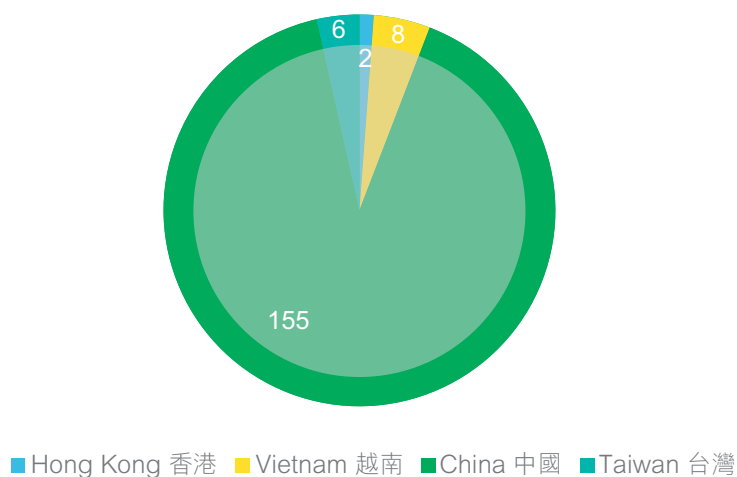
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環境、社會及管治報告

Age Distribution
員工分佈(按年齡分佈)



Regional Distribution
員工分佈(按地區分佈)



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