



SINO LIFE

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

ESG Report 2016 環境、社會及管治報告

活出精彩

*Live life to the
fullest*



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THE STOCK EXCHANGE OF HONG KONG LIMITED'S
ENVIRONMENTAL, SOCIAL AND GOVERNANCE
REPORTING GUIDE

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ABOUT THIS REPORT

Sino-Life Group Limited (the “Company” together with its subsidiaries as the “Group”) is pleased to present the first Environmental, Social and Governance Report (the “Report”) to provide an overview of our commitment in achieving environmental, social and governance goals. This Report is prepared by the Group with the professional assistance by APAC Compliance Consultancy and Internal Control Services Limited.

Preparation Basis and Scope

The Report is prepared in accordance with Appendix 20 to the GEM Listing Rules “Environmental, Social and Governance Reporting Guide” (the “ESG Reporting Guide”).

This Report summarizes the performance of the Group in respect of corporate social responsibility in 2016, covering its operation which is considered as material by the Group – namely provision of funeral and related services in the People’s Republic of China (“PRC”), Taiwan and Hong Kong, sales of burial plots and tombstones and provision of cemetery maintenance services in Vietnam and provision of elderly care and related service in Taiwan. In view of the first time of publish of the Report, only general disclosure of required aspects is disclosed. The Group will continue to optimize and improve the disclosure requirements. This Report shall be published both in Chinese and English. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

Reporting Period

This Report demonstrates our sustainability initiatives during the reporting period from 1 January 2016 to 31 December 2016.

Contact Information

The Group welcomes your feedback on this Report for our sustainability initiatives. Please contact us by email to ir@sinolifegroup.com.

關於本報告

中國生命集團有限公司(「本公司」,與其附屬公司統稱「本集團」)欣然呈獻首份環境、社會及管治報告(「本報告」),以概覽本集團達成環境、社會及管治目標方面的努力。本報告乃由本集團經亞太合規顧問及內控服務有限公司提供專業協助下編製。

編製基準及範圍

本報告乃依照創業板上市規則附錄二十「環境、社會及管治報告指引」而編製。

本報告概述本集團於二零一六年在企業社會責任方面的表現,涵蓋本集團視為重要的業務,即於中華人民共和國(「中國」)、台灣及香港提供殯儀及相關服務、銷售墓地及墓碑、以及於越南提供墓園保養服務及於台灣提供長者照顧及相關服務。由於本次是首次刊發本報告,因此僅披露所需層面的一般披露。本集團將不斷優化和改進披露規定。本報告備有中英文版本。中英文版本如有任何歧義,概以英文本為準。

報告期

本報告列載於二零一六年一月一日至二零一六年十二月三十一日報告期的可持續發展措施。

聯絡資料

本集團歡迎閣下對本報告提出任何可持續發展措施方面的反饋,請電郵至 ir@sinolifegroup.com與我們聯絡。



INTRODUCTION

The Group has primarily engaged in funeral services in the PRC, Hong Kong, Taiwan and Vietnam and elderly care services in Taiwan. In the PRC, it mainly involves the operations of funeral centers, including cremation and the catering services. There is office operation only in Hong Kong and Taiwan while cemetery operation in Vietnam.

The Group recognises that in order to continue its success in attracting affordable capital, retaining a loyal workforce and sustainable customer base, the Group needs to protect and enhance its reputation as an ethical, profitable and responsible brand.

Respect for stakeholders, employees and the environment, is a non-negotiable business principle throughout the Group and management is confident that it has appropriate systems in place, not only to protect the brand and its businesses, but also to provide long-term benefits to various stakeholders.

The Group is committed to be with responsible operation and value creation for stakeholders and community by integrating environmental and social factors into management considerations. Sustainability strategy is based on the compliance with the legal requirements in the area we operate and opinions from stakeholders. It is crucial for the Group's growth in order to achieve business excellence and to build capabilities for long-term competitiveness. The Group has established and implemented various policies to manage and monitor the risks related to environment, employment, operating practices and community. Details of the management approaches to sustainable development of different areas have illustrated in this Report.

緒言

本集團主要從事於中國、香港、台灣及越南的殯儀服務及於台灣的長者照顧服務。於中國，本集團主要涉及殯儀中心業務，包括火化及餐飲服務。本集團僅於香港及台灣設有辦事處，而越南則設有墓園業務。

本集團確認，為繼續吸引可負擔資本、保留忠心員工及可持續的客戶群，本集團須保障及加強其作為符合道德、有盈利及負責任品牌之聲譽。

對權益關涉者、僱員及環境的尊重乃整個集團的無商議餘地的經營原則，管理層有信心設有適當的系統不僅保障品牌及其業務，並向不同權益關涉者提供長期利益。

本集團致力於管理中把環境及社會因素納入考慮範圍內，為權益關涉者及社區負責並創造價值。本集團的可持續發展策略乃建基於我們的業務範圍內符合法律規定並符合權益關涉者的意見。這對本集團的增長至關重要，以達到業務上的卓越及建立長期競爭力。本集團制定並實施各項政策以管理及監察有關環境、僱傭、營運慣例及社區的風險。本報告闡釋不同領域的可持續發展管理方針之詳情。



STAKEHOLDERS ENGAGEMENT

The Group acknowledges the importance of intelligence gained from the stakeholders' insights, inquiries and continuous interest in the Group's business activities. The following table provides an overview of the Group's key stakeholders and various platforms and methods of communication are used to reach, listen and respond.

權益關涉者參與

本集團確認從權益關涉者對本集團業務活動的洞見、疑問及持續興趣所得情報的重要性。

下表載列本集團之關鍵權益關涉者及用以接觸、聆聽及回應他們的不同溝通平台及方法之概覽。

Stakeholders 權益關涉者	Issue of concern 關注問題	Engagement channel 參與渠道
Government and Market Regulators 政府及市場監管機構	<ul style="list-style-type: none"> Compliance 合規情況 Proper tax payment 正當交稅 Promote regional economic development and employment 促進地區經濟發展及提高就業 	<ul style="list-style-type: none"> On-site inspections and checks 實地視察檢查 Research and discussion through work conferences, work reports preparation and submission for approval 通過工作座談會、編製及提交審批工作報告進行研究和討論
Shareholders and Investors 股東及投資者	<ul style="list-style-type: none"> Return on the investment 投資回報 Information disclosure and transparency 資訊披露及透明度 Protection of interests and fair treatment of shareholders 保障股東權益及公平對待股東 	<ul style="list-style-type: none"> Annual general meeting and other shareholder meetings 股東週年大會及其他股東大會 Annual reports, announcements and website 年度報告、公佈及網站 Meeting with investors and analysts 與投資者及分析員會面
Employees 僱員	<ul style="list-style-type: none"> Safeguard the rights and interests of employees 保障僱員權利和利益 Career Development opportunities 事業發展機會 Health and safety 健康與安全 	<ul style="list-style-type: none"> Conference 座談會 Training, seminars, briefing sessions 培訓、研討會、簡介會 Cultural and sport activities 文化及體育活動 Intranet and emails 內聯網和電郵



Stakeholders 權益關涉者	Issue of concern 關注問題	Engagement channel 參與渠道
Customers 客戶	<ul style="list-style-type: none"> – Safe and high-quality service – 安全及高質量的服務 – Stable relationship – 穩定關係 – Information transparency – 資訊透明度 – Business ethics – 商業道德 	<ul style="list-style-type: none"> – Website, brochures, annual reports – 網站、小冊子、年度報告 – Email and Customer service hotline – 電郵及客戶服務熱線 – Feedback forms – 反饋表格 – Visits and meetings – 參觀及會議
Suppliers/Partners 供應商／夥伴	<ul style="list-style-type: none"> – Long-term partnership – 長期夥伴關係 – Honest cooperation – 坦誠合作 – Fair, open – 公平、公開 – Risk reduction – 降低風險 	<ul style="list-style-type: none"> – Business meetings, supplier conferences, phone calls, interviews – 業務會議、供應商座談會、電話溝通、訪談 – Regular meeting – 定期會面 – Review and assessment – 檢討及評估 – Tendering process – 招標過程
Peer/Industry associations 同業／業界組織	<ul style="list-style-type: none"> – Experience sharing and corporations – 分享經驗及協作 – Fair competition – 公平競爭 	<ul style="list-style-type: none"> – Industry conference – 業界座談會 – Site visit – 實地參觀
Public and communities 公眾人士及社區	<ul style="list-style-type: none"> – Community involvement – 社區參與 – Social responsibilities – 社會責任 	<ul style="list-style-type: none"> – Volunteering – 義工 – Charity and social investment – 慈善和社會投資



ENVIRONMENTAL ASPECTS

Emissions

The Group's objectives on environmental protection are to reduce emission of air pollutants, wastewater and hazardous wastes. In pursuing these objectives, the Group has established and implemented corresponding procedures. The Group was in strict compliance with local related laws and regulations, such as Environmental Protection Law of the PRC and other relevant laws and regulations and had no material non-compliance regarding environmental issues during the reporting period.

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 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 if the emission meets the relevant national standards.

Air Pollutant and Greenhouse Gas Emission

Air pollutants are generated from cremation and the catering service provided in the funeral service center in the PRC. The emission of the crematoria meets the "Emission Standard of Air Pollutant for Crematory". Filter are applied to reduce carbon emission. The coffin used for cremation has specific requirements 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.

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 consumptions in the office daily operations as these activities cause significant emission of greenhouse gas. Policies and procedures adopted on resources saving are mentioned in the section "Use of resources".

Wastewater

Wastes water generated is monitored regularly to ensure it meets the national standard. 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.

環境層面

排放物

本集團在環保方面的目標為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。本集團嚴格遵守地方法例及規例，如《中國環保法》及其他相關法例及規例。於報告期內並無違反環保的重大問題。

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。該系統旨在控制能源及資源消耗及防止污染，以宣揚環保的重要性。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。

大氣污染及溫室氣體排放

大氣污染來自於中國殯儀服務中心提供的火化服務及餐飲服務。火葬場的排放物符合《火葬場大氣污染物排放標準》，當中使用過濾器減少碳排放。我們對於火化的棺材有特定要求以控制大氣污染物的排放，例如，棺材的表面不得裝有金屬裝飾或塑料附件。

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。有關節省資源所採用的政策及程序載於「資源使用」一節。

污水

本集團定期監察所產污水以確保符合國家標準。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。

Hazardous and Non-Hazardous Wastes

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 location 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 record. The Group engages qualified recycling companies to perform waste disposal and treatment so as to minimize the impact on the nature.

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 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. We 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.

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 accident of pollution, 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.

有害及無害廢棄物

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。本集團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洩漏造成污染。廢棄物分開儲存及處理及以分類賬簿進行記錄。本集團交託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損害。

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。

鑑於資源缺乏，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。我們一直尋求提高能源效率及降低我們設施用電量的途徑。本集團並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。

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。



SOCIAL ASPECT

Employment and Labour Practices

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 regulation, including but not limited to The Employment Ordinance, Labour Standards Act, Labor Contract Law of PRC and "Labor 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. The remuneration management aims to attract potential employees and motivate current staff. The Group provides social insurance to employees, including but not limit to medical insurance, maternity insurance and work injuries insurance. It is adjusted based on the situation of the company 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. Also, the Group provides different activities for employees, such as annual dinners and sports' day. It promotes physical and mental health of employees. During the reporting period, no concluded cases regarding employment brought against the issuer or its employees were noted.

Health and Safety

The Group provides catering service at the funeral parlour and funeral service center. Therefore, the food manufacturing and funeral service hygiene management are crucial to the operation. The Group has implemented stringent internal procedures on both food manufacturing and funeral service to ensure high standard of hygiene according to Group's "Health, Safety and Environment Statement". The Group was in strict compliance with local related laws and regulations, such as Occupational Safety and Health Ordinance, the Production Safety Laws of the PRC.

社會層面

僱傭及勞工常規

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，旨在為僱員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。薪酬管理旨在吸引潛在員工及激勵現有員工。本集團為員工提供社會保險，包括但不限於醫療保險、生育保險及工傷保險。薪酬根據本公司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、薪酬及擢升機會不會受到國籍、種族、年齡、宗教及婚姻狀況等影響。此外，本集團向員工提供不同活動，如年度晚宴及運動日，促進員工的身心健康。於報告期內，發行人或其僱員並沒有涉及任何已結案的僱傭案件。

健康與安全

本集團提供殯儀館及殯儀服務中心的餐飲服務。因此，食品製造及殯儀服務衛生管理對營運至關重要。根據本集團《健康、安全及環保聲明》，本集團實施嚴格的食品製造及殯葬服務內部程序，確保達到高衛生標準。本集團嚴格遵守《職業安全及健康條例》、《中國生產安全法》等相關地方例及規例。

Food Manufacturing Hygiene

The Group has established procedures to supervise and monitor the preparation and processing of cooked food items as well as the quality of cooked food sourced from the independent third parties. The set of standard operating procedures in food manufacturing sets out the hygiene procedures to be followed by the staff:

1. The staff of funeral parlour and funeral service centres providing catering services have to wear masks and cook's caps.
2. During processing and manufacturing of food, the staff have to maintain personal hygiene by cleaning their hands and wearing clean working clothes.
3. The staff have to clean up the service areas after providing catering services.
4. The staff have to maintain the hygiene of food manufacturing environment and take measures to eliminate all pests.
5. The staff have to clean and sterilize all catering utensils.
6. The owner of each of the funeral parlours and funeral services centres would require and request the catering staff to obtain the health certificates and collect such health certificates from them after their annual health check.

Funeral Services Hygiene

The Group maintains stringent hygiene procedures in the provision of funeral services, and has implemented a set of standard operating procedures for hygiene and cleanliness for all steps of services and processing facilities with which the staff are required to comply with strictly at each step of services provided by the Group. The set of standard operating procedures in the provision of funeral services sets out the hygiene procedures to be followed by the staff:

1. During transportation of the remains, the staff have to wear clean canvas mittens.

生產食品的衛生

本集團訂有監督及監察熟食品的預備及加工以及從獨立第三方採購熟食食品質量的程序。生產食品標準作業程序訂有員工須遵守的衛生程序：

1. 提供餐飲服務的殯儀館及殯葬服務中心工作人員必須佩戴口罩及廚師帽。
2. 在食品加工及生產過程中，員工必須洗手及穿上清潔的工作服以保持個人衛生。
3. 員工在提供餐飲服務後，必須清理服務範圍。
4. 員工必須保持食品生產環境的衛生，並採取消除所有害蟲的措施。
5. 員工必須清潔及消毒所有餐飲用具。
6. 各殯儀館及殯葬服務中心的擁有人將規定並要求餐飲人員於年度體檢後獲得健康證明並收取有關健康證明。

殯儀服務衛生

本集團就提供的殯葬服務訂有嚴格的衛生程序，並就服務及處理設施的所有步驟實施一套衛生及清潔標準作業程序，以讓員工於提供本集團服務的所有步驟時嚴格遵守。殯葬服務的標準作業程序列載員工須遵守的衛生程序：

1. 於運送遺體期間，有關員工必須佩戴清潔帆布手套。



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|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| <p>2. Before contacting with the remains, the staff have to clean their arms and hands by using hand wash cleanser and wear disposable surgical face masks and disposable rubber gloves.</p> | <p>2. 於接觸遺體前，有關員工必須以洗手液清潔手臂及雙手，並佩戴一次性手術口罩及一次性橡膠手套。</p> |
| <p>3. Before doing make-up for the remains, the staff have to use ultraviolet rays to sterilize the remains for around 5 minutes.</p> | <p>3. 為遺體化妝前，有關員工必須使用紫外線對遺體進行消毒約五分鐘。</p> |
| <p>4. After processing the remains, the staff have to dispose the masks and rubber gloves into the garbage bin and sterilize all tools by using ultraviolet rays and chlorine dioxide.</p> | <p>4. 於處理遺體後，有關員工必須將口罩及橡膠手套丟棄於垃圾桶，並以紫外線及二氧化氯對所有工具進行消毒。</p> |

Hygienic inspection for both food manufacturing and funeral services is conducted every day. The Group continues to improve the working conditions and monitor the effectiveness of safety related controls.

本集團每日對食品生產及殯儀服務進行衛生檢查，並持續改善工作環境及監察安全有關管控的效能。

Development and Training

The Group believes development of employee is crucial to the sustainable development of the business. The Group's "Human Resources Management Policy" sets out the guidelines for training programs, which aims to enhance the job skills and personal development of employees. The management and general staff often meet, discuss and exchange experience in providing funeral services to the customers. The exchange of experience is useful for the management to appraise the work and performance of the general staff in order to give them advice, to devise ways to help them overcome difficulties, and to improve their services.

發展及培訓

本集團認為，僱員發展對我們業務的可持續發展至關重要。本集團的「人力資源管理政策」訂明培訓計劃的指引，該指引旨在加強員工的工作技能及個人發展。管理層及一般員工經常會面、商討及交流向客戶提供殯儀服務的經驗。交流經驗對管理層評估一般員工的工作及表現甚為有用，可藉此向員工給予意見及訂定協助他們克服困難及改進服務的方法。

To enable the staff to fully realize that the Group's service philosophy and to cater for the demand of a much diversified personalized service, the Group implemented comprehensive and systematic training programs. Such programs are continuous throughout the year and all staff must take part in such training programs. The training covers a wide variety of topics in order to cater the needs for employees from different departments.

為使員工充分認識本集團的服務理念及滿足更多元化的個性化服務需求，本集團實施全面及系統性的培訓計劃。這些計劃全年持續進行，所有員工均必須參加。培訓涵蓋廣泛的主題，以滿足不同部門員工的需要。

The Group will continue to enhance the training system in order to improve the personal development of employee.

本集團將持續加強培訓系統，以改進僱員的個人發展。



Labour Standards

The Group respects the human rights of employee, especially gender equality and are strongly against employment of child labor and forced labor as stipulated in the Group's "Prohibition of Child Labor Procedures". The Group strictly complies with Labor Law of PRC, Provisions on the Prohibition of Using Child Labor and other relevant laws and regulations. Recruitment guideline clearly states that only person aged 18 or above is allowed to work in the Group and zero tolerance to child labor and forced labor. If there is any case discovered, following measures are implemented.

1. Stop the child labor from working
2. Report to the local labor authority and provide medical check for him/her. If any disease is discovered, medical treatment should be arranged and the expense is covered by the Group
3. Contact the parents or guardian of the employee immediately and bring him/her back to home. Travel expense is covered by the company
4. An investigation will be carried out to find out the parties that introduce child labour to the Group

During the reporting period, the Group was not subject to any punishment by the government and was not involved in any lawsuit related to child labor or forced labor.

Operating Practices

Supply Chain Management

Funeral products provided by the funeral parlour and funeral service centres managed by the Group in the PRC are sourced from third party suppliers. Funeral products required by the Group are primarily flowers, wreaths, coffins and urns.

The Group's "Suppliers/Distributors Social Responsibilities Control Procedure" strengthens the management of the social and environmental risks of suppliers. The procurement department is responsible for monitoring and evaluating the social responsibility performance of suppliers. Supplier is required to sign a social responsibility agreement to promise that it has complied with all local laws and regulations and agrees to have on-site inspection. If any serious cases of non-compliance are discovered during the on-site inspection for supplier, we will terminate the contract with it. The Group maintains a long-term relationship with suppliers based on the result from supplier assessment.

勞工準則

本集團尊重僱員的人權，尤其是性別平等，並強烈反對僱用童工及強迫勞工（誠如本集團「禁止童工程序」所載）。本集團嚴格遵守《中國勞動法》、《禁止使用童工規定》及其他相關法例及規例。招聘指引清楚訂明本集團僅聘用年滿18歲人士，並對童工及強迫勞工採取零容忍態度。倘發現有任何有關個案，本集團將實施以下措施：

1. 停止該名童工的工作
2. 向地方勞工當局報告並為該名童工提供醫療檢查。倘發現他／她患有疾病，將安排醫療治理，而有關費用將由本集團承擔
3. 立即向該名童工的家長或監護人聯絡，並把他／她送回家，而有關交通費用由本公司承擔
4. 將進行調查以查究引薦該名童工到本集團工作的人士

於報告期內，本集團未有遭當局判以任何處分，且並無涉及任何有關童工或強迫勞工的訴訟。

營運慣例

供應鏈管理

由本集團於中國管理的殯儀館及殯儀服務中心提供的殯儀產品採購自第三方供應商，所需的殯儀產品主要為鮮花、花圈、棺木及骨灰甕。

本集團的「供應商／分銷商社會責任控制程序」加強對供應商面對的社會及環境風險的管理。採購部負責監控及評估供應商的社會責任表現。供應商須簽署社會責任協議，承諾遵守所有地方法例及規例並同意接受現場檢查。倘對供應商進行現場檢查期間發現有任何違規，我們將終止其合約。本集團與供應商的長期關係取決於對供應商進行評估的結果。

Product Responsibility

The Group provides funeral advisory services, such as funeral ceremony held in a funeral parlour. Besides, we also provide materials used for funeral ceremonies and cremation services, such as fresh flowers, fuel for the cremation furnace.

Providing efficient and high-quality service to customers are the utmost concern for the Group. The Group's "Service Quality Management Procedure" and other related procedures to control the quality and safety of the services. The Group was in strict compliance with related laws and regulations, The Regulations on Funeral and Interment Control of the PRC, Mortuary Service Administration Act in Taiwan. During the reporting period, the Group was not subject to any disputes relating to the storage service or punishment by the government and was not involved in any lawsuit related to product responsibility.

Quality Management

The Group conducts survey of customers' opinion on its services by providing questionnaires to customers in the PRC with regard to the types of services which had been provided to the customers and their comments on the quality of the services provided including the efficiency and competency of the Group's staff in carrying out their duties and providing services to the customers, such as observing details of rituals in compliance with customers' requirements. The Group has also issued operational manual for its staff to observe and organised training sessions to familiarize its staff with the procedures and rites of funeral services. The Group is committed to provide quality service to its customers through improving the administrative ability of its senior management and the functional capability of its operation staff. Further, in order to provide better services to its customers, the Group planned to carry out decoration and refurbishment of funeral parlour and funeral service centres in the PRC.

Customer Information Protection

The Group places the utmost importance on protecting the privacy of its customers, partners and staff in the collection, processing and use of their personal data. As stipulated in "Company Confidentiality Regulation", the Group adheres to the applicable data protection regulations and ensures appropriate technical measures are in place to protect personal data against unauthorized use or access. The Group also ensures that customers' personal data is securely kept and processed only for the purpose for which it has been collected. Staff are required to sign a confidentiality agreement in order to strengthen their awareness of safeguarding personal data.

產品責任

本集團提供殯儀諮詢服務，如於殯儀館舉行的殯儀儀式。此外，我們亦提供殯儀儀式及火化服務所使用之物料，如鮮花、焚火爐燃料。

為客戶提供高效、優質的服務是本集團的最大關注。本集團的「服務質量管理程序」及其他相關程序控制服務的質量及安全。本集團嚴格遵守相關法例及規例、中國《殯葬管理條例》及台灣《殯葬管理條例》。於報告期內，本集團未曾出現任何有關貯存服務的爭議或遭受當局處分，且並無涉及任何有關產品責任的訴訟。

質量管理

本集團向中國客戶就其對本集團服務的意見進行問卷調查，問卷內容包括向客戶所提供的服務種類及他們對所提供服務的質量的意見，其中包括本集團員工履行職責及向客戶提供服務（如遵照客戶要求安排儀式各項細節）的效率及能力。本集團並向員工發出作業手冊及舉辦培訓課堂，讓員工熟習殯儀服務的程序及儀式。本集團致力透過改善高級管理層的行政能力及營運人員的工作能力向客戶提供優質服務。此外，為向客戶提供更佳服務，本集團計劃為旗下的中國殯儀館及殯儀服務中心進行裝修及翻新工程。

客戶資料保護

本集團於收集、處理及使用客戶、夥伴及員工的個人資料時，非常重視保護客戶、夥伴及員工的私隱。誠如《公司保密規例》訂明，本集團遵守適用的資料保護規例，確保訂有適當的技術性措施，以保護個人資料免受未經授權使用或索閱。本集團並確保客戶的個人資料安全存置並僅作收集所作用途處理。有關員工須簽署保密協議，以加強他們對保障個人資料的意識。

Anti-Corruption

The Group believes that the integrity of business is a foundation of corporate social responsibility, as well as a fundamental element of a business's competitive advantage and sustainability. For these reasons, we have systematically incorporated anti-corruption management principles into our operations, promoted a fair and just commercial competition to achieve win-win situation with external partners and adhered to transparent and open mechanisms for internal management as stipulated in the "Anti-corruption and Anti-Fraud Management System". The Group has assigned a specific department to oversee all the issues related to bribery. It is responsible for handling corruption cases. All crucial staff are required to sign an agreement related to receiving gifts. Besides, we open up communication channels for others to report cases by phone. The performance in anti-corruption is one of the key criteria in the annual performance appraisal. Investigation will be carried out once the case is reported in order to identify the root cause. All these practical actions not only win the trust of customers, but also enhance the sense of belonging and fair play among our employees. The Group was in strict compliance with related laws and regulations, such as Anti-Unfair Competition Law of the PRC and Anti-Money Laundering Law of the PRC, Prevention of Bribery Ordinance. During the reporting period, there was no concluded legal cases regarding corrupt practices brought against the issuer or its employees.

反貪污

本集團認為商業誠信為企業社會責任的基礎，且為業務競爭優勢及可持續發展的基本要素。因此，我們已有系統地把反貪污的管理原則納入我們的作業內，促進公平公正的商業競爭以與外界夥伴達到雙贏局面，並遵守透明及開放的內部管理機制（誠如「反貪污及反詐騙管理制度」訂明）。本集團指派特定部門監督所有有關賄賂事宜的工作。該部門負責處理貪污個案。本集團所有關鍵人員必須簽署有關收受禮物的協議。此外，我們開設以電話舉報個案的溝通渠道。反貪污的績效為年度績效評估的主要準則之一。當有個案呈報後，我們即會進行調查以找出其中根由。所有這些實際行動不但贏得客戶的信任，亦加強員工的歸屬感及公平競爭。本集團嚴格遵守相關法例及規例，如中國《反不正當競爭法》、中國《反洗錢法》及《防止賄賂條例》。於報告期內，發行人或其僱員並沒有涉及任何已結案的貪污案件。



Community

Community Investment

As a socially responsible company, the Group is committed to understanding the needs of the communities in which we operate. The Group has adopted "Community Investment Policy", which aims to build trust and stable relationship with our stakeholders. The Group strives to contribute to the society by focusing on four area including living standard of the community, culture, education and development and labour corporation.

- ***Living standard of community***
We improve the living standard of the community by serving the local underprivileges. For example, we provide development opportunities, health care and sport activities
- ***Culture projects***
The Group has recognized culture is a key part of our heritage and history. We support high quality cultural projects, which can both enhance the living standards and encourage creativity.
- ***Education and development***
The Group believes that education and development can help the future leaders to equip skills and knowledge support all the trainings and skill developments related to the Groups' business. It is because education, professional employees and creativity are the main driving force for sustainable development.
- ***Labour Cooperation***
The Group respects the freedom of association and the right of collective bargaining of employee. We encourage communication between management team and employee by establishment of a channel for employee feedback.

The Group will continue to contribute to the sustainable development of the community by building a healthy and dynamic community.

社區

社區投資

作為一間對社會負責的公司，本集團致力理解我們營運所在社區的需要。本集團採納「社區投資政策」，該政策旨在建立與權益關涉者的信任及穩定關係。本集團致力專注社區生活水平、文化、教育及發展以及勞工合作等四個範疇以貢獻社會。

- ***社區的生活水平***
我們服侍地方弱勢人士，以改善社區的生活水平。例如，我們提供發展機會、醫療及體育活動。
- ***文化項目***
本集團確認文化為我們傳承及歷史的主要部分。我們支持可提高生活水平及鼓勵創造力的優質文化項目。
- ***教育及發展***
本集團認為，教育及發展可助未來領袖裝備可支援與本集團業務相關所有培訓及技能發展的技能及知識。此乃因於教育、專業僱員及創造力為可持續發展的主要動力。
- ***勞工合作***
本集團尊重結社自由及集體談判的權利。我們設立員工反饋渠道，鼓勵管理層團隊與員工之間的溝通。

本集團將繼續為社區的可持續發展作出貢獻，建立健康及有活力的社區。



THE STOCK EXCHANGE OF HONG KONG LIMITED'S ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE

香港聯合交易所有限公司環境、社 會及管治報告指引

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs)

主題範疇、層面、一般披露及關鍵績效指標(KPIs)

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A. Environmental

A.環境

Aspects A1: Emission

A1層面：排放

	General Disclosure 一般披露	"Emission" 「排放」	6
KPI A1.1	The types of emissions and respective emissions data 排放種類及各自排放數據		N/A 不適用
KPI A1.2	Greenhouse gas emissions in total and, where appropriate, intensity 溫室氣體總排放量及強度（倘適用）		N/A 不適用
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity 產生的有害廢物總量及強度（倘適用）		N/A 不適用
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity 產生的非有害廢物總量及強度（倘適用）	The Group currently does not report on these indicators. 本集團目前並無報告這些指標。	N/A 不適用
KPI A1.5	Description of measures to mitigate emissions and results achieved 減低排放舉措說明及所獲成效		N/A 不適用
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved 有害及非有害廢物處理方法、減少措施及所獲成效說明		7

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Aspects A2: Use of Resources

A2層面：資源使用

	General Disclosure 一般披露	"Use of Resources" 「資源使用」	7
KPI A2.1	Direct and indirect energy consumption by type in total 按種類劃分的直接及間接能源總消耗量		N/A 不適用
KPI A2.2	Water consumption in total and intensity 用水總量及強度		N/A 不適用
KPI A2.3	Description of energy use efficiency initiatives and results achieved 能源使用效率措施及所獲成效說明		N/A 不適用
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved 採購適用用水是否有任何問題、節水 措施及所獲成效說明	The Group currently does not report on these indicators. 本集團目前並無報告這些指標。	N/A 不適用
KPI A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced 用作製成品的包裝物料總量及生產的 每件包裝物料總量（倘適用）		N/A 不適用

Aspect A3: The Environment and Natural Resources

A3層面：環境及自然資源

	General Disclosure 一般披露	"The Environment and Natural Resources" 「環境及自然資源」	7
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them 有關活動對環境及自然資源的重大影響 以及所採取的管理行動說明	The Group currently does not report on this indicator. 本集團目前並無報告這項指標。	N/A 不適用

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B. Social			
B. 社會			
Aspect B1: Employment and Labour Practices			
B1層面：僱傭及勞工常規			
	General Disclosure 一般披露	"Employment" 「僱傭」	8
KPI B1.1	Total workforce by gender, employment type, age group and geographical region 按性別、僱傭種類、年齡組別及地理區域劃分的總勞動力		N/A 不適用
KPI B1.2	Employee turnover rate by gender, age group and geographical region 按性別、年齡組別及地理區域劃分的補缺率	The Group currently does not report on these indicators. 本集團目前並無報告這些指標。	N/A 不適用
Aspect B2: Health and safety			
B2層面：健康及安全			
	General Disclosure 一般披露	"Health and Safety" 「健康及安全」	8-10
KPI B2.1	Number and rate of work-related fatalities 因公死亡人數及比例		N/A 不適用
KPI B2.2	Lost days due to work injury 工傷損失工作日數	The Group currently does not report on this indicator 本集團目前並無報告這項指標。	N/A 不適用
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored 採取的職業健康及安全措施、實施及監察方式說明		N/A 不適用



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Aspect B3: Development and Training

B3層面：發展及培訓

	General Disclosure 一般披露	"Development and Training" 「發展及培訓」	10
KPI B3.1	The percentage of employee trained and employee category 受訓員工百分比及僱員類別		N/A 不適用
KPI B3.2	The average training hours completed per employee by gender and employee category 按性別及員工類別劃分的每名員工完成的平均受訓時數	The Group currently does not report on these indicators 本集團目前並無報告這些指標	N/A 不適用

Aspect B4: Labor Standard

B4層面：勞工準則

	General Disclosure 一般披露	"Labour Standard" 「勞工準則」	11
KPI B4.1	Description of measures to review employment practices to avoid child and forced labor 檢討僱傭常規以避免童工及強迫勞工的措施說明	"Labour Standard" 「勞工準則」	11
KPI B4.2	Description of steps taken to eliminate such practices when discovered 發現有關勞工時採取消除有關問題的步驟說明	"Labour Standard" 「勞工準則」	11

Aspect B5: Supply Chain Management

B5層面：供應鏈管理

	General Disclosure 一般披露	"Supply Chain Management" 「供應鏈管理」	11
KPI B5.1	Number of suppliers by region 按地區劃分的供應商數目	The Group currently does not report on this indicator 本集團目前並無報告這項指標	N/A 不適用
KPI B5.2	Description of practices relating to engaging supplies, number of supplies where the practices are being implemented, how they are implemented and monitored 委聘供應商常規、常規實施中的供應商數目、實施及監察方式說明	"Supply Chain Management" 「供應鏈管理」	11

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Aspect B6: Product Responsibility

B6層面：產品責任

	General Disclosure 一般披露	"Product Responsibility" 「產品責任」	12
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons 因安全及健康原因須回收的已出售或出運產品的總數百分比		N/A 不適用
KPI B6.2	Number of products and service related complaints received and how they are dealt with 接獲有關產品及服務的投訴宗數及處理方式	The Group currently does not report on these indicators 本集團目前並無報告這些指標	N/A 不適用
KPI B6.3	Description and practices relating to observing and protecting intellectual property rights 遵守及保護知識產權有關說明及常規	The Group currently does not report on these indicators 本集團目前並無報告這些指標	N/A 不適用
KPI B6.4	Description of quality assurance process and recall procedures 質量保證程序及回收程序說明	"Product Responsibility – Quality Management" 「產品責任－質量管理」	12
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored 消費者資料保護及私隱政策、實施及監察方式說明	"Product Responsibility – Consumer data protection" 「產品責任－消費者資料保護」	12



**Subject areas, aspects, general disclosures and
Key Performance Indicators (KPIs)**
主題範疇、層面、一般披露及關鍵績效指標(KPIs)

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Aspect B7: Anti-corruption

B7層面：反貪污

	General Disclosure 一般披露	"Anti-Corruption" 「反貪污」	13
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the case 發行人或其僱員於報告期內涉及已結案 的貪污案件數目及案件結果	No concluded case 並無結案	13
KPI B7.2	Description of preventive measures and whistleblowing procedures, how they are implemented and monitored 預防措施及舉報程序、實施及監察方式 說明	"Anti-Corruption" 「反貪污」	13

Aspect B8: Community Investment

B8層面：社區投資

	General Disclosure 一般披露	"Community Investment" 「社區投資」	14
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labor needs, health, culture, sport) 貢獻重點領域（如教育、環境問題、勞工 需要、健康、文化、運動）	The Group currently does not report on these indicators 本集團目前並無報告這些指標	N/A 不適用
KPI B8.2	Resources contributed (e.g. money or time) to the focus area 對重點領域所貢獻的資源（如金錢或時 間）		N/A 不適用



SINO LIFE

SINO-LIFE GROUP LIMITED

中國生命集團有限公司

