



**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**

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**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
<b>Internal stakeholders</b> 內部權益關涉者		
Employees 僱員	<ul style="list-style-type: none"> <li>Labour rights and interests</li> <li>Benefits and welfare</li> <li>Career development</li> <li>Health and occupational safety</li> <li>勞工權益</li> <li>福利與待遇</li> <li>職業發展</li> <li>健康與職業安全</li> </ul>	<ul style="list-style-type: none"> <li>Employee activities</li> <li>Performance appraisal</li> <li>Employee handbook</li> <li>Trainings and drills</li> <li>員工活動</li> <li>績效考核</li> <li>員工手冊</li> <li>培訓及演習</li> </ul>
<b>External stakeholders</b> 外部權益關涉者		
Shareholders and investors 股東及投資者	<ul style="list-style-type: none"> <li>Return on investment</li> <li>Good corporate governance system</li> <li>Transparency and disclosure of corporate information</li> <li>投資回報</li> <li>良好的企業管治制度</li> <li>公司資料的透明度及披露</li> </ul>	<ul style="list-style-type: none"> <li>Shareholders' meetings</li> <li>Quarterly, Interim and annual reports</li> <li>Announcements and circulars</li> <li>Official company website</li> <li>Emails</li> <li>股東大會</li> <li>季度、中期及年度報告</li> <li>公告及通函</li> <li>公司官方網站</li> <li>電郵</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>Product and service quality</li> <li>Corporate reputation</li> <li>Data privacy protection</li> <li>產品及服務質素</li> <li>企業聲譽</li> <li>資料私隱保障</li> </ul>	<ul style="list-style-type: none"> <li>Daily operations</li> <li>Customer satisfaction survey</li> <li>日常營運</li> <li>客戶滿意度調查</li> </ul>
Suppliers 供應商	<ul style="list-style-type: none"> <li>Fair and open selection process</li> <li>Business integrity and ethics</li> <li>公平公開的甄選流程</li> <li>商業誠信與道德</li> </ul>	<ul style="list-style-type: none"> <li>Daily operations</li> <li>Regular performance appraisal</li> <li>日常營運</li> <li>定期表現評估</li> </ul>
Government regulators 政府監管機構	<ul style="list-style-type: none"> <li>Compliance with relevant laws and regulations</li> <li>Business integrity and ethics</li> <li>遵守相關法律及法規</li> <li>商業誠信與道德</li> </ul>	<ul style="list-style-type: none"> <li>Circulars and announcements, quarterly reports, interim reports and annual reports</li> <li>通函及公告、季度報告、中報及年報</li> </ul>
Community 社區	<ul style="list-style-type: none"> <li>Business integrity and ethics</li> <li>Environmental protection</li> <li>Community engagement</li> <li>商業誠信與道德</li> <li>環境保護</li> <li>社區參與</li> </ul>	<ul style="list-style-type: none"> <li>Donations and participating in community activities</li> <li>捐款與參與社區活動</li> </ul>

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## 環境、社會及管治報告

### 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

- 首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"><li>• Legal compliance – ensuring that the Group’s business operations are in compliance with applicable laws and regulations</li><li>• Ethics – adhering to ethical standards of business integrity and establishing a culture of compliance</li></ul>   |
| 1. 嚴格遵守規例                             | <ul style="list-style-type: none"><li>• 法律合規 – 確保本集團的業務營運遵守適用法律及法規</li><li>• 道德 – 遵守商業道德標準及建立合規文化</li></ul>   |
| 2. Quality assurance                  | <ul style="list-style-type: none"><li>• Product and service quality – ensuring quality of goods and services in satisfying customers’ requirements</li><li>• 產品及服務質素 – 確保產品及服務質量符合客戶要求</li></ul>  |
| 2. 質量保證                               |   |
| 3. Environmental protection           | <ul style="list-style-type: none"><li>• Environmental management – regularly monitoring various environmental parameters to minimize the relevant environmental impact, saving resources and reducing emissions</li><li>• Climate change strategy – regularly reviewing the Group’s approach to climate change, and identifying risks and opportunities, and relevant countermeasures</li></ul> |
| 3. 環境保護                               | <ul style="list-style-type: none"><li>• 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</li><li>• 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</li></ul>  |
| 4. People-oriented                    | <ul style="list-style-type: none"><li>• 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</li><li>• Working environment – providing employees with a supportive, happy and healthy working environment</li></ul>  |
| 4. 以人為本                               | <ul style="list-style-type: none"><li>• 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</li><li>• 工作環境 – 為員工提供互助、愉快及健康的工作環境</li></ul>  |
| 5. Giving back to society             | <ul style="list-style-type: none"><li>• Using our expertise and resources to serve the communities in which we operate</li></ul>  |
| 5. 回饋社會                               | <ul style="list-style-type: none"><li>• 利用我們的專業知識及資源服務我們經營所在的社區</li></ul>   |

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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。



# Environmental, Social And Governance Report

## 環境、社會及管治報告

### 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。

# Environmental, Social And Governance Report

## 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
- 《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》

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：

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。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

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 單位	Emissions 排放		Emission intensity (per million RMB revenue) 排放密度 (每百萬人民幣收益)		
		2021 二零二一年	2020 二零二零年	2021 二零二一年	2020 二零二零年	
<b>Air pollutants emissions</b>	<b>大氣污染物排放</b>					
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
<b>GHG emissions</b>	<b>溫室氣體排放</b>					
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。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

### 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洩漏造成污染。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。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

### 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:

		Unit 單位	Consumption		Consumption intensity (per million RMB revenue) 排放密度 (每百萬人民幣收益)	
			2021 二零二一年	2020 二零二零年	2021 二零二一年	2020 二零二零年
Electricity	電力	kWh 千瓦時	895,169	1,405,470	12,263	20,566
Water	水	m <sup>3</sup> 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.

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.

### 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.

### 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：

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。

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: 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。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

### 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.

## 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.

### 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. 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。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

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	2020
		二零二一年 number 人數	二零二零年 number 人數
Total No. of employee	僱員總數	171	179
<b>By gender</b>	<b>按性別</b>		
Male	男性	105	109
Female	女性	66	70
<b>By employee category (#)</b>	<b>按僱員類別(#)</b>		
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	–
<b>By age group</b>	<b>按年齡組別</b>		
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
<b>By geographical region</b>	<b>按地區</b>		
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.

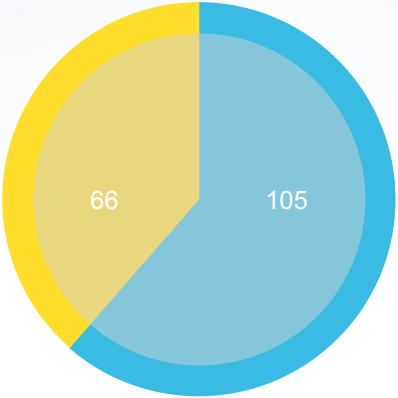
# 二零二零年按僱員類別劃分的僱員人數未能予以披露，原因為此乃聯交所就二零二零年七月一日或之後開始的財政年度建議的關鍵績效指標。本集團承諾自二零二二年起全面披露。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

### Gender Distribution

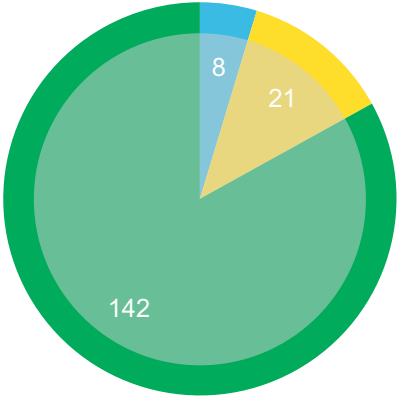
員工分佈(按性別分佈)



■ 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

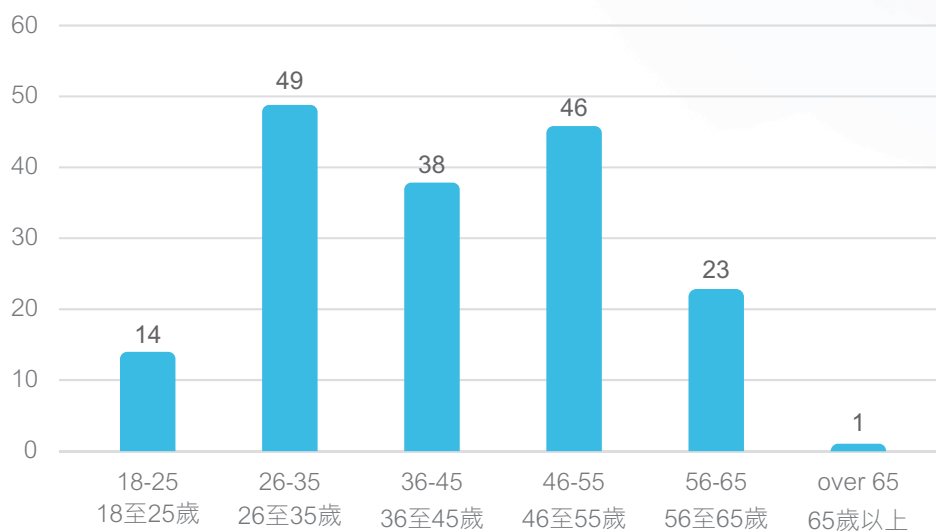


# Environmental, Social And Governance Report

## 環境、社會及管治報告

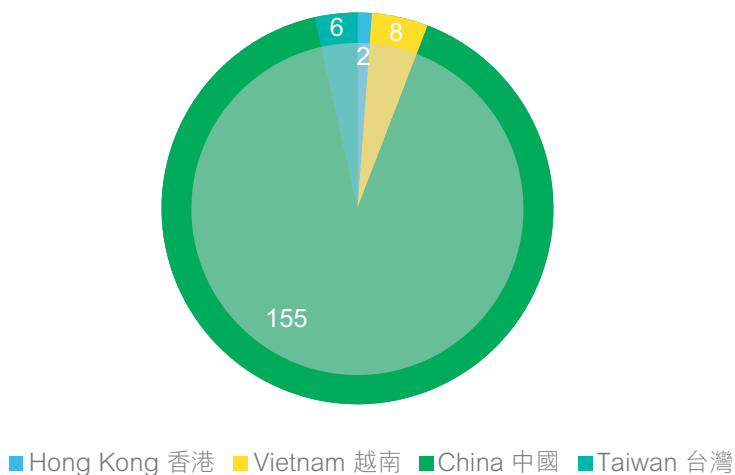
### Age Distribution

員工分佈(按年齡分佈)



### Regional Distribution

員工分佈(按地區分佈)



# Environmental, Social And Governance Report

## 環境、社會及管治報告

The Group strives to maintain the employee turnover rate to an acceptable low level, so as to facilitate the accumulation of skills and experience. During the Reporting Year, the employee turnover rate is about 5% (2020: 5%), which is categorised as follows:

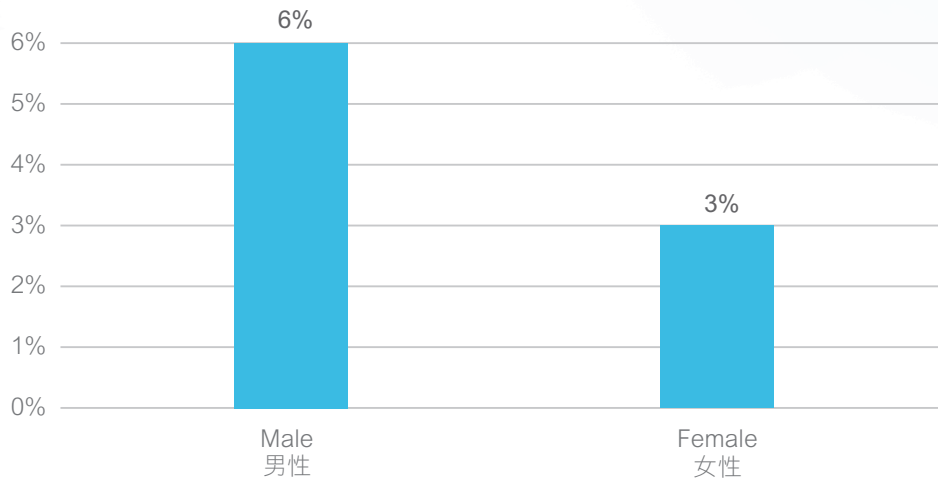
本集團致力於將員工流失率維持於可接受的低水平，以促進技能及經驗積累。於報告年度，僱員流失率約5%（二零二零年：5%），分類如下：

		Turnover rate (%)	
		流失率(%)	
		2021	2020
		二零二一年	二零二零年
Total Turnover	總流失率	5	5
<b>By gender</b>	<b>按性別</b>		
Male	男性	6	4
Female	女性	3	7
<b>By age group</b>	<b>按年齡組別</b>		
18-25	18至25歲	0	56
26-35	26至35歲	2	5
36-45	36至45歲	5	0
46-55	46至55歲	7	2
56-65	56至65歲	9	0
Above 65	65歲以上	0	0
<b>By geographical region</b>	<b>按地區</b>		
Hong Kong	香港	150	0
Vietnam	越南	0	5
PRC	中國	3	14
Taiwan	台灣	0	13

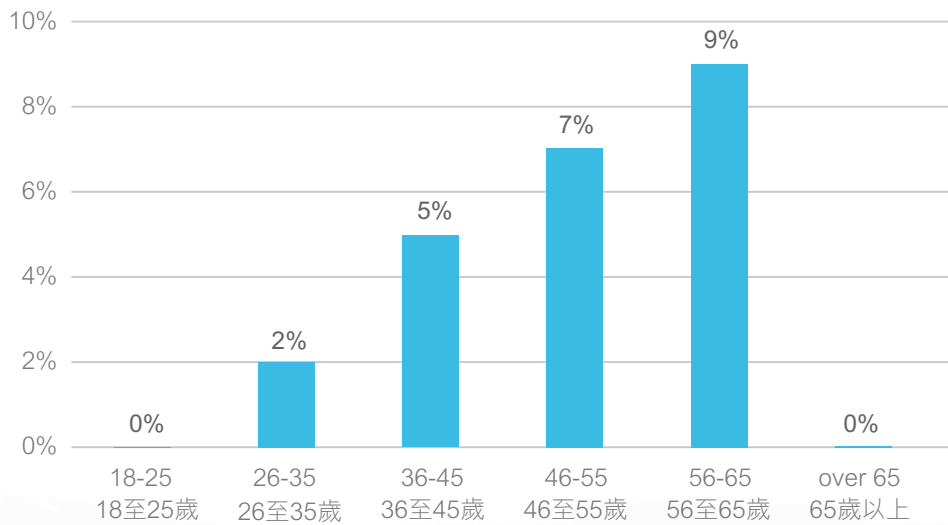
# Environmental, Social And Governance Report

## 環境、社會及管治報告

Employee turnover rate by gender  
按性別劃分的員工流失率



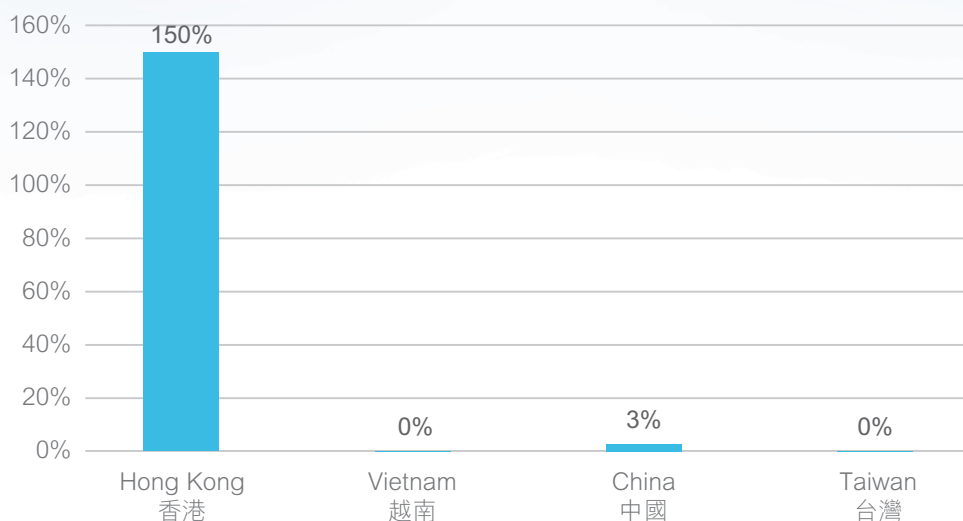
Employee turnover rate by age groups  
按年齡組別劃分的員工流失率



# Environmental, Social And Governance Report

## 環境、社會及管治報告

Employee turnover rate by geographical region  
按地區劃分的員工流失率



### B2: 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.

#### 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 prepared 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 has to wear masks and chef cap.

### B2: 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」，本集團已實施嚴格的食品製造及殯儀服務內部程序，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》等相關地方法例及規例。

#### 生產食品的衛生

本集團設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儀服務中心工作人員必須佩戴口罩及廚師帽。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

2. During the processing and manufacturing of food, the staff has to maintain personal hygiene by cleaning their hands and wearing clean working clothes.
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. The staff has to clean up the service areas after providing catering services.
3. 員工在提供餐飲服務後，必須清理服務範圍。
4. The staff has to maintain the hygiene of the food manufacturing environment and take measures to eliminate all pests.
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. The staff has to clean and sterilize all catering utensils.
5. 員工必須清潔及消毒所有餐飲用具。
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.
6. 各殯儀館及殯儀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。

### 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 staff is 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 the transportation of the remains, the staff has to wear clean canvas gloves.
1. 於運送遺體期間，有關員工必須佩戴清潔帆布手套。
2. Before contact with the remains, the staff has to clean their arms and hands by using hand wash cleanser and wear disposable surgical face masks and disposable rubber gloves.
2. 於接觸遺體前，有關員工必須使用洗手液清潔手臂及雙手，並佩戴一次性外科口罩及一次性橡膠手套。
3. Before doing make-up for the remains, the staff has to use ultraviolet rays to sterilize the remains for around 5 minutes.
3. 為遺體化妝前，有關員工必須使用紫外線對遺體進行約五分鐘的消毒。

### 殯儀服務衛生

本集團就提供的殯儀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，並要求員工嚴格遵守本集團所提供服務的所有步驟。提供殯儀服務的標準作業程序列載員工須遵守的衛生程序：

# Environmental, Social And Governance Report

## 環境、社會及管治報告

4. After processing the remains, the staff has to dispose of the masks and rubber gloves into the garbage bin and sterilize all tools by using ultraviolet rays and chlorine dioxide.

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

### Workplace health and safety

The Group implements various measures in accordance with applicable laws and regulations and other standards related to work safety and occupational health. The Group provides regular safety training and free physical examination to all staff. The efforts in safety and health have been paid off and the Group aims to maintain work-related injury rate at a low record in upcoming years.

#### Occupational health and safety statistics

	職業健康及安全數據	2021 二零二一年	2020 二零二零年	2019 二零一九年
Number of work injuries	工傷人數	2	Nil 零	2
Number of lost days due to work injury	因工傷損失工作天數	22	Nil 零	43
Number of work-related fatalities	與工作有關的死亡人數	Nil 零	Nil 零	Nil 零

The Group made compensation for the injured staff during the Reporting Year that was not suitable for work. The Group will continue to provide a safe working environment to the staff and minimize the possibility of accidents. During the Reporting Year, the Group was not aware of any non-compliance with the health and safety in laws and regulations with respect to occupational safety and health and other applicable regulations for a healthy and comfortable working environment.

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，並使用紫外線及二氧化氯對所有工具進行消毒。

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。

### 工作場所健康及安全

本集團按照適用法例及規例及其他有關工作安全及職業健康的標準實施多項措施。本集團向所有員工提供定期安全培訓及免費身體檢查。本集團於安全及健康方面的努力已見成效，本集團旨在未來數年維持工傷率的低紀錄。

本集團於報告年度已對不宜工作的受傷員工進行補償。本集團將繼續為員工提供安全的工作環境，並盡量降低事故發生的可能性。於報告年度，於職業安全及健康層面，本集團並不知悉有任何違反有關職業安全及健康的健康與安全的法律法規，以及其他對健康及舒適工作環境適用的法規之情況。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

In response to the novel coronavirus (COVID-19), the Group has established several infection preventive measures to protect the health and safety of staff:

- Encouraged employees to take vaccinations;
- Performed workplace cleaning and disinfection on a regular basis;
- Encouraged employees to avoid taking public transport;
- Restricted outsiders to enter workplace and required all staff to perform mandatory body temperature checks upon access to the workplace;
- Reminded the employees to maintain good personal hygiene such as the need to wear surgical masks properly in workplace and washing hands frequently;
- Requested each employee to report their health status every day and scan ID code to verify travelling of staff; and
- Requested our employees who had travelled outside or travelled for business recently to stay at home for 7 to 14 days for self-quarantine.

### **B3: Development and Training**

The Group believes the 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 to discuss and exchange their experience in providing funeral services to the customer, which is useful for the management to appraise the work and performance of the general staff and to give them advice, to devise ways to help them overcome difficulties and improve their services.

為應對新型冠狀病毒(COVID-19)，本集團已設立多項預防感染措施以保障員工健康安全：

- 鼓勵員工接種疫苗；
- 定期對工作場所進行清潔及消毒；
- 鼓勵員工避免搭乘公共交通工具；
- 限制外來人員進入辦公場所及要求所有員工在進入工作場所前進行強制體溫檢測；
- 提醒員工保持良好的個人衛生習慣，如在工作場所內正確佩戴外科口罩及勤洗手；
- 要求每位員工每日報告健康狀況及掃描身份證以核實員工出行情況；及
- 要求近期外遊或出外工幹的員工自行在家隔離7至14天。

### **B3: 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。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

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

A summary on relevant training related KPIs of the Group in the Reporting Year is disclosed as follows:

The percentage of employees trained:

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。

本集團於報告年度的相關培訓相關關鍵績效指標概要披露如下：

受訓僱員百分比：

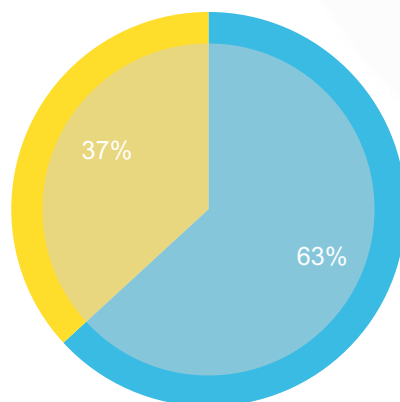
KPI	關鍵績效指標	2021 二零二一年		2020 二零二零年	
		number 人數	percentage 百分比	number 人數	percentage 百分比
Total number of employees	僱員總數	171	-	179	-
Total number of trained employees	受訓僱員總數	152	89%	133	74%
<b>By gender</b>	<b>按性別</b>				
Male	男性	96	63%	81	61%
Female	女性	56	37%	52	39%
<b>By employee category (#)</b>	<b>按僱員類別(#)</b>				
Senior management	高級管理層	2	1%	-	-
Middle level management	中層管理層	16	11%	-	-
Non managerial employees	非管理層僱員	134	88%	-	-



# Environmental, Social And Governance Report

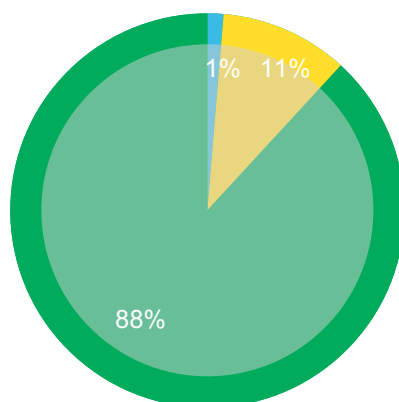
## 環境、社會及管治報告

Trained percentage by gender  
按性別劃分的受訓百分比



■ Male 男性 ■ Female 女性

Trained percentage by employee category  
按僱員類別劃分的受訓百分比



■ Senior management  
高級管理層

■ Middle-level management  
中層管理層

■ Non managerial employees  
非管理層僱員

# Environmental, Social And Governance Report

## 環境、社會及管治報告

The average training hours:

平均培訓時數：

KPI	關鍵績效指標	2021 二零二一年		2020 二零二零年	
		hour 小時	average (hour) 平均 (小時)	hour 小時	average (hour) 平均 (小時)
Total training hours	培訓總時數	1,222	7	414	2
<b>By gender</b>	<b>按性別</b>				
Male	男性	773	7	243	1
Female	女性	449	7	171	1
<b>By employee category (#)</b>	<b>按僱員類別(#)</b>				
Senior management	高級管理層	36	5	-	-
Middle level management	中層管理層	185	9	-	-
Non managerial employees	非管理層僱員	1,001	7	-	-

# The number of employees trained and average training hours 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.

# 由於二零二零年按僱員類別劃分的受訓僱員人數及平均培訓時數為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，故無法披露二零二零年按僱員類別劃分的受訓僱員人數及平均培訓時數。本集團承諾自二零二二年起全面披露。

### B4: Labour Standards

The Group respects the human rights of employee, especially gender equality and is strongly against employment of child labour and forced labour as stipulated in the Group's "Prohibition of Child Labour Procedures". Recruitment guideline clearly states that only person aged 18 or above is allowed to work in the Group and zero tolerance to child labour and forced labour. During the recruitment process, candidates' identity documents will be checked and verified to ensure that all employees hired by the Group meet the relevant legal requirements. If there is any case discovered, following measures are implemented:

1. Cease the employment of the child labour.
2. Report to the local labour authority and provide medical check for him/her. If any disease is discovered, medical treatment will be arranged and the expense is covered by the Group.

### B4: 勞工準則

本集團尊重僱員的人權，尤其是性別平等，並強烈反對僱傭童工及強迫勞工（如本集團「禁止童工程序」所載）。招聘指引清楚訂明本集團僅聘用年滿18歲或以上人士，並對童工及強迫勞工採取零容忍態度。於招聘過程中，本集團將檢查及核實候選人的身份證明文件，以確保本集團聘用的所有僱員均符合相關法例規定。倘發現有任何有關個案，本集團將實施以下措施：

1. 停止僱傭該名童工。
2. 向地方勞動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。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

3. Contact the parents or guardian of the child labour immediately and send him/her back to home. Travel expense is covered by the Company.
4. An investigation will be carried out to find out the person that introduce child labour to the Group.

The laws and regulations prohibiting child labour and forced labour governing the Group mainly include:

- Employment Ordinance of Hong Kong
- Labor Law of the PRC
- Law of the PRC on Protection of Minors
- Regulations on Prohibiting Use of Child Labour (State Council Order No. 364)

During the Reporting Year, the Group was not subject to any punishment by the government and was not involved in any lawsuit related to child labour or forced labour.

3. 立即向該名童工的家長或監護人聯絡，並將其送返回家，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。

本集團主要所遵守的有關禁止聘用童工及強制勞工的法律法規包括：

- 香港《僱傭條例》
- 《中華人民共和國勞動法》
- 《中華人民共和國未成年人保護法》
- 國務院令第364號《禁止使用童工規定》

於報告年度，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。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

### (ii) Operating Practices

#### B5: Supply Chain Management

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

A summary on number of suppliers of the Group in the Reporting Year is disclosed as follows:

KPI	關鍵績效指標
Hong Kong	香港
Vietnam	越南
China	中國
Taiwan	台灣
Netherlands	荷蘭
Total	總計

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. The Group would terminate the contract with the supplier that has been found any serious case of non-compliance of relevant laws and regulations during the on-site inspection. The Group maintains a long-term relationship with suppliers based on the result of supplier assessment.

### (ii) 經營模式

#### B5: 供應鏈管理

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乃採購自第三方供應商，本集團所需的殯儀產品主要為鮮花、花圈、棺木及骨灰甕。

本集團於報告年度的供應商數目概要披露如下：

2021 二零二一年	
Funeral services 殯儀服務	Stem cells and immunocytes and other business 幹細胞及免疫細胞以及其他業務
number 供應商數目	
6	–
1	–
31	1
1	–
–	1
39	2

本集團的「供應商／分銷商社會責任控制程序」加強對供應商有關的社會及環境風險的管理。採購部負責監察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，承諾其已遵守所有地方法例及規例並同意接受實地檢查。如對供應商進行實地檢查期間發現其嚴重違反任何法律法規，本集團將終止其合約。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。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

The assessment for suppliers is the primary method for the Group to identify environmental and social risks along the supply chain. All key suppliers will be evaluated based on the performance at least once a year, which mainly focusing on the quality and environmental effects of products or services during the Reporting Year.

When selecting suppliers for each procurement, environmental friendly suppliers will be given priority. The Group prefer suppliers that utilize clean technology and generate fewer emissions with a view to developing a long term strategic relationship with them to sustain business growth of the Group.

### **B6: Product Responsibility** Funeral services

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 control the quality and safety of the services. The Group was in strict compliance with related laws and regulations, including but not limited to the Regulations on Funeral and Interment Control of the PRC, Mortuary Service Administration Act in Taiwan. During the Reporting Year, 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.

### **Provision of advisory service on stem cells and immunocytes, and sales of biotechnical machineries and other electronics products**

As for the current business of provision of advisory service on stem cells and immunocytes, and sales of biotechnical machineries and other electronics products, great emphasis is placed on the protection of intellectual property rights and the Group has strictly complied with PRC national laws and regulations in its operations in PRC, including but not limited to:

- The Copyright Law of the PRC
- The Intellectual Property Law of the PRC

供應商評估是本集團識別供應鏈中環境及社會風險的主要方法。所有主要供應商每年至少進行一次表現評估，主要關注其在報告期內的产品與服務質量及其對環境的影響。

就每次採購選擇供應商時，會優先考慮環保供應商。本集團優先考慮使用清潔技術及產生較少排放的供應商，旨在與彼等建立長期戰略關係，以維持本集團的業務發展。

### **B6: 產品責任** 殯儀服務

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，包括但不限於中國《殯葬管理條例》及台灣《殯葬管理條例》。於報告年度，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。

### **提供幹細胞及免疫細胞諮詢服務及銷售生物科技儀器及其他電子產品**

至於現時提供幹細胞及免疫細胞諮詢服務及銷售生物科技儀器及其他電子產品的業務，本集團高度重視對知識產權的保護，本集團在中國的營運中嚴格遵守中國國家法律及法規，包括但不限於：

- 《中華人民共和國著作權法》
- 《中華人民共和國知識產權法》

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- The Patent Law of the PRC
- The Trademark Law of the PRC

The Group concerns the feedbacks from customers and has provided communication channels as mentioned in “Stakeholder engagement” section in which customers can express their opinions and concerns. Responsible employees will follow up complaints and response to customers with proper solutions.

During the Reporting Year, the Group had neither experienced any recovery product due to safety and health issue, nor received any complaints regarding our products and services.

### Quality management

The Group conducts a survey about 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 organized training sessions to familiarize its staff with the procedures and rites of funeral services. The Group is committed to providing quality service to its customers by improving the administrative ability of its senior management and the functional capability of its operational staff. Further, in order to provide better services to its customers, the Group planned to carry out decoration and refurbishment of the funeral parlour and funeral service centres in the PRC.

- 《中華人民共和國專利法》
- 《中華人民共和國商標法》

本集團關注客戶的反饋意見，並已提供「權益關涉者參與」一節所述的溝通渠道，客戶可表達其意見及關注事項。負責員工將跟進投訴並以適當的解決方案回應客戶。

於報告年度，本集團並無任何由於安全及健康問題而需要回收的產品，亦無收到任何有關產品及服務的投訴。

### 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。本集團亦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。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

### Material and food safety

The Group has implemented stringent procedures on ensuring the safety of ingredients used in the operation of their catering service. The volume of ingredients being purchased would be based on the expected demand on every day in order to reduce the problem of over-storage. Prior to accepting the ingredients, the Group would perform quality checks to ensure the ingredients are of acceptable and expected quality. The Group would regularly perform the assessment on the suppliers to ensure that the performance of their suppliers met the expected quality of the Group. During the Reporting Year, no cases of food safety incidents had been noted.

### 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 is required to sign a confidentiality agreement in order to strengthen their awareness of safeguarding personal data.

### **B7: Anti-Corruption**

The Group believes that the integrity of the 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 equitable 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 and handle issues related to bribery and corruption. Key staff are required to sign an agreement related to receiving of gifts.

### 材料及食品安全

本集團已實施嚴謹程序確保用於營運餐飲服務的材料的 safety。採購材料的數量乃按每日的預期需求而定，以減少儲存過剩問題。在接收材料前，本集團會進行品質檢查，以確保材料達可接受及要求品質。本集團會定期對供應商進行評核，以確保供應商表現達本集團要求品質。於報告年度，並無發現食品安全事件。

### 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。本集團亦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。

### **B7: 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營運內，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及處理有關賄賂及貪污事宜的工作。關鍵人員必須簽署有關收受禮物的協議。

# Environmental, Social And Governance Report

## 環境、社會及管治報告

Besides, we open 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, Anti-Money Laundering Law of the PRC and Prevention of Bribery Ordinance. During the Reporting Year, there were no concluded legal cases regarding corrupt practices brought against the issuer or its employees.

With the establishment of anti-corruption mechanism as mentioned above, the Group is committed to maintaining a high level of ethical culture, relevant training will be arranged when necessary.

### (iii) Community

#### **B8: Community Investment** Community

As a company responsible for the society, 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 areas 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 vulnerable. For example, we provide development opportunities, health care and sports activities.

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意識。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》。於報告年度，發行人或其僱員並沒有涉及任何已結案的貪污案件。

隨著上述反貪污機制的建立，本集團致力於保持高水平的道德文化，必要時將安排相關培訓。

### (iii) 社區

#### **B8: 社區投資** 社區

作為一間對社會負責的公司，本集團致力了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

我們服務地方弱勢人士，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。



# Environmental, Social And Governance Report

## 環境、社會及管治報告

### 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 future leaders equip skills and knowledge to support all the training and skill developments related to the Group's businesses. 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 employees. We encourage communication between the management team and employees by the establishment of a channel for employee feedback.

### 文化項目

本集團深知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導人具備可勝任與本集團業務相關所有培訓及技能發展的技能及知識。此乃由於教育、專業僱員及創造力為可持續發展的主要動力。

### 勞工合作

本集團尊重僱員的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。



**SINO-LIFE GROUP LIMITED**  
中國生命集團有限公司