SINO-LIFE GROUP LIMITED
中國生命集團有限公司

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

資本服務科技

科技創造價值



2025
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

ABOUT THIS REPORT

Sino-Life Group Limited (the "**Company**"), together with its subsidiaries (the "**Group**"), is pleased to present this Environmental, Social and Governance Report (the "**Report**") to provide an overview of the Group's management of significant issues affecting the operation, including environmental, social and governance ("**ESG**") issues. This Report is prepared by the Group with the professional assistance of APAC Compliance Consultancy and Internal Control Services Limited.

關於本報告

中國生命集團有限公司(稱為「**本公司**」)連同其附屬公司(稱為「**本集團**」)欣然提呈本環境、社會及管治報告(「**本報告**」),旨在概述影響本集團營運的重大管理事宜(包括環境、社會及管治(「**環境、社會及管治**」)事宜)。本報告乃由本集團在亞太合規顧問及內控服務有限公司提供專業協助下編製。

PREPARATION BASIS AND SCOPE

This Report is prepared in accordance with Appendix C2 to the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited ("**GEM Listing Rules**") — "**Environmental, Social and Governance Reporting Code**" ("**ESG Reporting Code**") and has complied with "comply or explain" provision in the GEM Listing Rules.

This Report summarises the performance of the Group with respect to corporate environmental and social responsibilities covering its operating activities which are considered material by the Group – on traditional funeral services and emerging biotechnology business. To optimise and improve the disclosure requirements in the Report, the Group has taken the initiative to formulate policies, record relevant data as well as implement and monitor measures. This Report shall be uploaded and published both in Chinese and English on the websites of the Company and The Stock Exchange of Hong Kong Limited at www.hkexnews.hk. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

編製基準及範圍

本報告乃根據香港聯合交易所有限公司GEM證券上市規則(「**GEM上市規則**」)附錄C2「**環境、社會及管治報告守則**」(「**環境、社會及管治報告守則**」)而編製,並已遵守GEM上市規則所載之「不遵守就解釋」條文。

本報告概述本集團在企業環境及社會責任方面的表現,涵蓋本集團認為重大之經營活動—有關傳統殯儀服務及新興生物科技業務。為優化及改善本報告的披露規定,本集團已主動制定政策、記錄相關數據以及執行及監察相關措施。在本報告中,中英文兩種語言版本將上載至本公司網站及香港聯合交易所有限公司網站www.hkexnews.hk並在該等網站登載。中、英文版本如有任何歧義,概以英文版為準。

REPORTING PERIOD

This Report demonstrates our sustainability initiatives during the reporting period from 1 January 2025 to 31 December 2025.

報告期間

本報告闡述我們於二零二五年一月一日至二零二五年十二月三十一日報告期間內在可持續發展方面的措施。

CONTACT INFORMATION

The Group welcomes your feedback on this Report for our sustainability initiatives. Please contact us by email to ir@sinolifegroup.com or by post to our office, 18/F, Ovest, No. 77 Wing Lok Street, Sheung Wan, Hong Kong.

聯絡資料

本集團歡迎 閣下對本報告提出有關我們可持續發展措施的反饋。請電郵至ir@sinolifegroup.com或郵寄至本集團位於香港上環永樂街77號Ovest 18樓的辦事處與我們聯絡。

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INTRODUCTION

Sino-Life Group Limited, together with its subsidiaries have formed a business pattern focusing on traditional funeral services and emerging biotechnology. At present, the traditional funeral services business accounts for a large proportion of the Group's business and the revenue of the Group is mainly derived from the PRC.

The Group acknowledges the significance of effective sustainability practices to achieve business excellence and enhance capabilities for long-term competitiveness. We are committed to responsible operation and value creation for stakeholders and the community by integrating environmental and social factors into management considerations. We endeavour to minimise the negative influence on the environment, be aware of employee well-being and contribute to the community by establishing and implementing various policies to manage and monitor the risks related to the environment, employment, operating practices and community. Details of the management approach to sustainable development of different areas are illustrated in this report.

緒言

中國生命集團有限公司及其附屬公司業已形成專注傳統殯儀服務及新興生物科技的業務格局。目前，傳統殯儀服務業務佔本集團業務的大部分比例及本集團的收入主要源自中國。

本集團深明行之有效之可持續發展經營慣例對卓越業務成就及提升能力以維持長期競爭力甚為重要。我們將環境及社會因素融入管理當中，致力實踐經營責任和為權益關涉者及社區創造價值。我們透過制定並實施各項政策，管理及監察環境、僱傭、營運慣例及社區相關的風險，力圖對環境造成的不良影響減至最低、關注員工福祉及為社區作出貢獻。有關不同領域可持續發展管理辦法之詳情列示於本報告。

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

The Group understands the success of the Group's business depends on the support from its key stakeholders, who (a) have invested or will invest in the Group; (b) have the ability to influence the outcomes within the Group; and (c) are interested in or affected by or have the potential to be affected by the impact of the Group's activities, products, services and relationships. It allows the Group to understand risks and opportunities. The Group will continue to ensure effective communication and maintain good relationships with each of its key stakeholders.

Stakeholders are prioritised from time to time given the Group's roles and duties, strategic plan and business initiatives. The Group engages with its stakeholders to develop mutually beneficial relationships and to seek their views on its business proposals and initiatives as well as to promote sustainability in the marketplace, workplace, community and environment.

權益關涉者之參與及重要性評估

本集團深明本集團之業務成功與否取決於(a)已投資或將投資於本集團；(b)有能力影響本集團之內部事宜的結果；及(c)本集團之活動、產品、服務及關係中擁有權益或受其影響或潛在影響的主要權益關涉者的支持。並讓本集團了解風險與機遇。本集團將會繼續確保與其每個主要權益關涉者有效溝通，並保持良好關係。

本集團不時因應其角色及職責、戰略規劃及業務計劃對權益關涉者進行重要性排序。本集團與其權益關涉者溝通以建立互利關係，並尋求彼等對業務建議及計劃之意見，同時促進市場、工作場所、社區及環境之可持續發展。

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The Group acknowledges the importance of intelligence gained from the stakeholders' insights, inquiries and continuous interest in the Group's business activities. The Group has identified key stakeholders that are important to our business and established various channels for communication.

本集團認同權益關涉者對本集團業務活動的見解、查詢及持續關注所得資料之重要性。本集團已識別對業務而言屬重要的主要權益關涉者，並建立各種溝通渠道。

The identified key stakeholders include:

已識別之關鍵權益關涉者包括：

- Shareholders and investors
- Employees
- Customers
- Suppliers/Business partners
- Government and regulatory authorities
- Peer/Industry associations
- Public and communities

- 股東及投資者
- 僱員
- 客戶
- 供應商／業務夥伴
- 政府及監管機構
- 同業／行業協會
- 社會大眾

The Group interacts with stakeholders through several channels on both regular and ad hoc basis. For instance, the Group organises the annual general meeting for shareholders to raise questions and concerns. In addition, for the purpose of maintaining two-way communication with stakeholders, the Group also responds to email and phone enquiries from shareholders and potential investors to enable them to keep updated on the Group's latest developments and plans. The Group also establishes multiple channels, including emails, face-to-face interviews, meetings, workshops, internal memorandum and corporate events, for employees and management to express their concerns.

本集團透過多個渠道與權益關涉者定期及不定期進行互動。例如，本集團為股東舉辦股東週年大會，以便股東提出問題及關注。此外，本集團亦透過回覆股東及潛在投資者的電郵及電話查詢，保持與權益關涉者的雙向溝通，讓股東及潛在投資者了解本集團的最新發展及未來規劃。另外，本集團設立電郵、面談、會議、工作坊、內部備忘錄及企業活動等多種渠道，供僱員及管理層表達其關注。

Through general communication with stakeholders, the Group understands the expectations and concerns of stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

透過與權益關涉者進行一般溝通，本集團了解到權益關涉者的期望及關注。所獲得的反饋讓本集團能夠作出更多知情決策，且更好地評估及管理由此產生的影響。

The Group has adopted the principle of materiality in ESG reporting by understanding the key ESG issues that are important to the business of the Group. All the key ESG issues and key performance indicators (KPIs) are reported in the Report according to the recommendations of the ESG Reporting Code (Appendix C2 of the GEM Listing Rules) and the Global Reporting Initiative Guidelines.

本集團透過了解對本集團業務而言屬重要的關鍵環境、社會及管治事宜，於環境、社會及管治報告中採用重要性原則。根據環境、社會及管治報告守則(GEM上市規則附錄C2)及全球報告倡議組織指引的建議，本報告就所有關鍵環境、社會及管治事宜及關鍵績效指標(KPIs)作出匯報。

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ESG GOVERNANCE

BOARD'S OVERSIGHT OF ESG ISSUES

Board's overall vision and strategy in managing ESG issues

The board of directors ("**Board**") has a primary role in overseeing the management of the Group's sustainability issues. During the year, the Board and the ESG working group spent significant time evaluating the impact of ESG-related risks on our operation and formulating relevant policies for dealing with the risks. The oversight of the Board aims to ensure the management has all the right tools and resources to oversee the ESG issues in the context of strategy and long-term value creation.

ESG working group

To demonstrate our commitment to transparency and accountability, our Group has established an ESG working group, which has clear terms of reference that set out the powers delegated to it by the Board. We highly value the opinions of each stakeholder and treat them as the cornerstone for the development of the Group.

The ESG working group is primarily responsible for reviewing and supervising the ESG process, and risk management of the Group. Different ESG issues were reviewed by the working group at the meetings. During the reporting period, the ESG working group and the management reviewed the ESG governance and different ESG issues.

Board's ESG Management Approach and Strategy for Material ESG-Related Issues

In order to better understand the opinions and expectations of different stakeholders on our ESG issues, a materiality assessment is conducted each year. We ensure various platforms and channels of communication are used to reach, listen and respond to our key stakeholders. Through general communication with stakeholders, the Group understands the expectations and concerns of stakeholders. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the resulting impact.

環境、社會及管治治理

董事會監督環境、社會及管治事宜

董事會於管理環境、社會及管治事宜上的整體願景及策略

董事會(「**董事會**」)於監督本集團可持續發展事宜的管理方面扮演著主要角色。年內，董事會及環境、社會及管治工作小組花大量時間評估環境、社會及管治相關風險對我們營運的影響，並制定處理風險的相關政策。董事會的監督是為了確保管理層擁有所有正確的工具及資源，在策略及創造長期價值的背景下監督環境、社會及管治事宜。

環境、社會及管治工作小組

為兑現我們對透明度及問責性的承諾，本集團成立一個環境、社會及管治工作小組，其有明確的職權範圍，規定董事會授予其的權力範圍。我們高度重視每位權益關涉者的意見，並將彼等視為本集團發展的基石。

環境、社會及管治工作小組主要負責審閱及監督本集團的環境、社會及管治進程以及風險管理。工作小組在會議上審閱不同環境、社會及管治事宜。於報告期間，環境、社會及管治工作小組及管理層審閱環境、社會及管治治理以及不同環境、社會及管治事宜。

董事會的環境、社會及管治管理方法及重大環境、社會及管治相關事宜的策略

為更好地了解不同權益關涉者對環境、社會及管治事宜的意見及期望，我們每年進行重要性評估。我們確保利用各種溝通平台及渠道接觸、傾聽及回應我們的主要權益關涉者。透過與權益關涉者進行一般溝通，本集團能夠了解權益關涉者的期望及關注。彼等的反饋可讓本集團作出更多知情決策，且更好地評估及管理由此產生的影響。

The Group has evaluated the materiality and importance of ESG aspects through the steps: (1) material ESG area identification by industry benchmarking; (2) key ESG area prioritisation with stakeholder engagement; and (3) validation and determining material ESG issues based on results of communication among stakeholders and the management. Hence, this can enhance understanding of their degree and change of attention to each significant ESG issue and can enable us to more comprehensively plan our sustainable development work in the future. Those important and material ESG areas identified during our material assessment were discussed in this Report.

本集團已採取以下步驟評估環境、社會及管治方面的重大性及重要性：(1)通過行業基準識別重大環境、社會及管治範圍；(2)通過權益關涉者參與識別關鍵環境、社會及管治範圍的優先次序；及(3)根據權益關涉者與管理層之間的溝通結果，驗證及確定重大環境、社會及管治事宜。因此，此可以增加彼等對各項重要環境、社會及管治事宜的關注程度及變動的了解，使我們可以更全面地規劃未來的可持續發展工作。本報告對重要性評估中所確定的該等重要及重大的環境、社會及管治範圍進行討論。

Board Review Progress Against ESG-Related Goals and Targets

The progress of ESG target implementation and the ESG performance of the goals and targets should be closely reviewed from time to time. Rectification may be needed if the progress falls short of expectations. Effective communication about the goals and target process with key stakeholders is essential, as this enables them to be engaged in the implementation process and to feel they are part of the change that the Group aspires to achieve.

董事會對環境、社會及管治相關目標及指標的審閱進展

董事會應不時密切審查環境、社會及管治目標實施的進展及環境、社會及管治目標及指標的表現。如果進展沒有達到預期，董事會可能需要對目標及指標進行修正。與權益關涉者就目標及指標進展進行有效的溝通是至關重要的，因為此能使關鍵權益關涉者參與實施過程中，並感到彼等為本集團希望實現改革的一部分。

Setting strategic goals for the coming three to five years enables the Group to develop a realistic roadmap and focus on results in achieving the visions.

設定未來三至五年的策略目標使本集團能制定一份實際路線圖，並關注實現願景的結果。

Setting ESG targets requires the ESG working group to carefully examine the attainability of the targets which should be weighed against the Group's ambitions and goals. During the reporting period, the Group sets targets on an absolute basis.

設定環境、社會及管治目標要求環境、社會及管治工作小組仔細研究目標的可實現性，而該等目標應與本集團的抱負及目標達到平衡。於報告期間，本集團按照全權基準設定目標。

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A. ENVIRONMENTAL ASPECTS

Given the nature of the Group's businesses, the impacts on the environment and natural resources are currently inevitable. Despite this, the Group advocates continuing to look for green equipment that integrates low-carbon principles into our operations and minimises the consumption of energy, water, electricity, and other resources. Our goal is to achieve a low-carbon society. During the year ended 31 December 2025, the Group fully complied with all of the relevant environmental laws and regulations where it operated such as the Air Pollution Control Ordinance (Cap. 311). In 2025, there were no confirmed non-compliance (2024: nil) incidents or grievances concerning environmental protection that would have a significant impact on the Group.

A. 環境層面

鑒於本集團業務性質使然，本集團對環境及天然資源造成之影響目前仍無可避免。儘管如此，本集團倡導持續尋求將低碳原則融入我們營運的綠色設備，盡量減低耗能、耗水、耗電及耗用其他資源。我們的目標是實現低碳社會。截至二零二五年十二月三十一日止年度，本集團全面遵守本集團營運所在地之所有相關環境法律及法規，例如《空氣污染管制條例》(香港法例第311章)。於二零二五年，概無有關環保且可能會對本集團構成重大影響之已確認違規事件(二零二四年：無)或申訴事宜。

A1. EMISSIONS

The Group's primary objectives regarding environmental protection are centred around the reduction of energy consumption, air pollutant emissions, wastewater, and hazardous waste. To accomplish these objectives, the Group has implemented corresponding procedures. The establishment of the "Environmental Facilities Operation and Management System" allows the Group to effectively oversee the control of air pollutant emissions, wastewater, and solid waste. The system's main goal is to raise awareness about the importance of environmental protection by regulating energy and resource consumption and preventing pollution. Additionally, specific personnel have been appointed to monitor the environmental performance of operations and ensure that emissions comply with relevant national standards.

A1. 排放物

本集團在環保方面的主要目標為以減低耗能、減少大氣污染物排放、廢水及有害廢棄物為中心。為達到這些目標，本集團實施相應程序。設立「環保設施營運及管理系統」，讓本集團有效監督大氣污染物排放、廢水及固體廢棄物之控制。該系統主要旨在通過監管能源及資源消耗及防止污染提高環境保護重要性的意識。此外，本集團已委任特定人員監察各業務的環保表現，並確保有關排放符合相關國家標準。

In the meantime, we have fully complied with all of the relevant environmental laws and regulations where we operate, including but not limited to:

同時，我們全面遵守我們營運所在地的所有相關環境法律及法規，包括但不限於：

- Motor Vehicle Idling (Fixed Penalty) Ordinance (Chapter 611 of the Laws of Hong Kong)
- Road Traffic Ordinance (Chapter 374 of the Laws of Hong Kong)
- Environment Protection Law of the People's Republic of China《中華人民共和國環境保護法》

- 《汽車引擎空轉(定額罰款)條例》(香港法例第611章)
- 《道路交通條例》(香港法例第374章)
- 《中華人民共和國環境保護法》

- Regulations on the Administration of Construction Project Environmental Protection《建設項目環境保護管理條例》
- Atmospheric Pollution Prevention and Control Law of the People's Republic of China《中華人民共和國大氣污染防治法》
- Energy Conservation Law of the People's Republic of China《中華人民共和國節約能源法》
- National Standards of the PRC — Emission Standard of Air Pollutant for Crematory《中華人民共和國國家標準–火葬場大氣污染物排放標準》

- 《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》

Air pollutants emissions

Air pollutants are mainly generated from cremation and the catering service provided in the funeral service centres. The Management has imposed various measures to reduce the emissions. For example, filters are applied to reduce carbon emissions. The Management imposes specific requirements on coffins 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 have been performed with a view to increasing the energy efficiency and performance of the system. By scheduling regular cleanings, air pollutant emissions have been decreased. 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 sulphur 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.

大氣污染物排放

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。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複檢，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。

The decrease in the total emission of air pollutants in 2025 was mainly attributable to the effective implementation of the LPG saving strategies in the reporting period, which drove reductions in NOx and SO_2 emissions. Particulate matter (PM) recorded an increase compared to the prior year, primarily because 2025 is the first year in which the Group has incorporated mobile combustion (vehicle fleet) data into its air pollutant reporting scope. On a like-for-like basis, PM emissions from stationary combustion sources decreased, consistent with the reduction in LPG consumption. The Group will continue to refine its emissions monitoring and reporting methodology in subsequent periods. Furthermore, the Group targets to reduce the emission of air pollutants by 5% by 2030 as compared to 2023.

二零二五年大氣污染物排放總量有所減少，主要得益於報告期內有效實施液化石油氣節約策略，從而帶動氮氧化物及二氧化硫排放減少。顆粒物(PM)較去年錄得增幅，主要由於二零二五年為本集團將移動燃燒(車隊)數據納入大氣污染物報告範圍之首年。按同口徑計算，固定燃燒源之顆粒物排放量有所減少，與液化石油氣消耗量之減少一致。本集團將於往後期間繼續優化排放監測及報告方法。此外，本集團的目標是到二零三零年大氣污染物的排放量較二零二三年減少5%。

The details of air pollutant emissions of the Group during the reporting period were as follows:

本集團於報告期間大氣污染物排放詳情如下：

Type of air pollutants	**大氣污染物類型**	**Unit 單位**	**2025 二零二五年**	2024 二零二四年
Nitrogen oxides (NOx)	氮氧化物	kg 千克	**506,617.1**	538,046.8
Sulphur dioxide (SO_2)	二氧化硫	kg 千克	**67.8**	70.6
Particulate matter (PM)	顆粒物	kg 千克	**1,459.8**	558.6

Greenhouse gas ("GHG") emission

Climate change is a gradual concern for the community as it affects our daily lives. GHG is considered as one of the major contributors to the climate change and global warming. The major source of the Group's GHG emission is the indirect emission through electricity consumption. In order to improve energy efficiency and reduce energy consumption, we have managed the carbon footprint by adopting energy saving initiatives that are mentioned in the section "Use of Resources" of this Report.

溫室氣體(「溫室氣體」)排放

氣候變化是社會逐漸關注的問題，因為其影響著我們的日常生活。溫室氣體被認為是導致氣候變化和全球變暖的主要因素之一。本集團溫室氣體排放的主要來源是電力消耗的間接排放。為提高能源效益及減少能源消耗，我們已採取本報告「資源使用」一節所述的節能措施，以管理碳足跡。

The decrease in the GHG Scope 1[1] emission in 2025 was mainly attributable to the effective implementation of the LPG saving strategies in the reporting period, which drove reductions in NOx and SO_2 emissions. Particulate matter (PM) recorded an increase compared to the prior year, primarily because 2025 is the first year in which the Group has incorporated mobile combustion (vehicle fleet) data into its air pollutant reporting scope. On a like-for-like basis, PM emissions from stationary combustion sources decreased, consistent with the reduction in LPG consumption. The Group will continue to refine its emissions monitoring and reporting methodology in subsequent periods. Furthermore, the Group targets to reduce GHG emissions intensity by 5% by 2030 as compared to 2023.

二零二五年範圍1[1]溫室氣體排放量有所減少，主要得益於報告期內有效實施液化石油氣節約策略，從而帶動氮氧化物及二氧化硫排放減少。顆粒物(PM)較去年錄得增幅，主要由於二零二五年為本集團將移動燃燒(車隊)數據納入大氣污染物報告範圍之首年。按同口徑計算，固定燃燒源之顆粒物排放量有所減少，與液化石油氣消耗量之減少一致。本集團將於往後期間繼續優化排放監測及報告方法。此外，本集團的目標是到二零三零年溫室氣體排放密度較二零二三年下降5%。

During the reporting period, the GHG emission was as follows:

於報告期間，溫室氣體排放情況如下：

Type of GHG emissions	**溫室氣體排放類型**	**Unit 單位**	**2025 二零二五年**	2024 二零二四年
Scope 1[1]	範圍1[1]	tonnes of CO_2-e 噸二氧化碳當量	**346,873.15**	370,586.63
Scope 2[2]	範圍2[2]	tonnes of CO_2-e 噸二氧化碳當量	**1,575.52**	1,597.75
Scope 3[3]	範圍3[3]	tonnes of CO_2-e 噸二氧化碳當量	**0.18**	2.08
Total	總排放量	tonnes of CO_2-e 噸二氧化碳當量	**348,448.84**	372,188.72
GHG emissions intensity	溫室氣體排放密度	tonnes of CO_2-e/ per million RMB revenue 噸二氧化碳當量／每百萬人民幣收益	**4,834.33**	4,966.29

1 Scope 1: Direct emission from sources that are owned or controlled by the Group.
2 Scope 2: Indirect emissions from the generation of purchased electricity consumed by the Group.
3 Scope 3: Other indirect emissions by the Group.

1 範圍1：由本集團擁有或控制之來源之直接排放。
2 範圍2：本集團消耗外購電力所產生之間接排放。
3 範圍3：本集團其他間接排放。

Hazardous and non-hazardous wastes

The funeral business of the Group generates hazardous and non-hazardous wastes. Hazardous wastes are generated from the exhaust treatment of cremation machines, and non-hazardous wastes include solid wastes such as food waste generated from catering services. Wastes generated are handled with a comprehensive procedure to mitigate the impact on the environment.

The Group has a strict classification system for different types of waste. 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 a ledger for the record. The Group engages qualified recycling companies to perform waste disposal and treatment 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. During the reporting period, the Group did not possess records of hazardous waste. However, we are fully aware of the importance of having a comprehensive understanding of this matter. As part of our ongoing commitment to environmental consciousness, we will be implementing robust monitoring mechanisms to effectively track hazardous waste moving forward. Due to the special business nature of the funeral services, it poses challenges in reducing the overall amount of hazardous waste generated by the Group. Therefore, our focus is to maintain a stable intensity of hazardous waste.

有害及無害廢棄物

本集團殯儀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。

對不同類別的廢棄物有嚴格的分類方法，各類廢棄物均有特定的儲存地點及收集程序。本集團實施預防措施防止廢棄物泄漏造成污染。廢棄物分開儲存及處理及以分類帳簿進行記錄。本集團委聘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。於報告期間，本集團沒有有害廢棄物的記錄。然而，我們充分意識到全面了解這一問題的重要性。作為我們對環境意識的持續承諾的一部分，我們將實施健全的監測機制，以有效跟蹤有害廢棄物的進展。由於殯儀服務的特殊業務性質，對減少本集團產生的有害廢棄物總量構成挑戰。因此，我們的重點為保持有害廢棄物的穩定密度。

Our non-hazardous waste is mainly generated from the canteen operations, the food waste from the canteen is in place under special management measures, which is cleared and transported by a qualified professional company. In addition, the Group continues to implement the Four R's", Reduce, Reuse, Recycle, Repurpose, such as double-sided printing, reminding staff to have environmentally-friendly photocopying practices and recyclable waste materials such as paper, wood, and plastic are collected and sold to third parties for recycling purposes. Recycling bins are placed in the office to regularly collect recyclable waste. Employees are encouraged to read and send files electronically to reduce printing.

我們的無害廢棄物主要來自食堂營運，食堂的廚餘在特殊管理措施下已實行到位，由合格的專業公司進行清理和運輸。此外，本集團繼續實行四R概念－「減量、重用、循環再用、再利用」，例如雙面印刷，提醒員工採取環保複印做法，並收集紙張、木材和塑膠等可回收廢棄物並出售給第三方進行回收。辦公室內設有回收箱，定期收集可回收垃圾。鼓勵員工以電子方式閱讀和發送文件，以減少列印。

The non-hazardous waste generated remained stable at 37 kg (2024: 37 kg), which was mainly attributable to the effective implementation of the paper saving strategies in the reporting period during the year. The Group targets to reduce non-hazardous waste generation intensity by 5% by 2030 as compared to 2023. During the reporting period, the non-hazardous waste generated by the Group was as follows:

無害廢棄物產生量維持穩定，為37千克（二零二四年：37千克），主要得益於報告期內紙張節約策略的有效實施。本集團的目標是到二零三零年無害廢棄物產生密度較二零二三年下降5%。於報告期間，本集團產生的無害廢棄物情況如下：

Type of waste	**廢棄物類型**	**Unit** **單位**	**2025** **二零二五年**	2024 二零二四年
Non-hazardous waste generation	無害廢棄物產生	kg 千克	**37**	37
Non-hazardous waste generation intensity	無害廢棄物產生密度	kg/per million RMB revenue 千克／每百萬人民幣收益	**0.51**	0.49

A2. USE OF RESOURCES

The Group considers environmental protection as an essential component of a sustainable and responsible business. We have an in-depth understanding of the importance of safeguarding sustainable development of the environment and thus attach importance to the efficient utilisation of resources by adopting various energy and water efficiency initiatives and encouraging our employees to incorporate green concepts into daily business operations. 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.

Energy consumption

The sole energy consumption of the Group is the purchased electricity. In view of the scarcity of resources, we have advocated various energy conservation strategies to improve energy efficiency and reduce energy consumption including but not limited to:

- In view of growing demand for funeral services, more refrigerated containers would be acquired to slow down the decomposition of deceased persons' bodies, in order to arrange mass cremations to reduce electricity consumption.
- The temperature of air conditioners is configured to an optimised setting of 24 degrees Celsius to 26 degrees Celsius.
- Energy-saving light tubes and high-performance electrical equipment are installed.
- The use of natural lighting is encouraged.
- Electrical appliances with Grade 1 or 2 energy efficient labels are purchased.
- Computers are set to sleeping mode when they are not in use for a long period.
- Staff are encouraged to switch off all electrical appliances such as computers and air-conditioners when they are not in use.

A2. 資源使用

本集團將環境保護視為可持續發展和負責任企業的重要組成部分。我們深知保障環境可持續發展的重要性，因此重視資源的高效利用，採取各種節能措施和節水措施，並鼓勵員工將綠色理念融入日常業務營運中。本集團採納改進能源、水資源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。

能源消耗

本集團耗用的唯一能源是外購電力。鑒於資源稀缺，我們提倡以各種節能對策提高能源效益及降低能源消耗，包括但不限於：

- 因應殯儀服務需求日趨上升，我們會購置更多冰櫃，以減緩已故者屍體的分解速度，以便安排集中火葬，減少耗電量。
- 將空調溫度設定為攝氏24至26度之最佳設置。
- 安裝節能光管及高性能電器設備。
- 鼓勵使用自然光。
- 購買帶有1級或2級能源效益標籤之電器用品。
- 把長時間閒置的電腦設為睡眠模式。
- 倡導員工關閉電腦及空調等所有非使用中電器用品。

The decrease in the total energy consumption in 2025 was mainly attributable to the effective implementation of the LPG saving strategies in the reporting period. Furthermore, the Group targets to reduce energy consumption intensity by 5% by 2030 as compared to 2023. During the reporting period, the energy consumption was as follows:

二零二五年總能耗有所減少，主要得益於報告期內有效實施液化石油氣節約策略。此外，本集團的目標是到二零三零年能源消耗密度較二零二三年減少5%。於報告期間，能源消耗情況如下：

Type of energy consumption	**能源消耗類型**	**Unit 單位**	**2025 二零二五年**	2024 二零二四年
Purchased electricity	外購電力	MWh 兆瓦時	**1,796**	1,835
Diesel consumption	柴油消耗	MWh 兆瓦時	**0**	1.7
Petrol consumption	石油氣消耗	MWh 兆瓦時	**209**	1,259
LPG consumption	液化石油氣消耗	MWh 兆瓦時	**1,557,548**	1,662,879
Total	總量	MWh 兆瓦時	**1,559,553**	1,665,975
Energy consumption intensity	能源消耗密度	MWh/per million RMB revenue 兆瓦時／每百萬人民幣收益	**21,637.02**	22,229.90

Water consumption

The Group has a strong focus on water conservation and therefore tries to prevent water pollution which is mainly generated by the funeral services business, canteen and toilets.

水消耗

本集團非常重視水資源保護，因此設法防止主要由殯儀服務業務、餐廳及衛生間產生的水污染。

Wastewater generated is monitored regularly to ensure it meets the national standard of the region. 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.

本集團定期監察所產生的污水以確保符合所在地的國家標準。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。

The water consumption intensity in 2025 decreased slightly as the effective water-saving policies were implemented effectively during the reporting period. The Group targets to achieve the reduction of the total water consumption by 2% by 2030 as compared to 2023. The details of water consumption were as follows:

於二零二五年，水消耗密度輕微減少，乃由於於報告期內有效實施行之有效的節水政策。本集團的目標是到二零三零年總耗水量較二零二三年減少2%。水消耗詳情如下：

Water consumption	**水消耗**	**Unit 單位**	**2025 二零二五年**	2024 二零二四年
Water consumption	水消耗	m^3 立方米	**34,226**	37,224
Water consumption intensity	水消耗密度	m^3/per million RMB revenue 立方米／每百萬人民幣收益	**475**	497.00

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, an 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.

During the reporting period, the Group was not aware of any material non-compliance with relevant laws and regulations in relation to environmental protection for our business activities. Still, the Group has different measures to save energy consumption and emissions, and to reduce the impacts of the business activities on the environment and natural resources.

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。

於報告期間，本集團並無發現商業活動有任何重大違反有關環境保護的法律及法規。儘管如此，本集團仍採取不同措施來節省能耗和排放，並減少商業活動對環境和天然資源的影響。

A4. CLIMATE CHANGE

People's requirements for the quality of funeral services gradually escalate after years of constant attention to the climate crisis, reducing funeral's impact on the environment is a necessity for many, and offering low carbon funerals may soon become a common expectation everywhere, operation risk may then occur 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 risks for the funeral services segment.

Governance

The Group addresses climate-related risks based on the nature of the risk to its operations. The physical impacts of climate change, including extreme weather events, or damage to facilities have immediate operational impacts and are treated as operational risks. Long-term challenges, such as emerging ESG issues and climate-related risks and opportunities, may be discussed by the ESG working group. The ESG working group provides effective governance for integrating and addressing ESG issues, including climate change, within the Group's business.

The ESG working group is responsible for approving operational emissions targets for the Group and commissioning an ESG benchmarking, as well as a gap analysis exercise to identify gaps in both disclosure and policy relative to best practice standards. Moreover, the ESG working group works closely with the Group's different operation departments, with an aim to develop consistent and enhanced approaches to addressing ESG risk issues and reporting to the management.

Strategy

Climate change risk forms part of the Group's overall risk profile through its role in increasing the frequency and intensity of certain diseases, and the health and mortality impacts resulting from natural disasters. The Group assesses the overall level of risk by taking into consideration a range of diverse risk factors across many categories in its product or service range.

A4. 氣候變化

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，及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業務發展以滿足不斷變化的公眾期望，則可能會發生營運風險。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。

治理

本集團根據其業務風險的性質應對氣候相關的風險。氣候變化的實際影響(包括極端天氣事件或設施的損壞)會直接影響營運並被視為營運風險。環境、社會及管治工作小組或會就新出現的環境、社會及管治事宜及氣候相關的風險及機遇等長期挑戰進行討論。環境、社會及管治工作小組在本集團業務範圍內為整合和解決環境、社會及管治事宜(包括氣候變化)進行有效管治。

環境、社會及管治工作小組負責審閱本集團的營運排放目標及制定環境、社會及管治的基準，並進行差距分析，識別披露事項及政策相對於最佳實踐常規的差異。此外，環境、社會及管治工作小組與本集團不同的營運部門緊密合作，旨在制定一致而完善的方針來處理環境、社會及管治風險議題，並向管理層報告。

策略

氣候變化風險增加若干疾病的患病率及嚴重程度，並加劇自然災害對健康及死亡率的影響，是本集團整體風險的一部分。本集團評估整體風險水平時，會考慮其多個類別的產品或服務所涉及的一系列不同風險因素。

This diversity of risk is combined with the Group's business strategy. The Group continues to explore opportunities to engage its business partners and encourage them to develop climate resilience and reduce their operational carbon footprint by taking into consideration different climate-related scenarios, including a "2°C or lower scenario" through the following steps:

風險的多樣性與本集團業務戰略相結合。本集團不斷發掘機會與其業務夥伴合作，並鼓勵彼等考慮各種氣候相關情境(包括「2°C或以下情境」)，從而加強對抗氣候變化的能力，並減少業務營運的碳足跡，所涉及的步驟如下：

Step 1: Set Future Images Assuming Climate Change Effects

As climate change measures proceed, there is a possibility that the industry will be exposed to substantial changes, such as stricter policies including the introduction of and increases in carbon pricing, as well as advances in technology and changes in customer awareness.

第1步：根據氣候變化影響的假設組建未來景象

隨著氣候變化應對措施的推行，行業可能面臨重大變化，例如引入和上調碳定價等更嚴厲的政策，以及技術進步和客戶觀念的變化。

In light of these climate change effects, based on the International Energy Agency ("**IEA**") scenarios and others, the Group developed multiple future images of the external environment that will surround it. With regard to the IEA scenarios, the Group puts focus on the 2°C scenario (2DS) and pictured future images in case where climate change measures do not progress and where such measures progress further "Beyond 2°C scenario".

因應這些氣候變化的影響，本集團按照國際能源署(「**國際能源署**」)發佈的情境及其他依據，組建了其將會面臨的外部環境的多種未來景象。就國際能源署而言，本集團著重於2°C情境(2DS)，假設氣候變化應對措施並無進展，以及該等措施的進展「超越2°C情境」，並按照兩種情境組建了未來景象。

Step 2: Consider the Impacts

The Group considered the impacts on it for each of the future images developed in Step 1. The Group believes that it will be possible to expedite carbon dioxide reduction effects in society.

第2步：考慮影響

本集團已考慮第一步所組建的未來景象各自對其造成的影響。本集團認為，將有可能加強社會中進行二氧化碳減排的效果。

With regard to the effects on office electricity consumption, the introduction of and increases in carbon pricing are anticipated in accordance with the global advance of climate change measures, leading to the possibility of higher electricity costs.

就辦公用電的影響而言，隨著全球加強氣候變化應對措施，預計將引入和上調碳定價，繼而可能推高電力成本。

On the other hand, in the case where climate change measures are not adequate throughout society, business operational interruptions and supply chain disruptions are likely to increase as a result of higher frequency and intensification of natural disasters such as flooding.

另一方面，當整個社會的氣候變化應對措施不足，自然災害(如洪水)發生的頻率上升且程度加劇將可能令業務經營中斷和供應鏈中斷的情況增加。

Step 3: Respond to the Strategies

The Group will begin promoting the reduction of non-renewable energy in its daily operation. This strategy will allow for flexible and strategic responses to each demand for the regions where the emission factors of purchased electricity consumptions are high. By promoting real carbon emissions reductions throughout the world through these types of initiatives, the Group is working to achieve zero carbon emissions in its business.

The Group minimises carbon emissions through comprehensive energy-saving and introduction of renewable energy. With respect to renewable energy in particular, the Group has set a new target, achieve a reduction rate for purchased electricity in the coming few years.

With regard to the ongoing confirmation of the suitability and progress of its strategies, the Group believes that it will have opportunities for stable funding and a sustainable increase in corporate value through appropriate information disclosure, and dialogue with institutional investors and other stakeholders.

Risk management

The Group identifies the climate change related risks or tests the existing risk management strategies under climate change with the aid of risk assessment. Hence, the areas where new strategies are needed can be identified.

The risk assessment takes a standard risk-based approach using national data, local information and expert knowledge, which can identify how climate change may compound existing risks or create new ones. The risk assessment is conducted through the following steps:

Step 1: Establish the Context

- Objective/goal
- Scale
- Time frame
- Climate change scenario for most climate variables and sea level

第3步：戰略對策

本集團將會開始在其日常營運的過程中推廣減少使用不可再生能源。對於外購用電的排放系數較高的地區，此策略可靈活及策略性地應對各種需求。本集團致力在其業務中實現零碳排放，並透過這些舉措促進實質減少全球碳排放。

本集團通過全面節能及引入可再生能源以減少碳排放。具體而言，在可再生能源方面，本集團已就未來數年減少外購電量的比率訂立新目標。

對於持續確認其策略的適切性和進展，本集團認為，透過適當的資料披露、與機構投資者及其他權益關涉者的對話，其將有機會獲得穩定資金，並實現企業價值的可持續增長。

風險管理

本集團識別氣候變化相關風險，或借助風險評估測試氣候變化下的現有風險管理策略。因此，本集團可識別有需要實施新策略的領域。

風險評估採用風險為本的標準方針，利用國家數據、當地資料及專家知識，能夠識別氣候變化如何加劇現有風險或產生新風險。有關風險評估按以下步驟進行：

第1步：建立背景

- 目標／願景
- 規模
- 時間表
- 大部分氣候可變因素及海平面的氣候變化情境

Step 2: Identify Existing Risk (past and current)

- Identify the record of the occurrence of climatic hazards
- Risk management strategies in place to tackle future occurrence of the hazard

Step 3: Identify Future Risks and Opportunities

- Explore climate change projections for the selected time frame(s) and emission scenario(s)
- Identify potential hazards
- Investigate whether any existing risk from Step 2 may get worse under future projected changes
- Identify new risks that can emerge under future projected changes

Step 4: Analyse and Evaluate Risk

- Identify a set of decision areas or systems (i.e., geographical areas, business operations, assets, ecosystems, etc.) that has the potential to be at risk in future

As outlined within the Governance section above, the Group has robust risk management and business planning processes that are overseen by the Board in order to identify, assess and manage climate-related risks. The Group engages with government and other appropriate organisations in order to keep abreast of expected and potential regulatory and/or fiscal changes.

The Group continues to raise awareness of climate change in regard to monitoring carbon and energy footprint in its daily operation. However, there remain gaps in understanding how such climate risks and opportunities may impact the Group's operations, assets and profits. The Group assesses how the business addresses climate change risks and opportunities and takes the initiative to monitor and reduce its environmental footprint.

第2步：識別現有的風險(過去及現在)

- 識別氣候危機發生的記錄
- 應對未來出現有關危機的現有風險管理策略

第3步：識別未來的風險及機遇

- 探索選定時間範圍及排放情境下的氣候變化預測
- 識別潛在危機
- 根據未來預測變化，探討第2步的任何現有風險是否可能加劇
- 識別未來預測變化中可能出現的新風險

第4步：分析及評估風險

- 確定一組未來可能面臨風險的決策領域或系統(如地區、業務營運、資產、生態系統等)

如上文治理一節概述，本集團具備穩健的風險管理及業務規劃流程，有關流程由董事會監督，以識別、評估及管理氣候相關風險。本集團與政府及其他合適的機構合作，充分掌握預期及可能出現的監管及／或財政政策變動。

本集團不斷加強有關氣候變化的意識，在其日常營運中對碳及能源足跡進行監控。然而，在理解該等氣候風險及機遇如何影響本集團營運、資產及溢利方面仍然存在不足之處。本集團評估業務可如何應對氣候變化的風險及機遇，並主動採取措施監控及減少其環境影響。

Significant climate-related issues

During the reporting period, the significant climate-related physical risks and transition risks, which have impacted and/or may impact the Group's business and strategy in (i) operations and services, (ii) supply chain and value chain, (iii) adaptation and mitigation activities, (iv) investment in research and development ("**R&D**"), and (v) financial planning, as well as the steps taken to manage these risks, are as follows:

重大氣候相關事宜

於報告期間，已經及／或可能影響本集團業務及於(i)營運及服務；(ii)供應鏈及價值鏈；(iii)適應及舒緩活動；(iv)研究及開發(「**研發**」)投資；及(v)財務規劃的策略之重大氣候相關實際風險及過渡風險，以及為管理該等風險而採取的措施載列如下：

Climate-related risks description 氣候相關風險的描述	Financial impacts 財務影響	Steps taken to manage the risks 為管理風險而採取的措施
Physical Risk **實際風險** Acute physical risks 急性實際風險		
• Increased severity and frequency of extreme weather events such as cyclones and floods. These have the potential to cause both idiosyncratic and systemic risks, resulting in potential damage to office equipment.	• Operating costs and repair expenses increase	• Planned to establish a natural disaster emergency plan. • Planned to devise an action plan to articulate the goals and targets of the reductions in GHG emissions and energy consumption. Outlined the plan to achieve those targets and defined responsibilities.
• 極端天氣事件(如龍捲風及洪水)的嚴重性和頻率上升。有關情況均可能導致個別及系統性的風險，從而可能損壞辦公室設備。	• 營運成本及維修開支增加	• 計劃設立自然災害應急方案。 • 計劃制訂行動規劃，以說明減少溫室氣體排放及能源消耗的目標和願景，就達成有關目標和願景以及界定責任作出計劃綱要。

Climate-related risks description 氣候相關風險的描述	Financial impacts 財務影響	Steps taken to manage the risks 為管理風險而採取的措施
Chronic physical risks 慢性實際風險		
• Changes in precipitation patterns and extreme variability in weather patterns. Frequent extreme weather events and rising sea levels are likely to pose disruptions to communities across the region over the long term, affecting economic output and business productivity. • Governments that have been pushing for new regulations to reduce GHG emissions will pose a threat to the financial performance of a business and increase regulatory risk.	• Revenue reduces • Operating cost increases	• Planned improvements, retrofits, relocations, or other changes to facilities that may reduce their vulnerability to climate impacts, and increase climate resilience in the long term. • Record the energy consumption to identify peaks in usage, thus significant savings could be determined. • Engaged with local or national governments and local stakeholders on local resilience.
• 降雨模式改變及天氣模式極度反覆。頻密的極端天氣事件及海平面上升，長遠而言可能對區內的社區造成干擾，影響經濟生產力及業務效率。 • 政府推動新規例減低溫室氣體排放，將對企業的財務表現構成威脅，並增加監管風險。	• 收益減少 • 營運成本增加	• 計劃對設施進行裝修、加裝、重置或其他改建，以修補有關氣候影響的漏洞，並長遠加強對抗氣候變化的能力。 • 記錄能源消耗量以識別用量高峰期，務求大幅節省能源。 • 與當地或國家政府及當地權益關涉者合作，對抗當地風險。
Transitional Risk **過渡風險**		
Policy risk 政策風險		
• As a result of energy efficiency requirements, the carbon-pricing mechanisms by the Mainland Chinese Government, increase the price of fossil fuels. • Mandates on and regulation of existing services as of the tightened environmental and safety laws and standards of oil. The Group has to spend much compliance costs to update or maintain the office equipment to fulfil the new regulations.	• Operating cost increases	• Planned to conduct a carbon footprint survey, in order to work out the company's footprint, to prioritise energy and waste reductions. • Monitor the updates of the relevant environmental laws and regulations against existing services, to avoid the unnecessary increase in cost and expenditure due to non-compliance.
• 中國內地政府能源效益規定及碳定價機制導致化石能源價格上升。 • 根據更嚴格的環境及安全法律以及石油標準，對現有服務進行授權及監管。為了履行新法規，本集團須承擔大量合規成本，以更新或維護辦公設備。	• 營運成本增加	• 計劃進行碳足跡調查，以計算公司的碳足跡，務求制定節能減廢的優先次序。 • 就現有服務監察相關環境法例及規例的更新情況，以避免因不合規而不必要地增加成本及開支。

Climate-related risks description 氣候相關風險的描述	Financial impacts 財務影響	Steps taken to manage the risks 為管理風險而採取的措施
Legal risk 法律風險		
• Exposure to litigation risk. The Group has to adapt to the tightened laws and regulations imposed by the government due to climate change, as well as bear the risk of potential litigation once we fail to obligate the new regulations. • Enhanced air pollutant emissions-reporting obligations for local government, and the Group may have to spend more time on fulfilling the ESG reporting standards to comply with the GEM Listing Rules.	• Operating cost increases	• Monitored the updates of environmental laws and regulations and implemented GHG emissions calculations in advance. • Continued monitoring of the ESG reporting standards of the GEM Listing Rules.
• 訴訟風險。本集團須適應政府因應氣候變化而收緊法例及規例，一旦未能遵守新規則，則可能會面臨訴訟風險。 • 當地政府加強空氣污染物排放報告的責任。本集團可能需要花費更多時間滿足環境、社會及管治報告準則，以遵守GEM上市規則。	• 營運成本增加	• 監察環境法例及規例的更新情況並預先執行溫室氣體排放計算。 • 持續監察GEM上市規則的環境、社會及管治報告準則。
Technology risk 技術風險		
• Low-carbon, energy-saving technologies are launched by peers in the business sector. Lagging behind in technological advancement may weaken our competitive edges.	• Capital investment increases • R&D expense increases	• Planned to invest in the innovations of energy saving for the provision of our services. • Examined the feasibility and benefits of applying the latest low-carbon and energy-saving technologies into the Group's operation.
• 業內同行推出低碳、節能技術。技術進展滯後可能會削弱我們的競爭優勢。	• 資本投資增加 • 研發開支增加	• 計劃在提供服務方面投資節能創新。 • 審視在本集團營運中應用最新低碳節能技術的可行性及裨益。

Climate-related risks description **氣候相關風險的描述**	**Financial impacts** **財務影響**	**Steps taken to manage the risks** **為管理風險而採取的措施**
Market risk 市場風險		
• More customers are concerned about climate-related risks and opportunities, which may lead to changes in customer preferences. • Inability to attract co-financiers and/or investors due to uncertain risks related to the climate. • 更多客戶關注氣候相關風險及機遇，可能令客戶偏好有所改變。 • 因氣候相關的不確定風險而導致無法吸引融資合作夥伴及／或投資者。	• Revenue decreases • Operating cost increases • Service cost increases • 收益減少 • 營運成本增加 • 服務成本增加	• Fulfilled the climate-related regulations by the government. • Prioritise climate change as a high concern in the market decisions to show to the clients that the Group is concerned about the problem of climate change. • 符合政府的氣候相關規例。 • 作出市場決策時將氣候變化優先列為高度關注事項，讓客戶了解到本集團對氣候變化問題的關注。
Reputational risk 信譽風險		
• Negative press coverage related to support of the Group's business projects or activities with negative impacts on the climate (e.g., GHG emissions and energy conservation), which may affect the Group's reputation and image. • 有關本集團商業項目或活動支援對氣候有負面影響(如溫室氣體排放及節省能源)的負面新聞報道，可能會影響本集團的信譽及形象。	• Revenue decreases • Operating cost increases • 收益減少 • 營運成本增加	• Fulfilled the social responsibility to show how the Group places importance on climate change. • 履行社會責任，以展示本集團對氣候變化的重視。

During the reporting period, the primary climate-related opportunities and the corresponding financial impacts were as follows:

於報告期間，氣候相關的主要機遇及相應財務影響如下：

Detailed description of climate-related opportunities **氣候相關機遇的詳細描述**	**Financial impacts** **財務影響**
Resource efficiency 資源效率	
• Use of more efficient modes of transport • Use of more efficient production and distribution processes • Use of recycling • Reduce water consumption • 使用更有效率的交通工具 • 使用更有效率的製作及分銷流程 • 循環再用 • 減少用水	• Operating costs are reduced through efficiency gains and cost reductions • 透過加強效率及節省成本降低營運成本
Energy source 能源	
• Use of lower-emission sources of energy • Use of supportive policy incentives • Use of new technologies • Shift toward decentralised energy generation • 使用低排放能源 • 使用支持政策獎勵措施 • 使用新技術 • 過渡至分散能源的時代	• Operating cost is reduced through the use of lowest cost abatement • Returns on investment in low-emission technology increases • 透過使用最低成本減排降低營運成本 • 低排放技術的投資回報增加
Products and services 產品及服務	
• Development of climate adaptation and insurance risk solutions • Ability to diversify business activities • Development of new products or services through R&D and innovation • 制定氣候適應及保險風險解決方案 • 多元化業務活動的能力 • 透過研發及創新技術開發新產品或服務	• Revenue increases through new solutions to adaptation needs, such as insurance risk transfer of products and services • 透過適應氣候變化所需的新解決方案(如產品及服務的保險風險轉移)提升收益

Detailed description of climate-related opportunities 氣候相關機遇的詳細描述	Financial impacts 財務影響
Markets 市場	
• Access to new markets • 進入新市場	• Revenue increases through access to new and emerging markets • 透過進入新市場及新興市場增加收益
Resilience 適應力	
• Participation in renewable energy programs and adoption of energy-efficiency measures • Resource substitution or diversification • 參與可再生能源計劃及採取節能措施 • 資源替代或多元化	• Market valuation increases through resilience planning, such as planning the research on the use of electric vehicles • The reliability of the supply chain and its ability to operate under various conditions increases • Revenue increases through new products and services related to ensuring resiliency • 透過彈性規劃(如規劃研究使用電動車)增加市場估值 • 增強供應鏈的可靠性及在各種條件下的營運能力 • 透過與適應力相關的新產品及服務增加收益

Metrics and targets

The Group adopts the key metrics to assess and manage climate-related risks and opportunities. The energy consumption and GHG emissions indicators are the key metrics used to assess and manage relevant climate-related risks where the Group considers such information to be material and crucial for evaluating the impact of its operation on global climate change during the year. The Group regularly tracks its energy consumption and GHG emissions indicators to assess the effectiveness of emission reduction initiatives, as well as set targets to contribute its effort to have minimal impact on global warming.

The details of time frames over which the target applies and the base year from which progress is measured are described in section A1: "Emissions" and section A2: "Use of Resources" of this report. The Group adopts an absolute target to manage climate-related risks, opportunities and performance.

指標及目標

本集團採納關鍵指標以評估及管理氣候相關風險及機遇。倘本集團認為有關資料就評估其業務於年內對全球氣候變化的影響而言屬重大及關鍵，則使用能源消耗及溫室氣體排放指標為關鍵指標，以評估及管理有關氣候相關風險。本集團定期追蹤其能源消耗及溫室氣體排放指標，以評估減排措施的效益，並為盡量減低對全球暖化的影響作出貢獻而設定目標。

有關應用該目標的時間框架及計量進度的基準年度的詳情載述於本報告A1節：「排放物」及A2節：「資源使用」.本集團採納硬性目標以管理氣候相關的風險、機遇以及表現。

B. SOCIAL ASPECTS

EMPLOYMENT AND LABOUR PRACTICES

B1. EMPLOYMENT

The Group believes employees are valuable assets and their diligent efforts and continuous support are crucial to the Group's success. Hence, we continue to attract and motivate talents, provide a safe and equal working environment for our employees and ensure their rights and interests are well protected. The staff handbook sets out the Group's standards with respect to compensation and dismissal, recruitment and promotion, working hours and other benefits and welfare.

During the reporting periods, the Group was not aware of any non-compliance (2024: nil) with the relevant laws and regulations that had significant impacts on the Group relating to compensation and dismissal, recruitment and promotion, working hours, equal opportunity, diversity, anti-discrimination and other benefits and welfare.

Competitive benefits and remuneration

We reward and recognise employees by providing a competitive remuneration package according to external and internal benchmarks. The remuneration of our employees is in line with the market rate and commensurate with seniority, relevant experience, performance appraisals, education level and professional qualifications of the employees, as well as the nature of the work and duties. Discretionary bonuses and share options may be granted to eligible employees based on the Group's financial results and individual performance. We derive strength from our focus on talent development, therefore, we endeavour to offer our employees competitive remuneration packages and conduct regular salary adjustments with reference to the performance of employees and market trends.

B. 社會層面

僱傭及勞工常規

B1. 僱傭

本集團認為僱員乃寶貴資產，及其所作的勤勉貢獻及給予的不斷支持對本集團取得成功至關重要，因此，我們持續吸納並激勵人才，為僱員提供安全平等之工作環境，確保其權利及權益得到妥善保障。員工手冊載列本集團有關補償及解僱、招聘及晉升、工作時間以及其他福利及福祉之規則。

於報告期間，本集團概不知悉任何未遵守薪酬及解僱、招聘及晉升、工作時間、平等機會、多元化、反歧視以及其他福利及福祉方面的相關法律及法規而對本集團產生重大影響的情況(二零二四年：無)。

具競爭力之福利及薪酬

我們根據外部及內部基準提供具競爭力之薪酬組合，藉此酬謝及嘉獎僱員。僱員薪酬與市價相符，並合乎僱員之工齡、相關經驗、績效考核、教育程度及專業資格，以及工作性質及職責。此外，視乎本集團之財務業績及個別僱員之表現，合資格僱員亦可獲授酌情花紅及購股權。我們注重人才發展，藉此增強企業實力，故力求為僱員提供具競爭力之薪酬組合，並參考僱員表現及市場走勢定期進行薪金調整。

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. Employees are also entitled to have leave benefits, including annual leave, maternity and paternity leave, marriage leave, compassionate leave and examination leave. For departing employees, an exit interview will be conducted to identify the reason for leaving.

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。僱員亦享有休假福利，包括年假、產假及陪產假、婚假、恩恤假以及考試休假等。如有僱員離職，我們會安排與之進行離職談話，查明離職原因。

The Group provides different activities for employees, such as annual dinners and sports day. It promotes the physical and mental health of employees.

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。

During the year ended 31 December 2025, the Group was in strict compliance with all the applicable laws and regulations, including the Employment Ordinance (Cap. 57), the Mandatory Provident Fund Schemes Ordinance (Cap. 485) and the Minimum Wage Ordinance (Cap. 608).

截至二零二五年十二月三十一日止年度，本集團嚴格遵守一切適用法律及法規，包括《僱傭條例》(香港法例第57章)、《強制性公積金計劃條例》(香港法例第485章)及《最低工資條例》(香港法例第608章)。

Equal opportunities, diversity and anti-discrimination

平等機會、多元化及反歧視

As an employer promoting equal opportunities, the Group strongly opposes all discriminatory behaviour and is committed to constructing a fair and inclusive working environment for employees. We promote fair competition and prohibit discrimination or harassment against any employee on their race, colour, age, gender, sexual orientation, ethnicity, disability, pregnancy, religion, political affiliation, union membership or marital status. The principle of equal opportunities is applied in all employment practices, including promotions, rewards, access to training and demotion. The Group has zero tolerance for sexual harassment in the workplace. Our whistleblowing policy enables our employees to confidentially report on the malpractice of matters related to the Group. During the reporting period, the Group did not identify any case (2024: nil) of discrimination.

作為倡導平等機會之僱主，本集團強烈反對一切歧視行為，並致力為僱員營造公平且包容之工作環境。我們提倡公平競爭，不得因種族、膚色、年齡、性別、性取向、民族、殘疾、懷孕、宗教、政治面貌、工會會員或婚姻狀況而歧視或騷擾任何僱員。平等機會原則在所有僱傭慣例(包括晉升、獎勵、接受培訓及降職)方面得到運用。本集團對工作場所之性騷擾行為採取零容忍的態度。舉報政策可讓僱員秘密匯報有關本集團之玩忽職守事件。於報告期間，本集團並無發現任何歧視事件(二零二四年：無)。

During the year ended 31 December 2025 the Group fully complied with all applicable laws and regulations, including the Sex Discrimination Ordinance (Cap. 480), the Family Status Discrimination Ordinance (Cap. 527), the Race Discrimination Ordinance (Cap. 602) and Disability Discrimination Ordinance (Cap. 487).

截至二零二五年十二月三十一日止年度，本集團全面遵守一切適用法律及法規，包括《性別歧視條例》(香港法例第480章)、《家庭崗位歧視條例》(香港法例第527章)、《種族歧視條例》(香港法例第602章)及《殘疾歧視條例》(香港法例第487章)。

As of 31 December 2025, the Group has 111 (2024: 183) employees. The employee compositions (in percentage of employees) by gender, age group, geographical region and employment type were as follows:

截至二零二五年十二月三十一日，本集團擁有111名(二零二四年：183名)僱員。僱員組成(以僱員百分比計)按性別、年齡組別、地域及僱傭類型劃分如下：

Employee compositions **僱員組成**		**2025** **二零二五年**	**2024** **二零二四年**
By gender	**按性別**		
• Male	• 男性	**62%**	68%
• Female	• 女性	**38%**	32%
By age group	**按年齡組別**		
• Age 30 or below	• 30歲或以下	**29%**	26%
• Age 31–40	• 31至40歲	**32%**	27%
• Age 41–50	• 41至50歲	**31%**	28%
• Age 51 or above	• 51歲或以上	**8%**	19%
By geographical region	**按地區**		
• Hong Kong	• 香港	**0%**	3%
• Vietnam	• 越南	**0%**	6%
• The PRC	• 中國	**97%**	89%
• Taiwan	• 台灣	**3%**	2%
By employment type	**按僱傭類別**		
• Senior management	• 高級管理層	**7%**	5%
• Middle level management	• 中層管理層	**11%**	12%
• Non managerial employees	• 非管理層僱員	**82%**	80%
• Contract/short term	• 合約／短期	**0%**	3%

The Group strives to maintain the employee turnover rate to an acceptable low level, so as to facilitate the accumulation of skills and experience. The employee turnover rate during the reporting period by gender, age group, geographical region and employment type were 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。於報告期間，按性別、年齡組別、地區及僱傭類別劃分的僱員流失率如下：

Employee turnover rate (%) **僱員流失率(%)**		**2025** **二零二五年**	**2024** **二零二四年**
By gender	**按性別**		
• Male	• 男性	**51%**	13%
• Female	• 女性	**40%**	30%
By age group	**按年齡組別**		
• Age 30 or below	• 30歲或以下	**45%**	2%
• Age 31–40	• 31至40歲	**33%**	15%
• Age 41–50	• 41至50歲	**42%**	13%
• Age 51 or above	• 51歲或以上	**94%**	47%
By geographical region	**按地區**		
• Hong Kong	• 香港	—	—
• Vietnam	• 越南	—	54%
• The PRC	• 中國	**47%**	16%
• Taiwan	• 台灣	**29%**	29%
Overall	**整體**	**47%**	19%

The changes in workforce composition and turnover reflect the Group's disposal of its Vietnam operations during the year.

僱員組成及流失率的變動反映了本集團於年內出售其越南業務。

B2. HEALTH AND SAFETY

B2. 健康與安全

The Group offers catering services at the funeral parlour and funeral service centre, making food manufacturing and funeral service hygiene management essential to its operations. To maintain a high standard of hygiene, the Group has established rigorous internal procedures for both food manufacturing and funeral services, aligning with the guidelines outlined in the Group's "Health, Safety, and Environment Statement." Furthermore, the Group ensures strict compliance with local laws and regulations, including the Occupational Safety and Health Ordinance and the Production Safety Laws of the PRC.

本集團提供殯儀館及殯儀服務中心的餐飲服務，食品製造及殯儀服務衛生管理對營運至關重要。配合本集團「健康、安全及環保聲明」，本集團已建立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。此外，本集團確保嚴格遵守《職業安全及健康條例》、《中國生產安全法》等地方法例及規例。

Catering Services Hygiene

The Group has implemented procedures to oversee and ensure the proper preparation and processing of cooked food items, as well as the quality of externally sourced prepared food. Our food manufacturing standard operating procedures emphasize hygiene protocols that staff must adhere to:

- Staff providing catering services at funeral parlours and funeral service centres are required to wear masks and chef caps.
- During food processing and manufacturing, staff must maintain personal hygiene by regularly cleaning their hands and wearing clean working clothes.
- After catering services are provided, staff are responsible for cleaning the service areas.
- The staff must maintain a hygienic food manufacturing environment and take measures to eliminate pests.
- Catering utensils are thoroughly cleaned and sterilized by the staff.
- The owners of each funeral parlour and funeral service centre ensure that catering staff obtain and provide health certificates after their annual health check.

These procedures reflect our commitment to upholding stringent food manufacturing hygiene standards in line with our "Health, Safety, and Environment Statement".

餐飲服務的衞生

本集團實施監督及確保熟食品的適當預備及加工以及外部採購預製食品質量的程序。生產食品標準作業程序強調員工須堅守的衞生規約：

- 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。
- 在食品加工及生產過程中，員工必須定期洗手及穿上清潔的工作服以保持個人衞生。
- 員工在提供餐飲服務後，必須負責清理服務範圍。
- 員工必須保持一個衞生的食品生產環境，並採取消除害蟲的措施。
- 員工必須徹底清潔及消毒所有餐飲用具。
- 各殯儀館及殯儀服務中心的擁有人確保餐飲人員於年度體檢後獲得並提供健康證明。

該等程序反映了我們根據「健康、安全和環保聲明」堅持嚴格的食品生產衞生標準的承諾。

Funeral Services Hygiene

The Group maintains stringent hygiene procedures in the provision of funeral services, supported by a set of standard operating procedures for cleanliness and hygiene at every stage of service and processing. Staff are strictly required to adhere to these procedures. Key hygiene procedures in the provision of funeral services include:

- During the transportation of remains, staff are mandated to wear clean canvas gloves.
- Prior to any contact with the remains, staff must clean their arms and hands using hand wash cleanser, and wear disposable surgical face masks and rubber gloves.
- Before applying make-up to the remains, staff employ ultraviolet rays to sterilize them for approximately 5 minutes.
- After processing the remains, staff dispose of masks and rubber gloves in designated garbage bins, and sterilize all tools using ultraviolet rays and chlorine dioxide.

These procedures exemplify our commitment to maintaining a high standard of hygiene in funeral service provision, as outlined in our standard operating procedures.

Besides, we spare no effort to implement health and safety measures as follows:

- Provide regular safety training and free physical examination to all staff.
- All applicable laws and regulations for health and safety, relevant standards and code of practice, and relevant recommendations issued by safety and health authorities are observed.
- Eligible employees are provided with medical and employment injury insurance.
- Work arrangement for typhoon and rainstorm warnings is established.

殯儀服務衞生

本集團就提供的殯儀服務訂有嚴格的衞生程序，並就服務及處理的每個階段的清潔及衞生實施一套衞生及清潔標準作業程序。員工須嚴格遵守該等程序。提供殯儀服務的主要衞生程序包括：

- 於運送遺體期間，有關員工必須佩戴清潔帆布手套。
- 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橡膠手套。
- 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。
- 於處理遺體後，有關員工必須將口罩及橡膠手套丟棄於指定的垃圾桶，並使用紫外線及二氧化氯對所有工具進行消毒。

誠如我們的標準操作程序所概述，該等程序體現了我們在提供殯儀服務時保持高標準衞生的承諾。

此外，我們不遺餘力實施以下健康及安全措施：

- 為所有員工提供定期安全培訓及免費體檢。
- 遵守所有適用的安全健康法律及法規、相關準則及行為守則，以及安全健康機構發佈的相關建議。
- 為合資格僱員提供醫療及工傷保險。
- 就颱風及暴雨警告制訂工作安排。

During the reporting periods, the Group was not aware of any non-compliance (2024: nil) with the relevant laws and regulations that had a significant impact on the Group in providing a safe and healthy working environment.

於報告期間，本集團概不知悉任何未遵守提供安全及健康工作環境方面的相關法律及法規而對本集團產生重大影響的情況(二零二四年：無)。

During the reporting periods, there were 2 work injury cases (2024: 2, 2023: nil) and 97 lost days due to work injury (2024: 35, 2023: nil) in our business operation. There was no work-related fatality case (2024: nil, 2023: nil) during the current reporting period. Employees were given paid sick leave for their recovery. Overall, no employees (2024: nil, 2023: nil) had serious accidents during the reporting periods.

於報告期間，我們的業務營運中有兩例工傷個案(二零二四年：2例，二零二三年：無)及因工傷損失97個工作日數(二零二四年：35個，二零二三年：無)。於本報告期間，概無因工作關係死亡個案(二零二四年：無，二零二三年：無)。本集團已給予僱員帶薪病假以供彼等康復。總體而言，於報告期間，概無僱員(二零二四年：無，二零二三年：無)發生嚴重意外事故。

B3. DEVELOPMENT AND TRAINING

B3. 發展及培訓

The Group believes that the knowledge, skills and capabilities of our employees are vital to the Group's continued business growth and success. In view of this, we always encourage our staff to participate in continuous learning activities to enhance their personal accomplishment, strengthen their working skills and reinforce team performance.

本集團認為，僱員的知識、技能及能力對本集團業務不斷發展及取得成功至關重要。有見於此，我們一直鼓勵員工參與持續學習活動以提高其個人成就、加強工作技能並提升團隊表現。

Employees are encouraged to take internal and external professional programmes to enhance their requisite knowledge and skills in discharging their duties. In order to motivate employees to participate in training programmes and foster a learning culture, employees are provided with a job-related tuition fee reimbursement policy to attend courses organised by professional institutions.

我們鼓勵僱員參加內外部專業課程，加強履行其職責所需的知識及技能。為激勵僱員參加培訓計劃並培養學習文化，我們亦為參與專業機構舉辦的課程的僱員提供工作相關學費退還政策。

During the reporting period, employees from China's funeral segment participated in the national fire safety precaution publicity program, which is held by the government provided a structured training on appropriate fire safety knowledge with emergency evacuation drills.

於報告期間，中國殯儀分部的員工參加了由政府舉辦的國家消防安全防範宣傳計劃，通過應急疏散演練，提供了系統的消防安全知識培訓。

According to the Code Provision C.1.4 set out in Appendix C1, all directors should participate in continuous professional development to develop and refresh their knowledge and skills. Reading materials are provided to our directors to keep them abreast of the latest regulatory requirements, corporate governance practices, financial information and market trends.

根據附錄C1第C.1.4條守則條文，所有董事應參與持續專業發展，發展並更新其知識及技能。我們會向董事提供閱讀材料，使彼等了解最新監管規定、企業管治常規、財務資料及市場趨勢。

During the reporting period, the percentages of employees received training by gender and employment category were as follows:

於報告期間，按性別及僱傭類別劃分的受訓僱員比例如下：

Percentages of employees received training **受訓僱員百分比**		**2025** **二零二五年**	**2024** **二零二四年**
By gender	**按性別**		
• Male	• 男性	**79%**	80%
• Female	• 女性	**79%**	77%
By employment category	**按僱傭類別**		
• Senior management	• 高級管理層	**50%**	45%
• Middle level management	• 中層管理層	**75%**	89%
• Non managerial employees	• 非管理層僱員	**85%**	81%
Overall	**整體**	**81%**	79%

During the reporting period, the compositions of employees received training by gender and employment category were as follows:

於報告期間，按性別及僱傭類別劃分的受訓僱員組成如下：

Composition of employees received training **受訓僱員組成**		**2025** **二零二五年**	**2024** **二零二四年**
By gender	**按性別**		
• Male	• 男性	**63%**	65%
• Female	• 女性	**37%**	35%
By employment category	**按僱傭類別**		
• Senior management	• 高級管理層	**3.5%**	3.3%
• Middle level management	• 中層管理層	**10.5%**	11.3%
• Non managerial employees	• 非管理層僱員	**86.0%**	85.3%

Besides, the average training hours completed per employee received training by gender and employee category were as follows:

此外，按性別及僱員類別劃分的每名受訓僱員完成受訓的平均時數如下：

Average training hours (hours/ employee received training) 平均培訓時數(小時／受訓僱員)		**2025 二零二五年**	**2024 二零二四年**
By gender	**按性別**		
• Male	• 男性	**10.0**	7.1
• Female	• 女性	**11.7**	7.2
By employment category	**按僱傭類別**		
• Senior management	• 高級管理層	**13.3**	4.7
• Middle level management	• 中層管理層	**11.4**	7.4
• Non managerial employees	• 非管理層僱員	**10.2**	7.9
Overall	**整體**	**11.0**	7.2

B4. LABOUR STANDARDS

The Group is committed to upholding the elimination of all forms of forced and compulsory labour and supporting the effective abolition of child labour. During the year ended 31 December 2025, the Group strictly prohibited recruitment of child labour in accordance with the Employment of Children Regulations (Cap. 57), the Labor Law of the PRC, the Law of the PRC on Protection of Minors and the Regulations on Prohibiting Use of Child Labour (State Council Order No. 364). Prior to confirmation of employment, job applicants are required to provide valid identity documents for age verification in order to ensure the applicants are lawfully employable. Forced labour is strictly prohibited. All works should not be performed under threat of penalty or coercion and all employees may resign upon reasonable notice. Salary and benefits were given in accordance with applicable laws and regulations, including the Employment Ordinance (Cap. 57) and the Minimum Wage Ordinance (Cap. 608) during the year ended 31 December 2025.

During the reporting periods, the Company was not aware of any non-compliance (2024: nil) with relevant laws and regulations related to the recruitment of child labour or forced labour practices, and no employee was paid less than the minimum wage specified by the relevant government regulations.

B4. 勞工準則

本集團致力消除一切形式的強迫及強制勞工，並支持有效廢除童工。截至二零二五年十二月三十一日止年度，根據《僱用兒童規例》(香港法例第57章)、《中華人民共和國勞動法》、《中華人民共和國未成年人保護法》和國務院令第364號《禁止使用童工規定》，本集團嚴禁招聘童工。確認僱用前，求職人員須提供有效的身份證件以核實年齡，從而確保可合法僱用。本集團亦嚴禁強制勞工。所有工作不得出於威脅懲罰或脅迫就範，且所有僱員在作出合理通知後均可離職。截至二零二五年十二月三十一日止年度，本集團根據適用法律及法規(包括《僱傭條例》(香港法例第57章)及《最低工資條例》(香港法例第608章))提供薪資及福利。

於報告期間，本公司概不知悉任何未遵守(二零二四年：無)招聘童工或強制勞工方面的相關法律及法規，且概無僱員的薪資低於相關政府法規規定的最低工資。

OPERATING PRACTICES

B5. SUPPLY CHAIN MANAGEMENT

The Group prioritizes the management of social and environmental risks associated with suppliers through its "Suppliers/Distributors Social Responsibilities Control Procedure." The procurement department monitors and evaluates supplier adherence to social responsibility standards. Suppliers are required to sign an agreement committing to comply with local laws and regulations and undergo on-site inspections. Serious non-compliance during inspections may lead to contract termination. Long-term supplier relationships are established based on assessment results.

Supplier assessment is the primary method for identifying environmental and social risks throughout the supply chain. Key suppliers undergo annual evaluations, focusing on product/service quality and environmental impact during the reporting year.

When selecting suppliers, preference is given to environmentally friendly ones that employ clean technology and minimize emissions. This approach aims to foster sustained strategic partnerships that support the Group's business growth. The Group has implemented management systems and standardized supplier selection processes to evaluate and qualify new suppliers, ensuring stable procurement development. Supplier management involves meticulous selection, regular evaluations, and the preservation of raw material quality. Factors considered in supplier selection include quality, price, location, and flexibility.

營運慣例

B5. 供應鏈管理

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。

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評估，主要關注其在報告年度的產品／服務質量及其對環境的影響。

於選擇供應商時，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。本集團實施了管理制度和標準化的供應商甄選流程，以評估和確定新供應商的資格，確保了採購的穩定發展。供應商管理包括精心挑選、定期評估和保持原材料質量。選擇供應商時考慮的因素包括質量、價格、地點和靈活性。

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. A summary of the number of suppliers of the Group during the reporting period is disclosed as follows:

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。本集團於報告期間的供應商數目概要披露如下：

Number of suppliers **供應商數目**		**2025** **二零二五年**	**2024** **二零二四年**
By geographical region	**按地區**		
• Hong Kong	• 香港	**0**	7
• Vietnam	• 越南	**0**	1
• The PRC	• 中國	**36**	27
• Taiwan	• 台灣	**1**	1
Overall	**整體**	**37**	36

B6. SERVICE RESPONSIBILITY

B6. 服務責任

The Group regards service quality as one of the key competitive advantages of its businesses and makes every effort to improve the quality of services provided. The qualities of services are regularly assessed by management teams. In the event of receiving complaint, the Group will take prompt action to investigate the issue and carry out remedial action plans. For the funeral services, 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 period, the Group was not aware of any material non-compliance with the relevant laws and regulations related to product responsibility in Hong Kong and the PRC.

本集團視服務質素為業務主要競爭優勢之一，並不遺餘力提升所提供服務的質素。管理團隊會定期評估服務的質素。倘接獲客戶投訴，本集團將立即採取行動，對事件展開調查並實施補救措施。就殯儀服務而言，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》。於報告期間，本集團並不知悉有任何重大不遵守香港及中國產品責任相關法律法規的情況。

The Group upholds the principle of fair competition and prohibits any improper business conduct such as disseminating false, misleading and incomplete information. Before publishing marketing information about our services, such information is reviewed by management to ensure all released information complies with applicable laws and does not contain any false information or misleading statements.

本集團一貫秉承公平競爭原則，杜絕發佈虛假、誤導及不完整信息等不當商業行為。於刊發服務的市場推廣資料前，管理層會審閱有關資料，以確保發佈之資料一律符合適用法律及不存在任何虛假資料或誤導陳述。

During the year ended 31 December 2025, we adhered to all the applicable laws and regulations, including but not limited to Money Lenders Ordinance and Money Lenders Regulations (Cap. 163) for its money lending business; Securities and Futures Ordinance (Cap. 571) for its financial services business; the GEM Listing Rule; the Hong Kong Companies Ordinance (Cap. 622) and other applicable local laws and regulations in which the Group operated.

截至二零二五年十二月三十一日止年度，我們遵守所有適用法律及法規，包括但不限於其放債業務之《放債人條例》及《放債人規例》（香港法例第163章）；其金融服務業務之《證券及期貨條例》（香港法例第571章）；GEM上市規則；《香港公司條例》（香港法例第622章）及本集團營運所在地之其他適用當地法律及法規。

The Group recognises the importance of personal data protection. During the year ended 31 December 2025, we are in strict compliance with the Personal Data (Privacy) Ordinance (Cap. 486). The personal information of clients is treated as confidential and maintained with due care. It shall only be accessed by authorised personnel and used for authorised business purposes.

本集團深知個人資料保護之重要性。截至二零二五年十二月三十一日止年度，我們嚴格遵守《個人資料(私隱)條例》（香港法例第486章）。客戶個人資料均予保密並小心處理，僅限獲授權人士取閱，並僅用於獲授權業務。

As for the current business of provision of advisory services on stem cells and immunocytes, and sales of biotechnical machinery 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, the Patent Law of the PRC and the Trademark Law of the PRC.

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》、《中華人民共和國專利法》、《中華人民共和國商標法》。

During the reporting periods, there was no receipt of complaints (2024: nil, 2023: nil) due to disclosure of personal information.

於報告期間，我們並未因披露個人資料收到任何投訴(二零二四年：無，二零二三年：無)。

B7. ANTI-CORRUPTION

The Group considers business ethics and integrity as utmost importance in corporate sustainable development and long-term success. Hence, we strictly adhered to all the applicable laws and regulations, including the Anti-Unfair Competition Law of the PRC, the Anti-Money Laundering Law of the PRC and the Prevention of Bribery Ordinance (Cap. 201) during the year ended 31 December 2025, we had no tolerance for any form of corruption, extortion, bribery, fraud, money laundering and embezzlement. The Group's requirements towards anti-corruption and business ethics, incorporated in the staff handbook and code of conduct, are communicated and reinforced to all employees. Once a misconduct case is discovered and confirmed, the employee will be subject to disciplinary action. Besides, the case will be reported to the related regulatory body and law enforcement authority when necessary. Besides, we open communication channels for others to report cases by phone. The whistleblowing policy is also implemented for employees to report on observed and suspected misconduct, malpractice or irregularity. During the year ended 31 December 2025, the Group arranged anti-corruption training in the form of on-site meetings for our employees.

B7. 反貪污

本集團認為商業道德及誠信廉潔對促進企業可持續發展及取得長期成功至關重要。因此，截至二零二五年十二月三十一日止年度，我們嚴格遵守所有適用法律及法規，包括《中華人民共和國反不正當競爭法》、《中華人民共和國反洗錢法》及《防止賄賂條例》（香港法例第201章），並對任何形式的貪污、敲詐、受賄、欺詐、洗錢及盜用公款行為採取零容忍態度。本集團將反貪腐及商業道德要求載入員工手冊及行為操守，藉此向全體僱員傳達及強化有關要求。一經發現並證實不當行為個案，將會對僱員採取紀律處分，並於必要時上報有關監管機構及執法部門。此外，我們開設以電話舉報個案的溝通渠道。本集團亦已實施舉報政策，僱員如察覺及懷疑任何不當、營私舞弊或違規行為，可向本集團作出舉報。截至二零二五年十二月三十一日止年度，本集團為僱員安排了現場會議形式的反貪污培訓。

The Group 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 gifts. During the reporting periods, no legal case concerned with corrupt practices was brought against the Group. The number of employees received anti-corruption training and the training hours by employment category were as follows:

本集團在「反貪污及反詐騙管理制度」中有所訂明。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。於報告期間，本集團並無受到涉及貪污行為的法律指控。按僱傭類別劃分的接受反貪污培訓的僱員人數及培訓時數如下：

Anti-corruption training **反貪腐培訓**		**2025** **二零二五年**	**2024** **二零二四年**
Number of employees received training	**受訓僱員人數**		
• Board of director	• 董事會	**1**	3
• Senior management	• 高級管理層	**1**	2
• Middle level management	• 中層管理層	**1**	1
• Non managerial employees	• 非管理層僱員	**5**	5
Total employees	**僱員總數**	**8**	11
Number of training hours	**培訓時數**		
• Board of director	• 董事會	**10**	30
• Senior management	• 高級管理層	**6**	20
• Middle level management	• 中層管理層	**10**	10
• Non managerial employees	• 非管理層僱員	**50**	50
Total training hours	**總培訓時數**	**76**	110

COMMUNITY

B8. COMMUNITY INVESTMENT

The Group is committed to understanding and meeting the needs of the communities it operates in. We have implemented a "Community Investment Policy" to build trust and stable relationships with stakeholders. The Group focuses on four areas:

- Improving the living standards of the community
- Supporting cultural projects
- Promoting education and development
- Fostering labour cooperation

In terms of the community's living standards, the Group serves the local vulnerable population by providing development opportunities, healthcare, and sports activities. We recognise the importance of culture and support high-quality cultural projects that enhance living standards and encourage creativity.

Education and development are seen as crucial for equipping future leaders with the necessary skills and knowledge. The Group believes that education, professional employees, and creativity are driving forces for sustainable development. We support training and skill development initiatives related to our businesses.

The Group upholds the principles of freedom of association and the right of collective bargaining for its employees. We prioritise open communication and encourage employees to provide feedback and engage in dialogue with management. By fostering a collaborative working environment, the Group strives to create a culture of mutual respect and understanding. These efforts contribute to the overall well-being and satisfaction of employees, promoting a harmonious and productive work environment.

社區

B8. 社區投資

本集團致力了解及滿足我們營運所在社區的需要。我們實施「社區投資政策」，建立與權益關涉者的信任及穩定關係。本集團專注以下四個範疇：

- 提高社區的生活水平
- 支持文化項目
- 促進教育及發展
- 培養勞工合作

就社區生活水平而言，本集團透過提供發展機會、醫療及體育活動服務地方弱勢人士。本集團深知支持可提高生活水平及鼓勵創造力的優質文化項目的重要性。

教育及發展被視為對未來領導人具備必需的技能及知識至關重要。本集團認為，教育、專業僱員及創造力為可持續發展的動力。我們支持與本集團業務相關培訓及技能發展的舉措。

本集團秉承僱員的結社自由及集體談判權利的原則。我們優先考慮公開溝通並鼓勵僱員提供反饋並參與與管理層的對話。藉著培養合作的工作環境，本集團力圖創造互相尊重理解的文化。該等努力有助於僱員的整體福祉和滿意度，促進和諧及具生產力的工作環境。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING INDEX
環境、社會及管治報告索引

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KPI A1.1	The types of emissions and respective emissions data	Not applicable to the Group's businesses.	N/A
關鍵績效指標A1.1	排放物種類及相關排放數據	不適用於本集團業務。	不適用
KPI A1.2	Greenhouse gas emissions in total and, where appropriate, intensity	"Emissions – Greenhouse Gas ("GHG") Emission"	8
關鍵績效指標A1.2	溫室氣體總排放量及(如適用)密度	「排放物－溫室氣體(「溫室氣體」)排放」	
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity	Not applicable to the Group's business.	N/A
關鍵績效指標A1.3	所產生有害廢棄物總量及(如適用)密度	不適用於本集團業務。	不適用
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity	"Emissions – Hazardous and Non-hazardous Wastes"	9–10
關鍵績效指標A1.4	所產生無害廢棄物總量及(如適用)密度	「排放物－有害及無害廢棄物」	
KPI A1.5	Description of measures to mitigate emissions and results achieved	"Emissions – Greenhouse Gas ("GHG") Emission"	7–8
關鍵績效指標A1.5	描述減低排放量的措施及所得成果	「排放物－溫室氣體(「溫室氣體」)排放」	
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved	"Emissions – Hazardous and Non-hazardous Wastes"	9–10
關鍵績效指標A1.6	描述處理有害及無害廢棄物的方法、減低產生量的措施及所得成果	「排放物－有害及無害廢棄物」	

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Pages 頁碼
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KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity	"Use of Resources – Energy Consumption"	10–11
關鍵績效指標A2.1	按類型劃分的直接及／或間接能源總耗量及密度	「資源使用－能源消耗」	
KPI A2.2	Water consumption in total and intensity	"Use of Resources – Water Consumption"	12
關鍵績效指標A2.2	總耗水量及密度	「資源使用－水消耗」	
KPI A2.3	Description of energy use efficiency initiatives and results achieved	"Use of Resources – Energy Consumption"	10–11
關鍵績效指標A2.3	描述能源使用效益計劃及所得成果	「資源使用－能源消耗」	
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved	"Use of Resources – Water Consumption"	12
關鍵績效指標A2.4	描述求取適用水源上可有任何問題，以及用水效益計劃及所得成果	「資源使用－水消耗」	
KPI A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced	Not applicable to the Group's businesses.	N/A
關鍵績效指標A2.5	製成品所用包裝材料的總量及(如適用)每生產單位佔量	不適用於本集團業務。	不適用
A3: The Environment and Natural Resources **A3：環境及天然資源**			
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KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	No significant impact of the Group's activities on the environment and natural resources was noted.	N/A
關鍵績效指標A3.1	描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動	本集團並無發現業務活動對環境及天然資源產生重大影響。	不適用

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Pages 頁碼
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KPI B1.2 **關鍵績效指標B1.2**	Employee turnover rate by gender, age group and geographical region 按性別、年齡組別及地區劃分的僱員流失比率	"Employment and Labour Practices – Employment" 「僱傭及勞工常規－僱傭」	26
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KPI B2.1 **關鍵績效指標B2.1**	Number and rate of work-related fatalities 因工亡故的人數及比率	"Employment and Labour Practices – Health and Safety" 「僱傭及勞工常規－健康與安全」	29
KPI B2.2 **關鍵績效指標B2.2**	Lost days due to work injury 因工傷損失工作日數	"Employment and Labour Practices – Health and Safety" 「僱傭及勞工常規－健康與安全」	29
KPI B2.3 **關鍵績效指標B2.3**	Description of occupational health and safety measures adopted, how they are implemented and monitored 描述所採納的職業健康與安全措施，以及相關執行及監察方法	"Employment and Labour Practices – Health and Safety" 「僱傭及勞工常規－健康與安全」	26–29

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Pages 頁碼
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KPI B3.1 **關鍵績效指標B3.1**	The percentage of employees trained by gender and employee category 按性別及僱員類別劃分的受訓僱員百分比	"Employment and Labour Practices – Development and Training" 「僱傭及勞工常規－發展及培訓」	30
KPI B3.2 **關鍵績效指標B3.2**	The average training hours completed per employee by gender and employee category 按性別及僱員類別劃分，每名僱員完成受訓的平均時數	"Employment and Labour Practices – Development and Training" 「僱傭及勞工常規－發展及培訓」	31
B4: Labour Standards **B4：勞工準則**			
General Disclosure **一般披露**		"Employment and Labour Practices – Labour Standards" 「僱傭及勞工常規－勞工準則」	31–32
KPI B4.1 **關鍵績效指標B4.1**	Description of measures to review employment practices to avoid child and forced labour 描述檢討招聘慣例的措施以避免童工及強制勞工	"Employment and Labour Practices – Labour Standards" 「僱傭及勞工常規－勞工準則」	31
KPI B4.2 **關鍵績效指標B4.2**	Description of steps taken to eliminate such practices when discovered 描述在發現違規情況時消除有關情況所採取的步驟	"Employment and Labour Practices – Labour Standards" 「僱傭及勞工常規－勞工準則」	31–32
Operating Practices **營運慣例**			
B5: Supply Chain Management **B5：供應鏈管理**			
General Disclosure **一般披露**		"Operating Practices – Supply Chain Management" 「營運慣例－供應鏈管理」	32–33
KPI B5.1 **關鍵績效指標B5.1**	Number of suppliers by geographical region 按地區劃分的供應商數目	"Operating Practices – Supply Chain Management" 「營運慣例－供應鏈管理」	33

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Pages 頁碼
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	Not disclosed	N/A
關鍵績效指標B5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法	未披露	不適用
B6: Product/Services Responsibility **B6：產品／服務責任**			
General Disclosure **一般披露**		"Operating Practices –Service Responsibility" 「營運慣例－服務責任」	33–34
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	No product is sold or shipped due to the nature of the Group's businesses.	N/A
關鍵績效指標B6.1	已售或已運送產品總數中因安全與健康理由而須回收的百分比	由於本集團業務的性質，並無銷售或運送產品。	不適用
KPI B6.2	Number of products and service related complaints received and how they are dealt with	No service related complaint was received.	N/A
關鍵績效指標B6.2	接獲關於產品及服務的投訴數目以及應對方法	並無接獲關於服務的投訴。	不適用
KPI B6.3	Description and practices relating to observing and protecting intellectual property rights	Not disclosed	N/A
關鍵績效指標B6.3	描述與維護及保障知識產權有關的慣例	未披露	不適用
KPI B6.4	Description of quality assurance process and recall procedures	"Operating Practices – Service Responsibility"	33–34
關鍵績效指標B6.4	描述質量檢定過程及產品回收程序	「營運慣例－服務責任」	
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	"Operating Practices –Service Responsibility"	34
關鍵績效指標B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法	「營運慣例－服務責任」	

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標		Section 章節	Pages 頁碼
B7: Anti-corruption **B7：反貪污**			
General Disclosure **一般披露**		"Operating Practices – Anti-corruption" 「營運慣例－反貪污」	35–36
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	"Operating Practices – Anti-corruption"	36
關鍵績效指標B7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果	「營運慣例－反貪污」	
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	"Operating Practices – Anti-corruption"	35–36
關鍵績效指標B7.2	描述防範措施及舉報程序，以及相關執行及監察方法	「營運慣例－反貪污」	
KPI B7.3	Description of anti-corruption training provided to directors and staff	"Operating Practices – Anti-corruption"	36
關鍵績效指標B7.3	描述向董事及員工提供的反貪污培訓	「營運慣例－反貪污」	
Community **社區**			
B8: Community Investment **B8：社區投資**			
General Disclosure **一般披露**		"Community – Community Investment" 「社區－社區投資」	37
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport)	Not disclosed	N/A
關鍵績效指標B8.1	專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)	未披露	不適用
KPI B8.2	Resources contributed (e.g. money or time) to the focus area	Not disclosed	N/A
關鍵績效指標B8.2	在專注範疇所動用資源(如金錢或時間)	未披露	不適用

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標			Section 章節	Pages 頁碼
A. Climate Resilience **A. 氣候韌性**				
Governance	a.	Describe the board's oversight of climate-related risks and opportunities.	"Governance"	13
	b.	Describe the management's responsibilities in overseeing climate related risks and opportunities.		
管治	a.	描述董事會對氣候相關風險與機遇的監督職責。	「管治」	
	b.	描述管理層在監督氣候相關風險與機遇中的角色。		
Strategy	a.	Describe the climate-related risks and opportunities over different time horizons.	"Strategy"	13
	b.	Describe the impacts of the climate related risks and opportunities on the organization's financial performance and business model, and their mitigation measures.		
	c.	Describe the resilience of the organisation's strategy, considering various climate-related scenarios, including a global average temperatures 3°C or lower scenario.		
策略	a.	描述不同時間範圍內的氣候相關風險與機遇。	「策略」	
	b.	描述氣候相關風險與機遇對組織財務表現及業務模式的影響，以及其緩解措施。		
	c.	描述組織策略的抵禦氣候相關風險的能力，考慮不同氣候相關情景，包括全球平均氣溫上升3° C或以下的情景。		

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs) 主要範疇、層面、一般披露及關鍵績效指標			Section 章節	Pages 頁碼
Risk Management	a.	Describe the organisation's processes for identifying, assessing and managing climate related risks.	"Risk Management"	15
	b.	Describe how the processes for identifying, assessing and managing climate-related risks are integrated into the organisation's overall risk management.		
風險管理	a.	描述組織識別、評估及管理氣候相關風險的流程。	「風險管理」	
	b.	描述識別、評估及管理氣候相關風險的流程如何融入組織的整體風險管理中。		
Metric and Targets	a.	Describe the metrics used by the organisation to assess climate-related risks and opportunities.	"Metric and Targets"	22
	b.	Disclose Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse gas (GHG) emissions.		
	c.	Describe the climate-related targets to manage the risks and opportunities and performance against targets.		
指標與目標	a.	描述組織用於評估氣候相關風險與機遇的指標。	「指標與目標」	
	b.	披露範圍1、範圍2以及(如適用)範圍3的溫室氣體排放。		
	c.	描述用於管理氣候相關風險與機遇的目標以及相較於目標的績效表現。		



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