



ANXIAN YUAN CHINA HOLDINGS LIMITED 安賢園中國控股有限公司*

(incorporated in Bermuda with limited liability)
(於百慕達註冊成立之有限公司)

Stock Code 股份代號 : 00922



Environmental, Social and Governance Report 環境、社會及管治報告

www.anxianyuanchina.com

* For identification purposes only

* 僅供識別

INTRODUCTION

Anxian Yuan China Holdings Limited (the “Company”), together with its subsidiaries (collectively, the “Group”, “we” or “Anxian Yuan”), strives to enhance the transparency of the Group in respect of its influence on the environment and society. The mission and values of the Group regard advocating green funeral services and the Group is striving to become a leading operator in the funeral industry in the People’s Republic of China (the “PRC”). Cemeteries of Anxian Yuan spread across Zhejiang, Zunyi and Yinchuan and cover eastern and southern China and areas with prosperous economy and apparent trend of aging population, which form a large-scale strategic layout. In addition to burial services, Anxian Yuan also provides funeral services in Zhejiang. The Group will concurrently develop its funeral and burial services in the future.



Zhejiang Anxian Yuan
浙江安賢園



Zunyi Dashenshan
遵義大神山



Yin Chuan Fu Shou Yuan
銀川福壽園

While promoting sustainable development, the Group takes into account comprehensively numerous short-term and long-term factors, including business challenges, responsibilities to stakeholders, professional ethics, global development trends, laws and regulatory requirements and risk management. We constantly explore business opportunities which are beneficial to suppliers, customers and the social environment, with a view to achieving mutually beneficial outcomes for all parties.

The daily operation of Anxian Yuan is affected by its stakeholders. Through ongoing engagement with our stakeholders, we are able to gain a deeper understanding of their expectations as well as those of society towards the Group. By advancing sustainable development, we proactively respond to and progressively meet such expectations.

簡介

安賢園中國控股有限公司（「本公司」）連同其附屬公司（統稱「本集團」、「我們」或「安賢園」）致力於提升本集團在環境和社會影響的透明度。本集團的使命和價值觀在於提倡綠色殯葬服務，本集團正努力成為中華人民共和國（「中國」）國內領先的殯葬行業的龍頭運營商。安賢園在浙江、遵義和銀川均有墓園，墓園覆蓋華東華南以及經濟發達與人口老齡化趨勢明顯地區，形成規模化的戰略佈局。除了安葬服務以外，安賢園也在浙江提供殯儀服務。本集團的未來會共同發展殯、葬兩方面的服務。

本集團在推動可持續發展的過程中，綜合考量多項短期及長期因素，包括業務挑戰、對持份者的責任、職業操守、全球發展趨勢、法律及監管要求，以及風險管理等。我們持續探索有利於供應商、客戶及社會環境的業務機遇，致力實現多方共贏。

安賢園的日常營運深受各持份者影響。透過與持份者的持續溝通，我們能夠更深入了解其以至社會對本集團的期望，並透過推動可持續發展，積極回應並逐步滿足相關期望。

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The Group is managed with a core focus on the principles of sustainable development. This report highlights how we strike an appropriate balance between business growth, social needs, and environmental protection. In today's rapidly changing landscape, the Group continuously monitors risks and opportunities in its daily operations in order to meet the evolving expectations and needs of our stakeholders. Moreover, the Group upholds a corporate culture of high transparency and maintains effective and constructive communication with our employees, customers and other stakeholders.

In order to further advance sustainable development, the Group has established a top-down management framework and embedded the related principles across all business operations, while striving to generate positive impacts on the wider community beyond the Group through tangible outcomes. The Group also maintains ongoing communication and dialogue with all stakeholders concerning environmental and social issues and the corresponding response measures.

The Group implements the following sustainable development strategies with a top-down approach:

1. Achievement of environmental sustainability;
2. Respect for human rights and social culture;
3. Continuous communication with stakeholders;
4. Support to employees; and
5. Preservation of local community development.

本集團以可持續發展理念為核心進行管理。本報告著重闡述我們如何在業務發展、社會需求與環境保護之間取得適當平衡。在當今快速變化的環境下，為滿足各持份者不斷演變的期望與需求，本集團持續監察日常營運中的風險與機遇。此外，本集團秉持高度透明的企業文化，並與員工、客戶及其他持份者保持良好且有效的溝通。

為進一步推動可持續發展，本集團已建立自上而下的管理架構，並將相關理念貫徹至各業務層面，同時致力透過實際成效對集團以外的社群產生正面影響。本集團亦就環境及社會相關議題及其應對措施，持續與各持份者保持溝通與交流。

本集團採用自上而下的方法實施以下可持續發展戰略：

1. 實現環境可持續性；
2. 尊重人權和社會文化；
3. 與持份者保持溝通；
4. 對員工提供支援；及
5. 維持當地社區發展。



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Scope of the Report

This report is an environmental, social and governance (“ESG”) report (the “ESG Report” or “Report”) published by Anxian Yuan. Based on the business scope and nature of the Group, the content herein focuses on summarising the ESG performance of our burial services, funeral services and cemetery operations in the PRC and Hong Kong during the financial year from 1 April 2025 to 31 March 2026 (the “Reporting Year” or “Year” or “Year 2025/26”), including:

- Zhejiang Anxian Yuan Company Limited, which is located in the PRC;
- Zunyi Shixiang Dashenshan Ecological Cemetery Co., Ltd., which is located in the PRC;
- Yin Chuan Fu Shou Yuan Cultural Memorial Park Co., Ltd., which is located in the PRC;
- Anxian Yuan (Zhejiang) Investment Management Co., Ltd., which is located in the PRC; and
- Hong Kong office of Anxian Yuan China Holdings Limited, which is located in Hong Kong.

Through the Report, we have carried out thorough review and assessment on our performance in order to achieve a better outcome. The Group will continue to attach importance to the material ESG issues of concern to stakeholders and remain committed to contributing to sustainable development.

Reporting Principles

The Report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the “Reporting Code”) contained in Appendix C2 of the Main Board Listing Rules issued by The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The Report has been prepared based on four reporting principles of materiality, quantitative, balance and consistency, and complies with the “comply or explain” provisions and the proposed disclosures in the Reporting Code.

報告範圍

本報告乃安賢園發表的環境、社會及管治（「ESG」）報告（「ESG報告」或「本報告」）。根據本集團的業務範圍和業務性質，本報告的內容重點概述了二零二五年四月一日至二零二六年三月三十一日財務年度（「報告年度」或「本年度」或「二零二五／二六年度」）期間，我們位於中國和香港之安葬服務、殯儀服務及墓園營運的ESG績效，包括：

- 位於中國的浙江安賢陵園有限責任公司；
- 位於中國的遵義詩鄉大神山生態陵園有限公司；
- 位於中國的銀川福壽園人文紀念園有限公司；
- 位於中國的安賢園（浙江）投資管理有限公司；及
- 位於香港的安賢園中國控股有限公司香港辦公室。

透過本報告，我們進行徹底的績效審查和評估，以獲得更好的結果。本集團將繼續關注持份者關注的ESG重大議題，持續為可持續發展作出貢獻。

報告原則

本報告乃根據香港聯合交易所有限公司（「聯交所」）發佈《主板上市規則》附錄C2《環境、社會及管治報告守則》（「報告守則」）編製而成。本報告應用了重要性、量化、平衡及一致性四個匯報原則為編製基礎，並符合報告守則中「不遵守就解釋」條文及建議披露內容。

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“Materiality”: The Group’s stakeholders are engaged in the identification of ESG issues that matter most from their perspectives. The Group assesses the materiality of those ESG issues based on the corresponding risks posed by such issues on the sustainability of the Group’s businesses. Material ESG issues would be identified and prioritized and are disclosed in the ESG Report.

“Quantitative”: Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption, where applicable, is disclosed in the respective sections in the ESG Report.

“Balance”: The Report is prepared on a fair and unbiased basis. The Group fully discloses the material key performance indicators (“KPIs”) regardless of whether performance has improved or declined in comparison with the principle.

“Consistency”: Unless otherwise stated, the Group applies consistent methodology in compiling the ESG data reported to ensure meaningful comparison of ESG performance over time and between entities. Any change in methods or KPIs used is explained.

The Group has made reference to the relevant environmental and social key performance indicators reporting guidelines of the Stock Exchange and applicable international standards in preparing the Report in the same manner as in the previous year. For details on the application of materiality reporting principles, please refer to the section headed “MATERIALITY ASSESSMENT” in the Report.

Although the business scope of the Group covers several cities in the PRC, the Group’s businesses, however, are mainly located in the PRC, including Zhejiang, Zunyi, Yinchuan and Hong Kong. The Report mainly discloses the environmental and social issues of the aforesaid locations.

「重要性」：本集團的持份者參與辨識從持份者角度來看最為重大的ESG事宜。本集團則基於該等ESG事宜對本集團業務之可持續性構成的相應風險評估該等事宜之重要性。我們會辨識出重大的ESG事宜及優先處理該等事宜，並在本ESG報告中作出披露。

「量化」：有關報告排放／能源消耗（如適用）所使用之標準、方法論、假設及／或計算工具的資料及所使用之轉換係數來源，均於本ESG報告之相關章節中披露。

「平衡」：本報告乃遵照公平公正的基準編寫。無論對比此原則績效改善與否，本集團均悉數揭露其重大關鍵績效指標（「關鍵績效指標」）。

「一致性」：除另有說明外，本集團應用一致的方式編製所報告的ESG數據，以便確保能按時間以及就各實體的ESG表現進行有意義的比較。如所用方法或關鍵績效指標有所更改，我們亦有說明。

本集團於編製本報告時參考聯交所相關環境及社會關鍵績效指標匯報指引以及相關國際標準，其編製方式與上年度一致。就應用重要性匯報原則的詳情，請參閱本報告「重要性評估」一節。

儘管本集團的業務範圍涵蓋國內數個城市，但由於本集團的業務主要位於中國浙江、遵義、銀川及香港，故本報告主要披露上述地點之環境及社會事宜。



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We adequately understand that the ESG policies of the Group have a long-term influence on our future development and business and also affect our future community and environment. Other than focusing on the group values, policies and core competitiveness which aim to facilitate our sustainable development, Anxian Yuan also takes into account necessary continuous communications with stakeholders that enable the Group to identify potential sustainable development issues.

The Report was approved by the Board on 26 June 2026.

Feedbacks and Opinions

For details on our financial performance and corporate governance, please refer to our website (www.anxianyuanchina.com) and our annual report. We also value your feedback and opinion on our performance of sustainable development. Please send your feedback and other sustainable development information to our Anxian Yuan China Public Relations Department.

INFORMATION OF STAKEHOLDERS

The Group actively seeks opportunities to communicate and engage with stakeholders, and is committed to addressing their concerns through regular communication, so as to create sustainable growth and long-term value for its stakeholders. The Group continues to maintain communication with stakeholders to understand their views and collect their expectations and concerns on material ESG-related matters in relation to the Group's business. The Group will assess such matters, prioritise them and incorporate them into its ESG strategy, which includes setting feasible ESG goals. We believe that stakeholders play an important role in driving the Group's continued success in its business.

我們充分認識到本集團的ESG政策將對我們未來的發展和業務產生長遠的影響，而這也會影響到我們未來的社區及環境。除了專注於促進我們可持續發展的集團價值觀、政策和核心競爭力外，安賢園還考慮到必須與持份者進行持續的溝通使得本集團能夠確定潛在的可持續發展問題。

本報告由董事會於二零二六年六月二十六日批准。

回饋和意見

有關我們的財務表現和企業管治的詳情，請瀏覽我們的網站www.anxianyuanchina.com和我們的年度報告。我們還珍惜您對可持續發展績效的回饋和意見，請將您的回饋和其他可持續發展資訊發送到安賢園中國公關部。

持份者資訊

本集團積極尋求與持份者溝通及互動的機會，致力透過定期交流回應其關注事項，並為持份者創造可持續增長及長遠價值。本集團持續與持份者保持溝通，以了解其意見，並收集其對本集團業務相關重大ESG事宜的期望與關注。本集團將就有關事宜進行評估，釐定優先次序，並納入ESG策略，其中包括制定可行的ESG目標。我們相信，持份者在推動本集團業務持續成功方面擔當重要角色。

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Stakeholders 持份者	Possible matters involved 可能涉及的問題	Communication and response 溝通與回應
Stock Exchange 聯交所	Compliance with the Listing Rules and timely and accurate publication of announcements 遵守上市規則，及時準確的發佈公告	Conference, training, seminar, programme, website update and announcement 會議、培訓、研討會、節目、網站更新和公告
Government and regulatory body 政府及監管機構	Compliance with laws and regulations, attention to social welfare and prevention of tax evasion 遵守法律法規、社會福利和防範逃稅	Interview, governmental inspection and information including tax form 互動訪問、政府檢查、報稅表等資訊
Supplier 供應商	Payment schedule and stable demand 付款時間表、需求穩定	Business conference and on-site interview 商務會議及現場訪問
Investor and shareholder 投資者及股東	Profit and income, compliance with regulations and corporate governance 盈利及收入、遵守法規及企業管治	Company website, Company's announcement, general meeting and annual and interim report 公司網站、公司公告、股東大會、年報及中期報告
Media and public 媒體與公眾	Corporate governance, environmental protection and human rights 公司管治、環境保護、人權	Notice/message published on the Company's website 在公司網站上發佈通訊／訊息
Customer 客戶	Product/service quality, reasonable price, service value, labour protection and work safety 產品／服務品質、價格合理、服務價值、勞動保護和工作安全	On-site inspection and after-sales service 現場考察、售後服務
Employee 員工	Labour rights, staff remuneration and benefits, healthy and safe working environment and staff training and development 勞工權益、員工待遇、福利、工作環境健康及安全、員工培訓及發展	Staff training, email and opinion box, regular conference, employee performance evaluation and employee activity 員工培訓、電郵及意見箱、定期會議、員工表現評估及員工活動
Community 社區	Community environment, employment and community development and social welfare 社區環境、就業和社區發展、社會福利	Development of community activity and staff voluntary activity, social welfare subsidy and donation 發展社區活動、員工志願活動和社區福利補貼和捐款

ESG AND CLIMATE CHANGE GOVERNANCE

Statement of the Board

To demonstrate our commitment to transparency, the Group has established an ESG governance structure with clear terms of reference setting out the authorities delegated by the Board. The Board has overall responsibility for the Group's ESG strategies and reporting matters and fully monitors the related risks and opportunities. The Board conducts corporate risk assessment at least once a year to identify, assess and monitor ESG-related risks in the ordinary course of business. The Board is also responsible for formulating the Group's ESG-related management approach, strategies and objectives, regularly reviewing the objectives set by the Group and its performance regarding such objectives, and revising its strategies as appropriate. To carry through the concept of sustainable development and effectively manage ESG matters, the Group has established an ESG working group (the "ESG Working Group") to assist the Board in overseeing and promoting the implementation of various ESG strategies. The ESG Working Group is also responsible for assisting the Board in identifying and prioritising important issues, reporting to the Board regularly on the effectiveness of the ESG system and the performance of the Group in relation to environmental and social key performance indicators, and preparing the annual ESG report. Going forward, the Board will continue to oversee and refine the Group's measures and performance on sustainable development in order to create long-term value for all stakeholders and the communities in which we operate.

The following governance structure outlines the key roles and clearly defined responsibilities to guide the management of the Group's ESG efforts:

Board

The Board has ultimate responsibility for the Group's ESG strategies and performance, and provides leadership and oversight on related matters, including climate-related risks and opportunities. Through the ESG Working Group, the Board ensures that relevant considerations are incorporated into the Group's long-term development planning, and oversees the establishment and effective operation of the risk management and internal control systems to ensure that ESG risk factors, including climate-related factors, have been assessed and integrated into key decision-making processes.

ESG及氣候變化的管治

董事會聲明

為彰顯本集團對透明度的承諾，我們已建立 ESG 管治架構，並訂有明確職權範圍，以列載董事會授予的權力。董事會對本集團的 ESG 策略及匯報承擔整體責任，並全面監督相關風險與機遇。董事會至少每年進行一次企業風險評估，以識別、評估及監察日常業務過程中的 ESG 相關風險。董事會亦負責制定本集團的 ESG 管理方針、策略及目標，定期檢視既定目標及其達成進度，並按實際情況修訂相關策略。為貫徹可持續發展理念並有效管理 ESG 事宜，本集團成立 ESG 工作小組（「ESG 工作小組」），以協助董事會監督及推動各項 ESG 策略的實施。ESG 工作小組亦負責協助董事會識別重大事宜及釐定其優先次序，並定期就 ESG 系統的有效性以及本集團於環境及社會關鍵績效指標方面的表現向董事會匯報，同時負責編製年度 ESG 報告。未來，董事會會持續監管及完善本集團可持續發展的措施及表現，致力為所有持份者及業務所在的社區創造長遠價值。

以下管治架構概述了主要角色及清晰界定之職責，以指導本集團 ESG 工作的管理：

董事會

董事會對本集團 ESG 策略及表現承擔最終責任，並就相關事宜（包括氣候相關風險及機遇）提供領導及監督。透過 ESG 工作小組，董事會確保相關考量納入本集團長遠發展規劃，並監督風險管理及內部監控系統的建立與有效運作，確保 ESG 風險因素（包括氣候相關因素）已獲評估並納入主要決策過程。

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The Board holds meetings at least once a year in accordance with internal policies to review sustainable development performance and assess climate-related risks and opportunities reported by the ESG Working Group. The Group also provides regular training for Board members to ensure that they stay abreast of the latest sustainable development and climate change trends, including regulatory changes and market developments, so as to possess the core competencies required for effective oversight of climate-related risks.

ESG Working Group

The ESG Working Group, comprising the Chief Executive Officer of the Company, the Vice President of Anxian Yuan (Zhejiang), the Director of the Party-Mass Office, the Deputy Manager of the Finance Department and the Company Secretary, is responsible for assisting the Board in implementing and continuously overseeing the Group's ESG policies, sustainable development and climate change response strategies. The ESG Working Group coordinates with relevant departments in data collection and the formulation of corresponding procedures, promotes the integration of sustainable development concepts into daily operations, and conducts internal and external coordination and communication on matters such as environmental, service quality and occupational health and safety management systems. The ESG Working Group also assists the management in conducting materiality assessments, reviews, confirms and reports to the Board on the Group's sustainability guidelines, priority ESG issues and matters, targets and the effectiveness of the ESG system, and makes recommendations on performance and areas for improvement; it also monitors implementation, follows up on performance against established targets, arranges management reviews, monitors the implementation of review resolutions, and continuously provides the Board with updates on ESG and climate change-related laws and regulations.

Functional Departments

Each functional department implements sustainability measures within its scope of responsibilities, integrates ESG and climate change considerations into operational processes, monitors compliance with relevant standards, and provides accurate data and analysis to support performance evaluation. Each functional department works closely with the ESG Working Group to identify emerging ESG and climate change-related risks and opportunities, and responds promptly to significant incidents across business units. Through such collaboration, sustainability measures are effectively integrated throughout the organisation, with progress continuously tracked and reported.

董事會根據內部政策每年至少召開一次會議，檢討可持續發展表現，並評估ESG工作小組所匯報的氣候相關風險及機遇。本集團亦定期為董事會成員提供培訓，確保其掌握最新可持續發展及氣候變化動向，包括監管變化及市場趨勢，以具備有效監督氣候相關風險所需的核心能力。

ESG工作小組

ESG工作小組由本公司行政總裁、安賢園（浙江）副總裁、黨群辦公室主任、財務部副經理及公司秘書組成，負責協助董事會落實及持續監督本集團的ESG政策、可持續發展及應對氣候變化策略。該ESG工作小組統籌相關部門開展資料收集及制定相應程序，推動可持續發展理念融入日常營運，並就環境、服務質量及職業健康與安全管理體系等議題進行內外部協調與溝通。ESG工作小組亦協助管理層進行重要性評估，審閱、確認並向董事會匯報本集團的可持續發展準則、優先ESG議題及事項、目標及ESG體系的有效性，並就績效表現及改進方向提出建議；同時監察執行情況，跟進ESG表現與既定目標之間的差異，安排管理評審、跟進評審決議的落實情況，並持續向董事會提供最新ESG及氣候變化相關法律及法規資訊。

職能部門

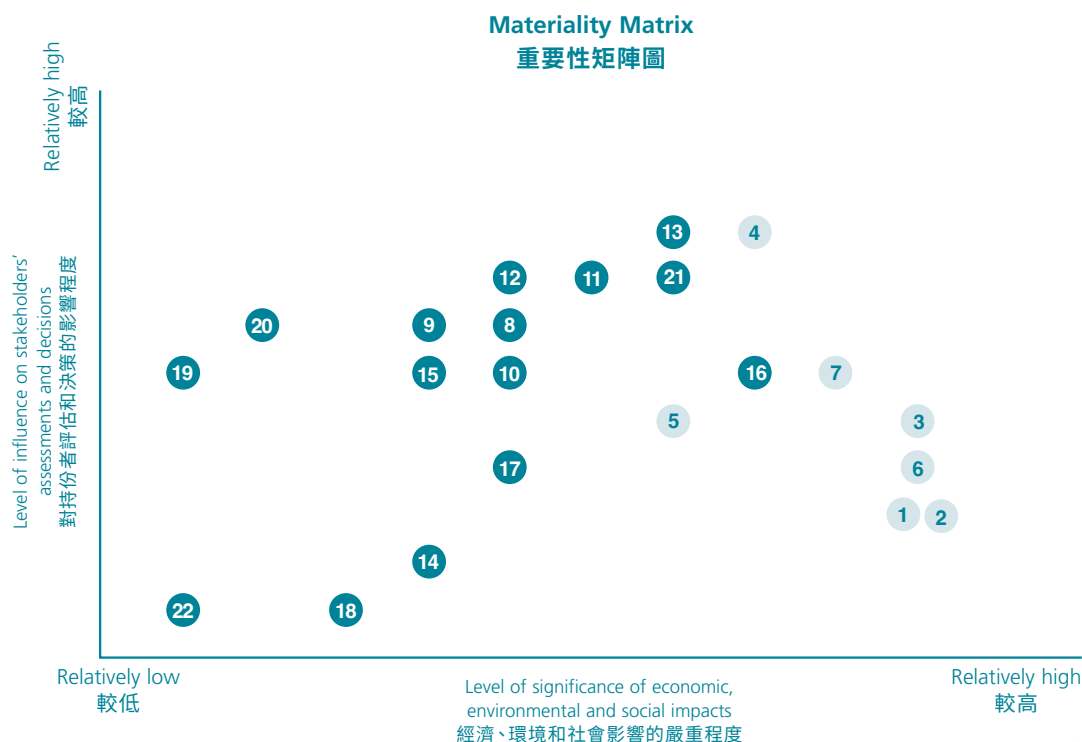
各職能部門在其職責範圍內推行可持續措施，將ESG及氣候變化考量融入營運流程，監察相關標準的合規情況，並提供準確數據及分析，以支持表現評估。各職能部門與ESG工作小組緊密協作，識別新興ESG及氣候變化相關的風險及機遇，並及時應對各業務單位的重大事件。透過有關協作，可持續措施得以有效融入整個組織，並持續追蹤及匯報進展。

MATERIALITY ASSESSMENT

In order to ensure that this report has comprehensively covered and responded to the key matters of concern to stakeholders, in addition to regular communication with stakeholders, the Group has also made reference to certain information such as the matters covered in ESG report of the previous years, internal policies of the company, industry trends and the materiality matrix¹ introduced by the Sustainability Accounting Standards Board, to identify issues that have potential and practical impact on the sustainable development of the Group. The Group has analysed and prioritised the ESG issues based on certain factors such as its strategies, development and objectives. During the Reporting Year, there were no significant changes in the nature of the Group's business and therefore the Group has continued to use the materiality matrix from the previous reporting year:

重要性評估

為確保本報告已全面涵蓋及回應持份者關注的主要事宜，除了定期與持份者溝通外，本集團亦參考了往年ESG報告所涵蓋的事宜、公司內部政策、行業趨勢以及永續會計準則委員會¹ (Sustainability Accounting Standards Board)的重要性圖譜等若干資料，以識別對本集團可持續發展具有潛在及實際影響的事宜。本集團根據其策略、發展、目標等若干因素對ESG事宜進行分析並就其重要性排列優次。於本年度，本集團的業務性質未發生重大變化，因此本集團沿用上個報告年度的重要性矩陣圖：



¹ Materiality matrix introduced by the Sustainability Accounting Standards Board, <https://materiality.sasb.org/>

¹ 永續會計準則委員會的重要性矩陣圖，<https://materiality.sasb.org/>

Environmental, Social and Governance Report

環境、社會及管治報告

Environment 環境

Social 社會

1	Air pollutant 空氣污染物	8	Employee benefits 員工福利	16	Product and service quality management 產品和服務品質管理
2	Greenhouse gas emission 溫室氣體排放	9	Recruiting and retaining talent 招聘和保留人才	17	Quality monitoring and evaluation 品質監控與評估
3	Waste Management 廢棄物管理	10	Diversity and equal opportunity 多元化和平等機會	18	Product and service innovation 創新產品和服務
4	Use of energy 能源使用	11	Occupational health and safety 職業健康與安全	19	Protection of intellectual property ("IP") 保護知識產權 ("IP")
5	Water consumption 水源使用	12	Employee training and professional development 員工培訓和職業發展	20	Protection of customer privacy 保護客戶隱私
6	Environment and natural resources 環境和自然資源	13	Prevention of child and forced labour 防止童工和強迫勞動	21	Anti-corruption 反貪污
7	Climate change 氣候變遷	14	Supply chain management 供應鏈管理	22	Community investment 社區投資
		15	Customer satisfaction 客戶滿意度		

ENVIRONMENT

Summary

The Group deeply recognizes that environmental protection, optimal utilization of resources and green development are important responsibilities that enterprises should undertake to achieve sustainable development. We attach great importance to our impacts on the environment and society, and are committed to actively fulfilling our obligations as a corporate citizen through various environmental protection measures and social welfare projects, thereby making contributions to the creation of a better living environment. As a result, the Group attaches considerable importance to its influence on the environment and society. In addition to strictly complying with environmental laws and regulations such as the Environmental Protection Law of the People's Republic of China, the Energy Conservation Law of the People's Republic of China, the Water Law of the People's Republic of China, the Law of the People's Republic of China on Prevention and Control of Water Pollution and the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste, we have also established an internal corporate culture to safeguard the interests of all stakeholders. The impacts on the society and environment have been taken into account in management's decision making and the Group's daily operation in order to conserve natural resources and protect the environment.

環境

概述

本集團深刻認識到環境保護、資源優化利用以及綠色發展，是企業實現可持續發展的重要責任。我們高度重視自身對環境和社會的影響，並致力於通過各項環保措施和社會公益項目，積極履行企業公民的義務，為構建美好的生活環境作出應有貢獻。因此本集團對環境及社會方面所造成的影響均高度重視。除了嚴格遵守《中華人民共和國環境保護法》、《中華人民共和國節約能源法》、《中華人民共和國水法》、《中華人民共和國水污染防治法》及《中華人民共和國固體廢物污染環境防治法》等環保法律法規外，我們也建立了內部的企業文化以維護所有持份者的利益。管理層在決策時及本集團日常營運中會考慮對社會及環境所帶來的影響，旨在減少天然資源的使用和保護環境。



Environmental, Social and Governance Report 環境、社會及管治報告

In recent years, the public has been paying increasing attention to environmental protection and has become more inclined to opt for funeral and burial arrangements that return to nature and reduce the consumption of funeral and burial resources, including adopting simpler ways of funerals and graveside rituals. In light of such trend, the Group has been continuously promoting the concept of green funerals and updating its "Green Policy", and is committed to striking an appropriate balance between sustainable development and environmental protection. During the Year, the Group complied with all applicable laws and regulations relating to environmental protection, and there were no environmental non-compliance incidents which had significant impact on the Group.

Air Pollutants

The Group's air pollutants mainly come from two sources, namely emissions from daily operations and emissions from the cremation process. In respect of daily operations, cooking stoves in the staff canteen and the use of vehicles generate nitrogen oxides (NO_x), sulphur dioxide (SO_x) and suspended particulates (PM). In addition, the funeral parlour located in Zunyi Dashenshan provides cremation services. During the cremation, diesel is consumed to power the cremators, thereby completing the cremation procedures. This process generates dust, carbon dioxide (CO₂), carbon monoxide (CO), nitrogen oxides (NO_x) and sulphur dioxide (SO_x). In order to minimise the environmental impact of the above gas emissions, the Group keeps a stringent supervision and control over the quantity of emission of the aforementioned gases, and is committed to complying with the requirements of the national standards under the Emission Standard of Air Pollutants for Crematory (GB13801-2015) of the PRC.

近年來，社會大眾對環境保護的關注日益提升，並更傾向選擇回歸自然、減少殯葬資源消耗的殯葬安排，包括採用較為簡約的殯葬及祭祀方式。鑑於有關趨勢，本集團持續推廣綠色殯葬理念，並不斷完善「綠色政策」，致力於可持續發展與環境保護之間取得適當平衡。於本年度內，本集團已遵守所有與環境保護相關的適用法律及法規，亦未有發生任何對本集團造成重大影響的環保違規事件。

空氣污染物

本集團的空氣污染物主要來自兩部分，分別為日常營運產生的排放及火化服務過程中產生的排放。其中，日常營運方面，員工食堂煮食爐及車輛使用過程會產生氮氧化物(NO_x)、二氧化硫(SO_x)及懸浮粒子(PM)。此外，位於遵義大神山的殯儀館提供遺體火化服務，於火化過程中須消耗柴油使火化爐運作，從而完成火化程序，並會產生煙塵、二氧化碳(CO₂)、一氧化碳(CO)、氮氧化物(NO_x)及二氧化硫(SO_x)。為盡量減低上述氣體排放對環境造成的影響，本集團對相關排放量實施嚴格監控，並致力遵守國家標準《火葬場大氣污染物排放標準》(GB13801-2015)的規定。

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The Group's air pollutant emission data are set out below:

本集團空氣污染物排放數據如下：

Air Pollutants ² 空氣污染物 ²	Unit 單位	Year 2025/26 二零二五／二六年度	Year 2024/25 二零二四／二五年度
Emissions from daily operations – cooking stoves in the staff canteen and the use of vehicles 日常運營產生的排放物－員工食堂煮食爐及車輛使用			
Nitrogen oxides (NOx) 氮氧化物(NOx)	kg 千克	131.33	302.03
Sulphur dioxide (SOx) 二氧化硫(SOx)	kg 千克	6.50	0.39
Suspended particulates (PM) 懸浮粒子(PM)	kg 千克	9.26	25.64
Emissions from the cremation 火化服務過程產生的排放物			
Number of cremation projects 火化項目數量	unit 項	3,113.00	3,315.00
Dust 煙塵	kg/m ³ 千克／立方米	0.09	0.10
Carbon dioxide (CO ₂) 二氧化碳 (CO ₂)	kg/m ³ 千克／立方米	0.09	0.10
Carbon monoxide (CO) 一氧化碳(CO)	kg/m ³ 千克／立方米	0.47	0.50
Nitrogen oxides (NOx) 氮氧化物(NOx)	kg/m ³ 千克／立方米	0.62	0.66
Sulphur dioxide (SOx) ² 二氧化硫(SOx) ²	kg 千克	667.75	N/A 不適用

² To enhance the consistency of disclosure and comply with the relevant requirements of the Stock Exchange, the Group has adjusted the approach to disclosing air pollutants during the Year.

² 為提升披露的一致性及符合聯交所的相關要求，本集團已於本年度調整空氣污染物的披露方式。

Environmental, Social and Governance Report 環境、社會及管治報告

During the Year, following the optimization of data classification and statistical methodology, certain operational emission data showed a degree of variance compared with prior years. Against this background, emissions of nitrogen oxides (NO_x) and suspended particulates (PM) generated from daily operations recorded a downward trend, while emissions of sulphur oxides (SO_x) showed a significant increase and failed the targets set for the previous year. Taking into account the need to maintain the requisite solemnity of funeral services and to give full respect to the deceased and the needs of their families, the Group adopts a prudent and pragmatic approach when setting air pollutant management targets. In respect of emissions from daily operations, the Group will, without compromising service quality, operational needs and the requirements of applicable laws and regulations, continue to implement emission monitoring, equipment maintenance and operational optimisation measures, and is committed to maintaining the emission performance of nitrogen oxides, sulphur oxides and suspended particulates generated from the Group's daily operations in the Year 2030/31 in the range of 80% to 120% of the baseline level for the Year 2025/26.

In respect of the management of air pollutants generated from daily operations, the Group takes into account factors such as cost efficiency, fuel efficiency, maintenance costs and actual operational needs in selecting vehicle fleet, in order to minimise the environmental impact arising from the use of vehicles. The Group has also commenced the phasing out of traditional fuel vehicles and will introduce more electric vehicles in due course.

於本年度，經優化數據分類及統計方法後，部分營運相關排放數據與往年呈現一定差異。在此背景下，日常營運所產生的空氣污染物氮氧化物(NO_x)及懸浮粒子(PM)的排放錄得下降趨勢，而硫氧化物(SO_x)排放則出現較為顯著的上升，未能達致上一年度設定的目標。考慮到殯儀服務須維持應有的莊重性，並充分尊重逝者及其家屬的需要，本集團於制定空氣污染物管理目標時，採取審慎而務實的原則。就日常營運產生的排放而言，本集團將在不影響服務質素、營運需要及適用法律法規要求的前提下，持續推行排放監控、設備保養及營運優化措施，並致力於二零三零／三一年度將本集團日常運營產生的氮氧化物、硫氧化物及懸浮粒子的排放表現維持於二零二五／二六年度基準水平的80%至120%之間。

就日常營運產生的空氣污染物管理而言，本集團於挑選車隊時會綜合考慮成本效益、燃料效益、保養成本及實際營運需要等因素，以盡量減低車輛使用對環境造成的影響，並已開始逐步淘汰傳統燃油車輛，適時引入更多電動車輛。



The electric shuttle buses in Yin Chuan Fu Shou Yuan
銀川福壽園園區所使用的電動觀光車



The electric shuttle bus in Zhejiang Anxian Yuan
浙江安賢園園區所使用的電動觀光車

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環境、社會及管治報告

Waste Management

Hazardous Waste

Due to the nature of the Group's business, no hazardous waste is generated in the course of operations. Therefore, no relevant data is disclosed and no related environmental targets have been set.

Non-hazardous Waste

The non-hazardous waste generated by the Group primarily comprises household sewage and solid waste. Household sewage is mainly derived from the cemeteries and offices, and is recycled for irrigation of plants in the cemeteries after treatment through purification equipment. Solid waste mainly includes food waste and general waste in offices. The food waste generated is relatively limited, and a portion of it is recycled into fertilizer. In respect of general waste in offices, the Group advocates conservation and environmental protection and recycles the recyclable materials to the extent possible, and urges its employees to use emails and electronic files instead of printed copies and advocates duplex printing and the use of pen refills in order to reduce waste at source. During the Year, given that the total volume of non-hazardous waste generated by the Group was relatively limited and its associated environmental impact was immaterial, no separate disclosure has been made in respect of this key performance indicator, and no specific environmental target has been separately set in this regard.

Use of energy

The Group's use of energy primarily comprises direct energy consumption and indirect energy consumption. Direct energy consumption mainly arises from the use of liquefied petroleum gas for cooking stoves in the staff canteen, diesel for cremators, and diesel and gasoline for vehicles. Indirect energy consumption mainly arises from purchased electricity, which is mainly used in the daily operation of the headquarters and cemetery offices of the Group to sustain the operation of air-conditioning, lighting system, computers and other office equipment.

廢棄物管理

有害廢棄物

由於本集團業務性質所限，於營運過程中並無產生有害廢棄物，故未有相關數據披露，亦未訂立相關環境目標。

無害廢棄物

本集團產生的無害廢棄物主要包括生活廢水及固體廢棄物。生活廢水主要來自園區及辦公樓，並經淨化設備處理後循環再用於灌溉園區植物。固體廢棄物則主要包括廚餘及辦公室一般廢棄物，其中廚餘產生量相對有限，部分亦會用作施肥並循環再用；就辦公室一般廢棄物而言，本集團提倡節約環保，盡量將可再用物品循環再用，並鼓勵員工透過使用電子郵件及電子檔案取代列印、採用雙面列印及更換原子筆筆芯等方式，從源頭減少廢棄物的產生。於本年度，鑑於本集團所產生之無害廢棄物總量相對有限，相關環境影響並不顯著，故未有就該關鍵績效指標作獨立披露，亦未就此另行設定專項環境目標。

能源使用

本集團的能源使用主要包括直接能源消耗及間接能源消耗。直接能源消耗主要來自員工食堂煮食爐使用液化石油氣、火化爐使用柴油，以及車輛使用柴油及汽油；間接能源消耗則主要來自外購電力。外購電力主要用於本集團總部及園區辦公室的日常營運，以維持冷氣系統、照明系統、電腦及其他辦公設備的正常運作。

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The Group's energy consumption data are set out below:

本集團能源使用消耗數據如下：

Use of energy 能源使用	Unit 單位	Year 2025/26 二零二五／二六年度	Year 2024/25 二零二四／二五年度
Direct energy consumption³ 直接能源消耗³			
Liquefied petroleum gas 液化石油氣	mWh 兆瓦時	49.66	36.05
Gasoline 汽油	mWh 兆瓦時	4,253.03	225.73
Diesel 柴油	mWh 兆瓦時	471.21	734.21
Indirect energy consumption 間接能源消耗			
Purchased electricity 外購電力	mWh 兆瓦時	2,026.90	2,171.69
Total energy consumption 能源使用消耗總量	mWh 兆瓦時	6,800.80	3,167.68
Energy consumption intensity 能源使用消耗密度	mWh/square meter ⁴ 兆瓦時／平方米面積 ⁴	0.005	0.003 ⁵

³ The unit conversion method of energy consumption data is formulated based on the Energy Statistics Manual issued by the International Energy Agency. To enhance the consistency of disclosure and comply with the relevant requirements of the Stock Exchange, the Group has adjusted the approach to disclosing air pollutants during the Year.

⁴ The total area of cemeteries was 1,261,571 square meter (2024/2025: 1,264,685 square meter) for the Year. The data was also used for calculating other intensity data for compliance with the reporting principle of consistency as set out in the reporting guidelines of the Stock Exchange.

⁵ The data have been restated due to updated unit.

³ 能源消耗數據的單位換算方法乃根據國際能源署所發佈之《能源數據手冊》所制訂；為提升披露的一致性符合聯交所的相關要求，本集團已於本年度調整能源使用的披露方式。

⁴ 本年度的園區總面積為1,261,571平方米面積（二零二四／二五年度：1,264,685平方米面積）。此該數據亦用作計算其他密度指標，以符合聯交所報告指引有關一致性匯報原則的要求。

⁵ 因應更新的單位而數據重列。

Environmental, Social and Governance Report

環境、社會及管治報告

During the Year, as described in the “Air Pollutants” section, the Group improved the classification and statistical methodology for data relating to direct energy consumption from LPG and fuel oil, which resulted in certain operational emission data different from those in previous years. Against this background, the Group’s total energy consumption and its intensity both showed an overall upward trend, and as a result, the targets set in the prior year were not fully achieved. Looking ahead, the Group will continue to implement energy-saving measures, aiming to maintain its energy intensity for the Year 2030/31 at between 90% and 120% of the baseline level of the Year 2025/26.

Since purchased electricity is the Group’s primary source of energy consumption, the Group will continue to strengthen daily electricity management and, without affecting service quality, operational needs and the normal functioning of its cemeteries, gradually improve energy efficiency. Relevant measures include encouraging employees to turn off electrical appliances when not in use, strengthening energy-saving management of air-conditioning and lighting systems, optimising the use of office equipment, continuously monitoring electricity consumption at all operational sites, and reviewing and implementing feasible energy-saving measures as necessary, so as to minimise the environmental impact of energy consumption.

Water Consumption

The water consumption of the Group are offices and cemeteries and there is no issue in sourcing water that is fit for purpose. In order to conserve water resources, the Group requires office workers to save water. As all cemeteries of the Group are equipped with water purification equipment, water consumption in the cemeteries is recycled upon filtration for irrigating plants. In addition, the cemeteries also use rainwater for irrigation. For example, Zhejiang Anxian Yuan has an artificial lake for collection of natural rainwater and irrigates the plants in the cemeteries with the lake water extracted from the automatic irrigation system.

The Group’s water consumption data are set out below:

Water consumption 水源使用	Unit 單位	Year 2025/26 二零二五／二六年度	Year 2024/25 二零二四／二五年度
Total water consumption 耗水總量	cubic meter 立方米	26,382.00	20,742.00
Water consumption intensity 耗水量密度	cubic meter/square meter 立方米／平方米面積	0.021	0.016

於本年度，誠如「空氣污染物」章節所述，本集團已就直接能源液化石油氣及油耗相關數據之分類及統計方法進行優化，致使部分營運相關排放數據與往年呈現一定差異。在此背景下，本集團的能源使用總量及其密度整體呈現上升趨勢，因而未能全面達成上一年度所訂立的目標。展望未來，本集團將持續推行節能措施，目標為於二零三零／三一年度將本集團的能源使用密度維持於二零二五／二六年度基準水平的90%至120%之間。

由於外購電力為本集團能源使用的主要來源，本集團將持續加強日常用電管理，並在不影響服務質素、營運需要及園區正常運作的前提下，逐步提升能源使用效率。有關措施包括鼓勵員工於無需使用電器時關閉設備、加強冷氣及照明系統的節能管理、優化辦公設備的使用安排、持續監察各營運點的用電情況，以及適時檢視並推行可行的節能措施，以盡量減低能源消耗對環境造成的影響。

水源使用

本集團的用水主要源於辦公室及園區，而在求取適用水源上沒有任何問題。為節約水資源使用，本集團會要求辦公室員工節約用水。另外，本集團各園區均已安裝淨化設備，園區用水經過濾處理後會循環再用於植物灌溉。此外，各園區亦會善用雨水資源作灌溉用途。以浙江安賢園為例，園區內設有人工湖以收集天然雨水，並透過自動灌溉系統抽取湖水灌溉園內植物。

本集團水源使用數據如下：

During the Year, due to adjustments in data verification and measurement benchmarks, water consumption data from certain business units showed variances compared to previous years, resulting in an overall increase in total water consumption. This change was mainly attributable to the further review and calibration of historical data during the Year, enabling the data to more accurately reflect actual water consumption. In this case, the Group was unable to fully achieve the relevant goals set in the prior year. Looking ahead, the Group will be committed to reducing water consumption respectively, with the goal of maintaining its water consumption intensity for the Year 2030/31 at between 90% and 120% of the baseline level of the Year 2025/26.

OUR GREEN ACTIONS

We have established a comprehensive internal corporate culture to safeguard the interests of all stakeholders and will continue to disclose our results on our website and in the annual ESG Report. Although certain parts of our corporate culture are not filed in written record, the internal management and all the staff members consider the environment and the society as their primary concern and they are committed to reducing the use of natural resources and protecting the environment.

Cemetery Greening

Taking into account the generation of greenhouse gas in the course of business, the Group strives to enhance the greening rate of all cemeteries by increasing the coverage of green plantation in order to reduce emission of greenhouse gas, which relieves global warming. The Group is currently operating three main cemeteries, namely Zhejiang Anxian Yuan, Yin Chuan Fu Shou Yuan and Zunyi Dashenshan, the greening rates⁶ of which are 65%, 70% and 66%, respectively. The Group endeavours to raise the greening rate of all cemeteries and plans to make every cemetery a green eco-park.

於本年度，受數據核對及計量基準調整的影響，部分業務單位的用水數據較以往年度出現差異，導致整體用水量錄得上升。相關變動主要源於本年度對歷史數據進行進一步梳理及校準，使數據能更準確反映實際用水情況。在此情況下，本集團未能全面達成上一年度所訂立的相關目標。展望未來，本集團將繼續致力分別減低耗水量，目標為於二零三〇／三一年度將本集團的耗水量密度維持於二零二五／二六年度基準水平的90%至120%之間。

我們的綠色行動

我們已建立全面的內部企業文化以維護所有持份者的利益，並將繼續於網站和年度ESG報告披露我們的成果。我們部分的企業文化雖然未有訂立書面紀錄，但企業內部的管理層以至所有員工亦以環境及社會作為重要的考慮因素，致力減少自然資源的使用及保護環境。

園區綠化

考慮到集團在業務過程產生了溫室氣體，本集團致力於通過增加綠化植物覆蓋率來提高各園區的綠化率，以減少溫室氣體之排放，從而有助緩減全球暖化。本集團現時營運三個主要的墓園區包括浙江安賢園、銀川福壽園及遵義大神山的綠化率⁶分別高達65%，70%，66%。本集團致力提高各園區的綠化率，並計劃把所有園區打造成綠色生態園林。



Cemetery Greening in
Zhejiang Anxian Yuan
浙江安賢園的園區綠化



Cemetery Greening in
Zunyi Dashenshan
遵義大神山的園區綠化



Cemetery Greening in
Yin Chuan Fu Shou Yuan
銀川福壽園的園區綠化

⁶ Greening rate (percentage) = developed greening area of the park (sq. m.)/total area of the park (sq.m.) * 100%.

⁶ 綠化率(百分比)=已開發的園區綠化區面積(平方米)/園區總面積(平方米)*100%。

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Green Areas in Zhejiang Anxian Yuan
浙江安賢園園區綠化區域



Green Area in Yin Chuan Fu Shou Yuan
銀川福壽園園區綠化區域



Green Area in Zunyi Dashenshan
遵義大神山園區綠化區域

Furthermore, taking into account the air pollution caused by the incense and offerings burnt by grave sweepers during the graveside rituals, the Group provides grave sweepers with flowers to advocate civilised graveside rituals.

We make a greening plan for every year which mainly focuses on planning the greening and plantation for the next year. Furthermore, the Group also organises tree planting activities in the cemeteries and invites customers of Anxian Yuan, primary school students and their parents and other citizens to join every year. In addition to planting new trees to increase the green area of the cemeteries, the Group also wishes to advocate the awareness of environmental protection and stay close to the nature and, at the same time, reduce the emission of greenhouse gas.

另外，考慮到掃墓人士在拜祭時上香及焚燒冥鏹所帶來了空氣污染，本集團向拜祭家屬提供鮮花作為祭祀用途，宣導文明祭祀。

我們每年會有綠化計劃，主要是為來年的綠化及種植進行規劃。另外，本集團每年也會在園區內舉辦植樹活動，並邀請安賢園客戶、小學生、其家長及其他市民參與。除了種植新樹木以增加園區內的綠化面積外，本集團更希望透過活動提倡生態環保及親近大自然的意識，同時減少溫室氣體的排放。

Civilised Graveside Rituals

Tradition graveside rituals include burning incense and offerings and lighting firework and firecrackers which would release tremendous amount of smoke, particulate matter (PM2.5) and ashes, resulting in air pollution. However, as awareness and acceptance of civilized, eco-friendly memorial practices continue to grow, we introduce a new set of eco-friendly memorial initiatives. We aim to preserve traditional religious culture while reducing health risks and improving environmental quality, and are committed to creating smoke-free cemeteries. We strictly comply with the requirements of the government authorities and forbid customers to burn incense and offerings and light firework and firecrackers in cemeteries and other funeral service facilities. We have also set up a spot at lobby to sell products for graveside rituals and sell plastic flowers to citizens in order to advocate civilised graveside rituals.

文明祭祀

傳統的祭奠習俗，包括焚燒香燭紙錢、燃放煙花爆竹，會排放出大量煙霧、細懸浮微粒（PM2.5）及灰燼，造成空氣污染。然而，隨著文明綠色祭祀宣傳和普及，我們推出全新的綠色祭掃舉措，渴望在保存傳統宗教文化的同時，也減少對健康的危害並改善環境品質，致力打造無煙陵園。我們嚴格按照政府部門的規定，禁止客戶於公墓等殯葬服務場所內焚燒香燭紙錢及燃放煙花爆竹。我們亦於營業大廳設置祭祀用品銷售點，並向市民出售塑膠鮮花，宣導文明祭祀。



Civilised Graveside Rituals
文明祭祀

The Group advocates green funeral services and appeals grave sweepers to burn less incense and offerings to the extent possible. However, as traditional mindset still prevails in the PRC, certain grave sweepers still choose to burn incense and offerings during graveside rituals. Hence, the Group has set up incense-burning areas and required grave sweepers to burn incense and offerings at specified areas. Incense ash is collected and used for green planting in order to reduce pollution to the environment.

本集團提倡綠色殯葬服務，呼籲掃墓人士在拜祭時盡量減少上香及焚燒冥鎚；但由於中國的傳統文化，在拜祭時仍有部分人選擇上香及焚燒冥鎚，因此本集團會設置敬香區要求掃墓人士到指定地點上香及焚燒冥鎚，統一收集香燭灰燼並用於綠化種植，以減低對環境造成的污染。

In order to reduce the impact on the environment, cemeteries workers of the Group provide grave sweepers with flowers in replacement of traditional incense and offerings during the traditional grave sweeping festivals to promote the Group's concept of green funeral. In addition, the Group set up a WeChat official account 「彼岸天堂」 (in English, for identification purpose only, "Paratown") a few years ago which is used as a self-media platform for spreading the filial piety culture. We also launched a "Scanning QR Code to Receive Flowers" activity at Zhejiang Anxian Yuan-, distributing flower free of charge to all Hangzhou citizens to promote civilised graveside rituals.

為減少對環境造成的影響，本集團會在傳統祭祀節日時，由園區的工作人員向拜祭家屬提供鮮花作為祭祀用途以取替傳統的香燭，以推廣本集團綠色殯葬理念。另外，本集團較早年於微信平台開發了「彼岸天堂」的公眾號，透過「彼岸天堂」微信公眾號作為孝文化傳播的自媒體平台，並在浙江安賢園開展「掃碼送鮮花」活動，免費向全杭州市民發放鮮花，宣導文明祭祀。

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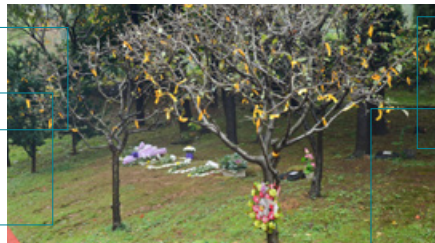


Green Burial

We are committed to promoting green burial and advocating for a variety of burial options that require minimal land use and cause no pollution. In addition to traditional burial service, we also provide ecological funerals and burials including new burial methods such as tree-planting burial, flower bed burial, lawn burial and wall burial.

綠色殯葬

我們致力推動綠色殯葬，宣導佔地少及無污染的多元化墓葬形式。除傳統的土葬服務，我們亦提供生態殯葬，包括樹葬、花壇葬、草坪葬、及壁葬等的新型安葬方式。



Tree-planting Burial

Modern tree-planting burial is a new way of burial. Tree-planting burial refers to the interment of a deceased person's ashes beneath a designated tree, or the scattering of ashes into the soil with a tree planted above as a memorial. Memorial trees or natural stones are used in place of conventional above-ground burial facilities.

樹葬

現代樹葬為殯葬的一種新形式。樹葬指把親人的骨灰埋在一棵指定的大樹下，或把骨灰撒於土壤並於上面種樹以作紀念，以紀念樹或自然石替代地面的殯葬設施。



Lawn Burial

Lawn burial is to bury the ashes under a piece of lawn which not only fulfils the wish of the deceased for returning to nature but also realises a civilised and environmentally friendly way of burial.

草坪葬

草坪葬指將亡故親人的骨灰埋葬在草坪下，既可表達亡者回歸自然的心願，又能體現文明環保的安葬形式。

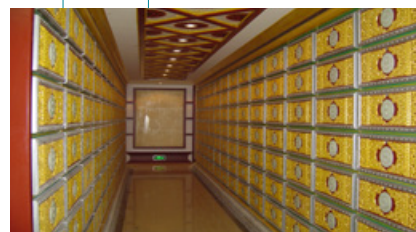


Flower Bed Burial

In a flower bed burial, a flower bed replaces a grave; a specially designed, biodegradable urn is placed within the flower bed, which is then planted with flowers. The plots can be reused, take up minimal space, and also create a visually pleasing cemetery environment while conserving land resources.

花壇葬

花壇葬以花壇代替墓穴，將特製的可降解的骨灰盒放入花壇中，花壇上種植花朵。壇位可循環利用，佔地面積少，在節省土地資源的同時，也令墓地環境賞心悅目。



Wall Burial

Wall burial is a way of burial where cinerary caskets are placed in niches which conserve land effectively. Niche walls are of similar heights to normal walls with square niches on the front side where caskets are placed. The niches are sealed with gypsum with the outward appearance as a headstone.

壁葬

壁葬是將骨灰盒嵌在牆壁內的喪葬方式，有效節約土地。壁葬牆和普通的牆體高低相仿，牆體正面分佈著井字形的壁葬格，壁葬格內會放入骨灰盒。格口以石材封住，石材外表面為墓碑。



Yellow River Burial

The Memorial Square of Yellow River Burial is established to provide a place of remembrance for the families who scattered ashes in the Yellow River.

黃河葬

黃河葬紀念廣場的建立初衷是為了給將親人骨灰進行撒散黃河的家屬提供一處紀念之所。

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CLIMATE CHANGE

The Board of Directors of the Group and the ESG Working Group regularly review the ESG strategies and, in response to the recommendations of the Task Force on Climate-Related Disclosures (TCFD) and the requirements of IFRS S2 Climate-related Disclosures, consider the potential risks associated with climate change in order to identify, assess and monitor the physical and transition risks that could have an adverse financial impact on the Group's business and operations, and to develop and revise strategies as appropriate.

The Group's analysis of the potential financial risks arising from climate change and strategies to address them are as follows:

氣候變化

本集團的董事會與ESG工作小組定期檢視ESG策略，並就氣候相關財務信息披露工作組(Task Force on Climate-Related Disclosures, TCFD)的推薦建議，以及《國際財務報告準則第S2號——氣候相關披露》之要求，考慮與氣候變化相關的潛在風險，以識別、評估和監控當中可能對本集團的業務及營運造成不利財務影響之實體風險和過渡風險，並制定及按實際情況修訂應對策略。

本集團對氣候變化帶來的潛在財務風險分析及應對策略如下：

Risk Type 風險類別	Potential Financial Impact 潛在財務影響	Short Term 短期 (The Reporting Year) (報告年度)	Medium Term 中期 (1 to 3 years) (一至三年)	Long Term 長期 (4 to 10 years) (四至十年)	Mitigation Strategy 應對策略
	Low Medium High 低 中 高				
Physical Risk 實體風險	Acute Extreme weather conditions, such as increased flooding, resulting in loss of assets, lower revenues or supply chain disruption 急性 極端天氣情況如水災加劇而導致資產損失、收入下降或供應鏈中斷				Develop a safety protocol and emergency response plan to cope with extreme weather conditions 制定安全守則及應急方案以應對極端天氣情況
	Chronic The persistent high temperatures have led to an increase in electricity consumption which in turn affects operating costs 慢性 持續高溫的酷熱天氣導致耗電量增加，繼而影響營業成本				Energy saving policies and green measures are adopted to avoid excessive use of natural resources 採用節省能源政策及綠色措施，避免過度耗用天然資源

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Risk Type 風險類別	Potential Financial Impact 潛在財務影響	Short Term 短期 (The Reporting Year) (報告年度)	Medium Term 中期 (1 to 3 years) (一至三年)	Long Term 長期 (4 to 10 years) (四至十年)	Mitigation Strategy 應對策略
	Low Medium High 低 中 高				
Transition Risk 過渡風險	Policies and Regulations More stringent climate policies and regulations (e.g. stricter electricity restrictions) may increase compliance costs and operating costs 政策與法規 更嚴格的氣候政策與法規 (如更嚴格的限電令) 或增加合規成本及營運成本				– Strict implementation of emission reduction measures (e.g. vehicle management measures) to maintain low emission levels – 嚴格實行減低排放量的措施 (如汽車管理措施), 以保持低排放水平 – Green burial is promoted to reduce emissions for the transformation and realization of a carbon-neutral economy in line with the 14th Five-Year Plan of the PRC – 為配合國內十四五規劃, 轉型並實現碳中和經濟, 推廣綠色殯葬, 以減低排放量

The Group will continue to review the climate change-related risks on an annual basis and take corresponding measures to mitigate any potential physical or transition risks.

With regard to the climate-related disclosure requirements under Part D of the newly introduced Reporting Code of the Stock Exchange, the Group, after reviewing its current disclosure capabilities, internal resources and data maturity, considers that it will continue to adopt the existing climate disclosure framework at this stage and has not yet fully incorporated all the new requirements. Looking ahead, the Group will continue to improve its capabilities in data collection, risk management and scenario analysis, and, in accordance with the Stock Exchange's implementation guidance and arrangements, gradually enhance the transparency and completeness of the relevant information, so as to more comprehensively comply with the Stock Exchange's climate-related disclosure requirements.

本集團將於每年繼續檢視氣候變化的相關風險, 並採取相應措施, 以減輕任何潛在的實體風險或過渡風險。

就聯交所新引入之報告守則D部分的氣候相關披露要求, 本集團在審視現階段的披露能力, 內部資源及數據成熟度後, 認為目前階段將繼續沿用現有的氣候披露框架, 暫未全面納入所有新增要求。展望未來, 本集團將持續完善氣候數據收集、風險管理及情景分析能力, 並按照聯交所的實施指引和安排, 逐步提升相關資訊的透明度與完整性, 以更全面地符合聯交所的氣候相關披露要求。

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Greenhouse Gas Emission

The Group's greenhouse gas emissions primarily originate from three aspects: direct emissions (Scope 1) generated from stationary combustion sources (use of cooking stoves and cremators) and mobile combustion sources (use of vehicles), indirect emissions (Scope 2) generated from purchased electricity, and Category 1: Purchased goods and services, Category 5: Waste generated in operations, and Category 6: Business travel under the Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). In the Reporting Year, the Group's greenhouse gas emission performance is summarised as follows:

溫室氣體排放

本集團的溫室氣體排放主要來自三個方面：固定燃燒源（煮食爐及火化爐使用）及流動燃燒源（車輛使用）產生的直接排放（範圍一）、外購電力產生的間接排放（範圍二），以及根據《溫室氣體核算體系：企業價值鏈（範圍三）核算與報告標準（2011年）》所涵蓋的類別一：購買的商品與服務、類別五：營運中產生的廢棄物，以及類別六：商務差旅。於報告年度，本集團的溫室氣體排放表現概述如下：

Greenhouse gas emission ⁷	Emission factor sources	Unit	Year 2025/26	Year 2024/25
溫室氣體排放 ⁷	排放系數來源	單位	二零二五／二六年度	二零二四／二五年度
Scope 1				
範圍一				
Stationary combustion sources				
固定燃燒源				
—Liquefied petroleum gas used in cooking stoves and diesel used in cremators	• The “How to Prepare an ESG Report? – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange	tonnes CO ₂ e	119.30	179.78
—煮食爐使用的液化石油氣、火化爐使用的柴油		噸二氧化碳當量		
Mobile combustion sources				
流動燃燒源				
—Gasoline and diesel consumption	• 聯交所刊發的《如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》	tonnes CO ₂ e	1,177.59	69.39
—汽油及柴油使用		噸二氧化碳當量		

⁷ To enhance the consistency of disclosures and comply with the relevant requirements of the Stock Exchange, the Group has adjusted its method of disclosing its greenhouse gas emissions during this year.

⁷ 提升披露的一致性及符合聯交所的相關要求，本集團已於本年度調整溫室氣體排放的披露方式。

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Greenhouse gas emission ⁷	Emission factor sources	Unit	Year 2025/26	Year 2024/25
溫室氣體排放 ⁷	排放系數來源	單位	二零二五／二六年度	二零二四／二五年度

Counteraction of Greenhouse gas

溫室氣體減除

Newly planted trees	The “How to Prepare an ESG Report? – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange	tonnes CO ₂ e	(0.02)	(90.16)
新種植樹木	聯交所刊發的《如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》	噸二氧化碳當量		

Scope 2

範圍二

Purchased electricity	The grid emission factors set out in the “Announcement on the Release of 2024 Power Carbon Footprint Factor Data” issued by the Ministry of Ecology and Environment of the PRC			
外購電力	中國生態環境部刊發的《關於發佈2024年電力碳足跡因數資料的公告》之電網排放因子			

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Greenhouse gas emission ⁷ 溫室氣體排放 ⁷	Emission factor sources 排放系數來源	Unit 單位	Year 2025/26 二零二五／二六年度	Year 2024/25 二零二四／二五年度
	- The "2025 Sustainability Report" published by HK Electric Investments Limited - 港燈電力投資有限公司刊發的《2025年可持續發展報告》	tonnes CO ₂ e 噸二氧化碳當量	1,257.50	1,347.40
Scope 3⁸ 範圍三⁸				
Category 1: Purchased goods and services 類別一：購買的商品與服務	- Please refer to the "Scope 3 Reporting Boundary" - 請參考「範圍三報告邊界」	tonnes CO ₂ e 噸二氧化碳當量	6.46	N/A
Category 5: Waste generated in operations 類別五：營運中產生的廢棄物		tonnes CO ₂ e 噸二氧化碳當量	0.34	0.70
Category 6: Business travel 類別六：商務差旅		tonnes CO ₂ e 噸二氧化碳當量	2.20	1.99
Total greenhouse gas emissions 溫室氣體排放總量		tonnes CO₂e 噸二氧化碳當量	2,563.37	1,509.10
Intensity of total greenhouse gas emissions 溫室氣體排放密度		tonnes CO₂e/ square meter 噸二氧化碳當量／ 平方米面積	0.002	0.001⁹

⁸ The Group has updated its disclosure approach during this year to comply with the requirements of Part D: Climate-related Disclosures of the newly revised Reporting Code of the Stock Exchange, and the data disclosed for the Year 2024/25 remains applicable.

⁹ The data has been restated to reflect the updated units.

⁸ 本集團已於本年度更新披露方式以符合聯交所新修訂的報告守則中D部分：氣候相關披露之要求，而二零二四／二五年度披露的數據仍然適用。

⁹ 因應更新的單位而數據重列。

Scope 3 Reporting Boundary

範圍三報告邊界

Scope 3 Category 範圍三類別	Relevance to the Group 與本集團的關聯	Calculation and emission factors 計算及排放系數
Category 1: Purchased Goods and Services 類別一：購買的商品與服務		
Emissions from the use of office domestic water supply services. 來自使用辦公室生活用水供水商服務的排放。	The primary source of emissions arises from the electricity consumed by the water supplier in processing domestic water. 最主要的排放來自供水商處理生活用水所用電力。	- Assessed using a supplier-specific method. - 以供應商特定的方法評估。 - Calculated by multiplying the Group's domestic water consumption by the corresponding emission factors. - 計算方法為將本集團使用的生活用水乘以相應排放系。 - Source of emission factors: the "Annual Report 2024/2025" issued by the Water Supplies Department of Hong Kong. - 排放系數來源：香港水務署刊發的《年報2024/2025》。
Category 5: Waste Generated in Operations 類別五：營運中產生的廢棄物		
Emissions from the disposal and treatment of waste generated. 處置及處理所產生廢物的排放。	Among the waste generated, paper waste is the most significant source of emissions. 在產生的廢物中，廢紙為最主要的排放來源。	- Assessed using a waste-type-based method. - 採用基於廢物類型的方法評估。 - Calculated by multiplying the volume of paper waste generated by the Group by the corresponding emission factors, taking into account the disposal method. - 計算方法為將本集團產生的廢紙數量乘以相應排放系數，同時考慮處置方式。 - Source of emission factors: the "How to Prepare an ESG Report? – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange. - 排放系數來源：聯交所刊發的《如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》。

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Scope 3 Category 範圍三類別	Relevance to the Group 與本集團的關聯	Calculation and emission factors 計算及排放系數
Category 6: Business Travel 類別六：商務差旅		
Emissions from transportation for business-related activities undertaken by employees. 員工參與業務相關活動的交通出行排放。	Air travel is the most significant source of emissions. 航空差旅是最主要的排放來源。	- Assessed using a distance-based method. - 採用基於距離的方法評估。 - The Group's air travel emissions are calculated by multiplying flight distances, broken down by class of travel, by the corresponding emission factors. - 本集團航空差旅排放是使用按航班艙位類型劃分的飛行距離乘以相應排放系數來計算。 - Source of emission factors: the ICAO Carbon Emissions Calculator of the International Civil Aviation Organization. - 排放系數來源：國際民用航空組織的國際民航組織碳排放計算器。

Our Method

我們的方法

Our Method 我們的方法

Standards Adopted

所使用的標準

- "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)" issued by the World Resources Institute and the World Business Council for Sustainable Development
- 世界資源研究所及世界可持續發展工商理事會刊發的《溫室氣體核算體系：企業核算與報告標準(2004年)》
- "Global Warming Potential Values" from the Sixth Assessment Report issued by the IPCC
- 政府間氣候變化專門委員會刊發的《第六次評估報告》內的全球升溫可能值
- "How to prepare an ESG Report – Appendix II: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange
- 聯交所刊發的《如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)
- 《溫室氣體核算體系：企業核算與報告標準(2004年)》

Measurement Approach 計量方法

Operational Control, as operational data is accessible for review
營運控制，因為可查閱營運資料

Operational Boundary 營運邊界

Consistent with "The Reporting Scope"
與「報告範圍」一致

Greenhouse Gas Emissions Target

During the year, as described in the sections headed “Air Pollutant”, “Use of Energy” and “Use of Water”, the Group has refined the classification and statistical methodologies for the relevant data, resulting in certain discrepancies in some operational emission-related data as compared to previous years. Against this backdrop, the Group’s overall greenhouse gas emissions and intensity have shown an upward trend, and thus the targets set in the prior year have not been fully achieved. In order to comply with the requirements of Part D: Climate-related Disclosures under the updated reporting rules of the Stock Exchange, the Group has established new greenhouse gas emission targets with reference to the “Practical Net-Zero Guide for Business” published by the Stock Exchange. Details of the updated targets are summarised as follows:

溫室氣體排放目標

於本年度，誠如「空氣污染物」、「能源使用」及「水源使用」章節所述，本集團已就相關數據之分類及統計方法進行優化，致使部分營運相關排放數據與往年呈現一定差異。在此背景下，本集團的整體溫室氣體排放量及密度呈現上升趨勢，因而未能全面達成上一年度所訂立的目標。為符合聯交所更新的報告守則中D部分：氣候相關披露的要求，本集團已參考聯交所刊發的《企業淨零排放實用指引》確立新的溫室氣體排放目標。更新的目標詳情概列如下：

Target Information 目標信息		Target Setting 目標設定	
Target setting	A short-term target to reduce Scope 1 and Scope 2 greenhouse gas emissions by approximately 8% by the Year 2030/31, as compared with the Year 2025/26 baseline year.	Scope 1 and Scope 2 greenhouse gas emissions (tonnes CO ₂ e)	Reduction compared with the baseline year(%)
目標設定	在二零三零／三一年度之前，與二零二五／二六年度基準年相比將範圍一和範圍二溫室氣體排放量減排約8%的短期目標。	範圍一及二溫室氣體排放(噸二氧化碳當量)	較基準年減少(%)
Target type (absolute/intensity)	Absolute	Total emissions – baseline year (the Year 2025/26)	2,554.39 /
目標類型(絕對／強度)	絕對	總排放量－基準年(二零二五／二六年度)	

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Target Information 目標信息		Target Setting 目標設定	
Purpose of the target 目標的目的	In accordance with the Stock Exchange's "Practical Net-Zero Guide for Business", the Group has set the target after analysing the greenhouse gas emission reduction potential across its value chain and identifying all practicable actions. 依聯交所《企業淨零排放實用指引》，本集團經分析價值鏈溫室氣體減排潛力，識別所有切實行動後設定目標。	Total emissions – baseline year (the Year 2030/31) 總排放量目標 (二零三零／三一年度)	2,341.45 ▼8%
Monitoring of progress 監控進度	The Board reviews the targets and performance of Scope 1 and Scope 2 greenhouse gas emissions on an annual basis and assesses whether any revisions are necessary. 董事會每年審視範圍一及範圍二溫室氣體排放的目標和表現，並評估是否需要做出任何修訂。		
Scope of the target 目標的範圍	Consistent with "The Reporting Scope" with "報告範圍"一致		
Current progress of the target 目標目前進度			
		Scope 1 and Scope 2 GHG emissions (tonnes CO ₂ e) 範圍一及二 溫室氣體排放 (噸二氧化碳當量)	Reduction compared with the baseline year (%) 較基準年減少 (%)
Year 2025/26 二零二五／二六年度		2,554.39	/

For the Group's emission reduction-related measures, please refer to the section headed "Our Green Actions" of this report.

就本集團減排相關措施，請參閱本報告「我們的綠色行動」一節。

Carbon Offsetting

The Group considers that prudent and quality-assured carbon offsetting arrangements play a role in mitigating its carbon footprint. Although the Group has not yet formulated an internal carbon pricing policy for its decision-making processes, we will consider exploring the feasibility of procuring renewable energy certificates to obtain verified renewable electricity attributes, and exploring appropriate means to offset greenhouse gas emissions. The Group will also continue to review its carbon offsetting strategy, including procurement criteria, suitable platforms and timing arrangements, and will prudently assess long-term investment opportunities in carbon removal projects, with a view to gradually reducing its reliance on carbon offsetting measures.

SOCIETY

The Group regards talents as the most precious asset. The Group strives to create a safe and comfortable working environment and provide relevant training for its staff, and jointly establish a cooperative and friendly working environment with employees. In addition, the Group provides comprehensive and competitive salary and benefits to attract talents and retain employees with outstanding performance.

Valuing Talents

The Group has strictly complied with the relevant labor laws and regulations of the PRC, including the Labor Law of the PRC, the Labor Contract Law of the PRC and the Social Insurance Law of the PRC.

The Group has formulated Staff Handbook and Human Resource Management System in accordance with relevant labor regulations, covering human resources policies and working conditions, such as recruitment and promotion procedures, dismissal procedures, training, performance assessment, remuneration and benefits, working hours, vacations and other holidays (including marriage leave, compassionate leave, and maternity leave), etc.

碳抵消

本集團認為審慎且具質素保證的碳抵消安排，對減輕碳足跡具有一定作用。儘管本集團目前尚未就決策流程制定內部碳定價政策，我們將考慮探索研究採購可再生能源證書的可行性，以取得經核證的可再生電力屬性，並探索抵消溫室氣體排放的適當方式。本集團亦將持續檢視碳抵消策略，包括採購準則、合適平台及時間安排等，並審慎評估碳移除項目的長遠投資機遇，逐步降低對碳抵消措施的依賴。

社會

本集團視人才為最寶貴的資產。本集團一直竭力為僱員提供安全及舒適的工作環境，並向員工提供相關的培訓、與員工共同建立互助及友善的工作環境。此外，本集團提供全面及具競爭力的福利待遇，以吸引人才及挽留表現優秀之僱員。

重視人才

本集團嚴格遵守中國的勞工法例及相關法規，包括《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及《中華人民共和國社會保險法》等等。

本集團已根據有關勞動法規制定《員工手冊》及《人力資源管理制度》，當中涵蓋人力資源的政策及工作條件。例如：招聘及晉升程序、解僱程序、培訓、工作表現考核、薪酬及福利、工作時數、休假及其他假期（包括婚假、恩恤假、產假）等等。

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The Group attaches importance to employees and strives to offer equal opportunities for employees with different backgrounds. The Group recruits and promotes employees based on the performance of employees following the principle of openness, fairness and justice, regardless of the skin colour, descent, race, gender, age, nationality and religion, etc. All the candidates and existing employees of the Group are entitled to equal opportunities and fair treatment. The Group values the diversified backgrounds of employees, and welcomes talents with different characteristics joining the Group to make contributions to the Group. In addition, with emphasis on the rest time of our employees, the Group adopts the working system of 8 hours per day. If there are any needs for overtime work, the Group provides relevant remuneration or arranges the leaves in lieu for employees according to the national regulations. To ensure that employees enjoy their due benefits, the Group also entitles its employees to due public holidays (including national statutory holidays) and other holidays, as well as reasonable remuneration. When employees resign, the Human Resource Department of the Group will calculate the salary for employees who will confirm the final salary, and handle relevant resignation procedures.

The Group deems that employees are the foundation of the Group, and the enterprise achievements and progress shall be attributed to the concerted efforts of all employees. Therefore, the Group will make unremitting efforts to evaluate the internal mechanism, and strives to share its achievements with employees by means of performance incentives, training and promotions.

During the Reporting Year, the Group has strictly complied with the labor laws and related regulations of the PRC

本集團重視僱員並致力提供平等機會予不同背景的僱員。本集團於聘用及晉升員工時皆堅守公開、公平及公正的原則，並以僱員的表現為衡量基礎，絕不會受膚色、血統、種族、性別、年齡、國籍及宗教等因素所影響。本集團所有應徵者及現有僱員均享有平等機會及公平待遇。本集團珍視僱員背景的多樣性，並歡迎具不同特質的人才加入本集團以為集團作出貢獻。此外，本集團重視僱員的作息時間，因此僱員一般實行每天八小時內的工作制。若本集團需要安排僱員超時工作，則會按照國家的規定為員工提供相應的薪酬或安排調休。為確保僱員享有應有的福利，本集團亦按國家規定讓僱員享受應有的公假（包括國家法定節假日）及其他假期；並為僱員提供合理薪酬等。若僱員離職時，本集團的人力資源部會為僱員核算工資並由僱員確認最後工資後，辦理相應的離職手續。

本集團認為僱員是集團的根基，企業的成果及進步皆是全體僱員共同奮鬥的成果。因此，本集團將不斷努力評估內部機制，並致力透過績效激勵、培訓和職位晉升等方式，與員工共享企業成果。

於報告年度內，本集團嚴格遵守中國的勞工法例及相關法規。

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環境、社會及管治報告

Our Team

With the aging of the population intensified and urbanisation accelerated in the PRC, the funeral industry in the PRC will sustain a prolonged rapid development in the future as funeral service concerns thousands of households. The Group has always been making significant contributions and implementing diversified management in respect of society, including organising elderly care activities, providing employees with a safe and healthy working environment, offering employees with relevant trainings and jointly establishing a cooperative and friendly working environment with employees. Our employment structure is as follow:

我們的團隊

隨著中國人口老齡化的加劇和城鎮化的加速，殯葬服務涉及到千家萬戶，未來中國殯葬業將走上長期快速發展的道路。本集團在社會範疇方面一直有顯著的貢獻及多元化的管理，包括對老年人的關懷活動、為員工提供安全及健康的工作環境、向員工提供相關的培訓、與員工共同建立互助及友善的工作環境等。我們的僱員結構如下：

		As at 31 March 2026 於二零二六年 三月三十一日	As at 31 March 2025 於二零二五年 三月三十一日
Total number of employees (person)	總僱員人數 (人)	193	210
Total number of employees by gender (person)	按性別劃分的僱員總數 (人)		
Male	男性	102	102
Female	女性	91	108
Total number of employees by age group (person)	按年齡組別劃分的僱員總數 (人)		
< 25 years old	< 25歲	–	2
25-29 years old	25-29歲	6	10
30-39 years old	30-39歲	41	46
40-49 years old	40-49歲	57	59
≥ 50 years old	≥50歲	90	93
Total number of employees by category (person)	按僱員類別劃分的僱員總數 (人)		
General employees	一般員工	137	150
Middle management	中層員工	37	36
Senior management	管理層	19	24
Total number of employees by region (person)	按地區劃分的僱員總人數 (人)		
The PRC	中國	182	199
Hong Kong	香港	11	11
Total number of employees by employment type (person)	按僱傭類型的僱員總人數 (人)		
Full-time	全職	181	206
Part-time	兼職	12	4

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During the Reporting Year, a total of 34 employees of the Group left and the turnover ratios of male and female employees¹⁰ are set out below:

於報告年度，本集團一共有34名僱員離職，男女僱員的流失比率¹⁰如下：

		Year 2025/26 二零二五／二六年度	Year 2024/25 二零二四／二五年度
Total employee turnover rate (%)	總僱員流失比率 (百分比)	18	17
Employee turnover rate by gender (%)	按性別劃分的僱員流失比率 (百分比)		
Male	男性	19	22
Female	女性	16	13
Employee turnover rate by age group (%)	按年齡組別劃分的僱員流失比率 (百分比)		
< 25 years old	< 25歲	—	50
25-29 years old	25-29歲	17	20
30-39 years old	30-39歲	7	13
40-49 years old	40-49歲	7	3
≥ 50 years old	≥ 50歲	28	27
Employee turnover rate by region (%)	按地區劃分的僱員流失比率 (百分比)		
The PRC	中國	19	18
Hong Kong	香港	—	9

TALENT RECRUITMENT AND RETAINMENT

We believe that the success and development of the Group's business are attributable to the devotion and contribution of employees. Hence, we proactively invest resources and provide good salary and benefits to attract and incentivize talents.

Annual Salary Adjustment

We wish to share the economical achievement of the Group with our employees. We perform a general salary adjustment in light with the Company's development every year and raise the monthly salary of the employees in recognition all employees for their contribution during the year. Annual salary adjustment allows us to ensure the market competitiveness of the salary we offer and attract exceptional talents in the market and retain our capable employees.

招聘及挽留人才

我們相信，本集團業務的成就及發展有賴於員工的付出與貢獻。因此，我們積極投放資源，提供優厚的薪酬及福利待遇，以吸引及激勵人才。

年度調薪

我們渴望與員工共同分享本集團的經濟成果。我們每年度結合公司發展情況進行集體調薪，調升整體員工的月薪，以表揚全體員工於年內的付出。年度調薪使我們的薪酬水準確保我們給予的工資於市場上的競爭力，吸引市場上優秀的人才，亦有助我們挽留能幹的員工。

¹⁰ Employee turnover rate = number of employees left during the fiscal year / total number of employees at the end of the fiscal year * 100%.

¹⁰ 僱員流失率=按財政年度內離職僱員人數／財政年度末僱員總數*100%。

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Luncheon Voucher and Staff Canteen

We have established staff canteen which not only provides a comfortable environment, but also a free, healthy and diversified staff lunch to restore employees' energy for the whole day of work. Although there is no canteen in certain project companies under the Group, we provide these employees with luncheon vouchers which allow them to have lunch at the restaurants nearby the companies for free.



午飯卡及員工飯堂

我們設置員工飯堂，飯堂提供舒適用餐環境，以及免費、健康和多樣化的員工午膳，以補足員工一天辛勤工作所需的精力。即使本集團部分項目公司未有設立飯堂，我們亦會為該些員工提供午飯卡，讓員工可以免費於公司附近的餐廳享用午膳。

Valuing the Physical and Mental Health of Employees

We value the physical and mental health of our employees. Hence, the Group has adopted a standard working hour system which limits the working hours of the employees to be under 8 hours per day. The Group strictly complies with the national requirements and ensure that the employees are able to enjoy all statutory holidays and leaves for visiting relatives, wedding ceremonies and funerals, maternity leaves and paid annual leaves. To ensure the personal health of the employees, all employees are subject to a health check organised by the Group before induction.

對員工身心健康的重視

我們關注員工的身心健康。因此，本集團採取標準工時工作制，維持員工每天工作時間限於八小時內。本集團嚴格遵守國家規定，確保員工享受所有法定節假期以及探親、婚喪、產假及有薪年假等假期。為確保員工個人健康，所有員工在入職前必需參與本集團組織的健康檢查。

STAFF TRAINING

As talent cultivation is critical to the future development of the Group, the Group spares no effort on talent development and training. In order to strengthen the knowledge and skills of the employees necessary for the performance of duties, the Group conducts a survey on its employees concerning their feedbacks on the content of the trainings at the end of each year, the results of which would reflect employees' concerned topics for the work training and allow the Group to organise suitable training courses based on the needs of the corporate development. The Group also provides trainings based on the types of occupations in the funeral and burial industry specified by the Ministry of Civil Affairs and Ministry of Human Resources and Social Security in order to ensure relevant employees obtains qualified licenses.

員工培訓

人才的培育對本集團未來的發展存在重要的影響，所以本集團在發展及培訓方面一直不遺餘力。為提升僱員履行工作職責時所需的知識及技能，本集團每年年末會對員工進行有關培訓內容的意見調查，以反映員工對工作培訓的關注議題，並根據企業發展的需求以舉辦合適之培訓課程。本集團亦會根據民政部及人力資源和社會保障部所認定的殯葬職業工種進行培訓，以確保相關員工取得合格證件。

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During the Reporting Year, the total training hours for the Group's employees were 514.50 hours (Year 2024/25: 1,533.00 hours). The percentage of employees trained by category and the average training hours per employee are as follows:

於報告年度內，本集團的員工總受訓時數為514.50小時(二零二四／二五年度：1,533.00小時)。按個類別受訓僱員百分比及每名僱員平均受訓時數的情況列載如下：

		Year 2025/26 二零二五／二六年度	Year 2024/25 二零二四／二五年度
Percentage of employees trained ¹¹ (%)	受訓僱員比率 ¹¹ (百分比)	74	76
Employees trained by gender (%) ¹²	按性別劃分的受訓僱員 (百分比) ¹²		
Male	男性	50	51
Female	女性	50	49
Employees trained by employee category (%)	按僱員類別劃分的受訓僱員 (百分比)		
General employees	一般員工	76	85
Middle management	中層員工	17	11
Senior management	管理層	8	4
Average training hours (hour) ¹³	平均受訓時數 (小時) ¹³	2.7	7.3
Average training hours of employees by gender (hour) ¹⁴	按性別劃分的僱員平均受訓 時數 (小時) ¹⁴		
Male	男性	2.9	7.0
Female	女性	2.4	7.5
Average training hours of employees by employee category (hour)	按僱員類別劃分的僱員平均 受訓時數 (小時)		
General employees	一般員工	1.7	7.4
Middle management	中層員工	3.6	9.0
Senior management	管理層	8.0	4.2

¹¹ Percentage of total employees trained = total number of employees trained/total number of employees at the end of the fiscal year * 100%.

¹² Percentage of trained by employee category = number of employees trained by employees category/total number of employees trained * 100%.

¹³ Average training hours = total training hours/total number of employees at the end of the fiscal year.

¹⁴ Average training hours of employees trained by employee category = training hours of employees trained by category/total number of employees by category at the end of the fiscal year.

¹¹ 總受訓僱員百分比=總受訓僱員人數／財政年度末僱員總數*100%。

¹² 按類別受訓僱員百分比=按類別受訓僱員人數／總受訓僱員人數*100%。

¹³ 平均受訓時數=總受訓時數／財政年度末僱員總數。

¹⁴ 按類別僱員平均受訓時數=按類別僱員的受訓時數／按類別財政年度末僱員總數。

Job-Related Knowledge Training

We understand the importance of inspiring talents' potential through training. We are committed to promoting on-the-job trainings and providing employees with trainings for skills required in their job duties in order to further consolidate their job related knowledge.

Induction Training

We attach importance to every new employee. In order to help our employees integrate into the company environment as soon as possible and recognise our culture, we provide new employees with induction trainings and introduce to them the Group's history, basic workflow, code of conduct and company structure, so that they can promptly throw themselves into work and enjoy it.

Fire Safety Training

Due to the potential fire risk caused by grave-sweeping activities, we regularly provide fire safety trainings and fire drills for employees to raise their awareness on fire safety.

Funeral Service Training

We also spare no effort in our service training, striving to cultivate a high-quality service team which can provide premium services. Therefore, to continuously consolidate employees' knowledge about funeral and burial and maintain the service standard, we provide funeral service training regularly, such as participating in study sessions on the "Regulations on Funeral Management" organized by the District Civil Affairs Bureau. The Group also provides trainings based on the types of occupations in the funeral and burial industry specified by the Ministry of Civil Affairs and Ministry of Labor Indemnification in order to ensure that relevant employees obtain qualified licenses.

Professional Qualification

We support our staff to pursue continuous education and encourage personnel from the finance department, engineering department and human resources department to participate in vocational qualification examinations to obtain relevant professional qualifications. At the beginning of each year, we plan the total amount of funding for examinations during the year to ensure that eligible employees receive relevant funding. We will also continue to pay attention to the timetable for relevant examinations so as to timely remind or advise our employees to participate in suitable professional qualification examinations. We are also committed to fully subsidising the expense of staff for participation in examinations.

工作相關知識培訓

我們深明透過知識培訓啟發人才潛能的重要性。我們致力推動員工在職培訓，並向員工提供履行工作職責時所需的技能，進一步鞏固員工於工作相關方面之知識。

入職培訓

我們重視每一位新入職員工，為使員工能盡快融入公司環境，及認識我們文化。因此，我們為新入職員工提供入職培訓，向他們介紹本集團歷史、基本工作流程、行為規範及組織結構等，使員工能更快投入並享受工作。

消防培訓

由於掃墓活動帶來潛在的火警風險，我們定期為員工進行消防培訓及火警演習，以提高員工的消防意識。

殯葬服務培訓

我們在服務方面的培訓亦不遺餘力，致力培養高質素的服務團隊，提供一流的服務水準。因此，我們定期提供殯葬服務培訓，如參加區民政局舉辦的《殯葬管理條例》學習，以持續鞏固員工於殯葬方面的知識及需保持服務水平。本集團亦會根據民政部及勞動保障部所認定的殯葬職業工種進行培訓，以確保相關員工取得合格證件。

專業資格認證

我們支持員工工作持續進修，並鼓勵財務部、工程部及人力資源部等人員參與職業資格考試以獲取行業相關專業資格。於每年年初，我們會計劃年內考試費用的資助總額，以確保符合資格之員工能獲取相關資助。我們亦會持續留意行業相關考試之時間表，及時提醒或建議員工參與適合的專業資格考試，並致力全額資助員工參與考試的費用。

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AWARDS AND RECOGNITION

As a member of China Funeral Association, Anxian Yuan has operated in compliance with laws and regulations under the care and guidance of government departments at the provincial, municipal and district levels. It has always adhered to public welfare for the people. Through unremitting efforts over the years, it has successively won honors such as Provincial Standardized Cemetery, Provincial Civilized Unit, Municipal Model Cemetery, Municipal Model Unit for Funeral Reform, Municipal Ecological Land-Saving Demonstration Site, Municipal Model Unit, Municipal Health Unit and Municipal Patriotic Education Base, and is a demonstration service site for funeral reform. In 2006, the Group passed the "Three in One" (quality, environment, and health and safety) international standard certification.

EMPHASIS ON POLICIES

Diversity Policy

We attach significant importance to the principle of discrimination-free management and strive to create a diversified working environment. For the composition of the Board, the Group has implemented diversity policy and established a nomination committee to regularly review the structure, scale and composition of the Board.

The nomination committee selects members of the Board based on the different aspects as set out in the diversity policy, including but not limited to gender, age, culture and education background, professional qualification, skills, knowledge and industrial and regional experience. The finally selected directors shall have certain advantages in the above factors and shall be able to contribute to the Board in order to achieve the diversity purpose of the Board. Currently, the directors of the Group have different backgrounds and possess sufficient relevant experience and professional background, such as financial accounting, which allows them to complement each other for the governance of the Company and form a relatively comprehensive corporate governance system. The nomination committee is responsible for the continuous review of the composition of the Board to ensure the lasting effectiveness of the diversity policy.

EQUAL OPPORTUNITIES AND DIVERSIFICATION AND ACCEPTANCE

The Group is committed to establishing an open, fair, just and reasonable competition for talents. We attach great importance to the appointment of talents and also focus on the training of personnel. We strive to create a stable working environment with diversification and acceptance and provide excellent remuneration and benefits to attract and retain talents.

獎項及殊榮

安賢園作為中國殯葬協會的會員單位，在省、市、區各級政府部門的關心指導下，陵園依法合規經營，始終堅持公益為民，經過多年來的不懈努力，先後獲得了省達標公墓、省文明單位、市示範公墓、市殯葬改革示範單位、市節地生態示範點、市綠化模範單位、市健康單位、市愛國主義教育基地等榮譽，是殯葬改革示範性服務點。於2006年集團通過了品質、環境、健康安全「三合一」國際標準體系認證。

重視政策

多元化政策

我們重視無歧視的管治原則，並致力於營造一個多元化的工作環境。關於董事會的構成，現時本集團已推行多元化政策及成立提名委員會定期檢討董事會架構、規模及組成。

提名委員會會根據多元化政策所列之不同方面，包括但不限於性別、年齡、文化及教育背景、專業資格、技能、知識及行業及地區經驗以選擇董事會成員，最終當選的董事應在以上各項因素具備一定的優勢以及能對董事會作出貢獻，以達到董事會多元化的目的。現時本集團董事的背景都各自不同，同時擁有充足的相關經驗及具備各項專業背景如財務會計，對本公司的管治互為補充，形成較為完整的公司管治體系。提名委員會會負責持續檢視董事會的構成以確保多元化政策的持續有效。

平等機會及多元包容

本集團致力於建立公開、公平、公正及合理的人才競爭，我們重視對人才的委任，亦著重對人員的培訓。我們致力打造穩定、多元包容的工作環境及提供優厚的薪酬和福利待遇，以吸引及挽留人才。



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According to the diversity policy, apart from the members of the Board, we also apply the discrimination-free, diversification and acceptance principle to the working environment of other employees and strive to provide an accepting, harassment free, non-discriminatory and harmonious working environment. In accordance with the relevant laws and regulations including Employment Ordinance, the Labor Law of the People's Republic of China and the Labor Contract Law of the People's Republic of China, the Group has formulated staff manual which covers recruitment, remuneration, promotion, dismissal, working hour, holiday, equal opportunity, diversification, anti-discrimination and other treatments and benefits. The Group has strictly complied with the laws and regulations related to employment and labor which have significant impact on the Group. We determine a fair remuneration according to the staff contribution and market standards.

Meanwhile, the Group also undertakes that the recruitment, promotion and dismissal decisions are based on performance through a fair and transparent process and not affected by race, ethnicity, nationality, religion, gender, age and disability, and offers all employees with equal opportunities. Currently, the male and female employees of the Group account for an approximate proportion and both are entitled to the same career development opportunities and benefits. For instance, both male and female employees can receive the same trainings. During the Reporting Year, the average hours of training completed by male and female employees are close.

At the same time, the Group has zero tolerance towards discrimination or harassment acts at any workplaces. We will take corresponding actions if any act of discrimination or harassment is discovered. In the future, we will continue to deepen the diversity policy to create an inclusive and diversified working environment.

LABOR STANDARDS

To avoid child labor and forced labor, the Group has stringent requirements on the selection of employees. When recruiting employees below the management level, the Group performs background check on applicants in accordance with the Human Resources Management System and requires them to provide identity card, proof of highest education, professional qualifications (such as driver license and engineer license) and certificate of resignation. Foreign applicants are required to present their work permit to verify their identity.

根據多元化政策，除董事會成員外，我們同樣對其他僱員的工作環境實施無歧視及多元包容，致力提供包容、無騷擾及無歧視的和諧工作環境。本集團根據相關法律及規例包括《僱傭條例》、《中華人民共和國勞動法》及《中華人民共和國勞動合同法》為基礎編製了員工手冊，當中涵蓋了招聘、薪酬、晉升、解僱、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利等內容。本集團一直嚴格遵守對本集團有重大影響的僱傭及勞動之相關法律及規例。我們會根據員工的貢獻及市場標準制定公平的薪酬。

同時，本集團也承諾於招聘、晉升及解僱決定均基於表現釐定，並通過公平及透明的程序進行，不受種族、膚色、國籍、宗教、性別、年齡及殘疾影響，向所有員工提供平等機會。現時本集團的男性僱員與女性僱員佔僱員結構的比例相若，同時兩者均可獲得同樣的工作發展機會及福利，例如男性僱員及女性僱員均可得到同樣的培訓，於報告年度，兩者完成培訓的平均時數相若。

同時，本集團對任何工作場所的歧視或騷擾實行零容忍。若有發現任何歧視或騷擾的行為，我們將採取相應的行動。未來我們會持續深化多元化政策，為僱員締造共融及多元化的工作空間。

勞工準則

為避免招聘到童工及強制勞工，本集團對員工的篩選有著嚴格的要求，本集團在招聘管理層以下職位的員工時，按《人力資源管理制度》會為應徵者進行背景調查，並在面試時要求他們提供身分證、最高學歷證明、專業證明（如駕駛執照、技術工牌照）和原單位離職證明等，如果應徵者屬外籍人士便需要提供就業證以供核對身份。

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The Group also places importance on the work-rest schedule of its employees. Accordingly, employees generally follow a working system of no more than eight hours per day. If the Group requires employees to work overtime, it will provide corresponding remuneration or arrange compensatory time off in accordance with national regulations.

In the event that the Group discovered any suspected case involving child labour or forced labour, it will promptly initiate an investigation. Subject to verification and confirmation of the facts, the Group will take appropriate remedial actions in accordance with its relevant internal policies and, where necessary, further actions in accordance with applicable laws and regulations. During the Reporting Year, there was no child labor and forced labor in the Group.

HEALTH AND SAFETY

In order to provide employees with a safe working environment and protect employees from occupational hazards, the Group has provided employees with adequate health and safety measures and trainings and purchased sufficient social insurances for all employees. The Group also strictly complies with the safety regulations in all regions, including the Occupational Safety and Health Ordinance and Regulation on Work-Related Injury Insurances.

Save for the aforementioned measures, the Group has made statutory social insurance contributions for all employees. Zhejiang Anxianyuan has additionally taken out employer's liability insurance for employees in departments such as the Engineering Department and the Business Department, thereby establishing a multi-tier employee protection framework and enhancing coverage for employees in the event of accidents during the course of their work.

In the ordinary course of business, there is basically no need to carry out work at height. In case of mountain operations are inevitable, the Group will strictly require its employees to comply with all safety protection procedures to prevent accidents. At the same time, the Group will make centralized procurement and distribute work-specific safety equipment to safeguard the safety of frontline staff during operations.

In terms of business risk prevention and control, the Group has simultaneously taken out public liability insurance and property insurance to cover various losses arising from sudden personal injuries within the park and safety incidents related to burial plots, thereby effectively diversifying overall business risks.

本集團亦重視僱員的作息時間，因此僱員一般實行每天八小時內的工作制。若本集團需要安排僱員超時工作，則會按照國家的規定為員工提供相應的薪酬或安排調休。

倘本集團發現任何懷疑涉及童工或強制勞工的情況，將立即展開調查。倘經查證屬實，本集團將根據相關內部政策採取適當處理措施，並在有需要時依法採取進一步行動。於報告年度，本集團並無發現任何聘用童工或強制勞工的情況。

健康與安全

為提供安全工作環境予員工及保障僱員避免職業性危害，本集團向員工提供足夠的健康與安全的措施及培訓，亦為全體員工購買足夠的社會保險。本集團也嚴格遵守各地區的安全法例，包括《職業安全及健康條例》及《工傷保險條例》等等。

除上述的措施外，本集團已為全體員工繳納法定社會保險，浙江安賢園額外為工程部、業務部等部門員工投保僱主責任保險，搭建多層次員工保障體系，提升員工作業期間遭遇意外事故的保障力度。

日常經營基本無需開展高空作業；若確需進行山地作業，本集團會嚴格要求員工落實全套安全防護規範，防範安全事故發生，同時統一採購並配發作業專用安全裝備，保障一線員工作業安全。

在經營風險防控層面，本集團同步投保公眾責任險和財產險，覆蓋園區突發人身傷害、墓穴相關安全事故引發的各類損失，有效分散整體經營風險。

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To actively respond to Given the current situation of wildfire prevention, the Group has taken initiatives to comprehensively enhance the ability of the wildfire prevention team of Anxian Yuan to handle with fires, regularly examine the ability of employees in various departments of the Company to deal with fires, and assess the skills and effectiveness of daily firefighting training and education, in order to improve employees' firefighting, evacuation and self-rescue skills, and the manager's ability to organize, coordinate and take command at the fire site. We try to enable employees to be exercised and educated in fire drill, and further enhance the safety of employees with fire safety awareness.

為積極應對當前森林防火形勢，本集團全面提高安賢園森林防火隊伍處置能力，定期檢驗公司各部門員工應對火災的能力，考核日常消防訓練，教育的技能和成效，提高員工滅火、疏散、自救能力和管理者火場組織、協調、指揮能力，使員工在演習中受到鍛煉和教育，進一步增強消防安全意識員工的安全。



Firefighting Education and Training
消防教育及訓練

In terms of health protection, the Group has paid social insurance (including medical insurance, work-related injury insurance, maternity insurance, etc.) for employees in accordance with national and local laws. The Group also regularly arranges employees to do comprehensive health checks in designated hospitals or health centres, so as to effectively protect the occupational safety and health of employees. In order to ensure the safe production of the Group and the health of employees, effectively control infectious diseases and fulfill its social responsibilities, the Group has formulated the Manual for Normalized Epidemic Prevention and Control and Instruction Manual for Epidemic Prevention and Control in accordance with the relevant prevention and control requirements of the government of the People's Republic of China and in light of the actual situation of the Group.

在健康保障方面，本集團已根據國家和地方法律規定為僱員繳納社會保險（包括醫療保險、工傷保險、生育保險等等）。本集團亦安排僱員定期到指定的醫院或體健中心進行多方位的健康檢查，從而有效地保障僱員職業安全 and 健康。為確保本集團的安全生產及僱員健康，切實有效控制傳染病及履行社會責任，本集團根據中華人民共和國政府相關防控要求，結合本集團實際情況，已制定《應對常態化疫情防控手冊》及《疫情防控工作指導手冊》。

During the Reporting Year, the Group did not record any work-related injury, and there was no work-related fatality in the past three financial years (including this year).

於報告年度，本集團並無錄得任何因工作而受傷個案，過往三個財政年度（包括本年度）概無員工因工作關係而死亡事故。

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ANTI-CORRUPTION

The Group adopts zero-tolerant attitude against corruption, and strictly abides by the relevant laws and regulations, including the “Criminal Law of the PRC (《中華人民共和國刑法》)”, the “Anti-Money Laundering Law of the PRC (《中華人民共和國反洗錢法》)” and the “Anti-Unfair Competition Law of the PRC (《中華人民共和國反不正當競爭法》)” and prohibits any corruption, defraud, money laundering, bribery and blackmail. The Group has formulated anti-corruption policies to prevent and deter potential misconduct such as bribery, blackmail, fraud, money laundering and gambling.

The Group has established effective communication and reporting mechanisms with its employees. If employees discover or suspect any corruption or misconduct, they may report the situation to their superiors or the chief executive officer, or submit relevant information directly via email. The Group undertakes to maintain strict confidentiality over all opinions and reports received, and is committed to safeguarding whistleblowers from any form of reprisal. The Group will conduct investigations and verification based on the reports received, and will take appropriate actions in accordance with its internal policies in light of the actual circumstances, and, where necessary, will take further steps in accordance with applicable laws.

In addition, the Group also annually assesses employees’ working performance and disciplinary conduct and has established a reward and penalty system to enhance employees’ sense of belonging and responsibility towards the Group, thereby reducing the risk of non-compliant conduct.

During the Reporting Year, the Group was not involved in any legal proceedings in relation to bribery, blackmail, fraud and money laundering. In addition, the Group regularly disseminates anti-corruption training materials through email and posters to maintain a corporate culture of integrity and enhance employees’ awareness in this regard.

EMPHASIS ON SUPPLY CHAIN MANAGEMENT

To enhance the management of environmental and social risks of supply chain, the Group has strict requirements on the selection of suppliers, and has formulated a policy to standardize the supplier management procedures. During the Reporting Year, the Group purchased from 13 suppliers throughout the PRC.

反貪污

本集團對貪污行為採取零容忍態度，並嚴格遵守《中華人民共和國刑法》、《中華人民共和國反洗錢法》及《中華人民共和國反不正當競爭法》等相關法律法規，絕不容許任何形式的貪污、詐騙、洗黑錢、賄賂及勒索行為。本集團已制定反貪污政策，以防範及遏止潛在的賄賂、勒索、欺詐、洗黑錢及賭博等不當行為。

本集團與僱員建立了有效的溝通及舉報機制。倘僱員發現或懷疑存在貪污事件或不當行為，可向上司或行政總裁反映情況並作出舉報，亦可透過電郵直接提交相關資料。本集團承諾對所有意見及舉報資料嚴格保密，並致力保障舉報者免遭任何形式的打擊報復。本集團將根據舉報內容展開調查及核實，並按實際情況依據內部政策作出適當處理，並在有需要時依法採取進一步行動。

此外，本集團每年亦會就員工的工作表現及紀律操守等方面進行考核，並設有相應的獎懲制度，以提升員工對本集團的歸屬感及責任意識，從而降低違規行為發生的風險。

於報告年度，本集團並無涉及任何與賄賂、勒索、欺詐或洗黑錢有關的法律訴訟，並透過電郵及張貼海報等方式定期傳達反貪污培訓資料，以維持廉潔企業文化及提升員工相關意識。

重視供應鏈管理

為提升管理供應鏈的環境及社會風險，本集團對供應商的篩選有著嚴格的要求，並已制定政策以規範供應商之管理程序。於報告年度，本集團主要向遍佈中國之13家供應商採購。



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During the selection of potential suppliers, the Purchase Department firstly conducts preliminary assessment of candidate suppliers to understand their enterprise data, product quality, supply capability, quality management, environmental protection and after-sales service. The Group only selects suppliers which satisfy the following requirements: 1) having industrial and commercial and tax registration certificates; 2) having good integrity filing records; 3) complying with national laws and regulations on society and the environment in the course of operation; 4) having certain operation scale and considerable reputation in the industry; 5) being up to standards for the services and products provided; and 6) having sound after-sales warranty and emergency management.

In addition, the Group will also require suppliers to provide material samples for quality testing by the Quality Department or Technology R&D Department. Under normal circumstances, suppliers will be included into the list of recognised suppliers after their samples pass the inspection, and suppliers who consider environmental and social compliance will be more conducive to being accepted as recognised suppliers. The Quality Department, Technology R&D Department and Purchase Department will form a supplier investigation team when necessary to conduct on-site investigation of suppliers and submit supplier investigation reports. Newly increased suppliers will only be included into the list of recognised suppliers after being jointly reviewed by the Purchase Department, Quality Department and Technology R&D Department.

Besides, the Group strictly monitors the performance of suppliers, and appraises the recognized suppliers on a regular basis, in order to guarantee the quality of goods supplied by suppliers. The appraisal standards include the quality, date of delivery, price, service quality, etc. The Group will ask the suppliers that fail to reach the standards of the Group to make rectification, and only continue to make purchases from the suppliers upon completion of corresponding corrective measures.

EMPHASIS ON QUALITY

The Group has completed the trademark registration for its brand "Anxian Yuan" and the brand is thereby under legal protection of intellectual property rights. The prices of the Group's products and services are open to the public and prominently displayed at its office. The Group has also established a feedback and complaint mechanism. Customers who intend to provide feedback or file complaints can fill in the customer's feedback form and complaint form at the customer reception center. When the customer reception center receives feedback or complaint from customers, it will contact relevant departments and handle the feedback and complaint in a timely manner. During the Reporting Year, the Group did not receive any complaints.

在物色潛在供應商時，採購部會先對候選供應商進行初步的評估，了解供應商的企業資料、產品質量、供應能力、質量管理、環保、售後服務等情況。而本集團只會挑選符合如下要求的供應商：1) 具備工商、稅務登記證；2) 具有良好的誠信備案記錄；3) 在經營過程中遵循國家有關社會及環境等法律法規；4) 具備一定經營規模、在業內具有一定口碑；5) 具有所提供服務及產品的標準；及6) 有完備的售後保障及應急管理。

除此之外，本集團並會要求供應商提供材料樣品，由質量部或技術研發部進行品質測試。在一般情況下，樣品經檢驗合格後才會把其列入認可供應商名錄內，而考慮環境和社會合規性的供應商將更有利於被接受為認可的供應商。在必要時，質量部、技術研發部及採購部亦會組成供應商調查小組，對供應商進行實地考察，並提交供應商考察報告。新增供應商須由採購部、質量部及技術研發部共同審批才能列入認可供應商名錄。

再者，為確保供應商的供貨質量，本集團嚴密監控供應商的表現，並會定期對認可供應商作出評審。其評審準則包括品質、交貨期、價格及服務質素等。對於未能達到本集團標準的供應商，本集團會要求供應商進行整改，並確保供應商實施相應的修正措施後才繼續向其進行採購。

重視質素

本集團已對品牌「安賢園」進行商標註冊，品牌受知識產權法律保障。本集團的產品及服務價格都是公開的，價格都列於辦事處顯眼的位置上。本集團亦設有意見及投訴機制，如客戶需要提供意見或投訴時，可以到客戶接待中心填寫客戶意見及投訴單。當客戶接待中心接獲客戶的意見或投訴時，會及時與相關的部門聯絡及處理。於報告年度，本集團並沒有接獲任何投訴。

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The services and products provided by the Group are subject to a quality inspection process. For services, the Group provides employees with sufficient trainings and builds up service standard through examinations and inspections. As for products, the Group has formulated the Standardized Acceptance Process of Grave Construction (《規範墓穴建造驗收流程》), pursuant to which, cemeteries shall be constructed based on design requirements and are available to customers only after passing the inspections performed by the engineering team in order to ensure product quality. During the Reporting Year, the Group did not recall any products for safety and health reasons.

The Group highly recognizes the importance of personal data to business and personal privacy and strictly implements the Personal Information Protection Law (《個人信息保護法》). To safeguard consumers' information and privacy, the Group has formulated the Staff Handbook (《員工手冊》), stipulating that employees shall fulfil confidentiality responsibilities and cannot divulge any confidential information of the Group to third parties without permission, and shall store all clients' information in its archives and establish a customer file for every customer. Should any departments need to check the customer files, they are required to register in the file book and no original copy of any information shall be taken away from the archive. During the Reporting Year, the Group did not receive any complaints in relation to leakage of clients' information or identify any infringement or unauthorized use of patents.

EMPHASIS ON COMMUNITY

The Group understands the philosophy of "what is taken from the community is to use for the good of the community", and is actively giving back to society and sharing its operating results with the community. The strategy department of the Group is responsible for preparing community charity activity plans for the next year. Currently, most activities organised by the Group are in collaboration with other organisations.

本集團對提供的服務及產品的品質會經過檢定過程，在服務方面，本集團會給予員工足夠的培訓，並會透過考核及檢驗以建立服務的標準。在產品方面，本集團制定《規範墓穴建造驗收流程》，墓園需要統一按照設計上的要求來建造，並經過工程團隊的檢查合格後才會供客戶使用，以確保產品的質素。於報告年內，本集團未有就安全與健康理由作出任何產品回收。

本集團重視個人資料對業務及個人私隱之重要性，嚴格執行《個人信息保護法》。為保障消費者資料及私隱，本集團已制定《員工手冊》，嚴格要求僱員履行保密職責，且不得在未經許可下向第三方透露本集團之任何機密資料，並把所有的客戶資料存放於檔案管理室內，為每位客戶建立客戶檔案。如果任何部門需要查看客戶檔案，需要在檔案簿內登記方能查閱資料，並且所有的資料正本都不能帶出檔案室。於報告年內，本集團並沒有接到任何關於洩漏客戶資料的投訴，亦未有出現侵權或被盜用專利的情況。

重視社區

本集團深明企業發展有賴社會支持，秉持「取之於民、用之於民」的理念，積極回饋社會，與社區共享經營成果。本集團策劃部負責籌劃來年的社區公益活動方案。現時，本集團舉辦的活動多以與其他機構合作的形式開展。



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The activities organised by the Group are mainly classified into two categories: the first category is memorials for celebrities or public figures which allow the public to have in-depth knowledge of those persons who made significant contributions to the country and society; while the second category comprises community engagement and public welfare promotion activities, mainly carried out through collaboration with schools, community organisations and other institutions to conduct life education, historical and cultural education, public welfare publicity and community convenience services, thereby encouraging public participation, raising community awareness of relevant issues, and fostering community interaction and positive development. During the Reporting Year, a total of 174 employees of the Group devoted 1,556 hours to public welfare activities, including:

“Heroes Soar, Immortal Legacy” – Zhejiang Anti-Japanese War Aviation Heroes Monument Installation Ceremony 「鷹擊長空 英雄不朽」浙江抗日航空英烈紀念碑安放儀式

On September 17, 2025, the Group erected the “Zhejiang Anti-Japanese War Aviation Heroes Monument”, collecting relevant materials and sacred soil of 100 fallen heroes who are natives of Zhejiang or are laid to rest in Zhejiang, to welcome the heroes home. Concurrently, it integrated key battle materials of the Eighth Route Army and the New Fourth Army and displayed them on the wall, and invited descendants of Anti-Japanese War veterans and students from Chongxian No.1 Primary School to participate in patriotic education activities, with a view to passing on historical memory and promoting the spirit of patriotism.

二零二五年九月十七日，本集團設立「浙江抗日航空英烈紀念碑」，蒐集一百名浙江籍及安息於浙江的抗戰英烈相關資料與聖土，以迎接英雄回家；同時整合八路軍及新四軍重要戰役資料並上牆展示，並邀請抗戰老兵後人及崇賢一小學生參與愛國主義教育活動，以傳承歷史記憶及弘揚愛國精神。

本集團舉辦的活動主要分為兩大類，第一類為名人或公眾人物的紀念活動，使市民更深入了解及認識對國家及社會有貢獻的人士。第二類為社區參與及公益推廣活動，主要透過與學校、社會團體及其他機構合作，開展生命教育、歷史文化教育、公益宣傳及便民服務等活動，藉此促進公眾參與，提升社區對相關議題的認識，並推動社區交流與正向發展。於報告年度，本集團共有174名員工投入了1,556小時於公益活動上，當中包括：



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“In the Spring Breeze, for a Better Future” 2025 Qingming Public Welfare Convenience Campaign 「春風裡，益起向未來」2025清明便民公益行活動

From April 3 to 6, 2025, the Group organised the “In the Spring Breeze, for a Better Future” 2025 Qingming Public Welfare Convenience Campaign. In collaboration with the District Red Cross Society, it launched a charity bazaar and a “Life Education Mobile Experience Centre”, and co-presented a cultural performance with Chongxian No.1 Primary School, while partnering with Tomorrow Oasis (Hangzhou) Culture and Technology Co., Ltd. and Cloud Family (Zhejiang) Technology Co., Ltd. to conduct a survey on digital and intelligent funeral services and related experience activities.

二零二五年四月三日至六日，本集團舉辦「春風裡，益起向未來」二零二五年清明便民公益行活動，聯合區紅十字會推出公益義賣及「生命教育流動體驗館」，並與崇賢一小合作呈獻文藝表演，同時夥拍明日綠洲（杭州）文化科技有限公司及雲家族（浙江）科技有限公司開展數智殯葬調查及體驗活動。

“Sailing in Autumn, Remembering History – Commemorative Exhibition on the War of Resistance Enters the Campus” Activity 「秋日揚帆，銘記歷史——紀念抗戰展覽進校園」活動

Through the display of wartime artifacts, rare vintage photographs, and an interactive knowledge quiz session, the Group brought history classes into the Yunxi Campus of Chongxian No. 1 Primary School, enabling students to deepen their understanding and awareness of the history of the War of Resistance through hands-on engagement.

透過展示抗戰藏品、珍貴老照片及設置知識問答環節，本集團將歷史課堂帶進崇賢一小運溪校區，讓學生在互動體驗中加深對抗戰歷史的認識與理解。



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Index Table for the Stock Exchange Reporting Code

聯交所報告守則索引表

Mandatory Disclosure Requirements 強制披露規定		Report section/statement 報告章節／聲明
Governance Structure 管治架構	13	A statement from the board containing the following elements: 由董事會發出的聲明，當中載有下列內容： (i) a disclosure of the board's oversight of ESG issues; (i) 披露董事會對環境、社會及管治事宜的監管； (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (ii) 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜（包括對發行人業務的風險）的過程；及 (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses. (iii) 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。

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Mandatory Disclosure Requirements 強制披露規定		Report section/statement 報告章節／聲明
Reporting Principles 匯報原則	14	A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report: 描述或解釋在編備環境、社會及管治報告時如何應用下列匯報原則： Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement. 重要性：環境、社會及管治報告應披露：(i) 識別重要環境、社會及管治因素的過程及選擇這些因素的準則；(ii) 如發行人已進行持份者參與，已識別的重要持份者的描述及發行人持份者參與的過程及結果。 Quantitative: Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed. 量化：有關匯報排放量／能源耗用（如適用）所用的標準、方法、假設及／或計算工具的資料，以及所使用的轉換因素的來源應予披露。 Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs, if any, or any other relevant factors affecting a meaningful comparison. 一致性：發行人應在環境、社會及管治報告中披露統計方法或關鍵績效指標的變更（如有）或任何其他影響有意義比較的相關因素。

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Mandatory Disclosure Requirements 強制披露規定

Report section/statement 報告章節／聲明

Reporting Boundary
匯報範圍

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A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.

解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。

Reporting Scope
報告範圍

“Comply or explain” Provisions 「不遵守就解釋」條文

Aspects
層面

General Disclosures and KPIs
一般披露及關鍵績效指標

Report section/statement
報告章節／聲明

A. Environmental

A. 環境

A1 Emissions

A1 排放物

General disclosure
一般披露

Environment
環境

Information on:

有關廢氣排放、向水及土地的排污、有害及無害廢棄物的產生等的：

(a) the policies; and
(a) 政策；及

(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.
(b) 遵守對發行人有重大影響的相關法律及規例的資料。

A1.1 The types of emissions and respective emissions data.
排放物種類及相關排放資料。

Air Pollutant
空氣污染物

A1.3 Total hazardous waste produced and intensity.
所產生有害廢棄物總量及密度。

Hazardous Waste
有害廢棄物

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Aspects 層面	“Comply or explain” Provisions 「不遵守就解釋」條文		Report section/statement 報告章節／聲明
	General Disclosures and KPIs 一般披露及關鍵績效指標		
	A1.4	Total non-hazardous waste produced and intensity. 所產生無害廢棄物總量及密度。	Non-hazardous Waste 無害廢棄物
	A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Air Pollutant 空氣污染物
	A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Waste Management 廢棄物管理
A2 Use of Resources A2 資源使用	General disclosure 一般披露		Environment 環境
	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。		
	Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc. 註：資源可用於生產、儲存、運輸、樓宇、電子設備等。		
	A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及／或間接能源總耗量及密度。	Use of Energy 能源使用
	A2.2	Water consumption in total and intensity. 總耗水量及密度。	Use of Water 水源使用
	A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Use of Energy 能源使用

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“Comply or explain” Provisions 「不遵守就解釋」條文

Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Report section/statement 報告章節／聲明
	A2.4 Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。 A2.5 Total packaging material used for finished products and with reference to per unit produced. 製成品所用包裝材料的總量及每生產單位佔量。	Use of Water 水源使用 Due to the nature of our Group's business operations, the Group does not generate significant packaging materials. Accordingly, no relevant data has been recorded or disclosed. 基於本集團的業務性質使然，本集團並不會產生重大包裝材料，因此並沒有相關數據記錄及披露。
A3 The Environment and Natural Resources A3 環境及天然資源	General disclosure 一般披露 Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。 A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 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。	Environment; Our Green Actions 環境； 我們的綠色行動

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Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Report section/statement 報告章節／聲明
B. Social B. 社會 Employment and Labour Practices 僱傭及勞動常規		
B1 Employment B1 僱傭	General disclosure 一般披露 Information on: 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) the policies; and (a) 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. (b) 遵守對發行人有重大影響的相關法律及規例的資料。 B1.1 Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。 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。	Society; Valuing talents; Talent Recruitment and Retainment; Emphasis on Policies; Equal Opportunities and Diversification and Acceptance; 社會； 重視人才； 招聘及挽留人才； 重視政策； 平等機會及多元包容；

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Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Report section/statement 報告章節／聲明
B2 Health and Safety B2 健康與安全	General disclosure 一般披露 Information on: 有關提供安全工作環境及保障僱員避免職業性危害的： (a) the policies; and (a) 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. (b) 遵守對發行人有重大影響的相關法律及規例的資料。 B2.1 Number and rate of work-related fatalities occurred in each of the past three years. 過去三年每年因工亡故的人數及比率。 B2.2 Lost days due to work injury. 因工傷損失工作日數。 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。	Health and Safety 健康與安全

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Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Report section/statement 報告章節／聲明
B3 Development and Training B3 發展及培訓	General disclosure 一般披露	Staff Training 員工培訓
	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	
	Note: Training refers to vocational training. It may include internal and external courses paid by the employer. 註：培訓指職業培訓，可包括由僱主付費的內外部課程。	
	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。 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。	
B4 Labor Standards B4 勞工準則	General disclosure 一般披露	Labor Standards 勞工準則
	Information on: 有關防止童工或強制勞工的：	
	(a) the policies; and (a) 政策；及	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child or forced labor. (b) 遵守對發行人有重大影響的相關法律及規例的資料。	

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Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Report section/statement 報告章節／聲明
Operating Practices 營運慣例	B4.1 Description of measures to review employment practices to avoid child and forced labor. 描述檢討招聘慣例的措施以避免童工及強制勞工。 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。	
B5 Supply Chain Management B5 供應鏈管理	General disclosure 一般披露 Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。 B5.1 Number of suppliers by geographical region. 按地區劃分的供應商數目。 B5.2 Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 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。 B5.3 Description of practices used to identify environmental and social risks along the supply chain and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Emphasis on Supply Chain Management 重視供應鏈管理

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B6 Product Responsibility B6 產品責任	B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	
	General disclosure 一般披露	Information on: 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) the policies; and (a) 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Emphasis on Quality 重視質素
	B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 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。	Emphasis on Quality 重視質素
	B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Emphasis on Quality 重視質素

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	B6.3 Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障智慧財產權有關的慣例。 B6.4 Description of quality assurance process and recall procedures. 描述品質保證過程及產品回收程序。 B6.5 Description of consumer data protection and privacy policies and how they are implemented and monitored. 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。	Emphasis on Quality 重視質素 Emphasis on Quality 重視質素 Emphasis on Quality 重視質素
B7 Anti-corruption B7 反貪污	General disclosure 一般披露 Information on: 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) the policies; and (a) 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. (b) 遵守對發行人有重大影響的相關法律及規例的資料。 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 cases. 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。	Anti-corruption 反貪污

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Aspects 層面	General Disclosures and KPIs 一般披露及關鍵績效指標	Report section/statement 報告章節／聲明
Community 社區	B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。
	B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。
	B8 Community Investment B8 社區投資	General disclosure 一般披露
		Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities’ interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。
	B8.1	Focus areas of contribution (e.g. education, environmental concerns, labor needs, health, culture, sport). 專注貢獻範疇 (如教育、環境事宜、勞工需求、健康、文化、體育)。
	B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源 (如金錢或時間)。

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(I) Governance

(I) 管治

Climate-related Governance 氣候相關管治	19.	An issuer shall disclose information about: 發行人須披露有關以下方面的資料：	ESG and Climate Change Governance ESG及氣候變化的管治
	(a)	the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: 負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）或個人的信息。具體而言，發行人須指出有關機構或個人及披露以下信息：	
	(i)	how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略；	
	(ii)	how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；	

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- (iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;
該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；
- (iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities, including whether and how related performance metrics are included in remuneration policies; and
該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度，包括是否將相關績效指標納入薪酬政策以及如何納入；及
- (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:
管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下信息：

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- (i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and
該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及
- (ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.
管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。

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(II) Strategy

(II) 策略

Climate-related risks and opportunities
氣候相關風險和機遇

20.

An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: 發行人須披露其信息，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：

We will review the internal information and disclose the KPI at the proper time to ensure transparency and compliance.

我們將審視內部資料，並在適當時機就該關鍵績效指標進行披露，以確保透明度及合規性。

(a)

describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；

(b)

explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk;

就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險；

(c)

specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及

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	(d)	explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鉤。
Business model and value chain 業務模式和價值鏈	21.	An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的信息。具體而言，發行人須作如下披露：
	(a)	a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及
	(b)	a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets). 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如，地理區域、設施及資產類型）。

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Strategy and
decision-making
策略和決策

22.

An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:
發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的信息。具體而言，發行人須披露：

(a)

information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:
有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的信息，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下信息：

(i)

current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;
因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式（包括資源配置）作出的變動；

(ii)

current and anticipated adaptation and mitigation efforts (whether direct or indirect);
已經或預期將進行的任何適應或減緩工作（直接或間接）；

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- (iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan;
發行人任何與氣候相關轉型計劃 (包括制定轉型計劃時使用的主要假設的信息，以及該計劃所依賴的因素)，或若發行人並未有這樣的計劃，則作適當的否定聲明；
- (iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and
發行人計劃如何實現第37至40段所述的任何氣候相關目標 (包括任何溫室氣體排放目標 (如有))；及
- (b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).
有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。
23. An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).
發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。

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Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量	24.	An issuer shall disclose qualitative and quantitative information about: 發行人須披露以下定性和量化資料：	We will review the internal information and disclose the KPI at the proper time to ensure transparency and compliance.
	(a)	how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及	我們將審視內部資料，並在適當時機就該關鍵績效指標進行披露，以確保透明度及合規性。
	(b)	the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. 當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的信息。	
	25.	The issuer shall provide qualitative and quantitative disclosures about: 發行人須披露以下定性和量化資料：	
	(a)	how the issuer expects its financial performance to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務表現在短期、中期及長期內將如何變化：	
	(i)	its investment and disposal plans; and 其投資及處置計劃；及	

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	(ii)	its planned sources of funding to implement its strategy; and 其為實施策略所需的資金的計劃資金來源；及
	(b)	how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。
Climate resilience 氣候韌性	26.	An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露信息，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化信息時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：
	(a)	the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: 發行人截至匯報日對其氣候韌性的評估，其有助於了解：

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	(i)	the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; 發行人的分析結果對其策略和業務模式的影響 (如有)，包括發行人需要如何應對氣候相關情景分析中確定的影響；	
	(ii)	the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及	
	(iii)	the issuer's capacity to adjust, or adapt its strategy and business model to climate change in response to climate-related developments over the short, medium or long term; 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；	
(II) Strategy (II) 策略			
Climate resilience 氣候韌性	(b)	how and when the climate-related scenario analysis was carried out, including: 如何及何時進行氣候相關情景分析，包括：	We will review the internal information and disclose the KPI at the proper time to ensure transparency and compliance.
	(i)	information about the inputs used, including: 使用的輸入數據，包括：	我們將審視內部資料，並在適當時機就該關鍵績效指標進行披露，以確保透明度及合規性。
	(1)	which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; 發行人在分析中使用的氣候相關情景及其來源；	
	(2)	whether the analysis included a diverse range of climate-related scenarios; 分析是否涵蓋多種不同的氣候相關情景；	

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- (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;
分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；
- (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;
發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；
- (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;
發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關；
- (6) time horizons the issuer used in the analysis;
and
發行人在分析中所使用的時間範圍；及
- (7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);
發行人分析所涵蓋的營運範圍（例如分析所涵蓋的營運地點及業務單位）；
- (ii) the key assumptions the issuer made in the analysis; and
發行人在分析中所作的關鍵假設；及
- (iii) the reporting period in which the climate-related scenario analysis was carried out.
進行氣候相關情景分析的匯報期。

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(III) Risk Management
(III) 風險管理

Climate-related risk
management
氣候相關風險管理

27. An issuer shall disclose information about:
發行人須披露以下信息：
- (a) the processes and related policies the issuer uses to identify, assess, prioritise and monitor climate-related risks, including information about:
發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的信息；
 - (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes);
發行人使用的輸入資料及參數（例如資料來源及程序所涵蓋的業務範圍）；
 - (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;
發行人可有及如何使用氣候相關情景分析來識別氣候相關風險；
 - (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria);
發行人如何評估有關風險的影響的性質、可能性及程度（例如發行人可有考慮定性因素、量化門檻或其他所用標準）；
 - (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks;
發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；

We will review the internal information and disclose the KPI at the proper time to ensure transparency and compliance.

我們將審視內部資料，並在適當時機就該關鍵績效指標進行披露，以確保透明度及合規性。

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- (v) how the issuer monitors climate-related risks; and
發行人如何監察其氣候相關風險；及
- (vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period;
與上一個匯報期相比，發行人可有及如何改變其使用的流程；
- (b) the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and
發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的信息）；及
- (c) the extent to which, and how, the processes for identifying, assessing, prioritizing and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.
氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。

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(IV) Metrics and Targets (IV) 指標及目標

Greenhouse gas emissions 溫室氣體排放	28.	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO ₂ equivalent, classified as: 發行人須披露匯報期內的溫室氣體絕對總排放量 (以公噸二氧化碳當量表示), 並分為:	Greenhouse Gas Emissions 溫室氣體排放
	(a)	Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放;	
	(b)	Scope 2 greenhouse gas emissions; and 範圍2溫室氣體排放; 及	
	(c)	Scope 3 greenhouse gas emissions. 範圍3溫室氣體排放。	
	29.	An issuer shall: 發行人須:	Greenhouse Gas Emissions 溫室氣體排放
	(a)	measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; 除非管轄機關或發行人上市之另一交易所另有要求, 否則發行人須根據《溫室氣體核算體系: 企業核算與報告標準 (2004年)》計量其溫室氣體排放;	
	(b)	disclose the approach it uses to measure its greenhouse gas emissions including: 披露其用於計量溫室氣體排放的方法, 包括:	

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- (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions;
發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設；
- (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and
發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及
- (iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;
發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因；
- (c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and
就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的信息；及

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	(d)	for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準（2011年）》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。	
Climate-related transition risks 氣候相關轉型風險	30.	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。	We will review internal data and disclose this key performance indicator at an appropriate time to ensure transparency and compliance. 我們將審視內部資料，並在適當時機就該關鍵績效指標進行披露，以確保透明度及合規性。
Climate-related physical risks 氣候相關物理風險	31.	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。	
Climate-related opportunities 氣候相關機遇	32.	An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。	
Capital deployment 資本運用	33.	An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。	

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Internal carbon prices 內部碳定價	34.	An issuer shall disclose: 發行人須披露如下： (a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and 闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及 (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價； or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 或適當的否定聲明，確認發行人沒有在決策中應用碳定價。	We currently do not incorporate internal carbon pricing into our decision-making process. We will explore the use of internal carbon pricing in the future. 我們目前尚未將內部碳定價納入我們的決策過程中。我們將在未來探索使用內部碳定價。
Remuneration 薪酬	35.	An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv). 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。	We will explore the feasibility of incorporating climate-related metrics into the remuneration consideration of senior management. 我們將探討氣候相關指標納入高級管理人員薪酬考慮的可行性。

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(IV) Metrics and Targets (IV) 指標及目標

Industry-based metrics 行業指標

36.

An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.

本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。

We will review internal data and disclose this key performance indicator at an appropriate time to ensure transparency and compliance.

我們將審視內部資料，並在適當時機就該關鍵績效指標進行披露，以確保透明度及合規性。

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Climate-related targets 氣候相關目標	37.	An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: 發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：	Greenhouse Gas Emissions 溫室氣體排放
	(a)	the metric used to set the target; 用以設定目標的指標；	
	(b)	the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); 目標的目的（例如減緩、適應或以科學為基礎的舉措）；	
	(c)	the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); 目標的適用範圍（例如目標是適用於發行人整個集團還是部分（如僅適用於某個業務單位或地理區域））；	
	(d)	the period over which the target applies; 目標的適用期間；	
	(e)	the base period from which progress is measured; 衡量進度的基準期間；	
	(f)	milestones or interim targets (if any); 階段性目標或中期目標（如有）；	

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|-----|---|---|
| (g) | if the target is quantitative, whether the target is an absolute target or an intensity target; and
如屬量化目標，其屬絕對目標還是強度目標；及 | |
| (h) | how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.
最新氣候變化國際協議（包括該協議產生的司法承諾）如何幫助發行人設定目標。 | |
| 38. | An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:
發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括： | As we move forward, we will consider exploring the feasibility of engaging a third party to validate our targets.
隨著我們向前邁進，我們將考慮探索讓第三方驗證我們的目標的可行性。 |
| (a) | whether the target and the methodology for setting the target has been validated by a third party;
目標本身及設定目標的方法是否經第三方驗證； | |
| (b) | the issuer's processes for reviewing the target;
發行人審核目標的程序； | |
| (c) | the metrics used to monitor progress towards reaching the target; and
用於監察達標進度的指標；及 | |
| (d) | any revisions to the target and an explanation for those revisions.
任何修訂目標的內容及原因。 | |

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	39.	An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 發行人須披露有關每項氣候相關目標的績效的信息以及對發行人績效的趨勢或變化分析。	Greenhouse Gas Emissions 溫室氣體排放
(IV) Metrics and Targets (IV) 指標及目標			
Climate-related targets 氣候相關目標	40.	For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：	
	(a)	which greenhouse gases are covered by the target; 目標涵蓋哪些溫室氣體；	We will review internal data and disclose this key performance indicator at an appropriate time to ensure transparency and compliance.
	(b)	whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；	我們將審視內部資料，並在適當時機就該關鍵績效指標進行披露，以確保透明度及合規性。
	(c)	whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；	
	(d)	whether the target was derived using a sectoral decarbonisation approach; and 目標是否是採用行業脫碳方法得出的；及	

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- (e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose:
發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：
- (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;
依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；
- (ii) which third-party scheme(s) will verify or certify the carbon credits;
該碳信用將由哪些第三方計劃驗證或認證；
- (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and
碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及
- (iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).
為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素（例如，對碳抵消效果的假設）。



Environmental, Social and Governance Report 環境、社會及管治報告

Climate-related Disclosures 氣候相關披露

Report section/statement 報告章節／聲明

Applicability of cross-industry metrics and industry-based metrics
跨行業指標及行業指標的適用性

41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of (i) cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).
在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。

N/A
不適用



ANXIAN YUAN CHINA HOLDINGS LIMITED
安賢園中國控股有限公司*