



DISCLOSURE ON RISK MANAGEMENT

At AIMHK, there is a board level framework document which sets out the AIMHK Governance Framework. This Governance Framework is designed to address the management of risks and consists of Policies, Procedures, Functional Owners, Referees, Resource Review, Annual Certifications and Training, being the governance components acknowledged by the board and all members of senior management, each may be mapped to a category of risk – strategic, financial or operational.

The collection of components of the AIMHK Governance Framework that relate to a specific category of risk may be described as such risk's sub-framework within the overall AIMHK Governance Framework.

It is through AIMHK Policies that all relevant categories of Risk are addressed. It is also through Policies that Reporting, Monitoring, Assurance, Annual Certification and Training are detailed. Policies relating to areas including ongoing investment review, investment and research processes, ESG, board reporting and investment compliance monitoring and assurance contain provisions on identifying, assessing, managing and monitoring climate-related risks. Corresponding Monitoring Procedures implemented according to the Investment Governance Framework (IGF), contain relevant monitoring items to be performed on a risk-based approach.

In terms of application, appropriate tools and metrics are adopted which include ESG related data, score card, analysis, together with outcome metrics and process metrics.

September 2024



風險管理的披露

AIMHK 設有一份董事會層面的框架文件，其中載列 AIMHK 的管治框架。該管治框架旨在應對風險管理，包括政策、程序、職能擁有權、諮詢人、資源審查、年度認證及培訓事項，為董事會及高級管理層全體成員所認可的管治成份，而各個事項均可被分為若干風險類別，包括策略、財務或營運。

AIMHK 的管治框架中與特定風險類別相關的一系列成份可被形容為整個 AIMHK 管治框架內的風險子框架。

我們運用AIMHK 政策處理所有相關類別的風險，並詳細列明報告、監控、保證、年度認證及培訓事項。而持續投資審查、投資與研究流程、環境、社會及管治、董事會報告及投資合規監測和保證等領域相關的政策，包含有關識別、評估、管理及監測氣候相關風險的規定。根據投資管治框架（IGF）實施的相應監控程序則包含利用風險為本方法執行的相關監控項目。

至於應用方面，我們採用適當的工具及指標，包括環境、社會及管治相關數據、記分卡、分析，以及結果指標和過程指標。

2024年 9月