



## CLSA Premium Limited

(於開曼群島註冊成立之有限公司)

(Incorporated in the Cayman Islands with limited liability)

股份代號 Stock Code: 6877

# 2023

## Environmental, Social and Governance Report

### 環境、社會和管治報告



## ABOUT THIS ESG REPORT

### Objective

CLSA Premium Limited (“the Company” together with its subsidiaries shall be referred to as “the Group”, “CLSA Premium” or “We”) is pleased to present the Environmental, Social and Governance (“ESG”) Report (the “Report”), which summarized the ESG initiatives and accomplishments for the financial year ended 31 December 2023. The Report serves the following purposes:

- communicate to all stakeholders the Group’s achievement in practicing corporate social responsibility;
- promote sustainable development; and
- focus on the environmental and social issues that may have impacts on stakeholders’ interests.

The Report is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) contained in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“HKEx”), for the purpose of identifying and making disclosure of the material matters and key performance indicators in relation to the Group’s environmental, social and governance and promoting the full implementation of sustainable development and social responsibilities by the Group.

## 關於本報告

### 目標

CLSA Premium Limited (「本公司」，連同其附屬公司統稱「本集團」、「CLSA Premium」或「我們」)欣然提呈截至二零二三年十二月三十一日止財政年度之環境、社會及管治(「環境、社會及管治」)報告(「本報告」)，概述本財政年度之環境、社會及管治措施及成果。本報告目的如下：

- 向全體持份者傳達本集團履行企業社會責任的成果；
- 推動可持續發展；及
- 關注可能會影響持份者權益的環境及社會事宜。

本報告乃根據香港聯合交易所有限公司(「聯交所」)證券上市規則附錄C2所載之環境、社會及管治報告指引(「環境、社會及管治報告指引」)編製，旨在識別並披露與本集團環境、社會及管治相關之重大事項及關鍵績效指標，以及推動本集團全面實施可持續發展及履行社會責任。



### Participation of Board of Directors

The Group's ESG philosophy is to create long-term value for its stakeholders that aligns with the strategic development and sustainability of its business. The Board of Directors (the "Board") believes that good corporate governance promotes and safeguards the interests of shareholders and other stakeholders. Hence, the Group is committed to maintaining a rigorous framework of corporate governance which upholds the Group's credibility and reputation.

The Board endeavours to support the Group's commitment to incorporating sustainable development into the business. The Board is ultimately accountable and responsible for formulating sustainability strategies, identifying, evaluating and managing ESG-related risks, as well as ensuring appropriate and effective ESG risk management and internal control systems are in place.

The Board has established the Corporate Governance Committee to assist the Board in including but not limited to (i) reviewing the Group's policies and practices on Corporate Governance and ESG; (ii) reviewing the Group's compliance with the Corporate Governance Code and disclosure in the Corporate Governance Report as required under the Listing Rules; and (iii) making recommendations to the Board on long term plans, policies, practices, opportunities and risks related to the Group's sustainable development where action or improvement is needed.

The Board will continuously review its business strategies to ensure that environmental and social impacts are reviewed and minimized.

### Report scope and boundaries

The Report covers the environmental and social impacts brought by the Group's business operation of leveraged foreign exchange and other trading business located in Hong Kong for the financial year ended 31 December 2023 (the "Reporting Period"). The source of data in preparing the ESG report is primarily based on the Group's internal policies and documents, as well as the information provided by various key stakeholders.

CLSA Premium will continue to optimise its data collection and reporting system over the three aspects – environmental management, social responsibility and governance, and gradually expand the disclosure scope to improve the quality and comprehensiveness of the ESG report in the long term.

### 董事會參與

本集團之環境、社會及管治理念乃為其持份者創造長遠價值，以配合其業務的策略發展及可持續性。董事會（「董事會」）相信，優良的企業管治能夠增進並保障股東及其他持份者之利益。因此，本集團致力維持嚴謹的企業管治框架，以維護本集團之信譽及聲譽。

董事會竭力協助本集團兌現承諾，將可持續發展融入業務當中。董事會最終負責制訂持續發展策略、識別、評估及管理環境、社會及管治相關風險，以及確保環境、社會及管治風險管理合適有效及設有內部監控系統。

董事會已成立企業管治委員會，以於下列方面協助董事會，包括但不限於(i)檢討本集團之企業管治以及環境、社會及管治政策和慣例；(ii)檢討本集團遵守企業管治守則之情況及根據上市規則之規定於企業管治報告內作出之披露；及(iii)就本集團需要採取行動或改善之與可持續發展相關之長期規劃、政策、慣例、機會及風險向董事會提出建議。

董事會將繼續審閱其業務策略以確保環境及社會影響得以檢討並減至最低。

### 報告範圍及界限

本報告涵蓋本集團截至二零二三年十二月三十一日止財政年度（「報告期間」）在香港經營槓桿式外匯及其他交易業務所帶來之環境及社會影響。編製環境、社會及管治報告所參考之資料來源主要為本集團內部政策及文件，以及各主要持份者所提供之資料。

長遠而言，CLSA Premium將繼續優化環境管理、社會責任及管治三大範疇之資料收集及報告體系，並逐步擴大披露範圍，從而編製更優質及全面之環境、社會及管治報告。

**Reporting Principles**

In the course of the Report’s preparation, we have adhered to the following reporting principles set out in the ESG Reporting Guide:-

**報告原則**

於本報告編製過程中，我們遵循下列環境、社會及管治報告指引所載之報告原則：

<b>Principle 原則</b>	<b>Context 內容</b>	<b>Our Action 我們的行動</b>
Materiality	The Report should contain issues that reflect material ESG impact or substantially affect stakeholders.	We communicated with our stakeholders to understand their concerns relating to issues that reflect material ESG impact and conducted materiality assessment to identify the material topics.
重要性	本報告應包含反映重大環境、社會及管治影響或對持份者有重要影響之議題。	我們與持份者保持溝通，了解彼等所關注反映重大環境、社會及管治影響之議題，並進行重要性評估以識別重大議題。
Quantitative	The Report should disclose key performance indicators in ways that can be measured, so that the effectiveness of ESG policies and management systems can be evaluated and validated.	We disclosed key performance indicators, quantitative information and the methodologies in collecting the data, where applicable.
量化	本報告應以可計量方式披露關鍵績效指標，以便評估及證明環境、社會及管治政策和管理系統之成效。	我們披露適用的關鍵績效指標、量化資料及數據收集方法。
Balance	The Report should provide an unbiased picture of our performance. The Report should avoid selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the Report reader.	We kept the ESG report balanced and made fair disclosures on key ESG aspects. We disclosed both achievements and challenges in the Report.
平衡	本報告應不偏不倚地呈報我們的表現。本報告應避免不恰當地影響本報告讀者決策或判斷之選擇、遺漏或呈報格式。	我們維持環境、社會及管治報告之平衡度，並就關鍵環境、社會及管治層面作出公平披露。我們在本報告中披露所取得的成績及所面對的挑戰。
Consistency	The Report should use consistent methodologies of ESG data over time. Any changes to the methods used or any other relevant factors affecting the methodologies should be disclosed in the Report.	We reported in accordance with the ESG Reporting Guide and adopted consistent methodologies in the Report. We adopted consistent methodologies in the Report and there are no material changes in the reporting approach and methodologies from those adopted by the Group in the previous reporting period.
一致性	本報告應就日後的环境、社會及管治數據採用一致的方法。所採用方法之任何變動或影響方法的任何其他相關因素應在本報告中披露。	我們根據環境、社會及管治報告指引作出報告，本報告亦採用一致的方法。我們於本報告中採用了一致的方法，與本集團上一報告期所採用的報告方式及方法並無重大變化。

## Stakeholder Engagement

The Group believes understanding and taking actions to address key stakeholders' concerns and meet with their expectations are essential to achieve sustainable development. As part of the business strategy, we actively engage key stakeholders through a variety of communication channels to understand their concerns and expectations, which helps us to improve our business strategies and positioning to respond to their needs in a timely manner, and in turn create value for the environment, society and stakeholders.

The following table sets out the expectations and concerns of the major stakeholders as identified by the Group, as well as the corresponding management responses.

## 持份者參與

本集團認為，了解主要持份者之關注事項，並採取行動以達致彼等的期望，對實現可持續發展至關重要。作為業務策略的一部分，我們積極透過不同溝通渠道與主要持份者互動以了解彼等之關注事項及期望，這有助於我們改進業務策略及定位，以及時回應彼等的需求，進而為環境、社會及持份者創造價值。

下表載列本集團所識別主要持份者之期望及關注事項，以及管理層之相關回應。

Stakeholders 持份者	Communication channels 溝通渠道	Expectations and concerns 期望及關注事項	Management feedback 管理層之應對措施
Customers 客戶	<ul style="list-style-type: none"> <li>- Company website</li> <li>- 本公司網頁</li> <li>- Direct communication</li> <li>- 直接溝通</li> <li>- Complaint hotline</li> <li>- 投訴熱線</li> </ul>	<ul style="list-style-type: none"> <li>- Service quality and response time</li> <li>- 服務質素及回應時間</li> <li>- Detailed information on financial products</li> <li>- 關於金融產品的詳細資料</li> <li>- Operational integrity (e.g. information security and customer information privacy protection)</li> <li>- 經營誠信 (如資訊安全及客戶資訊隱私保護)</li> </ul>	<ul style="list-style-type: none"> <li>- Services normalization and standardization;</li> <li>- 服務規範及標準;</li> <li>- Promptly respond to customer complaints;</li> <li>- 迅速回應客戶投訴;</li> <li>- Address customer feedback and opinions;</li> <li>- 處理客戶反饋及意見;</li> <li>- Uphold business ethics; and</li> <li>- 秉持商業道德; 及</li> <li>- Earnestly protect customer privacy.</li> <li>- 切實保護客戶私隱。</li> </ul>
Employees 僱員	<ul style="list-style-type: none"> <li>- Training and orientation</li> <li>- 培訓及指導</li> <li>- Emails and opinion box</li> <li>- 電郵及意見收集箱</li> <li>- Regular meetings</li> <li>- 定期會議</li> <li>- Employee performance evaluation</li> <li>- 僱員表現評核</li> <li>- Employee activities</li> <li>- 僱員活動</li> </ul>	<ul style="list-style-type: none"> <li>- Compensation and benefits</li> <li>- 補償及福利</li> <li>- Working environment</li> <li>- 工作環境</li> <li>- Occupational Health and Safety</li> <li>- 職業健康及安全</li> <li>- Training and career development</li> <li>- 培訓及職業發展</li> <li>- Employee communication</li> <li>- 僱員溝通</li> </ul>	<ul style="list-style-type: none"> <li>- Sound compensation system;</li> <li>- 設立良好的補償體系;</li> <li>- Provide fair promotion channels;</li> <li>- 提供公平的晉升渠道;</li> <li>- Provide a safe and healthy working environment;</li> <li>- 提供安全健康的工作環境;</li> <li>- Organize regular training programs; and</li> <li>- 定期舉辦培訓課程; 及</li> <li>- Ensure that employees' voices are heard through various communication channels.</li> <li>- 透過不同溝通渠道確保了解僱員意見。</li> </ul>

Stakeholders 持份者	Communication channels 溝通渠道	Expectations and concerns 期望及關注事項	Management feedback 管理層之應對措施
Shareholders and Investors 股東及投資者	<ul style="list-style-type: none"> <li>- Annual and interim reports</li> <li>- 年度報告及中期報告</li> <li>- Annual general meeting and other shareholders meetings</li> <li>- 股東週年大會及其他股東大會</li> <li>- Results announcements</li> <li>- 業績公告</li> </ul>	<ul style="list-style-type: none"> <li>- Continuous stable returns</li> <li>- 持續穩定回報</li> <li>- Transparent information disclosure</li> <li>- 資料披露的透明度</li> <li>- Investor relationship</li> <li>- 投資者關係</li> </ul>	<ul style="list-style-type: none"> <li>- Conduct general meetings and shareholders meetings;</li> <li>- 舉行股東大會及股東會議；</li> <li>- Publish annual and interim reports; and</li> <li>- 刊發年度報告及中期報告；及</li> <li>- Publish regular announcements in HKEx.</li> <li>- 定期於聯交所刊發公告。</li> </ul>
Government and Regulators 政府及監管機關	<ul style="list-style-type: none"> <li>- Compliance reporting</li> <li>- 合規報告</li> <li>- Enquiries and clarifications</li> <li>- 查詢及澄清</li> <li>- Circulars and guidelines</li> <li>- 通函及指引</li> </ul>	<ul style="list-style-type: none"> <li>- Legal and regulatory compliance</li> <li>- 法律及監管合規情況</li> <li>- Proper tax payment</li> <li>- 正當繳稅</li> </ul>	<ul style="list-style-type: none"> <li>- Abide by laws and regulations;</li> <li>- 遵守法例及規例；</li> <li>- Timely respond to regulatory review; and</li> <li>- 及時回應監管審查；及</li> <li>- File tax returns and pay tax in accordance with the laws.</li> <li>- 按照相關法例報稅及繳稅。</li> </ul>
Suppliers/Service Providers 貨品／服務 供應商	<ul style="list-style-type: none"> <li>- Performance assessments</li> <li>- 表現評估</li> <li>- Procurement processes</li> <li>- 採購程序</li> <li>- Visits and meetings</li> <li>- 探訪及會議</li> </ul>	<ul style="list-style-type: none"> <li>- Corporate reputation</li> <li>- 企業聲譽</li> <li>- Fair and transparent procurement process</li> <li>- 採購程序的公平性及透明度</li> </ul>	<ul style="list-style-type: none"> <li>- Conduct vendor assessment regularly and/or prior the expiry of contract;</li> <li>- 定期及／或於合約屆滿前進行供應商評估；</li> <li>- Set up an open and transparent bid invitation system; and</li> <li>- 設立公開透明的招標系統；及</li> <li>- Establish communication platform for vendors.</li> <li>- 為供應商建立溝通平台。</li> </ul>
Community 社區	<ul style="list-style-type: none"> <li>- Emails</li> <li>- 電郵</li> <li>- Phones</li> <li>- 手機</li> <li>- Company website</li> <li>- 本公司網頁</li> </ul>	<ul style="list-style-type: none"> <li>- Contributions to the community</li> <li>- 貢獻社區</li> <li>- Environmental protection and green operation</li> <li>- 環境保護及綠色營運</li> </ul>	<ul style="list-style-type: none"> <li>- Encourage staff to participate in charitable events; and</li> <li>- 鼓勵員工參與慈善活動；及</li> <li>- Implement eco-friendly and green office measures to reduce, reuse and recycle resources to minimize environmental impact.</li> <li>- 採取環保及綠色辦公措施，以減少、重用及回收資源，盡量減低對環境的影響。</li> </ul>

### Materiality Assessment

There was a major change in the business nature and coverage of CLSA Premium in the second half of 2023, the new stakeholders were not stable in the transition period. However, some of the current stakeholders remained unchanged, therefore, the materiality assessment on ESG-related topics was based on the previous year's feedback from stakeholders. The Group will conduct a new materiality assessment in the future when deemed appropriate. Factors including the Group's business strategies, objectives and internal policies, industry standards, legal and regulatory responsibilities, environmental protection, use of resources, employee protection, etc. were considered in order to identify the ESG issues and impacts relevant to and brought by the Group's business operations and stakeholders.

The procedures for the materiality assessment are as follows:

**Step 1: Identification** – With reference to the sustainability topics listed in the ESG Reporting Guide, our strategic planning and development status, as well as the latest sustainability trends in the industry, 15 ESG issues were identified. Such issues will be taken as posing higher significance to both stakeholders and our business operations:-

#### ESG Aspects

環境、社會及管治層面

A. Environmental

A. 環境

A1: Emissions

A1：排放物

A2: Use of Resources

A2：資源使用

A3: The Environment and Natural Resources

A3：環境及天然資源

A4: Climate Change

A4：氣候變化

### 重要性評估

CLSA Premium於二零二三年下半年的業務性質及範圍發生了重大變化。新持份者於過渡期內並不穩定。然而，若干現時持份者維持不變，因此，根據去年的持份者反饋對環境、社會及管治相關議題進行重要性評估。日後，本集團將於認為適當時重新進行重要性評估。本集團考慮其業務策略、目標及內部政策、行業標準、法例及監管責任、環境保護、資源使用、僱員保障等因素，以識別與本集團業務營運及持份者相關及所產生的環境、社會及管治議題及影響。

重要性評估之程序如下：

**第1步：識別**—參考環境、社會及管治報告指引所載列之可持續發展議題、我們的策略規劃及發展狀況以及行業內可持續發展之最新趨勢，我們已識別15項環境、社會及管治議題。該等議題將被視為對持份者及我們的業務營運具有重要性：

ESG Aspects		No.	ESG Issues
環境、社會及管治層面		序號	環境、社會及管治議題
A. Environmental	A1: Emissions	1	Exhaust Gas Emissions
A. 環境	A1：排放物		廢氣排放
	A2: Use of Resources	2	Greenhouse Gas Emissions
	A2：資源使用		溫室氣體排放
		3	Waste Disposal
			處置廢棄物
	A3: The Environment and Natural Resources	4	Energy and Water Consumptions
	A3：環境及天然資源		能源及水資源消耗
	A4: Climate Change	5	Climate-related issues
	A4：氣候變化		氣候相關議題

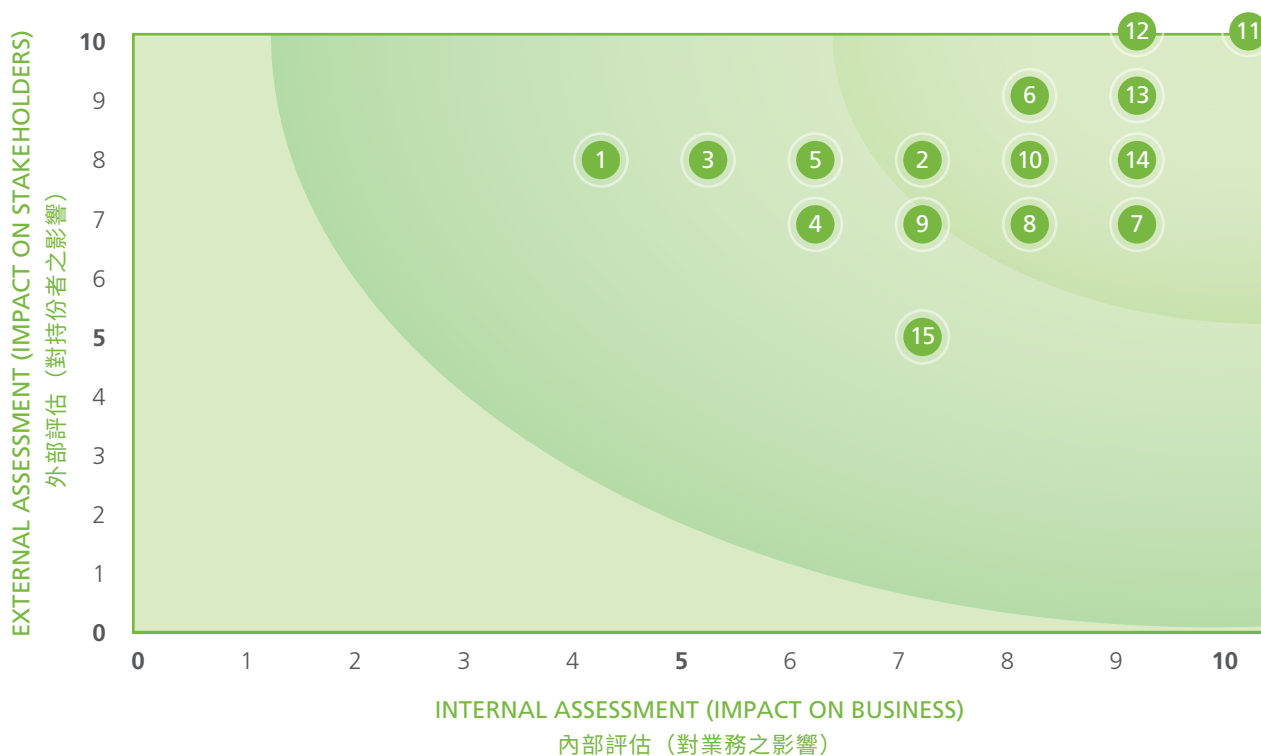
ESG Aspects 環境、社會及管治層面		No. 序號	ESG Issues 環境、社會及管治議題
B. Social B. 社會	B1: Employment B1: 僱傭	6	Staff training and development 員工培訓及發展
	B2: Health and Safety B2: 健康及安全	7	Occupational Health and Safety 職業健康及安全
	B3: Development and Training B3: 發展及培訓	8	Employment Relations 僱傭關係
	B4: Labour Standards B4: 勞工準則	9	Child Labour and Forced Labour 童工及強制勞工
	B5: Supply Chain Management B5: 供應鏈管理	10	Supply Chain Management 供應鏈管理
	B6: Product Responsibility B6: 產品責任	11	Customer Privacy Protection 保護客戶私隱
		12	Customer Satisfaction 客戶滿意程度
		13	Complaints Handling 投訴處理
	B7: Anti-corruption B7: 反貪污	14	Anti-corruption 反貪污
	B8: Community Investment B8: 社區投資	15	Community Investment 社區投資

**Step 2: Prioritisation** – To determine the materiality of these ESG issues, we have assessed and scored the relevance/importance of each of the ESG issues based on the views of our senior management and key stakeholders on a scale of 0 to 10 (0 is irrelevant and 10 is crucial). The 15 ESG issues were prioritized and plotted on the following materiality matrix according to their relative degree of importance in order to assess the materiality. The vertical axis of the below materiality matrix shows the result of external assessment (Impact on stakeholders) and the horizontal axis presents the internal assessment result (Impact on business). The ESG issues that fall within top right-hand quadrant are of greatest importance.

**第2步：優先次序** – 為釐定該等環境、社會及管治議題之重要性，我們根據高級管理層和主要持份者之意見，按0至10的等級（0為不相關，10為至關重要）對各項環境、社會及管治議題的相關程度／重要性進行評估及評分。該等15項環境、社會及管治議題乃根據相關重大程度於下列重要性矩陣內排列優先次序及標繪，以評估其重要性。以下重要性矩陣之縱軸顯示外部評估結果（對持份者之影響），橫軸則顯示內部評估結果（對業務之影響）。位於右上角象限之環境、社會及管治議題為至關重要。



MATERIALITY MATRIX  
重要性矩陣



No.	ESG issues	序號	環境、社會及管治議題
11	Complaints Handling	11	投訴處理
12	Customer Privacy Protection	12	保護客戶私隱
13	Anti-corruption	13	反貪污
6	Staff training and Development	6	員工培訓及發展
14	Supply Chain Management	14	供應鏈管理
7	Employment Relations	7	僱傭關係
10	Customer Satisfaction	10	客戶滿意程度
2	Greenhouse Gas Emission	2	溫室氣體排放
8	Occupational Safety and Health	8	職業安全及健康
5	Climate-related issues	5	氣候相關議題
9	Child Labour and Forced Labour	9	童工及強制勞工
3	Waste Disposal	3	處置廢棄物
4	Conserve Energy and Water	4	節約能源及水資源
1	Exhaust Gas Emission	1	廢氣排放
15	Community Investment	15	社區投資

**Step 3: Application** – According to the materiality matrix, “Complaints Handling”, “Customer Privacy Protection”, “Anti-corruption”, and “Staff Training and Development” were identified as the issues of higher importance. The results of this materiality assessment were used to guide our disclosure alignment, as well as the strategic planning and risk management of the Company. The Group’s responses to these important issues have been elaborated in more details in the following sections of the Report. Looking forward, the Group will continue to engage and maintain a communicative and collaborative relationship with our stakeholders to jointly contribute to sustainable development.

## A. ENVIRONMENTAL

CLSA Premium’s business operations are office-based, in which its significant emission is mainly contributed by electricity consumptions. Despite the insignificant environmental impact the Group’s operations have made to the environment, the Group is committed to integrating inclusive financial services with environmentally friendly concepts. Through digital online technology, we can significantly streamline our business processes and reduce resource consumption and carbon emissions generated during traditional business processes, thereby providing customers with high-quality and low-carbon financial services. The Group has committed significant efforts in reducing its carbon footprint, and has taken initiatives to achieve long term sustainability of the environment.

### A1. Emissions

As the Group is primarily engaged in leveraged foreign exchange and other trading business, we have not generated any air pollutant, such as nitrogen oxides, sulphur oxides and other pollutants during our office operations. During the Reporting Period, the main sources of emission of the Group are the greenhouse gas emissions from our business operations and staff business travels, and the solid non-hazardous wastes generated from our daily operations.

**第3步：應用**—根據重要性矩陣，我們將「投訴處理」、「保護客戶私隱」、「反貪污」及「員工培訓及發展」識別為較重大之議題。我們將是次重要性評估結果用於指導本公司的披露調整，以及策略規劃和風險管理。本集團對該等重大議題之應對措施已在本報告下列章節中詳細闡述。未來，本集團將繼續與持份者保持溝通及合作關係，合力為可持續發展作出貢獻。

## A. 環境

CLSA Premium之業務營運主要在辦公室內進行，當中大量排放物主要來自電力消耗。儘管本集團營運對環境並無重大影響，本集團致力於將普惠金融服務與環境友好概念相融合。我們通過數字化的線上技術手段，大幅簡化業務流程並降低傳統業務辦理過程中所產生的資源消耗和碳排放，從而為客戶提供優質且低碳的金融服務。本集團致力減少碳足跡，並已採取不同措施以達致長遠的環境可持續發展。

### A1. 排放物

由於本集團主要從事槓桿式外匯及其他交易業務，我們的辦公室營運並無產生任何空氣排放物，如氮氧化物、硫氧化物及其他污染物。於報告期間，本集團之主要排放物來源為我們業務營運及員工商務差旅產生的溫室氣體排放及我們日常營運產生的固體無害廢棄物。

**Greenhouse Gas (GHG) emissions**

Use of electricity is the key source of energy of the Group's business and its major source of GHG emissions. Other minor sources of emissions are the fuel consumed by the business air travels by our employees. We actively promote the concept of green operation among employees, implementing a number of measures to save resources and energy, reduce emissions and make contributions to minimize our impact on the environment. Employees are educated and encouraged to perform energy conservation obligations, including to switch off lights when it is not in use, or are controlled with timers after working hours. Regular inspections and maintenance are also conducted on our IT equipment and electrical appliances to promote energy saving and efficiency. The Group also actively reduce the number of business air travels and encourage our employees to use alternative means of communication by teleconference or video conference to replace meetings and training that requires long travelling.

As the Group continues to downsize its operations during the Reporting Period, we have utilized shared office premises and work from home measures for the Hong Kong and the PRC offices. Due to the downsizing to only 5 employees and the usage of shared office premises, the use of electricity became immaterial in the Reporting Period. And we already achieved the Group's target of minimizing its GHG emissions by 5%. Looking forward, we will continue our efforts in implementing energy-conservation and emission-reduction measures.

**溫室氣體排放**

電力使用為本集團業務之主要能源，亦為其主要溫室氣體排放來源。其他次要排放來源為我們的僱員在商務航空差旅中所消耗之燃料。我們積極地在僱員中推廣綠色營運理念、實施多項措施以節約資源及能源、減少排放及為盡量減少對環境的影響作出貢獻。本集團已教導並鼓勵僱員履行節約能源責任，包括於下班後關掉不使用的電燈或以定時器控制電源。我們亦定期檢查和保養資訊科技設備及電器，以促進節能增效。本集團更積極減少商務航空差旅次數，並鼓勵僱員採用電話會議或視像會議等其他溝通方式，代替需要長途差旅的會議及培訓。

由於本集團於報告期間繼續縮減其業務，我們已於香港及中國辦公室採用共用辦公室物業及在家辦公的措施。由於縮減至僅有5名僱員及使用共用辦公室物業，故報告期間的用電量並不重大。我們亦已達致本集團將其溫室氣體排放量減少5%的目標。展望未來，我們將繼續努力實施節能減排措施。

### **Wastes**

The Group's major source of non-hazardous waste is paper, which is disposed by either recycling or landfill. To minimize the waste of paper, the Group made considerable efforts in controlling the consumption of paper during its daily operations. Employees are reminded to adopt two-sided printing, reusing single-side used paper, adopting electronic means of communications (such as email, mobile and website) and use e-version of documents.

The Group's major sources of hazardous wastes are batteries, fluorescent bulbs and waste toner cartridges. To ensure we comply with applicable local laws and regulations such as the Waste Disposal Ordinance of Hong Kong and the Law on the Prevention and Control of Environmental Pollution by Solid Wastes of the Mainland of China. The hazardous wastes are disposed to the relevant recycle bins or handled by qualified third parties.

As disclosed above, as the Group is currently utilizing shared office premises for the Hong Kong and the PRC offices, where office supplies are solely controlled and managed by the respective shared office management, the provision of data for non-hazardous and hazardous wastes produced are not feasible for the Reporting Period. However, due to the nature of business and operation, the Group only generates non-hazardous and hazardous wastes for general office uses, and therefore does not generate a significant amount of non-hazardous and hazardous waste. Looking forward, we will continue our efforts in controlling the consumption of non-hazardous and hazardous wastes generated in our business operations.

### **廢棄物**

本集團無害廢棄物之主要來源為紙張，通過回收或送往堆填區處理。為盡量減少浪費紙張，本集團在其日常營運過程中嚴控紙張消耗，並提醒僱員採用雙面打印、重用曾單面列印的紙張、採用電子通訊方式（如電郵、手機及網站）及使用電子文件。

本集團有害廢棄物之主要來源為電池、燈泡及廢棄碳粉匣。為確保我們遵守香港《廢物處置條例》及中國內地的《固體廢物污染環境防治法》等適用地方例及規例，有害廢棄物均會棄置於相關回收箱或由合資格第三方處理。

誠如上文所披露，由於本集團目前正在為香港及中國辦公室使用共用辦公室物業，辦公用品由各自的共用辦公室管理處全權控制及管理，因此於報告期間無法提供所產生無害及有害廢棄物數據。然而，由於業務及營運性質，本集團僅產生一般辦公用途的無害及有害廢物，因此不會產生大量無害及有害廢物。展望未來，我們將繼續努力控制業務運營中產生的無害及有害廢物的消耗。



## A2. Use of Resources

### **Energy, water and other consumption**

The Group operates in shared office premises, where electricity usage is controlled and managed by the respective office management, therefore the provision of electricity usage data is not feasible for our operations in the Hong Kong region. Even so, the Group have overall made rational use of energy and resources such as water and electricity. We have proactively taken a series of energy-saving measures to achieve efficient use of resources, such as keeping the office temperature at 24 to 26 degrees Celsius, switching off unnecessary electric appliances, lights and IT equipment and deploying energy-efficient devices which carry energy efficiency label. During the pandemic, we implemented work from home measures for our business operation. Also, we replaced lighting or equipment with automatic low power mode or energy-saving mode with the goal of diminishing energy consumption.

Due to the business and operation nature, the Group only consumes fresh water for general office uses, and all its supplies are from the city's central water supply network. The Group operates in shared office premises, where both water supply and discharge are controlled and managed by the respective office management, therefore the provision of water withdrawal and discharge data is not feasible for the Reporting Period. However, we do not use or discharge significant amount of water due to our business nature, and we encourage our employees to minimize water usage and build awareness of water conservation.

As the Group operates in leveraged foreign exchange and other trading business, packaging is not involved in the usual course of our business and therefore the use of packaging material during the Reporting Period is not applicable.

## A2. 資源使用

### **能源、用水及其他消耗**

本集團於共用辦公室物業營運，其用電由各共用辦公室管理處控制及管理，因此無法提供我們於香港地區營運的用電數據。即便如此，本集團整體上已合理利用水、電等能源及資源。我們已積極採取一系列節能措施，以達致有效使用資源，如將辦公室溫度維持在攝氏24至26度、關閉不必要的電器、燈光及資訊科技設備，以及採用貼有能源效益標籤的節能設備。於大流行期間，我們就業務營運實施在家辦公的措施。此外，我們已更換自動低功率模式或節能模式的電燈或設備，旨在減少能源消耗量。

鑒於業務及營運性質，本集團僅為一般辦公用途而耗用食水，而所有用水均來自市內中央供水網絡。本集團於共用辦公室物業營運，其供水和排水均由各共用辦公室管理處控制及管理，因此於報告期間無法提供取水及排水數據。然而，由於業務性質，我們並無大量用水或排水，且我們鼓勵僱員盡量減少用水及建立節約用水的意識。

由於本集團經營槓桿式外匯及其他貿易業務，日常業務過程中並不涉及包裝，故於報告期間包裝物料使用量並不適用於本集團。

### A3. The Environment and Natural Resources

As disclosed above, the environmental impacts brought by the Group include the emissions of GHG associated with business air travel, and the usage of paper during our office operations, thus the Group's impacts on the environment and natural resources are limited. We will continue to assess the environmental risks of our business, review our environmental practices, adopt more resource-saving and environmentally-friendly measures to minimise our impacts on the natural environment, as well as to comply with the laws and regulations applicable to the Group's emissions and use of resources.

### A4. Climate Change

Climate change is gradually changing the way we live and work. The Group is fully aware of the severity and urgency of addressing the impact of climate change. The Board is responsible for comprehensively supervising ESG issues related to climate change issues, including assuming overall responsibility for the Group's climate change management and regularly reviewing climate change-related management guidelines, policies, strategies, objectives, risks and opportunities, action plans and other major decisions.

The Group has carried out the identification, evaluation and analysis of climate-related risks and opportunities, established the substantive climate related risks and opportunities for the Group's business and operations, and evaluated the impact of various risks and opportunities on its own finance.

### A3. 環境及天然資源

誠如上文所披露，本集團對環境之影響包括有關商務航空差旅之溫室氣體排放及辦公室營運所使用的紙張，因此本集團對環境及天然資源之影響有限。我們將繼續評估業務之環境風險、檢討我們的環保慣例、採取更多資源節約及環保措施，以盡量減少對自然環境之影響，並遵守適用於本集團排放物及資源使用之法例及規例。

### A4. 氣候變化

氣候變化正在逐漸改變我們生活及工作的方式。本集團充分意識到應對氣候變化影響的嚴重性及緊迫性。董事會負責全面監督與氣候變化事項相關之環境、社會及管治議題，包括全面負責本集團之氣候變化管理，並定期審閱與氣候變化相關之管理方針、政策、策略、目標、風險及機會、行動計劃及其他重大決策。

本集團對氣候相關之風險及機會進行識別、評估及分析，為本集團的業務及營運確定實質性的氣候相關風險及機會，並評估各種風險及機會對自身財務的影響。



Risk Categories 風險類別	Risks/ Opportunities 風險/機會	Specific description 具體描述	Potential financial impact 潛在財務影響	Mitigating measures 緩解措施
Physical 實質	Acute 急性的	<p>Extreme weather events such as typhoons, storms and flood from heavy rains etc. may cause serious damages and losses to the Group and the customers.</p> <p>極端天氣事件，如颱風、風暴及暴雨洪水等，可能會對本集團及客戶造成嚴重損害及損失。</p>	<ul style="list-style-type: none"> <li>Disrupt business operation 擾亂業務營運</li> <li>Damage Company's properties 損害公司財產</li> <li>Incur abnormal operating expense 發生異常經營費用</li> </ul>	<ul style="list-style-type: none"> <li>Flexible working arrangements 彈性工作安排</li> </ul>
	Chronic 慢性的	<p>Chronic climate disasters such as rise in temperature and sea level rise may lead to heat waves, drought and flood. These may cause interruptions to work by the Group, customers and investment targets.</p> <p>溫度升高及海平面上升等慢性氣候災害可能導致熱浪、乾旱及洪水。該等災害可能會導致本集團、客戶及投資目標的工作中斷。</p>		<ul style="list-style-type: none"> <li>Precautionary measures during bad or extreme weather conditions to maintain the stability of the business</li> <li>在惡劣或極端天氣條件下採取預防措施，以保持業務的穩定性</li> </ul>
Transitional 過渡	Policy and legal 政策及法律	<p>As for the tightening of the government's climate-related policies and the listing rules, the Group, customers and investment targets may face defaults, penalties, lawsuits and other loss-caused events due to their failure to meet policy and regulatory requirements.</p> <p>就政府收緊與氣候相關的政策及上市規則而言，由於未能滿足政策及監管規定，本集團、客戶及投資目標可能面臨違約、處罰、訴訟及其他損失事件。</p>	<ul style="list-style-type: none"> <li>Decrease operating income 降低營業收入</li> <li>Reduce value of investment portfolio 降低投資組合的價值</li> <li>Raise customer credit risk 增加客戶信用風險</li> </ul>	<ul style="list-style-type: none"> <li>Setting up the environmental protection strategies and measures (e.g. set targets to reduce the energy consumption and GHG emission) in future to mitigate the reputational risk and to avoid any claims or delays in response to the changes in regulations</li> <li>制定未來的環境保護策略及措施（例如設定降低能源消耗及溫室氣體排放的目標），以降低聲譽風險，避免因法規變動而提出索賠或延誤</li> </ul>
	Reputation 聲譽	<p>Climate-related issues, with ramification of its magnitude, has caused serious concerns to the public. The reputation of the Group could be put into a vulnerable position if the Group's responses are lag behind or do not meet with the expectations of the stakeholders.</p> <p>與氣候有關的事項及其嚴重後果已引起公眾高度關注。倘本集團的回應滯後或無法達致持份者的期望，本集團的聲譽可能會落入不利處境。</p>		

Risk Categories 風險類別	Risks/ Opportunities 風險/機會	Specific description 具體描述	Potential financial impact 潛在財務影響	Mitigating measures 緩解措施
	Market opportunities 市場機會	Under a background of low-carbon economy, the market prefers climate friendly enterprises. Developing innovative climate-friendly products and services will increase the Group's market share for the future revenue growth. 在低碳經濟背景下，市場更青睞氣候友好型企業。開發創新的氣候友好型產品及服務將增加本集團的市場份額，實現未來收入增長。	<ul style="list-style-type: none"> <li>Achieve better access to resources through stronger community and government relation</li> <li>通過加強社區及政府關係更好地獲取資源</li> <li>Attract customers with sustainability practice</li> <li>通過可持續發展實踐吸引客戶</li> </ul>	<ul style="list-style-type: none"> <li>More resources in business and market development for climate-friendly products and services</li> <li>為氣候友好型產品及服務提供更多商業及市場開發資源</li> </ul>
	Products and services 產品及服務	Eco-conscious financial services companies can incorporate climate change priorities in their business by investing in climate friendly companies or by providing climate related or green products to increase market share and growth in revenue. 有生態意識的金融服務公司可通過投資氣候友好型公司或提供氣候相關或綠色產品以增加市場份額及收入增長，從而將氣候變化優先事項納入其業務。	<ul style="list-style-type: none"> <li>Investing in low quality ESG companies which lead to financial loss in the portfolio</li> <li>投資導致投資組合財務損失的低質素環境、社會及管治公司</li> <li>Lack of regular review of ESG products and ESG investments may lead to poor returns and has decrease in market shares and revenue</li> <li>缺乏對環境、社會及管治產品及環境、社會及管治投資的定期檢討可能會導致低回報、市場份額減少及收入下降</li> </ul>	<ul style="list-style-type: none"> <li>Develop a robust strategy and implement enhanced framework that will support the comparability of ESG investments</li> <li>制定穩健的策略並實施加強的框架，以支持環境、社會及管治投資的可比性</li> <li>Equip the staff with ESG knowledge</li> <li>令僱員具備環境、社會及管治知識</li> </ul>
	Energy sources 能源	Raising awareness about sustainability while reducing carbon footprints and water or energy wastage to create a waste-free future. 提高對可持續發展的認識，同時減少碳足跡及水或能源浪費，以創造零浪費的未來。	<ul style="list-style-type: none"> <li>Energy consumption reduction</li> <li>降低能源消耗</li> <li>Less water usage and paper waste</li> <li>減少用水及紙張浪費</li> </ul>	<ul style="list-style-type: none"> <li>Design the marketing materials to focus on the sustainability initiative</li> <li>設計市場推廣資料，以關注可持續發展的行動方案</li> </ul>

With reference to the Task Force on Climate-related Financial Disclosures (“TCFD”) framework, the Group established a climate change management mechanism, which is supervised by the Board of Directors and implemented by all relevant functional departments and business departments. Above all, the Group identified physical and transitional risks and opportunities associated with the Group’s operation. Mitigating measures are in place for identified risks and opportunities faced by the Group.

本集團已參照氣候相關財務信息披露工作組（「TCFD」）框架建立氣候變化管理機制，該機制由董事會監督以及由所有相關職能部門及業務部門實施。最重要的是，本集團確定與本集團運營相關之實質及過渡性風險及機會。我們已針對本集團面臨的已識別風險及機會制定緩解措施。



## B. SOCIAL

In order to maintain our competitiveness in the industry in the long run, CLSA Premium thrives to provide a competitive work environment for our employees. At the same time, the Group insists on giving back to society through practical actions and actively carries out public welfare and charitable activities.

### B1. Employment

**Recruitment, promotion and dismissal:** CLSA Premium believes that talents are the core competitiveness of corporate development. The Group fully protects the legitimate rights and interests of every employee and strictly abides by relevant laws and regulations, such as the Employment Ordinance of Hong Kong, Employees of the Group in the Mainland of China are members of respective state-managed defined contribution retirement benefits schemes operated by the local governments. Accordingly, the Group has formulated the “Human Resources Standard Operating Procedures for Recruitment and Termination” and “Staff Handbook” to regulate the recruitment process and standards, promotion system and termination procedures to ensure fair and just recruitment and that the basic rights and interests of our employees are sufficiently protected.

Our recruitment and promotion procedures specify selection standard and job qualifications for each position, which specifically request the educational qualifications, relevant experience, skills competencies and potential for further development. Interview assessment criteria have also been developed based on different levels so as to ensure fairness of the interviewers.

## B. 社會

為維持於行業內之長遠競爭力，CLSA Premium致力為僱員提供具競爭力的工作環境。同時，本集團堅持透過實際行動及積極開展公益慈善活動以回饋社會。

### B1. 僱傭

**招聘、晉升及解僱：**CLSA Premium認為，人才為企業發展之核心競爭力。本集團充分保護每位僱員之合法權益並嚴格遵守相關法律法規，如香港《僱傭條例》。本集團於中國內地的僱員為地方政府所營運的國家管理界定供款退休福利計劃的成員。因此，本集團制定「有關招聘及解僱的人力資源標準運作程序」及「員工手冊」以規範招聘程序及標準、晉升制度以及解僱程序，確保招聘過程公平公正，並充分保障僱員之基本權利及權益。

我們的招聘及晉升程序訂明各職位的挑選標準及任職資格，並列明有關學歷、相關經驗、技術能力及進一步發展潛力的具體要求。面試評核標準亦因應不同職級而制訂，以確保面試人員處事公正。

The Group aims to achieve and maintain standards of conduct in a consistent and fair manner by providing education and punishment to employees who violate disciplines. Formal verbal warnings would be given for unsatisfactory performance or breach of company rules and improvement is expected to occur in a specified period of time. If a further offence occur, a formal written warning would be issued, which specifies the reason of warning and improvement required. In cases of serious misconduct or recurring failure to meet the standards of performance, prior notices or payment in lieu of notice would be given to the employees involved concerning the termination of their employment contracts.

**Working hours and rest periods, compensation, benefits and welfare:** We aim to create a harmonious work-life balance for our employees to ensure employees adequate rest and maintain their physical, emotional and mental well-being. We allocate our employees' responsibilities properly so that they can fulfil their duties within pre-defined working hours. When overtime work is needed, employees are provided with compensatory rest or overtime pay in accordance with the local laws and regulations, including the Minimum Wage Ordinance and Employment Ordinance of Hong Kong, Employees are eligible for stipulated annual leave, sick leave and other types of leave in accordance with national and local laws applicable in the cities where the Group operates.

Apart from the statutory holidays, maternity/paternity leave and annual leave that we offer to our employees in accordance with our "Staff Handbook" and the local laws and regulations, we also offer our employees paid marriage leave and bereavement/compassionate leave. The Group also makes various compensation and social insurance contributions for its employees in accordance with the Employees' Compensation Ordinance and Mandatory Provident Fund Scheme Ordinance of Hong Kong and the relevant laws of mainland China.

本集團致力透過向違反紀律的僱員提供教育及實施懲處，以持續及公平地達致並維持行為標準。僱員表現未如理想或違反公司規則，會給予正式的口頭警告，並要求在特定時間內改進。倘若再犯則會發出正式書面警告，並註明警告原因及有關改善的要求。如發現嚴重不當行為或屢次未能達到績效標準，本公司會發出事先通知或代通知金，終止相關僱員的僱傭合約。

**工時及休息時間、補償、待遇及福利：**我們旨在為僱員創造工作與生活之間的和諧平衡，以確保僱員有充足的休息並保持身體、情感及心理健康。我們妥善分配僱員職責，讓僱員在預定工時內完成工作。如需超時工作，我們會根據當地法律法規，包括香港《最低工資條例》及《僱傭條例》。僱員根據本集團營運所在城市適用的國家及地方法律享有規定的年假、病假及其他類型假期。

我們不但根據「員工手冊」及當地法律法規向僱員提供法定假期、產假／陪产假及年假，亦向僱員提供有薪婚假及喪假／恩恤假。本集團亦根據香港《僱員補償條例》及《強制性公積金計劃條例》及中國內地的相關法律，向僱員作出各項補償及社會保險供款。



To recruit and retain talents within the Group, we implemented the discretionary annual bonus scheme, which aims at recognizing and rewarding employees for their excellent performance for the year. Share option scheme is also adopted by the Group so that outstanding employees may be awarded with shares of the Group to share the growth of the Group. Furthermore, we offer long-service awards to employees who have completed 5 years of services in order to reward their contributions to the Group's operations.

**Equal opportunity, diversity and anti-discrimination:**

We embrace diversity and inclusion in the workplace where employees are free from discrimination on the basis of race, colour, religion, marital status, national origin, sex, physical disability or age. At a foundation level, we comply with applicable ordinances in Hong Kong and mainland China regarding equal employment opportunities, including the Discrimination Ordinances of Hong Kong and the Hong Kong Bill of Rights Ordinance and the relevant laws in mainland China. Our "Code of Conduct" and "Staff Handbook" stated that harassment or any form of conduct that may cause our employees to feel embarrassed or uncomfortable at work are strictly prohibited. Besides, our "Human Resources Standard Operating Procedures for Recruitment and Termination" guides us as we follow the principle of diversity and focus on the candidates' and employees' ability and individual quality and employees from all backgrounds are empowered to reach their full potential.

Due to the downsizing of our business operations. As at 31 December 2023, there are 5 employees in the Group, with all employees situated in Hong Kong.

為在本集團內部招聘及留住人才，我們實施酌情年度花紅計劃，旨在表彰及獎勵於年內表現優異的僱員。本集團亦採用購股權計劃，向優秀僱員授出本集團股份，共享本集團的增長成果。此外，我們亦向服務年期達5年的僱員頒發長期服務獎，以獎勵其為本集團業務作出的貢獻。

**平等機會、多元化及反歧視：**我們包容多元化並引進我們的工作場所，僱員免受有關種族、膚色、宗教、婚姻狀況、國籍、性別、身體殘疾或年齡的歧視。作為基本標準，我們遵守香港及中國內地有關平等就業機會的適用法例，包括香港《歧視條例》及《香港人權法案條例》及中國內地的相關法律。我們的「行為守則」及「員工手冊」中規定，嚴禁騷擾或任何可能使僱員在工作中感到尷尬或難堪的行為。此外，在「有關招聘及解僱的人力資源標準運作程序」的指引下，我們遵循多元化原則，注重應徵者及僱員的能力和個人質素，確保來自不同背景之僱員均能夠充分發揮潛能。

由於業務營運規模縮減，於二零二三年十二月三十一日，本集團有5名僱員，均位於香港。

## B2. Health and Safety

We highly value safety management and follow the Occupational Safety and Health Ordinance of Hong Kong, and the Production Safety Law of the Mainland of China. The Group's "Staff Handbook" sets out the procedures for handling accident, fire evacuation and emergency. Employees are expected to exercise reasonable care and attention, and avoid taking any undue risk that might lead to an accident or injury. Safety leaflets are always available in the offices to provide our employees information and advice on occupational safety.

During the period of COVID-19 pandemic, the Group focuses on the health of our employees and of those who visit our premises, and on the hygiene of our premises. In order to protect our employees and visitors from a possible virus infection in the workplaces, our employees are encouraged to pay attention to their personal hygiene and follow the health advice from the local government. The Group has actively sourced surgical masks for all our employees and provided alcohol-based hand sanitizers in all working areas. Any of our employees who have symptoms of fever or other respiratory symptoms are required to seek for medical advice and be refrained from entering the workplaces. We also arrange flexible working hours and implement work from home measures to avoid travelling during peak hours. We strive to take good care of our employees while maintaining business operations to the largest extent to uphold professional service. The Group has also acquired medical insurance for all employees to provide compensation to the employees who infected COVID-19.

Due to the nature of the Group's business operations of leveraged foreign exchange and other trading business, work related injuries and occupational health hazards are not considered as significant risk factors. During the Reporting Period, we achieved zero work-related fatalities and did not record any lost days due to work-related illness and injuries.

## B2. 健康及安全

我們極為重視健康管理及遵守香港《職業安全及健康條例》及中國內地的《安全生產法》。本集團的「員工手冊」列明處理意外、火警疏散及緊急情況的程序。僱員應在合理範圍內保持小心謹慎，避免涉及任何可能導致意外或受傷的風險。本集團各辦公室均備有安全宣傳單張，為僱員提供有關職業安全的資訊及建議。

於新型冠狀病毒病疫情期間，本集團關注僱員及我們場所的訪客的健康以及我們場所的衛生。為保護僱員及訪客在工作場所免受感染病毒的潛在風險，我們鼓勵僱員注意個人衛生，並遵循當地政府的健康建議。本集團積極為全體僱員採購外科口罩，並在所有工作場所提供酒精搓手液。出現發燒或其他呼吸道感染症狀的僱員須徵詢醫生意見，且不得進入工作場所。我們亦設有彈性工時安排，並實施在家工作措施，避免在高峰期出差。在維持業務營運、秉持專業服務的同時，我們致力關懷員工。本集團亦為所有僱員購買醫療保險，以為感染新型冠狀病毒的僱員提供補償。

鑒於本集團從事槓桿式外匯及其他交易業務的性質，工傷及職業健康危害並不屬於重大風險因素。於報告期間，我們實現零宗因工死亡事故，亦無錄得任何因工傷損失工作日數。



### B3. Development and Training

With keen attention paid to talent fostering, the Group are committed to devoting sufficient resources to employees training and help to maintain the competitiveness of employees. Our training policy is to enable our employees to attain the necessary skills and knowledge, in order to sustain our business growth and help our employees to respond effectively to the ever-changing environment of the financial service industry as well as to support our employees in career development.

We provide the latest market information, learning materials and training on a regular basis to keep updating our professional employees' knowledge and skills. During the Reporting Period, the Group organized several training events that covered areas on compliance and regulations updates, management skills improvement, quality control management and technical skills training. In addition, the Group also sponsor employees to pursue external training programme and apply for professional memberships that will boost their performance and support their career aspirations. During the Reporting Period, 50% of our employees have been provided with training, and a total of approximately 18 hours of training has been completed by our employees<sup>1</sup>. CLSA Premium will continuously invest resources in providing various types of training to our employees in order to improve their professional competencies.

### B3. 發展及培訓

本集團高度重視人才培養，致力為僱員培訓投入充足資源，幫助僱員保持競爭力。我們的培訓政策旨在令僱員掌握必要技能及知識以維持業務增長，及幫助僱員有效應對金融服務業不斷變化的環境，以及支持僱員的職業發展。

我們定期提供最新市場資訊、學習資料及培訓，以不斷更新我們的專業僱員的知識及技能。於報告期間，本集團舉辦多次培訓活動，內容涵蓋合規及法規的最新資料、提升管理技能、質量控制管理以及技術及技能培訓等範疇。此外，本集團亦資助僱員參加外部培訓課程及申請專業會員資格，以提升僱員績效並推動他們的職業發展。於報告期間，我們超過50%的僱員已接受培訓，完成的受訓時數合共約18小時<sup>1</sup>。CLSA Premium將繼續投入資源為僱員提供各類培訓，以提升僱員的專業能力。

<sup>1</sup> The overall training hours have decrease from 140 hours in 2022 to 18 hours in 2023, representing a 87% decrease. The reason for the significant decrease is due to the downsizing of the Group during the Reporting Period.

<sup>1</sup> 受訓的總時數從二零二二年的140小時減少至二零二三年的18小時，減少87%。大幅減少的原因乃由於本集團於報告期間進行裁員。

#### B4. Labour Standards

There is no doubt that our responsibility as an employer is to create a respectful, fair, and inclusive environment for our people to work. In respond to the ever-changing policy and market competition, we place great emphasis on fairness and strictly prohibit child and forced labour in the Group in accordance with the applicable laws and regulations such as Employment Ordinance of Hong Kong and the relevant laws of mainland China. In compliance with these laws and regulations, the Group's "Staff Handbook" requires our human resources department to verify the identification documents of newly recruited employees to ensure that they have reached the legal working age. In addition, we also set out provisions in the "Staff Handbook" on working hours, overtime work arrangements, leaves entitlement and remuneration policies to avoid forced labour.

#### B5. Supply Chain Management

The Group strives to promote the concept of sustainable development when selecting suppliers. We have a rigorous set of supplier selection criteria and procurement procedures to select vendors that uphold the highest quality in order to minimize impacts on the environment and society. Guided by the Group's "Outsourcing Policy", we perform strict selection and assessment procedures before engaging in business with our suppliers and service providers. We aim to source all key materials responsibly and sustainably, in a way that does not degrade nature and ensures that the people who produce them are treated with dignity and respect. The Group does not consider suppliers or service providers who have been in bribery cases or have incurred material safety or environmental incidents. We also conduct periodic reviews on the performance of our suppliers and service providers with the objective of better control and assurance on our financial products and service quality. Besides, we will continue to strengthen our communication and cooperation with the suppliers and service providers in order to maintain a long term strategic relationship and promote sustainable development of the industry chain. During the Reporting Period, the Group worked with 28 suppliers in total, which increased from 21 in 2022 because the health care products were sourced more widely.

#### B4. 勞工準則

我們作為僱主的責任無疑是為僱員創造一個尊重、公平、包容的工作環境。為應對變化極大的政策及市場競爭，我們非常重視公平，並遵守適用法例及規例，如香港《僱傭條例》及中國內地的相關法律，嚴禁在本集團內聘用任何童工及強制勞工。為遵守該等法律法規，本集團的「員工手冊」規定由人力資源部門核實新入職僱員的身份證明文件，以確保其已達到法定工作年齡。此外，我們亦在「員工手冊」中列明工作時間、超時工作安排、休假待遇及薪酬政策的條文，以避免強制勞工的情況。

#### B5. 供應鏈管理

本集團於選擇供應商時致力於宣導可持續發展理念。我們訂有一套嚴格的供應商挑選標準及採購程序，以挑選出秉持最高品質的供應商，減少對環境及社會的影響。在本集團「外判政策」的指引下，我們與貨品供應商及服務供應商進行業務前，均會進行嚴格的篩選及評估程序。我們致力以不會破壞自然的方式負責任及可持續地採購所有關鍵材料，並確保生產該等材料的員工得到尊嚴及尊重。本集團不會考慮曾參與賄賂事件或曾發生重大安全或環境事故的貨品供應商或服務供應商。我們亦定期審核貨品供應商及服務供應商的表現，旨在更有效地控制及確保旗下金融產品和服務的質素。此外，我們將繼續加強與貨品供應商及服務供應商的溝通和合作，保持長遠的策略關係，促進產業鏈的可持續發展。於報告期間，本集團與合共28間供應商合作，較二零二二年的21間有所增加乃由於保健產品的來源更為廣泛。

## B6. Product/Service Responsibility

With an aim to provide our clients with high-value financial products and high-quality investment services, the Group implemented a series of control measures to ensure all the products and services are value-added to our clients. We also strive to enable our clients to make informed decisions by providing accurate and transparent information of our products and services.

**Licences and registrations:** Our team of financial specialists holds the professional licenses that are required by local laws and regulations and dedicate to provide quality professional investment services over a wide range of financial products. In addition, we conduct standardised supervisory work to ensure our specialists are fit and proper according to our guidelines. For instance, they are mandated to undertake sufficient hours of continuous professional training per calendar year for each of the regulated activities. Training attendance records shall be submitted to our Compliance Officer, and when necessary, these records will be further examined by the regulatory bodies.

**Know Your Client:** The Group's establishment of the "Know Your Client" assessment prior to new client registration aims to provide the highest level of service to our clients.

The assessment aims to understand the identity, investment objective, risk tolerance level, investment experience, financial status, occupation and other relevant information of the clients, which requires relevant documents for identification proof. We also review our client profiles regularly to ensure all the client's information is up-to-date.

## B6. 產品／服務責任

為向客戶提供高價值的金融產品及優質的投資服務，本集團實施一系列的監控措施，確保旗下所有產品及服務均能為客戶增值。我們亦努力通過提供準確及透明的產品及服務資訊，以令客戶可作出知情決定。

**牌照及註冊：**我們的金融專才團隊持有當地法例和規例要求的相關專業牌照，致力就各種金融產品提供優質專業的投資服務。此外，我們進行標準的監督工作，確保我們的專才團隊稱職合規，符合我們的指引。例如他們每年必須就每項受規管活動參加足夠時數的專業培訓，並須向合規主任提交培訓的出席紀錄，如有需要，相關紀錄將交由監管機構進一步審查。

**認識你的客戶：**新客戶開立賬戶前，本集團會進行「認識你的客戶」評估，旨在向客戶提供最高水平的服務。

該評估乃為確認客戶身份、投資目標、風險承受能力、投資經驗、財務狀況、職業和其他相關資料，該等資料需要取得相關文件作為身份證明。我們亦會定期審查客戶資料，確保客戶的所有資料得以更新。

**Financial products and services due diligence:**

Our professional specialists would thoroughly understand the investment objectives, risk appetite and other relevant facts of our clients before providing them with any financial advice and product recommendation. We offer services or products to our clients only when we have (1) the relevant license and expertise; and (2) thorough and sufficient understanding of the product ourselves. We ensure our advice to clients is honest and fairly presented. We also record and retain the reasons for each product recommendation made to every client. Due to our business nature, no product could be recalled.

**Secure and stable trading systems:** Our cybersecurity of the application systems and networks are under all-rounded monitoring from our professionals to fulfil key stakeholders' expectation on information security. We also set up a set of IT-related policies, such as "Encryption Standard", "System Security Policy", "Cloud and Outsourcing Security Policy", "Network Security Policy", "Information Protection Policy", "Logging and Monitoring Policy", etc., to ensure the controls monitoring procedures over the trading process are in place. The Group signs non-disclosure agreement with IT service providers to maintain customer information privacy protection.

**Clients' assets protection:** In order to provide greater assurance for our clients' assets, we maintain customers' funds in segregated bank accounts, and require prior written approval for any movements thereof. We also established an "Operating Manual" which enables us to take reasonable steps to track the movement of customers' funds.

**金融產品及服務的盡職調查：**向客戶提供任何財務建議及推薦產品前，我們的專業團隊會徹底了解客戶的投資目標、風險偏好及其他相關資料。我們僅在(1)擁有相關牌照及專業知識；及(2)充分了解產品的情況下，方會向客戶提供服務或產品。我們確保以誠實和公正的態度向客戶提供意見，亦會記錄及保存向每位客戶推薦各項產品的原因。鑒於我們的業務性質，並無任何產品可被召回。

**安全而穩定的交易系統：**我們的應用系統及網絡安全乃由專業人員進行全方位監控，以滿足主要持份者對資料安全的期望。我們更制訂一套資訊科技相關政策，如「加密標準」、「系統安全政策」、「雲端及外判安全政策」、「網絡安全政策」、「資料保護政策」、「記錄及監控政策」等，以確保交易過程受到控制監控程序妥善保障。本集團與IT服務提供商簽署保密協議，以保護客戶資訊隱私。

**客戶資產保護：**為了更佳保障客戶資產。我們將客戶的資金存放於獨立的銀行賬戶，資金的任何調動須取得事先書面批准。我們亦制訂「操作手冊」，使我們能夠採取合理的步驟追蹤客戶資金的流向。





**Confidentiality:** The Group’s “Confidentiality Policy” requires all our employees must protect clients’ information in a professional and ethical manner to preserve the integrity of our relationships with clients and comply with relevant laws and regulations such as Personal Data (Privacy) Ordinance of Hong Kong. We uphold the highest standards in protecting customer data privacy, addressing privacy concerns, legal requirements and stakeholder expectations. Confidential information may be subject to disclosure requirements according to the applicable laws and regulations and shall be exchanged internally and exclusively on the “need-to-know” basis. On the other hand, each employee is required to sign a confidentiality agreement to safeguard the company’s confidential information. The department heads are responsible for reviewing reports from employees and implement confidentiality measures. During the Reporting Period, there were no complaints received concerning breaches of customer privacy and loss of data.

**Intellectual property rights:** The Group attached great importance to intellectual property rights protection and plagiarism is strictly prohibited as stated in our “Code of Conduct” and “Staff Handbook”. To avoid infringement of intellectual property rights and to comply with relevant licensing terms, our employees are responsible for ensuring that all the downloaded items do not breach any licensing or copyright laws such as the Copyright Ordinance of Hong Kong.

**Complaint:** We strictly follow the Group’s “Complaint Handling and Dispute Resolution Policy”, which detailed the procedures in handling complaints to ensure the complaints will be investigated and handled with due care. To effectively handle customer consultation and complaints, employees are trained to handle client complaints in a prompt and courteous manner. During the Reporting Period, the Group did not identify any incident of non-compliance with laws and regulations concerning the provision and use of products/services in relation to the Group.

**保密：**本集團的「保密政策」規定所有僱員必須以專業且合乎道德的方式保護客戶資料，以維護我們與客戶的誠信關係，以及遵守相關法例及規例，如香港《個人資料（隱私）條例》。我們在保護客戶數據隱私、解決隱私事項、法律規定及持份者期望方面堅持最高標準。我們可能會根據適用法例和規例的要求披露機密資料，並只會在「需要知情」的基礎上作內部溝通。此外，每名僱員均必須簽署保密協議，以保障本公司的機密資料。各部門主管負責審核僱員的報告，並採取保密措施。於報告期間，並無收到關於違反客戶私隱和遺失數據的投訴。

**知識產權：**本集團極其重視知識產權保護，我們的「行為守則」及「員工手冊」規定嚴禁抄襲。為防止侵犯知識產權及遵守相關授權條款，我們的僱員有責任確保所有下載的項目並無違反任何授權或版權法例，如香港《版權條例》。

**投訴：**我們嚴格遵守本集團的「投訴處理及糾紛解決政策」，當中詳述處理投訴的程序，以確保妥善調查並處理投訴。為有效處理客戶諮詢及投訴，僱員均經過培訓，能及時和有禮地處理客戶投訴。於報告期間，本集團並無發現違反有關本集團提供及使用產品／服務的法例和規例的事件。

## B7. Anti-corruption

**Anti-money laundering and counter financing of terrorism:** The Group is committed to conduct business with the highest level of business ethics and integrity. We attached great importance to anti-corruption and corruption-related work, and in strict accordance with requirements of the Anti-Money Laundering and Counter-Terrorist Financing Ordinance of Hong Kong and the Anti-Money Laundering Law of the Mainland of China; therefore, we have established the "Anti-Money Laundering and Counter Terrorist Financing Policy" to ensure sufficient internal guidelines are in place to guide the anti-money laundering procedures, such as verification of clients' identities, assessment of clients' honesty, integrity, commercial ability and credit worthiness. We have also established internal reporting procedures to report any suspicious transactions. To avoid dealing with potential money launderers, terrorist financiers or handling funds derived from any criminal activity, we refuse operations of any accounts with regards to anonymous clients or whoever with obviously fictitious names.

**Anti-corruption:** Strictly abiding by the Prevention of Bribery Ordinance of Hong Kong and mainland China, the Group has formulated a "Code of Conduct" and "Compliance Manual" that specifies the requirements for preventing, detecting and reporting fraud, such as deception, bribery, extortion, corruption, embezzlement, misappropriation, false representation, collusion and money laundering. The Group also provides mandatory compliance and anti-money laundering training to our employees and directors regularly. The purpose of these trainings are to provide employees with necessary and updated knowledge to deal with money laundering and financing of terrorism. In addition, we share periodic circulars for all employees in order to introduce them to the new techniques for handling money laundering or industry and regulatory updates.

## B7. 反貪污

**打擊洗錢及恐怖分子資金籌集：**本集團致力以最高水平的商業道德及誠信進行業務。我們高度重視反腐倡廉工作，並嚴格遵守香港《打擊洗錢及恐怖分子資金籌集條例》及中國內地的《反洗錢法》的規定，因此，我們已制定「打擊洗錢及恐怖分子資金籌集政策」，確保就打擊洗錢程序制定完善的內部指引，例如驗證客戶身份、評估客戶誠信、營商能力和信譽。此外，我們亦已制訂一套內部通報程序以舉報任何可疑交易。為避免捲入潛在洗錢活動、恐怖分子融資或處理任何來自犯罪活動的資金，我們拒絕為客戶開立匿名或虛假賬戶。

**反貪污：**我們嚴格遵守香港及中國內地《防止賄賂條例》，本集團已制定「行為守則」及「合規手冊」，當中訂明防止、偵察及舉報欺騙、行賄、勒索、貪污、盜用公款、挪用、虛假陳述、串謀及洗錢等欺詐行為的規定。本集團亦定期為僱員及董事提供強制合規及打擊洗錢培訓。該等培訓旨在為僱員提供最新的必要知識，以應對洗錢及恐怖分子資金籌集。此外，我們亦定期向全體僱員發出通告，向他們介紹應對洗錢的新技術或行業及法規的最新資料。



**Whistle-blowing:** The Group has established the “Whistle-blower Policy” to encourage all employees to disclose information relevant to misconduct, malpractices or irregularities through a written statement to the senior manager, compliance officer or human resources representative. All reported cases are handled by the Group with care and the concerns are investigated in a fair and proper manner. The identity of the whistle-blower would be protected, subject to legal or regulatory constraints. Internal reporting of suspicious transactions should be submitted to the compliance officer for immediate attention when necessary. Prompt actions will be taken to investigate the misconduct involved after receiving the reported case.

During the Reporting Period, there was no legal case regarding corrupt practices that were brought against the Group or its employees.

#### B8. Community Investment

The Group contributes to the development of the society through building a mutually beneficial relationship between the Group and its community. We encourage our employees to dedicate their time to support local communities by actively participating in charitable activities and voluntary services, such as blood donation or monetary support to charitable organizations. The Group will continuously support the community and environmental programmes that align with the Group’s missions and values in the coming year.

**舉報：**本集團已制定「舉報政策」以鼓勵全體僱員以書面形式向高級經理、合規主管或人力資源代表披露有關行為不當、不良行為或違規的資料。本集團將嚴謹處理所有舉報案件，並以公平及妥當的方式進行調查。舉報人的身份將受到法律或監管限制的保護。必要時應向合規主任呈報可疑交易的內部報告，以便立即處理。我們於接到舉報案件後將立即採取行動調查所涉不當行為。

於報告期間，本集團或其僱員並無涉及關於貪污的法律檢控案件。

#### B8. 社區投資

本集團透過建立本集團與社區之間的互利關係以為社會發展作出貢獻。我們鼓勵僱員積極參與慈善活動和義工服務，如捐血或向慈善機構捐款，以支持當地社區。於來年，本集團將繼續支持與其使命及價值觀一致的社區及環保計劃。

## PERFORMANCE DATA SUMMARY

## 績效數據摘要

Environmental<sup>2</sup>環境<sup>2</sup>

KPIs		Unit	2023	2022
關鍵績效指標		單位	二零二三年	二零二二年
A1.1:	Nitrogen oxides (“NOx”)	Kilogram (“kg”)	Nil	Nil
Emissions of air pollutants	氮氧化物 (「NOx」)	千克 (「千克」)	無	無
空氣污染物排放	Sulphur oxides (“SOx”)	Kilogram (“kg”)	Nil	Nil
	硫氧化物 (「SOx」)	千克 (「千克」)	無	無
	Particulate matter (“PM”)	Kilogram (“kg”)	Nil	Nil
	懸浮顆粒物 (「PM」)	千克 (「千克」)	無	無
A1.2:	<b>Scope 1 – Direct emissions</b>			
Greenhouse gas (“GHG”)	<b>範圍一：直接排放</b>			
emissions	Total direct GHG emissions	Carbon dioxide equivalent emission	Nil	Nil
溫室氣體排放	直接溫室氣體排放總量	(in tonnes) 二氧化碳當量排放 (噸)	無	無
	Intensity of direct GHG emissions	Carbon dioxide equivalent emission	Nil	Nil
	直接溫室氣體排放密度	(in tonnes)/total number of employees 二氧化碳當量排放 (噸) / 僱員總 人數	無	無
	<b>*Scope 2 – Energy indirect emissions</b>			
	<b>*範圍二：能源間接排放</b>			
	Purchased electricity	Carbon dioxide equivalent emission	N/A	7.87
	購買電力	(in tonnes) 二氧化碳當量排放 (噸)	不適用	
	Total energy indirect GHG emissions	Carbon dioxide equivalent emission	N/A	7.87
	能源間接溫室氣體排放總量	(in tonnes) 二氧化碳當量排放 (噸)	不適用	
	Intensity of energy indirect GHG emissions	Carbon dioxide equivalent emission	N/A	0.98
	能源間接溫室氣體排放密度	(in tonnes)/total number of employees 二氧化碳當量排放 (噸) / 僱員總 人數	不適用	

<sup>2</sup> Calculation of emission factors for environmental KPIs is based on the “How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by HKEx, unless otherwise specified in the Report.

\* The use of electricity in the Reporting Period became immaterial as the number of employees dropped to 5 and the provision of the data for electricity consumption from shared office premises was not feasible.

<sup>2</sup> 除非本報告另有訂明，環境關鍵績效指標的排放因子乃根據聯交所發佈的《如何編備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》計算。

\* 由於僱員人數降至5名，報告期間的用電量並不重大，故無法提供共用辦公室物業的電力消耗數據。

KPIs 關鍵績效指標		Unit 單位	2023 二零二三年	2022 二零二二年
<b>Total GHG emissions</b>				
<b>溫室氣體排放總量</b>				
Total GHG emissions 溫室氣體排放總量		Carbon dioxide equivalent emission (in tonnes) 二氧化碳當量排放 (噸)	<b>N/A</b> 不適用	8.29
Intensity of GHG emissions 溫室氣體排放密度		Carbon dioxide equivalent emission (in tonnes)/total number of employees 二氧化碳當量排放 (噸) / 僱員總 人數	<b>N/A</b> 不適用	1.04
A1.3: Hazardous waste 有害廢棄物	Total hazardous waste produced 有害廢棄物產生總量	Tonnes 噸	<b>N/A</b> 不適用	N/A 不適用
	Intensity of hazardous waste produced 有害廢棄物產生密度	Tonnes/total number of employees 噸 / 僱員總人數	<b>N/A</b> 不適用	N/A 不適用
A1.4: Non-hazardous waste <sup>3</sup> 無害廢棄物 <sup>3</sup>	Papers 紙張	Tonnes 噸	<b>N/A</b> 不適用	N/A 不適用
	Domestic wastes 家居垃圾	Tonnes 噸	<b>N/A</b> 不適用	N/A 不適用
	Total non-hazardous waste produced 無害廢棄物產生總量	Tonnes 噸	<b>N/A</b> 不適用	N/A 不適用
	Intensity of non-hazardous waste produced 無害廢棄物產生密度	Tonnes/total number of employees 噸 / 僱員總人數	<b>N/A</b> 不適用	N/A 不適用

<sup>3</sup> As the Group operates in shared office premises, where common office supplies (including hazardous waste and non-hazardous waste) are controlled and managed by the respective shared office managements, the provision of the data for non-hazardous and hazardous wastes produced are not feasible for the Reporting Period.

<sup>3</sup> 由於本集團於共用辦公室物業營運，其公共辦公用品 (包括有害廢棄物及無害廢棄物) 由相關共用辦公室管理處控制及管理，因此於報告期間無法提供無害及有害廢棄物產生數據。

KPIs 關鍵績效指標		Unit 單位	2023 二零二三年	2022 二零二二年
A2.1:	<b>Direct energy consumption</b>			
Energy consumption 能源消耗	<b>直接能源耗量</b>			
	Total direct energy consumption 直接能源消耗總量	kWh 千瓦時	<b>Nil</b> 無	Nil 無
	Intensity of direct energy consumption 直接能源消耗密度	kWh/total number of employees 千瓦時／僱員總人數	<b>Nil</b> 無	Nil 無
	<b>Indirect energy consumption</b>			
	<b>間接能源耗量</b>			
	Purchased electricity 購買電力	kWh 千瓦時	<b>N/A</b> 不適用	8,195.68
	Total indirect energy consumption 間接能源消耗總量	kWh 千瓦時	<b>N/A</b> 不適用	8,195.68
	Intensity of indirect energy consumption 間接能源消耗密度	kWh/total number of employees 千瓦時／僱員總人數	<b>N/A</b> 不適用	1,024.46
	<b>Total energy consumption</b>			
	<b>能源消耗總量</b>			
	Total energy consumption 能源消耗總量	kWh 千瓦時	<b>N/A</b> 不適用	8,195.68
	Intensity of energy consumption 能源消耗密度	kWh/total number of employees 千瓦時／僱員總人數	<b>N/A</b> 不適用	1,024.46
A2.2:	Total water consumption 耗水總量	Cubic metre 立方米	<b>N/A<sup>4</sup></b> 不適用 <sup>4</sup>	N/A <sup>4</sup> 不適用 <sup>4</sup>
Water consumption 用水	Intensity of water consumption 耗水密度	Cubic metre/total number of employees 立方米／僱員總人數		
A2.5:	Total packaging material used for finished goods 製成品所用包裝物料總量	Tonnes 噸	<b>N/A<sup>5</sup></b> 不適用 <sup>5</sup>	N/A <sup>5</sup> 不適用 <sup>5</sup>
Packaging material 包裝物料	Intensity of packaging material used for finished goods 製成品所用包裝物料密度	Tonnes/total number of employees 噸／僱員總人數		

<sup>4</sup> As the Group operates in shared office premises, where both water supply and discharge are controlled and managed by the respective shared office managements, the provision of water withdrawal and discharge data are not feasible for the Reporting Period.

<sup>5</sup> Not applicable to our business.

<sup>4</sup> 由於本集團於共用辦公室物業營運，其供水和排水均由相關共用辦公室管理處控制及管理，因此於報告期間無法提供用水及排水數據。

<sup>5</sup> 並不適用於我們的業務。

Social

社會

KPIs 關鍵績效指標		Unit 單位	2023 二零二三年	2022 二零二二年
B1.1: Total workforce 僱員總數	Total workforce 僱員總數	Number of employees 僱員人數	5	8
	<b>By employment type</b> 按僱傭類型劃分			
	Full time 全職	Number of employees 僱員人數	5	8
	Part time 兼職	Number of employees 僱員人數	0	0
	<b>By geographical region</b> 按地區劃分			
	Hong Kong 香港	Number of employees 僱員人數	1	8
	The PRC 中國	Number of employees 僱員人數	4	0
	<b>By gender</b> 按性別劃分			
	Male 男性	Number of employees 僱員人數	1	5
	Female 女性	Number of employees 僱員人數	4	3
	<b>By age</b> 按年齡劃分			
	Below 30 30歲或以下	Number of employees 僱員人數	2	1
	31-40 31歲至40歲	Number of employees 僱員人數	2	5
	41-50 41歲至50歲	Number of employees 僱員人數	1	1
	Over 50 50歲以上	Number of employees 僱員人數	0	1

KPIs		Unit	2023	2022
關鍵績效指標		單位	二零二三年	二零二二年
B1.2:	Employee turnover rate	%	<b>60</b>	338
Employee turnover rate	僱員流失率			
僱員流失率				
	<b>By geographical region</b>			
	按地區劃分			
	Hong Kong	%	<b>700</b>	25
	香港			
	<b>By gender</b>			
	按性別劃分			
	Male	%	<b>400</b>	420
	男性			
	Female	%	<b>25</b>	200
	女性			
	<b>By age</b>			
	按年齡劃分			
	Below 30	%	<b>100</b>	1200
	30歲或以下			
	31-40	%	<b>150</b>	160
	31歲至40歲			
	41-50	%	<b>0</b>	700
	41歲至50歲			
	Over 50	%	<b>100</b>	0
	50歲以上			
B2.1:	Number of work-related fatalities	Number of employees	<b>Nil</b>	Nil
Number and rate	occurred in each of the past 3 years	僱員人數	<b>無</b>	無
of work-related	including the reporting year			
fatalities	過往三年(包括報告年度)每年因工			
因工亡故的人數及	亡故的人數			
比率	Rate of work-related fatalities occurred in	%	<b>Nil</b>	Nil
	each of the past 3 years including the		<b>無</b>	無
	reporting year			
	過往三年(包括報告年度)每年因工			
	亡故的比率			



KPIs		Unit	2023	2022
關鍵績效指標		單位	二零二三年	二零二二年
B2.2:	Lost days due to work injury	Days	<b>Nil</b>	Nil
Lost days due to work injury	因工傷損失工作日數	日	<b>無</b>	無
因工傷損失工作日數				
B3.1:	Percentage of employees trained	%	<b>60</b>	88
Percentage of employees trained	受訓僱員百分比			
受訓僱員百分比	<b>By gender</b>			
	<b>按性別劃分</b>			
	Male	%	<b>0</b>	100
	男性			
	Female	%	<b>75</b>	0
	女性			
	<b>By employee category</b>			
	<b>按僱員類別劃分</b>			
	Senior management	%	<b>67</b>	29
	高級管理人員			
	Middle management	%	<b>100</b>	14
	中層管理人員			
	General staff	%	<b>0</b>	57
	一般員工			
B3.2:	Average training hours completed per full-time employee	Hours	<b>3.6</b>	17.50
Average training hours completed	每名全職僱員完成受訓的平均時數	小時		
完成受訓的平均時數	<b>By gender</b>			
	<b>按性別劃分</b>			
	Male	Hours	<b>0</b>	28.00
	男性	小時		
	Female	Hours	<b>4.5</b>	0
	女性	小時		
	<b>By employee category</b>			
	<b>按僱員類別劃分</b>			
	Senior management	Hours	<b>4</b>	40.00
	高級管理人員	小時		
	Middle management	Hours	<b>6</b>	4.00
	中層管理人員	小時		
	General staff	Hours	<b>0</b>	40.00
	一般員工	小時		

KPIs		Unit	2023	2022
關鍵績效指標		單位	二零二三年	二零二二年
B5.1:	Number of suppliers	Number of suppliers	<b>28</b>	21
Number of suppliers	供應商數目	供應商數目		
供應商數目	<b>By geographical region</b>			
	<b>按地區劃分</b>			
	Hong Kong	Number of suppliers	<b>3</b>	1
	香港	供應商數目		
	South East Asia	Number of suppliers	<b>2</b>	20
	東南亞	供應商數目		
	Korea	Number of suppliers	<b>1</b>	Nil
	韓國	供應商數目		無
	Japan	Number of suppliers	<b>1</b>	Nil
	日本	供應商數目		無
	PRC	Number of suppliers	<b>21</b>	Nil
	中國	供應商數目		無
B6.1:	Percentage of total products sold or shipped subject to recalls for safety and health reasons	%	<b>N/A<sup>7</sup></b> <b>不適用<sup>7</sup></b>	N/A <sup>7</sup> 不適用 <sup>7</sup>
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及健康理由而須回收的百分比			
已售或已運送產品總數中因安全及健康理由而須回收的百分比				
B6.2:	Number of products and service related complaints received	Number of complaints	<b>Nil</b> <b>無</b>	Nil 無
Number of products and service related complaints received	接獲關於產品及服務的投訴宗數	投訴宗數		
接獲關於產品及服務的投訴宗數				
B7.1:	Number of concluded legal cases regarding corrupt practices brought against the Group or its employees	Number of cases	<b>Nil</b> <b>無</b>	Nil 無
Number of concluded legal cases regarding corrupt practices	對本集團或其僱員提出並已審結有關貪污的法律檢控案件宗數	案件宗數		
已審結有關貪污的法律檢控案件宗數				
B8.2:	Resources contributed to focus areas of contribution	Dollars/Hours	<b>Nil</b> <b>無</b>	Nil 無
Resources contributed to the focus areas of contribution	在專注範疇所動用資源	港元/小時		
在專注範疇所動用資源				

<sup>7</sup> Not applicable to our business.

<sup>7</sup> 並不適用於我們的業務。

## HKEX ESG REPORTING GUIDE CONTENT INDEX

## 香港交易所《環境、社會及管治報告指引》內容索引

Aspects	General disclosures and KPIs	Description	Disclosure situation	Corresponding section/Explanation
層面	一般披露及關鍵績效指標	描述	披露狀況	相關章節／解釋
A1: Emissions A1：排放物	General Disclosure 一般披露	Information on: 有關廢氣及溫室氣體排放、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 政策；及  (b) compliance with relevant laws and regulations that have a significant impact on the Group relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 遵守對本集團有重大影響的相關法律及規例的資料。	Disclosed 已披露	A1. Emissions A1.排放物
	A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Not disclosed 未有披露	Performance Data Summary 績效數據摘要
	A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity. 直接（範圍1）及能源間接（範圍2）溫室氣體排放量（以噸計算）及（如適用）密度。	Not disclosed 未有披露	Performance Data Summary 績效數據摘要

Aspects	General disclosures and KPIs	Description	Disclosure situation	Corresponding section/Explanation
層面	一般披露及關鍵績效指標	描述	披露狀況	相關章節／解釋
A1.3		Total hazardous waste produced (in tonnes) and, where appropriate, intensity. 所產生有害廢棄物總量 (以噸計算) 及 (如適用) 密度。	Not disclosed 未有披露	The Group operates in shared office premises, where common office resources including hazardous wastes are controlled and managed by the respective office management, making the provision of hazardous waste data not feasible. 本集團於共用辦公室物業營運，其公共辦公資源 (包括有害廢棄物) 由相關辦公室管理處控制及管理，因此無法提供有害廢棄物數據。



Aspects 層面	General disclosures and KPIs 一般披露及關鍵績效指標	Description 描述	Disclosure situation 披露狀況	Corresponding section/Explanation 相關章節／解釋
	A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity. 所產生無害廢棄物總量 (以噸計算) 及 (如適用) 密度。	Not disclosed 未有披露	The Group operates in shared office premises, where common office resources including non-hazardous wastes are controlled and managed by the respective office management, making the provision of non-hazardous waste data not feasible. 本集團於共用辦公室物業營運，其公共辦公資源 (包括無害廢棄物) 由相關辦公室管理處控制及管理，因此無法提供無害廢棄物數據。
	A1.5	Description of emission 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。	Disclosed 已披露	A1. Emissions A1.排放物
	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。	Disclosed 已披露	A1. Emissions A1.排放物

Aspects 層面	General disclosures and KPIs 一般披露及關鍵績效指標	Description 描述	Disclosure situation 披露狀況	Corresponding section/Explanation 相關章節／解釋
A2: Use of Resources A2：資源使用	General Disclosure 一般披露	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。	Disclosed 已披露	A2. Use of Resources A2.資源使用
	A2.1	Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity. 按類型劃分的直接及／或間接能源總耗量 (以千個千瓦時計算) 及密度。	Not disclosed 未有披露	Performance Data Summary 績效數據摘要
	A2.2	Water consumption in total and intensity. 耗水總量及密度。	Not disclosed 未有披露	The Group operates in shared office premises, where both water supply and discharge are solely controlled and managed by the respective building management, making the provision of water withdrawal and discharge data or sub-meter for individual occupant not feasible. 本集團於共用辦公室物業營運，其供水和排水均由相關樓宇管理處全權控制及管理，因此無法向各租戶提供用水及排水數據或用水分錶。
	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。	Disclosed 已披露	A2. Use of Resources A2.資源使用

Aspects 層面	General disclosures and KPIs 一般披露及關鍵績效指標	Description 描述	Disclosure situation 披露狀況	Corresponding section/Explanation 相關章節／解釋
	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。	Disclosed 已披露	A2. Use of Resources A2.資源使用
	A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	Not disclosed 未有披露	Not applicable to our business. 並不適用於我們的業務。
A3: The Environment and Natural Resources A3：環境及天然資源	General Disclosure 一般披露	Policies on minimizing the Group's significant impacts on the environment and natural resources. 減低本集團對環境及天然資源造成重大影響的政策。	Disclosed 已披露	A3. The Environment and Natural Resources A3.環境及天然資源
	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。	Disclosed 已披露	A3. The Environment and Natural Resources A3.環境及天然資源
A4: Climate Change A4：氣候變化	General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the Group. 識別及應對已經及可能會對本集團產生影響的重大氣候相關事宜的政策。	Disclosed 已披露	A4. Climate Change A4.氣候變化
	A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the Group, and the actions taken to manage them. 描述已經及可能會對本集團產生影響的重大氣候相關事宜，及應對行動。	Disclosed 已披露	A4. Climate Change A4.氣候變化

Aspects	General disclosures and KPIs	Description	Disclosure situation	Corresponding section/Explanation
層面	一般披露及關鍵績效指標	描述	披露狀況	相關章節／解釋
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、工時、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 政策；及  (b) compliance with relevant laws and regulations that have a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 遵守對本集團有重大影響的相關法律及規例的資料。	Disclosed 已披露	B1: Employment B1：僱傭
	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。	Disclosed 已披露	Performance Data Summary 績效數據摘要
	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。	Disclosed 已披露	Performance Data Summary 績效數據摘要
B2: Health and Safety B2：健康及安全	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 政策；及  (b) compliance with relevant laws and regulations that have a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards. 遵守對本集團有重大影響的相關法律及規例的資料。	Disclosed 已披露	B2: Health and Safety B2：健康及安全





Aspects	General disclosures and KPIs	Description	Disclosure situation	Corresponding section/Explanation
層面	一般披露及關鍵績效指標	描述	披露狀況	相關章節／解釋
	B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過往三年(包括報告年度)每年因工亡故的人數及比率。	Disclosed 已披露	Performance Data Summary 績效數據摘要
	B2.2	Lost days due to work injury. 因工傷損失工作日數。	Disclosed 已披露	Performance Data Summary 績效數據摘要
	B2.3	Description of occupational health and safety measures adopted, and 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。	Disclosed 已披露	B2: Health and Safety B2：健康及安全
B3: Development and Training B3：發展及培訓	General Disclosure 一般披露	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。	Disclosed 已披露	B3: Development and Training B3：發展及培訓
	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。	Disclosed 已披露	Performance Data Summary 績效數據摘要
	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。	Disclosed 已披露	Performance Data Summary 績效數據摘要

Aspects	General disclosures and KPIs	Description	Disclosure situation	Corresponding section/Explanation
層面	一般披露及關鍵績效指標	描述	披露狀況	相關章節／解釋
B4: Labour Standards B4：勞工準則	General Disclosure 一般披露	Information on: 有關防止童工及強迫勞工的：  (a) the policies; and 政策；及  (b) compliance with relevant laws and regulations that have a significant impact on the Group relating to preventing child and forced labour. 遵守對本集團有重大影響的相關法律及規例的資料。	Disclosed 已披露	B4. Labour Standards B4.勞工準則
	B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強迫勞工。	Disclosed 已披露	B4. Labour Standards B4.勞工準則
	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。	Disclosed 已披露	B4. Labour Standards B4.勞工準則
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。	Disclosed 已披露	B5. Supply Chain Management B5.供應鏈管理
	B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Disclosed 已披露	Performance Data Summary 績效數據摘要
	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。	Disclosed 已披露	B5. Supply Chain Management B5.供應鏈管理
	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。	Disclosed 已披露	B5. Supply Chain Management B5.供應鏈管理



Aspects 層面	General disclosures and KPIs 一般披露及關鍵績效指標	Description 描述	Disclosure situation 披露狀況	Corresponding section/Explanation 相關章節／解釋
	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。	Disclosed 已披露	B5. Supply Chain Management B5. 供應鏈管理
B6: Product Responsibility B6：產品責任	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 政策；及  (b) compliance with relevant laws and regulations that have a significant impact on the Group relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 遵守對本集團有重大影響的相關法律及規例的資料。	Disclosed 已披露	B6. Product Responsibility B6. 產品責任
	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及健康理由而須回收的百分比。	Not disclosed 未有披露	Not applicable to our business. 並不適用於我們的業務。
	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。	Disclosed 已披露	B6. Product Responsibility, Performance Data Summary B6. 產品責任、績效數據摘要
	B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Disclosed 已披露	B6. Product Responsibility B6. 產品責任

Aspects 層面	General disclosures and KPIs 一般披露及關鍵績效指標	Description 描述	Disclosure situation 披露狀況	Corresponding section/Explanation 相關章節／解釋
	B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Disclosed 已披露	B6. Product Responsibility B6.產品責任
	B6.5	Description of consumer data protection and privacy policies, 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。	Disclosed 已披露	B6. Product Responsibility B6.產品責任
B7: Anti-corruption B7：反貪污	General Disclosure 一般披露	Information on: 有關防止賄賂、勒索、欺詐及洗錢的：  (a) the policies; and 政策；及  (b) compliance with relevant laws and regulations that have a significant impact on the Group relating to bribery, extortion, fraud and money laundering. 遵守對本集團有重大影響的相關法律及規例的資料。	Disclosed 已披露	B7. Anti-corruption B7.反貪污
	B7.1	Number of concluded legal cases regarding corrupt practices brought against the Group or its employees during the reporting period and the outcomes of the cases. 於報告期間對本集團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。	Disclosed 已披露	Performance Data Summary 績效數據摘要
	B7.2	Description of preventive measures and whistle-blowing procedures, and 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。	Disclosed 已披露	B7. Anti-corruption B7.反貪污
	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。	Disclosed 已披露	B7. Anti-corruption B7.反貪污



Aspects	General disclosures and KPIs	Description	Disclosure situation	Corresponding section/Explanation
層面	一般披露及關鍵績效指標	描述	披露狀況	相關章節／解釋
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 Group 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。	Disclosed 已披露	B8. Community Investment B8.社區投資
	B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇 (如教育、環境關注議題、勞工需求、健康、文化及體育)。	Disclosed 已披露	B8. Community Investment B8.社區投資
	B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源 (如金錢及時間)。	Disclosed 已披露	Performance Data Summary 績效數據摘要



## **CLSA Premium Limited**

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