



Environmental, Social & Governance (ESG) and Sustainability Services

環境、社會及管治 (ESG) / 可持續發展
諮詢服務

Audit / Tax / Advisory
審計 / 稅務 / 諮詢

Smart decisions. Lasting value.

Environmental, Social & Governance (ESG) and Sustainability Services

環境、社會及管治 (ESG) / 可持續發展諮詢服務

It is with growing evidence that ESG is emerging as one of the key factors in investment analysis and decision making of corporations, and as a matter of fact, an increasing number of global leading companies and brands have increased their focus on ESG matters in recent years. Embracing ESG or sustainability factors in business development becomes a means to identify companies with superior business models.

Preparing a professional ESG report involves specialized knowledge, experience and judgment during the assessment process, therefore ESG advisor is playing an important role. Engaging an ESG advisor is able to bring values to the organizations in evaluation of their ESG achievements, preparation of ESG reports for disclosure and setting up of improvement plans. Our team has solid experience in offering our clients with tailored and practical solutions regarding business, consulting and valuation needs.

越來越多證據表明 ESG 正成為企業投資分析和決策的關鍵因素之一，而事實上，近年來全球領先的企業及品牌對 ESG 的關注亦有不斷上升的趨勢。企業在業務發展中採納 ESG 或可持續發展因素更被識別為具有卓越的商業模式。

製訂專業的 ESG 報告所需要的評估過程涉及專業知識、經驗和判斷能力，因此 ESG 顧問發揮著重要的作用。聘請 ESG 顧問能夠為企業帶來價值，包括評估其 ESG 成就、準備 ESG 報告的編製，以及制定改進計劃。我們富經驗的團隊能為客戶於有關業務、諮詢和評估需求上，提供定制且實用的解決方案。



We provide advisory services from an environmental, social and governance perspective :

我們會從環境、社會及管治角度提供諮詢服務：

- Materiality assessment
- ESG governance review
- Climate-related risk assessment
- ESG risk management review
- Stakeholders engagement effectiveness review
- Greenhouse gas / Carbon management
- Carbon footprint verification
- Climate resilience business strategy advisory
- UN Sustainable Development Goals (SDG) strategy integration
- Energy and resources saving and waste reduction advisory
- Setting Key Performance Indicators (“KPIs”) for ESG initiatives
- Benchmarking other companies in the same industry, where appropriate
- Evaluating ESG achievements
- Preparing ESG / Sustainability reports according to the ESG Reporting Guide
- Independent assurance on ESG report
- ESG awareness training
- 重要性評估
- ESG 治理審查
- 氣候相關風險評估
- ESG 風險管理審查
- 利益相關者參與有效性審查
- 溫室氣體 / 碳管理
- 碳足跡驗證
- 業務氣候適應力戰略諮詢
- 聯合國可持續發展目標（SDG）戰略與業務整合
- 節約能源以及減少產生廢物的諮詢方案
- 設定 ESG 關鍵績效指標（“KPI”）
- 適當時對同一行業的其他公司進行基準比較
- 評估 ESG 成就
- 根據 ESG 報告指南準備 ESG / 可持續發展報告
- ESG 獨立鑑證報告
- ESG 意識培訓



Significance of ESG Reporting

ESG reporting provides an opportunity for the company to update its progress in achieving its environmental, sustainability, and corporate governance goals. Since climate change has become the biggest challenge to business operations, including climate-related risks such as physical and market transition risks, stakeholders nowadays get more sensitized to the potential climate risks of a company, thus resulting in an unprecedented desire for effective non-financial reporting.

To better prepare an ESG report, the company should include but not be limited to:

- identify climate-related risks and opportunities;
- focus on engaging your stakeholders like customers, suppliers, workforce and the community;
- set up appropriate sustainability governance in the organization;
- align the business and social objectives;
- periodically evaluate various Key Performance Indicators;
- generate Corporate-Social initiatives and continuous improvement plan.

By disclosing the information in a report, the company's progress related to ESG can be examined against benchmarks

and targets. A good ESG report shows a proper ESG strategy of the company as well as its sustainability, helping the company stand out from the market.

In accordance with Section 388, Schedule 5 of the Companies Ordinance (Cap.622), a directors' report for a financial year must contain a business review consisting of an analysis using financial key performance indicators, a discussion on the company's environmental policies and performance, the company's compliance with the relevant laws and regulations that have a significant impact on the company, and an account of the company's key relationships with its employees, customers and suppliers and others that have a significant impact on the company and on which the company's success depends.

Following the introduction of the Hong Kong Stock Exchange's ("HKEx") Environmental, Social and Governance Reporting Guide ("ESG Reporting Guide") listed in Appendix C2 of the Main Board Listing Rules and Appendix 20 of the GEM Listing Rules, many organizations, listed companies in particular, are devoting more resources in complying and tackling with these disclosure requirements and concerns. A good number of Hong Kong listed companies have already adopted the relevant ESG international guidelines or standards, such as Global Reporting Initiative, Carbon Disclosure Project and United Nations Global Compact.





ESG 報告的重要性

ESG 報告提供機會予企業更新其環境、可持續發展和公司治理目標的進度。由於氣候變化已成為企業運營面臨的最大挑戰，當中包括實體風險和市場轉型風險等與氣候相關的風險，因此利益相關者對企業潛在的氣候風險變得更加敏感，從而對有效的非財務報告產生了前所未有的需求。

為了能更充足地準備 ESG 報告，公司應包括但不限於：

- 識別氣候相關風險和機遇；
- 重點關注客戶、供應商、員工和社區等利益相關者的參與；
- 在組織內建立適當的可持續發展治理；
- 協調業務和社會目標；
- 定期評估各關鍵績效指標；
- 制定企業社會倡議和持續改進計劃。

通過在報告中披露這些信息，公司可以根據基準和目標，了解公司在 ESG 方面的進展。一份優質的 ESG 報告可展示公司採用合適的 ESG 策略及其可持續性，有助公司於市場中脫穎而出。

根據公司條例（第622章）第388條及附表5，董事會報告內必須載有一項包含運用財務關鍵表現指標進行分析的業務審視。該審視包括對公司的環境政策及表現、及公司對其業務有重大影響的相關法律及規例的符規情況；以及公司與其僱員、顧客及供應商重要關係的說明。

隨著香港聯合交易所（“港交所”）在主板上市規則附錄27和創業板上市規則附錄20推出環境、社會和管治報告指南（《ESG報告指南》）後，許多機構，尤其是上市公司，正投入更多資源以遵守和處理這些披露要求和關注事項。不少香港上市公司已採納相關 ESG 國際指引或標準，例如全球報告倡議、碳披露項目、聯合國全球契約等。

Why Report on Sustainability Issues?

為什麼要報告可持續發展議題？

Sustainability helps corporations not only to demonstrate their responsiveness to the environmental and social concerns, but also enhance one's operating efficiency and impacts its core business strategy.

可持續發展不僅可以幫助企業展示其對環境和社會問題的響應能力，還可以提高企業的運營效率並影響其核心業務戰略。

- | | |
|-------------------------------------------------------|--------------------|
| • Respond to regulation change | • 響應法規變化 |
| • Enhance reputation | • 提高聲譽 |
| • Increase customer and employee loyalty | • 提高客戶和員工的忠誠度 |
| • Demonstrate accountability and transparency | • 展示問責制和透明度 |
| • Strengthen business practice and corporate strategy | • 加強業務實踐和企業戰略 |
| • Improve long-term risk management | • 改善長期風險管理 |
| • Meet demands of investors and other stakeholders | • 滿足投資者和其他利益相關者的需求 |
| • Attract investors and financing | • 吸引投資者和融資 |

Ways to Increase Credibility of ESG Report

提高 ESG 報告可信度的方法



- Show stakeholder engagement process
- Connect with overall business strategy
- Explain KPIs and results concisely
- Verify data in particular those information disclosed in the report
- Address material sustainability issue
- 展示利益相關者參與流程
- 與整體業務戰略相聯繫
- 簡明地解釋 KPI 和結果
- 驗證數據，特別是報告中披露的信息
- 解決重大可持續性問題



Contact us

聯絡我們

國富浩華（香港）會計師事務所
有限公司
Crowe (HK) CPA Limited

9/F Leighton Centre,
77 Leighton Road,
Causeway Bay, Hong Kong
香港 銅鑼灣 禮頓道77號
禮頓中心9樓

E-mail 電郵: info@crowe.hk
Telephone 電話: +852 2894 6888
Facsimile 傳真: +852 2895 3752
Service Hotline 客戶服務熱線:
+852 2894 6611



About Crowe Global Crowe Global 簡介

Crowe Global is ranked among the top 10 global accounting networks comprising 200 independent accounting and advisory services firms with over 790 offices in 140 countries around the world. Crowe Global's member firms are committed to impeccable quality service, highly integrated service delivery processes and a common set of core values that guide our decisions daily. Each firm is well-established as a leader in its national business community and is staffed by nationals, thereby providing a knowledge of local laws and customs which is important to clients undertaking new ventures or expanding into other countries. Crowe Global's member are known for their personal service to privately and publicly held businesses in all sectors and have built an international reputation in the areas of audit, tax and advisory services.

Information can be obtained at: www.croweglobal.org

Crowe Global 為全球十大會計師事務所集團網絡之一，擁有200家獨立會計師事務所和諮詢服務公司、其790個辦事處遍佈全世界超過140個國家。Crowe Global 的成員所承諾向客戶提供高質素服務、高效率的服務流程、並且遵循一套共同核心價值和管理理念。成員所均為當地業界翹楚，聘用熟識當地法例和習俗的當地專才，以協助客戶拓展新業務及新市場。Crowe Global 的成員在審計、稅務、風險和諮詢服務領域中均已建立良好聲譽，能夠因應客戶的需要，提供個人化服務。

如欲取得 Crowe Global 更多資料，請瀏覽其網站：www.croweglobal.org

www.crowe.hk

Crowe (HK) CPA Limited is a member of Crowe Global, a Swiss vereinn. Each member firm of Crowe Global is a separate and independent legal entity. Crowe (HK) CPA Limited and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global.
© 2023 Crowe (HK) CPA Limited

國富浩華（香港）會計師事務所有限公司是 Crowe Global 的成員，Crowe Global 是根據瑞士法律組成的社團組織。Crowe Global 的每間成員所均為獨立的法律實體。國富浩華（香港）會計師事務所有限公司及其聯營公司不對 Crowe Global 或 Crowe Global 任何其他成員的行為或遺漏承擔責任。
© 2023 國富浩華（香港）會計師事務所有限公司