

Newsletter 公司通訊

 April 2017
 2017 年 4 月

This issue of Newsletter published by Crowe Horwath (HK) CPA Limited provides an update on tax, financial reporting, other technical issues, as well as activities of our company and its affiliates and our community involvement. Please click <http://www.crowehorwath.hk> to access the latest issues available in the "Insights" section of our website. You can also click all the back issues of our News Express and Newsletter for review.

由國富浩華 (香港) 會計師事務所有限公司最新編製的通訊經已出版，內容包括稅務、財務報告、其他技術性議題，以及公司及其聯營公司活動等，歡迎登入 <http://www.crowehorwath.hk> 的《通訊》欄目瀏覽最新發佈內容，以掌握最新專業資訊，並了解本公司的動態，同時亦可翻閱往期的專業快訊及通訊。

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Automatic Exchange of Financial Account Information in Tax Matters (“AEOI”)



Background

Following the success in anti-terrorism and anti-money laundering by the major countries in the world, and for purpose of combating tax evasion internationally, they have been proposing and have now agreed to enforce AEOI all over the world. Hong Kong, being a member of the international community, has in June 2016 enacted AEOI, which is now fully in operation and has become part of our life. As all major countries in the world (including China) will have AEOI in force, taxpayers all over the world have now to face un-precedent challenges. Entrepreneurs and residents, be they Chinese or foreigners, new migrants or generation long residents, living in this internationally renowned financial centre, especially those executives working in both Hong Kong and the Mainland, and Mainland investors having investments in Hong Kong, have to face and accept a new approach to taxation.

How Information is Gathered and Used

Through AEOI, all tax related information obtained by the Hong Kong Inland Revenue Department from financial institutions, including banks, insurance companies, trusts, investment houses, etc. (collectively “FIs”) relating to tax residents of overseas countries will be used to exchange for those information collected by foreign jurisdictions (including China) on Hong Kong residents. Through this “Information Exchange System”, tax authorities of various countries will use the information obtained to compare the income reported by their taxpayers to detect if any income has been omitted, and to conduct tax investigation or take recovery action on tax evaded including penalties, as appropriate.

Information Collected

Information collected by FIs from their customers includes

- personal particulars, i.e., name, address, date and place of birth, jurisdiction of tax residence;
- tax file number; and
- financial information, including account number, account balance, currency, interest, dividend and

other receipts, sale proceeds of financial assets, cash value of insurance contracts, etc.

Entities Involved

- individuals;
- corporations and controlling persons of corporations; and
- trusts including the settlor, trustee, protector, beneficiaries and the person controlling the trust.

Tax Risk

Different tax jurisdictions have their own tax systems. Those imposing “world-wide income tax”, including the United Kingdom, Canada, Australia, China, etc. will through this “information exchange system” be able to obtain vast amount of information on overseas income of their tax residents. Jurisdictions taxing income on “source basis”, such as Hong Kong, would also use the information collected through this system to detect whether its taxpayers have fully declared their income. Although different tax jurisdictions have different tax laws and regulations, yet, there is one thing in common, that is, failure to provide the information or provision of incorrect information would be subject to penalties.

More information

Anyone who is interested to understand more may visit the following link:
http://www.ird.gov.hk/eng/faq/dta_aeoi.htm
http://www.ird.gov.hk/eng/tax/dta_aeoi.htm

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Tightened ESG Disclosure Requirements-Challenges facing Hong Kong Listed Companies

Background

The journey of environmental, social and governance (ESG) reporting in Hong Kong began with the first consultation document "Consultation Paper on Environmental, Social and Governance Reporting Guide (ESG Guide)" launched by Hong Kong Exchange and Clearing Ltd (HKEx) in December 2011. In August 2012, HKEx published the consultation conclusions and announced that it would make ESG reporting recommended best practice for listed companies starting from the end of 2012. On 1 January 2013, HKEx appended the ESG Guide to the HKEx Main Board Listing Rules (Appendix 27 of the HKEx Main Board Listing Rules). HKEx finally launched a public consultation document on Review of ESG Guide in July 2015 and released its consultation conclusions in December 2015.

Following the consultation, HKEx accounced to upgrade ESG disclosure requirements from recommended best practice to "comply or explain" in two phases in 2016 and 2017. The new rules posed great challenges to listed companies in Hong Kong as they have to make mandatory public disclosures about company policies and their strategies to cope with operational risks that have considerable implications for the environment and society. They also need to establish a comprehensive system for reporting environmental Key Performance Indicators ("KPIs") from 2017 onwards.

Major Changes and Implementation Dates

- According to the updated ESG Guide, Hong Kong listed companies must disclose ESG information on an annual basis covering the same period as its annual report, the disclosure requirements changed from recommended (voluntary) to "comply or explain" for accounting years starting on or after 1 January 2016.
- The ESG Guide has been re-arranged into two Subject Areas:

ESG Subject Areas	Aspects
A. Environmental – 3 aspects (12 KPIs)	Emissions Use of resources Environment
B. Social – 8 aspects (20 KPIs)	Employment Health and safety Training and development Labour standards Supply chain management Product responsibility Anti-corruption Community investment

- The ESG disclosures have been implemented in two phases:
 1. General Disclosures for all reporting aspects were upgraded to "comply or explain" on or after 1 January 2016; and
 2. The 12 Environmental KPIs were upgraded to "comply or explain" on or after 1 January 2017.
- Hong Kong listed companies are required to state in their 2016 annual reports whether they have complied with the "comply or explain" provisions in the ESG Guide; and give considered reasons for any deviations from prescribed approach.

Gender diversity has been incorporated to the wording of the recommended (voluntary) disclosures of the ESG Guide.

The wording of the General Disclosures (where relevant) has been revised to be consistent with directors' report requirements under the Companies Ordinance (Cap. 622 of the Laws of Hong Kong), which was incorporated in the Listing Rules Appendix 16 for financial years ended on or after December 2015.



New GRI Standard

The Global Reporting Initiative (GRI) Standard, the most widely used sustainability reporting framework launched its updated version in October 2016, providing a clearer format and a new modular structure based on the current GRI G4 guidelines. The new GRI Standard will replace the current GRI G4 from 1 July 2018 onwards. The principal objective of the new GRI Standard is to simplify the reporting process and to make it more straightforward to Hong Kong companies. Under the new framework, companies are required to report on three universal standards, namely:

1. GRI 101 Foundation - on the fundamental principles of the reporting standards;
2. GRI 102 General Disclosures - addressing the contextual information about the reporting organization and its reporting practices; and
3. GRI Management Approach – disclosing the management system regarding material issues.

Besides, companies can choose to report on the 33 specific topics from ESG standards under the GRI 200, 300 and 400 series, such as anti-corruption, emissions, waste management or child labour, based on the material topics of their own selection. This characteristic enables companies to select disclosure topics that are most important to the sustainability of their business and matter to the stakeholders.

Values to Business Brought by ESG Report

The HKEx's consultation paper mentioned various studies have found augmented ESG regulation to be value adding despite higher compliance costs. It is believed that the upgrade will help increase

corporate transparency, strengthen governance and enhance corporate citizenship in Hong Kong and beyond. The changes indicate that the capital market has increased the awareness of sustainable development for listed companies in addition to their operation and financial performances. Under the new ESG reporting requirements, listed companies are driven to start or expand their sustainability reporting journey. Globally, surveys already suggested companies have increasingly incorporated sustainability information in their annual reports which is now firmly established as a standard practice. Align with the international practice of ESG disclosure, Hong Kong is likely to have a similar happening.

Through ESG reporting process, the company can benefit from improved risk management, operational efficiency, access to capital, supply chain management, reputation and cost savings from better use of resources. Non-financial KPIs such as those in health and workplace safety and community investment could boost staff engagement and contribute to talents retention as well as higher efficiency at workplace.

Steps for ESG Reporting

Step 1	Establish an ESG working group
Step 2	Understanding the requirements of the ESG Guide
Step 3	Determine reporting scope
Step 4	Stakeholder engagement
Step 5	Materiality assessment
Step 6	Collecting information for General Disclosures and data for the KPIs
Step 7	Report writing

We Can Help to Write a Good ESG Report

The demand for increased levels of disclosure and quality will become the major challenge for ESG reporting. A good quality report should be concise with focuses on performance. Key components of a quality reporting include stakeholder engagement, materiality, strategy, governance, performance targets, balancing factors, supply chain management, etc.

Our committed professional services team has the knowledge, expertise and experience in Hong Kong to help and support your companies in the journey to successful ESG reporting. We have provided ESG services for a number of listed companies in a wide range of industries covering manufacturing, catering, petrochemical, pharmaceutical industry, mass media, financial services, energy, technology, infrastructure, property and construction. We helped them manage ESG risks, formulate ESG strategies, develop effective ESG reporting system and prepare ESG reports. We are aimed at improving the ESG performance of the listed companies and help them to fulfill the ESG disclosure requirements.

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Our Chairman Received Pinnacle Award at Crowe Horwath Annual Meeting

Crowe Horwath International's 56th Annual Meeting took place in Vancouver, Canada from 30 October to 2 November 2016 with an attendance of over 260 delegates representing member firms from across 64 countries. Our Chairman and CEO Mr Charles Chan, Director Ms Ivy Chua, and Executive Director of Crowe Horwath Tax Services (HK) Limited Mr Wilson Tam joined this major annual event.

Each year at the annual meeting, the organizer presents a Pinnacle Award to selected individuals in recognition of their contributions to the global network. Charles was one of the awardees for 2016. In 1980, Charles founded his own CPA firm in Hong Kong which has enjoyed sustained growth for more than three decades. After joining the Crowe Horwath network, he has continuously looked for new and different opportunities for the firm, including forming several entities offering a wider range of consulting services.



Mr Charles Chan (right) receiving a Pinnacle Award from Mr Kevin McGrath, CEO of Crowe Horwath International at the annual meeting.

During the annual meeting, Charles and our directors participated at different sessions to discuss and share with other member firms the network's development. Charles was a speaker of the session of Success Factors Working Cross Border during which he shared his fascinating insights into working with

China and other Asian countries. Ivy joined several breakout sessions to discuss issues including international accounting, cross border work and driving growth for the network. Wilson also attended the Crowe Horwath International Tax Committee Meeting and Tax Breakout Meeting.

Crowe Horwath International Achieved Higher Ranking in Asia Pacific and the World

With an outstanding performance in 2016, Crowe Horwath International is now ranked as the eighth largest global accounting and professional services network, according to the International Accounting Bulletin's (IAB) 2016 World Survey results. The network reported total global revenues of USD3.7 billion for calendar year 2016, representing a 9% growth.

Crowe Horwath in Asia Pacific also achieved a growth of 19%, with the reported revenues of US\$914 million for calendar year 2016. This has elevated Crowe Horwath's ranking in Asia Pacific to the sixth largest professional services network, moving up one position from the 2015 ranking. The Greater China member firms including China, Hong Kong, Taiwan and Macau continued

to outperform the average growth by achieving a 37% increase in revenues for 2016.

We are excited to learn about the achievements of Crowe Horwath International and its member firms across the globe.

Recent Successful IPO Cases



Our Chairman and CEO Mr Charles Chan (6th right) attending the listing ceremony of MEIGU Tech on its first trading day.

We acted as the reporting accountants and auditors of the following three companies and helped them to go public in the Hong Kong capital market.

- Gemilang International Limited (“Gemilang”) (Stock code: 6163) was listed on the Main Board of

the Hong Kong Stock Exchange on 11 November 2016. Gemilang mainly designs and manufactures bus bodies and assembles buses, serving public and private bus transportation operators mainly in markets including Singapore, Malaysia, Australia, Hong Kong, China and India.

- KNK Holdings Limited (“KNK”) (Stock code: 8039) was listed on the GEM Board of the Hong Kong Stock Exchange on 12 December 2016. KNK is an architectural and structural engineering consultancy service provider in Hong Kong, offering services in the areas of licensing, inspection, certification and other architecture related consultancy.
- MEIGU Technology Holding Group Limited (“MEIGU Tech”) (Stock code: 8349) was listed on the GEM Board of the Hong Kong Stock Exchange on 13 January 2017. MEIGU Tech engages in the research and development, production and sale of a variety of fibreglass reinforced plastic products in China. Most of its products are used in corrosive environments such as chemical factories.

Business Update: Valuation Services

Further to the previous accomplishments, our Consulting and Valuation team has recently assisted the following listed companies to achieve their business goals through providing our valuation services.

- We provided professional property valuation to China Overseas Grand Oceans Group Limited (Stock Code: 0081) on 17 development projects in eight major cities in China. The valuation was used for circular purpose of the very substantial and connected transaction in relation to property acquisition. The Company, a subsidiary of China Overseas Land & Investment Ltd. (Stock Code: 0688), is a property developer. As at 30 June 2016, the

company held a land bank spreading over 13 cities with 24 on-going development projects.

In addition, we also acted as industry consultant expert for the following two IPO clients.

- K W Nelson Interior Architect Group Limited (Stock Code: 8411): We conducted a thorough market study on the decoration industry in Hong Kong for K W Nelson and provided the company with an industry overview research report for the purpose of its initial public offering. K W Nelson is a Hong Kong-based interior decorator providing interior designs and coordinating interior decoration

projects for commercial premises including office and retail space mainly located in Hong Kong.

- WWPKG Holdings Company Limited (Stock Code: 8069): We carried out a comprehensive market study on the travel service industry in Hong Kong and prepared an industry overview research report for WWPKG, which is a long-established travel agent in Hong Kong. The company's major business is the provision of outbound package tours to various destinations with particular focus on Japan bound tours. It also offers other travel related products and services such as air tickets, hotel and accommodation.

University Recruitment Talks 2017

Riding on the enthusiastic response to our university recruitment talks in the previous years, we kept on running a series of on-campus career talks during February and March this year in six local universities and tertiary institutes. Besides providing our company's career information, our directors also shared their experience to encourage the students. This round of career talks drew a total of nearly 400 participating students.

3-Time Awarded "5 Years Plus Caring Company Logo"

We have been awarded the "5 Years Plus Caring Company Logo" for the third year by the Hong Kong Council of Social Service in recognition of our commitments to helping the needy and caring the community.

We are nominated by Otic Foundation ("Otic"), a registered charity in Hong Kong which provides various services and assistance to cater for the needs of the hearing impaired.

We have been working hand in hand with Otic for the well-being of the hearing impaired. We are the honorary auditor of Otic. Besides, our staff members have provided volunteer services in Otic's charity events, for instance, in Otic's charity concert where our staff volunteers assisted in the preparation work and monitored the donation counting process.

Our CICPA Intern

We have been a supporting organization of the internship project of The Chinese Institute of Certified Public Accountants ("CICPA"). This year, we offered an internship opportunity to a CICPA student Miss Mary Huang, who worked in our Audit Department from January to April.

By supporting the CICPA internship project, we contribute to nurture young talents and facilitate the exchange and share of experience between young accountants in the mainland and Hong Kong.



Miss Mary Huang (front row, 2nd left) with our Directors Ms Pammy Fung, Mr Charbon Lo, our Audit Manager, HR Manager and audit team members.



Our Director Ms Pammy Fung (right) and Principal of Accounting Services Ms Penny Chan (left) receiving the Caring Company certificate at the award presentation ceremony on 10 March 2017.



Our staff members (3rd and 4th right) as volunteers at the charity concert organized by Otic.

就稅務事宜自動交換財務帳戶資料 (自動交換資料)

背景

全球各主要國家在反對恐怖主義及打擊洗黑錢的國際協作取得成功後，近年來為了打擊國際逃稅，又提倡並落實執行了「自動交換財務帳戶資料」的新國際標準。為此，香港已於2016年6月立法，自動交換資料現正全面實施，成為我們生活的一部分。由於全球主要國家（包括中國）都會實施自動交換資料，所以各地的納稅人都會面對前所未有的挑戰。無論世代經商，投資者與生活在香港這個聞名於世界的「金融中心」的中外人士，特別是中港兩地工作的人士及在香港有投資的國內投資者，將要面對一套全新的稅務概念。

如何搜集及使用資料

香港稅務局會通過本地銀行、保險公司、信託基金及投資公司等機構（統稱「財務機構」）收集與海外（包括中國）納稅人相關的稅務資料，用作交換海外稅務局（包括中國）收集到有關香港居民在當地的稅務資料。通過這「資料交換系統」各國的稅務當局會把由外國取得的資料與本國納稅人申報入息的資料作比較，以檢測本地稅務居民是否漏報任何收入，以進行稅務調查，並視乎情況，追討少交的稅款及罰款。

詳情

如欲瞭解詳情，請登入以下連結：

http://www.ird.gov.hk/chi/faq/dta_aeoi.htm

http://www.ird.gov.hk/chi/tax/dta_aeoi.htm

歡迎聯絡我們的稅務專業團隊

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收集的資料

財務機構須從顧客收集的資料包括：

- 個人資料：姓名、住址、出生地點和日期、稅務居住地；
- 稅務檔案編號；及
- 財務資料：包括銀行帳戶號碼、帳戶結餘、貨幣、利息、紅利與其他收益、出售財務資產所得款項、保單現金價值等。

所涉的實體

- 個人；
- 公司及公司的控權人士；及
- 信託基金，包括其財產授與人、受託人、保護人、受益人及信託基金的控權人士。

稅務風險

各國家地區均有其本身的稅務制度，而執行「全球收入徵稅」的國度，包括英國、加拿大、澳洲與中國等，將會通過此「資料交換系統」取得大量與其國民於海外收入有關的資料。以本地收入作為徵稅基礎的轄稅區，如香港，也會使用通過這個系統所收集的資料來檢測納稅人是否有全面申報收入。儘管各國的「稅務條例」不盡相同，但有一普遍存在的條款是凡未能向本國稅務當局提供資料或提供不正確資料者，均可被判罰。

收緊環境、社會及管治(ESG)信息披露對香港上市公司的挑戰



香港推行環境、社會及管治（以下簡稱ESG）信息披露制度，始於2011年12月香港交易及結算所有限公司（簡稱“港交所”）發佈《環境、社會及管治報告指引》（簡稱《指引》）的諮詢文件。2012年8月，港交所發佈了對《指引》的諮詢總結，並宣佈於2012年底開始將撰寫ESG報告定為上市公司的最佳常規。2013年1月1日，港交所決定將《指引》作為常規建議列入《主板規則》附錄27。2015年7月，港交所發佈公眾諮詢文件就《指引》的建議修訂徵詢市場意見，2015年12月公佈諮詢總結。

依據諮詢總結，港交所宣佈將《指引》披露要求由最佳常規提升至“不遵守就解釋”，並分兩個階段於2016年及2017年實行。新規則下，香港上市公司須就其公司政策及策略如何處理對環境及社會兩方面有相當影響的營運風險，作出強制信息披露。同時，它們需要建立一套完善系統來處理由2017年起須報告的環境關鍵績效指標。

主要修訂及實施日期

- 根據新《指引》規定，香港上市公司每年要披露其環境、社會及管治的資料，有關資料涵蓋的期間須與年報內容涵蓋的時間相同，並要求自2016年1月1日或之後開始的財政年度起發表的ESG報告，把部份ESG信息披露從建議（即自願）提升至「不遵守就解釋」。

- 《指引》重新分為兩個主要範疇：

ESG 主要範疇	層面
A. 環境保護 – 3 個層面 (12 個關鍵績效指標)	排放物 資源使用 環境保護
B. 社會 – 8 個層面 (20 個關鍵績效指標)	就業 健康與安全 培訓及發展 勞工準則 供應鏈管理 產品責任 反貪污 社區投資

- 《指引》要求上市公司分階段實施披露要求：
 - 將所有報告層面的一般披露指標提升至“不遵守就解釋”，於 2016 年 1 月 1 日或之後開始的財政年度生效；及
 - 環境範疇的所有關鍵績效指標提升至“不遵守就解釋”，於 2017 年 1 月 1 日或之後開始的財政年度生效。
- 香港上市公司必須於 2016 年的年報闡明其是否已遵守指引中“不遵守就解釋”的規定，以及就沒有披露有關資料作解釋。

修改《指引》建議(即自願)披露事宜的措辭，加入性別多元化。

修改一般披露責任的措辭以配合《公司條例》(香港法例第 622 章)的董事報告規定，並已載入上市規則附錄十六，且適用於 2015 年 12 月或以後完結之財政年度。

全新的全球永續性報告標準

全球永續性報告組織(GRI)發表的《可持續發展報告指南》是全球使用最廣泛的可持續發展報告指引。2016 年 10 月，GRI 公佈了更新版本的永續報告架構，標準根據 G4 修改而成，改善了格式和架構，並將於 2018 年 7 月 1 日起取代現時的 G4 指南，成為全世界 CSR 報告的新標準。全新 GRI 標準的主要目的是簡化報告的程序，使香港上市企業能更容易遵從披露要求。

在新的 GRI 架構下，上市企業須按三項通用標準來披露有關資料，分別為：

- GRI 101：標準相關說明的報告書基礎；
- GRI 102：一般揭露；及
- GRI 103：個別重大性議題管理方針的揭露。

此外，企業可按特定議題標準的三大層面：經濟(GRI 200：201~206)，環境(GRI 300：301~308)以及社會(GRI 400：401~419)，共計 33 項標準，選擇報告對其業務的可持續性及其股東關注的重大議題，如反貪污、排放物、廢物管理及童工等。

ESG 報告對業務的價值

香港聯交所的諮詢文件指出，多項研究均發現增補 ESG 規則雖提高了符規成本，但可為企業增值。提高 ESG 披露要求可增加企業透明度、加強管治、提升企業於香港及海外的企業公民形象。這些變化顯示資本市場除了重視上市公司的營運及財務狀況，也日益關注其可持續發展能力。根據新的 ESG 披露要求，上市公司不得不開展和提升可持續發展報告的工作。全球有不少研究指出，愈來愈多公司在年報中加入可持續

發展資訊，並把其定為一個常規的做法。為與 ESG 披露的國際做法接軌，相信香港亦會跟隨這個大趨勢。

ESG 報告的過程可以幫助企業改善風險管理、營運效率、供應鏈管理、取得資本、提高信譽，以及通過有效運用資源而節省成本。非財務關鍵績效指標如員工健康、工作環境安全及社區投資，均增加員工的投入參與，有助留住人才和提高職場工作效率。

準備 ESG 報告的步驟

第一步	成立 ESG 工作小組
第二步	了解有關《指引》的規定
第三步	決定匯報範圍
第四步	權益人參與
第五步	重要性評估
第六步	收集一般披露資料及 關鍵績效指標數據
第七步	撰寫 ESG 報告

我們可協助撰寫高質素的 ESG 報告

編寫 ESG 報告，最重要是如何滿足不斷提高的披露要求和保持高質素。一份出色的 ESG 報告應該是簡潔扼要，且專注評估企業的績效，主要組成部份包括權益人參與、重要性、策略、管治、績效目標、平衡因素和供應鏈管理等。

我們的資深專業團隊在協助香港公司編寫 ESG 報告具備深厚知識和豐富經驗，我們為許多上市公司提供 ESG 服務，涉及的行業十分廣泛，包括製造業、餐飲業、石油化工、製藥、印刷與傳媒、金融服務、能源、基建、房地產及建築等。我們幫助這些公司管理 ESG 風險、制定 ESG 策略、發展有效的 ESG 報告系統，以及編寫 ESG 報告。我們致力改善上市公司的績效表現，協助他們達致 ESG 的披露要求。

如欲查詢詳情，請聯絡：

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陳維端主席獲國富浩華頒發 Pinnacle Award



陳維端主席(中)、蔡淑蓮董事(右)及譚建國執行董事出席國富浩華國際周年大會。

國富浩華國際周年大會於 2016 年 10 月 30 至 11 月 2 日在加拿大溫哥華舉行。本公司陳維端主席兼首席執行官、蔡淑蓮董事及國富浩華稅務(香港)有限公司譚建國執行董事出席這次盛事。今次大會共有來自 64 個國家成員所的 260 名代表參加。

每年的周年大會，國富浩華國際都會選出對促進這個國際網絡發展有重大貢獻的傑出領袖，頒發 Pinnacle Award 以表揚獲獎者的努力。陳維端主席是 2016 年度的其中一名得獎者。陳主席於 1980 年創立自己的會計師事務所，其業務在過去 30 多年一直持續增長。加

入國富浩華國際網絡後，憑藉陳主席的環球視野及高瞻遠足，領導國富浩華香港持續不斷地發展出多項諮詢服務。

是次周年大會期間，陳主席及我們的董事出席了多個環節，與其他成員所討論網絡的發展，陳主席更擔任其中一個會議「跨境工作的成功因素」的講者，分享他對與中國及其他亞洲國家合作的獨到見解。蔡淑蓮董事亦參加了多個會議，討論國際會計、跨境工作和帶動網絡增長等議題。譚建國執行董事出席了國富浩華國際稅務委員會會議及稅務實務會議。

國富浩華國際躋身亞太區及全球更高排名

國富浩華國際在 2016 年取得驕人佳績。根據 International Accounting Bulletin 發表的 2016 年全球調查結果，國富浩華國際現時已躍升至全球第八大會計及專業服務網絡，它在 2016 年的全球總收益為 37 億美元，增長達 9%。

至於在亞太區方面，國富浩華在 2016 年錄得 9.14 億美元收益，增長 19%。國富浩華在亞太區 2016 年的排名升至第六位，比 2015 年升高一位，其大中華成員所包括中國、香港、台灣和澳門在 2016 年的收益錄得 37% 的強勁增長。

我們對國富浩華國際及其各成員所的卓越成績感到十分鼓舞。

最新成功上市個案

我們為以下三間公司擔任申報會計師及核數師，協助他們在香港資本市場上市集資。

- 彭順國際有限公司(「彭順國際」)(股份代號:6163)於 2016 年 11 月 11 日在香港交易所主板成功上市。彭順國際的主要業務是設計及製造車身及裝配巴士，服務的目標市場主要包括新加坡、馬來西亞、澳洲、香港、中國及印度等地的公營及私營巴士運輸營運商。
- KNK Holdings Limited(「KNK」)(股份代號:8039)於 2016 年 12 月 12 日在香港交易所創業板成功上市。KNK 為活躍於香港的建築及結構工程顧問服務供應商，提供多個範疇包括牌照、檢查、核證和其他建築相關的顧問服務。
- 美固科技控股集團有限公司(「美固科技」)(股份代號:8349)於 2017 年 1 月 13 日在香港交易所創業板成功上市。美固科技主要在中國從事多種玻璃鋼產品的研發、生產及銷售，其大部分產品用於不同行業的腐蝕性環境，例如化工廠。



劉國雄董事(右)出席彭順國際集團上市儀式，恭賀彭順國際總經理彭志祥(左)及項目經理彭士鴻(中)。

業務動態：評估服務 2017大學招聘講座

秉承優良往績，我們諮詢評估部的專業團隊最近為以下上市公司提供評估服務，以協助其達成業務目標。

- 我們為中國海外宏洋集團（股份代號：0081）在中國八個主要城市的17個發展項目提供物業評估，以作為有關物業收購的重大關連交易而須發通函之用。中國海外宏洋集團是一家地產發展商，為中國海外發展有限公司（股份代號：0688）的附屬公司。截至2016年6月30日，該公司在國內擁有的土地儲備遍佈13個城市的24個發展項目。

另外，我們亦為兩家進行首次招股上市的公司擔任行業顧問，包括：

- K W Nelson Interior Architect Group Ltd（股份代號：8411）- 我們為K W Nelson就香港的裝修行業進行了全面的市場研究，並為其首次招股上市提交了行業概覽研究報告。K W Nelson是位於香港之室內裝修公司，專為商業場所（包括主要位於香港之辦公室及零售商舖）提供室內設計方案、委聘分包商進行室內裝修工程及由項目經理協調、管理及監督室內裝修工程。
- 縱橫遊控股有限公司（股份代號：8069）- 我們為縱橫遊控股對香港的旅遊服務業作出一個詳細的綜合市場研究，以及編製行業概覽研究報告。該公司為香港一家歷史悠久的旅行代理商，主要業務為提供以日本遊為主打的外遊旅行團，亦提供其他旅行方案及服務，包括機票和酒店住宿等。



本公司董事馮珣女士（左）接受香港理工大學專業進修學院講師黃雪芬女士致送紀念品。

我們每年在各大學及專上院校舉行的招聘講座都反應熱烈，今年我們繼續在二、三月期間到本地六間大學及專上院校舉辦一連串招聘講座，除了提供本公

司的招聘資料外，我們的董事亦與學生分享成功心得。這輪招聘講座共吸引近400名學生參加。

中注協學生於本公司實習

我們一直是中國註冊會計師協會（「中注協」）學生實習計劃的支持機構，定期聘用參加了中注協實習計劃的學生。今年我們聘用了中注協學生黃曼麗小姐為實習生，她於一月至四月期間在本公司的審計部實習。

透過參與中注協的學生實習計劃，本公司一方面為培育人才出力，另一方面又可促進中、港兩地的年青會計師交流，讓他們分享經驗，擴闊視野。



中注協實習計劃學生黃曼麗小姐（最右者）於本公司的審計部實習。

三度獲頒5年Plus「商界展關懷」標誌

我們已連續三年獲香港社會服務聯會頒發5年Plus「商界展關懷」標誌，以表揚我們幫助有需要的人士和積極關懷社會。

我們的提名機構——奧迪慈善基金（「奧迪」）是香港註冊的慈善機構，為有需要的聽障人士提供支援。

我們和奧迪一直攜手合作，幫助聽障人士，我們除了是該基金的義務核數師外，員工亦多次為奧迪舉行的活動擔任義工，例如於奧迪舉辦的耳愛傳聲慈善籌款演唱會上，我們的員工到場協助演唱會的準備工作及監察點算捐款過程。

Contact us

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About Crowe Horwath International

國富浩華國際簡介

Crowe Horwath International is ranked among the top 10 global accounting networks comprising over 200 independent accounting and advisory services firms with 750 offices in 130 countries around the world. Crowe Horwath International'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 Horwath International member firms 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.crowehorwath.net

國富浩華國際為全球十大會計師事務所集團網絡之一，擁有超過200家獨立會計師事務所和諮詢服務公司、其750個辦事處遍佈全世界130個國家。國富浩華國際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。國富浩華國際的成員所在審計、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。

如欲取得國富浩華國際更多資料，請瀏覽其網站：www.crowehorwath.net

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