

Newsletter 公司通訊

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We are pleased to present you this issue of Crowe (HK) Newsletter. Our Newsletter aims to provide readers with regulatory updates, our insights on market or industry developments, and news regarding our company, affiliates and clients. The current and back issues are available on the webpage of Crowe (HK) CPA Limited (<https://www.crowe.com/hk/news>) under the section "Newsletter".

最新一期國富浩華（香港）《公司通訊》經已出版，本通訊內容包括最新的監管資訊、市場或行業發展分析，以及本公司、聯營公司及客戶的近期動態。歡迎登入國富浩華（香港）會計師事務所有限公司網頁（<https://www.crowe.com/hk/news>），於「公司通訊」一欄瀏覽各期的通訊。

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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任何責任。

Consultation Conclusion on Stock Exchange's Review of the Environmental, Social and Governance Reporting Guide and Related Listing Rules published

On 18 December 2019, The Stock Exchange of Hong Kong Limited ("Stock Exchange") published conclusions to its consultation on the 'Review of the Environmental, Social and Governance ("ESG") Reporting Guide ("ESG Guide") and Related Listing Rules' ("Consultation Paper"). All the proposals set out in Consultation Paper, having been met with overwhelming support from respondents, will be adopted with certain modifications or clarifications. The revised Listing Rules and ESG Guide will be implemented for financial years commencing on or after 1 July 2020.

The proposals emphasize the board's leadership role in the governance structure for ESG matters and the importance of materiality in ESG reporting. Set out below are the major changes adopted:



Amendments to the Listing Rules

- Shortening the publication timeframe for ESG reports to within five months after the financial year-end
- Printed ESG reports not required unless responding to shareholders' specific request, with a notification of online publication

Amendments to the ESG Guide

- Introducing mandatory disclosure requirements in the ESG Guide to include:
 - a board statement setting out the board's consideration of ESG issues
 - the application of the Reporting Principles "materiality", "quantitative" and "consistency" (issuers are nevertheless still required to follow all four Reporting Principles, namely materiality, quantitative, consistency and balance in preparing ESG reports)
 - explanation of the reporting boundary and identification process for including specific entities or operations in ESG reports
- Introducing Aspect on Climate Change and revising the Environmental KPIs:
 - introducing a new Aspect to require disclosure of significant climate-related issues which have impacted and may impact the issuer
 - amending key performance indicators ("KPIs") regarding emissions, energy use and water efficiency, waste reduction etc. to require disclosure of relevant targets
 - revising a KPI to require disclosure of Scope 1 and Scope 2 greenhouse gas emissions
- Upgrading the disclosure obligation of Social KPIs:
 - upgrading the disclosure obligation of all Social KPIs to "comply or explain"
 - revising the relevant KPIs to:
 - clarify that "full- and part-time staff" should be included in, but are non-exhaustive examples of, "employment types"
 - require disclosure of the number and rate of work-related fatalities that have occurred in each of the past three years
 - require disclosure of (i) practices used to identify environmental and social risks along the supply chain, and (ii) practices used to promote environmentally preferable products and services when selecting suppliers, and how these practices are implemented and monitored
 - require disclosure of anti-corruption training provided to directors and staff
- Encouraging issuers to seek independent assurance to strengthen the credibility of ESG information disclosed

Next Step

There has been a growing focus from investors, regulators, governments and international organizations world-wide on issuers' ESG reporting, especially the disclosure of climate change-related information. This is because ESG risks present financial, operational and compliance risks to companies, and if not managed properly, may bring about real financial impacts to their businesses. Therefore, issuers should take ESG reporting seriously.

In light of the forthcoming implementation of the above amendments, issuers are advised to get started gathering the necessary information and putting the required infrastructure in place for ESG reporting under the revised ESG Guide as early as possible. It is also important for the board to take the lead and get involved from the outset.

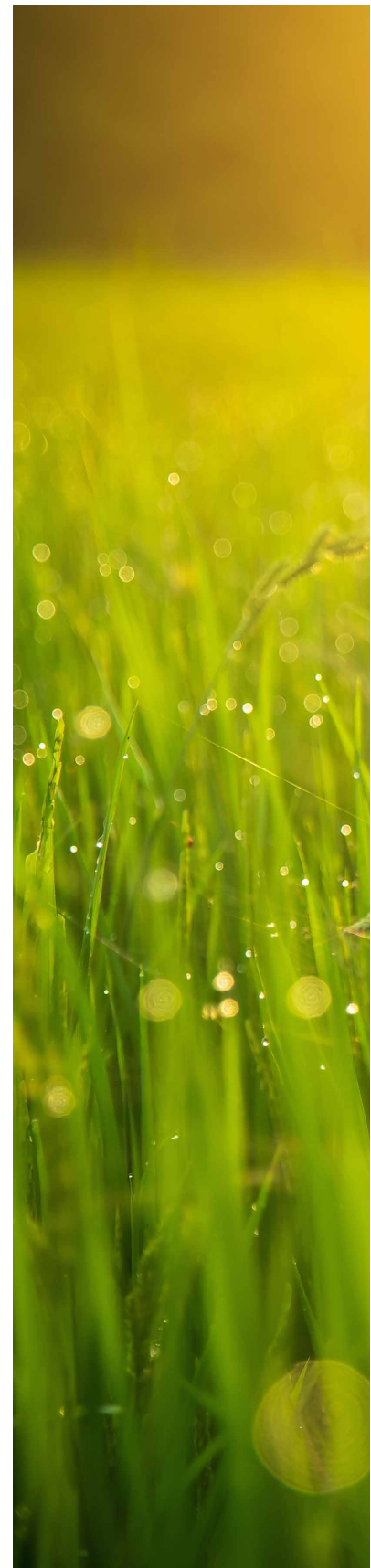
As ESG reporting involves professional knowledge and judgment, it pays to have an advisor in your corner.

How we can help

Our team has solid experience in assisting clients to prepare ESG reports and draw up improvement plans tailored to their specific needs. The work we undertake include:

- Identifying needs and concerns of our clients' businesses: revenue growth, profit margin, corporate image, staff retention, internal control protocol, and etc.
- Calculating carbon footprint by measuring amount of greenhouse gases ("GHG") produced directly and indirectly
- Developing options that fit the business plans
- Developing carbon strategies, weighing environmental costs and effects and allocating resources effectively
- Benchmarking other companies in the same industry, where appropriate
- Setting KPIs and planning for improvements in short and long terms
- Evaluating ESG achievements

Our professional experience, immense expertise and detailed grasp of the latest regulatory developments make us well placed to help you better meet the new requirements as well as investors' expectations in respect of ESG reporting. If you would like more information on how we can help you, we would be delighted to hear from you.



New Audit Partners

To cope with our persistent business growth, we are delighted to announce the promotion of Ms Cliny Liu and Mr Roy Chan to our Audit Partners, and to welcome the joining of Mr Alfred Chung and Ms Karen Tsui as our new Audit Partners.



Ms Cliny Liu

Cliny has more than 15 years of audit and assurance advisory services experience. Prior to joining us, she worked at a Big 4 international accounting firm. She is experienced in providing audit services to Hong Kong listed companies and China-based operations of multinational companies, covering a wide range of industries including pharmaceutical, transportation, construction, environmental and manufacturing. She has also been involved in various transaction support assignments.



Mr Roy Chan

Roy has over 10 years' experience in the profession. Since joining us, he has been responsible for a wide range of audit engagements for clients from SMEs to listed local and PRC companies. He has extensive exposure in handling listed company audits and large scale audit assignments across a wide variety of industries including mining, manufacturing, trading, retail, film production, property investment, pharmaceutical products as well as heating supply.



Mr Alfred Chung

Alfred has more than 20 years' experience in providing audit and assurance services with part of his professional career life at a Big 4 international accounting firm. He has extensive experience in audit of listed companies (both local and overseas) and PRC state-owned enterprises and IPO engagements covering a wide range of industries including manufacturing, food and beverage, property development, property investment, agriculture, consumer market and natural resources.



Ms Karen Tsui

Karen has about 20 years of experience in providing audit services to clients across various industries. Prior to joining us, she worked at a Big 4 accounting firm and a renowned local accounting firm. She has been involved in audits of multinational corporations as well as companies in Hong Kong and the PRC with listing status in Hong Kong and the UK. She also has extensive experience in initial public offering exercises in Hong Kong and in performing financial due diligence reviews.

Congratulations to JiaChen Holding Group Limited for their successful listing on the Hong Kong Main Board



As the auditor and reporting accountant of JiaChen Holding Group Limited ("JiaChen"; Stock Code: 1937), we have assisted JiaChen to list on the Main Board of the Hong Kong Stock Exchange on 17 January 2020.

JiaChen is principally engaged in the manufacturing and sales of access flooring products and the provision of related installation services. The access flooring products have been generally applied in office buildings in the PRC.

We congratulate JiaChen and its board of directors for its successful listing.



Our Audit Partner Mr Warren Leung (middle) at the listing celebration lunch of JiaChen Holding Group Limited.

We assisted in the successful resumption of trading of Qidian International Co., Ltd.

We have assisted Qidian International Co., Ltd. ("Qidian"; Stock Code: 1280) (formerly known as Huiyin Smart Community Co., Ltd.) in the resumption of trading of its shares on the Hong Kong Stock Exchange.

Our engagement team collaborated with Crowe's member firm in the

PRC to form a cross-border team comprising 16 audit members. With the assistance of different professionals and the full cooperation of Qidian's management, the team completed the 2018 annual audit. We also assisted the client to clarify matters described in the basis for disclaimer of opinion by the former

auditor so that it could take measures to resolve the issues.

Qidian successfully complied with all of the resumption conditions. Trading of shares of the company resumed on 11 November 2019.

Our delegates attended Crowe Global Conference

The annual Crowe Global Conference was held in Sydney on 27-30 October 2019, bringing together about 260 delegates from member firms of the Crowe Global network from all over the world. Our Chairman and CEO Mr Charles Chan, Audit Partners Ms Ivy Chua and Mr Samuel Choi and Principal Tax Advisor Mr Wilson Tam attended the event and had fruitful exchanges of ideas and discussions with other participants.

This year's conference explored how to take Crowe's business to the next level under the theme "Elevate" through plenary sessions, breakout sessions, keynote speeches and networking events. Mr Stephen Scheeler, former CEO of Facebook in Australia and New Zealand, and Dr Richard Harris, Australian of the Year 2019, were among the guest speakers at the event.

In opening, Mr David Mellor, CEO of Crowe Global, highlighted "Embracing Technology", "Leading for the Future" and "Trust in the



Profession" as the three directions that Crowe is taking to work towards the goal of "Elevate". New strategy initiatives and digital transformation efforts have also been introduced.

Commenting on the new strategic objective, our Chairman, Mr Charles Chan, said: "To stay competitive in

the challenging and changing business environment, it is important to constantly adapt and change to better meet clients' needs. In this regard, the digital transformation efforts initiated by Crowe Global represent a great start."

Our International Liaison Partner served as a judge for HKB Management Excellence Awards 2019

Mr Charbon Lo, our International Liaison Partner, was on the judging panel for the HKB Management Excellence Awards 2019 for the second consecutive years. Around 20 companies of various sizes from across a wide range of industries which are highly accomplished and promising in their respective field were honored in the award

presentation ceremony held on 21 November 2019.

Organized by Hong Kong Business, a publication of Charlton Media Group, the award aims to recognize outstanding business leaders and teams who have successfully driven the growth and development of their companies with innovative initiatives.



Our International Liaison Partner Mr Charbon Lo (2nd left), together with Tim Charlton, Editor-in-chief of Charlton Media Group (middle) and other judges at the HKB Management Excellence Awards 2019.

We served as Honorary Auditor of Miss Exhibition Pageant of the 54th Hong Kong Brands & Products Expo

Our company has been actively involved in serving our community. One of our initiatives is assisting non-profit-making organizations with our professional knowledge by serving as their honorary accountants and auditors. We have a long-established relationship with The Chinese Manufacturers' Association of Hong Kong (CMA). Since 1998, we have been acting as its honorary auditor for the Hong Kong Brands & Products Expo organized by CMA. Invited by CMA again this year, we acted as the official honorary auditor of Miss Exhibition Pageant of the 54th Hong Kong Brands & Products Expo. We monitored the vote counting process of the Pageant.



Our International Liaison Partner, Mr Charbon Lo (left), receives a souvenir from Mr Dennis Ng, Vice President of The Chinese Manufacturers' Association of Hong Kong.

Being the highlight of the Hong Kong Brands & Products Expo, Miss Exhibition Pageant ended on a high note on 31 December 2019. Our International Liaison Partner, Mr

Charbon Lo, attended the Prize Presentation Ceremony of the Pageant held in Victoria Park and received a souvenir from CMA on behalf of our company.

Crowe (HK) supported HKICPA Business Case Competition 2019

We continued to support the HKICPA Business Case Competition (formerly known as QP Case Analysis Competition) by offering an internship opportunity to a winning student of the competition. The internship opportunity provides the student a real environment to gain understanding and experience in the profession they are interested in. Our International Liaison Partner, Mr Charbon Lo, attended the Competition Luncheon cum Award Presentation Ceremony on 1 December 2019.

As a major annual event of HKICPA, the competition received tremendous support with participation of more than 584 teams from various



Our International Liaison Partner, Mr Charbon Lo (1st left), shares his experience with entrants at the Business Case Competition Luncheon cum Award Presentation Ceremony.

universities in Hong Kong, Greater China and Macau regions. Participants are required to analyze the risks regarding a specific business case and to develop

solutions. The event helps the participating students develop valuable business skills, foster professional judgment and prepare for business environment.

聯交所發佈檢討《環境、社會及管治報告指引》及相關《上市規則》條文的諮詢總結

香港聯合交易所有限公司（「聯交所」）於2019年12月18日就有關《檢討〈環境、社會及管治報告指引〉（「ESG指引」）及相關〈上市規則〉條文的諮詢文件》（「諮詢文件」）刊發了諮詢總結。諮詢文件內的所有建議均獲絕大多數回應人士支持，並在作若干修訂或釐清後全部予以採納。修改後的《上市規則》及《ESG指引》將於2020年7月1日或之後開始的財政年度實施。

有關建議主要針對董事會就環境、社會及管治（「ESG」）事宜的管治架構所發揮的領導角色，以及「重要性」原則對ESG匯報的重要性。採納的主要修訂如下：

《上市規則》的修訂

- 刊發ESG報告的時限縮短為財政年度結束後五個月
- 發行人毋須提供ESG報告的印刷本（應個別股東要求除外），但須就網上刊發ESG報告發出通知

《ESG指引》的修訂

- 在《ESG指引》加設強制披露要求，以涵蓋：
 - 載有董事會對ESG事宜的考量的董事會聲明
 - 「重要性」、「量化」及「一致性」匯報原則的應用情況（然而，發行人編備ESG報告時仍需遵循全部四項匯報原則，即重要性、量化、一致性及平衡）
 - 解釋匯報範圍及發行人挑選特定實體或業務納入ESG報告的過程
- 新增有關氣候變化的層面及修訂環境關鍵績效指標：
 - 增設新的層面，規定披露已經及可能會對發行人產生影響的重大氣候相關事宜
 - 修訂有關排放量、能源使用、用水效益、減廢等方面的關鍵績效指標，規定披露相關目標
 - 修訂關鍵績效指標，規定披露範圍1及範圍2的溫室氣體排放量

- 提升社會關鍵績效指標的披露責任：

- 將所有社會關鍵績效指標的披露責任提升至「不遵守就解釋」
- 修訂相關關鍵績效指標，以：
 - 釐清「僱傭類型」應包括「全職及兼職」僱員，但「全職及兼職」僱員是僱傭類型的其中一種例子
 - 規定披露過去三年每年因工亡故的人數及比率
 - 規定披露(i)有關識別供應鏈每個環節的環境及社會風險的慣例；及(ii)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的方法
 - 規定披露向董事及員工提供的反貪污培訓

- 鼓勵發行人尋求獨立驗證以加強所披露ESG資料的可信性

下一步

全球的投資者、監管機構、政府和國際組織日益重視發行人的ESG匯報，尤其是對氣候變化相關資料的披露，因為ESG相關風險能為公司帶來財務、營運及合規風險，若未能妥善處理，這些風險會為公司帶來實際的財務影響，因此，ESG匯報這一環實不容忽視。

鑒於上述修訂即將實施，為按照修訂後的《ESG指引》作ESG匯報，發行人應盡早開始收集所需資料，建立和落實所需基建以作配合，董事會從

一開始便扮演主導角色及參與其中亦同樣重要。

編制ESG報告牽涉專業的知識和判斷，因此聘用ESG顧問有助機構評估自己公司在這方面的成就，及在報告中作適當披露。

我們如何協助您？

我們的團隊擁有豐富的經驗，可協助客戶編制ESG報告和因應客戶需要制訂改善計劃，我們的服務包括：

- 確定客戶業務所關注的事項：例如收入增長、盈利率、企業形象、員工挽留、內部監控系統等等
- 通過量度溫室氣體（GHG）排放量，計算直接和間接產生的碳足跡
- 建議適合的業務計劃
- 建議碳排放策略，衡量環境成本和影響，有效地分配資源
- 如有同行業的指標數據，可作出比較
- 設定KPIs和制訂長期及短期的改善計劃
- 評估ESG績效

我們具備豐富的經驗和專業知識，並對最新法規有詳盡的了解，這些優勢使我們能協助客戶滿足新的法例要求和投資者對ESG報告的期望。如欲進一步了解我們的服務，歡迎聯絡我們。

新任審計合夥人

為配合我們持續增長的業務，我們欣然宣佈擢升廖木蘭女士及陳穎輝先生為審計合夥人，並歡迎鍾偉全先生及徐嘉琳女士加入本公司成為審計合夥人。



廖木蘭女士擁有超過 15 年的審計服務經驗。加入本公司前，她曾在一所四大國際會計師事務所任職。廖女士多年來為香港上市公司和跨國公司在中國的運營機構提供審計服務，經驗豐富。她的客戶來自廣泛的行業，計有藥品、運輸、建造、環保和製造業，她亦參與各種交易支援項目。



陳穎輝先生在審計專業擁有超過 10 年經驗，自加入本公司以來，他負責多個審計項目，客戶包括中小型企業以至上市的本地及中國公司。陳先生對於進行上市公司及大型的審計有豐富經驗，客戶包括礦業、製造業、貿易、零售、電影製作、地產投資、製藥及供熱行業。



鍾偉全先生從事審計鑑證服務逾 20 年，經驗深厚，並曾在一所四大國際會計師事務所發展其專業。他在上市公司（包括本地和海外）及中國國有企業的審計和首次招股上市項目方面均有豐富經驗，其客戶涵蓋製造、餐飲、房地產發展、房地產投資、農業、消費市場和自然資源等多個行業。



徐嘉琳女士擁有約 20 年為各行業客戶提供審計服務的經驗。加入我們之前，她曾在一所四大會計師事務所和一所本地著名的會計師事務所任職，曾為跨國公司以及在香港和英國上市的中港公司進行多項審計項目。徐女士對於香港首次公開招股項目和財務盡職審查亦富經驗。

恭賀佳辰控股集團有限公司成功於香港主板上市



本公司審計合夥人梁振華先生（右七）出席佳辰控股集團有限公司的上市儀式。

本公司擔任佳辰控股集團有限公司（「佳辰」）的核數師及申報會計師，協助佳辰於 2020 年 1 月 17 日在香港聯交所主板成功上市，股份代號 1937。

佳辰主要從事製造及銷售架空活動地板產品及提供相關安裝服務，產品一般應用於中國的辦公樓。

我們謹向佳辰及其董事局致以熱烈的祝賀！

我們協助奇點國際有限公司成功復牌

我們協助奇點國際有限公司（「奇點」）（前稱滙銀智慧社區有限公司）在香港聯交所復牌，股份代號 1280。

我們與 Crowe 的中國內地成員所組成 16 人的跨境項目團隊，與其他專業人士合作，在奇點的管理層全面配合下，完成 2018 年年度審計。我們亦協助客戶澄清其前任核數師無法表示意見的基準所述的事宜，使客戶可以採取措施解決相關事項。

奇點最後符合全部復牌條件，於 2019 年 11 月 11 日復牌。

出席 Crowe Global 周年大會



今年的主題為「提升」(Elevate)。Crowe Global 首席執行官David Mellor先生強調，網絡成員必須「應用科技」、「引領未來」及「贏取信心」。

2019年10月27日至30日在悉尼舉行的 Crowe Global 周年大會圓滿結束，約260名來自全球各地 Crowe Global 成員所代表參加。我們的主席兼首席執行官陳維端先生，率領審計合夥人蔡淑蓮女士、蔡奮威先生及首席稅務顧問譚建國先生出席，跟其他與會人士互相交流討論，取得豐碩成果。

今年大會以「提升」(Elevate) 為主

題，進行多場全體會議、分組討論、主題演講及交流活動，探討如何推動 Crowe 業務更上一層樓。主題演講嘉賓包括 Facebook 澳大利亞及紐西蘭辦公室前首席執行官 Stephen Scheeler 先生及2019年度「澳洲年度人物」Richard Harris 醫生等。

在開幕禮致辭時，Crowe Global 首席執行官 David Mellor 先生點出集團網絡的三個發展方向——「應用科

技」、「引領未來」及「贏取信心」，回應今年主題「提升」，並在後續環節提出一系列相應的新策略及數碼轉型措施。

對於新訂立的戰略目標，我們主席陳維端先生表示：「市場環境瞬息萬變，挑戰層出不窮，要維持競爭優勢，必須與時並進，務求更貼合客戶需求，而 Crowe Global 推行數碼轉型措施，起了極佳的帶頭作用。」

國際聯繫合夥人擔任 2019 年 HKB 卓越管理獎評判



本公司國際聯繫合夥人盧卓邦先生(左二)、Charlton Media Group 總編輯Tim Charlton (中間)及2019年HKB Management Excellence Awards的其他評判合照。

本公司國際聯繫合夥人盧卓邦先生連續第二年擔任 HKB 卓越管理獎 (HKB Management Excellence Awards) 的評審委員。頒獎禮於2019年11月21日舉行，約20家來自各行各業、不同規模的公司及其人員得獎，他們均在各自領域上表現突出，極具潛力。

HKB 卓越管理獎由傳媒集團 Charlton Media Group 旗下的刊物 Hong Kong Business 舉辦，旨在表揚成功以創新項目或措施推動公司業務增長及發展的領袖及團隊。

擔任第54屆工展會工展小姐義務核數師



我們再次榮獲香港中華廠商聯合會邀請擔任工展小姐選舉的義務核數師，監察公眾投票的點票過程。

本公司熱心公益，一直為多個非牟利團體擔任義務核數師，以專業知識回饋社會。我們與香港中華廠商聯合會（廠商會）合作多年，自1998年起，我們為廠商會舉辦的工展會擔任義務核數師。今年我們再次榮獲廠商會邀

請擔任第54屆工展會工展小姐選舉的義務核數師，負責監察公眾投票的點票過程。

工展小姐選舉一直是工展會的重點節目，活動於2019年12月31日完滿

結束，本公司國際聯繫合夥人盧卓邦先生應邀出席假維多利亞公園舉行的工展小姐選舉頒獎典禮，代表本公司接受大會致送的紀念品。

本公司支持香港會計師公會商業個案比賽2019



本公司一直以來均有支持香港會計師公會主辦的商業個案比賽（前稱專業資格課程（QP）個案分析比賽），今年我們繼續支持該比賽，提供實習機會予一名得獎同學，讓該名同學認識會計行業的實際工作情況和汲取相關工作經驗。本公司國際聯繫合夥人盧卓邦先生出席於2019年12月1日舉行的午餐會暨頒獎典禮。

商業個案比賽是香港會計師公會一年一度的盛事，本年度的比賽反應熱烈，多達584個來自香港、大中華地區和澳門各大學的團隊參與。參賽者需分析一個指定商業個案的風險並制定解決方案。比賽有助參賽學生培養商業技巧和專業判斷能力，並裝備他們適應將來的實際商業環境。

Contact us

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About Crowe Global Crowe Global 簡介

Crowe Global is ranked as the eighth global accounting network comprising 220 independent accounting and advisory services firms with 750 offices in 130 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 members 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 為全球第八大會計師事務所集團網絡，擁有超過220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。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

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* Some of the services are providing by related professional service companies or our affiliates.
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