

A central graphic featuring a blue globe with a grid. Overlaid on the globe are various business and technology icons: a person in a hard hat, a bar chart, a document, a pie chart, a dollar sign, a truck, and a smartphone. The text 'ESG REPORTING SERVICE' is written across the globe in large, bold, blue letters with a white outline. The background is white with a green and blue diagonal gradient at the bottom.

A GLOBAL TREND OF SUSTAINABILITY

Environmental, Social and Governance (ESG) is fast becoming a keyword for listed companies and multi-national organizations. In the United States, the United Kingdom, Australia and Japan have made consistent and reasonable ESG reporting mandatory for some industry segments or listed companies. In Hong Kong, Malaysia and Korea, annual reporting on ESG status has become an important part of prudent management and a common practice for businesses every year. ESG Report is also named as Corporate Social Responsibility (CSR) Report and Sustainability Report.

In Hong Kong, most of Hang Seng Index companies are reporting ESG issues in some form while half of them have a stand-alone report. Internationally, over 90% of Global companies are reporting their ESG performances.

More companies will issue ESG Report with Hong Kong Exchanges and Clearing Limited (HKEx) requirement on ESG disclosure. HKEx is planning to raise the level of obligation of ESG report publication from “voluntary” to “comply or explain” by 2015. This means that the listed companies are required to issue ESG Report in order to fulfill HKEx requirements. Otherwise, they are required to submit explanation for not issuing ESG Report to HKEx.



ESG REPORTING BENEFITS:

- Fulfill HKEx requirements,
- Review your ESG performances, reduce risks, improve efficiency, and get sustainability improvement advice from an independent third party
- Show your ESG contributions to your stakeholders with the successful publication of ESG Report
- Moving towards a sustainable global economy that incorporates long term profitability with social responsibility and environmental care and expand business opportunities

HKEX ESG REPORTING GUIDE :

To facilitate the listed companies for ESG Reporting, HKEx published a draft ESG Reporting Guide on December 2011. The guide sets out 4 ESG subject areas, 11 aspects and 34 Key Performance Indicators ("KPIs"). Listed companies are suggested to identify and disclose ESG issues and KPIs that are relevant to their businesses.

THE 4 ESG SUBJECT AREAS ARE:

Workplace Quality, Environmental Protection, Operating Practices, Community Involvement

ACI IN ESG REPORTING SERVICE:

To prepare ESG Report which fulfills HKEx requirements, we suggest you to undergo the following processes which we can go through with



1) Scope Identification & Roadmap Design

- Expert Review of annual reports, advisory, management approach & CSR practices
- Design roadmap for planning & implementation necessary processes around areas such as stakeholder mapping & engagement, materiality matrix & site visit, information gathering for reporting, copywriting the report



2) Materiality Assessment



3) Data Collection

- Data Template Design & Data Collection
- Determine boundary & scope of carbon accounting
- Peer Benchmarking disclosures
- Design data template & Benchmarking against major rating agencies questionnaires for data collection



4) Content Development

- Data analyzing, disclosure and reporting
- Report drafting and compiling sustainability report



5) Recommendation for Improvement

ACI COMPETENCIES:

- Qualified expert team of Sustainability Reporting, Social Systems, CSR, Energy Management System & Environmental Management System.
- Save your time & manpower in preparing ESG Report
- Many years experiences in ESG Reporting aspects, such as training, assessment and verification. We also work with organizations to develop external and internal sustainability communications. These cover employee communication, investor relations, corporate sustainability reporting and presentation, annual reports and other aspects.
- Professional report writers who have been serving various industries, such as manufacturing, property, construction, financial services, catering, etc.
- With an excellent reputation in third party certification, we provide third party validation and verification of your sustainability report and activities. This serves to increase credibility of your reporting system and provides valuable input for continual improvement of your program.



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