

# No Longer a Tick-box: Bring Transparency and Creditability on Social Practice in ESG Commitment

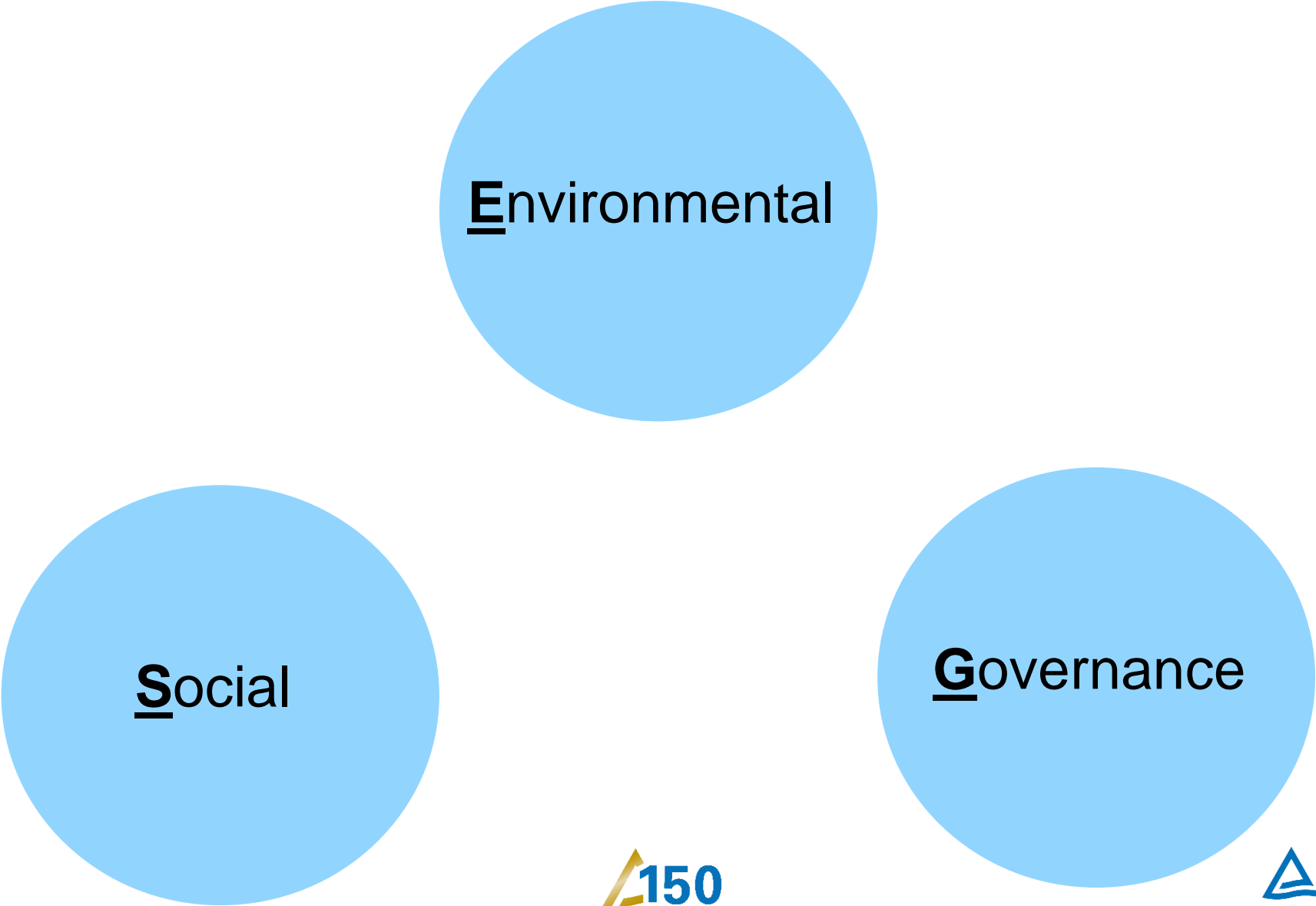
Winlon Tsui, Senior Key Account Manager



# Agenda

- What is ESG
- Why do ESG reporting
- HKEX ESG reporting guide – Social
- What is next

# What is ESG



# Why do ESG reporting?

- Financial report
- Non financial report

# Why do ESG reporting?

- Regulatory
- Transparency
- Risk management
- Attract investor
- Brand management
- etc



# HKEX “Environmental, Social and Governance Reporting Guide”

HKEX “Environmental, Social and Governance Reporting Guide”  
Consultation in 2011

HKEX “Environmental, Social and Governance Reporting Guide”  
effective on January 1, 2016

In December 2019, the latest Environmental, Social and Governance Reporting Guidelines were published. The guidelines cover two levels of disclosure obligations: (a) mandatory disclosure requirements; and (b) “comply or explain” provisions; The disclosure responsibility for Scope KPIs has been raised to “comply or explain” , with the relevant amendments effective for fiscal years beginning on or after 1 July 2020.

# HKEX “Environmental, Social and Governance Reporting Guide”

## 附录二十七

### 《环境、社会及管治报告指引》

#### A部分：引言

##### 指引

1. 本指引涵盖两个层次的披露责任：(a) 强制披露规定；及 (b) 「不遵守就解释」条文。
2. 强制披露规定载于本指引 B 部分。发行人必须提供环境、社会及管治报告所涵盖期间的相关资料。
3. 「不遵守就解释」条文载于本指引 C 部分。发行人须按本指引中的「不遵守就解释」条文作汇报。若发行人未有就该等条文中的一条或以上作汇报，其须在环境、社会及管治报告中提供经过审慎考虑的理由。有关「不遵守就解释」的指引，发行人可参照《主板上市规则》附录十四的《企业管治守则》及《企业管治报告》（《企业管治守则》）的「什么是「不遵守就解释」？」一节。
4. (1) 发行人须每年刊发其环境、社会及管治报告，有关资料所涵盖的期间须与其年报内容涵盖的时间相同。环境、社会及管治报告可以登载于发行人的年报中又或自成一一份独立报告。无论采纳何种形式，环境、社会及管治报告都必须登载于本交易所及该发行人的网站。
  - (2) 若发行人的环境、社会及管治报告并非其年报一部分：
    - (a) 在所有适用法例及规例及发行人自身组织章程文件许可情况下，无论股东根据《主板上市规则》第 2.07A 条选择以电子形式或其他形式收取公司通讯，发行人都毋须向股东提供环境、社会及管治报告的印刷本。
    - (b) 发行人须通知其拟定的收件人：
      - (i) 有关的环境、社会及管治报告已登载在网站上；
      - (ii) 网址；

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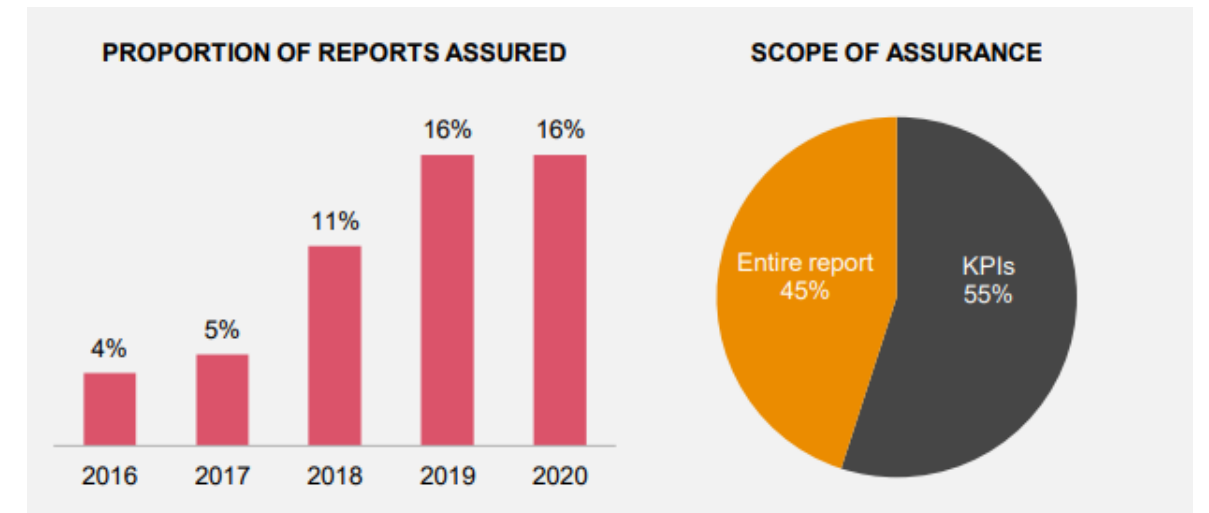
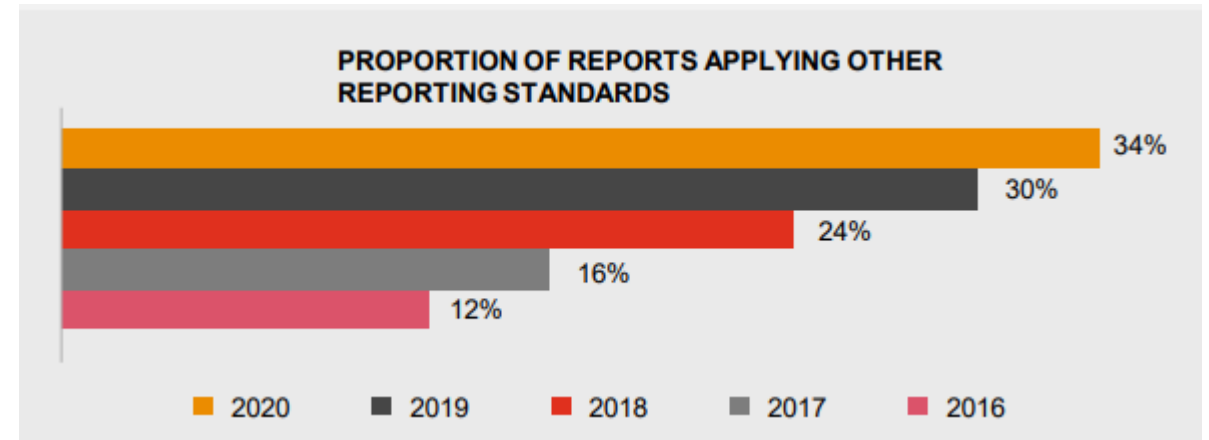
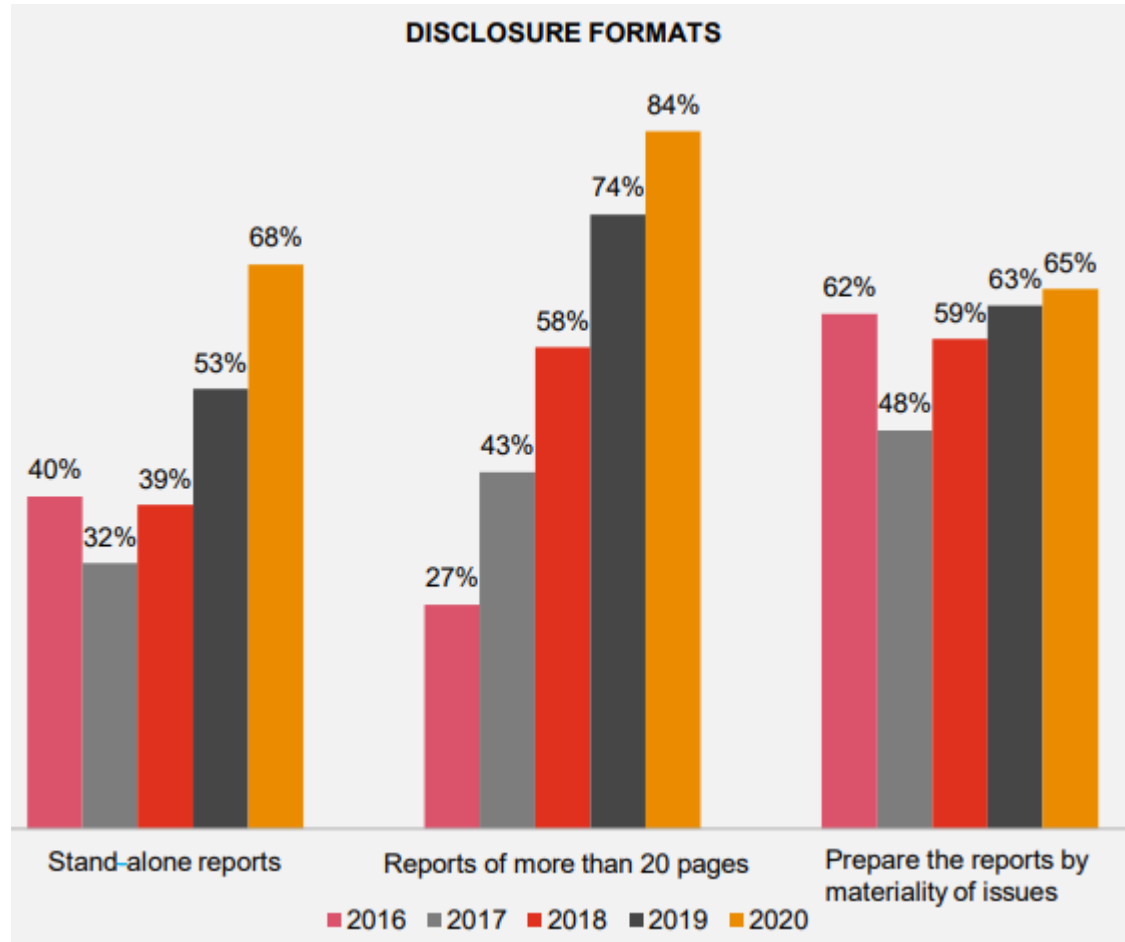
附录二十七

#### C部分：「不遵守就解释」条文

主要范畴、层面、一般披露及关键绩效指标	
<b>A 环境</b>	
<b>层面 A1：排放物</b>	<p>一般披露</p> <p>有关废气及温室气体排放、向水及土地的排污、有害及无废弃物产生等的：</p> <p>(a) 政策；及</p> <p>(b) 遵守对发行人有重大影响的相关法律及规例的资料。</p> <p><i>注：废气排放包括氮氧化物、硫氧化物及其他受国家法律及规例规管的污染物。</i></p> <p><i>温室气体包括二氧化碳、甲烷、氧化亚氮、氟氯碳化物、全氟化碳及六氟化硫。</i></p> <p><i>有害废弃物指国家规例所界定者。</i></p>
关键绩效指标 A1.1	排放物种类及相关排放数据。
关键绩效指标 A1.2	直接（范围 1）及能源间接（范围 2）温室气体排放量（以吨计算）及（如适用）密度（如以每产量单位、每项设施计算）。
关键绩效指标 A1.3	所产生有害废弃物总量（以吨计算）及（如适用）密度（如以每产量单位、每项设施计算）。
关键绩效指标 A1.4	所产生无有害废弃物总量（以吨计算）及（如适用）密度（如以每产量单位、每项设施计算）。
关键绩效指标 A1.5	描述所订立的排放量目标及为达到这些目标所采取的步骤。

A27-5

# Hong Kong Listed Companies ESG Work Keeps Improving





# KPIs in Part C “Subject Area B. Social”

## Aspect B1: Employment

- Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region
- Employee turnover rate by gender, age group and geographical region

## Aspect B2: Health and Safety

- Number and rate of work-related fatalities occurred in each of the past three years, including the reporting year
- Lost days due to work injury
- Description of occupational health and safety measures adopted, and how they are implemented and monitored

## Aspect B3: Development and Training

- The percentage of employees trained by gender and employee category (e.g. senior management, middle management)
- The average training hours completed per employee by gender and employee category

## Aspect B4: Labour Standards

- Description of measures to review employment practices to avoid child and forced labour
- Description of steps taken to eliminate such practices when discovered

# KPIs in Part C “Subject Area B. Social”

## Aspect B5: Supply Chain Management

- Number of suppliers by geographical region
- Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored
- Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.
- Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored

## Aspect B6: Product Responsibility

- Percentage of total products sold or shipped subject to recalls for safety and health reasons
- Number of products and service related complaints received and how they are dealt with
- Description of practices relating to observing and protecting intellectual property rights
- Description of quality assurance process and recall procedures
- Description of consumer data protection and privacy policies, and how they are implemented and monitored

# KPIs in Part C “Subject Area B. Social”

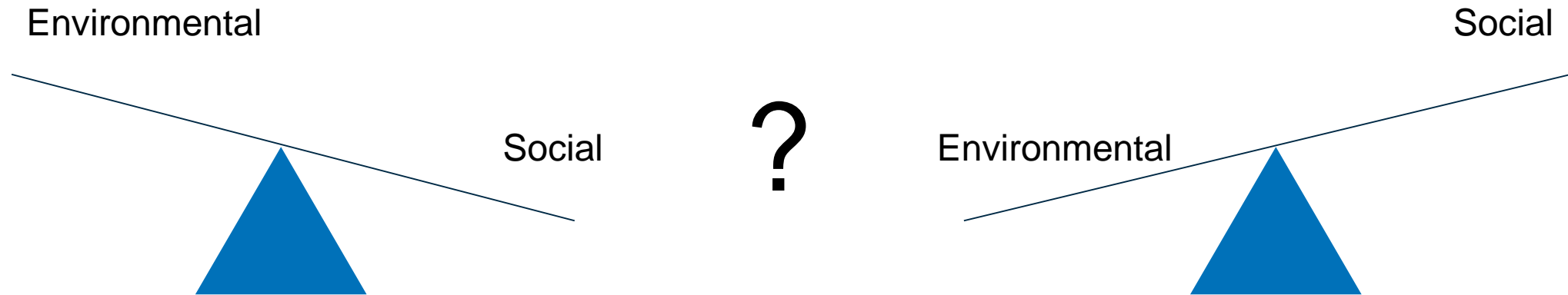
## Aspect B7: Anti- corruption

- Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases
- Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored
- Description of anti-corruption training provided to directors and staff

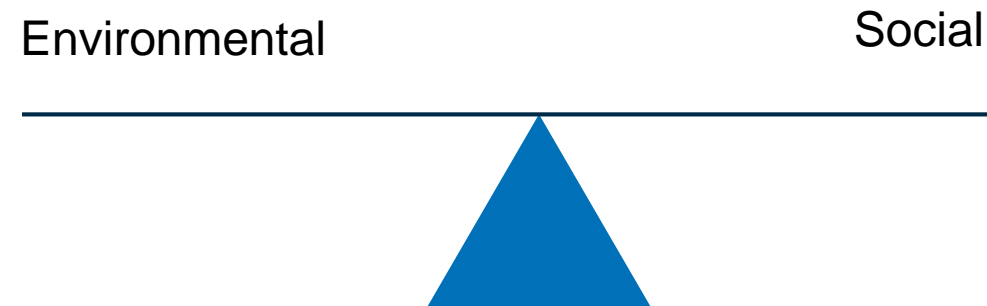
## Aspect B8: Community Investment

- Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport)
- Resources contributed (e.g. money or time) to the focus area

# “Environmental, Social and Governance Reporting Guide”



# “Environmental, Social and Governance Reporting Guide”



# 重要性列表 — 以行業及層面分類

此重要性列表僅供參考。發行人應自行進行重要性評估，按本身的情況釐定每個層面的重要性。每個「層面」對個別發行人的重要性或與此列表內描述的不同，要視發行人本身的行業及業務而定。

	非必需性消費	必需性消費	醫療保健業	能源業	金融業	工業	資訊科技業	原材料業	地產建築業	電訊業	公用事業
A1 排放物	●	●	●	●		●	●	●	●	●	●
A2 資源使用	●	●	●	●		●	●	●	●	●	●
A3 環境及天然資源	●	●		●		●		●	●		●
A4 氣候變化	●	●	●	●	●	●	●	●	●	●	●
B1 僱傭	●	●	●	●	●	●	●	●	●	●	●
B2 健康與安全	●	●	●	●		●	●	●	●		●
B3 發展及培訓			●		●		●	●		●	
B4 勞工準則	●	●	●	●	●	●	●	●	●	●	●
B5 供應鏈管理	●	●		●		●		●	●	●	●
B6 產品責任	●	●	●		●	●	●	●	●	●	●
B7 反貪污	●	●	●	●	●	●	●	●	●	●	●
B8 社區投資			●	●	●	●		●			●

● 對行業內的發行人非常有可能產生重大影響

● 對行業內的發行人有可能產生重大影響

# What is next

Is a sustainability report enough?

# Our Sustainability Solution

## Sustainable Energy



- WWF LOOP
- ISO 50001 Energy Mgt
- ISO 14064 Greenhouse Gas Accounting and Verification

## Sustainable Production



- ISO 14001 Environmental Management Systems
- Supply Chain Management
- Supplier Audit Programs

## Sustainable Business Practice



- ISO 45001 Occupational health and safety
- CSR Management Systems

## Sustainable Living



- REACH & RoHS
- VOC, Toxicological Risk Assessment
- Green Mark, Biodegradable

## Sustainable Infrastructure



- Construction Safety
- Green Building Services
- Building Contaminants Testing

## Use of Natural Resources



- FSCTM and PEFC Certification
- Water Footprint Certification





# Thank you

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TÜV Rheinland  
ESG solution  
<http://tuv.li/HKESG>



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