



Press release

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Subject	BDO Survey: Third-year ESG reports showed little improvement in overall disclosure and ESG practices in tackling the climate-related issues	

BDO Survey: Third-year ESG reports showed little improvement in overall disclosure and ESG practices in tackling the climate-related issues

An integrated regional perspective should be developed to align ESG reporting with global standards in order to seize opportunities presented by climate investment

Hong Kong – The third year of environmental, social and governance (ESG) reporting has demonstrated improvements in certain indicators, yet the result of the survey is still far from satisfactory in terms of compliance and quality. Although the overall percentage of companies providing the disclosure of information on ESG governance structure, stakeholder engagement and materiality assessment has increased, the degree of disclosed information remains weak and indistinct. **The newly-released study conducted by BDO, the world's fifth largest accountancy network, partnered with the School of Professional Education and Executive Development at The Hong Kong Polytechnic University (PolyU SPEED).** Leveraging the expertise and experience of both parties in the investment and academic arenas, the survey reveals the common phenomenon practices on ESG reporting in Hong Kong, reflecting that a number of companies have only partially met the new requirements and practices under the Hong Kong Exchanges and Clearing Limited (HKEx) proposal. In particular, the survey finds that companies tend to sidestep publicly reporting the less favourable issues and drawbacks to their stakeholders, which undermines the balance of ESG reporting and which requires investors and other stakeholders to exercise their own judgement about actual ESG performance.

BDO has maintained its position at the forefront of the advocacy of excellence in ESG reporting. It has continued its dedication for three consecutive years to identify improvements, reveal weaknesses and provide further insight and professional recommendations to market players. This year, the BDO Survey on **"The Performance of ESG Reporting of Hong Kong Listed Companies"** (the Survey) randomly sampled 500 of the most-recent ESG reports published by both Main Board and GEM-listed companies on or before 30 June 2019. The ESG reports were evaluated based on 15 core subjects, including governance, assurance, materiality, quantitative, consistency, balance, transparency, environmental management, employment practices, occupational health and safety, development and

training, supply chain management, customer support, anti-corruption and community investment.

Of the 500 companies surveyed:

- 6% were constituents of the Hang Seng Index, Hang Seng China Enterprises Index and/or the Hang Seng Corporate Sustainability Index, and 94% were non-index stocks
- The utilities sector led with the highest score (same as 2018), whereas the conglomerates and information technology sectors scored the lowest in terms of ESG reporting quality and performance
- In light of climate-related issues, only 12% of survey companies disclosed the related policies, while 18% of these companies disclosed the details of information relevant to the actions taken in managing such issues
- For mandatory disclosure on environmental key performance indicators (KPI) A, only 39% of the surveyed companies had fully disclosed as required

Below is a summary of the key findings of the 2019 Survey compared to the 2018 Survey:

Survey Area	Key Data Points	2018 Survey	2019 Survey	Increase ↑ / Decrease ↓ / Maintain →
ESG governance	Top level commitment and management	26%	34%	↑
	ESG Committee or personnel	20%	24%	↑
	ESG risk management	15%	28%	↑
	ESG strategy	32%	36%	↑
Stakeholder engagement		63%	72%	↑
Materiality assessment		51%	66%	↑
Report assurance by independent third party		4%	3%	→
Goals on ESG management		17%	15%	→
Staff career development programme		51%	61%	↑
Occupational health and safety training		77%	69%	↓
Customer support and services		68%	67%	→
Whistle-blowing system		60%	67%	↑
Independent committee for anti-corruption management		26%	23%	↓
Reporting on difficulties and challenges		1%	4%	↑
Adoption of reporting standards/guidelines other than HKEx ESG Reporting Guide		10%	9%	→
Anti-corruptive training		-	37%	-

Table 1: Summary of the Key Findings of the Survey on “The Performance of ESG Reporting of Hong Kong Listed Companies 2019”

Limited effort in combating climate change

The Survey reveals that only 12% of surveyed companies disclosed the related policies in identifying the climate-related issues that affected the companies and mitigating the risks of identified issues, and 18% of these companies disclosed the details of information about the actions taken in managing climate-related issues. Moreover, the Survey also reveals that companies with global operations or China-based ones have higher intentions to disclose the policy related to actions on climate change. This result indicated that some companies directly linked the existing environmental management practices as the measures to respond to climate change without a thorough risk assessment on or recognising the potential threats and opportunities that climate change brings towards actual business operations.

Limited effort in aligning goals with United National (UN) Sustainable Development Goals (SDGs)

Little progress has been shown in terms of goal setting in ESG management, with a slight overall decline in the percentage of sampled companies who set goals for ESG management compared with 2018, from 17% to 15%. The Survey has discerned the trend that the larger the company, the higher percentage in goals setting on ESG management. Furthermore, only 4% of the surveyed companies have aligned their ESG goals with the UN SDGs. The top three UN SDGs selected by the surveyed companies are #3 good health and well-being, #8 decent work and economic growth and #12 responsible consumption and production.

Lack of clarification of environmental KPIs and targets

The Survey also reveals that only 5% of surveyed companies disclosed the determined environmental target(s). Besides, some of the surveyed companies provided incomplete information or non-disclosure on their policies in environmental and social aspects, in particular, packaging material is the aspect with the lowest compliance level of disclosure at 38%.

Little improvement in disclosure

Although overall ESG governance of the companies has shown improvement compared to 2018, it still falls far short of developing a well-rounded structure for ESG management. There are insufficient commitments at the director's level or oversight in ESG management, and lack of establishment of independent committee or assigned personnel in effectively managing ESG issues.

The Survey found that while 39% of surveyed companies fully disclosed the subject aspects under the "Comply or Explain" provision, the remaining companies either exhibited incomplete or non-disclosure in environmental KPIs without any explanation.

46% of the surveyed companies did not disclose any information relevant to assessment of materiality with their results in the report. The Survey also reveals that only 19% of the companies explained how they identify the reporting boundary of the ESG report.

Low level of stakeholder engagement

The Survey pointed out that only approximately 23% of the sampled companies illustrated the key concerns raised from the stakeholders out of the 74% of those companies who identified

the stakeholder groups relevant to their business operation for stakeholder engagement and who demonstrated clear channels of stakeholder engagement.

BDO recommendations:

Considering climate change as key ESG factor in ESG integration

Given that the issue of climate change becomes the top priority affecting global humanity, listed companies have a vital role in and shall contribute to combat climate change while carrying out their business activities in a sustainable way. However, the Survey result reflected that listed companies in Hong Kong have less awareness over the impact of climate change towards their business. In this connection, we recommend listed companies in Hong Kong should embed the issue of climate change in their corporate risk assessment, in order to understand how the business models, portfolio and operation practices influence or are being influenced by climate change in detail.

Combining with the result of stakeholder engagement and materiality assessment, listed companies will be able to obtain a better picture about the priority of ESG issues and allocate more resources (eg green projects implementation) with practical ESG programmes in respond to climate adaptation, resilience and mitigation.

Setting up strategic ESG goals in line with UN SDGs

Nowadays, institutional investors, asset management companies and fund managers are increasingly incorporating SDGs into their own investment frameworks because the SDGs allows them to measure the targets achievement and outcomes in a more concrete and quantitative way.

According to the survey result of Joh. Berenberg, Gossler & Co. KG, the top five most investible SDGs are: #6: clean water and sanitation, #7: affordable and clean energy, #13: climate action, #9: industry, innovation and infrastructure and #3: good health and well-being. The study also revealed that the SDGs provide a universal framework for global companies to address the ESG issues and investors are more interested in the climate change related actions and solutions from the business sectors.

Hong Kong listed companies may review and map their existing ESG metrics and strategic goals to SDGs to identify how the SDGs are related to their business directly and whether the companies can make greater contribution toward those investible SDGs for attracting global investors.

Enhancing ESG Disclosure in capturing green finance and sustainable investing opportunities

With the growing trend of investors and asset managers seeking corporate non-financial information for investment analysis, ESG reporting are becoming an essential source to understand the management approaches and practices in addressing ESG risks, challenges and opportunities and ESG performance review. Companies should aim to accelerate the higher disclosure standard regardless of their company size in order to address the increasing demand from the investment community.

There are a number of effective actions for companies to take in order to enhance their ESG report to their benefits and seize the opportunity for potential new investment through ESG reporting:

- **Benchmark against the peers in the industry**, formulate strategy and determine a structured plan to direct the corporation's ESG policy
- **Engage and communicate with investors on ESG matters** to understand what kind of ESG information they are actually looking for, how they use the ESG information and which ESG factors they integrate in their investment processes in order to prepare the ESG information aligning the communication dialogue that investors understand and value
- **Conduct comprehensive materiality assessment and communicate the details in ESG report** in order to facilitate investors to better understand the rationale behind the priority of each ESG issue such that investors could adopt the reported information in their investment analyses rather than reinventing the wheel.
- **Adopt the widely-used international certification standards and management systems** as practical tools in demonstrating the commitment to managing and improving the environmental and social performance
- **Seek external assurance in ESG data and reporting** to enhance the credibility of the ESG report, fostering investors' confidence in company's ESG performance and reliability of information for decision-making

Apart from actions to be taken by companies, HKEx and authorities can also provide support to companies on ESG reporting to encourage improvements through various ways:

- **Allocate resources to support the sophistication of ESG reporting**
 - Education and training on ESG reporting as well as emerging ESG best practices, to provide clearer guidance on materiality and reporting approach in relation to a reporting focus for specific industries
 - Developing a system (eg environmental and social KPIs database) in support of facilitating ESG performance and reporting on a regular basis
- **Offer support to small- and medium-sized enterprises**
 - Develop a more regional perspective on ESG reporting and gradually link up with the global standard
 - Allocate resources to support the initiatives for Hong Kong enterprises to take part in green projects and to take advantage of quality ESG disclosure

External advisory or consultancy services could be utilised to provide an independent assessment of ESG performance and drive continuous improvement in areas. Authorities could also provide complementary professional services to less-prepared companies seeking advice on ESG performance as alternatives to assurance services for companies that have progressed in ESG performance.

Clement Chan, Managing Director of Assurance of BDO, suggested, “To seize the opportunities from green financing as well as to uphold Hong Kong’s reputation as an international financial hub, we see companies should pave the way for better business and investment opportunities by enhancing their ESG reports through following more global reporting practices. Listed companies are recommended to enhance the disclosure of ESG information to meet stakeholders’ information and investment needs. This can be achieved by providing detailed information on management’s involvement in ESG strategic goals setting, materiality assessment, assessing the impact of climate change on business operations and their associated risks and opportunities, selection of SDGs and their rationale behind, developed measures in combating climate change and related performance, etc. Besides, we suggest that government and HKEx offer greater support and incentives to companies to enhance their ESG reports to meet global standards”.

Johnson Kong, Managing Director of Non Assurance of BDO, remarked, “Nowadays, green finance is an important topic among the investment community. At the initial stage of developing green finance and climate investment in Hong Kong, companies’ initiative and engagement in these aspects remain low with only 2% of the sampled companies have issued green investment products such as green bonds and green loans. Furthermore, only limited number of companies have reported climate related issue with restricted information disclosed. We hope to see higher engagement from companies on ESG reporting and climate investment as they gain increasing awareness of the importance of ESG. Thus, to facilitates the development of climate investment and transforms the world economies into a sustainable model”.

Ricky Cheng, Director and Head of Risk Advisory of BDO, said, “Nowadays, we see investors are not merely looking for monetary returns but also on how well a firm meets its ESG objectives and creates corresponding, measurable value. It is disappointing to see that the third year of mandatory ESG reporting performance has shown less improvement, with weak and indistinct disclosure of information. While large companies have more resources and outperform the small and medium enterprises, a large numbers of companies tend to fulfil the minimum requirements under the HKEx ESG Reporting Guideline and underestimate the true values that ESG management and reporting can bring along to the companies. Various studies revealed that more institutional investors, asset management companies and fund managers have integrated ESG component as part of their investment strategies, with an aim to enhance sustainable investment returns and mitigate risks. Companies continue to adopt box-ticking approach and meet the requirements of HKEx ESG Reporting Guide as minimum no longer fit the purpose and undermine the capability of the companies to attract investment. We hope our suggestions can provide more specific guidelines and directions for companies to improve their ESG reporting, with the ultimate aim to boost their investment value and inspire investor confidence”.

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Note to editorsAbout BDO

BDO's global organisation extends across 162 countries and territories, with more than 80,000 professionals working out of over 1,500 offices – and they're all working towards one goal: to provide our clients with exceptional service. BDO was established in Hong Kong in 1981 and is committed to facilitating the growth of businesses by advising the people behind them. BDO in Hong Kong provides an extensive range of professional services including assurance services, business services and outsourcing, risk advisory services, specialist advisory services and tax services. For more details, visit www.bdo.com.hk.

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新聞稿

日期	2019年12月4日	即時發布
題目	BDO 調查: 第三年環境、社會及管治報告顯示整體披露及處理氣候相關問題的措施並無明顯進步	

BDO 調查: 第三年環境、社會及管治報告顯示整體披露及處理氣候相關問題的措施並無明顯進步

應從地區層面綜合提升環境、社會及管治報告至世界標準，以把握氣候投資的商機

香港 - 第三年的《環境、社會及管治報告》在若干指標上錄得進步，但調查結果顯示報告合規性和質素方面仍未令人滿意。儘管披露環境、社會及管治架構、持份者參與及重要性評估的公司的整體百分比有所增加，但披露的資訊依然不足和未夠清晰。**全球第五大會計網絡BDO在香港的事務所（「BDO」）與香港理工大學專業進修學院合作並發表最新的研究結果。**憑藉發揮雙方在投資及學術的專業知識和經驗，調查顯示香港環境、社會及管治報告的普遍情況，反映部分公司僅遵守香港交易及結算有限公司(下稱：香港交易所)建議的部分新要求 and 守則。尤其是調查顯示公司傾向避免對持份者公開報告較為不利的事宜和缺點，因此損害了報告的平衡性，投資者與其他持份者需要自行判斷其實際環境、社會及管治表現。

BDO 繼續大力提倡優秀的環境、社會及管治報告，連續三年致力找出改善之處、批揭示弱項並為市場業界提供更深入和專業的建議。今年，BDO 的調查「**香港上市公司環境、社會及管治報告表現調查**」（「調查」），隨機抽出 500 份主板及創業板上市公司於 2019 年 6 月 30 日或以前發表的環境、社會及管治報告，集中評估 15 個範疇，包括管治、驗證度、重要性、量化、一致性、平衡性、透明度、環境管理、僱傭慣例、職業健康及安全、發展及培訓、供應鏈管理、客戶支援、反貪污及社區投資。

調查的 500 間公司之中：

- 6% 為恒生指數、恒生中國企業指數及 / 或恒生可持續發展企業指數的成份股，94% 為非指數股份
- 公用事業行業得分最高（與 2018 年一樣），綜合企業及資訊科技行業**於環境、社會及管治報告質素和表現**的得分最低
- 至於氣候相關問題，只有 12% 受訪公司披露有關政策，而其中 18% 披露的資料包含管理有關問題的行動細節

- 只有 39%受訪公司按規定強制全面披露環境關鍵績效指標 A

2018 與 2019 年調查結果比較摘錄如下：

調查範圍	主要數據	2018 年調查	2019 年調查	上升↑ / 下跌↓ / 持平→
管治水平	管理層投入及管理程度	26%	34%	↑
	環境、社會及管治委員會或負責人員	20%	24%	↑
	環境、社會及管治風險管理	15%	28%	↑
	環境、社會及管治策略	32%	36%	↑
持份者參與	63%	72%	↑	
重要性評估	51%	66%	↑	
獨立第三方報告驗證	4%	3%	→	
環境、社會及管治管理目標	17%	15%	→	
員工職業發展計劃	51%	61%	↑	
職業健康及安全培訓	77%	69%	↓	
客戶支援及服務	68%	67%	→	
舉報機制	60%	67%	↑	
反貪污管理獨立委員會	26%	23%	↓	
報告環境、社會及管治困難與挑戰	1%	4%	↑	
採納香港交易所環境、社會及管治報告指引以外的報告標準 / 指引	10%	9%	→	
反貪污培訓	-	37%	-	

表一：「2019年香港上市公司環境、社會及管治報告表現」調查的主要結果摘要

對抗氣候變化乏力

調查顯示，只有 12%受訪公司披露識別影響公司的相關氣候問題及減少有關問題風險的政策，其中 18%披露了管理氣候相關問題的行動詳情。此外，調查亦顯示全球運營或以中國為基地的公司更願意披露有關對抗氣候變化行動的政策。結果顯示部分公司把現有環境管理措施直接用作對抗氣候變化的措施，並無進行全面風險評估或意識到氣候變化對實際業務營運帶來的潛在威脅和機會。

在達到與聯合國可持續發展目標一致方面乏力

環境、社會及管治管理設定目標方面進展不大，抽樣調查中有設立管理目標的公司，比例從 2018 年 17%微跌至 15%。調查發現一個趨勢，越大型的公司設定管理目標的比例越高。此外，只有 4%的受訪公司把目標提升至符合聯合國可持續發展水平。當中前三名被選擇的聯合國可持續發展目標分別是#3 良好健康與福祉，#8 體面工作和經濟增長，以及#12 負責任消費和生產。

缺乏清晰的環境關鍵績效指標及目標

調查亦顯示，只有 5% 的公司披露已設立的环境目標。除此之外，部分受訪公司披露的環境及社會政策資料並不完整，甚至並無披露，尤其是包裝物料的披露合規水平最低只有 38%。

披露水平並無明顯改善

儘管公司的整體環境、社會及管治較 2018 年錄得改善，但依然並無設立完備的管理架構。董事層面的投入度不足或忽略管理，及缺乏獨立委員會的成立或委任特定人員有效管理其事宜。

調查發現雖然 39% 的公司有就「不遵守就解釋」條文的項目作出全面披露，但餘下公司披露的環境關鍵按績效指標資料不完整或是並無作出披露且不加以解釋。

46% 受訪公司並無在報告披露就公司業務進行的有關重要性評估的任何資料。調查亦顯示只有 19% 的公司解釋如何制定環境、社會及管治報告的界限。

持份者參與水平偏低

調查指出，在 74% 確定了與其業務營運相關的持份者群體進行持份者參與，及設有清晰持份者參與渠道的企業之中，只有 23% 的公司提到持份者的主要憂慮。

BDO 的建議如下：

考慮納入氣候變化為環境、社會及管治整合的主要因素

鑑於氣候變化是最影響全球人類的因素之一，上市公司亦舉足輕重，應該為抗氣候變化出一分力，並且以可持續的方式營運。然而，調查結果反映香港的上市公司就氣候變化對業務影響的意識薄弱。因此，我們建議香港的上市公司把氣候變化納入企業風險評估，從而了解氣候變化對業務模式、組合和營運措施的影響詳情。

結合持份者參與及重要性評估的結果，上市公司將可更加了解環境、社會及管治問題的緩急輕重，就氣候調適、回復力和減緩分配更多資源（例如落實環保計劃）於實際的環境、社會及管治方案當中。

設立符合聯合國可持續發展目標的策略性環境、社會及管治目標

時至今日，越來越多機構投資者、資產管理公司及基金經理把可持續發展目標納入自己的投資框架，這些目標能允許他們更準確和以量化的方式衡量目標的成績和結果。

根據 Joh. Berenberg, Gossler & Co. KG 的調查結果，首五個最可投資的可持續發展目標分別是：#6：清潔飲水和衛生設施、#7：經濟適用的清潔能源、#13：氣候行動、#9：產業、創新和基礎設施以及 #3：良好健康與福祉。該研究亦顯示，可持續發展目標為全球公司提供一個普遍適用的框架以解決環境、社會及管治問題，而投資者對商界採取與氣候變化相關的行動及解決方案較感興趣。

香港上市公司或會檢討及訂下現有環境、社會及管治指標和策略性目標，找出可持續發展目標與該等公司的業務有何直接關連，以及該等公司是否能夠對上述可投資的可持續發展目標作出更大貢獻，以吸引全球投資者。

加強環境、社會及管治披露以把握綠色融資及可持續投資的機會

隨著投資者及資產經理尋找公司的非財務資料作投資分析的趨勢上升，環境、社會及管治報告日漸成為了解公司應對環境、社會及管治危機、挑戰及機會以及檢討其表現時的管理方法和工作的重要指標。不論公司的規模大小，都應致力加快提高報告披露標準，以滿足投資界不斷增加的需求。

目前，公司可採取一些有效行動加強其環境、社會及管治報告，使公司受惠，以及透過報告把握潛在的投資機會：

- **以其他同業為基準**，制訂策略；決定一個有系統的計劃用作指示公司的環境、社會及管治政策
- **與投資者就環境、社會及管治事宜聯繫及溝通**以了解他們真正尋找的資料類別、他們如何使用有關資料和選擇環境、社會及管治因素類別整合於投資過程中，以準備投資者所了解和重視的環境、社會及管治資料
- **進行全面的重要性評估及在環境、社會及管治報告表達詳細資料**，務求幫助投資者更瞭解每個環境、社會及管治問題優先緩急的理據，讓投資者可以將已發表的資料用於投資分析上，而不需重新摸索。
- **採納獲廣泛使用的國際認證標準及管理系統**，用以顯示對管理及改善環境及社會表現的承諾
- **尋求外界對環境、社會及管治數據及報告作保證**以提升其報告的公信力，增強投資者對公司環境、社會及管治表現的信心以及用於決策上資訊的可靠性

除了公司採取的行動之外，香港交易所-及有關當局亦可以透過不同途徑向公司提供有關環境、社會及管治報告的支援，鼓勵公司作出改善：

- **分配資源支持環境、社會及管治報告的複雜性**
 - 就環境、社會及管治報告及新的最佳常規方面進行教育和培訓，針對特定行業的報告重點，在重要性和報告方法上提供更清晰的指引
 - 建立系統（例如環境及社會關鍵績效指標的資料庫）以支持定期促進環境、社會及管治表現及報告
- **對中小企提供支援**
 - 從區域性觀點來審視環境、社會及管治報告，逐漸與國際標準接軌
 - 分配資源支持各種計劃，讓香港公司參與綠色項目及善用有質素的環境、社會及管治披露

外部諮詢或顧問服務可以用作環境、社會及管治表現的獨立評估，推動不同領域的持續改進。有關當局亦可以向準備不足的公司提供專業輔助服務，以尋求有關環境、社會及管治績效的諮詢，作為在環境、社會及管治績效取得進步公司擔保服務的替補。

BDO 審計部董事總經理陳錦榮先生建議：「為把握綠色金融湧現的機遇，以及維持香港作為國際金融中心的聲譽，我們認為企業可藉著參考更多國際報告的範本以加強本身的環境、社會及管治報告，為發掘更多業務及投資商機作好準備。上市公司應該提高環境、社會及管治資料的披露水平以滿足持份者的資訊及投資需要，這可以通過提供各方面的詳細資料達成，包括有關管理層參與制訂環境、社會及管治策略性目標、重要性評估、評估氣候變化對業務營運及其相關風險及機會的影響、篩選可持續發展目標及其理據、抵抗氣候變化及相關表現的既有措施等等。此外，我們建議政府及香港交易所向公司提供更多的支持及激勵措施，透過採納更多國際報告準則以加強其環境、社會及管治報告。」

BDO 非審計部董事總經理江智蛟先生提出：「現時綠色金融被投資界別視為重要議題。在香港發展綠色融資及氣候投資的初期，公司的主動性及參與度偏低，僅 2% 的受訪公司曾發行綠色投資產品如綠色債券及綠色貸款。同時，只有少數公司報告氣候相關問題並且披露資料薄弱。我們希望隨著公司日益關注環境、社會及管治的重要性，會更多參與其報告及氣候投資，此舉能促進氣候投資的發展，並將全球經濟體系轉化為可持續的模式。」

BDO 董事兼風險諮詢服務總監鄭文漢先生表示：「今時今日投資者不僅追求金錢回報，亦著眼於公司如何符合其環境、社會及管治目標及創造相應可計量的價值。令人失望的是，實施強制性環境、社會及管治報告表現的第三年的進步不大，資料披露的水平亦薄弱且模糊不清。雖然大型公司擁有較多資源和表現優於中小企，但很多公司傾向符合香港交易所環境、社會及管治報告指引的最低要求，並忽視其管理及報告為公司帶來的真正價值。不同的研究顯示，越來越多機構投資者、資產管理公司及基金經理已在投資策略加入環境、社會及管治元素，目的是增加持續的投資回報及減低風險。若然公司繼續採取「剔格子」方式以達到香港交易所環境、社會及管治報告指引的最低要求，這已不再與目的相符，並削弱公司吸引投資的能力。希望我們的建議能為企業提供更明確的指引及方向，協助他們改善環境、社會及管治報告，從而提升其投資價值及加強投資者信心。」

-完-

編輯垂注

有關香港立信德豪會計師事務所有限公司 (BDO Limited)

BDO 的全球網絡遍佈 162 個國家和地區，超過 80,000 名員工在全球 1,500 多個辦事處攜手合作，並有著共同目標：向客戶提供卓越的專業服務。香港立信德豪會計師事務所有限公司自 1981 年在香港成立，致力透過全面的專業服務協助企業成長。專業服務包括審計服務、商業及外包服務、風險諮詢服務、專項諮詢服務及稅務服務。有關詳情，可參閱網址 www.bdo.com.hk。

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