



## Environmental, Social and Governance (ESG) Series (September 2018)



In respect of ESG reporting and effective for the financial year starting 1 January 2017, the Listing Rules stipulated by The Stock Exchange of Hong Kong Limited require all Hong Kong listed companies to further incorporate their environmental key performance indicators into their ESG reports in addition to the General Disclosures requirements based on the comply or explain principle.

Currently, it is estimated that there are over 1,000 Hong Kong listed companies with financial year end of December 2017 which have published ESG reports. In terms of the quality of reporting, the coming workshops aim to share some observations about the following:

- Techniques to determine reporting boundary
- Formation of ESG committee
- Determination of materiality
- Selection of ratio indicator for data normalization
- Necessary skills on estimation of carbon emissions

During the workshops, there will be group studies/ exercises for participants to go through the process of ESG reporting and identify feasible ways to improve the quality of ESG reports.

Topic/ Programme code	Date and Time	Speaker
ESG Reporting Infrastructure (WSHP18092201)	Saturday, 22 September 2018 9:30 a.m. – 12:30 p.m.	<b>Ir. Coleman Ng</b> <i>FHKIE, FCIWEM, FIMechE, FIET, CEng, CEnvMgr</i>
Smart Way on Data Presentation and Carbon Emissions Estimation (WSHP18093001)	Sunday, 30 September 2018 9:30 a.m. – 12:30 p.m.	



<b>Venue</b>	Hong Kong Institute of CPAs, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong	
<b>Format</b>	Workshop	
<b>Language</b>	Cantonese	
<b>Fee</b> <b>(For each workshop)</b>	HKICPA member or student: IA/ HKIAAT member or student: Non-member:	HK\$750 (online enrolment: HK\$740) HK\$750 HK\$1,500
<b>Participants</b>	Professional accountants; Sustainability/ ESG reporters and other key stakeholders in sustainability/ ESG reporting	
<b>Competency*</b>	Corporate governance	
<b>Rating*</b>	Intermediate level	
<b>CPD hours</b> <b>(For each workshop)</b>	3	

\* Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.

## About the programme

### ESG Reporting Infrastructure (WSHP18092201)

In a simple illustration, an ESG report broadly consists of 2 major parts: (i) general description of the issuer and the report itself; and (ii) description of the issuer's ESG performance and future planning.

The content of the part (i) can include company's business characteristics; ESG vision, objectives and strategy; ESG governance; stakeholder engagement; and materiality assessment. For the purpose of achieving better quality disclosure on ESG matters, the speaker will share some useful skills.

Topics include:

- Techniques to determine reporting boundary
- Formation of ESG committee
- Determination of materiality

For the reporting boundary, in particular that business characteristics changes over time, essential criteria will be discussed to inspire participants on determination of the boundary.

ESG committee/ task force plays a crucial role in providing a communication channel between top management and working levels. Its members should therefore be carefully selected. This workshop aims to share some key considerations when formulating a ESG committee/ task force.

In respect of the materiality assessment, case study based on findings of stakeholder engagement will be used to illustrate appropriate disclosure under the comply or explain principle.



#### Smart Way on Data Presentation and Carbon Emissions Estimation (WSHP18093001)

Data presentation is always a critical area which may easily trigger questions from the community. For example, electricity consumption intensity (usually presented by EUI) of higher than 100 W/m<sup>2</sup> for office may be interpreted as a non-energy efficiency office. Disclosure of such information may therefore require a due-diligence assessment to determine the best way of presentation. This workshop aims to illustrate factors which should be taken into considerations in order to determine appropriate ratio indicator(s) for data presentation. Calculated KPIs will be compared with some energy efficiency criteria for identification of potential improvement areas.

For carbon emissions, there are several assertion protocols available in the community such as GHG protocol (international), NDRC methodology (Mainland China), and Carbon Accounting (Hong Kong local). An appropriate protocol is a key element which has to be determined before the actual carbon assertion. Different assertion protocols will be introduced by the speaker and the participants will be asked to assert the corresponding carbon emissions during the workshop.

#### About the speaker

**Ir Coleman Ng**, *FHKIE, FCIWEM, FIMechE, FIET, CEng, CEnvMgr*

Mr. Ng is a chartered environmental, mechanical and electrical engineer. He has been offering climate change and sustainability consulting services for more than 25 years. He is specialized in sustainability assessment and reporting, carbon management, energy efficiency, waste-to-zero, due-diligence, environmental engineering, etc. Given his financial and engineering background, Mr. Ng is also familiar with translating engineering terms to financial values for executive communication.

Recently, Mr. Ng has started preparing a brief entitled "Essential Considerations on Preparation of a Quality ESG Report". The brief is aimed to share some practical insights on potential improvements for ESG reporting including ESG strategy, governance, etc.



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