



# Environmental, Social and Governance (ESG) Reporting Services



Since the Hong Kong Exchanges and Clearing Limited (HKEX) Environmental, Social and Governance Reporting Guide (ESG Guide) took effect from 2016, the majority of listed companies have published their ESG report for the first time. Stepping into 2018, companies face the new challenge of disclosing environmental key performance indicators in their reports, in addition to continuing disclosure on the management approach for ESG issues.

ESG reporting is an international trend for companies to increase transparency. This will allow stakeholders to understand more about how companies assume environmental and social responsibilities. Companies should expect more stringent scrutiny by customers, investors, NGOs and the media.

Under the HKEX ESG Guide, the directors and management of listed companies will have more liabilities. The Carbon Care Asia (CCA) team provides professional support for companies to comply with the HKEX rules, to reduce corporate risks and to grasp new opportunities through sustainability innovation.



## Our Clients

CCA has been providing ESG reporting and strategic services for a variety of listed companies. Our client portfolio covers companies in various sectors including construction firms and property developers, financial institutions, manufacturing industries, retail and trading companies, logistics service providers, restaurant chains, high-technology, energy and mineral companies, garment and textile enterprises and more.

## ESG Challenges and Opportunities

**Carbon Care Asia has conducted a survey for listed companies in 2017 and identified the key challenges faced by company executives in their preparation of ESG reports. On the bright side, if companies take up appropriate measures to overcome these challenges, there exist new opportunities to capture additional value through smart response to sustainability issues.**

### Challenges

- Lack of clear mandate from top management
- Difficult to achieve inter-departmental collaboration
- Data collection system non-existent or ineffective
- Inadequate expertise to organise stakeholder engagement
- Weak capacity for ESG polices and environmental KPIs

### Opportunities

- Cost-savings through low-carbon innovation
- Enhance brand value through stakeholder communication
- Identify hidden risks and develop management plans
- Create new products and services in line with emerging values
- Develop sustainability roadmap for long-term value creation



## CCA Expertise in ESG reporting

CCA directors have been contributing to global standards development since 2004. Ir Albert Lai, CCA CEO and ICE Fellow, was a Stakeholder Council member of the Global Reporting Initiative (GRI), representing the Asia-Pacific Region in the development of G3 sustainability reporting guidelines. He has served for many years as a member of the Judging Panel for ACCA Sustainability Report Award, and led a series of civil delegations to the World Summit on Sustainable Development and UN Climate Change Conferences.

Mr John Sayer, CCA Director, has extensive experience in global sustainability governance. He was on the Advisory Council of the UN Global Compact on corporate conduct and is a member of the GRI Stakeholder Council. He has participated at various stages of GRI standards development, including the working group preparing the Mining and Metals Sector Supplement.

CCA is a member of GRI Gold Community and licensed assurance provider for AA1000. To help clients prepare sustainability reports, CCA consultants have developed proprietary systems and methodologies to enable smooth ESG data collection and effective stakeholder engagement.

# Value Creation through ESG reporting

We offer customised packages of ESG reporting service to enable companies to meet community expectations and capture new value. By engaging clients' senior management and applying our proprietary methodologies, the preparation of ESG reports will become a smooth, cost-effective and rewarding process.

## Leadership Package

- Designed for companies which aim to disclose sustainability performance to international standards, and to integrate sustainability values into business strategies

## Performance Package

- Designed for companies which aim to highlight the ESG performance of their core business, promote stakeholder engagement and build foundations for sustainability strategy

## Basic Package

- Designed for companies which aim to meet HKEX requirements with ESG policies for core business functions

	Leadership Package 01	Performance Package 02	Basic Package 03
<b>Preparation</b>			
• Expert review	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
• Inception briefing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
• Materiality matrix & assessment	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Stakeholder Engagement</b>			
• Management interview	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
• Questionnaire survey	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
• Focus group	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
• Workshop/Town hall meeting	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Data Collection</b>			
• Template customisation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
• Formulate Environmental KPIs	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
• Data analysis	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
• Data insight	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Carbon Footprinting</b>			
• Full operations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Core operations	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
• Selected operations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deliverables</b>			
• ESG report compilation	over 30 pages	up to 25 pages	up to 12 pages
• Board level briefing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
• Sustainability roadmap	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Abbreviated report in electronic format	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## About Carbon Care Asia

CCA is a provider of cutting-edge services in carbon strategy and sustainability innovation. Operating as a social business, CCA stands uniquely in the middle of the spectrum between NGOs and fully commercial consultancies. This enables independent and expert advice through a market-based approach.

CCA offers integrated solutions to manage risks, increase profitability and enhance brand value whilst tackling sustainability challenges and mitigating the impact of climate change. CCA also works closely with public authorities to provide policy support, research and analysis. Our current areas of focus include sustainability reporting, carbon solutions, green finance and climate competence.

In the furtherance of its mission, CCA set up a charitable body, CarbonCare Innolab, to promote community-based climate innovation in 2014, and supports its operation with ongoing contributions.



**Mr Water Cheung**

Chair  
Carbon Care Asia



**Ir Albert Lai**

Chief Executive Officer  
Carbon Care Asia



**Mr John Sayer**

Director  
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**Ms Chloe Mok**

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