

Governance, Risk & Internal Audit

ESG REPORTING AND ADVISORY SERVICES



Advising and supporting you along the way of ESG compliance journey

Over recent years, the Hong Kong Stock Exchange (“HKEX”) has enhanced its Environmental, Social and Governance (“ESG”) disclosure requirements on issuers to better serve investors’ demands and expectation. Following the adoption of the Paris Accords in 2015, the Financial Stability Board launched a Task Force on Climate-Related Financial Disclosures (“TCFD”) to combat global warming. One goal of the TCFD is to create a uniform standard for corporate climate-risk disclosures to help companies take action to address climate change.

In November 2021, the HKEX published the Guidance on Climate Disclosures (Climate Disclosures Guide), detailing how to comply with TCFD’s recommendations regarding climate-related disclosures in a company’s ESG report. Therefore, listed companies are encouraged to commence the planning and building of the necessary infrastructure and systems for enhanced climate reporting requirements in the future.

How can we help?

Moore provides ESG Reporting and Advisory Services to help companies address regulatory requirements, manage shareholders’ expectations on ESG risks, opportunities and disclosures. We help clients benchmark their ESG disclosure, with reference to their institutional shareholder base and advise on best ESG practice including how to engage effectively with investors on key topics. Our services include:

ESG reporting

We prepare ESG reports and provide consulting services in accordance with Appendix 27 Environmental, Social and Governance Reporting Guidelines of HKEX listing rule, or other international mainstream reporting guidelines (Such as GRI, TCFD, SASB). We share our insights about the policies and regulations of China and Hong Kong on ESG disclosures. It is essential that companies address relevant requirements by using a consistent and structured approach.



TCFD disclosure

The trend in climate related disclosures for a corporate has changed from a nice-to-have to need-to-have. Global regulators are putting greater efforts into mandating these disclosures. Our ESG team is familiar with the requirement of TCFD and has extensive experience in reporting. We can recommend suitable climate reporting strategies and establish carbon inventories for clients during the process of report drafting. We also provide SFC climate-related disclosure services to fund manager clients.

ESG verification and assurance

We provide independent assurance services which is designed to add value by helping to enhance reporting processes and add credibility to the ESG information you publish. We conduct desk-based reviews, interviews with the management and review of documented evidence to verify and assure your ESG metrics and targets.

Our assurance follows internationally recognized assurance standards, such as ISAE 3000, to deliver a robust assurance process that adds credibility to your sustainability reporting.

ESG training

Moore conducts company-specific education sessions for management and board members involved in external investor engagements. We stay abreast of key ESG-related topics such as emerging trends, reporting frameworks, rating agencies and institutional investors.

Green finance

In recent years, leading financial centres around the world including China and Hong Kong have been actively promoting green economy. Authorised banks in Hong Kong encourage corporates to achieve their goals on sustainable development by providing green loan and sustainability linked loan financing service for eligible environmentally sustainable green project, or for corporate funding to improve its sustainability performance targets.

At Moore, our ESG specialists can provide a wide range of customised analysis and support services in green finance areas which include the following:

- Complying with regulatory developments on ESG risk assessment, measurement and disclosure;
- Developing ESG policies and frameworks to support investment decision processes, impact monitoring, portfolio construction and reporting to investors.

Why work with us?

- Our team includes professionals with practical and solid knowledge and experience.
- The team comprises charter holders or members of professional bodies such as HKICPA, CISA and CFA.
- We have extensive sector knowledge to provide customised advice to suit each client taking into account size, capabilities and goals.
- Backed by our international network, we have the scope to provide clients with all solutions and expertise they require, wherever they choose to do business.

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