

Understanding “Materiality” for Environmental, Social and Governance (ESG) Reporting (82903)

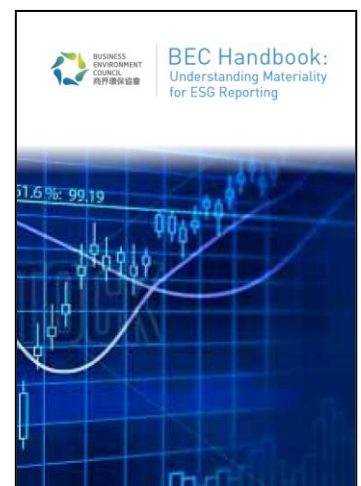
The Hong Kong Stock Exchange (“HKEx”) appended the Environmental, Social and Governance (“ESG”) Reporting Guide (“HKEx Guide”) to the HKEx Main Board Listing Rules in 2013. The HKEx currently asks that listed companies respond to the HKEx Guide on a voluntary basis by disclosing the impacts of their activities on certain environmental and social issues. In line with the global trend for increasing ESG disclosure, HKEx has indicated that it may raise the level of obligation of the listed companies to “comply or explain” basis by 2015. Perhaps the most challenging task a company preparing to report faces is the initial and fundamental task of determining what information is sufficiently “material” or important to merit reporting. Evaluating information through the lens of “materiality” allows a company to prioritise what ESG information is relevant and useful to interested end-users and focus its resources on those areas.

To help the business sector overcome these regulatory challenges, BEC has developed “**BEC Handbook: Understanding Materiality for ESG Reporting**” and this course. This BEC Handbook and the course help companies understand which element of the HKEx Guide to report based on what is “material” to their business.

This course allows you to gain an updated knowledge and global trend of ESG reporting, and the way in which financial markets and global institutional investors can drive long-term social and environmental sustainability in the large corporations in which they invest. It also provides you with hands-on and step-by-step instruction to use the BEC Handbook for understanding the “materiality”, as appropriately assessing materiality is a key component of an ESG report. Examples and case studies will be presented and discussed to illustrate the differences among different business sectors.

Topics to be Covered

- Corporate sustainability development and ESG reporting
 - What is ESG reporting & why reporting is important;
 - Recent trends: from voluntary to compulsory; &
 - ESG reporting process
 - Focus on HKEx ESG report framework, concept and HKEx Guide.
- Understanding materiality for ESG reporting
 - Concept of materiality;
 - Focus on Hong Kong and the HKEx Guide;
 - BEC Handbook: Understanding Materiality for ESG Reporting;
 - Examples and cases studies for eight major industry sectors: Financial services, properties and construction, consumer goods, utilities, telecommunications, information technology, and conglomerates; &
 - Practice.



Benefits of Participation in this Course

- Understand the structural impediments to the implementation of effective environmental and social management and reporting, particularly for multi-unit corporate structures operating across multiple jurisdictions;
- Understand the role of institutional investors in driving sustainable practices, and the types of information that company managers are increasingly being required to provide to those investor;
- Gain updated knowledge of local and global trend of corporate sustainability development and ESG reporting;
- A broad understanding of the concept of materiality as it relates to ESG reporting and hands-on and step-by-step instruction on how to apply BEC Handbook to respond to the HKEx Guide regarding the materiality; &
- Interactive learning through real-life examples and case studies.

Who Should Attend

- This course is suitable for all executives, corporate social responsibility (“CSR”)/sustainability managers, investor relations managers, corporate communication managers, marketing managers, academics, consultants, and those who are involved in or interested in ESG, sustainability, CSR or corporate sustainability activities.

Course Date, Time & Venue

- 4 hours (Include a full copy of BEC Handbook: Understanding Materiality for ESG Reporting)
 - 82903C – 31 October 2014 (Fri)14:00 to 17:00
 - Venue – Business Environment Council Limited 商界環保協會有限公司, 77 Tat Chee Avenue, Kowloon Tong, Hong Kong (close to Kowloon Tong MTR Station Exit C1).

Medium of Instruction

- English.

Course Fee

- HK\$780* (Subject to a maximum discount of 20%)*
 - * Early Bird Discount – 5% if you register 3 weeks before the commencement of course.
 - Group Discount – 5% for 2 or more applicants from the same organisation enrolled for the same course.
 - BEC Membership Discount – additional discount as follows:
 - Council Members: 10%; Corporate or General or Affiliate Members: 5%.**
 - Supporting Organisation Membership Discount –5%.

Tutor

- **Mark Harper**
Manager - Policy Research & ESG Advisory
Mark has worked for over a decade managing corporate/NGO partnerships focused on corporate sustainability and environmental engagement. Mark has extensive experience in corporate ESG disclosure and management. He has conducted a number of sector focused benchmarking studies into corporate environmental management, water risk exposure and ESG disclosure, as well as organizing hands-on corporate citizenship programmes. He currently sits on the advisory board of BEC ESG Advisory Group and is a committee member of the Sustainable Development Committee of the Canadian Chamber of Commerce.

Certification

- A Certificate of Attendance is awarded to each attendee who successfully completes the course (100% attendance is required).
- Remarks: **A total of 4 CPD hours will be awarded for members of HKIoD upon satisfactory completion of the course.**

Application Form & Deadline

- Click [here](#) to download the Application Form.
- Enrolment deadline is 5 working days before the course commencement date. Late enrolment will be accommodated subject to seat availability.

Terms & Conditions

- Duly completed application form accompanied by payment will be considered for admission;
- Course fee is non-refundable, non-transferable and should be received by BEC IEE no later than 5 working days before the commencement of the course;
- For Early Bird Discount, course fee should be received by BEC IEE no later than 3 weeks before the commencement of the course. For Group Discount, course fee should be received by BEC IEE in a single transaction;
- Admission is made on a first-come-first-served basis;
- Successful applicants will be notified no later than 3 working days before the commencement of the course;
- Unsuccessful applicants will be given refund of course fees if they have already paid;
- The course will be cancelled with full refund when the typhoon signal no.8 or above, or black storm warning is hoisted 3 hours before the course commences;
- An official e-receipt will be distributed through email to the participant upon the completion of the course;
- BEC reserves the right not to conduct the course if the applications are below the required minimum number of participants, and course fees received will be refunded. All decisions made by BEC on matters related to the courses are final;
- Personal data including contact information will be used by BEC for its communications and direct marketing purpose, including newsletters and promotions of events, training courses and other activities. If you do not wish to receive any further promotional materials from BEC, please send an email to us at unsubscribe@bec.org.hk; &
- Information provided will be kept strictly confidential and will not be sold, reused, rented, loaned, or otherwise disclosed to third party.

About Business Environment Council Limited 商界環保協會有限公司 (BEC)

BEC is an independent, membership-based non-profit organization, established by the business sector in Hong Kong. Since its establishment in 1992, BEC has been at the forefront of promoting environmental excellence by advocating the uptake of clean technologies and practices which reduce waste, conserve resources, prevent pollution and improve corporate environmental and social responsibility. BEC offers sustainable solutions and professional services covering advisory, research, assessment, training and award programs for government, business and the community, thus enabling environmental protection and contributing to the transition to a low carbon economy. For more information in BEC, please visit www.bec.org.hk.

About BEC Institute of Environmental Education (BEC IEE)

BEC IEE, a division of BEC, provides a platform for business managers and decision makers, to advance their knowledge and develop the expertise necessary for environmental decision-making. BEC IEE also facilitates professional development by promoting quality environmental education through various environmental education programmes.

Supporting Organisations



For further enquiries or assistance, please contact BEC IEE:

Tel: (852) 2784 3900 | E-mail: beciee@bec.org.hk | 2/F, 77 Tat Chee Avenue, Kowloon Tong, Hong Kong

Understanding “Materiality” for Environmental, Social and Governance (ESG) Reporting (82909)

The Hong Kong Stock Exchange (“HKEx”) appended the Environmental, Social and Governance (“ESG”) Reporting Guide (“HKEx Guide”) to the HKEx Main Board Listing Rules in 2013. The HKEx currently asks that listed companies respond to the HKEx Guide on a voluntary basis by disclosing the impacts of their activities on certain environmental and social issues. In line with the global trend for increasing ESG disclosure, HKEx has indicated that it may raise the level of obligation of the listed companies to “comply or explain” basis by 2015. Perhaps the most challenging task a company preparing to report faces is the initial and fundamental task of determining what information is sufficiently “material” or important to merit reporting. Evaluating information through the lens of “materiality” allows a company to prioritise what ESG information is relevant and useful to interested end-users and focus its resources on those areas.

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Topics to be Covered

- ESG reporting process in Hong Kong
 - Focus on HKEx ESG report framework, concept and HKEx Guide.
- Understanding materiality for ESG reporting
 - Concept of materiality;
 - Focus on Hong Kong and the HKEx Guide;
 - BEC Handbook: Understanding Materiality for ESG Reporting;
 - Examples and cases studies for eight major industry sectors: Financial services, properties and construction, consumer goods, utilities, telecommunications, information technology, and conglomerates; &
 - Practice.

Benefits of Participation in this Course

- Understand the structural impediments to the implementation of effective environmental and social management and reporting, particularly for multi-unit corporate structures operating across multiple jurisdictions;
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Course Date, Time & Venue

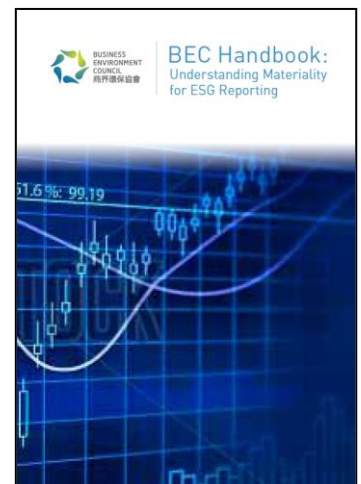
- 2 hours (Include a full copy of BEC Handbook: Understanding Materiality for ESG Reporting)
 - 82904 – 28 November 2014 (Fri) 15:00 to 17:00
 - Venue – Business Environment Council Limited 商界環保協會有限公司, 77 Tat Chee Avenue, Kowloon Tong, Hong Kong (close to Kowloon Tong MTR Station Exit C1).

Medium of Instruction

- Cantonese supplemented with English.

Course Fee

- HK\$500* (Subject to a maximum discount of 20%)*



- * Early Bird Discount – **5% if you register 3 weeks before the commencement of course.**
- Group Discount – **5% for 2 or more applicants from the same organisation enrolled for the same course.**
- BEC Membership Discount – additional discount as follows:
Council Members: 10%; Corporate or General or Affiliate Members: 5%.
- Supporting Organisation Membership Discount –**5%.**

Tutor

- **Eric Chan**

Officer - Policy Research & ESG Advisory

Since his tenure with the Policy Research & ESG Advisory team, Eric has been advising BEC members and clients, ranging from Hong Kong listed small/mid-caps to Fortune and FT Global 500s in areas of carbon management as well as corporate sustainability performance measurement and reporting. He is knowledgeable in de facto global disclosure standards such as CDP and GRI, alongside the HKEx ESG Reporting Guide. Prior to joining BEC, Eric had served two years at the University of Waterloo, Canada as a research assistant in the field of terrestrial carbon accounting and holds an MPhil degree in Earth Sciences from the university. Eric is experienced in project management, data analysis, and research.

Certification

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Supporting Organisations



香港董事學會
The Hong Kong Institute of Directors



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

For further enquiries or assistance, please contact BEC IEE:

Tel: (852) 2784 3900 | E-mail: beciee@bec.org.hk | 2/F, 77 Tat Chee Avenue, Kowloon Tong, Hong Kong