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# Hong Kong Institute of CPAs



## Best Corporate Governance and ESG Awards 2022 最佳企業管治及ESG大獎



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



# 2022最佳企業管治及ESG大獎 Best Corporate Governance and ESG Awards

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# 2022最佳企業管治及ESG大獎

## Best Corporate Governance and ESG Awards

The Hong Kong Institute of Certified Public Accountants is proud to be launching the Best Corporate Governance and ESG Awards (“Awards” or “Best CG and ESG Awards”) 2022.

The Awards reflect the importance of both good CG and environmental, social and governance (“ESG”) reporting and practices for listed companies (“companies”) and public sector / not-for-profit organizations (“PSOs”), and their investors and stakeholders. They encourage companies and PSOs to achieve high standards of CG and ESG and, as far as possible, to integrate the oversight and implementation of their CG and ESG into their strategy and operations.

Since their inception in 2000, the Awards have established recognized benchmarks for Hong Kong’s CG reporting standards, in both the private and public sectors, and for the past decade years, since the inaugural sustainability awards in 2011, they have also established benchmarks for good ESG performance. For individual entities, meanwhile, winning the Awards has become a highly sought-after accolade.

The Institute is now inviting companies and PSOs to enter the 2022 Awards.

### Objectives

- To promote greater awareness and understanding of CG and ESG
- To encourage improvements in standards of disclosure and practices, and greater integration of CG and ESG considerations
- To recognize the companies and organizations that set the benchmarks of quality in terms of their CG and ESG disclosures and practices

### Eligibility for Entry and Judging Categories

- Listed companies:
  - Main Board*
    - Hang Seng Index (HSI)-constituent companies
  - Main Board or Growth Enterprise Market (GEM)*
    - Non-HSI-constituent companies:
      - large market capitalization
      - medium market capitalization
      - small market capitalization
    - H-share companies and other Mainland enterprises
- Public sector / Not-for-profit organizations
  - large organizations
  - small and medium-size organizations

## Types of Awards

- Most Sustainable Companies / Organizations (“MSCO”) Awards

These awards aim to recognize those companies and PSOs that are committed to integrating their CG and ESG practices and reporting, including, e.g., common oversight and direction from the board, integrated risk management and internal control and a unified approach to shareholder/ stakeholder communication and engagement. In this way, companies and PSOs are more likely to ensure their own long-term sustainability. In this section, there are Diamond, Platinum and Gold levels of award.

- CG Awards

- ESG Awards

As well as the MSCO Awards, there will continue to be separate awards for CG and ESG, to recognize those entities that have performed well in either one of the above areas, while not yet achieving an equivalent standard in both their CG and ESG. For each type of award, there be only one level – CG Award or ESG Award, as appropriate.

Special Mentions may also be presented in any of the above categories to other companies / PSOs that demonstrate a sound all-round performance in the relevant area, or particular strengths in important facets of good CG and/or ESG.

- Self-Nomination Awards for Good CG and/ or ESG Practices (“Self-Nomination Awards”)

The Self-Nomination Awards are open to companies with a market capitalization not exceeding HK\$6 billion (as at 29 April 2022) and PSOs that have taken significant step to strengthen their CG and/ or ESG practices (see the “Entry Procedure” section, below), especially by adopting new voluntary practices.

## Review and Judging Procedures

- Assessments and final decisions will be made by expert panels of judges and reviewers, comprising representatives from the financial market regulators, the HKSAR Government, public sector authorities, academia, investors, professional associations and firms, as well as prominent experts in the field of CG and ESG.
- Before reaching final decisions on MSCO Awards in the seven main company and PSO categories, referred to above, there will be initial screening procedures followed by two types of “quality reviews”. For each type of review, generally, there will be two rounds to minimize the impact of any individual marking biases.

- **CG Review:** A detailed assessment is made of the quality and standard of the CG disclosures and practices of companies and PSOs on the long list, primarily through the assessment of information contained in their annual reports.
- **ESG Review:** A detailed assessment is carried out on companies' / PSOs' ESG disclosures and practices, as reflected in their ESG reports (howsoever called, e.g., sustainability, corporate social responsibility reports) and / or annual reports.

In both cases, the emphasis is on voluntary disclosures that exceed the minimum statutory and regulatory requirements, and which may reflect the latest local, or even international, best practices. Where relevant, other publicly-available information may also be taken into account.

For the MSCO Awards, equal weight will be allocated to CG and ESG, with a view to identifying those companies / PSOs that are moving towards fuller integration of these two aspects of performance and reporting.

- Companies / PSOs that perform well in only one of the above two areas will be eligible to be considered for a separate CG or ESG Award.
- As for Self-Nomination Awards, eligible companies and PSOs, which have made particular efforts to develop their CG and/ or ESG practices during the reporting period covered by the Awards, are invited to submit further details of the practices that they have introduced and disclosed in their annual/ ESG reports, in particular voluntary practices (see the "Entry Procedure" section, below). Shortlisted candidates may be invited to send representatives to attend an interview to provide more details about their relevant policies and practices.

### Compliance Review

To verify standards of compliance, for those candidates being considered for the shortlist under the MSCO Awards and the individual CG and ESG Awards, an additional check is carried out to confirm their compliance with the mandatory CG and ESG disclosure requirements under the Companies Ordinance, the Stock Exchange Main Board or GEM Listing Rules, the CG Code and the ESG Reporting Guide, as appropriate.

After completion of the above procedures, the review panel will shortlist candidates for the judging panel to determine the final winners.

## Judging Criteria

- The judging criteria for the Most Sustainable Companies / Organizations Awards, and the CG and ESG Awards include the following:

1. Most Sustainable Companies / Organizations Awards	
<ul style="list-style-type: none"> <li>• Equal weight is allocated to CG and ESG and candidates for these awards need to demonstrate outstanding performance in both areas.</li> <li>• Companies / PSOs that excel in only one of the two areas will be eligible for consideration for a separate CG or ESG Award.</li> </ul>	
2. CG Awards	3. ESG Awards
<ul style="list-style-type: none"> <li>• Promptness of reporting</li> </ul>	<ul style="list-style-type: none"> <li>• ESG strategy</li> </ul>
<ul style="list-style-type: none"> <li>• CG statement and practice</li> </ul>	<ul style="list-style-type: none"> <li>• ESG governance</li> </ul>
<ul style="list-style-type: none"> <li>• Capital structure</li> </ul>	<ul style="list-style-type: none"> <li>• Reporting principles, including:                             <ul style="list-style-type: none"> <li>➢ accuracy and verifiability</li> <li>➢ balance</li> <li>➢ clarity</li> <li>➢ comparability</li> <li>➢ completeness</li> <li>➢ sustainability context</li> <li>➢ timeliness</li> <li>➢ stakeholder inclusiveness; and</li> <li>➢ materiality</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>• Board structure and functioning, including board diversity and evaluation</li> </ul>	<ul style="list-style-type: none"> <li>• Performance indicators</li> </ul>
<ul style="list-style-type: none"> <li>• Management discussion and analysis, including a balanced discussion of performance and challenges</li> </ul>	<ul style="list-style-type: none"> <li>• Independent assurance</li> </ul>
<ul style="list-style-type: none"> <li>• Remuneration policy and details of directors' and senior management's remuneration packages</li> </ul>	<ul style="list-style-type: none"> <li>• Overall performance and presentation</li> </ul>
<ul style="list-style-type: none"> <li>• Nomination committee - work performed and nomination policies and processes</li> </ul>	
<ul style="list-style-type: none"> <li>• Risk management and internal control, including reviews of the system</li> </ul>	
<ul style="list-style-type: none"> <li>• Connected transactions and relationships</li> </ul>	
<ul style="list-style-type: none"> <li>• Other voluntary disclosures relating to, e.g., investor relations and audit committees</li> </ul>	

- For candidates being considered for the shortlists, a compliance review will also be conducted, including an assessment of the transparency and presentation of compliance-related information.
- In addition to the main sources of information (i.e., annual and ESG reports, and, where appropriate, websites), the judges may also have regard to other publicly-available information that reflects on the implementation of the CG and/ or ESG practices of companies and PSOs.
- The decision of the judges will be final. In the event that the judges are unable to find entries of sufficient merit, they may decide not to give out certain awards.

## Results Announcement and Awards Presentation

- A media briefing will be held in early December 2022 to announce the award winners.
- A judges' report on the winning entries will be published and made available for public information. It will also be posted on the Institute's website.
- An physical awards presentation ceremony, will be held in early December 2022, if the situation permits.
- Media representatives will be invited to cover the results announcement and presentation ceremony as part of the publicity arrangements.

## Entry Procedure

- Entry forms must be completed and returned to the Institute via [bcbgesga@hkicpa.org.hk](mailto:bcbgesga@hkicpa.org.hk).

While there is no requirement to send printed copies of annual or ESG reports to the Institute when submitting an entry form by email, where necessary, we will contact applicants separately to obtain copies of the relevant reports.

If subsequently requested, applicants should be prepared to provide five English copies and two Chinese copies (if applicable) of the company's / PSO's latest published annual report and ESG report (if any), for financial years ended:

- between 1 April 2021 and 31 March 2022, for companies
- between 31 December 2020 and 31 March 2022 for PSOs.
- Companies with a market capitalization not exceeding HK\$6 billion, as at 29 April 2022, and PSOs that wish to be considered for Self-Nomination Awards, are requested to download a form at [www.hkicpa.org.hk/BCGESGA](http://www.hkicpa.org.hk/BCGESGA), and submit it together with the Awards entry form to the Institute, at the email address indicated below.
- No entry fee is required.
- The submission deadline is **10 August 2022**.



## Supporting Organizations

BDO	Companies Registry
BlackRock	Financial Services Development Council
Charles Lo & Co.	Financial Services and the Treasury Bureau
Deloitte Touche Tohmatsu	Hong Kong Exchanges and Clearing Ltd.
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KPMG	Hong Kong Securities and Investment Institute
Manulife Investment Management	Mandatory Provident Fund Schemes Authority
Mazars	Securities and Futures Commission
Moore Stephens CPA Ltd.	The Hong Kong Chartered Governance Institute
Nexia Charles Mar Fan Ltd.	The Hong Kong Institute of Directors
Practising Governance	The Hong Kong Independent Non-Executive Director Association
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Schroder Investment Management (Hong Kong) Limited	
ShineWing	
Wong Brothers CPA Ltd.	
ZHONGHUI ANDA CPA Ltd.	

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## Enquiries

Any enquiries in relation to the Best CG and ESG Awards 2022 should be directed to:

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**Hong Kong Institute of Certified Public Accountants**

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# 2022最佳企業管治及ESG大獎

## Best Corporate Governance and ESG Awards

香港會計師公會欣然舉辦「2022最佳企業管治及ESG大獎」（“大獎”）。

公會希望藉大獎反映良好企業管治及環境、社會和管治（“ESG”）報告和實務對上市公司（“公司”）、公營／非牟利機構及其投資者與持份者之重要性。此獎項旨在鼓勵公司及機構達成高水平企業管治及ESG標準，並盡可能將兩者之監督及實施納入其商業策略及營運之中。

大獎自2000年設立以來，為本港公私營界的企業管治和報告設立公認的標準。另外，自2011年首次推出可持續發展獎以來，大獎亦為優秀ESG水平樹立典範。對獲獎者而言，大獎更是一份重要的肯定及殊榮。

本年度大獎現正接受報名，歡迎上市公司及公營／非牟利機構參與。

### 目標

- 提高大眾對企業管治及ESG的認知及理解
- 推動企業管治及ESG的披露及實務水平，及兩者更緊密整合
- 表揚公司及機構在企業管治與ESG披露及實務方面樹立良好典範

### 參選資格與評選組別

- 上市公司：
  - 主板*
    - 恒生指數（恒指）成份股公司
  - 主板或創業板*
    - 非恒指成份股公司：
      - 大市值
      - 中市值
      - 小市值
    - H股公司與其他中國內地企業
- 公營／非牟利機構
  - 大型機構
  - 中小型機構

## 獎項類別

### ■ 最佳可持續發展公司／機構獎

獎項旨在表揚致力融合企業管治與ESG實務及報告的公司及機構，例如企業管治與ESG兩方面均由董事會監督及指導、綜合風險管理與內部控制，以及採取一致的股東／持份者溝通及聯繫方式等，藉此為公司及機構創造有利條件，實踐長遠可持續發展。在這類別，我們將設有鑽石獎、白金獎及金獎。

### ■ 企業管治獎

### ■ ESG獎

在最佳可持續發展公司／機構獎之下，公會亦繼續分別設有企業管治獎及ESG獎，以嘉許並未在這兩方面達標但在其中一範疇表現卓越的公司／機構。上述兩個獎項並沒有級別之分。

如個別公司／機構在以上獎項的評審範疇表現優良，或於重要企業管治／ESG範疇表現尤其出色，評審團可決定就以上獎項類別另頒發評判嘉許以示鼓勵。

### ■ 良好企業管治及／或ESG實務獎（「自薦獎」）

於二零二二年四月二十九日市值為60億港元或以下的上市公司及公營／非牟利機構，如在大獎涵蓋的報告期間（參閱下文「參選程序」一節）加強實踐良好企業管治及／或ESG實務，尤其是自發推行新實務，歡迎自薦參選。

## 評審程序

■ 得獎者將由專家評審團及遴選委員會評估及審議決定，其成員包括來自金融市場監管機構、香港特別行政區政府、公營機構、學術界、投資者、專業團體及企業的代表，以及企業管治及ESG方面的專家。

■ 就上文七個評選組別的上市公司及公營機構，在評審團作出最後決定前，獲頒最佳可持續發展公司／機構獎的得獎者均會經過初步甄選及下列兩項評審；為保持評分客觀，每項評審均會作兩次遴選。

- **企業管治評審**：主要透過公司／機構的年報所載資料，詳細評估其企業管治實務及披露的質素及水平。
- **ESG評審**：根據公司／機構的ESG報告（或其他相關的報告如持續發展，企業社會任報告）／或年報，就其ESG披露及實務進行詳細評估。

以上兩項評審特別注重優於最低法定及監管要求的自願披露包括本地和國際的最佳實務，並會按情況審閱其他公開資料。

最佳可持續發展公司／機構獎項將對公司／機構的企業管治與ESG表現兩方面作相同比重的評分，以選出能綜合管理兩者兼具卓越表現及報告的得獎者。

- 在企業管治或ESG其中一個範疇表現出色的公司／機構，將另獲入選企業管治獎或ESG獎。
- 至於有關自薦獎的安排，若合資格公司／機構在大獎涵蓋的報告期間實踐了良好企業管治及／或ESG實務，歡迎自薦報名參選。有意參選者應填妥指定表格（參閱下文「參選程序」一節）並提供於年報或ESG報告內披露及已推行的相關實務資料，尤其是自發實行的措施。入圍候選公司／機構或會獲邀請代表出席面試，以講解相關政策及實務詳情。

#### 額外的遵規評審

大會將對最佳可持續發展公司／機構獎、企業管治獎及ESG獎的入圍者進行額外評審，評核是否符合（按適用）《公司條例》、聯交所《主板上市規則》或《創業板上市規則》、《企業管治守則》、《ESG報告指引》中的法定企業管治及ESG披露要求。

完成上述程序後，遴選委員會將挑選入圍者，供評審團選出各組別獎項的最終得主。

## 評選標準

- 最佳可持續發展公司／機構獎、企業管治獎及ESG獎的評選準則包括以下各項：

1. 最佳可持續發展公司／機構獎	
<ul style="list-style-type: none"> <li>• 獎項會對表現卓越的公司／機構的企業管治及ESG表現作相同比重的評分。</li> <li>• 只在企業管治或ESG其中一個範疇表現出色的公司／機構，將另獲入選企業管治獎或ESG獎。</li> </ul>	
2. 企業管治獎	3. ESG獎
<ul style="list-style-type: none"> <li>• 匯報的時效性</li> </ul>	<ul style="list-style-type: none"> <li>• ESG策略</li> </ul>
<ul style="list-style-type: none"> <li>• 企業管治聲明及實務</li> </ul>	<ul style="list-style-type: none"> <li>• ESG管治</li> </ul>
<ul style="list-style-type: none"> <li>• 資本結構</li> </ul>	<ul style="list-style-type: none"> <li>• 匯報標準包括                             <ul style="list-style-type: none"> <li>➢ 準確性及可驗證性</li> <li>➢ 平衡程度</li> <li>➢ 清晰程度</li> <li>➢ 可比較性</li> <li>➢ 完整性</li> <li>➢ 可持續發展的背景</li> <li>➢ 時效性</li> <li>➢ 持份者參與度及</li> <li>➢ 重大性</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>• 董事會結構及職能（包括董事會多元化及績效評估）</li> </ul>	<ul style="list-style-type: none"> <li>• 表現指標</li> </ul>
<ul style="list-style-type: none"> <li>• 管理層討論及分析（包括有關表現及挑戰的全面討論）</li> </ul>	<ul style="list-style-type: none"> <li>• 獨立鑒證</li> </ul>
<ul style="list-style-type: none"> <li>• 薪酬政策、董事和高級管理人員的薪酬詳情</li> </ul>	<ul style="list-style-type: none"> <li>• 整體表現及資料編排</li> </ul>
<ul style="list-style-type: none"> <li>• 提名委員會完成的工作、提名政策及程序</li> </ul>	
<ul style="list-style-type: none"> <li>• 風險管理及內部監控（包括相關系統的檢討）</li> </ul>	
<ul style="list-style-type: none"> <li>• 關連交易及各關連方之間的關係</li> </ul>	
<ul style="list-style-type: none"> <li>• 其他自願披露（例如關於投資者關係及審核委員會）</li> </ul>	

- 評選入圍者時，大會將會進行遵規評審，包括評估按規例所披露資料的透明度及編排。
- 除了參選公司及機構的年度和ESG報告以及其網站資料外，在適當情況下評審團亦會考慮企業管治及／或ESG推行情況的其他公開資料。
- 評審團的評選結果為最終決定。若評審團未能選出合適的獎項得主，有權不頒發個別獎項。

## 結果公佈及頒獎典禮

- 公會將於二零二二年十二月初舉行傳媒發佈會，公佈獎項得主。
- 大會將編製評審報告並上載至公會網站，供各界參閱。
- 若情況可行，實體的頒獎典禮將於二零二二年十二月初舉行。
- 大獎結果公佈及頒獎典禮將會邀請傳媒採訪，作為宣傳活動之一。

## 參選程序

- 參選機構請將填妥的參加表格以電郵方式 ([bcgesga@hkipa.org.hk](mailto:bcgesga@hkipa.org.hk)) 提交香港會計師公會。報名時，參選機構毋須提交年報或ESG報告的印刷本。公會將按需要向參選機構索取。如獲公會通知，請參選機構準備以下期間最新刊發的英文版（五本）及中文版（兩本）（如適用）的年報及可持續發展／ESG報告（如有）。
  - 上市公司組別：二零二一年四月一日至二零二二年三月三十一日期間的財政年度
  - 公營／非牟利機構組別：二零二零年十二月三十一日至二零二二年三月三十一日期間的財政年度
- 參與自薦獎的公司（於二零二二年四月二十九日市值為60億港元或以下）及機構，須於公會網站 ([www.hkipa.org.hk/BCGESGA](http://www.hkipa.org.hk/BCGESGA)) 下載自薦獎的參加表格，並連同大獎參加表格一併電郵至下列公會電郵。
- 參選費用全免。
- 遞交參加表格的截止日期為**二零二二年八月十日**。

## 支持機構

香港立信德豪會計師事務所	公司註冊處
貝萊德	香港金融發展局
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德勤·關黃陳方會計師行	香港交易及結算所有限公司
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畢馬威會計師事務所	香港證券及投資學會
宏利投資管理	強制性公積金計劃管理局
中審眾環(香港)會計師事務所有限公司	證券及期貨事務監察委員會
大華馬施雲會計師事務所有限公司	香港公司治理公會
馬炎璋會計師行有限公司	香港董事學會
良治同行	香港獨立非執行董事協會
羅兵咸永道會計師事務所	庫務署
施羅德投資管理(香港)有限公司	
信永中和(香港)會計師事務所有限公司	
民信會計師事務所有限公司	
中匯安達會計師事務所有限公司	

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## 查詢

如對二零二二年度最佳企業管治及ESG大獎有任何查詢，請與**香港會計師公會倡導及專業發展部**聯絡。  
香港會計師公會地址：香港灣仔皇后大道東213號胡忠大廈27樓  
電話：2287 7228 傳真：2865 6603 / 2865 6776  
電郵：[bcgesga@hkicpa.org.hk](mailto:bcgesga@hkicpa.org.hk)

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# 2022最佳企業管治及ESG大獎

## Best Corporate Governance and ESG Awards

To 致: **Advocacy and Practice Development Department**  
**Hong Kong Institute of Certified Public Accountants**  
**香港會計師公會倡導及專業發展部**  
(Email: [bcbgesga@hkicpa.org.hk](mailto:bcbgesga@hkicpa.org.hk))

### Entry Form 參加表格

Name of company / organization 公司／機構名稱

Annual report for the year ended 年報結算日期

Dispatch date of annual report to shareholders / stakeholders

年報寄予股東／持份者的日期

Correspondence details of the contact person 聯絡人通訊資料

Name 姓名

Position 職銜

Address 地址

Telephone 電話

Fax 傳真

E-mail 電郵

Note 註:

- Please note that you are not required to send printed copies of your annual report or ESG/ corporate social responsibility report (if any) to the Institute when you submit your entry form. Where necessary, we will contact you separately for reports.  
參選機構報名時毋須向公會提交年報或ESG／企業社會責任報告（如有）的印刷本。公會將按需要另行向參選機構索取。
- If subsequently requested, please be prepared to submit five English copies and two Chinese copies (if applicable) of the latest published annual report and sustainability report (if any)  
如獲公會通知，請準備最近刊發英文版（五本）及中文版（兩本）（如適用）的年報及ESG報告（如有）。
- Upon submission of this entry form, your company/ organization will be considered in any and all of the relevant categories of the Best CG & ESG Awards, except the Self-Nomination Awards. For the Self-Nomination Awards, entrants must also submit a separate form which can be download at [www.hkicpa.org.hk/BCGESGA](http://www.hkicpa.org.hk/BCGESGA).  
提交本報名表格即表示貴公司／機構同意參選「最佳企業管治及ESG大獎」的任何及所有相關獎項，參選自薦獎的公司／機構則須另提交特定參加表格（可於 [www.hkicpa.org.hk/BCGESGA](http://www.hkicpa.org.hk/BCGESGA) 下載）。

Signature 簽署  
(with company chop 公司蓋章)

Date 日期

Deadline for Entry: 10 August 2022

截止日期：二零二二年八月十日



**Hong Kong Institute of Certified Public Accountants**

27th Floor, Wu Chung House, 213 Queen's Road East,  
Wanchai, Hong Kong

Tel: (852) 2287-7228 Email: [bcgesga@hkiipa.org.hk](mailto:bcgesga@hkiipa.org.hk)

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