



ESG REPORTING SERVICE SINCE 2016



Environmental, Social and Governance ("ESG") issues are becoming critical considerations in business management. Investors begin to believe that a good ESG policy is the key to sustainability of the company business. According to the Global Sustainable Investment Alliance (GSIA 2018), the global sustainable investment reached over USD30 trillion, representing a 34% growth since 2016.

While the investing public is incorporating ESG factors into their investments, new rules and regulations were proposed and carried out by market regulators around the globe.

ESG reporting is now, with no doubt, helping companies to operate in a sustainable manner and create long-term value for shareholders and stakeholders through identifying ESG issues, establishing ESG policies and monitoring ESG performance regularly.

In this regard, Ravia Global Appraisal Advisory Limited, with a team of ESG specialists, offers our clients a comprehensive suite of integrated advisory services. We can help you in:

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- Identifying key ESG issues
 - Formulating ESG strategies and policies
 - Evaluating and reviewing ESG performance
 - Advising on specific ESG-related risk management and internal control system
 - Assisting management in preparing ESG report
 - Enhancing company's reputation
 - Attracting investors
 - Achieving cost effectiveness and resource optimization
 - Optimizing risk management functions

ESG Reporting Framework for financial years commencing on or after 1 July 2020



	Subject Areas	Aspects	General Disclosures	No. of KPIs
A	Environmental	A1: Emissions	Policies	13
		A2: Use of Resources A3: the Environment and Natural Resources A4: Climate change	Comply or explain (Effective in 2016)	Comply or Explain (Effective in 2017)
B	Social – Employment and Labour Practices	B1: Employment B2: Health and Safety B3: Development and Training B4: Labour Standards		9 Comply or Explain (Effective in 2020)
		Social – Operating Practices		B5: Supply Chain Management B6: Product Responsibility B7: Anti-corruption
	Social – Community	B8: Community Investment		2 Comply or Explain (Effective in 2020)

The issuer is encouraged to publish the ESG report at the same time as the publication of the annual report. In any event, the issuer should publish the ESG report as close as possible to, and no later than five months after, the end of the financial year. Issuers must comply with mandatory disclosure requirements and “comply or explain” provisions set out in the ESG Reporting Guide and related listing rules (Main Board Listing Rule 13.91 and GEM Listing Rule 17.103).

Developments of ESG Reporting in Hong Kong

2013	Reporting introduced as Recommended Practice (voluntary) for listed issuers' financial years commencing on or after 1 January 2013.
2016	ESG Reporting Guide expanded and General Disclosures upgraded from Recommended Practice to Comply or Explain for listed issuers' financial years commencing on or after 1 January 2016.
2019	Hong Kong Exchanges and Clearing Limited has announced the new regulations on reporting ESG report for financial years commencing on or after 1 July 2020. New aspect is introduced and KPIs are revised . All recommended disclosures are also upgraded to Comply or Explain provisions.

VALUATION SERVICES :

- > Business Valuation
- > Property Valuation
- > Purchase Price Allocation
- > Intangible Assets Valuation
- > Financial Instruments Valuation
- > Expected Credit Losses Assessment
- > Plant and Machinery Valuation
- > Mining Valuation and Technical Report
- > Environmental, Social and Governance Reporting

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