



The Stock Exchange of Hong Kong Limited
(A wholly-owned subsidiary of Hong Kong Exchanges and Clearing Limited)

Our Ref: CRO20140630-024

30 June 2014

To: Main Board Listed Issuers (Attn: Authorised Representatives)
GEM Listed Issuers (Attn: Authorised Representatives)
Market practitioners

Dear Sirs

Re: Request to Participate in ESG Reporting Survey

In January 2013 the Exchange published the ESG Reporting Guide ([Appendix 27 of the Main Board Rules](#) and [Appendix 20 of the GEM Rules](#)). Since then, the Exchange has organised a number of training events, ranging from seminars to workshops to webcasts on ESG reporting, in order to raise ESG awareness amongst our issuers and provide them with concrete tools to help them report.

As noted in the ESG Consultation Conclusion dated August 2012, the Exchange plans to raise the level of obligation of the recommended disclosures to “comply or explain” by 2015. In preparation for the forthcoming ESG consultation paper, we wish to review how issuers have adopted ESG reporting. We recognise that while some issuers may be following the Exchange’s ESG Reporting Guide, others may report in accordance with internationally recognised ESG/sustainability reporting guidelines and/or frameworks. There may also be issuers who have disclosed ESG information without adhering to any particular guideline or framework. For the purpose of our review, we are interested in the extent of ESG information disclosure regardless of the reporting format.

To facilitate our review, we have prepared a [questionnaire](#) for issuers. It aims to ascertain:

- the extent of ESG reporting amongst issuers;
- the presentation and format of the issuer’s ESG report(s) or information (e.g. as a standalone report, part of the annual or corporate governance report, or information on the website); and
- whether issuers are reporting on the Key Performance Indicators set out in the ESG Reporting Guide.

It is important that you respond to the attached questionnaire as the results of this review will form the basis of the consultation paper on the ESG Reporting Guide we intend to publish next year.

香港交易及結算所有限公司
Hong Kong Exchanges and Clearing Limited

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The deadline to respond to the questionnaire is 31 July 2014. You may return the completed questionnaire:

- by email to esg@hkex.com.hk; or
- by mail to:

Policy Unit, Listing Department
Hong Kong Exchanges and Clearing Limited
11th Floor, One International Finance Centre
1 Harbour View Street
Central
Hong Kong

If you have any questions, please contact your case officers.

Yours faithfully
For and on behalf of
The Stock Exchange of Hong Kong Limited

[Signed]

David Graham
Chief Regulatory Officer and Head of Listing

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