



# **ESG & SUSTAINABILITY**

Consulting Services

# ESG Services in Hong Kong and mainland China. Powered by a global network.

Moore provides ESG Reporting and Advisory Services to help companies address regulatory requirements, and manage shareholders' expectations on ESG risks, opportunities and disclosures. We assist clients in benchmarking their ESG disclosure against their institutional shareholders' requirements, and advise on best ESG practices, including how to engage effectively with investors on key topics.

## Our ESG reporting support services

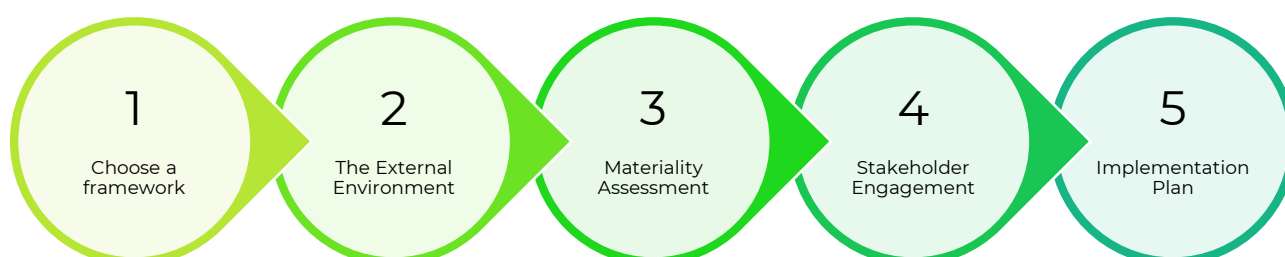
ESG reporting has evolved beyond merely a compliance requirement. It also shows stakeholders how the company manages climate-related risks, captures the relevant opportunities, and creates greater value for investors.

Moore provides ESG reporting and consulting services tailored to your business needs. We understand the changing compliance requirement and can help you manage your stakeholder's expectations on ESG risks, opportunities and disclosures. We can also help you benchmark the ESG disclosures and advise on best ESG practices. Our team shares insights on the policies and regulations governing ESG disclosure in mainland China

and Hong Kong. We also assist our client in preparing ESG reports that align with other international reporting guidelines such as the UN Sustainable Development Goals (UNSDGs), Global Reporting Initiative (GRI), and Sustainability Accounting Standards Board (SASB).

## Climate-related risk assessment and sustainability support services

The trend in climate-related corporate disclosures has shifted from a nice-to-have to a need-to-have. Global regulators are putting greater emphasis on mandating these disclosures. Our ESG team is familiar with international requirements such as the Task Force on Climate-related Financial Disclosures (TCFD) and IFRS Sustainability Disclosure Standards (IFRS S1 & S2). We have extensive experience in preparing sustainability reporting. We can recommend suitable climate reporting strategies and establish carbon inventories for clients during the report drafting process. We also provide climate-related disclosure services to fund manager clients, as required by the Securities and Futures Commission (SFC).





### ESG verification and assurance

We offer independent assurance services designed to add value by enhancing your reporting processes and add credibility to the ESG information you publish. Our assurance process includes 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 recognised standards, such as ISAE 3000, to deliver a robust 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 mainland 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 loans and sustainability-linked loan financing services for eligible environmentally sustainable green projects, or for corporate funding to improve sustainability performance targets.

## Climate challenges, preparedness, and innovation

We support businesses in identifying their climate risks, understanding the regulatory and reporting obligations they must meet, recognising their dependence on natural resources for value creation, and exploring how their risk exposure can lead to new opportunities.

### Climate risk assessment:

- Comprehensive evaluations of climate-related risks specific to business
- Scenario analysis to understand potential impacts on operations and strategy

### Regulatory compliance and reporting:

- Guidance on applicable ESG regulations and reporting frameworks (e.g. TCFD, GRI)
- Assistance in preparing and submitting sustainability reports

### Nature-based solutions consulting:

- Strategies for leveraging natural resources sustainably to enhance business value
- Integration of biodiversity considerations into business practices

### Opportunity identification:

- Analysis of risk exposure to uncover potential business opportunities
- Development of strategies to capitalise on sustainability trends

### Stakeholder engagement:

- Facilitation of communication with stakeholders regarding ESG initiatives
- Development of strategies to address stakeholder concerns and expectations

### Sustainability strategy development:

- Crafting tailored sustainability strategies aligned with business goals
- Implementation support for sustainability initiatives across the organisation

## Net zero transformation for sustainable business strategy

Our net zero transformation for sustainable business strategy consulting services are designed to guide businesses on their journey toward achieving net-zero emissions while integrating sustainability into their core strategy. We help organisations not only meet regulatory requirements but also capitalise on the opportunities that arise from sustainable practices.

### Net zero roadmap development:

- Tailored strategies to outline clear pathways for achieving net-zero targets
- Identification of key milestones and performance metrics to track progress

### Carbon footprint assessment:

- Comprehensive analysis of current emissions across operations
- Recommendations for reduction strategies and efficiency improvements

### Sustainable business strategy alignment:

- Integration of sustainability goals into overall business strategy
- Engagement with stakeholders to ensure buy-in and support for transformation initiatives

### Implementation support:

- Assistance in deploying sustainability initiatives
- Ongoing monitoring and reporting to measure impact and adjust strategies

### Training and change management:

- Initiative development to empower employees in sustainability practices
- Change management strategies to foster a culture of sustainability within the organisation

## Sustainability disclosure and consulting services

Our sustainability disclosure and consulting Services are designed to assist businesses in navigating the complexities of sustainability reporting and enhancing their transparency. We aid in providing tailored support to ensure compliance with regulatory requirements and stakeholder expectations, while effectively communicating your sustainability efforts.

### Sustainability reporting frameworks:

- Guidance on selecting and implementing appropriate reporting frameworks (e.g. GRI, SASB, TCFD)
- Assistance in aligning reports with investor and regulatory expectations

### Data collection and analysis:

- Support in gathering and analysing sustainability-related data
- Development of key performance indicators (KPIs) to track progress

### Stakeholder engagement strategies:

- Facilitation of stakeholder engagement to gather insights and feedback
- Development of communication strategies to effectively share sustainability achievements

### Tailored sustainability reports:

- Creation of comprehensive, clear, and visually engaging sustainability reports
- Emphasis on narrative storytelling to highlight your organisation's impact

### Coaching and capacity building:

- Workshops to educate teams on sustainability practices and reporting standards
- Development of internal capabilities for ongoing reporting and disclosure

## Sustainability assurance

Our sustainability assurance services provide clients with methods to uphold the integrity of their sustainable practices, instilling confidence in their sustainability efforts and reporting. We deliver independent verification and assessments to guarantee that your sustainability claims are credible, accurate, and in line with industry standards.

### Independent verification:

- Comprehensive audits of sustainability reports and data
- Assurance that your sustainability practices meet established benchmarks and frameworks

### Risk assessment:

- Identification of potential risks in sustainability initiatives
- Recommendations for mitigation strategies to enhance resilience

### Compliance checks:

- Evaluation of compliance with relevant regulations and standards
- Guidance on best practices for aligning with local and international sustainability requirements

### Stakeholder confidence:

- Building trust with stakeholders through transparent and verified sustainability claims
- Enhancing your organisation's reputation by demonstrating accountability

### Continuous improvement:

- Feedback and insights to help refine and enhance sustainability strategies
- Support in setting measurable goals for ongoing improvement

### Next-gen sustainability solutions

Our next-gen sustainability solutions offer innovative consulting services that empower organisations to embrace cutting-edge sustainability practices. We focus on integrating advanced technologies and strategic insights to drive sustainable growth and enhance environmental performance.

#### Innovative strategy development:

- Crafting forward-thinking sustainability strategies tailored to your organisation's goals
- Utilising data-driven insights to identify opportunities for improvement and innovation

#### Technology integration:

- Implementing smart technologies and digital tools to enhance sustainability initiatives
- Leveraging IoT, and blockchain for improved resource management and transparency

#### Circular economy practices:

- Advising on the transition to circular economy models to minimise waste and maximise resource efficiency
- Developing strategies for sustainable product design and life cycle assessments

#### Sustainability education:

- Facilitating the learning and adoption of cutting-edge technologies and solutions through targeted workshops and training sessions
- Elevating awareness and commitment to sustainable practices throughout the organisation using technology

#### Performance measurement:

- Establishing key performance indicators (KPIs) using digital tools to monitor sustainability progress
- Enable real-time tracking of sustainability goals through AI implementation and technology

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

- 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, CFA, CESGA and Certified ESG Planner.
- 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.

## CONTACT US

We have a team of expert sustainability professionals who can assist in tackling sustainability issues from all facets and provide best-in-class solutions to help our clients thrive in this dynamic world. For any enquiries, please email [moore-esg@moore.hk](mailto:moore-esg@moore.hk) or contact our advisers directly.



**KENNETH MA**  
**Managing Director**  
T +852 2738 4633  
E [kennethma@moore.hk](mailto:kennethma@moore.hk)



**HERMES LIANG**  
**Director**  
T +852 2738 7742  
E [hermesliang@moore.hk](mailto:hermesliang@moore.hk)



**JOE CHAN**  
**Director**  
T +852 2738 4630  
E [joechan@moore.hk](mailto:joechan@moore.hk)



**PLATO WONG**  
**Principal**  
T +852 2738 3180  
E [platowong@moore.hk](mailto:platowong@moore.hk)

At Moore, our purpose is to help people thrive – our clients, our people, and the communities they live and work in. We're a global accounting and advisory family with over 37,000 people in 563 offices across 116 countries, connecting and collaborating to take care of your needs – local, national and international.



**MOORE**

An independent member of Moore Global Network Limited – members in principal cities all throughout the world.

The information provided is for general guidance only and should not be treated as professional advice. While we believe the content is correct at the time of publication, we cannot accept responsibility for any loss or inconvenience caused by actions taken based on the information herein. We recommend consulting a qualified advisor to ensure your specific circumstances are properly evaluated before making any decisions.  
© 2025 Moore Advisory Services Limited