

Best Corporate Governance  
Awards  
最佳企業管治大獎  
2017



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

# 2017 最佳企業管治大獎

## Best Corporate Governance Awards

The Hong Kong Institute of Certified Public Accountants' Best Corporate Governance Awards ("Awards") are acknowledged for their breadth, depth, and objectivity. They have established a recognized benchmark for Hong Kong's corporate governance standards in the private and public sectors. The Institute is now inviting entries for the 2017 Awards.

### Objectives

- Promote awareness of corporate governance
- Encourage improvements in the standard of corporate governance disclosure and practices in Hong Kong
- Recognize companies and organizations that set the standard in terms of their corporate governance 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

## Types of Awards

### ■ Diamond, Platinum and Gold

This year, a new medium capitalization category has been introduced to facilitate comparisons within peer groups and encourage more listed companies to take steps to raise their corporate governance standard.

### ■ Significant Improvement

Companies / organizations that have taken significant steps to improve their governance practices and disclosures are invited to express interest in being considered for an award. Applicants will be asked to provide further details of improvements that they have made. Shortlisted candidates may also be invited to attend an interview.

### ■ Sustainability and Social Responsibility Reporting (“SSR”)

### ■ Special Mentions may be given out, at the discretion of the judges, to other companies / organizations whose annual reports reflect good corporate governance disclosures and practices, or strengths in important facets of good governance

### ■ Commendations for:

- Internal control and risk management
- Board and audit committee operation and functioning
- Website corporate governance information

These commendations aim to encourage more companies / organizations to take progressive steps to implement good disclosures and practices in important areas of corporate governance.

## Review and Judging Procedures

Expert panels of reviewers and judges are formed, comprising representatives from the financial market regulators, the HKSAR Government, investors, professional associations and academia, as well as prominent individuals in the field of corporate governance.

For the main categories, there will be two levels of review:

### Quality Review

An assessment of the quality and standard of presentation and disclosure of corporate governance information in annual reports. Where relevant, other publicly-available information may also be taken into account. The emphasis is on voluntary disclosures that exceed the minimum statutory and regulatory requirements.

## Compliance Review

A check on compliance with the mandatory corporate governance disclosure requirements under the Companies Ordinance and the Stock Exchange Main Board or GEM Listing Rules, as appropriate.

For other types of awards, there will also be more specific assessments:

## SSR Awards and Commendations

More detailed assessments of companies' / organizations' disclosures and policies in sustainability and specific areas of corporate governance, based on their performance in the Quality Review and other specially developed criteria.

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 main categories include the following:

- Overall presentation
- Promptness of reporting
- Quality of disclosure in relation to the following information:
  - corporate governance statement and practice
  - capital structure
  - board structure and functioning, including board composition and diversity
  - management discussion and analysis, including operating and financial affairs and strategic outlook
  - remuneration policy and details of directors' and senior management remuneration packages
  - nomination committee's work and policies, and nomination processes
  - internal controls and risk management
  - corporate social responsibility and environmental reporting
  - connected transactions and relationships
  - other voluntary disclosures relating to, e.g., board committees, internal audit, shareholder communications and investor relations

- Compliance with corporate governance disclosure requirements of the Companies Ordinance and the Stock Exchange Listing Rules
- Presentation of compliance information

The judges may also take into account other publicly-available information that reflects on the standard of particular companies' / organizations' corporate governance.

The decision of the judges will be final. In the event that the judges are unable to find entries of sufficient merit, they may, at their discretion, withhold some awards.

## Results Announcement and Awards Presentation

- A media briefing will be held in late November 2017 to announce the award winners.
- A judges' report on the winning entries will be published, made available for public information and posted on the Institute's website.
- An awards presentation ceremony, attended by the winners and other guests, will be held in late November 2017.
- Media representatives will be invited to cover the presentation ceremony as part of the publicity arrangements.

## Entry Procedure

- Entry forms must be completed and returned to the Institute, together with 15 English copies and two Chinese copies (if applicable) of the latest published annual report and SSR report (if any), for financial years ended:
  - between 1 April 2016 and 31 March 2017 for the listed company categories
  - between 31 December 2015 and 31 March 2017 for the public sector / not-for-profit organizations category

- Companies / organizations that wish to be considered for a Significant Improvement Award should download a form at <[http://www.hkicpa.org.hk/file/media/section1\\_about\\_us/best-corporate/BCGA\\_2017\\_SIA\\_self-nomination\\_form.docx](http://www.hkicpa.org.hk/file/media/section1_about_us/best-corporate/BCGA_2017_SIA_self-nomination_form.docx)> and provide further information about their corporate governance improvements.
- No entry fee is required
- The submission deadline is 14 August 2017

## Supporting Organizations

BDO	Companies Registry
BlackRock	Financial Reporting Council
Charles Lo & Co.	Financial Services and the Treasury Bureau
Deloitte Touche Tohmatsu	Hong Kong Exchanges and Clearing Ltd.
Ernst & Young	Hong Kong Investment Funds Association
Grant Thornton Hong Kong Ltd.	Hong Kong Investor Relations Association
HLB Hodgson Impey Cheng Ltd.	Hong Kong Monetary Authority
KLC Kennic Lui & Co. Ltd.	Hong Kong Securities Association
KPMG	Hong Kong Securities and Investment Institute
Mazars CPA Ltd.	Mandatory Provident Fund Schemes Authority
Moore Stephens CPA Ltd.	Securities and Futures Commission
Nexia Charles Mar Fan Ltd.	The Hong Kong Institute of Chartered Secretaries
PricewaterhouseCoopers	The Hong Kong Institute of Directors
SHINEWING (HK) CPA Ltd.	
Wong Brothers & Co.	
ZHONGHUI ANDA CPA Ltd.	

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## Enquiries

Any enquiries in relation to the Best Corporate Governance Awards 2017 should be directed to:  
Manager, Advocacy and Practice Development  
Hong Kong Institute of Certified Public Accountants  
37/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong  
Tel: 2287 7228 Fax: 2865 6603 / 2865 6776 e-mail: [bcga@hkicpa.org.hk](mailto:bcga@hkicpa.org.hk)

# 2017 最佳企業管治大獎

## Best Corporate Governance Awards

香港會計師公會「最佳企業管治大獎」以一貫全面、客觀及嚴謹態度評審企業管治水平，備受社會各界認同，並為本港公私營界別樹立最佳企業管治水平的指標。公會宣佈本年度大獎現已接受報名。

### 宗旨

- 提高香港的企業管治意識
- 鼓勵香港企業提高管治資料披露及實務的水平
- 對企業管治資料披露及實務方面能達致高水平的公司 / 機構作出表揚

### 參賽者資格與評選組別

- 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

### 獎項類別

- 鑽石、白金及金獎
- 今年，我們增設了非恒指成份股公司 — 中市值的組別，以便促進各類別企業之間進行比較及鼓勵企業提升管治水平。

## ■ 最佳進步獎

我們繼續歡迎那些已就改善管治的實務和披露採取了顯著措施的公司 / 機構，參與是項比賽。我們會要求他們提供有關管治提升的細節，亦可能會邀請他們參加面試。

## ■ 可持續發展及企業社會責任報告

■ 對個別公司及機構在年報內展示優良企業管治資料披露及實務，或於重要管治範疇內有出色表現者，評審團可決定予以特別嘉許以示表揚。

## ■ 表揚於以下範疇有出色表現的公司 / 機構：

- 內部監控和風險管理
- 董事會和審計委員會運作和職能
- 網上傳遞管治資訊

以上的嘉獎旨在鼓勵更多公司 / 機構採取措施，在企業管治的重要領域中實施良好的實務和資料披露。

## 評審程序

遴選委員會及評審團的成員包括金融市場監管機構、香港特別行政區政府機構、投資者、專業團體的代表、學者以及企業管治方面的知名人士。

主要類別的參賽公司 / 機構將接受兩重遴選：

### 質素評審

遴選委員會對參賽公司 / 機構年報內反映其企業管治實務之資料披露及編排的質素及水平進行評審，亦可能會審閱其他公開資料，其間會特別注重超越最低法定及監管要求的自願披露資料。

### 遵行規例評審

對年報內容能否符合公司條例及聯交所主板或創業板上市規則內有關企業管治資料披露的要求進行評審。

對於其他的獎項，我們將進行特定的評審：

### 可持續發展及企業社會責任報告與個別範疇的嘉獎

根據公司 / 機構在質素評審及其他特定標準的表現，再就它們於可持續發展的資料披露和政策及企業管治特定範圍作出更詳細的評估。

完成上述程序後，遴選委員會將從各組別中挑選出最佳的參賽公司 / 機構，供評審團選出各組別的最終獎項。



## 評選標準

主要類別獎項評選標準包括以下項目：

- 整體編排
- 資料發佈的準時度
- 下列資料的披露質素：
  - 企業管治報告及實務
  - 資本結構
  - 董事會結構及職能(包括成員是否多元化)
  - 管理層對經營及財務狀況、策略性展望的討論和分析
  - 薪酬政策及董事和高級管理人員的薪酬詳情
  - 提名委員會的工作、政策及提名過程
  - 內部監控和風險管理
  - 企業社會責任和環境報告
  - 關連交易及各關連方之間的關係
  - 關於董事委員會、內部審計、股東溝通及與投資者關係等的其他自願披露的資料
- 有否遵守公司條例及聯交所上市規則內有關企業管治資料披露的要求
- 有關規例要求所披露的資料是否有條理

評審團亦會考慮其他與參賽公司 / 機構企業管治水平相關的公開資料。

評審團的評選結果為最終的決定。若評審團未能選出合適的獎項得主，則有權取消某些獎項。

## 結果公佈及頒獎典禮

- 傳媒發佈會將於二零一七年十一月下旬舉行，並公佈獎項得主。
- 公會將編製評審報告，供各界參閱，並會上載公會的網頁。
- 頒獎典禮將於二零一七年十一月下旬舉行，得獎者及其他嘉賓將獲邀出席。
- 傳媒代表將獲邀採訪頒獎典禮實況，作為整體宣傳活動之一。

## 參選程序

- 請將參加表格填妥，連同十五本英文及兩本中文(如適用)的最新年報和可持續發展及企業社會責任報告(如有)一併提交香港會計師公會。
  - 上市公司組別：財政年度截止於二零一六年四月一日至二零一七年三月三十一日期間

- 公營 / 非牟利機構組別：財政年度截止於二零一五年十二月三十一日至二零一七年三月三十一日期間
- 如 貴公司 / 機構希望參與競逐最佳進步獎，請於公會網站下載有關表格  [<http://www.hkicpa.org.hk/file/media/section1\\_about\\_us/best-corporate/BCGA\\_2017\\_SIA\\_self-nomination\\_form.docx>](http://www.hkicpa.org.hk/file/media/section1_about_us/best-corporate/BCGA_2017_SIA_self-nomination_form.docx)，以闡述你們在管治方面已作出改進的地方。
- 無須參賽費用
- 遞交表格截止日期為二零一七年八月十四日

## 支持機構

香港立信德豪會計師事務所  
貝萊德

勞啟明會計師行

德勤·關黃陳方會計師行

安永會計師事務所

致同(香港)會計師事務所有限公司

HLB國衛會計師事務所有限公司

呂禮恒會計師事務所有限公司

畢馬威會計師事務所

瑪澤會計師事務所有限公司

大華馬施雲會計師事務所有限公司

馬炎璋會計師行有限公司

羅兵咸永道會計師事務所

信永中和(香港)會計師事務所有限公司

民信會計師事務所

中匯安達會計師事務所有限公司

公司註冊處

財務匯報局

財經事務及庫務局

香港交易及結算所有限公司

香港投資基金公會

香港投資者關係協會

香港金融管理局

香港證券業協會

香港證券及投資學會

強制性公積金計劃管理局

證券及期貨事務監察委員會

香港特許秘書公會

香港董事學會

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## 查詢

如對二零一七年度最佳企業管治大獎有任何查詢，請與香港會計師公會倡導及專業發展部經理聯絡。

香港會計師公會地址：香港灣仔皇后大道東213號胡忠大廈37樓

電話：2287 7228 傳真：2865 6603 或 2865 6776 電郵：bcga@hkicpa.org.hk

Media support



South China Morning Post

To: Hong Kong Institute of Certified Public Accountants  
37/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong

Attn: Advocacy and Practice Development Department

致：香港灣仔皇后大道東213號胡忠大廈37樓香港會計師公會  
倡導及專業發展部

## ■ 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 / 其他人士的日期

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

15 English copies and two Chinese copies (if applicable) of the published annual report and SSR report (if any) for adjudication are enclosed.

茲附上本公司 / 機構十五本英文及兩本中文(如適用)已公佈年報和可持續發展及企業社會責任報告(如有)供大會評選之用。

Signature 簽署  
(with company chop 公司蓋章)

Date 日期

Deadline for Entry: 14 August 2017 截止日期：二零一七年八月十四日

**Hong Kong Institute of Certified Public Accountants**

37/F., Wu Chung House, 213 Queen's Road East,  
Wanchai, Hong Kong

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Website: [www.hkiicpa.org.hk](http://www.hkiicpa.org.hk)