



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

The Hong Kong Institute of CPAs

# **Best Corporate Governance Disclosure Awards 2012**

**What's inside Hong Kong's best companies?**



# 2012 最佳企業管治資料披露大獎

## Best Corporate Governance Disclosure Awards

**The Hong Kong Institute of Certified Public Accountants' Best Corporate Governance Disclosure Awards ("Awards") is acknowledged for its depth and breadth and it has established a recognized benchmark for gauging Hong Kong's corporate governance standards. The Institute is now accepting entries for the 2012 Awards.**

### Objectives

- Raise 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, as reflected in their annual report

### Eligibility for Entry

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

### Categories of Awards

For each category:

- Diamond, Platinum and Gold Awards
- Significant Improvement Award
- Special Mentions / Commendations may be given out, at the discretion of the judges, for other annual reports which reflect good corporate governance disclosures and practices or strengths in important facets of good governance.

In addition:

- An award for good performance in sustainability and corporate social responsibility reporting.

## Review and Judging Procedures

Review and judging panels will comprise 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.

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, as a reflection of corporate governance practices, with an emphasis on additional voluntary disclosures. Other relevant publicly-known information about companies / organizations may also be taken into account.

### 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.

The review panel will shortlist annual reports in each category for final judging by the judging panel, which will then determine the award winners.

## Judging Criteria

- 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
  - management discussion and analysis, including operating and financial affairs and strategic outlook
  - remuneration policy and details of directors' and senior management's remuneration packages
  - nomination committee composition, terms of reference and duties
  - internal controls and risk management
  - corporate social responsibility and environmental reporting
  - related party transactions and relationships
  - other voluntary disclosures, such as shareholders' rights and investor relations
- Compliance with corporate governance disclosure requirements of the Companies Ordinance and the Stock Exchange Main Board or GEM Listing Rules, as appropriate
- Ease of identifying compliance information

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 any of the Awards.

## Awards Presentation

- An Awards presentation ceremony will be held in November 2012 to announce the results of the Awards, which the winners will be invited to attend.
- A judges' report on the winning entries will be published. It will be distributed for public information and posted on the Institute's website.
- Media representatives will be invited to cover the Awards 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 (as applicable) of the latest published annual report for the financial year ended:
  - between 1 April 2011 and 31 March 2012 for the listed companies categories
  - between 31 December 2010 and 31 March 2012 for the public sector / not-for-profit organizations category
- No submission fee is required.
- The submission deadline is **8 August 2012**.

## Supporting Organizations

BDO Ltd.	Companies Registry
Charles Lo & Co.	Financial Reporting Council
Deloitte Touche Tohmatsu	Financial Services and the Treasury Bureau
Ernst & Young	Hong Kong Exchanges and Clearing Ltd.
Grant Thornton Hong Kong Ltd.	Hong Kong Investment Funds Association
HLB Hodgson Impey Cheng Ltd.	Hong Kong Investor Relations Association
KLC Kennic Lui & Co.	Hong Kong Monetary Authority
KPMG	Hong Kong Securities Association
Mazars CPA Ltd.	Hong Kong Securities Institute
Nexia Charles Mar Fan & Co.	Hong Kong Venture Capital and Private Equity Association
PricewaterhouseCoopers	Mandatory Provident Fund Schemes Authority
RSM Nelson Wheeler	Securities and Futures Commission
Wong Brothers & Co., CPA	The Hong Kong Institute of Chartered Secretaries
	The Hong Kong Institute of Directors
	The Treasury

## Enquiries

Any enquiries in relation to the Best Corporate Governance Disclosure Awards 2012 should be directed to :

Ms Sharon Yeung, Associate Director, Specialist Practices

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 : [sharonyeung@hkcipa.org.hk](mailto:sharonyeung@hkcipa.org.hk)



2012

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To : Hong Kong Institute of Certified Public Accountants  
37/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong  
Attn : Ms Sharon Yeung, Associate Director, Specialist Practices  
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  
專項發展助理總監楊婉嫦女士

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## ■ Entry Form 參加表格

Name of company / organization 公司 / 機構名稱

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Annual report for the year ended 年報結算日期

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Dispatch date of annual report to shareholders / stakeholders  
年報寄予股東 / 其他人士的日期

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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

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E-mail 電郵

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15 English copies and two Chinese copies (as applicable) of the published annual report 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）已公佈年報供大會評選之用。

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Signature 簽署

Date 日期

(with company chop 公司蓋章)

Deadline for Entry : 8 August 2012 截止日期：二零一二年八月八日

# 2012 最佳企業管治資料披露大獎

## Best Corporate Governance Disclosure Awards

香港會計師公會「最佳企業管治資料披露大獎」，以一貫全面及嚴謹態度評審企業管治水平，備受社會各界認同，為本港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
- 對年報內披露企業管治資料和管治架構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

- 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
    - 非恒指成份股公司 — 中/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

以上各參賽組別均設有：

- 鑽石、白金及金獎
- 最佳進步獎
- 對個別企業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，評審團可決定予以嘉許表揚。

另一方面：

- 於可持續發展及企業社會責任報告有優良表現之公司，將有機會獲頒獎項。

### 評審程序

評審工作由遴選委員會及評審團負責，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。

參賽公司/機構的年報將進行兩重遴選：

#### 質素評審

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，尤其注重自願披露的資料。評審團亦會一併考慮參賽公司/機構其他有關的公開資料。

#### 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規規則內有關企業管治資料披露的要求進行評審。

遴選委員會將審閱所有參賽公司/機構的年報，從各組別中挑選出最佳的年報，供評審團作最後評選，以選出各組別的獎項。

## 評選標準

- 整體編排
  - 資料發佈的迅速程度
  - 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
    - 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
    - 提名委員會的組成成員、職權範圍及職責
    - 內部監控和風險管理
    - 企業社會責任和環境報告
    - 關聯方交易及各關聯方之間的關係
    - 其他自願披露的資料，例如股東權益及與投資者的關係
  - 遵守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
  - 找到有關規例要求披露資料的容易程度
- 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，則有權取消其中任何獎項。

## 頒獎典禮

- 頒獎典禮將於二零一二年十一月舉行，大會將邀請得獎者出席。
- 公會將編製評審報告，除派發予各界參閱外，評審報告亦會在公會的網頁發佈。
- 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：財政年度截止於二零一一年四月一日至二零一二年三月三十一日期間之年報
  - 公營/非牟利機構組別：財政年度截止於二零一零年十二月三十一日至二零一二年三月三十一日期間之年報
- 無須參賽費用。
- 遞交表格截止日期為二零一二年八月八日。

## 支持機構

香港立信德豪會計師事務所有限公司  
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  
呂禮恆會計師事務所  
畢馬威會計師事務所  
瑪澤會計師事務所有限公司  
馬炎璋會計師行  
羅兵咸永道會計師事務所  
中瑞岳華(香港)會計師事務所  
民信會計師事務所

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  
香港證券專業學會  
香港創業及私募投資協會  
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  
庫務署

## 查詢

如對二零一二年度最佳企業管治資料披露大獎有任何查詢，請與香港會計師公會專項發展助理總監楊婉嫦女士聯絡。

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

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Media Support

