

★ 推薦序一

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我很高興可以研讀 ICSD 探討的持續發展、環境責任以及各行各業所面對挑戰的課題。此書為我們尊敬的讀者們呈現這些富有洞察力的文章。

近年來，ESG（環境、社會及管治）受到了越來越多的關注，滲透到全球的討論中。雖然對 ESG 的日益關注無疑是正面的，但它也引發了一個令人擔憂的現象，即「漂綠」。

在我們面對可持續發展的複雜情境時，所有利益相關者，包括金融機構、公司和個人，都必須展現誠信和真正的承諾。通過推動透明度，要求量化結果，並優先考慮長期可持續性，才可以確保 ESG 原則對我們的地球和社會產生有意義的影響。

我感謝作者們的寶貴見解和發人深省的觀點。這本書將激勵讀者積極參與推動全球可持續發展的運動。

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★ 推薦序二

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如今，永續發展已迫在眉睫，不再是選擇。全球正面臨極端天氣威脅，如暴雨、熱浪和山火。香港也經歷山竹、蘇拉和超級黑雨等氣候變遷影響。ESG 議題對香港至關重要。

香港與大灣區緊密相連，後者在全球生產和創新中扮演關鍵角色。大灣區的永續發展對中國和全球經濟至關重要。香港可提供經費、綠色科技研發，並引進國際永續標準，增強大灣區全球競爭力，也為其他地區創造機會。

ESG 包含三個關鍵領域。在環境（E）方面，國家和香港特區政府分別在 2060 年及 2050 年以達至碳中和為目標。企業可先進行碳足跡評估，設定減排目標，採用零廢棄政策，推出環保產品或服務，以實現可持續發展目標。

在社會（S）方面，企業可以內部實施多元共融培訓，支持反歧視政策，並提供彈性工作時間和遠距工作選項。外部方面，企業可為社區和社會做出貢獻，解決社會發展難題，也需確保供應鏈夥伴也遵循永續原則。我建議企業可再多走一步為其企業貢獻的社會成效加以量化，甚至研究如何進行影響力評估（Social Impact Assessment, SIA）。其實不少西方國家已在 SIA 的要求做出不同政策，相信香港也會隨之調整。

在企業管治（G）方面，建議設立高階主管領導小組，負責評估和推動永續



✦ 推薦序三

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發展計劃，發佈更實用的 ESG 報告，同時強調風險評估，以應對極端氣象和地緣政治風險。

我相信上述措施將提高員工滿意度和企業文化，建立良好聲譽，同時為社會做出實質貢獻，就如這本書《ESG 理要知》所涵蓋不同的議題一樣。

最後，我呼籲大家立即採取行動，積極推動永續發展，為我們和後代的未來共同創造更永續的大灣區和世界。

ESG 促進可持續增長：全球創新挑戰

在謀求大眾福祉的過程中，秉持可持續發展理念的企業在推動企業社會責任及倡導善舉上將擔當領導的角色。

教宗方濟各在 TED 演講《仁愛革命》強調，仁愛象徵力量和團結，掌權者必須行之以誠，關護生命。全球必須團結力量及資源，方能應對氣候、健康、平等、共融等問題。在商界，企業要成功發展，必須以 ESG 為價值理念，打造以可持續發展貫徹營運的營商模式，建立企業文化，配合政府政策及綠色金融發展，與世界標準接軌。

營商環境持續受經濟、政治氣候影響，作為推動可持續發展的領導者必須緊守愛護地球為宗旨，敢於創新，靈活變通，才能規劃出以客戶、社會及環境為本的營運模式。

社會企業家和風險投資家原丈人先生（George Hara）認為，未來是「公共利益資本主義」時代，企業的價值只有在造福不同持份者、社會和環境下才會增長，因此我們必須重新審視及學習行善，並以仁愛和謙遜建設社會經濟，為一己及後代建構具福祉的未來。

希望這書能加深大眾對實踐 ESG 的知識，祝願 ESG 可持續增長，永存不朽！

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企業篇



Tesla 被剔出 ESG 指數，馬斯克神話褪色，彰顯可持續性的重要

許順福博士

一個基本的問題——與其要關注企業的 ESG 表現，倒不如叫他們用心賺錢，閒來多做點善事，不就夠了嗎？

關注 ESG 絕非只關注慈善。企業日常埋首經營，難免會忽略一些中長期影響持續經營的風險。心理學研究認為人普遍趨向短視。不少學者提出，企業對 ESG 的關注，可以改善經營模式與策略，改善長期財務表現。商業模式及經營策略，就是由 ESG 引領到財務表現的連接點。

舉一個例子，Tesla 前幾年股價一飛沖天，令不少投資者可以買車買樓。但是馬斯克作風莽撞，收購 Twitter 一役當中售股押股，既裁員又擅改規則得罪員工和使用者，而且心有旁騖難以專注，聲譽受損，因此有人在美國發起罷買 Tesla 行動，最近有人提出 Tesla 董事局要作出過於倚賴個人的關鍵人物風險報告，結果有人在 2022 年股價下跌超過六成後損失慘重，神話褪色。

其實這些正正是經營模式中企業管治 G 的問題，再加上對員工苛刻（S 的問題），而且披露不足，其 ESG 評級和評分本來已經不算特別高，甚至在 2022 年的年中被 S&P 500ESG 指數剔走。當然 ESG 評分不無異議，股價下跌也有不少因素，但缺乏 ESG 的關注其實預示了影響財務表現的風險。這個降級作出了一個及時的提醒——ESG 這個非財務風險有其重要性。

企業的可持續性，體現在可以為不同持份者創造價值的經營策略，讓他們願意為企業付出資源。專注於持份者價值的 ESG 不是做善事，是可以帶來回報的。早在 2015 年，已有統合研究綜合了當時所有可以找到的超過 2,200 個的可持續投資研究，結論是可持續因素的在大約 90% 的研究中不會拖低投資回報，當中 15% 跑贏市場。過去三年、五年或十年，MSCI 世界股票 ESG 指數或 MSCI 亞太（日本除外）股票 ESG 指數跑贏非 ESG 指數。誰說這是大破慳囊，捨己為人的善舉？

如果關注 ESG 表現，就是關注企業怎樣與環境與社會融合的綜合分析，過程中展現了企業的風險和回報，亦對社會和大自然有貢獻，這個關注絕不離地，亦不能以做善事一言蔽之。



✦ 投資者如何參與可持續投資？ 甚麼是漂綠？

陳浩明

近年，社會對 ESG 日漸了解，「可持續」這個概念亦同時出現在我們的日常生活，投資當然也不例外。我認識不少基金經理，他們都說當決定投資一間公司時，不但會考慮其基本面，很多時也會分析公司有多少「可持續」。

正所謂有供必有求，當投資者尋找可持續概念基金，基金經理需要考慮包括環境和社會等非財務方面的因素，希望能提升風險回報及為環境和社會帶來益處。

除了依靠基金經理作專業 ESG 分析投資，投資者當然也可以自行做功課在股票市場作可持續投資。隨着 ESG 投資理念漸入主流，多地監管機構對企業披露 ESG 訊息的關注度也逐漸提升。以本港為例，上市公司每年都需刊發 ESG 報告，當中需要讓投資者了解其 ESG 政策、對公司有重大影響的 ESG 事宜等。理論上，投資者可以從 ESG 報告得以了解公司的可持續發展及長遠價值。

聯合國前秘書長潘基文出席 2023 年 1 月舉行的亞洲金融論壇時，呼籲持份者關注氣候變化，而氣候變化正正是 ESG 一個很重要的議題，分析 ESG 報告時，投資者可以留意氣候變化會為公司帶來的潛在風險，例如營運及供應鏈中斷等對財務狀況也可能造成重大影響。

實際上，國際間就 ESG 披露準則還未訂定統一框架，過去亦曾出現不少 ESG 披露造假行為，如企業製作虛假煤樣、碳排放轉移至不公開的關聯公司等。2015 年的福士造假案件是一個典型例子，美國環保部門發現，很多在美國銷售的福士汽車所安裝的軟件將排放結果美化。福士隨後承認，在全球銷售的 1,100 萬輛柴油車的軟件涉及造假。另外，全球多家石油公司過去十年不斷宣傳乾淨能源，但這些公司的商業模式並未向乾淨能源轉型，因此市場有聲音指控它們「漂綠」。

最後提提大家，要做好這份功課，非但要了解公司的財務狀況，也要記着閱讀其 ESG 報告，更要看懂數據來源，如果報告取得市場上較有聲譽的第三方認證機構鑑證，投資者信心也較大。



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★ ESG 投資者四個 「不願面對的真相」

葉榮鏗博士

無可否認，ESG 的潮流已經吹至香港各行各業，同時也制造了不少商機。香港作為國際金融中心，ESG（可持續發展）投資當然不能缺席。在港鐵站、電車站、報章和網上都可以看到不少有關 ESG 投資產品的廣告，當中以基金類別最多。彷彿 ESG 投資代表了一種既新興又很好的投資。現在你很容易可在銀行、保險、甚至 MPF 買到這類基金。不少人因為好奇、趕時尚和為了爭取更好的回報而購買。加上在不少投資顧問積極推銷下，很多客戶最後選擇了相關的基金。

我希望在此提出一些「不願面對的真相」（Inconvenient Truth）：

1. 世界各國學者至今仍然未能證明 ESG 基金的回報會跑贏傳統基金，只能證明 ESG 基金的長期回報不會比傳統基金的長期回報差。
2. 有部分 ESG 投資的短期回報會比傳統投資差，因為如牽涉一些高科技的環保技術，初期投入較大，短期回報可能較為遜色。
3. ESG 投資有較佳的風險管理，在波動市況中較為穩定，但不一定會帶來較好的回報。
4. ESG 投資種類繁多，當中如果基金經理選錯了效率或管理不佳的企業，則無論有幾綠、幾 ESG 都好，也難逃蝕錢的命運。

「殺人放火金腰帶、修橋整路無屍骸」有時可能會啱！就如在 2022 年購買一些 ESG 指數公司的股票，平均跌幅超過 15%，但購買「不環保」的

油公司股票平均升了近 50%！又例如在俄烏戰爭開始時你購買英國 BAE Systems 軍工股（原罪股 Sin Stock），至今已經升了近兩成。

在歐洲的專款專用「綠色存款」（Green Deposit），存戶是自願收取一個比正常低的存款利率，目的是使環保企業可以享用較低的融資成本。香港的存戶可以接受這個待遇嗎？

我們是否要反思一下運用甚麼心態做 ESG 投資？Doing good 是否一定 doing well? 如果不一定，你是否願意稍為犧牲支持 ESG 發展呢？



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✦ FOREWORD 1

Dr. William Yu
CEO, World Green Organisation (WGO)

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I am delighted to delve into ICSD's exploration of critical topics for sustainable development, environmental responsibility, and the challenges faced by various industries. It is my privilege to present these insightful pieces to our esteemed readers.

In recent years, ESG (Environmental, Social, and Governance) has gained considerable prominence, permeating global discussions. While the growing awareness of ESG is undoubtedly positive, it has also given rise to a concerning phenomenon known as "greenwashing."

As we navigate the complex landscape of sustainable development, it is essential for all stakeholders, including financial institutions, corporations, and individuals, to embrace integrity and genuine commitment. By promoting transparency, demanding quantifiable results, and prioritising long-term sustainability, we can ensure that ESG principles have a meaningful impact on our planet and society.

I thank the authors for their valuable insights and thought-provoking perspectives. This book will inspire readers to participate actively in the global movement towards sustainable development.

*The foreword are published in the order of strokes of the authors' surname.

★ Survey on ESG Awareness and Educational Needs of Working Professionals in Hong Kong

International Chamber of Sustainable Development

The International Chamber of Sustainable Development (ICSD) and the World Green Organization (WGO) commissioned Consumer Search Hong Kong Limited (CSG) to conduct a survey titled “ESG Education in Hong Kong 2023” to understand the level of ESG awareness and educational needs among working professionals. The survey results were released on June 5th, coinciding with the United Nations’ “World Environment Day.”

The survey, conducted in May this year, involved 301 working adults aged between 21 and 45, all of whom held a tertiary education degree or above and had heard of ESG. The results showed that their level of ESG awareness was not deep, with less than 50% of the respondents considering themselves to have good knowledge of ESG. However, nearly 80% of the participants recognized the importance of ESG in Hong Kong’s corporate and business sectors. Additionally, almost 80% of the respondents believed that the concept of ESG had some relevance to their current jobs.

The survey also found that nearly 35% of the participants had previously enrolled in formal ESG courses, and among them, more than 85% believed that these courses would be beneficial for their future career development. Regarding improvements to existing courses, the respondents mentioned the desire for more flexible course formats (61.8%), more engaging teaching methods (52.9%), the provision of new knowledge (52.9%), and the attainment of professional qualifications upon course completion (35.3%). Among those who had not attended any ESG-related courses before (accounting for 65.1% of the respondents), over half expressed interest in enrolling in ESG courses in the future. Participants from the retail and real estate industries showed significantly higher interest and acknowledged the importance of ESG to their current or future jobs.

More than 80% of the respondents stated that obtaining professional certifications and qualifications in ESG would be highly beneficial for their current and future work. When choosing to enroll in ESG courses, their top three factors of concern were obtaining professional certifications and qualifications upon course completion” (50.5%), relevance to their work (44.9%), and flexible teaching methods (34.2%).

Dr. Angus Yip, the founding chairman of ICSD, stated that the survey results align with ICSD’s understanding of working professionals’ desire to learn ESG knowledge in a progressive manner and obtain professional certifications and qualifications. Dr. William Yu, CEO of the World Green Organization (WGO) and local advisor to ICSD, also expressed that carbon neutrality would become a global business trend. To align with national policies and carbon neutrality goals, the Hong Kong market must train more ESG talents and promote relevant knowledge. This survey is highly valuable in understanding the level of ESG awareness among local working professionals, the importance they attach to ESG in their work environment, and their perspectives on professional training courses in this field.



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★ How ChatGPT Contributes to ESG?

Tammy Lo, ChatGPT

With the recent popularity of ChatGPT, we conducted an interview with it at ICSD to ask how it can assist in the field of ESG.

ICSD: ChatGPT, can you tell us how you can provide assistance in the realm of ESG?

ChatGPT: Certainly. I can help businesses and investors understand and interpret ESG-related data and information, as well as formulate better ESG strategies. I can analyze key information extracted from ESG databases and platforms, generate reports and analyses, and perform predictive and simulation analyses on ESG issues. Additionally, through natural language understanding and generation, I can assist companies and investors in analyzing and interpreting ESG-related news and reports to develop better ESG strategies.

ICSD: ESG data and information can often be difficult to obtain. What methods do you have to help companies and investors access more ESG data and information?

ChatGPT: You've mentioned a common challenge. The ESG field requires a substantial amount of data for assessment and analysis, but such data is often hard to come by. As ESG continues to evolve, more institutions are starting to share ESG-related data, which helps companies and investors gain better insights into their ESG performance and develop improved ESG strategies. I can also acquire ESG-related data and information through various channels, such as searching reports, news, social media, and online forums.

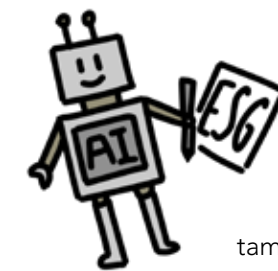
ICSD: In your opinion, what are the future trends in the ESG field?

ChatGPT: As the focus on ESG continues to rise among investors and companies, we can expect more diverse and customized investment and management strategies. Globalization is also an important trend since ESG issues often involve transnational environmental, social, and governance matters. ESG data and information will continue to improve in quality and quantity, providing a better foundation for ESG investing and management. Lastly, ESG-related legal and regulatory frameworks will become more stringent, protecting the interests of investors and the public.

As the interview drew to a close, ICSD asked ChatGPT about its collaboration with humans and its thoughts on ESG. It shared its sentiments:

ChatGPT: As a language model, I don't possess the direct ability to solve ESG issues. However, I can provide assistance by analyzing data, generating reports, and answering ESG-related questions. Through these means, I can help companies and individuals gain a better understanding of ESG issues and improve their ESG performance. Ultimately, the responsibility for improving ESG practices lies with companies and individuals taking action.

ICSD: So let's all strive together to make contributions to ESG! Best of luck to everyone!



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