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Asia Pacific, the leading region for CR reporting

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呈报企业责任 亚太全球最强

据2015年的KPMG企业责任 (CR) 调查报告显示, 亚洲太平洋在过去4年提交企业责任报告的企业, 是全球最高, 这凸显出亚太区对于企业社会责任的重视程度提升。

KPMG企业责任调查报告, 是一项根据45个国家当中的4500家公司, 所提交的企业社会责任报告进行分析与整理, 编汇而成的全球企业责任呈报趋势。



该报告指出，在2011年，亚太区企业提交报告的比率仅50%，落后於其他区域，但在最新的调查中，亚太区企业已崛起为提交企业责任报告的领头羊。在亚太国家的100强公司当中，目前有将近3/4的企业，有提交企业责任报告。

另外，全球财富250大（G250）公司目前呈报企业责任比率则超过90%。目前而言，亚太区企业是提交企业责任报告比率最高的地区。

儘管各国對於企业社会责任报告的内容标准，要求不尽相同，但亚太区企业的相关报告，则专注於展示合规和管理风险，尤其是關於供应链，社区和人力资源方面的课题。

毕马威马来西亚的合伙人经理拿督佐汉依得利斯指出，印度、印尼、大马和南非，是全球最多企业提交企业责任报告的4个国家。

根据大马交易所的上市要求，各上市公司得在它们的年度报告中，作出公司永续性相关的披露。

KPMG这项研究也显示，在4500家参与的公司当中，有超过半数（56%）履行最佳作业守则，並將企业责任资料包括在年度财务报告中。

佐汉指出，「强制性要求企业提供企业责任相关资讯，是改善全球企业提交企业责任报告的最有效方法。在大马，交易所要求所有上市公司，披露它们如何管理实际的经济，环境和社会风险与机会。」



毕马威马来西亚的执行董事，风险咨询和永续性伙伴卡斯杜丽纳登认为，若非通过立法推动，任何国家的提交率都不可能超过90%。

碳资讯不一致

另一方面，该调查指出，全球各大企业在提供碳足迹报告方面，资讯缺乏一致性，这导致利益相关者难以准确地比较各公司在这方面的表现。

毕马威会员事务所的专业人士也专注于研究全球250强企业，在它们的年度财务和企业责任报告中，发布的碳足迹资讯。这项研究发现，儘管有80%的企业，会在各自的报告中提及碳足迹，但所发布的资讯种类和素质却有很大的差别。

例如，只有半数的G250国家（53%）在它们的报告中列明降低碳足迹指标，而这些公司当中有2/3并无提出论据以解释为何选择这些指标。

所呈报的排气种类也有很大的差别，而大多数提交报告的公司皆呈报来自本身运营（84%）和来自所采购电力（79%）的排气，只有半数（50%）呈报其供应链的排气。更少数量的公司，即10家当中的不到1家（7%），提供来自其产品和服务之使用和处置的排气资讯。

Synopsis:

According to the 2015 edition of the KPMG Survey of Corporate Responsibility (CR) Reporting, Asia Pacific has risen to become the leading region for CR reporting over the last four years.

The KPMG Survey of Corporate Responsibility Reporting includes a view of global trends in CR reporting based on analysis of reporting by 4,500 companies across 45 countries.

“From a position of lagging behind other regions with a 2011 reporting rate below 50 percent, Asia Pacific has become the leading region for CR reporting. Almost three quarters of the largest 100 companies within countries now report on CR.

The current rate of CR reporting among the Global Fortune 250 (G250) companies is over 90 percent. More companies now report on CR in Asia Pacific than in any other region.

Specific requirements in each country will differ, but reports in this region tend to focus on demonstrating compliance and managing risks, particularly in relation to supply chain, community and human rights issues.



The four developing countries that have the highest CR reporting rate in the world are India, Indonesia, Malaysia and South Africa.” said Datuk Johan Idris, Managing Partner, KPMG in Malaysia.

In line with Bursa Malaysia listing requirements that require reporting of sustainability-related disclosures by public-listed companies in their annual report, the research also shows that more than half (56 percent) of the 4,500 companies has standard business practices to include CR information in the annual financial report.

“Mandatory reporting requirements are prompting the highest CR reporting rates worldwide. The Malaysian stock exchange requires listed companies to describe how material economic, environmental and social risks and opportunities are managed.” said Datuk Johan.

When regulations are introduced, companies tend to respond and CR reporting rates are seen to increase rapidly. In KPMG’s view, it is unlikely that rates of over 90 percent will be achieved in any country without some legislative driver.” said Kasturi Nathan, Executive Director, Risk Consulting and Sustainability Partner of KPMG in Malaysia.

Inconsistency of carbon information

In addition, the survey states that carbon reporting from the world’s largest companies lacks consistency, making it almost impossible for stakeholders to compare on company’s performance easily and accurately with another’s.

Professionals at KPMG member firms focused and reviewed the carbon information published by the world’s largest 250 companies in annual financial and corporate responsibility reports. They found that although 80% of the companies discuss carbon in these reports, the type and quality of information published varies dramatically.

For example, only half the G250 (53 percent) state carbon reduction targets in their company reports and two thirds of these companies provides no rationale to explain why those targets were selected.

The type of emissions reported varies considerably while a majority of reporting companies report on emissions from their own operations (84 percent) and from purchased power (79 percent), only half (50 percent) report on emissions in their supply chains. Even fewer, less than one in ten (7 percent), includes information on emissions resulting from the use and disposal of their products and services.