

29 February 2016



DEVELOPMENT OF STANDARDS
FOR INFORMATION DISCLOSURE
OF SUSTAINABLE PRODUCTS
AND SERVICES

HKEX
香港交易所

Katherine Ng
Senior Vice President and Head of Policy

Why is the Exchange involved?



International Practices



Higher levels of reporting obligation
(i.e. “comply or explain” and/or mandatory)



- Shanghai Stock Exchange and Shenzhen Stock Exchange mandate certain listed companies to disclose ESG information



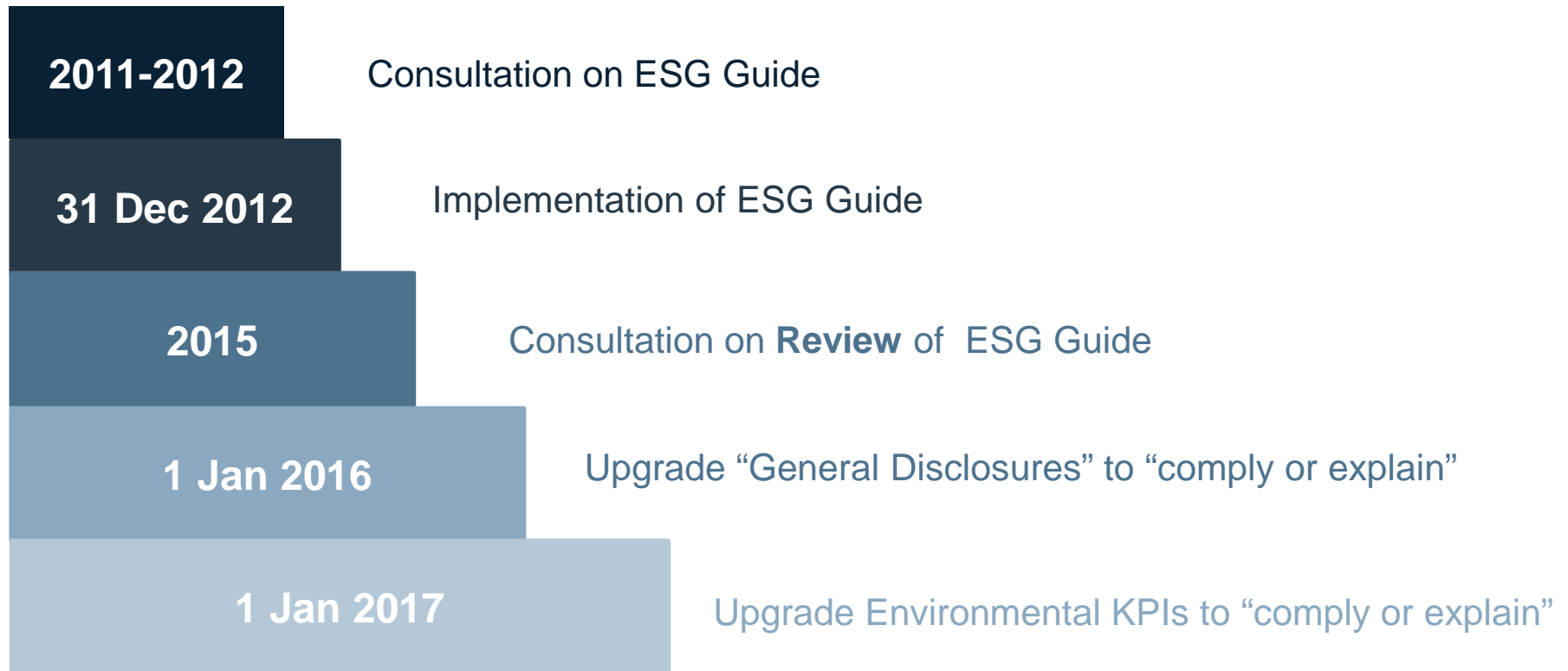
- UK quoted companies required to disclose information about greenhouse gas emissions, gender diversity, employees and social and community issues, etc.



- Singapore Exchange recently consulted on upgrading sustainability reporting obligation to “comply or explain”

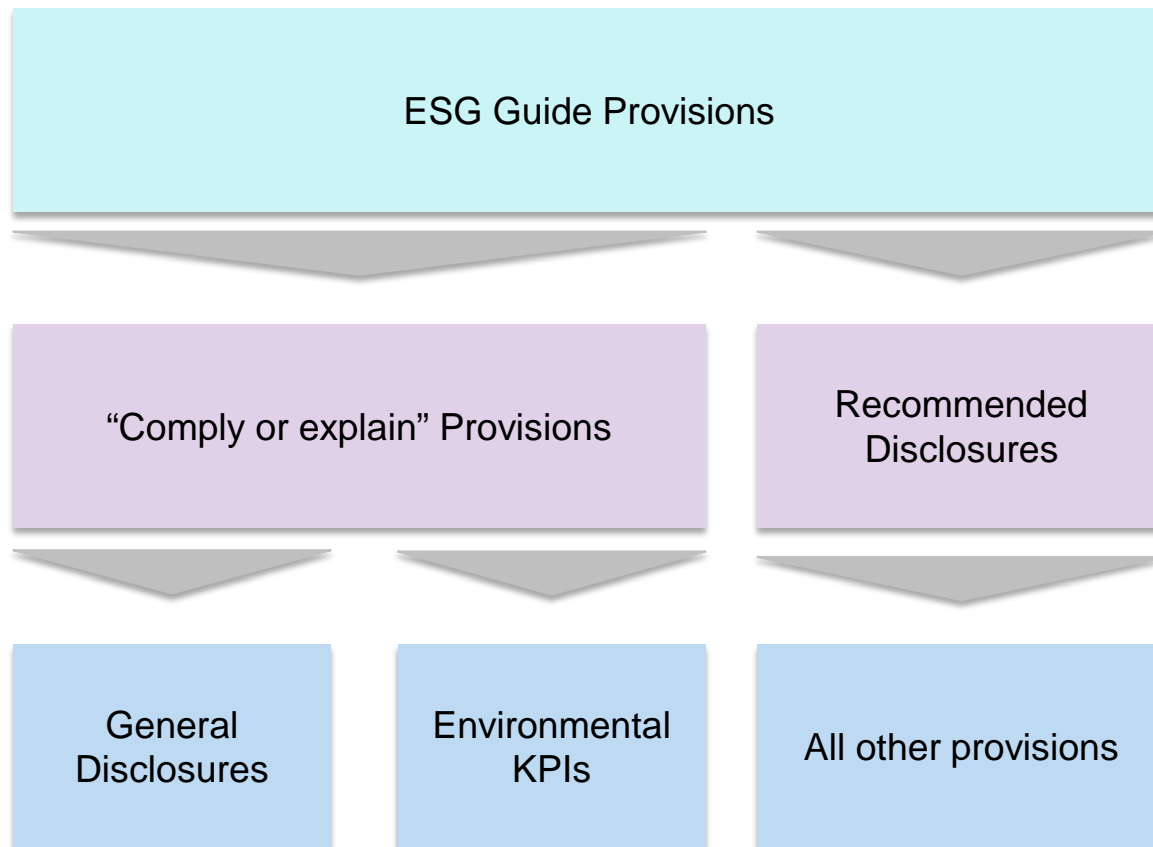


Our Milestones



Upgrading ESG Disclosure Obligation

A listed company should publish an ESG report...



New Structure of ESG Guide

ESG Subject Areas

A. Environmental

Aspects

- Emissions
- Use of resources
- The environment and natural resources

B. Social

Aspects

Employment and Labour Practices

- Employment
- Health and safety
- Development and training
- Labour standards

Operating Practices

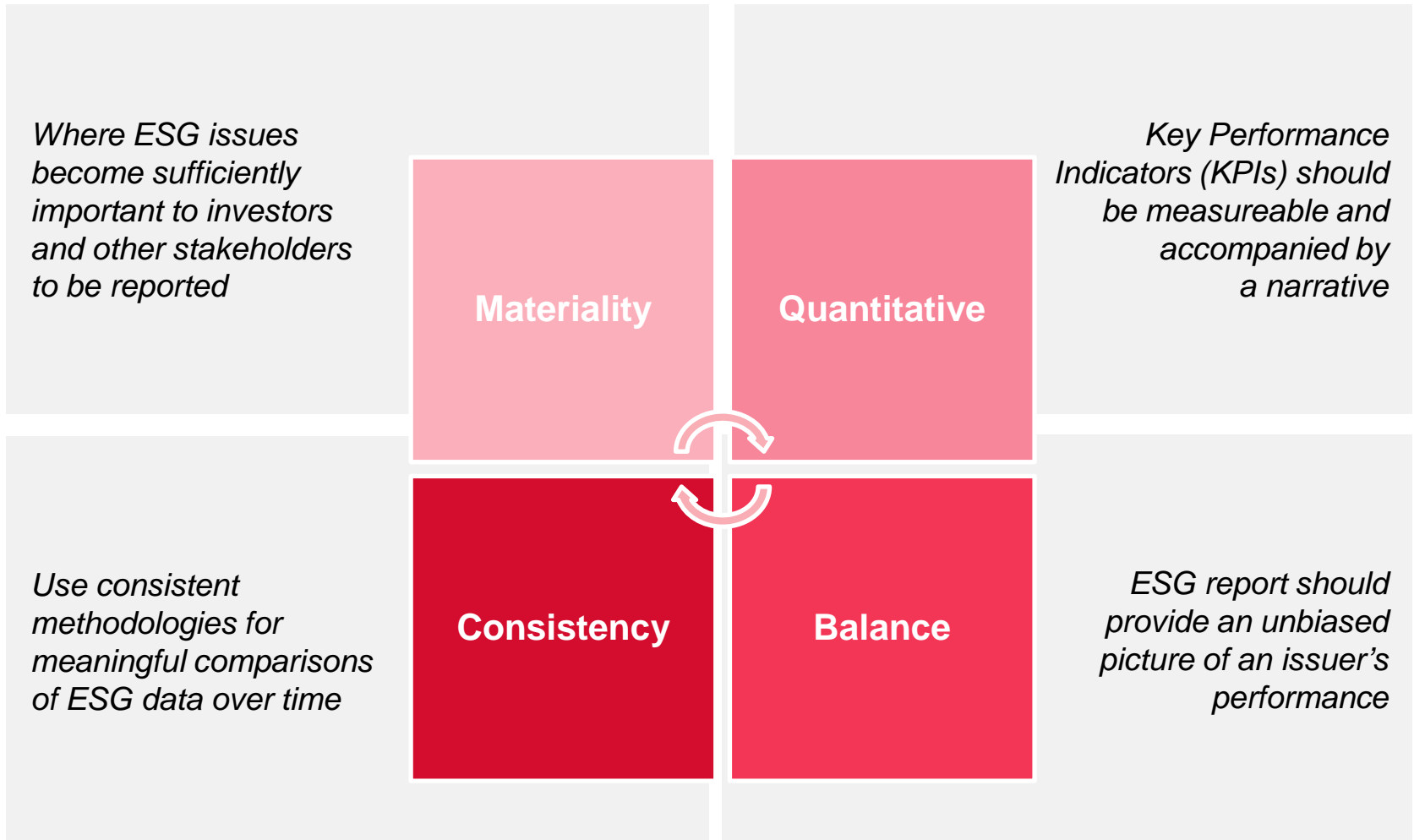
- Supply chain management
- Product responsibility
- Anti-corruption

Community

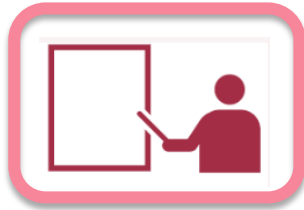
- Community investment



Do issuers have to report on everything?



Issuer Education



- Training seminars

New series in
March 2016



- Training webcasts



- Training materials and resources

To be updated
in March 2016



Thank you

