

Dentons Hong Kong Webinar: Key ESG issues in focus for 2022 – Identifying risks and opportunities for the future

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As COP26 highlights the international concerns on climate change, amidst growing commitments for net-zero carbon emissions and calls for just transition, what are the risks or opportunities for corporations and their investors, asset owners and fund managers? In this one-hour webinar, Vivien Teu, partner and Head of Asset Management & ESG of Dentons Hong Kong provided an overview of the key updates following COP26 and the latest policy and regulatory drivers, focusing on how these are relevant for Hong Kong under Hong Kong's current green and sustainable finance policy agenda as well as the recently issued Climate Action Plan 2050.

Also covered are the overarching requirements of the HKEX's Corporate Governance Code and the ESG Reporting Guide with disclosure requirements on four environmental aspects and eight social aspects that Hong Kong listed companies are required to comply with, subject to materiality. HKEX suggests listed companies may adopt the *Recommendations of the Taskforce for Climate-related Financial Disclosures* (TCFD), whereas fund managers in Hong Kong will in 2022 need to comply with new TCFD-aligned requirements on the management and disclosure of climate-related risks in their investment funds. Mandatory TCFD disclosures for relevant sectors are expected by 2025. We also discussed the key issues to consider for identifying the immediate actions, challenges and opportunities.

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