

Course Outline 課程簡介

**How important is ESG disclosure and ESG ratings?
Or Understanding ESG disclosures and ESG ratings**
了解環境、社會及管治的披露和評級及其重要性

- Latest HK requirements on ESG (HKEx Appendix 27, revised corporate governance code, guidance on climate disclosure)
- Overview of international ESG reporting framework (e.g. Global Reporting Initiatives, Integrated Reporting, Sustainability Accounting Standard Board etc)
- Investor's expectation: Overview and importance ESG rating