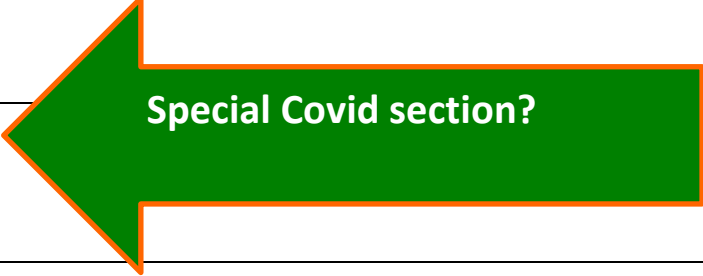







**Preview: Covid 19 disclosure**

<b>Chairman’s statement</b>	
<b>CEO review</b>	
<b>Separate sections on covid</b> – <i>E.g. impact on strategic priorities</i>	
<b>People and culture</b>	
<b>Risk management</b> – <i>Key actions</i> – <i>New risks?</i> – <i>Amplified existing risks?</i> – <i>Emerging risks?</i>	
<b>Corporate Governance Report</b>	

**Preview: emerging trends (culture, “corporate purpose”)**

- Analysis of concepts, HK and international trends
- HK and international examples (*UK, US*)

## Preview: ESG reporting

<p><b>Mandatory board statement</b></p> <ul style="list-style-type: none"> <li>– <i>board oversight (governance process; dedicated committees? management roles; details e.g. frequency of meetings and reporting)</i></li> </ul>	 <p style="font-size: 1.2em; font-weight: bold; color: white;">HKEX ESG revisions: themes</p>
<ul style="list-style-type: none"> <li>• <b>Board evaluation of ESG opportunities and risks</b></li> <li>– <i>impact on business?</i></li> </ul>	
<p><b>“Materiality assessment”</b></p> <ul style="list-style-type: none"> <li>– <i>how? Including “mega trends” analysis?</i></li> <li>– <i>stakeholder engagement</i></li> <li>– <i>validation by board (in light of corporate priorities; risk management)?</i></li> <li>– <i>Embedding ESG risks in enterprise risk management?</i></li> </ul>	 <p style="font-size: 1.2em; font-weight: bold; color: white;">Board’s roles: <i>LINK</i></p> <ul style="list-style-type: none"> <li>• “Materiality” and corporate priorities</li> <li>• ESG risks and enterprise risk management</li> </ul>
<p><b>Social KPIs</b></p> <ul style="list-style-type: none"> <li>– <i>supply chain management</i></li> <li>– <i>anti- corruption</i></li> </ul>	 <p style="font-size: 1.2em; font-weight: bold; color: white;">Climate-change risks! New “social KPIs” !</p>
<p><b>Climate change disclosure</b></p> <ul style="list-style-type: none"> <li>– <i>TCFD style disclosure examples</i></li> </ul>	
<p><b>More “ focused “ reporting?</b></p> <ul style="list-style-type: none"> <li>– <i>How to balance comprehensive information and user friendliness</i></li> </ul>	 <p style="font-size: 1.2em; font-weight: bold; color: white;">Emerging trends More “focused” reporting?</p>