

Quarterly legal updates to boards 2026

New HKEX mandatory board training requirement

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Board/strategic perspectives!

It is essential for management to keep the board updated REGULARLY, on enforcement trends and hot topics. Our quarterly legal update services also address all prescribed regulatory themes of HKEX's requirements (including internal control/risk management aspects). We can tailor these in light of your special focus and priorities.

What's special

- **Hot themes:** *Governance/ESG, directors' duties, enforcement*
- **Board/strategic perspectives**
- **Practical:** *plus suggested actions*
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Updated your board on these topics?

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SAMPLE Q4 2025 update [Executive Summary]

Executive summary

Top Stories: year-end audit and annual reporting

- (Oct) AFRC's "Audit Focus for 2025 year-end audits": highlights the need to navigate the dynamic risk environment of 2025; guidance on audit implications
- (Dec) HKEX's report on review of issuers' 2024 annual, corporate governance (CG) and ESG reports: improvement areas identified; data on CG practices (e.g. long-serving INEDs); ESG (assessed issuers' readiness for new climate requirements)

Other themes

HK securities market infrastructure

- (Amendments effective 1 Jan 26) HKEX consultation conclusions on "ongoing public float" requirements: alternative "market value" based public float threshold for eligible issuers, providing greater flexibility and efficiency in capital management
- (Dec) HKEX consultation on "board lot" framework: including proposed standardisation of board lot units to 8 specified units; consultation will close after 12 Mar

ESG

- (Dec) HK sustainability reporting roadmap
 - AFRC consultation: regulatory framework for sustainability assurance in HK; consultation will close after 30 Mar

Directors' duties : HKEX guidance and notable enforcement cases

- (Nov) HKEX's latest Listed Regulation and Enforcement Newsletter: focus on enforcement; useful examples on (i) common misunderstandings on directors' duties, (ii) guidance for issuers navigating opportunities in digital asset landscape
- (Oct) HKEX case (lessons for directors and audit committee) serious failures of the board to appropriately manage and supervise the company's money lending business; HKEX key message on the need for directors to take an "active interest" ; "red flag" handling

(Dec) Privacy Commissioner: data breaches of CCTV usage; guidelines