



Charltons Responds to HKEX Consultation Paper on Enhancement of Climate-related Disclosures under the Environmental, Social and Governance Framework

Charltons responded on 14 July 2023 to the Hong Kong Stock Exchange's [Consultation Paper on Enhancement of Climate-related Disclosures under the Environmental, Social and Governance Framework](#) (summarised [here](#)) which sets out proposals to make climate-related disclosures in listed companies' ESG reports mandatory, rather than 'comply or explain', requirements. The HKEX is also proposing to introduce additional climate-related disclosures based on the ISSB Climate Standard. The proposed implementation date for the revised Listing Rules is 1 January 2024, although a lower standard of disclosure will be allowed for some disclosures for the first two reporting years, with full compliance required for reporting years commencing on or after 1 January 2026.

The full text of Charltons' response to the HKEX Consultation Paper on Enhancement of Climate-related Disclosures under the Environmental, Social and Governance Framework can be viewed [here](#) and can be downloaded [here](#).

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