

Title: Towards a More Sustainable Economy: A Review of ESG Reporting in Hong Kong

Abstract: This paper offers a detailed review of ESG reporting in Hong Kong. A number of concepts relevant to ESG reporting, such as sustainable development, green finance, and corporate social responsibility, will be introduced. A description of major regulations and policies on ESG reporting practices in Hong Kong will be followed. In the discussion section, we argue that although having regulations on ESG reporting is essential to retain the competitiveness of Hong Kong as an international financial centre, there are rooms for improvement as suggested by the latest consultation paper issued by Hong Kong Exchange.