

Name of respondent	Ms. Helena Hu
Comment	<p>While environmental issues are no doubt extremely important and urgent, ESG reporting also comprises a Social element (the "S" in ESG). Since 83% of respondents in your survey consider all ESG issues (not just environmental), concerns relating to modern slavery and slavery-like practices should also be included in this consultation for completeness and efficiency.</p> <p>In any event, I would hope that the S in ESG is addressed by the SFC sooner rather than later, in line with practices now adopted by both buy and sell side players. Apple, Boohoo Group Plc, Nestle, Samsung, Uniqlo and many other large publicly listed companies are still grappling with how to extricate themselves from modern slavery and other exploitative labor practices and investors should be informed and aware when they are completing their due diligence exercises. Thank you for considering my comment.</p>