



HKICPA Seminars – Environmental, Social and Governance ('ESG') Series (May to October 2017)

The Institute of CPAs will continue to run the ESG Series in 2017 to assist professionals in developing their knowledge about the issues relating to sustainability reporting, ESG performance, ESG reporting requirements, benefits of ESG management and relevant challenges faced by Hong Kong listed companies.

Topic/ Programme code	Date and Time	Speaker
Determination of Data Disclosure in 2017 ESG Report (SCPD17052201)	Monday, 22 May 2017 7:00 p.m. – 8:30 p.m.	Ir. Coleman Ng <i>CEng, FHKIE, FCIWEM, FIMechE, FIET</i> Director, Business Reporting and Sustainability, KPMG
Internal Control of Data Collection (SCPD17080301)	Thursday, 3 August 2017 7:00 p.m. – 8:30 p.m.	
A Practical Way on Carbon Emissions Assertion and Benchmarking (SCPD17101201)	Thursday, 12 October 2017 7:00 p.m. – 8:30 p.m.	

Venue	Hong Kong Institute of CPAs, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong	
Format	Seminar	
Language	Cantonese	
Fee (for each)	HKICPA member or student:	HK\$190 (online enrolment: HK\$180)
	IA/ HKIAAT member or student:	HK\$190
	Non-member:	HK\$330
Participants	Professional accountants; Sustainability/ ESG reporters and other key stakeholders in sustainability/ ESG reporting	
Competency*	Corporate governance	
Rating*	Intermediate level	
CPD hours (for each)	1.5	

* Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.



About the programme

Determination of Data Disclosure in 2017 ESG Report (SCPD17052201)

Course outline

Since 2016, all listed companies in Hong Kong are required to prepare their ESG reports in accordance with the requirements stipulated by HKEx. Starting from the financial years beginning on or after 1 January 2017, disclosure of relevant environmental KPIs becomes a mandatory requirement.

Listed companies who conducted a materiality assessment last year should now think about the environmental data disclosure strategy. For those companies which did not carry out materiality assessment, should they simply disclose all 11 environmental data or explore any other strategy?

This seminar aims to share an ESG reporting practitioner's insights and experience on determination of data disclosure strategy in order to comply with HKEx's 2017 ESG reporting requirements.

Topics include:

- 2017 ESG reporting – key themes and focuses
- Identification of KPIs through materiality assessment
- Strategy on selection of environmental KPIs for disclosure
- How to interpret and present environmental KPIs/ data in long terms
- Case study on ESG report assurance – should this be done?

Internal Control of Data Collection (SCPD17080301)

Course outline

In accordance with Appendix 27 of the Listing Rules stipulated by HKEx, both Board members and Management of the listed companies have obligations when preparing their ESG reports. In short, the management is responsible for providing true and accurate information and data to the Board while the Board is responsible for formulating the ESG reporting strategy and report content.

Incorrect information or data prepared by the Management may lead the Board to make wrong decisions. A proper internal control of data collection is therefore critical to ensure a sound quality of the information and data to be collected before submission to the Board.

This seminar aims to share an ESG reporting practitioner's insights and experience on formulation of a proper internal control system for data collection.

Topics include:

- Internal control assessment – scope and checklist
- Internal control checklist – development and evaluation
- Document review for environmental KPIs – methodology and due considerations
- Case study on data internal control – findings and recommendations



About the programme

A Practical Way on Carbon Emissions Assertion and Benchmarking (SCPD17101201)

Course outline

Disclosure of carbon performance is one of the environmental KPIs stipulated by HKEx in their ESG reporting requirements. Carbon emissions do not only include carbon dioxide but also contain other five greenhouse gases. Disclosure of total carbon emissions sometimes cannot totally reflect the carbon performance of an organization, rather, carbon intensity would provide another means on internal and external benchmarking.

In this seminar, the speaker will cover:

- Carbon emissions – what are they? How to assert them?
- Carbon emissions intensity – ratio indicator and interpretation, importance of disclosure
- Carbon emissions assertion protocols – international and national, which are suitable for Mainland China companies?
- Case study – carbon reduction initiatives

About the speaker

Ir. Coleman Ng, *CEng, FHKIE, FCIWEM, FIMechE, FIET*

Director, Business Reporting and Sustainability, KPMG

Mr. Ng is a Chartered Environmental Engineer/ Manager as well as Chartered Mechanical Engineer and Electrical Engineer. Currently, he is a director at KPMG responsible for business reporting and sustainability including ESG reporting and report assurance. Mr. Ng has over 20 years administrative and management experience in consulting sector including almost 10 years solid experience in climate change and sustainability consultancy. He has hands-on experience on managing corporate sustainability and environmental reporting as well as sophisticated experience on standard assurance and data system due-diligence compliance audit. In addition, Mr. Ng is familiar with translating engineering terms to financial values for executive communication.



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<http://www.hkicpa.org.hk>**

HKICPA Event Enrolment Form (For Support Programme)

Finance & Operations Department,
Hong Kong Institute of CPAs,
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

Payment & Enrolment Status Enquiry: 2287 7381
e-mail: finance@hkicpa.org.hk
Fax : 2893 9853

Course Information Enquiry:
2287 7386 / 2287 7253
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FOR OFFICE USE

Deadline: 7 working days before the date of the programme

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ⁽²⁾ (Block Letters)	Programme Code	Fee (HK\$)
	No.	Status (1)					
1							
2							
3							
Total (HK\$)							

☐ I am unemployed and not working. I am planning to rejoin the workforce.

The Institute reserves the right to allocate places to enable the enjoyment of more members in this event.

The Institute's decision is final. Applicant must submit the enrolment form 10 working days before the event.

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- Notes:**
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
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 - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
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 - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
 - No unauthorized audio or video recording is allowed at CPD events.

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