



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

The Hong Kong 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 Re-scheduled to Friday, 4 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



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

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.



**To confirm your CPD booking,
just log on to "My CPA" at
<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
e-mail: cpd@hkicpa.org.hk

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.

Contact Person : _____ Tel No. : _____ Fax No. : _____ E-mail : _____

Contact information is used solely for communication of this particular event, without update to your member profile.

Payment Method (Please tick the appropriate box)

<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA" ⁽⁷⁾											
<input type="checkbox"/> BOC HKICPA VISA <input type="checkbox"/> BOC HKICPA UnionPay card <input type="checkbox"/> Other VISA / MasterCard											
Card Number:										Card Expiry Date (MM/YY):	
Cardholder's Name (block letters):						Cardholder's Signature:			Date:		
<i>Payment receipt will be sent to your email address provided above once the payment is confirmed.</i>											

- 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.
 - Confirmation of enrolment will be sent to you via email. You can check your enrolment status at "MyCPA" at www.hkicpa.org.hk. Unsuccessful enrolment will be notified with full refund.
 - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
 - All applications are on a first-come-first-served basis.
 - Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute.
 - For credit card payment, the card should be valid with expiry date at least 1 month from the date of event.
 - Please issue SEPARATE CHEQUE for each event.
 - In normal circumstances, the event fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the event be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
 - All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
 - 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.

Personal Data: Your personal data collected from the enrolment process and administration of courses/events/activities will be used for the purpose of the administration of the course on which you are enrolled. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link

<https://www.hkicpa.org.hk/en/members-area/comm-preference/>

Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.

For non-member and firm payment by cheque, please fill-in your postal address for refund.

Name:	Name:
Address:	Address: