
Workshop: Countdown to HKEX's New Climate Disclosure Requirements



COURSE HIGHLIGHTS:

The Stock Exchange of Hong Kong Limited (HKEX) has recently issued enhanced climate-related disclosures under its environmental, social and governance (ESG) framework. These disclosures are aligned with the International Sustainability Standards Board's IFRS S2 *Climate-related Disclosures* to the maximum extent possible. The effective date of the requirements is 1 January 2025 and a phased approach is introduced based on dividing HKEX issuers into three tiers with differentiated requirements as to mandatory, "comply or explain" or voluntary disclosures to help issuers transition to the new requirements.

The HKEX has also developed an "Implementation Guidance for Climate Disclosures under HKEX ESG reporting framework" (IG) to assist issuers in understanding, interpreting and implementing the new requirements under Part D of the revised Appendix C2.

In this interactive workshop, the speakers will provide a brief introduction of the revised Appendix C2 and use case studies to cover:

- Practical application of the revised Appendix C2 and its implementation reliefs
- Considerations for better preparation regarding the revised Appendix C2 and the accompanying IG with respect to more challenging or judgmental requirements.

An overview will also be provided on:

- Differences between the revised Appendix C2 and IFRS S1 and S2, as well as potential interactions, including reporting boundary and industry-specific disclosures
- Considerations regarding the interaction of the revised Appendix C2 with recent sustainability reporting guidelines issued by Mainland China stock exchanges.

Remark - This workshop will focus on the in-depth aspects of HKEX's revised Appendix C2 and accompanying implementation guidance (see course highlight above). Participants who have attended the following webinar(s) are encouraged to assess their needs before enrolling:

- *ESG webinar: Entering a New Era – HKEX's New Climate Disclosure Requirements (30 May 2024)*
- *Entities Listing on HKEX Series – Session 8: Enhanced Climate-related Disclosure Requirements by HKEX (18 June 2024)*

Date and time	8 August 2024 (9:15 am - 12:30 noon) (Enrolment closes on 31 July 2024)
Competency	Sustainability
Fee	HK\$1,150 (HKICPA member or student / International Affiliate (IA)) HK\$1,750 (Non-member)
Language	English
CPD hours	3 (subject to the actual attendance)
Event Code	WSHP24080801
Rating	Intermediate Level*
Participants	Accountants; Finance professionals; Financial controllers; Investors; CEOs; CFOs; ESG practitioners

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

ABOUT THE SPEAKERS:



Mr. Mateusz Lasik

Partner, Technical, leader of Deloitte China IFRS Centre of Excellence

As leader of the China IFRS Centre of Excellence Mateusz represents the Deloitte China in Deloitte global policy making with regard to interpretations and guidance on the ISSB's IFRS Sustainability Disclosure Standards (SDS) and other sustainability reporting standards with international reach. As a partner in Technical he is involved in advising engagement teams and clients on the interpretation and application of sustainability reporting requirements including the ISSB's SDS, the HKEX requirements and CSRD requirements. He is a current member of the HKICPA's Financial Reporting Standards Committee and has over 20 years of experience in the technical accounting arena spanning the application of different reporting frameworks in multiple jurisdictions.



Mr. Richard Yeung
Partner, Deloitte Sustainability

As an accounting advisory partner of Deloitte Hong Kong with more than 20 years of professional experiences, Mr. Yeung aids companies in adopting the new reporting standards (IFRS and ISSB) and regulatory framework in Hong Kong and Mainland China, and provides advisory services on technical business application design and operation transformation. He is a CFA, CESGA and practicing public accountant in Hong Kong. Currently, Mr. Yeung focuses on leading the ESG practice in Hong Kong to support his clients on TCFD climate risk assessment, Scope 3 carbon emission calculation and assurance attestation on GRI/SASB/HKEX sustainability report in response to the enforcement on the new sustainability standards.

Mr. Yeung holds his position of Deloitte Global sustainability and climate expert advisory panel and committee member of sustainability assurance for HKICPA.



Mr. Eric Luk
Director, Deloitte Sustainability

Eric has more than 18 years of professional experience, he advises clients on matters relating to sustainability and climate change strategies, sustainable finance and managing greenwashing risks, establishing net-zero transition plans, setting ESG and Science-based Targets, ESG indices and ratings, developing training and capacity building, conducting climate risk assessment on physical and transition risk, as well as regulatory and voluntary sustainability reporting and climate-related financial disclosures. His clients cover a spectrum of industries, including conglomerates, banks and financial services, private equity, real estate, and state-owned enterprises.

He also participates in Deloitte's Global sustainability and climate expert advisory panel, which monitors new sustainability reporting and assurance standards and provides guidance materials to help practitioners interpret and apply them.



Ms. Suki Shek
Senior Manager, Technical, member of Deloitte China IFRS Centre of Excellence

Suki is a senior manager and key member of Deloitte China IFRS Centre of Excellence specialized in both IFRS Sustainability Reporting and IFRS Financial Reporting. Her current responsibilities include publishing external publications, guidance and comment letters on the development of sustainability reporting. She is also a regular speaker on sustainability reporting, accounting standards and listing rules. In addition, Suki has over 10 years of extensive experience in providing accounting and auditing services to listed clients from different sectors in the PRC, Hong Kong and Macau, including financial institutions, casino operators and property developers. She has also advised on accounting and IPO matters for over 30 successful IPOs in Hong Kong.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by post or email), please complete the enclosed enrolment form and return it with full payment to the Institute.



- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.

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Phone: 2287 7381

e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

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e-mail: tls@hkicpa.org.hk

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Workshop:

Countdown to HKEX's New Climate Disclosure Requirements (8 August 2024)



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(if applicable)

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Workshop: Countdown to HKEX's New Climate Disclosure Requirements (WSHP24080801) – 8 August 2024

Admission Fee:

- \$1,150 (HKICPA member or student / International Affiliate (IA))
 \$1,750 for non-member

Total: HKD _____ X _____ = HKD _____

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Notes:

- Please complete the Enrolment Form and return it to the Finance & Operations on or before the deadline, together with full payment.
- Enrolment is accepted on a first-come-first-served basis. No telephone reservation will be accepted.
- Registration by email will ONLY be processed when payment is made by credit card.
- Cash is strictly NOT accepted. For credit card payment, the credit card should be valid with expiry date at least 1 month from the date of event. For payment by cheque, the enrolment will only be processed upon receipt of full payment.
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- 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.
- In normal circumstances, the seminar fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the seminar 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.
- No unauthorized audio or video recording is allowed at CPD events.

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