
IFRS SDS Workshop Series (Part 1): Identifying material information & determining the value chain



COURSE HIGHLIGHTS:

IFRS Sustainability Disclosure Standards (IFRS SDS) have been gaining momentum since their publication in June 2023. More organizations are seeking to understand the impacts on their current corporate reporting practices and be well prepared for the potential changes. As part of the Institute's capacity building program, a series of workshops will be held to enrich the sustainability reporting knowledge of members and stakeholders in the local business community.

The concepts of materiality and value chain serve as cornerstones in shaping the breadth and determining the nature of sustainability-related information to be disclosed. In the first workshop, speakers will deep dive into the following areas and share insights on the practical application with illustrative examples:

- Re-cap of the relevant concepts in IFRS SDS
- Reporting challenges and experience sharing on the following:
 - How to identify material information?
 - How to make materiality judgements relating to uncertain future events?
 - How to perform a convincing materiality assessment that could: (i) identify material information for disclosure; and (ii) justify why certain information has not been disclosed due to their immateriality?
 - How can stakeholder engagement be conducted to gather their perspectives on what they consider to be material information?

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- How might the lack of investor interest in climate disclosures indicate that climate risks and opportunities are not material to the entity? If information is deemed immaterial, is disclosure unnecessary, thereby requiring management to document their decision-making processes?
- How to apply the materiality concept in the context of value chain information?
- How can the transition from the reporting boundary concept in the enhanced HKEX climate rules to that in the IFRS SDS be achieved through the application of the materiality concept?
- How to connect the materiality threshold used for sustainability reporting with that used in the financial statements?
- Proportionality mechanisms in the IFRS SDS

We are pleased to have invited an ISSB staff member to join us to discuss questions from participants in the final part of the workshop.

Date and time	12 November 2024 (6:30 pm - 9:30 pm) (Enrolment closes on 8 November 2024)
Competency	Sustainability
Fee	HK\$850 (HKICPA member or student / International Affiliate (IA)) HK\$1,300 (Non-member)
Language	English
CPD hours	3 (subject to the actual attendance)
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. Justin Cheung

Justin Cheung is a senior manager at EY's Climate Change and Sustainability Services team, leading a team of professionals on ESG consulting for corporates in Hong Kong and around the world. He has led stakeholder engagement interviews and focus group sessions with internal senior managers and external investors on corporate sustainability issues such as double materiality assessments, improving climate resilience and enhancing disclosure under HKEx, GRI 2021, SASB and ISSB for clients in real estate and hospitality, energy and infrastructure, telecommunications and retail sectors. Justin is a member of the Hong Kong Institution of Engineers and the Association for Project Management, and holds a BSc in Civil Engineering and a LLB in Law.



Mr. Michael Pan

Michael Pan is a senior manager at EY's Professional Practice – Capital Markets Practice. His primary roles include assisting listed entities with their financial reporting and annual reporting and disclosure obligations in various jurisdictions, with a focus on US SEC reporting and PCAOB auditing requirements. In addition, he has assisted Chinese companies throughout their US listing process. Michael holds a B.A. in Economics.

ABOUT THE REGISTRATION:

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IFRS SDS Workshop Series (Part 1): Identifying material information & determining the value chain (WSHP24111201)	Event date: 12 November 2024	HK\$
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