

E-learning:

ESG Assurance Reporting in Hong Kong

COURSE HIGHLIGHTS:

Globally, there is an increasing demand for environmental, social and governance (ESG) information by investors and stakeholders who pursue long-term investment in sustainable and socially responsible companies. Since 2016, the Hong Kong Exchanges and Clearing Limited (HKEX) requires all companies listed on the HKEX to issue an ESG report in accordance with its Environmental, Social and Governance Reporting Guide (HKEX ESG Reporting Guide).

The HKEX ESG Reporting Guide specifies that issuers may seek independent assurance to strengthen the credibility of ESG information disclosed. An issuer may choose to obtain external assurance for all or part of its ESG report, so long as the scope of assurance is clearly set out in the ESG report.

To assist practitioners' reporting on ESG information, the Institute's Auditing and Assurance Standards Committee (AASC) has developed a non-authoritative technical bulletin AATB 5, *Environmental, Social and Governance (ESG) Assurance Reporting*. AATB 5 is tailored with reference to the ESG reporting circumstances in Hong Kong. It provides guidance on challenges practitioners may face in performing assurance engagements on ESG information in accordance with Hong Kong Standard on Assurance Engagements (HKSAE) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. It also incorporates selected guidance from the IAASB's proposed *Non-Authoritative Guidance: Extended External Reporting (EER) Assurance*.

Speakers in this webinar will provide an overview of the general practice and HKEX's requirements with respect to ESG reports in Hong Kong. They will also provide an overview of AATB 5, discuss ESG assurance reporting in Hong Kong and highlight areas for practitioners' attention.

NOTE: This webinar was produced in 2021. It is relevant for practitioners who apply the guidance in AATB 5 for ESG assurance reporting.

However, this webinar does not cover developments in ESG-related reporting and assurance that took place after 2021, including the HKICPA's HKFRS Sustainability Disclosure Standards and assurance and ethics standards on sustainability. For the most up-to-date information and resources on sustainability standards, please visit the HKICPA [Resource Centre on Sustainability Standards](#).

Event Date	Language	CPD hour	Fee
13 January 2021 (Enrollment from 5 February 2021) (EWEB2021011301/ ESEMETLS21013A01) / ESEMETLS21013B01) ESEMETLS210103L01)	Cantonese with English handout and terminology	<ul style="list-style-type: none"> 1 CPD hour 	<ul style="list-style-type: none"> \$270 (HKICPA member or student /International Affiliate (IA)) \$490 (non-member)

Competency Auditing and Assurance

Rating Intermediate Level*

Participants Auditors, preparers, CEOs, CFOs, professional accountants in business

*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:

Ms. Loretta Fong

Loretta is a Partner with PwC and the Deputy Chairman of the Institute's Auditing and Assurance Standards Committee. She has extensive experience in providing accounting, audit and transaction advisory services to private and publicly listed entities in Hong Kong and the United States. She has assisted a number of companies in completing their initial public offerings in both Hong Kong and the United States, and led numerous substantial transactions including acquisitions, disposals and privatisation for her clients. Loretta is a frequent speaker at various organisations on accounting, auditing, IPOs as well as mergers and acquisitions related topics. She has also been making use of her knowledge in driving excellency of the accounting profession in Hong Kong and the Greater Bay Area, and in serving the society by taking on a number of government appointments.

Ms. Eddie Ng

Eddie is a Partner with KPMG. She has worked on the development of assurance toolkits for KPMG, including KPMG's global methodology on International Standard on Assurance Engagements (ISAE) 3000. Within KPMG China, she is the technical leader of assurance of non-financial information and has hands-on experience in supporting professionals of KPMG China on assurance matters. She is also a core member of the KPMG China's Steering Committee on Climate Change & Sustainability and has been helping to drive KPMG China's business development and tools on sustainability-related services. Since 2018, Eddie has been a reviewer of the Sustainability and Social Responsibility Review of the HKICPA Best Corporate Governance Awards. She is also a member of AASC's ESG Reporting Working Group which developed AATB 5.

ABOUT THE REGISTRATION:

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- To register offline (by post or by fax), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact us.

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