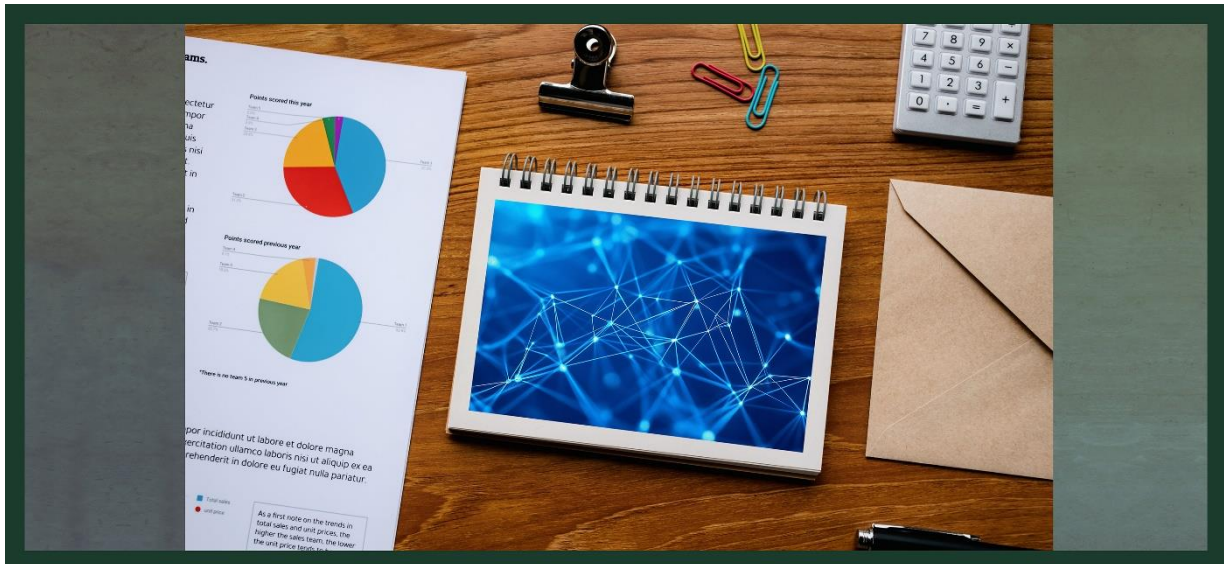


HKFRS SDS Workshop Series: Linkage between Accounting Standards and Sustainability Standards, Integrating climate-related risks into Enterprise Risk Management



COURSE HIGHLIGHTS:

The [Roadmap on Sustainability Disclosure in Hong Kong](#), published by the Financial Services and the Treasury Bureau, indicates that Main Board issuers will be the first to be impacted by the New Climate Requirements specified in the Listing Rules. The mandate will eventually be extended to include both listed and non-listed publicly accountable entities being financial institutions with significant weight, requiring them to apply the HKFRS Sustainability Disclosure Standards (HKFRS SDS) – HKFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and HKFRS S2 *Climate-related Disclosures* by 2028.

To support our stakeholders, the Institute has planned a series of HKFRS SDS workshops. Following on from our previous workshops¹, this workshop aims to address how accounting standards and sustainability disclosure standards connect and complement each other, as well as some of the challenging areas identified in our previous consultations on IFRS/HKFRS S1 and S2, including how to integrate climate-related risks into enterprise risk management. In particular, speakers will delve into the following areas and share insights on practical applications with illustrative examples/case studies during this workshop.

1. Connectivity between financial statements and sustainability disclosures
 - How do sustainability and climate-related matters interact with accounting standards, and how could they affect financial reporting?
 - Introduce the relevance of certain accounting standards by using the IFRS Publication *Effects of climate-related matters on financial statements*.

¹ Workshop on 8 May 2025: [Key principles in HKFRS S1 & Stakeholder Engagement](#)

Workshop on 21 May 2025: [Climate risk and opportunities, Scenario analysis & Anticipated Financial Effects](#)

- How to establish internal alignment between the finance team and sustainability team when performing financial and climate projections?
2. Governance
 - Approach and key considerations in developing the governance processes, controls and procedures to monitor, manage, and oversee sustainability and climate-related risks and opportunities.
 - Roles and responsibilities between the governance body and management.
 3. Risk management
 - Processes and policies for identifying, assessing and monitoring sustainability and climate-related risks or opportunities.
 - How to integrate climate risks and mitigation strategies into enterprise risk management?

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| Date and time | 3 June 2025 (6:30 pm - 9:30 pm) (WSHP25060301) , Enrolment closes on 30 May 2025) |
| Venue | HKICPA, 27/F, Wu Chung House, 213 Queen’s Road East, Wanchai |
| Competency | Sustainability |
| Fee | HK\$1,080 (HKICPA member or student / International Affiliate (IA)) HK\$1,480 (Non-member) |
| Language | English |
| CPD hours | 3 (subject to the actual attendance) |
| Rating | Intermediate Level* |
| Participants | Accountants; Finance professionals; Financial controllers; Investors; CEOs; CFOs; Investor Relations; 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:



Ms. Eddie Ng

Partner, ESG Reporting and Assurance, KPMG China
Chair, HKICPA Sustainability Disclosure Standards Committee

Eddie is a technical leader of reporting and assurance of non-financial information and has hands-on experience in supporting professionals and clients of KPMG China in interpreting ESG-related requirements and ESG assurance matters.

Eddie possesses expertise and local implementation experience across a range of sustainability advisory services to support companies in preparing their ESG reports in compliance with the HKEX ESG Reporting Guide and TCFD recommendations.

Eddie is a reviewer of HKICPA's ESG Awards since 2018. She is also a team member of the IAASB-National Standard Setters collaboration project on sustainability assurance guidance and educational materials.



Mr. David Leung

**Senior manager, Audit Quality and Professional Practice,
KPMG China**

Member, HKICPA HKFRS S1 and S2 Implementation Platform Panel

David has hands-on experience in supporting professionals and clients of KPMG China in handling IFRS/HKFRS financial reporting issues, including accounting considerations related to climates-related and other uncertainties, as well as interpreting ESG-related requirements like ISSB's IFRS S1 and S2 and the HKEX ESG Reporting Guide.

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.

Payment & Enrolment Status Enquiry:

Phone: 2287 7381

e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

Phone: 2287 7009

e-mail: tls@hkicpa.org.hk

Disclaimer:

- *The opinions expressed by external guest speakers are, by their nature, those of the speakers. They are not necessarily endorsed by the Institute nor do they necessarily reflect the official policies and views of the Institute, its staff or members.*
- *The Institute takes no responsibility for any loss associated with any person acting or refraining from acting as a result of participation in the event.*
- *The Institute does not endorse or recommend any products or services that may be mentioned in the event and is not responsible for any loss or damage arising from the use of such products or services. Participants are reminded that there may be a wide range of related products or services available in the market and that they should carry out their own research and obtain independent advice before subscribing to any products or services.*



CPD EVENT ENROLMENT FORM

(The enrolment form must reach the Institute no later than 2 working days before the start of the event.)

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|---|--|--|
| Please send the complete form by e-mail or by post together with the required payment | | |
| Email: enrolment@hkicpa.org.hk | | |
| By post: HKICPA, 37/F, Wu Chung House, 213 Queen's Road East, Wanchai. Attn: F&O Dept. | | |

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|--|--|----------------|
| Payment & Enrolment Status Enquiry: 2287 7381 enrolment@hkicpa.org.hk | Course Information Enquiry: 2287 7009 tls@hkicpa.org.hk | FOR OFFICE USE |
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| Section 1 – Personal Particulars <input checked="" type="checkbox"/> where appropriate. All fields are mandatory unless specified otherwise. | | |
| Membership No.: _____, or please specify: <input type="checkbox"/> Non-member <input type="checkbox"/> GAA Passport Holder | | |
| Name of participant: _____ <i>Family name</i> <i>Given name</i> | | Organization: <i>(optional)</i> _____ |
| Contact information provided below is used solely for communication of the particular event(s), without update to your member profile. | | |
| Mobile: _____ | | E-mail: _____ |

| Section 2 – Event Registration All fields are mandatory. | | | |
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| No. | Event code | Event name | Fees |
| 1. | | | HK\$ |
| 2. | | | HK\$ |
| Total: | | | HK\$ |

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| Section 3 – Payment. All fields are mandatory. | | |
| <input type="checkbox"/> Cheque (No. _____) payable to HKICPA or Hong Kong Institute of Certified Public Accountants | | |
| <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: | Cardholder's Signature: | Date of completing the form: |

- Note:
- 3.1 Applications will only be accepted when payment is made by cheque or credit card. Cash is strictly not accepted.
 - 3.2 For cheque payment, please issue separate cheque for each event. For credit card payment, the card should be valid with expiry date at least 1 month from the date of event.
 - 3.3 In order not to delay the process, please ensure payment is made together with your application.
 - 3.4 Payment receipt will be sent to your email address provided above once the payment is confirmed.
 - 3.5 In normal circumstances, the course fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the course be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. Unsuccessful enrolment will be notified with full refund. 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.
 - 3.6 Members of HKICPA may access to "MyCPA" to check your enrolment status.

Section 4 – Points to Note

- 4.1 Applications are processed on a first-come, first-served basis.
- 4.2 Confirmation of enrolment and login information to access the event (if applicable) will be sent to you via email. Your login ID and password are for your exclusive use ONLY and you should not share them with anyone.
- 4.3 In the event of typhoon signal no. 8 or above or a Black Rainstorm warning is hoisted, all scheduled events will be cancelled/postponed. Further details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
- 4.4 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. The provision of personal data by means of this form is voluntary. However, insufficient information may result in an inability to process your application. 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://mas.hkicpa.org.hk/mycpa/communication/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 <https://www.hkicpa.org.hk/en/Tools/Privacy-policy>.
- 4.5 No unauthorized audio or video recording is allowed at CPD events.
- 4.6 The Institute reserves the right to amend the above terms and conditions without prior notice, and to change the venue, date, speaker or to cancel the event due to unforeseen circumstances. In case of any disputes, the Institute reserves the right to make the final decision.

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