

HKFRS SDS Workshop Series: GHG Emissions (Scopes 1, 2 and 3)



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 to get ready for the HKFRS SDS disclosure requirements relating to greenhouse gas (GHG) emissions (Scopes 1 to 3), as well as some of the application questions identified in our previous consultations on IFRS/HKFRS S1 and S2. In particular, speakers will explore the following topics and share insights on practical applications with illustrative examples/case studies during this workshop.

1. GHG emissions

- What are the key concepts in the *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)*?
- What are the common misconceptions related to Scope 3 GHG emission disclosures and data quality?
- How can Scope 3 GHG emission data be collected systematically?

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](#)

Workshop on 3 June 2025: [Linkage between Accounting Standards and Sustainability Standards, Integrating climate-related risks into Enterprise Risk Management](#)



- How does the use of spend-based and activity-based data from internal records compare to direct data?
2. Sustainability- and climate-related targets
 - What are science-based targets?
 - What are the options for target setting?
 - Why is it important that targets, once set, are monitored and continuously disclosed?
 3. Internal carbon price and remuneration
 - How does an internal carbon price work and why is it important?
 - How can climate-related factors be factored into executive remuneration?

Date and time	23 June 2025 (6:30 pm - 9:30 pm) (WSHP25062301 , Enrolment closes on 19 June 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. Yvonne Kam
PwC Sustainability Technical Leader
Deputy Chair, HKICPA Sustainability Disclosure Standards Committee

Yvonne is the lead technical partner on sustainability matters in PwC in Hong Kong and mainland China. She is also part of PwC's global sustainability reporting leadership team. Over the years, she has worked intensely on sustainability reporting and standard-setting matters. She has been a major influencer on International Sustainability Standards Board's (ISSB) exposure drafts commentary process. Following the ISSB's redeliberation, she has written a large number of articles on IFRS Sustainability Disclosure Standards and their implications on application.

Yvonne has been appointed as special advisor to the Ministry of Finance on sustainability disclosure related matters and has represented China in the ISSB's Jurisdictional Working Group. She is also a member of the China Listed Company Association's ESG Committee and the ISSB's Transition Implementation Group on IFRS S1 and S2 (TIG).

Yvonne has led numerous online and offline forums/panels/seminars and sharing sessions on sustainability topics for institutions and corporates, as well as for local standard-setters and regulators.



Mr. Cyrus Cheung

PwC Consulting - Sustainability

Chair, HKICPA Sustainability Committee

Cyrus specialises in sustainability advisory, corporate governance, risk management, internal controls and assurance. He helps clients adopt reporting frameworks such as the Global Reporting Initiatives (GRI), Sustainability Accounting Standards Board (SASB) Standards, European Sustainability Reporting Standards (ESRS), the IFRS Sustainability Disclosures Standards and the ESG Code published by the Hong Kong Stock Exchange.

Cyrus provides clients with solutions and recommendations on ESG risk assessment framework, governance structure and control procedures. He also has extensive experience in assisting companies to formulate their ESG strategy, develop GHG inventory and set relevant KPIs (including science-based targets), grasp green and sustainable finance opportunities, conduct stakeholder engagement and materiality assessment, improve ESG performance/ratings (e.g. MSCI, Dow Jones Sustainability Index, CDP), and conduct ESG data assurance. He is also leading the adoption of ESRS by companies with headquarters in Asia Pacific.

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:

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