



Virtual Conference:

Programme Code: EWEB25112201

# Annual Accounting and Sustainability Update 2025

## *Shedding light on evolving complexities*

<b>Date</b>	<b>Saturday, 22 November 2025</b>
<b>Time</b>	<b>9:00 a.m. – 1:00 p.m.</b> <b>(30-minute break included)</b>
<b>Format</b>	<b>Live webinar</b>
<b>Language</b>	English
<b>CPD hours</b>	3.5 (subject to actual attendance)
<b>Fee</b>	HK\$450 for HKICPA member, student or IA HK\$990 for non-member (An email will be sent to you when your registration is accepted. You can access the virtual conference by tablet, smart phone or PC.)
<b>Chair</b>	<b>Mr. Joe Ng</b> Chair of Financial Reporting Standards Committee (FRSC), HKICPA and Partner, EY
<b>Participants</b>	Members working or interested in accounting or sustainability reporting
<b>Competency*</b>	Accounting and financial reporting; Sustainability
<b>Rating*</b>	Advanced Level

### **Highlights of the conference**

**Objectives and speakers**  
(*Speakers' profiles are printed overleaf*):

❖ **Setting the standards**

- Standard setting function of the HKICPA
- Major standard setting projects in progress

**Mr. Joe Ng**

❖ **Closing out 2025 and planning ahead**

- Amendments effective for 2025 and beyond
- Application issues of HKFRSs, including recent agenda decisions
- Common pitfalls identified through the recent regulators' inspections

**Ms. Lillian Chan**

❖ **Emerging topics for financial reporting**

- Global tariffs
- Virtual assets
- Climate related and other uncertainties

**Ms. Shelley Ip**

❖ **Update on sustainability reporting**

- Key local and international sustainability reporting landscape
- Latest ISSB deliberations on the exposure draft: Amendments to the GHG emission disclosures in IFRS S2
- Exposure drafts on amendments to the IFRS Sustainability Disclosure Standards

**Ms. Eddie Ng**

\* Please refer to the [competencies and ratings for CPD events](#).

### About the chair cum speaker



**Mr. Joe Ng**  
**Chair of Financial Reporting Standards Committee (FRSC), HKICPA**  
**and Partner, Professional Practice, EY**

Joe is a partner within the professional practice department of EY assurance practice. He specializes in accounting for financial instruments and investment products, in particular accounting for hedges, securitization, structured products and cryptocurrencies. He is the Chair of the FRSC of the HKICPA and a member of the HKICPA's advisory panel on financial instruments. Through the global network of EY IFRS expert group, he also provides comments on IFRS developments and advises on accounting matters for EY clients globally. He is a regular speaker for financial instrument accounting, including IFRS 9, IFRS 7 and IAS 32.

Joe has over 20 years of experience in providing accounting advisory and auditing services to financial institutions in Mainland China and Hong Kong, including large state-owned banks and international banks.

### About the speakers



**Ms. Lillian Chan**  
**Partner, National Technical, Deloitte**

Lillian is a partner in the National Technical Department of Deloitte China and a member of the Southern Region technical team within the Deloitte China Capital Market Services Group (CMSG). She has extensive experience in providing technical advice on financial reporting matters and regulatory compliance, particularly for companies preparing for initial public offerings (IPOs) and listed entities across a broad range of industries in Hong Kong.

Lillian currently serves on the advisory panels on leases of both Deloitte Global and the HKICPA.



**Ms. Shelley Ip**  
**Director, Corporate Reporting Services, PwC Hong Kong**

Shelley is a director in PwC's Global Corporate Reporting Services Group, based in Hong Kong, specializing in IFRS/HKFRS, including consolidation, business combinations, revenue recognition, income taxes, share-based payments, and employee benefits.

With over 17 years in accounting consulting and prior auditing experience across commercial and industrial sectors, Shelley advises on technical accounting issues in capital markets transactions and provides ongoing support to listed issuers and other financial statement preparers across various industries, focusing on consumer markets, industrial products, technology, and real estate. Shelley currently serves on several HKICPA's advisory panels, including income tax, employee benefits, conceptual framework and financial reporting valuation.



**About the speakers (continue)**



**Ms. Eddie Ng**  
**Chair of Sustainability Disclosure Standards Committee (SDSC),**  
**HKICPA and Partner, ESG Reporting and Assurance, KPMG China**

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. She is the Chair of the SDSC of the HKICPA and serves on the HKICPA's Sustainability Assurance and Sustainability Ethics Advisory Panels.

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.



## CPD EVENT ENROLMENT FORM

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

Please send the complete form <b>by e-mail</b> or <b>by post</b> together with the required payment Email: <a href="mailto:enrolment@hki CPA.org.hk">enrolment@hki CPA.org.hk</a> By post: <b>HKICPA, 37/F, Wu Chung House, 213 Queen's Road East, Wanchai. Attn: F&amp;O Dept.</b>
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Payment & Enrolment Status Enquiry: 2287 7381 / <a href="mailto:enrolment@hki CPA.org.hk">enrolment@hki CPA.org.hk</a>	Course Information Enquiry: 2287 7253 / <a href="mailto:cpd@hki CPA.org.hk">cpd@hki CPA.org.hk</a>	FOR OFFICE USE
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<b>Section 1 – Personal Particulars</b> <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                      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: _____

<b>Section 2 – Event Registration</b> All fields are mandatory.		
No.	Event code	Event name
1.		HK\$
2.		HK\$
3.		HK\$
	Total:	HK\$

<b>Section 3 – Payment</b> Please fill in either 3A or 3B and <input checked="" type="checkbox"/> where appropriate. All fields are mandatory in either part.	
<b>3A</b>	<input type="checkbox"/> Cheque (No. _____) payable to <b>HKICPA or Hong Kong Institute of Certified Public Accountants</b>
	<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: _____

<b>For "Support programme" application use only:</b>	
<b>3B</b> <input type="checkbox"/> I am unemployed and not working. I am planning to rejoin the workforce.	Date: _____
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.hki CPA.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@hki CPA.org.hk](mailto:privacyofficer@hki CPA.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.hki CPA.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.

For payment by cheque, please fill-in your postal address for refund.	
Name: _____	Name: _____
Address: _____	Address: _____