

Live webinar: HKFRS 18 in Focus: What insurers and other financial institutions need to know

COURSE HIGHLIGHTS:

Following our 27 October webinar on financial reporting reminders for the 2025 year-end close, which will include an overview of HKFRS 18 *Presentation and Disclosure in Financial Statements*, we are pleased to present a follow-up session that offers a deeper dive into practical implications of this Standard for insurers and other financial institutions.

In this live webinar, our speakers will cover the following key topics:

- i) A comparative overview of changes in presentation and disclosure requirements of financial statements under HKFRS 18, versus HKAS 1 *Presentation of Financial Statements*, with a focus on the key impacts for insurers and other financial institutions.
- ii) Key considerations for identifying and assessing the specified main business activities under HKFRS 18.
- iii) Deep dive into the requirements to identify and disclose management-defined performance measurements (MPMs) and likely impacts on insurers and other financial institutions.
- iv) Practical illustrations of the new requirements for insurers and other financial institutions:
 - Presentation of statement of profit or loss.
 - Presentation of statement of cash flows.
 - Disclosures of MPMs.
- v) Practical implementation considerations for preparing to adopt HKFRS 18.

The webinar will conclude with a Questions and Answers session, where participants will have the opportunities to engage directly with our speakers.

Join us to deepen your understanding of the impact of HKFRS 18 on the insurance and financial services sectors. Details of the webinar are as follows:

Topic and programme code	Date and Time	Language	CPD hours	Fee
HKFRS 18 in Focus: What insurers and other financial institutions need to know (EWEB25120401)	4 December 2025 12:30 pm – 2:00 pm	English	1.5 hour (subject to actual attendance)	\$ 270 or HKICPA member or student / International Affiliate \$490 for non-member

Application Deadline

1 December 2025 (online/offline enrolment)

Competency

Accounting and financial reporting



Rating Intermediate Level*

Participants Professional accountants and practitioners in insurance and financial services businesses, auditors, preparers, CEOs, CFOs

* 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:

Francesco Nagari **Partner, Deloitte Touche Tohmatsu**

Francesco is a Partner with Deloitte China. He is the Global IFRS lead for Deloitte on Insurance Contracts and the Deloitte Asia Pacific leader for Audit and Assurance, Financial Services. He has over 30 years of insurance accounting and business advisory experience with a deep knowledge of some of the key European and Asian insurance markets and products. He focuses on various IFRS/HKFRS 17 implementation advisory services for clients in Hong Kong and globally. As the Deloitte leading insurance accounting expert, he has written several publications and regularly speaks at conferences on IFRS 17. Francesco is a member of the HKICPA Insurance Advisory Panel and has served as Chairman of the HKICPA Insurance Regulatory Advisory Panel. He is a member of the Hong Kong Insurance Authority's Future Task Force.

Benjamin Hucklebridge **Partner, Deloitte Touche Tohmatsu**

Ben is a Partner in the Assurance practice of Deloitte China and is currently based in the Hong Kong office. Ben's depth of expertise in the accounting policy field and insurance industry has been built through over 15 years of work experience as an external auditor and accounting policy advisor in the financial services industry, both within practice and in the industry in the UK and Hong Kong. In the last few years, Ben has worked closely with various large multinationals in their implementation of IFRS 17 and regulatory change. Ben currently focuses on the provision of technical accounting advice to clients and Deloitte practitioners on the interpretation of IFRS and new regulatory requirements, and on complex accounting issues applying the IFRS reporting framework.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by post only), 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 / Fax: 2893 9853

Course Information Enquiry:

Phone: 2287 7386 / e-mail: tls@hkicpa.org.hk



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

Payment & Enrolment Status Enquiry: 2287 7381 enrolment@hki CPA.org.hk	Course Information Enquiry: 2287 7057 tls@hki CPA.org.hk	FOR OFFICE USE
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1.			HK\$
2.			HK\$
3.			HK\$
Total:			HK\$

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 - 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 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.
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