

E-learning: HKFRS 18 in Focus: What insurers and other financial institutions need to know

COURSE HIGHLIGHTS:

Following our e-learning on ‘2025 Year-End Closing – Financial Reporting Insights for Insurers’, which includes 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 e-learning, 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.

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

Topic and programme code	Date	Language	CPD hours	Fee
HKFRS 18 in Focus: What insurers and other financial institutions need to know (ESEMETLS251204L01)	4 December 2025	English	1.5 hour	\$ 270 or HKICPA member or student / International Affiliate \$490 for non-member

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 email only), 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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