



## EVENT OVERVIEW:

HKFRS S1 *General Requirements for Disclosure of Sustainability-Related Financial Information* and HKFRS S2 *Climate-related Disclosures* (“HKFRS SDS”) mark a major milestone — Hong Kong’s first sustainability disclosure standards fully aligned with IFRS S1 and IFRS S2. These standards provide a consistent, scalable approach to help entities meet global expectations and strengthen Hong Kong’s position as a leading green finance hub.

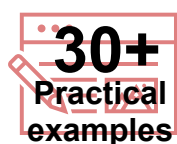
**Are you ready to turn standards into action?** The **HKFRS SDS Guidance** ([Part 1](#) & [Part 2](#)) is designed to help you apply **HKFRS SDS**, whether you are a sustainability professional or just getting started.

This resource focuses on **practical implementation** — the “how” behind the standards — addressing common challenges, market practices, and frequently asked questions. It draws on a wide range of publications and insights to support preparers in areas where clarity is most needed.

In this e-learning, our speakers will guide you through the HKFRS SDS Guidance, helping you to:

- Unlock key concepts for implementing HKFRS SDS
- Apply practical steps and tools to streamline sustainability reporting
- Gain insights to navigate sustainability-related financial disclosures

## Guidance highlights



*Input from a team of sustainability experts and seasoned practitioners*

\* 9 Chapters include (1) Mechanisms Supporting the Application of HKFRS SDS; (2) Reporting Entity; (3) Value Chain; (4) Sustainability-related Risks and Opportunities and Materiality; (5) Climate-related Scenario Analysis; (6) Anticipated Financial Effects; (7) GHG Emissions; (8) Transition Plans; and (9) Connected Information.



Details of the e-learnings are as follows:

Topic and programme code	Language	CPD hour
<b>HKFRS S1 and S2: Turning Standards into Action</b> <b>(ESEMETLS251127L01)</b>	Cantonese with English handout and terminology	1.5 CPD hours ( <i>No CPD hours will be granted if a participant has previously enrolled in the live session of EWEB25112702 held on 27 Nov 2025.</i> )
<b>HKFRS S1 and S2: Turning Standards into Action</b> <b>(ESEMETLS251128L01)</b>	English	1.5 CPD hours

**Fee** Free of charge

**Competency** Sustainability reporting

**Rating** Intermediate Level\*

**Participants** Accountants; Finance professionals; Financial controllers; Investors; CEOs; CFOs; 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:



**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.



**Irene Chu**  
**Partner, ESG Reporting and Assurance, KPMG China**

Irene has over 20 years of experience in audit and leads the Technology and New Economy sector, and Life Sciences sector for KPMG in the Hong Kong region. Since 2020, Irene has been focusing on ESG advisory services.

Irene leads the ESG reporting and assurance in Hong Kong that supports clients on ESG/climate reporting, sustainability strategies, climate change and decarbonisation and ESG assurance.

Irene is a member of the Sustainability Committee at the HKICPA.



**Catherine Chung**  
**Director, ESG Reporting and Assurance, KPMG China**

Catherine is a Director in ESG Reporting and Assurance practice, with over 9 years of experience supporting clients in sustainability, including developing their sustainability framework and governance, preparing sustainability reports following various guidelines such as the HKEX ESG Reporting Code, GRI Standards, TCFD and ISSB, developing decarbonisation plans and conducting materiality assessments.

Catherine is a Certified Public Accountant and has delivered sustainability assurance services to a range of clients in accordance with International Standard on Assurance Engagements (ISAE) 3000.

## **ABOUT THE REGISTRATION:**

- Online registration is recommended, please click [here](#) or visit [www.hkicpa.org.hk](http://www.hkicpa.org.hk)
- To register offline (by email), 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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