



Accounting and Financial Reporting E-learning: 2025 Year-End Closing – Financial Reporting Insights for Insurers

COURSE HIGHLIGHTS:

As insurers approach their third year of reporting under HKFRS 17 *Insurance Contracts*, it is time to reflect on lessons learnt and sharpen our focus on year-end financial reporting requirements. This e-learning will provide essential reminders and insights to support a smooth close for the 2025-year end.

What we will cover in this e-learning:

- **Topical issues and common pitfalls:**
We will explore the prevalent challenges that have arisen since HKFRS 17 became effective in 2023. Participants will gain practical tips and insights for navigating these issues while ensuring compliance with financial reporting requirements.
- **New and revised financial reporting standards:**
We will highlight the latest updates in financial reporting standards that impact insurers. This session will cover changes to financial reporting requirements and best practices across critical areas. In particular, we will provide an overview of HKFRS 18 *Presentation and Disclosure in Financial Statements*¹, a new major standard that applies to all entities and introduces changes to the presentation and disclosure of financial performance.
- **Interactive Questions and Answers Session**, where you can pose your questions and gain clarity on specific concerns related to HKFRS 17 and financial reporting.

Details of the e-learning are as follows:

Topic and programme code	Date	Language	CPD hours	Fee
2025 Year-End Closing – Financial Reporting Insights for Insurers (ESEMETLS251027L01)	27 October 2025	English	1.5 CPD hours (subject to actual attendance)	\$270 (HKICPA member or student / International Affiliate (IA)) \$490 for non-member

Competency

Accounting and financial reporting

Rating

Intermediate Level*

¹ We have also launched another e-learning, which provides a more in-depth discussion of the implications of HKFRS 18 for insurers and other financial institutions. Please click [here](#) for further information.



Participants

Auditors, preparers, CEOs, CFOs, professional accountants in business

* 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.
- Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact us.

Payment & Enrolment Status Enquiry:

Phone: 2287 7381 / e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

Phone: 2287 7057 / e-mail: tls@hkicpa.org.hk