

Accounting and Financial Reporting

E-learning: Accounting considerations related to ESG and climate-related risks

COURSE HIGHLIGHTS:

In recent years, there has been a notable shift in the global business landscape towards a greater emphasis on environmental, social and governance (ESG) and climate-related risks. Investors and other HKFRS stakeholders are increasingly interested in understanding how these factors may affect companies' business models and financial statements.

In July 2024, the International Accounting Standards Board (IASB) published the **Exposure Draft *Climate-related and Other Uncertainties in the Financial Statements*** (ED). The ED proposes eight examples illustrating how an entity applies the requirements in IFRS Accounting Standards to report the effects of climate-related and other uncertainties in its financial statements. The IASB is discussing the feedback and will decide the project's direction in May 2025.

This e-learning will provide an overview of the emerging topics related to ESG and climate risks, such as climate-related commitments, impairment testing, emissions schemes and green bonds, along with a discussion on the application of relevant IFRS Accounting Standards in some common scenarios. This e-learning will also provide an overview of the ED, cover the importance of connectivity between financial statements and sustainability reporting, and discuss relevant Agenda Decisions published by the IFRS Interpretations Committee.

Topic and programme code	Date	Language	CPD hour	Fee
Accounting considerations related to ESG and climate-related risks (ESEMETLS250609L01)	9 June 2025 (Archives webinar)	Cantonese with English handout and terminology	1.5 CPD hours	<ul style="list-style-type: none"> • \$280 (HKICPA member or student / International Affiliate (IA)) • \$500 (non-member)

Competency Accounting and financial reporting

Rating Intermediate Level*

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:

Tony Pang **Director, KPMG**

Tony is a director in KPMG's Audit Quality and Professional Practice. He specializes in supporting the firm and its clients with a wide range of IFRS/HKFRS financial reporting issues, including provisions, impairment of assets, emissions schemes, etc. He regularly delivers training inside and outside the firm on financial reporting topics. He is a member of several HKICPA's Advisory Panels, including Business Combinations and Reporting Entity, Companies Ordinance Application Issues (Financial Reporting), Leases and SME-FRF & SME-FRS.

David Leung **Senior Manager, KPMG**

David is a senior manager in KPMG's Audit Quality and Professional Practice department. He has hands-on experience in supporting professionals and clients of KPMG China in interpreting IFRS/HKFRS financial reporting issues as well as ESG-related requirements.

ABOUT THE REGISTRATION:

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