

Sustainability Assurance Series

In March 2025, the Institute issued HKSSA 5000, *General Requirements for Sustainability Assurance Engagements*. This landmark standard marks a significant step forward in strengthening confidence and trust in sustainability information among intended users in Hong Kong. HKSSA 5000 provides a robust framework for performing high-quality sustainability assurance engagements. Its objective is to enhance the reliability, transparency, and credibility of the disclosed sustainability information. The standard is effective for assurance engagements on sustainability information reported for periods beginning on or after 15 December 2026 or as at a specific date on or after 15 December 2026. Earlier application is permitted.

This training series aims at:

- Strengthening practitioners' skills in sustainability assurance
- Preparing professional accountants to navigate the evolving sustainability landscape
- Equipping professional accountants to address key challenges in assurance engagements

Topic/ Programme code	Date	CPD hours*	Fee	Speakers
E-learning: Overview of HKSSA 5000, <i>General Requirements for Sustainability Assurance Engagements</i> (ESEMETLS250612L01)	12 June 2025	1.5 CPD hours	\$280 (HKICPA member or student / International Affiliate (IA)) \$500 (non-member)	Ms. Eddie Ng
E-learning (Workshop 1): Groups Sustainability Assurance Engagements (ESEMETLS250820L01)	20 August 2025	2 CPD hours	For each : HKICPA member or student/ IA: \$675	Mr. Richard Yeung Mr. Barry Man
E-learning (Workshop 2): Risk Identification and Assessment (ESEMETLS250903L01)	3 September 2025	2 CPD hours	Non-member: \$1,015	Mr. Ee Sin Tan Ms. Hannah Chan
E-learning (Workshop 3): Responding to Risks of Material Misstatement (ESEMETLS250917L01)	17 September 2025	2 CPD hours		Mr. Cyrus Cheung

Language	Cantonese with English handout and terminology
Competency	Auditing and Assurance, Sustainability
Rating	Intermediate Level*
Participants	Sustainability assurance practitioners (professional accountants and non-accountants) and professionals with an interest in sustainability assurance

* Subject to the actual attendance.

** 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 programme

E-learning: Sustainability Assurance Series – Overview of HKSSA 5000, General Requirements for Sustainability Assurance Engagements

This inaugural e-learning of the sustainability assurance capacity building programme will provide a comprehensive overview of the new assurance standard, covering the following key aspects:

- Fundamental principles and concepts, including limited and reasonable assurance, and firm-level quality management
- Engagement acceptance and continuance, including preconditions for assurance
- Group sustainability assurance engagements and the use of the work of others

E-learning (Workshop 1): Groups Sustainability Assurance Engagements, Value Chain and Using the Work of Others (Event code: WSHP25082001)

This workshop will illustrate the key concepts and requirements regarding group sustainability assurance engagements. Topics will be covered:

- Group sustainability
- Value chain
- Components, group components and value chain components
- Using the work of others / another practitioner / practitioner's expert
- Determining materiality

E-learning (Workshop 2): Risk Identification and Assessment (Event code: WSHP25090301)

This workshop will focus on risk identification and assessment in sustainability assurance engagements. Speaker(s) will illustrate:

- Understanding the sustainability matters and sustainability information
- Determining the suitability of the applicable criteria
- Understanding the entity's reporting policies
- Understanding the entity and its environment and the legal and regulatory framework
- Understanding the components of the entity's system of internal control
- Identifying and assessing the risks of material misstatement



E-learning (Workshop 3): Responding to Risks of Material Misstatement (Event code: WSHP25091701)

This workshop will cover considerations and procedures in responding to risks of material misstatement (ROMM) in the planning stage, as well as in the concluding and reporting stage. Topics will be covered:

- General considerations and overall responses
- Procedures in response to ROMM at the disclosure level and at the assertion level for the disclosures
- Evaluating the sufficiency and appropriateness of evidence obtained
- Evaluating the effect of uncorrected misstatements
- Form and content of assurance reports (i.e. limited assurance vs reasonable assurance)

About the speakers

Ms. Eddie Ng

Partner, ESG Reporting and Assurance, KPMG China
Member, Sustainability Assurance Advisory Panel, AASC

Ms. Ng is the firm's technical leader of reporting and assurance of non-financial information and has hands-on experience in supporting professionals and clients in interpreting and applying ESG reporting and assurance requirements.

Ms. Ng 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. She has led and participated in various ESG advisory and assurance engagements, e.g. stakeholder engagement, material assessment, ESG strategy formulation and ESG rating enhancement.

Ms. Ng is a reviewer of the HKICPA's ESG and Corporate Governance Awards since 2018. She is also a team member of the IAASB-National Standard Setter collaboration project on sustainability assurance guidance and educational material. She was a member of the AASC's ESG assurance task force and developed guidance on ESG report assurance for the audit profession.

Ms. Ng has a master degree in environmental management and studied climate-related financial disclosures in her dissertation.

Mr. Richard Yeung

Partner, Sustainability & Climate, Deloitte
Member, Sustainability Assurance Advisory Panel, Auditing and Assurance Standards Committee (AASC), HKICPA

As an accounting advisory partner of Deloitte Hong Kong with more than 20 years of professional experiences, Mr. Yeung aids companies in adopting the new reporting standards (IFRS and ISSB) and regulatory framework in Hong Kong and Mainland China, and provides advisory services on technical business application design and operation transformation. He is a CFA, CESGA and practicing public accountant in Hong Kong. Currently, Mr. Yeung focuses on leading the ESG practice in Hong Kong to support his clients on TCFD climate risk assessment, Scope 3 carbon emission calculation and assurance attestation on GRI/SASB/HKEX sustainability report in response to the enforcement on the new sustainability standards. Mr. Yeung holds his position of Deloitte Global sustainability and climate expert advisory panel and advisory panel member of sustainability assurance for HKICPA.



Mr. Barry Man

Partner, Sustainability & Climate, Deloitte

Mr. Man is a fellow of the Association of Chartered Certified Accountants (ACCA) and the Hong Kong Institute of Certified Public Accountants (HKICPA), as well as a Chartered Financial Analyst (CFA) and holder of the CFA Certificate in ESG Investing. He holds a Bachelor's and Master's degree in Economics from the University of Hong Kong. As a Climate and Sustainability Partner in the Audit and Assurance Department, Mr. Man has led a wide range of ESG assurance engagements, including green deposit pre-issuance, green bond post-issuance assurance for financial institutions and the energy sector, assurance on selected KPIs of ESG reports, and PRB/PRI reports assurance. With a primary sector focus on Financial Services Institutions (FSI)—particularly banking, securities, and insurance—Mr. Man has served as the lead audit engagement partner for major clients such as The People's Insurance Group of China Company Limited, the largest P&C insurance carrier in China, and China International Capital Corporation Limited, a leading investment bank. Additionally, Mr. Man has contributed to the profession as a member of the China Ministry of Finance Accounting Standard Advisory Board and the solvency advisory committee of the former China Insurance Regulatory Commission.

Mr. Ee Sin Tan

Partner, Ernst & Young

Member, Sustainability Ethics Advisory Panel, Ethics Committee, HKICPA

Mr. Tan is a Partner with Ernst & Young, Hong Kong leading both the Climate Change and Sustainability Services as well as the Financial Accounting Advisory Services teams, leveraging over 18 years of experience in serving a diverse clientele. He assists clients with navigating the risks and opportunities arising from sustainability issues. Mr. Tan supports clients in formulating sustainability strategies and optimizing data management processes to meet regulatory requirements and address the expectations of different stakeholders, helping companies align business models to sustainable development goals. In addition to his sustainability role, he provides advisory services to clients on building an efficient and effective finance function that caters to the needs of stakeholders and complies with evolving financial and compliance requirements, including integrated reporting. His track record also includes successfully assisting clients with initial public offerings and cross-border listing procedures.

Ms. Hannah Chan

Senior Manager, Ernst & Young

Ms. Chan is a senior manager at Ernst & Young's Professional Practice. She is a member of HKFRS S1 and S2 Implementation Platform Panel of HKICPA and a member of Ernst & Young's ISSB General Requirements for Sustainability Disclosure on S1 subject matter group. Ms. Chan regularly provides accounting support and advice to audit service teams and provides internal and external trainings. She has over 18 years of experience in providing accounting and auditing services to listed and non-listed companies in Mainland China and Hong Kong, including large state-owned enterprises and international corporations.

Mr. Cyrus Cheung

Partner, Consulting - Sustainability, PwC

Chairman, Sustainability Committee, HKICPA

Member, Sustainability Assurance Advisory Panel, AASC, HKICPA

Mr. Cheung specializes in sustainability advisory, corporate governance, risk management, internal controls, and assurance. In particular, he has extensive experience in advising listed companies to develop and improve their ESG performance. Mr. Cheung has delivered 100+ professional training and advice on sustainability to the companies from various sectors, including real estate, infrastructure, construction, conglomerates, ports operations, logistics, and others. Mr. Cheung is a member of the Hong Kong Institute of Certified Accountants (HKICPA) and serves as the Chairman on the Sustainability Committee of the HKICPA. He is also the Deputy President of CPA Australia and serves as the Chairman of the ESG Committee of CPA Australia.



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.
- 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

Course Information Enquiry:

Phone: 2287 7074

e-mail: tls@hkicpa.org.hk