

Sustainability Ethics Series



Following the 2025 [Sustainability Assurance Series](#), the Institute will launch a **Sustainability Ethics Series** this year on *Ethics Standards for Sustainability Assurance and Other Revisions to the Code Relating to Sustainability Assurance and Reporting* (Sustainability Ethics Standards) issued in October 2025. The Sustainability Ethics Standards are designed to address critical risks to the integrity, quality and effectiveness of sustainability reporting and assurance—from bias and conflicts of interest, to pressures for unethical actions, fraud such as greenwashing, non-compliance with laws and regulations, and threats to practitioner independence. They embed fundamental ethical principles throughout sustainability reporting and assurance engagements, fortifying trust among users in Hong Kong. The standards are effective for periods beginning on or after 15 December 2026 (with value chain provisions from 1 July 2028). Earlier application is permitted.

Join us for this insightful series designed to equip sustainability assurance practitioners with a comprehensive understanding of the Sustainability Ethics Standards.

Topic/ Programme code	Date	CPD hours	Fee	Speakers
E-learning: Overview of Sustainability Ethics Standards (ESEMETLS260507L01)	7 May 2026	1.5 CPD hours	For each E-learning: \$280 (HKICPA member or student / International Affiliate (IA))	Mr. Ee Sin Tan
E-learning: Sustainability Ethics Standards – Independence (ESEMETLS260513L01)	13 May 2026	1.5 CPD hours	\$500 (non-member)	Ms. Eddie Ng

Language	Cantonese with English handout and terminology
Competency	Ethics, Sustainability
Rating	Intermediate Level (Note 1)
Auditor Functional Pillar by Role	Leadership; Review and Monitoring; Executing Procedures (Note 2)
Participants	Sustainability assurance practitioners (professional accountants and non-accountants) and professionals with an interest in sustainability assurance, and preparer of sustainability reports

Notes

- Please click [here](#) for online registrations and refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.
- Please click [here](#) for description of auditor functional pillar by role.



About the programme

E-learning: Overview of Sustainability Ethics Standards (Event code: ESEMETLS260513L01)

This e-learning will provide an overview of the Sustainability Ethics Standards, focusing on the fundamental principles and conceptual framework that underpin ethical conduct. The speaker will illustrate these principles through practical examples and share valuable insights on addressing ethical situations. The e-learning will also introduce the ethical framework for sustainability assurance practitioners, guiding them in deciding whether to use an external expert's work in sustainability assurance engagements.

E-learning: Sustainability Ethics Standards – Independence (Event code: ESEMETLS260513L01)

This e-learning will cover the Independence Standards within the Sustainability Ethics Standards, demonstrating their application with practical examples for sustainability assurance engagements. These standards underpin the ethical mindset, behavior, and independence essential for delivering high-quality sustainability assurance and building public trust in the assurance reports. In particular, the following topics will be covered:

- Applying the conceptual framework to independence
- Group sustainability assurance engagements (including value chain considerations)
- Fees
- Provision of non-assurance services
- Long association of personnel

About the speakers

Mr. Ee Sin Tan

Partner, Ernst & Young

Member, Sustainability Ethics Advisory Panel, Ethics Committee, HKICPA

Deputy Chair, Sustainability 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. Eddie Ng

Partner, ESG Reporting and Assurance, KPMG China

Member, Sustainability Ethics Advisory Panel, Ethics Committee, HKICPA

Chair, Sustainability Assurance Advisory Panel, Auditing and Assurance Standards Committee, HKICPA

Chair, Sustainability Disclosure Standards Committee, HKICPA

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.

About the registration:

- Online registration is recommended, please click [here](https://www.hkicpa.org.hk) or visit 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.

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