Hong Kong Institute of
Certified Public Accountants
香港會計師公會

Accounting and Financial Reporting

Live webinar: 2026 Year-End Priorities and Emerging Reporting Issues for Insurers

COURSE HIGHLIGHTS:

Nearly four years after HKFRS 17 *Insurance Contracts* became effective, insurers are now focused on operational excellence, regulatory expectations and emerging interpretation issues. As 2026 year-end approaches, finance teams, actuaries and auditors need to ensure that complex accounting judgements, disclosures and reporting processes remain robust in an evolving reporting environment.

This webinar will provide insurers, auditors and finance professionals with an update on significant financial reporting developments affecting the insurance industry, including lessons learned from recent reporting cycles, practical HKFRS 17 application challenges and new and forthcoming changes to HKFRS Accounting Standards.

Key topics include:

- HKFRS 17 – year-end focus areas and emerging application matters
- Updates on new HKFRS Accounting Standards and amendments effective in 2026 and beyond:
  - Amendments to HKFRS 9 and HKFRS 7 – *Classification and Measurement of Financial Instruments*, including clarifications on the initial recognition and derecognition of financial assets and financial liabilities
  - Impacts of HKFRS 18 *Presentation and Disclosure in Financial Statements* on insurers' financial statements, with illustrative examples of applying the new presentation and disclosure requirements, implementation challenges and transition considerations
  - Amendments to IAS 28 – *Amendments to the Fair Value Option for Investments in Associates and Joint Ventures*, and considerations for insurers when applying the new amendments
  - Recent and forthcoming IFRS Interpretations Committee agenda decisions relevant to insurers
- Regulators' and auditors' focus areas for insurance financial reporting.

Details of the webinar are as follows:

Topic and programme code	Date and time	Language	CPD hours	Fee
2026 Year-End Priorities and Emerging Reporting Issues for Insurers (EWEB26102802)	28 October 2026 12:30 pm – 2:00 pm	English	1.5 CPD hours (subject to actual attendance)	$280 (HKICPA member or student / International Affiliate (IA)) $500 for non-member

Hong Kong Institute of
Certified Public Accountants
香港會計師公會

Enrolment deadline	21 October 2026 (online/offline enrollment)
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 SPEAKER:

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. Ben has extensive experience supporting various large multinationals in their implementation and application of HKFRS/IFRS 17 and regulatory change. Ben currently focuses on the provision of technical accounting advice to clients and Deloitte practitioners on the interpretation of HKFRS/IFRS Accounting Standards and new regulatory requirements, and on complex accounting issues applying the HKFRS/IFRS accounting framework.

Alice So
Director, Deloitte Touche Tohmatsu

Alice is a Director in Deloitte Hong Kong's Assurance practice with over 15 years of experience serving insurance clients. Her expertise spans external audit, financial reporting, technical accounting and transformation advisory. She has extensive experience supporting insurers navigating HKFRS/IFRS developments and regulatory changes. She is working closely with insurers to address evolving reporting requirements and emerging application matters.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click here or visit www.hkicpa.org.hk
- To register offline (by email only), 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
email: enrolment@hkicpa.org.hk
Course Information Enquiry:
Phone: 2287 7057
email: tls@hkicpa.org.hk

Hong Kong Institute of Certified Public Accountants 香港會計師公會

CPD EVENT ENROLMENT FORM

(The enrolment form must reach the Institute no later than 2 working days before the start of the event.)

Please send the complete form ***by e-mail*** or ***by post*** together with the required payment
Email: **enrolment@hkicpa.org.hk**
By post: **HKICPA, 37/F, Wu Chung House, 213 Queen's Road East, Wanchai. Attn: F&O Dept.**

Payment & Enrolment Status Enquiry: 2287 7381 enrolment@hkicpa.org.hk	Course Information Enquiry: 2287 7009 tls@hkicpa.org.hk	FOR OFFICE USE

Section 1 – Personal Particulars ☑ where appropriate. All fields are mandatory unless specified otherwise.

Membership No.: _____, or please specify: ❑ Non-member ❑ GAA Passport Holder

Name of participant: _____ Organization: *(optional)* _____
Family name *Given name*

Contact information provided below is used solely for communication of the particular event(s), without update to your member profile.

Mobile: _____ E-mail: _____

Section 2 – Event Registration All fields are mandatory.

No.	*Event code*	*Event name*	*Fees*
1.			HK$
2.			HK$
3.			HK$
		Total:	HK$

Section 3 – Payment Please fill in either 3A and ☑ where appropriate. All fields are mandatory.

3A

❑ Cheque (No._____) payable to **HKICPA** or **Hong Kong Institute of Certified Public Accountants**

❑ BOC HKICPA VISA ❑ BOC HKICPA UnionPay card ❑ Other VISA / MasterCard

Card Number: ___ ___ ___ ___ - ___ ___ ___ ___ - ___ ___ ___ ___ - ___ ___ ___ ___ Card Expiry Date: (MM/YY) ___ / ___

Cardholder's Name:	Cardholder's Signature:	Date of completing the form:

Date: _____

Note:

3.1 Applications will only be accepted when payment is made by cheque or credit card. Cash is strictly not accepted.
3.2 For cheque payment, please issue separate cheque for each event. For credit card payment, the card should be valid with expiry date at least 1 month from the date of event.
3.3 In order not to delay the process, please ensure payment is made together with your application.
3.4 Payment receipt will be sent to your email address provided above once the payment is confirmed.
3.5 In normal circumstances, the course fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the course be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. Unsuccessful enrolment will be notified with full refund. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
3.6 Members of HKICPA may access to "MyCPA" to check your enrolment status.

Section 4 – Points to Note

4.1 Applications are processed on a first-come, first-served basis.
4.2 Confirmation of enrolment and login information to access the event (if applicable) will be sent to you via email. Your login ID and password are for your exclusive use ONLY and you should not share them with anyone.
4.3 In the event of typhoon signal no. 8 or above or a Black Rainstorm warning is hoisted, all scheduled events will be cancelled/postponed. Further details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
4.4 Your personal data collected from the enrolment process and administration of courses/events/activities will be used for the purpose of the administration of the course on which you are enrolled. The provision of personal data by means of this form is voluntary. However, insufficient information may result in an inability to process your application. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link https://mas.hkicpa.org.hk/mycpa/communication/preference. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to https://www.hkicpa.org.hk/en/Tools/Privacy-policy.
4.5 No unauthorized audio or video recording is allowed at CPD events.
4.6 The Institute reserves the right to amend the above terms and conditions without prior notice, and to change the venue, date, speaker or to cancel the event due to unforeseen circumstances. In case of any disputes, the Institute reserves the right to make the final decision.

For payment by cheque, please fill-in your postal address for refund.

Name:	Name:
Address:	Address: