

# ESG Workshop on Carbon Accounting (Programme Code:WSHP24050701)





This programme is one of the Eligible Programmes under the Pilot Green and Sustainable Finance Capacity Building Support Scheme, (<u>https://greentalent.org.hk/</u>).

Programme Identification Code: GTP-986234 Effective date under the Scheme\*: 2024/02/01

\* The Pilot Green and Sustainable Finance Capacity Building Support Scheme only accepts reimbursement applications in relation to an Eligible Programme with an enrolment date that is on or after the effective date of such Programme.

What exactly is carbon accounting, how do you calculate it, and why should your business care about it?

In today's world, companies are actively taking measures to combat the adverse effects of climate change. There is a growing focus on achieving a state of "net-zero" or "carbon neutrality", which requires accurate reporting on their carbon reduction efforts.

As a professional accountant, you should be familiar with how financial transactions pertaining to a business should be recorded and measured. But how about carbon? Like financial accounting, carbon accounting focuses on quantifying the impact of an entity's business activities – though instead of quantifying traditional financial impact, it measures climate impact.

Carbon accounting enables companies to assess their overall emissions both within their own operations (Scope 1 and 2 emissions) and across their value chain (Scope 3 emissions). This comprehensive understanding empowers the company's management to make informed business decisions. By gaining insights into their current emissions, they can steer away from choices that may hinder their ability to achieve their carbon reduction goals, enabling them to plan various climate-related scenarios to better respond to both positive and negative impact arising from climate change.

This workshop is created to assist members of HKICPA to strengthen their technical knowledge of Carbon Accounting.

In this workshop, the speakers will cover:

- Latest information on ESG
  - Current ESG trends and standards, globally and locally
  - Latest and upcoming ESG regulations in Hong Kong
- Carbon Accounting
  - Introduction on standards and reporting requirements of greenhouse gas
  - How to calculate Scope 1, 2, and 3 emissions
  - Data collection (including value chain (Scope 3) emission)
  - Climate scenario analysis planning
  - Practical insights

Speakers	<b>Mr. Richard Yeung</b> Partner, Sustainability & Climate, Deloitte								
	<b>Mr. Mac Ma</b> Director, Sustainability & Climate, Deloitte								
	<b>Mr. Gerald Lau</b> Manager, Sustainability & Climate, Deloitte								
	<b>Ms. Christy Tong</b> Manager, Sustainability & Climate, Deloitte								
	(Speakers' profiles are printed overleaf)								
Date	Tuesday, 7 May 2024								
Time	1:00 p.m. – 5:00 p.m.								
Venue	Hong Kong Institute of CPAs 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong								
Format	Workshop								
Language	Cantonese, supplemented with English								
Fee	HKICPA member, student, IA or non-member:	HK\$1,180 (reimbursable fees under the Pilot Green and Sustainable Finance Capacity Building Support Scheme <sup>#</sup> )							
	( <sup>#</sup> Reimbursement amount is dependent on the actual amount incurred by the programme participant and the applicable percentage of reimbursement based or that participant's applicant category.)								
Competency*	Sustainability; Industry knowledge								
Sub-competency*	Understanding the relevancy and applicability of sustainability to business; Business and product knowledge								
Rating*	Intermediate level								
CPD hours	4								
Enrolment deadline	Monday, 6 May 2024 (offline enrolment by 3 May 2024)								
Registration	Online registration is recommended, please click <u>here</u> or visit <u>www.hkicpa.org.h</u> To register offline (by post or by email), please complete the enclosed enrolmen 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.								

\* Please refer to the competencies and ratings for CPD events.

## About the speakers



#### Mr. Richard Yeung

Partner, Sustainability & Climate, Deloitte

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 committee member of sustainability assurance for HKICPA.



#### Mr. Mac Ma

Director, Sustainability & Climate, Deloitte

Mr. Ma is the Director of Deloitte Climate and Sustainability. He has over 15 years of international experience in the spheres of ESG Topic, especially carbon profiling, auditing and reporting, as well as research and development of carbon credit projects and emissions trading system. He has led the development of around 200 carbon projects using a variety of international methodologies, including GHG Protocol, ISO 14064/14067, UNFCCC CDM, Gold Standard, VCS and China's pilot carbon trading system guidelines. He worked for the Infrastructure Department of the Australian Commonwealth Government in Canberra and the Sydney Metro, focusing on project carbon emissions assessment and mitigation before joining Deloitte.



#### Mr. Gerald Lau

Manager, Sustainability & Climate, Deloitte

Mr. Lau is a manager in Deloitte's Climate and Sustainability team, who has contributed and lead numerous climate-related project across Financial, Property and Technology sector. His expertise lies in carbon accounting and SBTi target setting, data analytics pertaining to carbon footprint, following TCFD (Task Force on Climate-related Financial Disclosures) and PCAF (Partnership for Carbon Accounting Financials) frameworks. His skills also extend into data visualization and reporting, enabling effective communication of complex data sets and analysis.



#### Ms. Christy Tong

Manager, Sustainability & Climate, Deloitte

Ms. Tong is a manager in Deloitte's Climate and Sustainability Team focusing on climate risk assessment and carbon accounting. She has various project experiences in Science Based Targets initiative target setting, ESG reporting, climate risk assessment and carbon credit. She is also qualified with EFFAS Certified ESG Analyst® and GARP Sustainability and Climate Risk (SCR) Certificate.



### **HKICPA Event Enrolment Form**

#### Finance & Operations Department, Hong Kong Institute of CPAs, <u>37/F, Wu Chung House, 213 Queen's Road East, Hong Kong</u>

Payment & Enrolment Status Enquiry: 2287 7381 e-mail: <u>enrolment@hkicpa.org.hk</u>							Course Information Enquiry: 2287 7253 / 2287 7230 e-mail: <u>cpd@hkicpa.org.hk</u>									FOR OFFICE USE					
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<ul> <li>otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute.</li> <li>For credit card payment, the card should be valid with expiry date at least 1 month from the date of event.</li> <li>Please issue SEPARATE CHEQUE for each event.</li> <li>In normal circumstances, the event fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the event be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. For credit card payment, refund will be mailed to your correspondence address.</li> <li>All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For</li> </ul>												nt. For									
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