THE ASSOCIATION OF HONG KONG ACCOUNTANTS

(a member of The Association of Hong Kong Accountants Limited, incorporated in Hong Kong as a company limited by guarantee)

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Webinar on
"Corporate Governance and ESG Disclosures: Getting the Year-End Reporting Right"

Speaker:
Mr. Ricky Cheng
Director and Head of Risk Advisory
BDO Hong Kong

(Course Code : 342026)

The revised Corporate Governance Code and related Listing Rules took effect on 1 July 2025 and apply to Corporate Governance Reports and Annual Reports for financial years commencing on or after that date. For issuers with a 31 December year-end, the financial year beginning 1 January 2026 is the first full financial year under the revised regime.

On the ESG front, all listed issuers have been required to disclose Scope 1 and Scope 2 greenhouse gas emissions on a mandatory basis for financial years commencing on or after 1 January 2025. LargeCap issuers must also comply with the broader climate-related disclosure requirements—including Scope 3 emissions, scenario analysis, transition planning and related matters—on a mandatory basis for financial years commencing on or after 1 January 2026.

Seminar Overview

This seminar will examine the key changes under the revised Corporate Governance Code and the ESG Reporting Code, and provide practical insights into how listed issuers are responding to the new disclosure expectations.

Drawing on currently published reports, including early adoption by companies with 30 June 2026 year-ends, the speaker will illustrate how issuers are disclosing the new requirements in practice and share the latest observations on common gaps, emerging practices and areas for improvement.

Topics Covered

- Board performance evaluations
- Risk management and internal control disclosures
- Scope 3 GHG disclosures
- ESG financial impact assessment and related disclosures
- AI risks and governance

What You Will Learn

- Understand the key changes introduced by the revised Corporate Governance Code and related Listing Rules
- Gain clarity on the ESG Reporting Code's climate-related disclosure requirements and their phased implementation
- Learn how Scope 3 emissions, scenario analysis, transition planning and climate-related financial effects should be addressed
- Review practical examples of how issuers have disclosed the new requirements in their latest reports
- Identify practical steps to strengthen board oversight, risk management, internal controls and AI governance

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Date:	**17 December 2026 (Thursday)**	
Time:	6:30pm – 8:00pm (6:15pm Registration)	
Venue:	**WEBINAR (webinar access link will only be sent by email to the participants, who have paid the enrolment fee, one or two days before the date of the webinar)**	
Medium:	Cantonese	
CPD Hours:	1.5 hours	
Enrolment Fee:	**HK$180**	Member of AHKA
	HK$280	Non-member or Others
Online Enrolment:	Please **Click Here**	
Deadline:	15 December 2026 (Tuesday)	

About the Speaker:-

Mr. Ricky Cheng
Director and Head of Risk Advisory
BDO Hong Kong

Ricky Cheng is the firm's Director and Head of Risk Advisory. He leads the firm's Risk Advisory practice, specialising in internal audit management and corporate governance across Chinese Mainland and Hong Kong. With over 20 years of experience in risk and assurance, Ricky's background spans major international accounting firms and commercial internal audit roles.

His deep technical expertise includes:
Compliance: Sarbanes-Oxley (SOX), ESG readiness, and SVF license assessments
Governance: Risk management assessments and corporate governance reviews
Operational excellence: Business process reviews and internal audit assistance

Ricky manages a diverse client portfolio across industries such as financial services (brokerage and derivatives), property development, gaming, manufacturing, and FMCG. A recognised thought leader, he frequently speaks at professional body events and provides specialised training for both listed and private companies.

Enrolment Form

To : The Association of Hong Kong Accountants

Email : ahka_enrolment@ahka.hk Enquiries : 3520 2546

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☐ Member of AHKA (No.: _____)

☐ Non-Member or Others

Full Name : _____

Firm's Name : _____

Mobile Phone No. : _____ Email: _____

Enrolment Fee:	Member of AHKA	HK$180
	Non-Member or Others	HK$280

Cheque No. : _____ Bank: _____ Amount HK$_____

Signature: _____ Date: _____

Please complete the enrolment form together with your cheque for the full amount made payable to "***The Association of Hong Kong Accountants Limited***" and send to Unit E6, 2/F., Hong Kong Industrial Building, 444-452 Des Voeux Road West, Hong Kong

Notes:
1. Enrolments for the seminar are accepted on the first-come-first-served basis. Priority will be given to AHKA's members or associates.
2. **Confirmation and webinar access link will be sent by email one or two day before the date of the webinar.**
3. Please use your seminar registration name to login into the webinar seminar.
4. If Typhoon Signal No. 8 or higher / Black Rainstorm warning is hoisted, the seminar will be postponed and new arrangement will be announced.
5. **Personal data** collected from the enrollee may be used by the Association to inform you of this seminar, and any other training activities, the benefits, goods, services, facilities and events to be organized or provided by the Association. An enrollee may opt out from receiving such materials at any time by sending a letter to the Association's privacy officer.
6. **Once application is successful, fees are non-refundable and seats are non-transferable.**