

11 January 2018

To: Analysts, investors and users of financial reports

EDUCATION SESSIONS ON NEW MAJOR STANDARDS

Financial reports will look different over the course of the next three years because of four new major accounting standards impacting revenue, leases, financial instruments and insurance contracts.

HKICPA and the International Accounting Standards Board will host the following investor education sessions to explain the major reporting changes.

Details of the education sessions

Date: 1 February, Thursday
Venue: HKICPA Boardroom, 37/F, Wu Chung House,
213 Queen's Road East, Wanchai, Hong Kong
Fee: Free of charge
Language: English

Session	New major standard	Time
1	IFRS 16 <i>Leases</i> Effective from 1 January 2019	11:30am – 12:30pm
2*	IFRS 15 <i>Revenue from Contracts with Customers</i> & IFRS 9 <i>Financial Instruments</i> (focusing on the impairment of financial assets) Effective from 1 January 2018	1:30pm – 4:00pm
3*	IFRS 17 <i>Insurance Contracts</i> Effective from 1 January 2021	4:30pm – 6:00pm

*This is a re-run of the investor sessions held in September 2017.

Attendance is by registration only.

To register, please email outreachhk@hkcipa.org.hk with your name, organization, contact details and the sessions (1, 2 and/or 3) you are attending.