



TREASURE STEP LIMITED

Treasure Step Limited ("TSL")

Address: Rooms 905-909, Yu To Sang Building, 37 Queen's Road Central,
Central, Hong Kong

Tel: (852) 2117 1112 Fax: (852) 3421 0877

Email : enquiry@treasurestep.com.hk

Website : www.treasurestep.com.hk

Webinar on "Discussion on the insights of changes in the Pro-Forma Financial Statements under HKFRS for the Year Ended 31/12/2024"

[A softcopy of the Pro Forma will be provided]

It will be based on the latest updates on Hong Kong Financial Reporting Standards and practical examples will be included.

(CPD_2025_01)

Date: 17/2/2025 (Monday) Speaker: Dr. Alvin Wan

About the Speaker:

Dr. Alvin Wan (尹天佑博士), DBA, FCPA (Practising), FCCA, FCA (ICAEW), FCS, FCG

Managing and Practising Director of a sizeable CPA practice in Hong Kong

Adjunct Senior Lecturer of Financial Reporting at TSL

Alvin is an all-rounded professional accountant. He possesses nearly 30 years of experience in financial reporting, corporate finance, pre-IPO restructuring, and other related areas. Alvin is also a professional exam trainer with over 25 years of teaching experience, specialising in papers related to financial reporting, cost and management accounting, corporate financial management, and other related areas.

Target Audiences: CPAs (Practising), CPA trainers and staff working in CPA firms

CPD Hours : 2.5 hours

Enrolment Fee : HK\$380

Medium : Cantonese, supplemented with English

Online Arrangement :

The online CPD session will be ready on 17/2/2025. A set of login and password would be given to you after enrolment. You can login to our website: www.treasurestep.com.hk to view your session and once you have finished, please send us an email so that we can issue your CPD certificate.

Our IT system can track whether the participant did finish the whole session and date of viewing.



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Content of the Seminar

Our speaker will go through the major changes in accounting and disclosure.

- Discuss the insights of Pro Forma Financial Statement for Year ended 31/12/2024 under HKFRSs.
- Demonstration of common examples of revised accounting standards and disclosures, especially during the processes of preparation of financial statements

Recap the latest updates on Hong Kong Financial Reporting Standards

Section I. Revised Hong Kong Financial Reporting Standards that are applicable to December 2024 year end

- HKAS 1 Classification of Liabilities as Current or Non-current (amendments)
- HKAS 1 Non-current Liabilities with Covenants (amendments)
- HKFRS 16 Lease Liability in a Sale and Leaseback (amendments)
- HK Int 5 (Revised) Hong Kong Interpretation 5 (Revised) Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause (amendments)
- HKAS 7 and HKFRS 7 Supplier Finance Arrangements (amendments)

Section II. New and amended Standards and Interpretations issued that are not yet effective, but may be adopted early

- HKAS 21 and HKFRS 1 Lack of Exchangeability (amendments)
- HKFRS 9 and HKFRS 7 Classification and Measurement of Financial Instruments (amendments)
- HKFRS 1, HKFRS 7, HKFRS 9, HKFRS 10 and HKAS 7 Annual Improvements to HKFRS
- HKFRS 18 Presentation and Disclosure in Financial Statements (new standard)
- HKFRS 19 Subsidiaries without Public Accountability: Disclosures (new standard)
- HK Int 5 Hong Kong Interpretation 5 Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause (amendments)
- HKFRS 10 and HKAS 28 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amendments)

Section III. New Standards issued that are not yet effective, but may be adopted early

Brief Discussion on :

- HKFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information
- HKFRS S2 Climate-related Disclosures

More online CPD Seminars will be launched this year!!!



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Enrolment Form

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Enquiries : 2117 1112
Fax : 3421 0877

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Date: 17/2/2025 (Monday) Speaker : Dr. Alvin Wan

Full Name : _____

Firm's Name : _____

Mobile Phone No : _____ Email : _____

Enrolment Fee : **\$380**

Cheque: _____ Bank: _____ Amount HK\$: _____

Signature : _____ Date : _____

Please complete the enrolment form together with your cheque for the full amount payable to **“Treasure Step Limited”** and send to Rooms 905-909, Yu To Sang Building, 37 Queen's Road Central, Hong Kong. OR DEPOSIT into A/C No.: **HSBC 023-852999-838** OR **FPS ID 116769027**.

Please e-mail or fax the enrolment form and deposit slip to us. (enquiry@treasurestep.com.hk or 3421 0877)

Terms or Conditions:

1. Enrolments for the seminar are accepted on the first-come-first-served basis.
2. Confirmation will be sent by email before the date of the seminar. Once the application is confirmed, neither enrolment fee is refundable nor seat is transferable/cancellable.
3. If Typhoon Signal No. 8 or higher / Black Rainstorm warning is hoisted, the seminar will be postponed and new arrangement will be announced.
4. Personal data collected from the enrollee may be used by TSL inform you of this seminar, and any other training activities and events to be organized or provided by TSL. An enrollee may opt out from receiving such materials at any time by sending a letter or an email to TSL.



TREASURE STEP LIMITED

List of Online CPD Courses 2025

Email: enquiry@treasurestep.com.hk

Enquiries: 2117 1112

Fax: 3421 0877

Course Code	Course Name	Speaker	Language	CPD hrs	Fee
<input type="checkbox"/> TSL3801	Practical Issues in HKFRS for Private Entities and common mistakes in application 2022	Dr. Alvin Wan	Cantonese	2	HK\$380
<input type="checkbox"/> TSL3802	Top five major different applications of the three sets of financial reporting standards - HKFRS, SME-FRS and HKFRS on PE - Highlighting the difference in application, classification and measurement for Hong Kong financial reporting standards under the three sets of financial reporting standards	Eunice Chu	Cantonese	2.5	HK\$380
<input type="checkbox"/> TSL3803	Knowledge update on the liquidation of a limited company in the legal aspect Types of liquidation and the processes / Directors' duties and liabilities / Winding up of non-Hong Kong companies / New winding up law reform	Antony Sin	Cantonese	2.5	HK\$380
<input type="checkbox"/> TSL3804	DIPN 60 Attribution of Profits to Permanent Establishments in Hong Kong ; DIPN 56 Concessionary Deductions: Sections 26H to 26M Health Insurance Premiums; and DIPN 57 Concessionary Deductions: Sections 26N to 26U Annuity Premiums and MPF Voluntary Contributions	Henry Kwong	Cantonese	2	HK\$380
<input type="checkbox"/> TSL3805	IPN 58 Transfer Pricing Documentation and CbC Reports and DIPN 59 Transfer Pricing between Associated Persons	Henry Kwong	Cantonese	2	HK\$380
<input type="checkbox"/> TSL3806	Taxation Workshops for Auditors - Highlighting common taxation mistakes in tax computation - Enhance tax knowledge and update recent tax developments	Fiona Lam	Cantonese	6	HK\$1,500
<input type="checkbox"/> TSL3808	Online sessions - Auditing Workshops for Auditors 2024 - Enhance the knowledge of auditing principles - Discuss the practical audit procedures - Discuss the samples of the audit programme for Practice Review - Practical difficulties in applying audit judgement	Fiona Lam	Cantonese	7.5	HK1,600
<input type="checkbox"/> TSL3809 <u>NEW</u>	Double Online sessions by our premium PWC guest speakers Session 1: FSIE Regime and Tax Refund in Cross-border Double Taxation Issues Session 2 : Navigating Tax Audits: Strategies for Success in the Evolving Tax Landscape	Kenneth Wong Sally Lu Karen Au Joyce Chak Adeline Chiu	Cantonese	5	HK\$ 800

Once you have finished viewing your enrolled "Online CPD", please inform us via email at enquiry@treasurestep.com.hk. We will issue the CPD certificate accordingly.

Full Name : _____

Mobile Phone No : _____ Email : _____

Please "✓" the course code in above Total Amount HK\$: _____

Signature : _____ Date : _____

Please complete the enrolment form together with your cheque for the full amount payable to " **Treasure Step Limited** " and send to Rm 905-909, 9/F, Yu To Sang Building, 37 Queen's Road Central, Hong Kong .

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