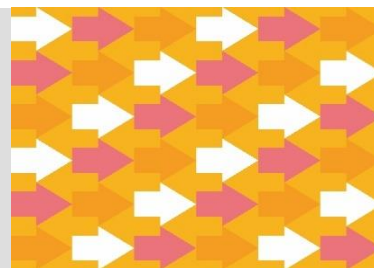




IFRS Update – Q1 Virtual Special: Climate change



Date:
16 February 2023

Time:
2.00pm – 4.00pm

Format:
Virtual (MS Teams)

CPE credit:
2 hours

Objective

Get quick update on changes to IFRS (or SFRS(I)) and interpretations.

Deep dive into the IFRS financial reporting impacts of climate risk

Who should attend?

CFOs, CROs, sustainability officer, finance managers, risk managers, group strategy, analysts, investors and internal auditors at all levels.

Overview and benefits of attending

The impact of climate change is a high-profile issue that governments and companies are focusing on. While ESG reporting is evolving fast around the world and more companies commit to decarbonisation, climate risk has not been sufficiently considered in most financial statements. Investors are calling out for hard information on the financial impacts climate change will have on companies. This workshop is designed to help participants consider the climate-related matters in financial reporting.

The workshop will also provide participants with a quick reminder of upcoming changes to IFRS and SFRS(I), and an update on recent agenda decisions made by IFRIC.

This workshop is virtual. It is only 2 hours. It is designed to be interactive. There will be poll questions and participants may raise questions during the session. Participants will be requested to complete a short quiz after the workshop.

The PwC IFRS Update will be run virtually in Q2, Q3 and Q4, with a different trending issue for each run.



Workshop agenda

Special Focus: Accounting Implications of Climate Change

- What are climate risks
- Sustainability reporting vs financial reporting
- Connected information
- Climate risk in IFRS measurement
- Obligation to decarbonise
- Green instruments
- Disclosure

IFRS Update

Changes effective 1 January 2023:

- IAS 1 / SFRS(I) 1-1: Disclosure of Accounting Policies
- IAS 8 / SFRS(I) 1-8: Accounting Estimates
- IAS 12 / SFRS(I) 1-12: Deferred Tax on Assets / Liabilities Arising from Single Transaction

Changes effective 1 January 2024 or later:

- IFRS 16 / SFRS(I) 16: Lease Liability in a Sale and Leaseback
- IAS 1 / SFRS(I) 1-1: Classification of Liabilities as Current or Non-current

IFRIC agenda decisions:

- IAS 37: Negative low emission vehicle credits
- IAS 7: Demand deposits with restrictions on use

(Some topics may change based on new announcements by standard setters or at the discretion of the trainer(s).)

About the workshop leader



Tien Chi Wong
Senior Manager, PwC Singapore

Key workshop delivery experience: Tien Chi is a Senior Manager in the Accounting and Financial Reporting Advisory team in Singapore. She leads and conducts public seminars and in-house accounting workshops for clients. She is also an in-house trainer for IFRS update in PwC Singapore.

Summary of key project experience: Besides trainings, she provides accounting advisory on complex transactions and new businesses for clients across industries, such as logistics, commodities and sustainability. She also provides technical support to the assurance practice in specialist areas such as expected credit loss and hedge accounting. She is part of PwC's global working groups on climate change and sustainability reporting. She is also a member in the ISCA's working group on interest rate benchmark reform.

Tien Chi has over 15 years of experience in technical accounting and banking. Prior to PwC, she is the Regional Head of Accounting Policy for a large multinational bank.

(Trainers' involvement is subject to availability and PwC reserves the right to change the appointed trainers at its own discretion.)

How to register

Simply fill in the registration form appended with this brochure or register online by selecting the preferred date in the Training Calendar (www.pwc.com/sg/academy).

For any further queries, please email sg_academy_mailbox@pwc.com

Registration Form

IFRS Update – Q1 Virtual

Rates	PwC Clients & Alumni	Public
Fee	S\$210.00	S\$240.00

* Enjoy a group discount of 10% if 3 or more participants from your organisation enrol in this course.

Please register the following person/s for the workshop on **15 February 2023**.

1. Name: Mr/Ms/Mdm Designation:
Email: Contact No:
2. Name: Mr/Ms/Mdm Designation:
Email: Contact No:

Contact Person

Name: Mr/Ms/Mdm Designation:
Company: Address:
.....
Email: Contact No.:

Registration and Payment

Registrations will only be confirmed upon receipt of payment and registration form. Please email the scanned copy of your registration form to sg_academy_mailbox@pwc.com and/or mail the registration form and payment to **7 Straits View, Marina One, East Tower, Level 12, Singapore 018936 (Attn: PwC's Academy)**

For registration and enquiries, please email us at sg_academy_mailbox@pwc.com.

In-Company Training

This workshop can be presented on-site at your organisations as an in-house programme. For more information and enquiries, please email us at sg_academy_mailbox@pwc.com

Note:

- Fees include 8% GST.
- Certificate of Attendance will be awarded on successful completion of the workshop.
- Continuing Professional Education (CPE) credits will be awarded upon successful completion of the workshop.

Cancellation policy:

Full payment must be made prior to the seminar.

Registered participants will be liable for the full fee even in the event of non-attendance.

Upon receipt of registration, any request for cancellation or a replacement must be confirmed in writing at least **(7) working days** before the seminar and subject to PwC's Academy's approval.

10% administrative fee will be imposed for any cancellation or deferment received less than **(5) working days** before the seminar.

PwC's reserves the right to amend, postpone or cancel the seminar due to unforeseen circumstances.

