



THE ASSOCIATION OF
**HONG KONG
ACCOUNTANTS**

ONC Lawyers
柯伍陳律師事務所

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

Unit E6, 2/F., Hong Kong Industrial Building,
444-452 Des Voeux Road West, Hong Kong

Tel: (852) 3520 2546 / 2127 4249 Fax: (852) 3547 8088
Email: ahka_enrolment@ahka.hk Website: www.ahka.hk

Webinar on

“Delay in Publishing Audited Annual Results Announcement: A War between Professional Accountants for Resumption of Trading?”

Speaker :

Mr. Paul Lam

Senior Associate, ONC Lawyers

(Course Code : 172021)

About the webinar:

Listed companies in Hong Kong are subject to stringent financial reporting obligations and are required to publish audited annual results announcement under tight reporting timeline. There is no guarantee that the audit would be completed smoothly. Worse still, the audit may be delayed due to accounting or audit issues, leading to delay in the publication of audited annual results announcement. These issues may also evolve into corporate governance issues, internal control issues and regulatory compliance issues.

When the audit turns sour and the listed company fails to publish audited annual results announcement before the regulatory deadline, the chemistry between the professional accountants involved may begin to change. These professional accountants typically include the finance director/CFO/financial controller/finance manager, the existing auditor, chairman of audit committee and even potential new auditor, independent/internal control reviewer or forensic accountant.

This webinar seeks to explore the interactions between the professional accountants involved following the delay, and the roles they play in completing the audit and working towards the resumption of trading of the shares of the listed companies.

This webinar will cover:

- Overview of financial reporting obligations of listed companies
- Consequences of delay
- Common issues involved in the delay
- Road to resumption of trading
- Change of auditors and engagement of professional parties
- What role should Audit Committee play?
- Practical tips
- Q&A



THE ASSOCIATION OF
**HONG KONG
ACCOUNTANTS**

ONC Lawyers
柯伍陳律師事務所

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

Unit E6, 2/F., Hong Kong Industrial Building,
444-452 Des Voeux Road West, Hong Kong

Tel: (852) 3520 2546 / 2127 4249 Fax: (852) 3547 8088
Email: ahka_enrolment@ahka.hk Website: www.ahka.hk

Date:	25 October 2021 (Monday)
Time:	6:30pm – 8:30pm (6:15pm Registration)
Venue:	<u>WEBINAR (webinar access link is only sent by email to the participants, who have paid the enrolment fee, one or two days before the date of the webinar)</u>
Medium:	Cantonese
CPD Hours:	2 hours
Enrolment Fee:	HK\$100 Member or Associate of AHKA HK\$150 Non-member
Online Enrolment:	Please Click Here
Deadline:	21 October 2021 (Thursday)

About the Speaker:-



Mr. Paul Lam

Senior Associate, ONC Lawyers

Mr. Paul Lam specialises in IPOs and has participated in a number of IPOs on the Main Board and GEM, advising the listing applicants and sponsors. Paul is also experienced in handling resumption of trading of listed companies and mergers and acquisitions, and he has provided legal services to a number of listed companies on commercial transactions and compliance issues.

Paul is also an experienced qualified accountant (FCPA & FCA). Prior to becoming a lawyer, Paul worked as an auditor in one of the “Big Four” accounting firms and as a lecturer for accountancy professional exams of HKICPA and ACCA focusing on financial reporting, auditing and corporate governance for over 12 years. Paul was the author of some study materials on financial reporting and auditing, and was a regular speaker for seminars organised by the HKICPA.

Enrolment Form

To : The Association of Hong Kong Accountants

Email : ahka_enrolment@ahka.hk

Enquiries : 3520 2546 / 2127 4249

Fax : 3547 8088

Webinar on

“Delay in Publishing Audited Annual Results Announcement: A War between Professional Accountants for Resumption of Trading?”

Course Code: 172021

25 October 2021 (Monday)

Member or Associate of AHKA (No.: _____)

Non-Member

Full Name : _____

Firm's Name : _____

Mobile Phone No. : _____ Email: _____

Enrolment Fee:	Member or Associate of AHKA	HK\$100
	Non-Member	HK\$150

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 O/B 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.