

# Regular Listco CPD Training

**Date**

18 Feb 2025 (TUE)

**Language**Cantonese  
(Handout in English)**Venue**HKMA Training Center in  
Wan Chai  
(3/F., Pico Tower, 66  
Gloucester Road, Wan Chai)**Rundown**6:45pm Registration  
7:00pm Seminar begins  
9:00pm Ends**Fee**HK\$350 Normal Fee  
HK\$250 Member Fee**CPD Hours**2 hours  
(please refer to Note 5)

Course ref: PDP/2502/02

## Treasury Shares practices and related accounting implications

**Course Outline:**

In 2024, The Stock Exchange of Hong Kong Limited introduced a new treasury shares regime (the "**Treasury Share Regime**") under the Rules Governing the Listing of Securities on the Stock Exchange (the "**Listing Rules**").

In the seminar, our speakers will share this new regime in both corporate finance and financial reporting aspects.

**PART I – Corporate Finance (presented by Emperor Corporate Finance Limited)**

In light of the New Regime, the Securities and Futures Commission published a new Practice Note 26 to explain the implication of Treasury Share Regime under the Codes on Takeovers and Mergers and Share Buy-backs.

In the seminar, the following topics will be covered:

- Background to the Treasury Share Regime
- Resale of treasury shares and its benefits
- Key changes to the Listing Rules under the Treasury Share Regime
- Remove the requirement to cancel repurchased shares
- Treat a resale of treasury share as new share
- Requirements to mitigate the risks of market manipulation and insider dealing
- Consequential amendments on the Listing Rules to address the treatment of treasury shares
- Implications under Takeovers Code and Disclosure of Interests regime
- Market cases on the Treasury Share Regime

**PART II – Financial Reporting (presented by Ms. Eunice Chu from EC Training and Advisory Ltd)**

The new rules governed the repurchase of a listed company's own shares which significantly impacted the financial reporting. In this seminar/webinar, we will explore the following topics:

- New Rules for Share Repurchase: An overview of the latest regulations affecting the repurchase of a listed company's own shares.
- Accounting Treatment of Treasury Shares: A detailed examination of the accounting principles and practices related to treasury shares.
- Gains or Losses on Subsequent Sale: Insights into how to recognize and report gains or losses from the sale of treasury shares.
- Selling Treasury Shares vs. Issuing Common Stock: A comparative analysis of the accounting implications of selling treasury shares versus issuing new common stock.

**Who Should Attend?**

This seminar is suitable for **Directors, CFOs, Financial Controllers and Company Secretaries.**

**Our key features**

- Specialised on Listco practices
- Verifiable CPD hours
- Connections to renowned speakers
- Professional community networking

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(please refer to Note 5)**Speaker(s):****Mr. Mark Chan***Managing Director, Emperor Corporate Finance Limited*

Mr. Chan is the Managing Director at Emperor Corporate Finance Limited and a Responsible Officer under the Securities and Futures Ordinance. He holds a Bachelor of Arts degree in Accountancy from The Hong Kong Polytechnic University and a Master of Business Administration degree with a major in international business from EU Business School. Mr. Chan is a fellow member of the Association of Chartered Certified Accountants and the Hong Kong Institute of Certified Public Accountants. He has joined Emperor's corporate finance team since 2011 and has nearly 20 years of experience in corporate finance and financial management. He has spearheaded multiple strategic mergers and acquisitions, trading resumptions, initial public offerings, corporate and debt restructurings and white knight takeovers.

**Mr. Steve Wong***Director, Emperor Corporate Finance Limited*

Mr. Wong is the Director at Emperor Corporate Finance Limited and a Responsible Officer under the Securities and Futures Ordinance. Mr Wong holds a Bachelor of Arts degree in Accountancy from The Hong Kong Polytechnic University and is a fellow member of the Institute of Public Accountants in Australia. Mr. Wong has joined Emperor's corporate finance team since 2014 and has more than fifteen years of experience in the fields of corporate finance, fund management and management consulting. Leading a professional team, he oversees strategic mergers and acquisitions, investments, corporate and debt restructurings, trading resumptions, initial public offerings, reverse takeovers, growth strategies for emerging industries, and financing activities.

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(please refer to Note 5)**Speaker(s):****Ms. Eunice Chu,**  
**Founder of EC Training and Advisory Ltd**

Eunice Chu is a highly experienced corporate trainer specializing in International/Hong Kong Financial Reporting Standards (I/HKFRS). With a vast knowledge of accounting principles, she is widely recognized as an esteemed speaker, delivering technical seminars and training to various sectors including the commercial industry, finance community, universities, government agencies, and corporations in Hong Kong, Macao, Vietnam, Cambodia, and across Asia.

As the founder of EC Training and Advisory Ltd and Eunice Chu CPA & Co, Eunice provides professional training and advisory services to the accounting community through esteemed organizations such as ACCA, the Society of Chinese Accountants and Auditors (SCAA), the Association of Women Accountants (Hong Kong) Limited (AWAHK), the Shanghai National Accounting Institute, as well as the governments of Macao and Hong Kong. She also manages an online education platform at <http://learning.eunicechu.com>.

Presently, Eunice holds the position of Senior Lecturer at Kaplan Hong Kong. She actively contributes to the accounting profession as a Committee Member of ACCA Hong Kong, a Council member of AWAHK, the Chairman of the Professional Development Committee of AWAHK, a member of the Training Committee of SCAA, and a member of the Hong Kong Association of Professional Accountants (HKAPA).

Prior to her current roles, Eunice served as the Head of Policy at ACCA Hong Kong, and held the position of Regional Finance Director for the Asia Pacific Region at Sony Music Asia Inc and Revlon Inc. She also gained valuable experience working as an auditor at PricewaterhouseCoopers.

Eunice holds a Master's degree in Business Administration from the University of London and a Bachelor's degree in Business Administration from the Chinese University of Hong Kong. She is a member of several professional accounting bodies including ACCA, HKICPA, ISCA, SCAA, AWAHK, and HKAPA.

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**Part A - Company Details**

Company	<input type="text"/>	Stock Code	<input type="text"/>
Contact person	<input type="text"/>	Contact Tel	<input type="text"/>
E-mail	<input type="text"/>		

**Part B - Personal Particulars of Attendant**

Title	<input type="text" value="Dr. / Mr. / Mrs. / Ms."/>	Position	<input type="text"/>
Name	<input type="text"/>	(Please provide full name for CPD Certificate issuance)	
E-mail	<input type="text"/>	Contact Tel	<input type="text"/>

Member^  Yes  No

^For details of our membership scheme, please refer to our website at [www.ListcoPRO.com](http://www.ListcoPRO.com) or contact our staff at (852) 3628 5722.

**Part C - Session Enroll**

18 February (Tuesday) (19:00 – 21:00) *(Enrollment deadline is on 11 Feb 2025)*

**Treasury Shares Practices and related accounting implications**

Course ref: LPDP/2502/02

To enroll, please select one of the followings:

- Normal Fee (HK\$350)
- Member Fee (HK\$250)
- Regular / Premium Member (Complimentary)

**Part D - Enrollment Procedure**

Please simply:

1. Fill in this form and fax to (852) 2528 9018 or e-mail to [info@listcopro.com](mailto:info@listcopro.com); AND
2. Send your cheque\* together with a copy of the enrollment form within TWO days from your enrollment to:

**ListcoPRO (CPD Training Enrollment)**  
Suite 1204, 12/F., Berkshire House, Taikoo Place, 25 Westlands Road, Quarry Bay, Hong Kong

- \*Note :
- Your enrollment will only be confirmed upon the receipt of your cheque.
  - All cheques should be made crossed payable to "**ListcoPRO Services Limited**".
  - Please also mark your name and contact number at the back of your cheque.
  - Post-dated cheque will not be accepted.

**• Important Notes •**

1. Reservation is on a first-come-first-served basis
2. ListcoPRO Services Limited reserves the right to cancel or make any changes to the event. No refund will be made unless the event is cancelled or over-enrolled
3. NO REFUND / CANCELLATION will be entertained after application is processed. If you are unable to attend the enrolled program, you may nominate a substitute to take your place, provided that written notification has submitted at least two working days prior to the event.
4. Tropical Cyclone and Heavy Persistent Rainstorm Arrangements , please refer to our website at [www.listcopro.com](http://www.listcopro.com)
5. Participants may claim CPD points/hours with professional associations, subject to the verification process of the respective professional association. For details, please contact the relevant association directly.