



ASIAN CORPORATE GOVERNANCE ASSOCIATION

AUDITOR MEMBERSHIP BOOKLET 2026



ACGA – A quarter century at the forefront of CG reform in Asia

- Since 1999 the Asian Corporate Governance Association (ACGA) has played a unique and constructive role in the evolving Asia-Pacific corporate governance (CG) ecosystem.
- We are a not-for-profit membership association founded in Hong Kong shortly after the Asian Financial Crisis. We remain headquartered in Hong Kong and operate in 12 markets around the region.
- ACGA's goal is to promote systemic improvements in CG regulation and practice in Asia through independent research, advocacy, and education.
- ACGA is entirely funded by its members and does not receive government grants or sponsorship.
- We view good public and corporate governance as key to healthy, long-term capital market and economic development, including sustainable development.
- We believe there is a need to put a firm governance foundation under sustainability efforts focusing on risks, opportunities and materiality.

ACGA Member Network

100+ member firms*

79% are investors:
\$40 trillion in global AUM

Foreign and Asian
asset owners and
managers

Leading Asian
companies

Top 4 global
CPA firms

3 regions: Asia-
Pacific, Europe/UK,
North America

**Membership is by company. For a full list of members, go to our website [Member](#) page.*

Auditor Membership

ACGA recognises the important role that auditors play in the corporate governance ecosystem in Asia-Pacific. Over many years we have sought to work with the leading CPA firms in the region to raise awareness of the importance of audit quality and independent audit regulation.

In 2013, ACGA collaborated with the Global Public Policy Committee (GPPC) of the large international audit firms and organised one of the first discussions between institutional investors and auditors in the region on systemic auditing and financial reporting issues.

In 2015, ACGA and GPPC launched the first “Investor Auditor Roundtable” prior to our annual conference that year in Kuala Lumpur. The Roundtable offers investors and auditors a rare opportunity to discuss issues of mutual concern.

Category	Annual fee
Auditor	US\$18,100



Key benefits of membership: All members

	Publications / services	Frequency	Content
RESEARCH	Timely research products	Ongoing	ACGA produces timely and focussed briefings for members, including commentary and “deeper dive” analyses of ongoing CG issues in the region.
	CG Watch	Biennial	ACGA’s flagship report ranking 12 major Asia-Pacific markets, including Australia, on their CG ecosystems. The 11 th survey was published in December 2023.
	Specialist reports	Ad hoc	Eg, “Against the odds: General mandate voting at the top 100 in Hong Kong”; “Board diversity at the top 100 in China”; “AGMs: Keep it real”; “Activating Asia”; “Down to earth: Climate governance case studies in Asia Pacific”, “Value Up, Asia: Aligning governance with shareholder value”, etc.
EVENTS	Member Briefings	Twice a year in Spring and Autumn	Updates on ACGA research, exclusively for members. Held in-person in Hong Kong, Singapore and London. Held virtually for members in other countries.
	Annual Conference: The Asia Corporate Governance Summit	Each November	ACGA’s signature conference bringing companies, investors, regulators and others together for practical discussions on CG reform in Asia and effective corporate governance practice.
	Webinars / seminars	Ad hoc	ACGA organises ad hoc webinars for members and works with other organisations where appropriate. In September 2023, we held an in-person “Gender Diversity Roundtable: 30% by 2030” in Japan. In 2024, ACGA-PRI webinar “Corporate governance in Asia-Pacific – A new order?”

Additional benefits for Auditors

	Publications / services	Frequency	Content
EDUCATION	In-house training, seminars	Once per year (upon request)	ACGA will tailor a presentation on CG in Asia to meet the needs of your regulatory policy team.
	Bespoke advice	Upon request	ACGA regional and market experts are ready to provide guidance on specific company and regulatory issues raised by members.

Topics	Key Markets
1. Value creation and shareholder returns	Regionwide
2. Gender diversity in boards and management	Japan, China, Hong Kong, Korea
3. Board renewal	Regionwide
4. Independent director quality	Regionwide
5. Capital efficiency/management	Japan, Korea
6. Sustainability reporting/governance	Regionwide
7. Shareholder rights	Hong Kong, India, Japan, Korea
8. Cross-shareholdings	Japan, Korea
9. Virtual/hybrid AGMs	Regionwide

Current advocacy focus areas

ACGA Exchange

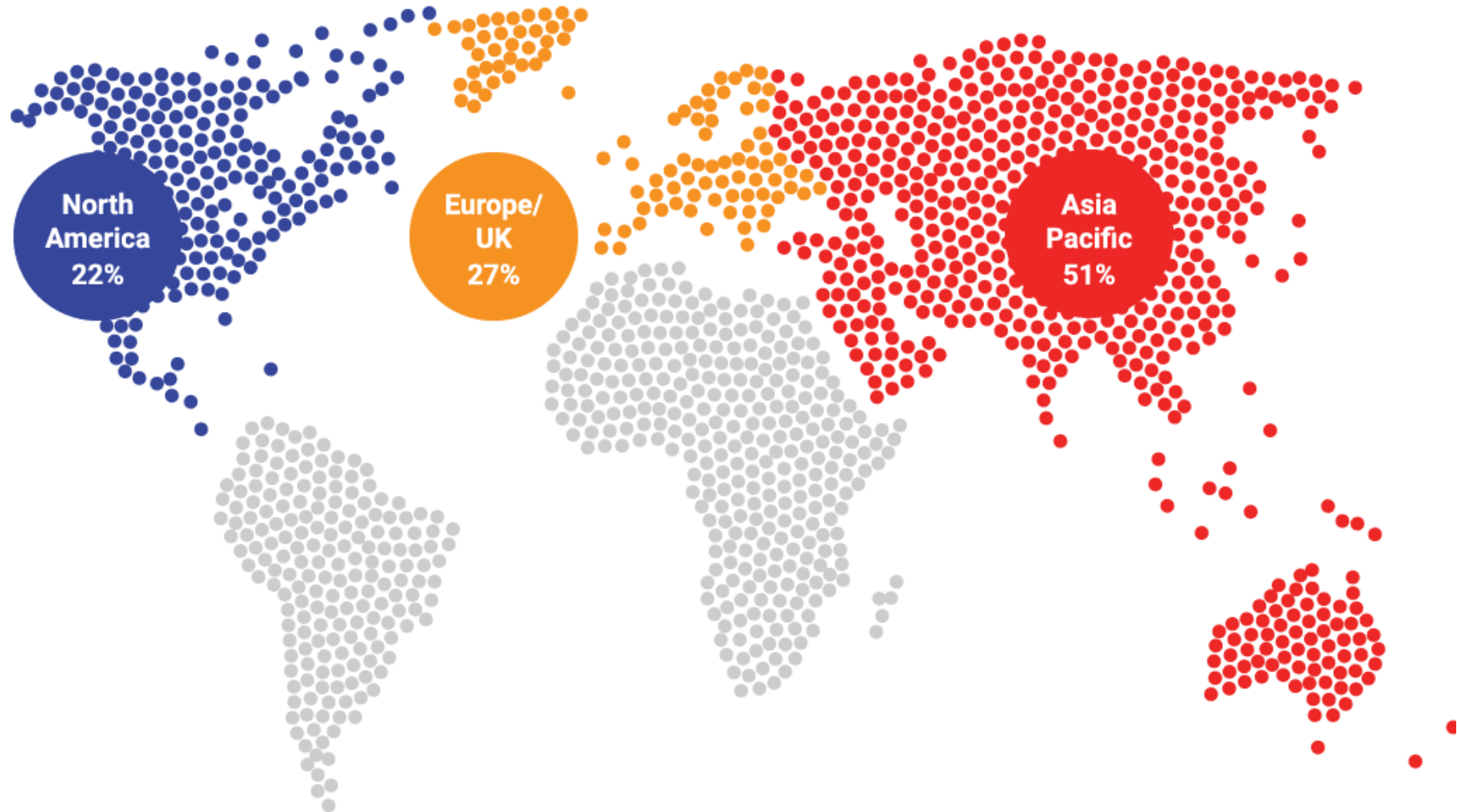
A new initiative launched in 2023, **ACGA Exchange** brings our investor and corporate members together for a regular dialogue on practical issues of corporate governance and sustainability efforts in Asia. ACGA Exchange seeks to bridge the gap between investors and corporates, providing an informal platform for deeper discussion of issues of concern to both sides.

We believe ACGA Exchange comes at an opportune time, as corporates face greater demands from investors and the latter face increased regulatory pressure to display tangible stewardship outcomes.

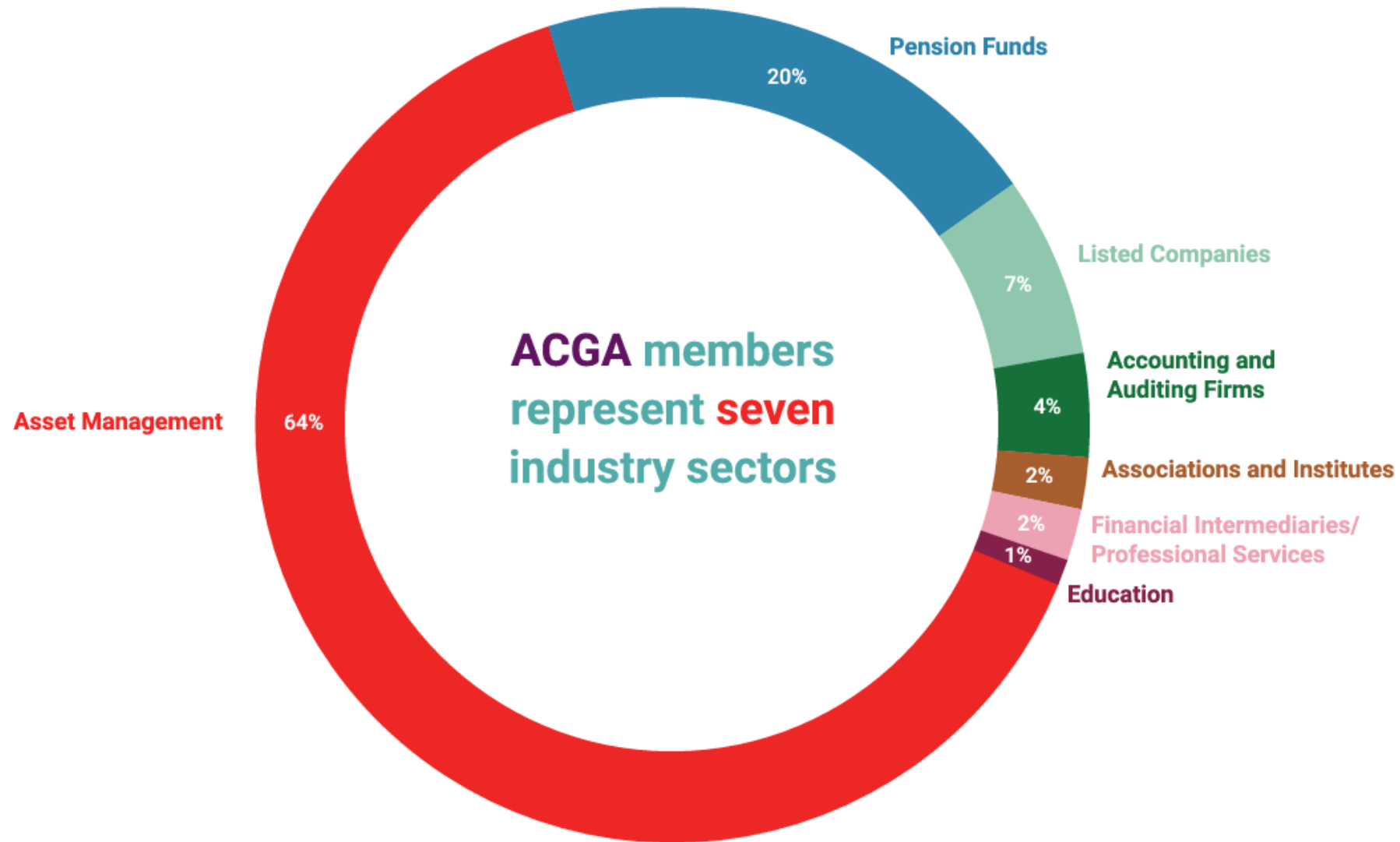
Themes of the previous ACGA Exchanges:

- April 2023, Hong Kong - **“Bridging the gap: How should companies and shareholders talk about board effectiveness?”**
- July 2023, virtually – discussion on the new Hong Kong Stock Exchange proposals on climate disclosure.
- October 2023, Mumbai – **“Board effectiveness and sustainability governance in India”** (organised in conjunction with Norges Bank Investment Management, an ACGA member)
- April 2024, Hong Kong - **“Are regulators, corporates and investors aligned on CG in Hong Kong?”**
- June 2024, virtually - **Investor-Auditor-Corporate Roundtable** to discuss developments in key APAC countries in mandatory sustainability reporting and assurance based on emerging global standards.
- November 2024, Singapore – **“Board independence, effectiveness, and renewal”** and **“Sustainability governance and disclosure”**
- April 2025, Hong Kong - **“ESG and shareholder value – what is the direction for HK/China?”**

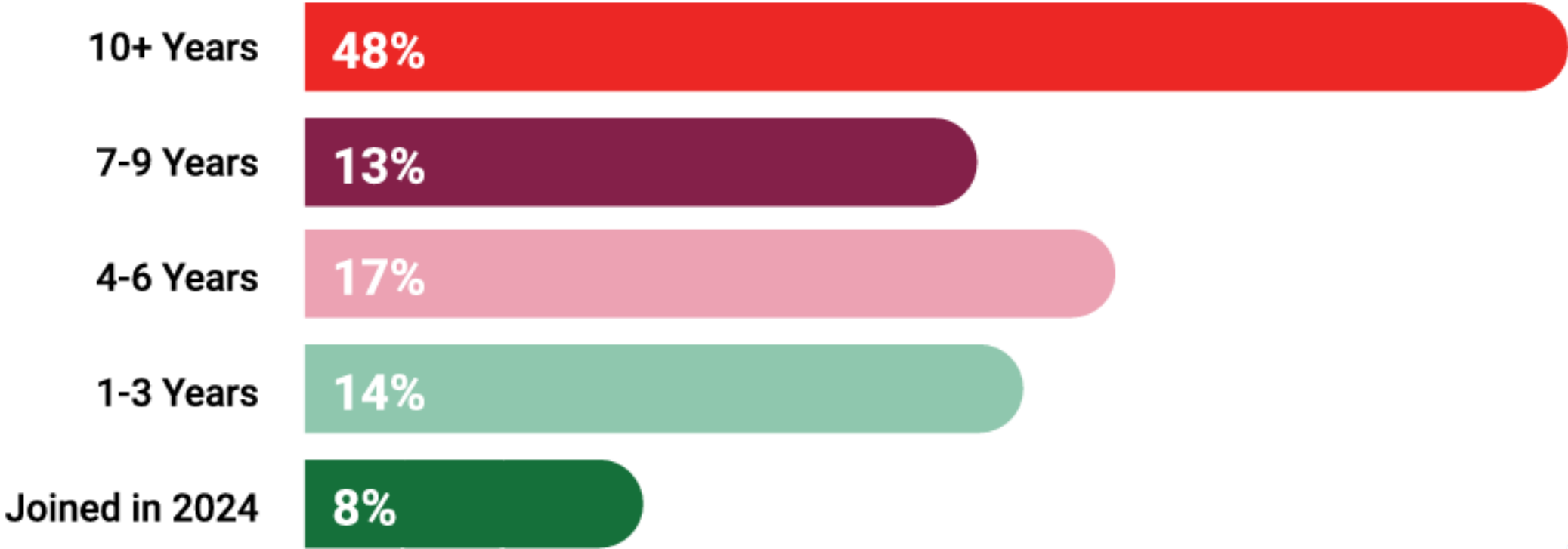
Membership by region – **100+** members from **18** markets
Total assets under management – **more than US\$40 trillion**



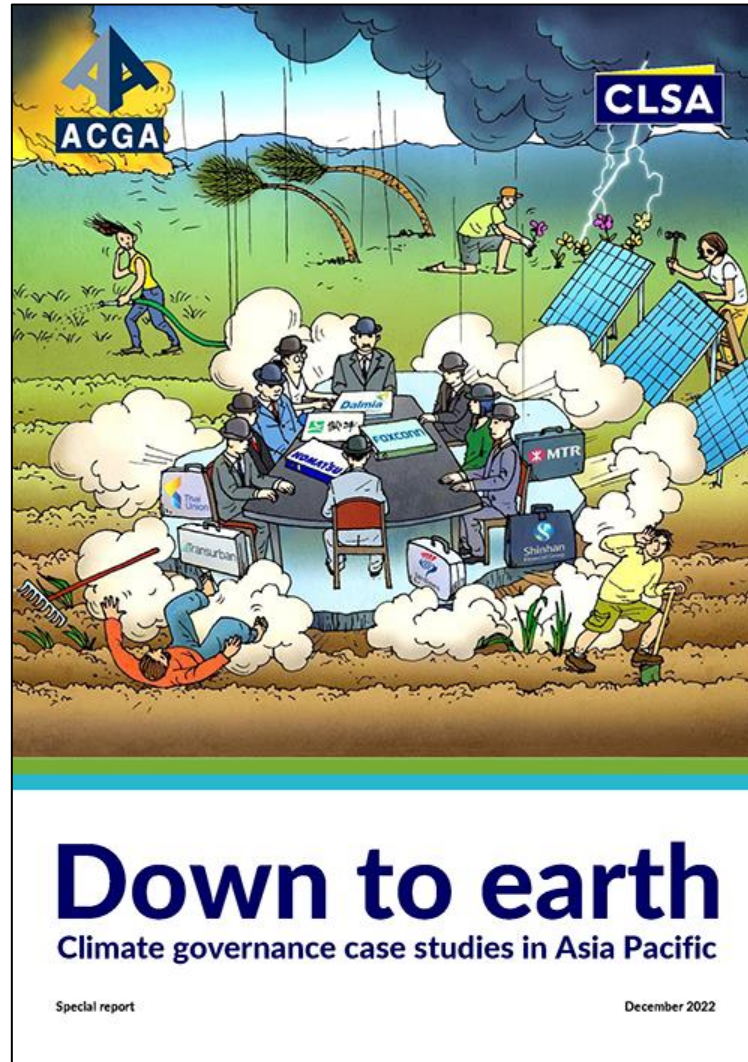
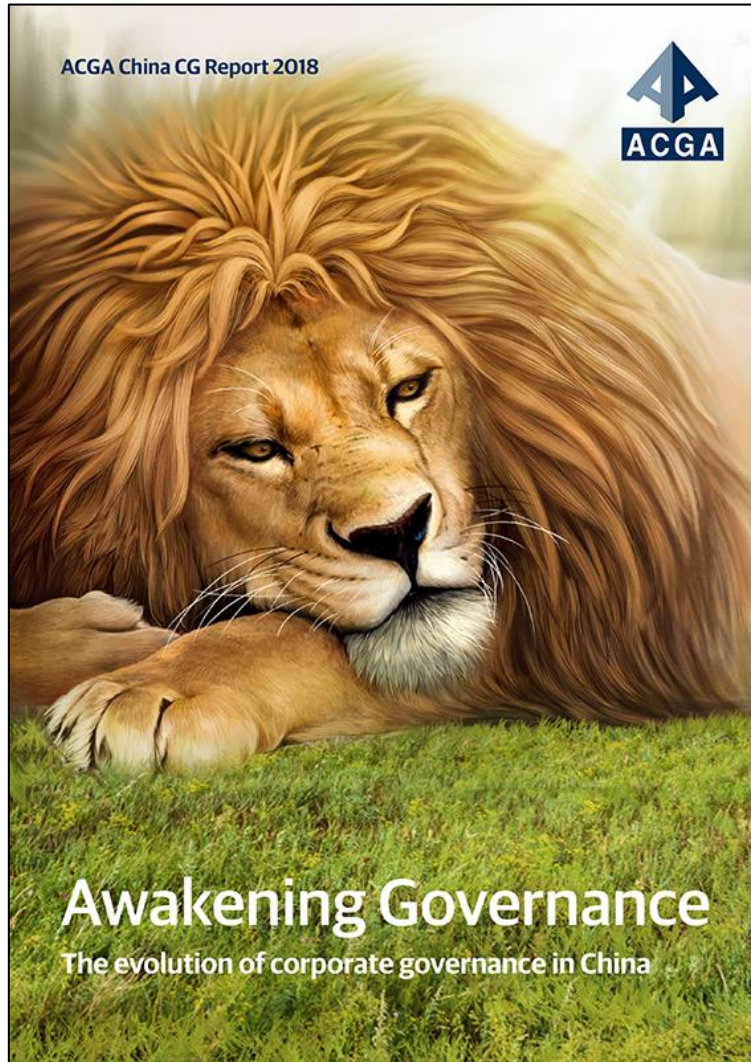
ACGA Member Composition by Industry



ACGA Members Value Our Services



ACGA research reports



ACGA research reports



CG WATCH 2023

GREATER CHINA

Edging up, sliding down

Top-down agendas, contrasting outcomes

Special report - August 2024

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CG WATCH 2023

JAPAN

Ramping up CG reform

Japan leaps to second in ACGA rankings

Special report - May 2024

Founding Sponsor of ACGA **CLSA**



CG WATCH 2023

KOREA

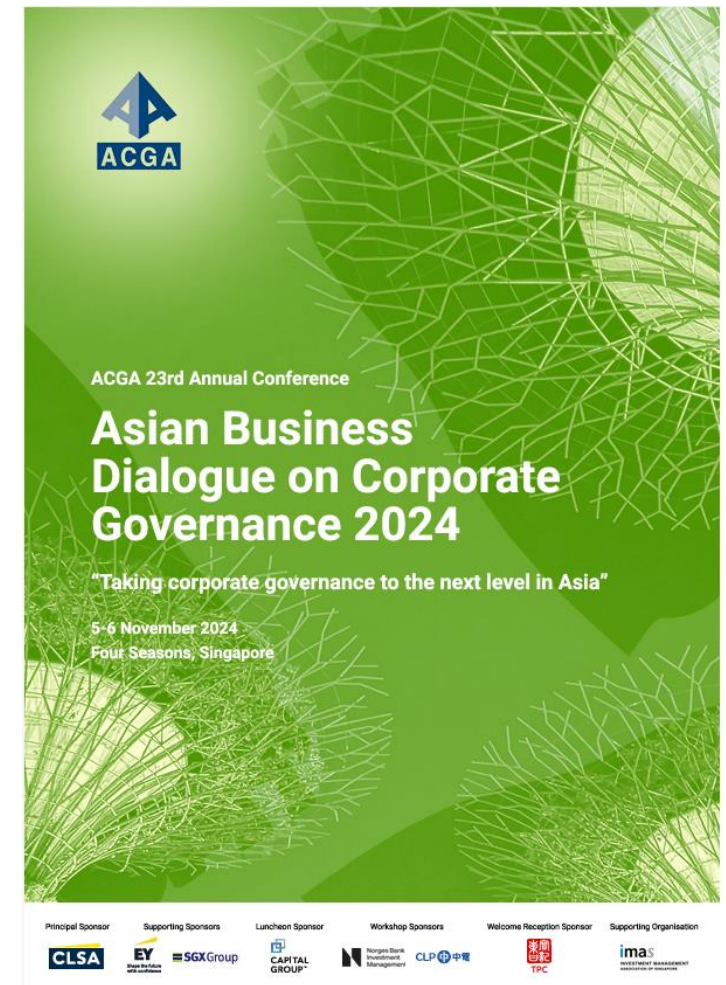
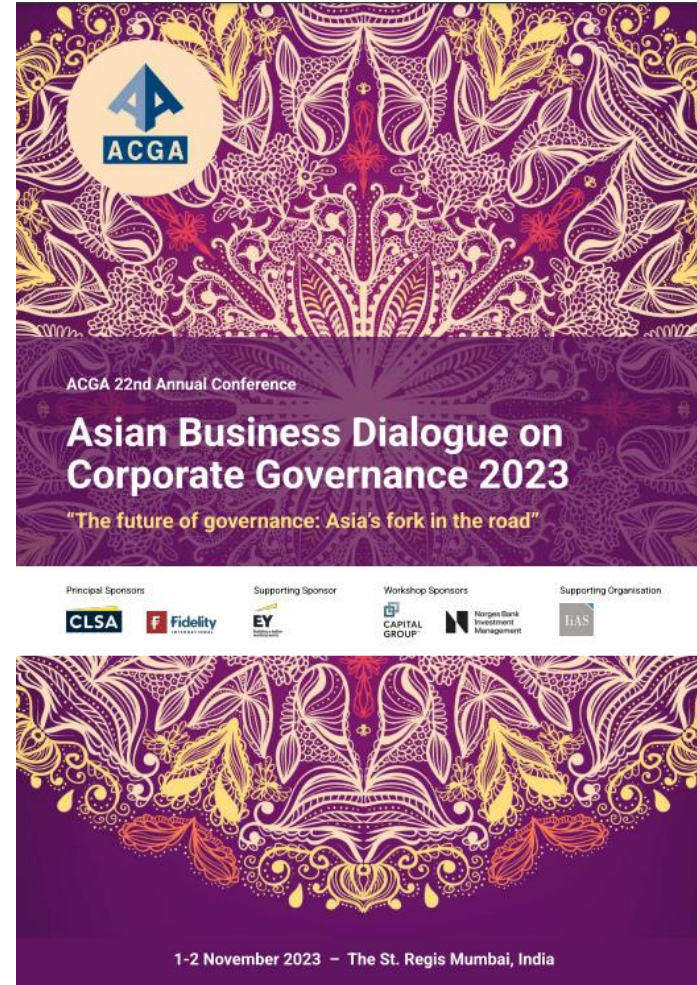
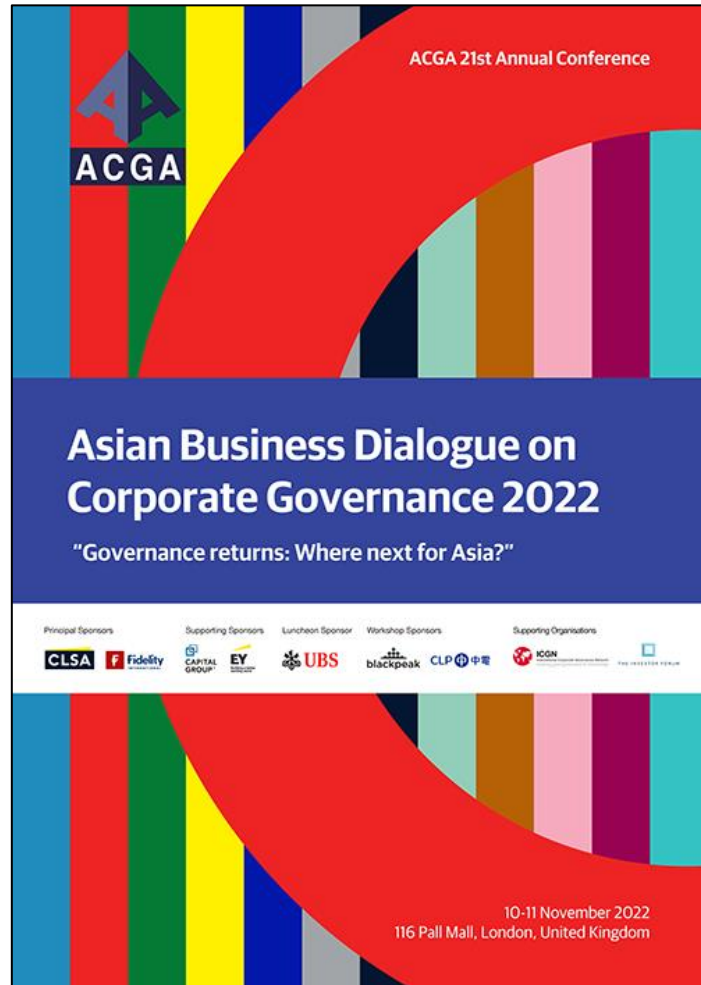
Dismantling the discount

Retail investors push CG into political agenda

Special report - June 2024

Founding Sponsor of ACGA **CLSA**

Recent ACGA conferences



➤ For the programmes of all ACGA conferences since 2001, visit our website [Conference](#) page.

ACGA Governing Council



- Chair:** **Steven Watson:** Partner, Capital International Investors, Hong Kong
- Vice Chair:** **Ka Shi Lau:** Senior Advisor, BCT Group, Hong Kong
- Council members:**
- Pru Bennett:** Partner, Brunswick Group, Sydney
 - Ronnie Lim:** Senior Engagement Specialist, Robeco, Asia-Pacific, Hong Kong
 - May Tan:** Independent Director, CLP Holdings, Hong Kong
 - Hiroaki Toya:** CEO/CIO, Solaris Management, Inc., Tokyo
 - Jeffrey Williams:** Director, UBS SDIC Fund Management, Shanghai
 - Yuelin Yang:** Deputy Group Managing Director, IMC Industrial Group, Singapore

- *For biographies of each Council member, go to our website [Council](#) page.*
- *For our Articles of Association, Council nomination guidelines, Council committee structure, and a full set of AGM materials and audited accounts since our formation, see the [Governance](#) pages.*

Auditor Membership – Approval Process

1. Under ACGA’s articles, our Council is required to approve each new membership application.
2. The criteria for auditor membership are principles-based:
 - A clear commitment to the spirit of corporate governance.
 - Support for ACGA’s objectives and principles.
 - Evidence of a commitment to high standards of auditing.

The ACGA Secretariat ascertains the answers to these questions through discussion with prospective members and independent due diligence. We report our findings to the Council’s Membership Committee.

3. Following a review, the Membership Committee may wish to seek clarification of information provided by an applicant.
4. Membership approval will be given if the Council believes that an applicant meets the criteria for membership and will add value to the Association’s member network. Approval will not be given if the Council believes otherwise or sees any potential conflict of interest.
5. The Council reserves the right to expel any member from the Association if it believes that the member no longer upholds the required standards of membership.

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