

WHISTLEBLOWING REPORT

Please use this form to tell us about your concerns if you think that there is

- misconduct of a certified public accountant (**CPA**) registered with the Hong Kong Institute of Certified Public Accountants, practice unit (**practice unit**) registered with the Accounting and Financial Reporting Council (including a practising certificate holder practising in his own name, corporate practice or CPA firm) or overseas auditor recognised by the AFRC to perform a public interest entity engagement (**recognised PIE auditor**) or
- non-compliance with relevant accounting standards in a listed entity's financial report.

We will consider every report we receive and protect your identity

We can also arrange to meet with you to discuss your concerns in person, but we will need some information from you including some contact details. Please provide your contact details in the space provided in this form.

What is the name of each person you are reporting?

Please give additional information if it could help us identify the person, e.g. address for an **auditor**, stock code for an **entity**, or full Chinese and English names and role or title or relationship to entity or auditor for an **individual**.

Entity

Individual (Entity related)

Entity auditor

Individual (Auditor related)

What is your relationship to each person you are reporting?

Please give details of the relationship if requested.

- | | |
|---|---|
| <input type="radio"/> Colleague or ex-colleague | <input type="radio"/> Shareholder |
| <input type="radio"/> Employee or ex-employee | <input type="radio"/> Other (please give further details) |
| <input type="radio"/> Partner or ex-partner | |
| <input type="radio"/> Director or ex-director | |
| <input type="radio"/> Client | <input type="radio"/> Not applicable |

What are your concerns about?

Please respond to each item and give further details.

Nature of wrongdoing

- Misconduct by auditor or auditor's registered responsible person
- Non-compliance with accounting standards by listed entity
- Other (please give further details)

Financial information

- Annual financial statements
- Interim financial statements
- Financial information in Accountant's report
- Other (please give further details)

- Not applicable

Nature of engagement

- Audit
- Assurance (e.g. review of interim financial statements)
- Liquidation
- Taxation
- Accounting
- Other (please give further details)

- Not applicable

Relevant period(s)

Please give length and end date of relevant periods

Location(s) of wrongdoing

Please indicate where the wrongdoing took place, e.g. the location(s) of a particular office(s)

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What are your concerns and what information gives rise to them?

Please describe and highlight your key concerns about each wrongdoing separately.

Please explain how you know about each wrongdoing (e.g. through your own observation of events, documents you have seen or information communicated by another party).

Examples of the wrongdoing with relevant dates and the individuals who were involved or who communicated information to you are details that can assist us in considering your report and taking further action.

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Do you have possession of supporting information or documents?

We don't expect whistleblowers to search for supporting information. However, if you have any supporting information or documents in your possession, please list the details here.

The title, date of the document, a brief description of the information it contains and why that information supports the concerns you are reporting are the types of information that may help us.

	Document
1.	
2.	
3.	
4.	
5.	

If you need to submit files, please submit the files by email or post to the AFRC.

Other contextual information

This information helps us better understand the context of your report to us

When did you last know the information giving rise to your concerns to be true?

Who else is aware of the information giving rise to your concerns?

(Please list the names of each person who you believe is aware)

Have you raised your concerns through the internal whistleblowing channel of the entity or auditor?

- Yes
- No

If yes, please state entity or auditor and date(s) –

Have you reported your concerns to any other regulatory body or law enforcement agency?

- Yes
- No

If yes, state which body or agency –

Your name and contact details

You may also choose to remain anonymous. Many whistleblowers do. Please feel free to use an alias below if you prefer.

We ask for your name and contact details because we may need to ask you questions or clarify the information you have provided, but only if you choose to do so.

You may also consider making a whistleblowing report to us through an intermediary (e.g., a friend, an agent or even a lawyer), if you feel that this will provide extra protection of your identity while maintaining a channel of communication with us.

If you do share any personal information, we will keep it secure and we will not disclose any such information to outside parties unless we are legally obliged to do so.

Do you have any concerns about us contacting you on the details provided? Are there any guidelines or precautions we should take note of?

Given name

Family name

Other English or Chinese name

Address

Contact telephone number

Convenient time(s) to call

Email address

Any contact guidelines

Upon completion, please return it together with photocopies of all relevant supporting documents to the AFRC by

<i>Email</i>	<i>whistleblowing@afrc.org.hk</i>
<i>Post</i>	<i>'Whistleblowing Reports' Attn: Investigation and Compliance Department Accounting and Financial Reporting Council 10/F, Two Taikoo Place 979 King's Road Quarry Bay Hong Kong</i>