

ACCOUNTING AND FINANCIAL REPORTING COUNCIL

APPLICATION OF RECOGNITION OF OVERSEAS AUDITORS INFORMATION OF THE OVERSEAS ENTITY (FORM A)

IMPORTANT:

Personal Data (Privacy) Ordinance: The information requested in this application form may include personal data as defined in the Personal Data (Privacy) Ordinance (Cap. 486). Please refer to the "[Personal Information Collection Statement](#)" which sets out the policies and practices of the Accounting and Financial Reporting Council ("AFRC") with regard to any personal data provided.

The requirements and procedures for the application for the recognition of overseas auditor are set out in the "[Guide for the Recognition of Overseas Auditors](#)" ("Guide"). Please read the Guide before completing this application form.

The AFRC may verify or audit any of the information provided in this application form, whether before or after a decision on the application is made.

SUBMISSION OR ENQUIRIES:

The completed application form should be sent with all supporting documents by post to the AFRC, or by email to recognition@afrc.org.hk followed by post:

Policy, Registration and Oversight Department
Accounting and Financial Reporting Council
10/F, Two Taikoo Place
979 King's Road, Quarry Bay
Hong Kong

For any enquiry, please contact the AFRC at +852 3586 7800 or e-mail recognition@afrc.org.hk.

Accounting and Financial Reporting Council
Recognition of Overseas Auditors
Application Form A - Information of the Overseas Entity
(To be filled in and submitted by the overseas entity)

Section 1 Type of overseas entity

- ☐ A corporation (proceed to section 1A)
- ☐ A collective investment scheme (proceed to section 1B)

Please provide a statement of no objection issued by the Hong Kong Exchanges and Clearing Limited for a corporation/the Securities and Futures Commission for a collective investment scheme¹ for appointing an overseas auditor to carry out a PIE engagement.

Section 1A General information of a corporation

1.1	Full name of the entity (the Overseas Entity)	
1.2	Stock code(s) and place(s) of listing, where applicable	
1.3	Financial year end	
1.4	Place of incorporation	
1.5	Correspondence address	
1.6	Phone number, including country and area codes	
1.7	Fax number, including country and area codes	
1.8	Email address	
1.9	Website address	
Primary contact person		
1.10	Last name	
1.11	First name	
1.12	Relationship with the Overseas Entity	

¹ Please delete as appropriate.

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1.13	Correspondence address	
1.14	Phone number, including country and area codes	
1.15	Fax number, including country and area codes	
1.16	Email address	
Section 1B General information of a collective investment scheme		
1.1	Full name of the scheme (the Overseas Entity)	
1.2	Stock code(s) and place(s) of listing, where applicable	
1.3	Financial year end	
1.4	Place of domicile	
1.5	Address of registered office	
1.6	Phone number, including country and area codes	
1.7	Fax number, including country and area codes	
1.8	Email address	
1.9	Website address	
Primary contact person		
1.10	Last name	
1.11	First name	
1.12	Relationship with the Overseas Entity	

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1.13	Correspondence address	
1.14	Phone number, including country and area codes	
1.15	Fax number, including country and area codes	
1.16	Email address	

Section 2 General information of the PIE engagement

2.1	Full name of the auditor to undertake the PIE engagement(s) for the Overseas Entity (the Overseas Auditor)	
2.2	Correspondence address of the Overseas Auditor	
2.3	Accounting standards to be adopted in preparing the financial statements of the Overseas Entity	

Section 3 Other information of the overseas entity

3.1	Provide an Annex with the following of the Overseas Entity: (a) a list of principal subsidiaries, associates and joint ventures with their principal activities or nature of activities and locations of operations (indicate if their securities are trading on a regulated market), if any; and (b) a description of the shareholder structure (list the individuals or corporations, and their percentage of holding, if they had interests in 5% or more of any class of voting shares in the Overseas Entity as at the previous financial year end), where applicable.
3.2	Provide the audited or unaudited financial statements of the Overseas Entity for the previous three financial years, where applicable.

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Section 4 Declarations and signature

We confirm that the information in this application form is complete and true. We will notify the AFRC in writing within 14 days of any change in the information required in this application form.

This application form should be signed by an authorized person on behalf of the Overseas Entity, and submitted to the AFRC at the following address by post, or by email to recognition@afrc.org.hk followed by post:

Policy, Registration and Oversight Department
 Accounting and Financial Reporting Council
 10/F, Two Taikoo Place
 979 King's Road, Quarry Bay
 Hong Kong

Last name	
First name	
Relationship with the Overseas Entity	
Date	
Signature (must be signed by an authorized person on behalf of the Overseas Entity)	

Section 5 Payment method

Application fee: HK\$250

Payment by:

<input type="checkbox"/>	Bank transfer SWIFT Bank Identifier Code (SWIFT BIC): BKCHHKHHXXX Bank Name: BANK OF CHINA (HONG KONG) LIMITED, HONG KONG Address: BANK OF CHINA TOWER, 1 GARDEN ROAD, CENTRAL, HONG KONG Beneficiary's Account Number: 012-806-10209137 Beneficiary's Name: ACCOUNTING AND FINANCIAL REPORTING COUNCIL Applicant should bear any bank charge arising from payment outside Hong Kong and this charge should be added to the total payment. Please provide a copy of remittance advice of the bank transfer.
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<input type="checkbox"/>	<p>Cheque in Hong Kong Dollars only (payable to ACCOUNTING AND FINANCIAL REPORTING COUNCIL)</p> <p>Cheque number:</p> <p>Postdated cheques are not accepted.</p>
<ul style="list-style-type: none"> • Cash is not accepted. • The application fee of HK\$250 is not refundable. 	

Annexes

Section 1	Statement of no objection
Section 3.1	<p>(a) A list of principal subsidiaries, associates and joint ventures of the Overseas Entity, if any.</p> <p>(b) A description of the shareholder structure of the Overseas Entity, where applicable.</p>
Section 3.2	Audited or unaudited financial statements of the Overseas Entity for the previous three financial years, where applicable