

List of information required

Submit this file in Excel format, along with other required information to inspect.case@afrc.org.hk

Item	Information
1	Background of the practice unit
2	System of quality management
3	Anti-Money Laundering and Counter-Terrorist Financing
4	List of audit engagements other than PIE engagements completed from 1 Apr 2025 to 31 Mar 2026
5	List of PIE engagements completed from 1 Apr 2025 to 31 Mar 2026

Background of the practice unit

		Information as at 31 Mar 2026	
1(a)	Name of the practice unit (PU)		
1(b)	Registration No. of the PU		
1(c)	Name of the quality control system responsible person		
		Name	Position
2(a)	Individual(s) assigned ultimate responsibility and accountability for the PU's system of quality management (SQM)		
2(b)	Individual(s) assigned operational responsibility for the PU's SQM		
	Individual(s) assigned operational responsibility for specific aspects of the PU's SQM		
2(c)(i)	The PU's risk assessment process		
2(c)(ii)	Governance and leadership		
2(c)(iii)	Relevant ethical requirements		
2(c)(iv)	Acceptance and continuance		
2(c)(v)	Engagement performance		
2(c)(vi)	Resources		
2(c)(vii)	Information and communication		
2(c)(viii)	Monitoring and remediation process		
2(c)(ix)	Network requirements or network services		
2(c)(x)	Others (please specify)		
2(c)(xi)	Others (please specify)		
2(c)(xii)	Others (please specify)		
2(c)(xiii)	Others (please specify)		
2(c)(xiv)	Others (please specify)		

No. of personnel		Certified Public Accounts (CPAs)		Without CPA qualification					
				Enrolled in the Qualification Programme of HKICPA		Enrolled in a CPA exam programme with other accountancy bodies		Not enrolled in any CPA exam programme	
		1 Apr 2025	31 Mar 2026	1 Apr 2025	31 Mar 2026	1 Apr 2025	31 Mar 2026	1 Apr 2025	31 Mar 2026
3	Partners or member directors ⁽¹⁾ of the PU:								
3(a)	Practising ⁽²⁾								
3(b)	Non-practising								
	Sub-total								
4	Authorised signatories of the PU: ⁽³⁾								
4(a)	Employees of the PU								
4(b)	Partners, member directors, or employees of a network firm or affiliated firm								
	Sub-total								
5	Audit ⁽⁴⁾ staff employed by the PU not included in (3) or (4)								
5(a)	Senior managers, associate directors or equivalent								
5(b)	Managers or equivalent								
5(c)	Assistant managers, senior associates, supervisors or equivalent								
5(d)	Audit associates, staff or equivalent								
	Sub-total								
6	Registered engagement partners ⁽⁵⁾								
6(a)	Partners, member directors, or employees of the PU								
6(b)	Partners, member directors, or employees of a network firm or affiliated firm								
6(c)	Service provider engaged by the PU								
	Sub-total								
7	Registered engagement quality control reviewers ⁽⁶⁾								
7(a)	Partners, member directors, or employees of the PU								
7(b)	Partners, member directors, or employees of a network firm or affiliated firm								
7(c)	Service provider engaged by the PU								
	Sub-total								

Provide the information of the partners, member directors and authorised signatories as at 31 Mar 2026 in tab "1B Personnel"

Provide the information of the registered EP and registered EQCR as at 31 Mar 2026 in tab "1B Personnel"

Other personnel who worked on audit engagements from 1 Apr 2025 to 31 Mar 2026		
No. of staff	Jurisdiction (e.g. Chinese Mainland, Macau or India)	Specify the working arrangement and qualifications of the personnel
8(a)	Student interns ⁽⁷⁾	
8(b)	Contract personnel ⁽⁸⁾	
8(c)	Loan personnel ⁽⁹⁾ from a network firm	
8(d)	Loan personnel from an organisation other than a network firm	
8(e)	Personnel from service delivery centres (SDCs)	

Provide the information of SDC in tab "1E_SDC"

No. of audit clients	Information as at 1 Apr 2025	Information as at 31 Mar 2026
9	PIE ⁽¹⁰⁾	
9(a)	Listed corporation (equity) ⁽¹⁰⁾ with financial year end date of:	
9(a)(i)	31 December	
9(a)(ii)	31 March	
9(a)(iii)	Other dates	
	Sub-total	
9(b)	Listed collective investment scheme ⁽¹⁰⁾⁽¹¹⁾ with year end date of:	
9(b)(i)	31 December	
9(b)(ii)	31 March	
9(b)(iii)	Other dates	
	Sub-total	
10	Other than PIE	

		From 1 Apr 2025 to 31 Mar 2026	
11(a)	Name of the network		
11(b)	Period during which the PU was a network firm, if it was not part of the network for the entire period from 1 Apr 2025 to 31 Mar 2026		
11(c)	Nature and extent of network requirements and network services, if any.		

		Information as at 31 Mar 2026		
		PIE engagements	Non-PIE engagements	
12	Time limit within which to complete the assembly of the final engagement documentation - Days after the date of the engagement report			
13	Retention period of the final engagement documentation - Years from the date of the auditor's report			
14	Storage locations for the assembled final engagement documentation	Address	Operator of the storage facility	Name of the storage operator
14(a)	Hong Kong			
14(b)				
14(c)	Chinese Mainland			
14(d)				
14(e)	Others (please specify)			
14(f)				

Use of electronic documentation platform		Information as at 31 Mar 2026
15	Did the PU use electronic documentation platform for audit and/or assurance engagements? <i>If yes, provide:</i>	
16	Name of the electronic documentation platform	
17	Name of service provider if the electronic documentation platform was not self-developed, and the list of customisations made to the purchased electronic documentation platform, if any.	
18	Types of engagements required to use the electronic documentation platform (e.g. PIE audits only, all audit and assurance engagements) and the effective date (e.g. engagements completed on or after 1 January 2022)	

Overseas regulation		From 1 Apr 2025 to 31 Mar 2026
19	Did your PU complete any engagements that fell within the jurisdiction of overseas audit regulators?	
20	No. of audit reports issued (other than as component auditors) that were subject to the oversight of overseas audit regulators.	
21	Names of the overseas audit regulators that oversaw the audit engagements highlighted in (20).	
22	No. of audit engagements inspected by audit regulators other than the AFRC, and the names of those audit regulators.	

Were the following parties subject to disciplinary or enforcement actions or proceedings by regulators or law enforcement agencies other than the AFRC?		From 1 Apr 2025 to 31 Mar 2026
23(a)	The PU	
23(b)	Partners or member directors ⁽²⁾ of the PU	
23(c)	Employees of the PU	

Notation

- ⁽¹⁾ A partner / member directors refers to a person who was admitted to the partnership or directorship of the PU.
- ⁽²⁾ A CPA (Practising) registered to practise in the PU.
- ⁽³⁾ Authorized signatory is a CPA (practising), other than the sole practitioner / practising partner(s) of the CPA firm, who is authorized to sign on behalf of the CPA firm.
- ⁽⁴⁾ Audit personnel are those primarily assigned to perform audit work, excluding professionals from other service lines and non-professional personnels.
- ⁽⁵⁾ An individual whose name is recorded in the PIE auditors register as an engagement partner of the auditor
- ⁽⁶⁾ An individual whose name is recorded in the PIE auditors register as an engagement quality control reviewer of the auditor.
- ⁽⁷⁾ A student intern is an individual enrolled in full-time education programme who works in a PU to gain practical experience.
- ⁽⁸⁾ Contract personnel include personnel that are hired for a fixed period, or those compensated on an hourly basis or for specific tasks, jobs, or engagements.
- ⁽⁹⁾ Loan personnel are individuals employed by their original employer, but temporarily assigned to the practice unit to fulfil specific tasks or engagements. This includes audit professionals employed by a network firm who are assigned to perform audit procedures in mixed team arrangements with permanent personnel of your PU, as well as secondees.
- ⁽¹⁰⁾ PIE means a listed corporation (equity) or a listed collective investment scheme pursuant to section 3 of the Accounting and Financial Reporting Council Ordinance (Cap.588).
- ⁽¹¹⁾ "Collective investment scheme" is defined in Section 2 of the Financial Reporting Council Ordinance as a collective investment scheme within the meaning of section 1 of Part 1 of Schedule 1 to the Securities and Futures Ordinance (Cap. 571).

Partners, member directors, authorised signatories, registered EP, and registered EQCR as at 31 Mar 2026

Notation

- (1) A person shall be treated as principally work in Chinese Mainland if he/she has been working in Chinese Mainland for not less than 180 days in the preceding 12 months.
- (2) An individual whose name is recorded in the PIE auditors register as an engagement partner of the auditor
- (3) An individual whose name is recorded in the PIE auditors register as an engagement quality control reviewer of the auditor.

(If yes, complete Tab 1C Office) (If yes, complete Tab 1D Other PU)

	Name (SURNAME, Given Name)	Practising certificate No.	HKICPA membership No.	Position	Practising / Non-practising	Authorised signatory of the practice unit (PU)?	Relationship of the personnel with the PU	Name of the network firm or affiliated firm with which the personnel is associated with	Principally work in Chinese Mainland? ⁽¹⁾	City of principal office	Years of post qualification audit experience	Date of joining the PU	Date of becoming a partner or member director of the PU	Date of becoming a registered engagement partner ⁽²⁾	Date of becoming a registered engagement quality control reviewer ⁽³⁾	Did the personnel hold office or directorship outside the PU?	Did the personnel work in another PU from 1 Apr 2025 to 31 Mar 2026?
Example	CHAN, Tai Man	P99999	A99999	Partner	Practising	Yes	1. Partner or member director of the PU	ABC Advisory Limited	Yes	Shanghai	14.5	1 Jan 2021	1 Jan 2021	1 Jan 2021	1 Jan 2021	Yes	Yes
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	
26																	
27																	
28																	
29																	
30																	
31																	
32																	
33																	
34																	
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
43																	
44																	
45																	
46																	
47																	
48																	
49																	
50																	
51																	
52																	
53																	
54																	
55																	

Crosschecking between Tab 1A and Tab 1B	Discrepancy
Prac. Partner	-
N-Prac. Partner	-
AS, employee	-
AS, network	-
EP, partner	-
EP, network	-
EP, SP	-
EQCR, partner	-
EQCR, network	-
EQCR, SP	-

Office and directorship held by partners, member directors, authorised signatories, registered EP, and registered EQCR as at 31 Mar 2026 outside the Practice Unit

	Name (SURNAME, Given Name)	Name of the entity	Position	Estimated working days spent for this position
Example 1	CHAN, Tai Man	Chan Tai Man & Co.	Sole proprietorship	1 working day a week
Example 2	CHAN, Tai Man	ABC Advisory Limited	Director	2 working days a week
Example 3	CHAN, Tai Man	AFRC	Inspection Committee member	1 working day a month
Example 4	CHAN, Tai Man	HKICPA	Auditing and Assurance Standards Committee member	2 working days a month
Example 5	CHAN, Tai Man	[Name of the listed entity, name of stock exchange, stock code]	Independent non-executive director	4 working days a year
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Audit experience of partners, member directors, authorised signatories, registered EP, and registered EQCR outside the practice unit from 1 Jan 2023 to 31 Mar 2026

	Name (SURNAME, Given Name)	Name of Practice Unit (PU)	Registration No. of the PU	Position	Period		Information of PIE engagements that the individual acted as engagement partner / engagement quality reviewer					
					From	To	Name of PIE	Stock code of PIE	Type of engagement ⁽¹⁾	Role of the individual in the audit	From	To
Example 1	CHAN, Tai Man	XXX CPA Limited	M9999	Senior Manager	2018	2023	AAA Company Limited	xxxx	(1) Annual accounts - Equity	Engagement manager	Year ended 31 December 2018	Year ended 31 December 2022
Example 2	CHAN, Tai Man	CHAN, Tai Man	P99999	Sole proprietorship	2023	Current	AAA Company Limited	xxxx	(1) Annual accounts - Equity	Engagement partner	Year ended 31 December 2023	Year ended 31 December 2024
Example 3	CHAN, Tai Man	Chan Tai Man & Co.	9999	Partner	2022	Current	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Example 4	CHAN, Tai Man	ZZZ CPA Limited	M9999	Director	2022	Current	BBB Company Limited	xxxx	(3) Accountant's report included in a listing document	Engagement quality reviewer	Year ended 31 December 2022	Year ended 31 December 2024
							CCC Company Limited	xxxx	(1) Annual accounts - Equity	Other key audit partner	Year ended 31 December 2022	Year ended 31 December 2024
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												

- Notation**
⁽¹⁾ Select the **type of PIE engagement**:
(1) Annual accounts - Equity
(2) Annual accounts - Listed collective investment scheme
(3) Accountant's report included in a listing document
(4) Accountant's report included in a circular of a reverse takeover
(5) Accountant's report included in a circular of a very substantial acquisition
(6) Others, please specify

Use of service delivery centre ('SDC') from 1 Apr 2025 to 31 Mar 2026

	Aspects of the engagement for which SDC was used	Work performed by SDC
Example 1	Confirmation	Preparation of confirmation
Example 2	Audit work on administrative expenses	Prepare audit work paper and obtain audit evidence
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

System of quality management (SQM)

Item	SQM component	Information request	Responsible person of the Practice Unit	Information and file name of attachment
1	1. Risk assessment process	SQM risk assessment and indication of changes from 1 Apr 2025 to 31 Mar 2026, including (a) List of information used by the Practice Unit regarding the nature and circumstances of itself and its engagements when performing the risk assessment (b) Quality objectives (c) Understanding of the conditions, events, circumstances, actions or inactions that may adversely affect the achievement of the quality objectives when assessing the quality risk (d) Quality risks (e) Responses to address the quality risks (f) Policies and procedures established to support the operation of the responses (g) Monitoring activities designed to test the design, implementation and operation of the SQM and (h) Mapping between quality objectives (item b), quality risks (item d), responses to address the quality risks (item e) and monitoring activities (item g).		
2	2. Governance and leadership	Organisation chart as at 31 Mar 2026, with details of (a) board of directors ('BoD') and the members of the BoD (b) other management or governance board/committee and respective members within the board and committee (c) services/business line and the geographical location of office and the respective service line/business line/office leaders (d) any other functions / departments that are relevant for the operation of the SQM and the leader of the respective functions/departments and (e) reporting and responsibility lines among the (a) to (d). In the organisation chart, specify: (f) the Individual(s) assigned operational responsibility for the SQM and the person assigned ultimate responsibility and accountability for the SQM and (g) personnel responsible for Anti-Money Laundering and Counter-Terrorist Financing ('AML/CTF') compliance matters, including compliance officer ('CO') and money laundering reporting officer ('MLRO'). (Remarks: Indicate those changes from 1 Apr 2025 to 31 Mar 2026.)		
3	2. Governance and leadership	Agenda, minutes, action plans, presentation materials or other deliverables for the meetings held by the Practice Unit's management bodies identified in (a) to (c) of Item 2, from 1 Apr 2025 to 31 Mar 2026.		
4	2. Governance and leadership	Most recent financial year-end financial statements and the last audited financial statements of the Practice Unit.		
5	2. Governance and leadership	CV of individuals identified in item 2 (a) to (d), including a description of his/her roles and duties in the Practice Unit.		
6	2. Governance and leadership	Latest Quality Management Manual (including all appendices) and local customisations made to the global network's Quality Management Manual.		
7	2. Governance and leadership	(a) Code of Conduct (including anti-corruption policies); and (b) Staff Handbook.		
8	5. Engagement performance	(a) Audit methodology and local customisations made to global network's audit methodology (including all appendices) as at 31 Mar 2026 and (b) Changes to the audit methodology made from 1 Apr 2025 to 31 Mar 2026.		
9	5. Engagement performance	Audit documentation archive and retention policy as at 31 Mar 2026, including (a) Determining the archive/storage location for each archived engagement documentation (b) Controls to ensure the integrity of archived engagement documentation (e.g., controls to prevent unauthorized alteration, supplementation, deletion, permanent loss, or damage to the archived engagement documentation).		
10	6. Resources	(a) Policies and procedures for monitoring of partner's workload, monitoring record and measures to ease the workload of partners with heavy workloads from 1 Apr 2025 to 31 Mar 2026 and (b) Complete Tab '2B. Workload'.		
11	6. Resources	Policies and procedures for monitoring of staff's workload, the monitoring record at Firm level and measure to ease the workload of staff with heavy workloads from 1 Apr 2025 to 31 Mar 2026.		
12	6. Resources	From 1 Apr 2025 to 31 Mar 2026, list of: (a) Engagement quality reviewer assistant, including their names and grades (b) Service providers used by the Practice Unit for SQM and engagement performance (fill tab '2C. SP') (c) Technological resources used by the Practice Unit for SQM and engagement performance and (d) Intellectual resources used by the Practice Unit for SQM and engagement performance.		
13	6. Resources	List of trainings completed by registered QCSRPs, engagement partners and engagement quality control reviewers from 1 Dec 2024 to 30 Nov 2025.		
14	6. Resources	(a) List of trainings provided to each staff grades and partners from 1 Dec 2024 to 30 Nov 2025 and indicate for each training (i) duration of each training (ii) target audience (e.g. for all partner and staff, specific grade, or specific team) (iii) organizer and speaker (iv) whether they were mandatory (v) whether there were post-training assessment (vi) completion deadline (b) Completion percentage of mandatory trainings by professional grade as at 30 Nov 2025 and (c) Average training hours per professional grade.		

15	7. Information and communications	Communications to promote audit quality (including but not limited to audit/accounting reminders, internal or external inspection findings, trainings etc) to partners or/and staff during the period from 1 Apr 2025 to 31 Mar 2026.		
16	8. Monitoring and remediation process	(a) Register of complaints (including matters reported to the whistle-blower channel), allegations, claims, regulatory inquiries, litigation, and threatened litigation, with the case details from 1 Apr 2025 to 31 Mar 2026 and (b) For complaints and allegations, provide (i) status of the investigation, (ii) the actions taken to investigate, (iii) the results of investigation, (iv) conclusion, and (v) follow-up actions determined by the Practice Unit.		
17	8. Monitoring and remediation process	Documentation of the Practice Unit's monitoring process from 1 Apr 2025 to 31 Mar 2026, including: (a) Details of monitoring activities performed (b) List of completed engagements inspected, including name of engagement partners, engagement quality reviewer, other key partners and inspector, name of entity, stock code, principal activities of entity, year of inspection, and rating and results and (c) Evaluation of findings and deficiencies identified from the monitoring activities, including inspection of completed engagements, and root cause analyses.		
18	8. Monitoring and remediation process	Documentation of the Practice Unit's remediation process as of 31 Mar 2026, including: (a) Policies and procedures (b) Summary of the remedial actions and completion status with respect to the deficiencies identified from monitoring process, annual evaluation of SQM, external inspection, complaints and allegations, and other relevant information.		
19	9. Network related	(a) List of network services the PU choose to implement or use and the PU's responsibilities for using the network services from 1 Apr 2025 to 31 Mar 2026 and (b) List of network firms and affiliates of the PU within the same jurisdiction, including details of the lines of services provided and the relationship with the PU as of 31 Mar 2026.		
20	9. Network related	If the Practice Unit relied partly or entirely on the network's monitoring process from 1 Apr 2025 to 31 Mar 2026, provide (a) the scope and extent of that process and (b) the communications to network firm(s) by the network on the identified deficiencies and results of the network's monitoring process.		
21	9. Network related	List of communication to network about the identified deficiencies in the network requirements or network services from 1 Apr 2025 to 31 Mar 2026.		
22	10. SQM evaluation	Latest performance appraisal of individuals identified in item 2.		
23	10. SQM evaluation	Documentation of the Practice Unit's annual evaluation of its SQM from 1 Apr 2025 to 31 Mar 2026, including: (a) Details of procedures and evaluation performed and the conclusion reached (b) Evaluation of findings and deficiencies identified, and root cause analyses and (c) Communication of annual evaluation results to partners and staff, and external parties.		

List of service providers from 1 Apr 2025 to 31 Mar 2026

	Name of service provider	Resources and service provided ⁽¹⁾	Name of person performing the work	Competence and qualification of the service provider	Service fees from 1 Apr 2025 to 31 Mar 2026 (HK\$)
Example	Chan XX Limited	Completed file inspection for 5 PIE engagements.	Mr. Chan XX	CPA (Practicing) with 20 years of audit experience in PIE engagement	100,000
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Notation
⁽¹⁾ The resources and service provided by service provider includes, but is not limited to, design and implementation of SQM, independence check, company search, consultation, engagement quality review, audit file storage, loan-staff, digital audit tools, audit methodology, completed engagements inspection, and SQM annual evaluation.

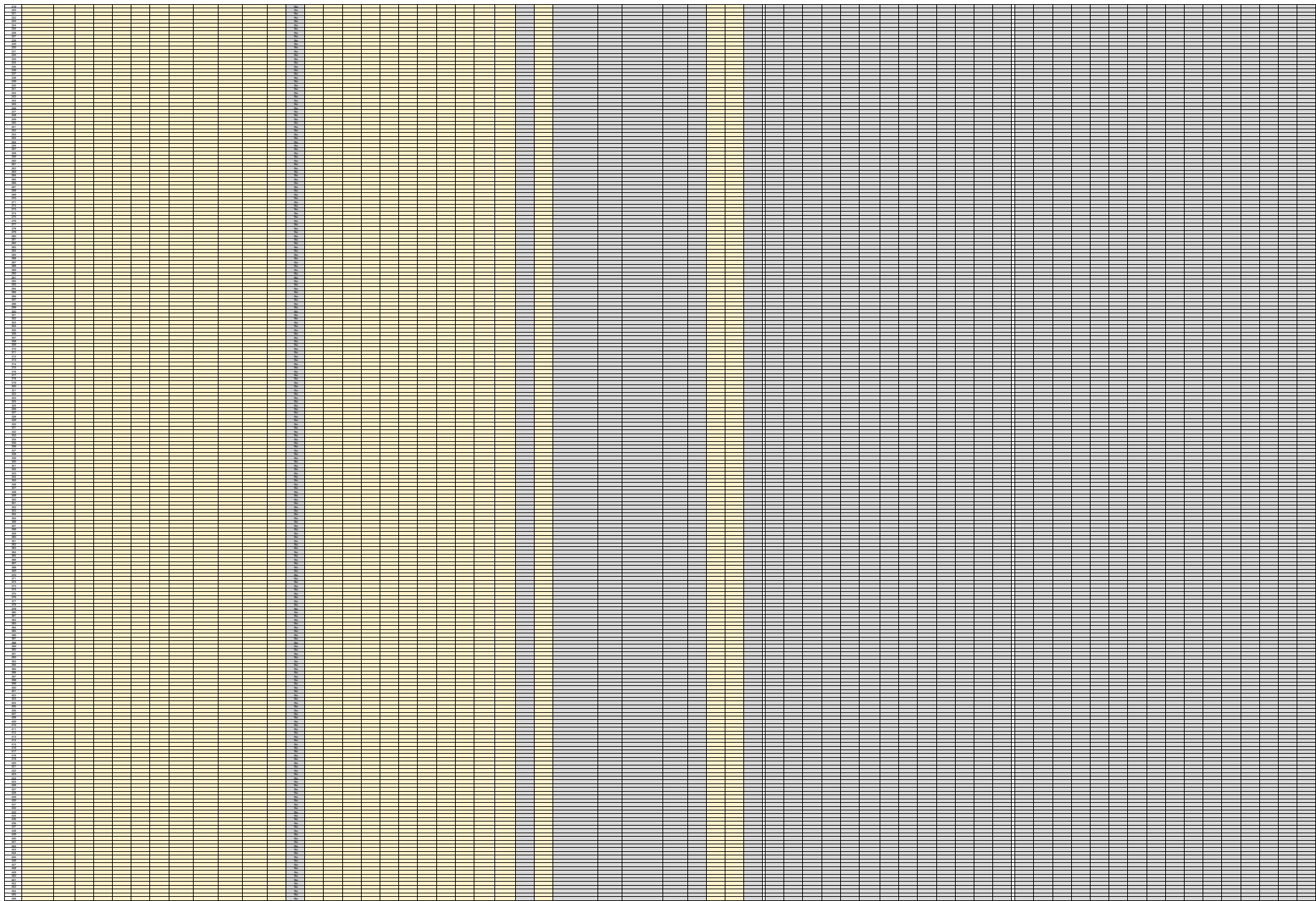
Anti-Money Laundering and Counter-Terrorist Financing (AML/CTF)

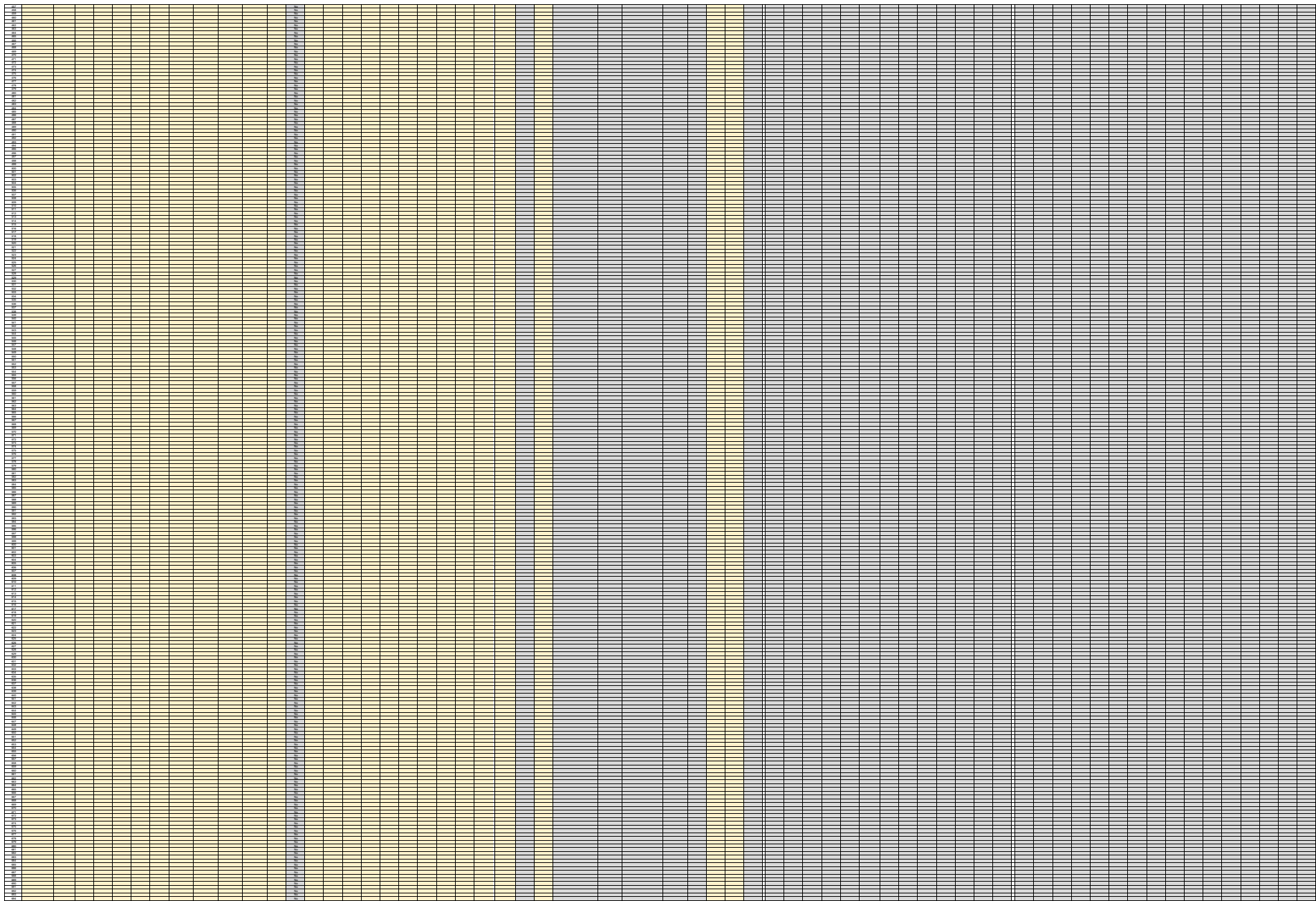
Item	Information required	Information and file name of attachment	
		Partners/member directors	
1	No. of partners, member directors, and staff involved in the provision of specified services from 1 Apr 2025 to 31 Mar 2026.	Qualified staff	
		Non-qualified staff	
2	Organisation chart, reporting and responsibility lines of the practice unit (PU), including personnel responsible for AML/CTF compliance matters - namely the compliance officer (CO) and the money laundering reporting officer (MLRO), as at 31 Mar 2026.		
3	<p>Policies, procedures and other controls (PPC) for AML / CTF compliance as at 31 Mar 2026, including</p> <p>(a) Policies and procedures that address the requirements set out in the Guidelines on AML/CTF for Professional Accountants (AML Guidelines)</p> <p>(b) For item (a), indicate the date of all updates from 1 Apr 2025 to 31 Mar 2026</p> <p>(c) Forms and templates used to support staff in performing AML/CTF procedures (including customer due diligence) and</p> <p>(d) Names of information system and resources used in implementing AML/CTF procedures and other controls (including client and beneficial owner screening against sanctions and politically exposed person lists, adverse news monitoring, monitoring compliance and record-keeping). Also provide the service agreements with the external service providers, if any</p> <p>(Remarks: Indicate changes made to the above PPC from 1 Apr 2025 to 31 Mar 2026, excluding clerical changes.)</p>		
4	CV of the CO and MLRO.		
5	Information on clients receiving or having received services specified in paragraphs 600.2.1 and 600.2.2 of the AML Guidelines from 1 Apr 2025 to 31 Mar 2026, by completing tab '3B. SS'.		
6	Changes in the types of specified services offered by the PU unit since 1 Apr 2025.		
7	Report of the firm-wide money laundering and terrorist financing risk assessment adopted during 1 Apr 2025 to 31 Mar 2026.		
8	Report of the AML/CTF compliance review or monitoring review performed during 1 Apr 2025 to 31 Mar 2026, and records of communication of the review results with senior management of the PU.		
9	List of AML/CTF compliance related training provided to the CO and MLRO, partners and staff (including new hires) during 1 Apr 2025 to 31 Mar 2026 and the corresponding attendance records and training materials.		
10	Communications (other than training) with partners and staff regarding AML/CTF compliance matters during 1 Apr 2025 to 31 Mar 2026.		
11	List of new hires during 1 Apr 2025 to 31 Mar 2026.		
12	Human resources policies and procedures for staff screening regarding integrity of a new employee, as at 31 Mar 2026.		
13	<p>Number of internal suspicious transaction reports (STRs) during 1 Apr 2025 to 31 Mar 2026:</p> <p>(a) received by the MLRO and</p> <p>(b) reported to the Joint Financial Intelligence Unit.</p>		
14	Information on clients (excluding those listed in tab '3B. SS') that the PU provided services to from 1 Apr 2025 to 31 Mar 2026, by completing tab '3C.NSS'.		

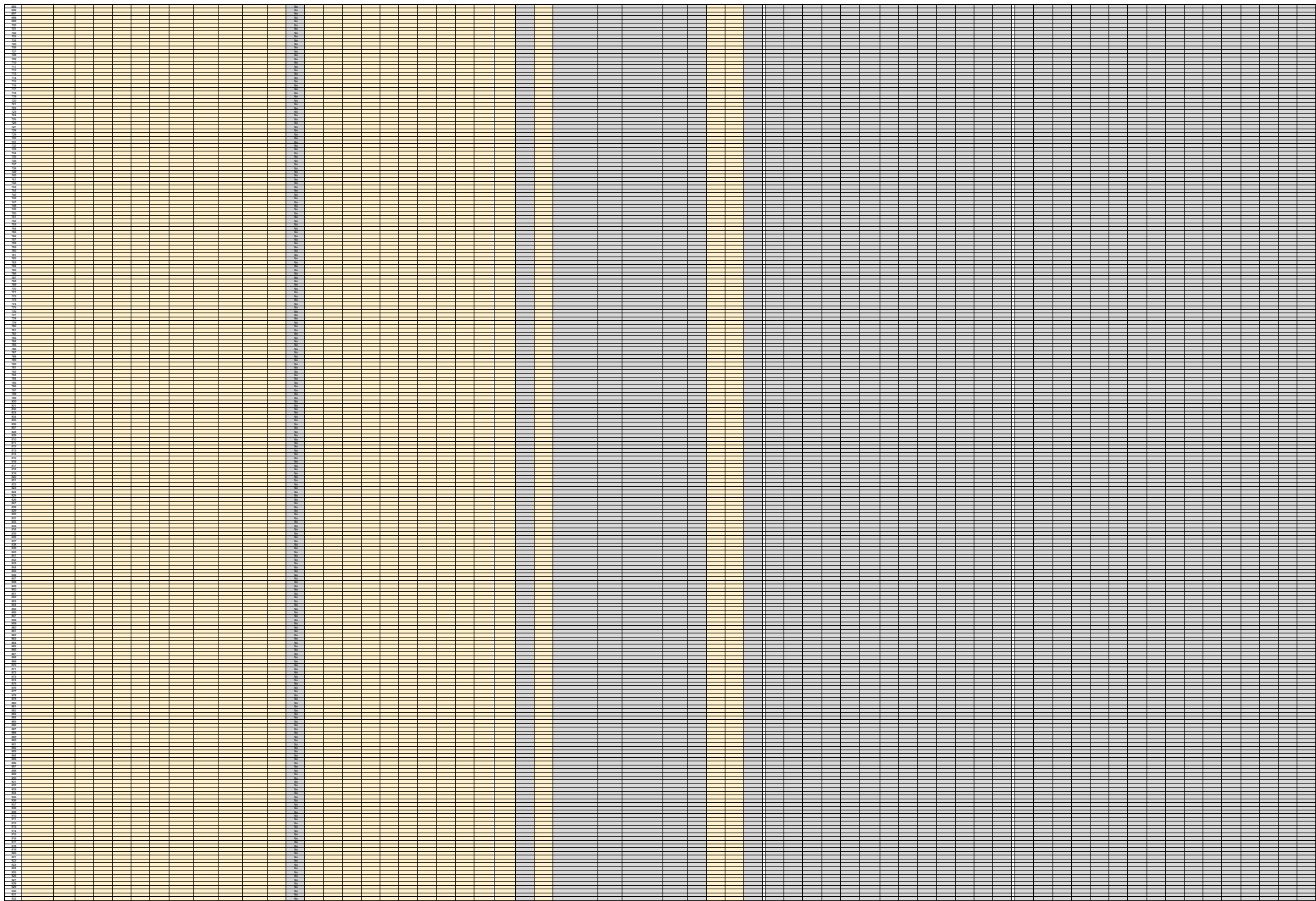
Clients (excluding those listed in tab '3B. SS') that the PU provided services to from 1 Apr 2025 to 31 Mar 2026

	Full name of the client	Established business relationship (first client acceptance) before 1 Apr 2025?
Example 1	BBB Company Limited	Yes
Example 2	Mr. Chan Tai Man	No
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		

42		
43		
44		
45		
46		
47		
48		
49		
50		







Guideline in completing the information required regarding the audit of PIE's entities¹⁵ incorporated in Chinese Mainland

Abbreviation

HKSA 600

HKSA 600 *Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors)*

MOF

Ministry of Finance of the People's Republic of China

PIE's entities

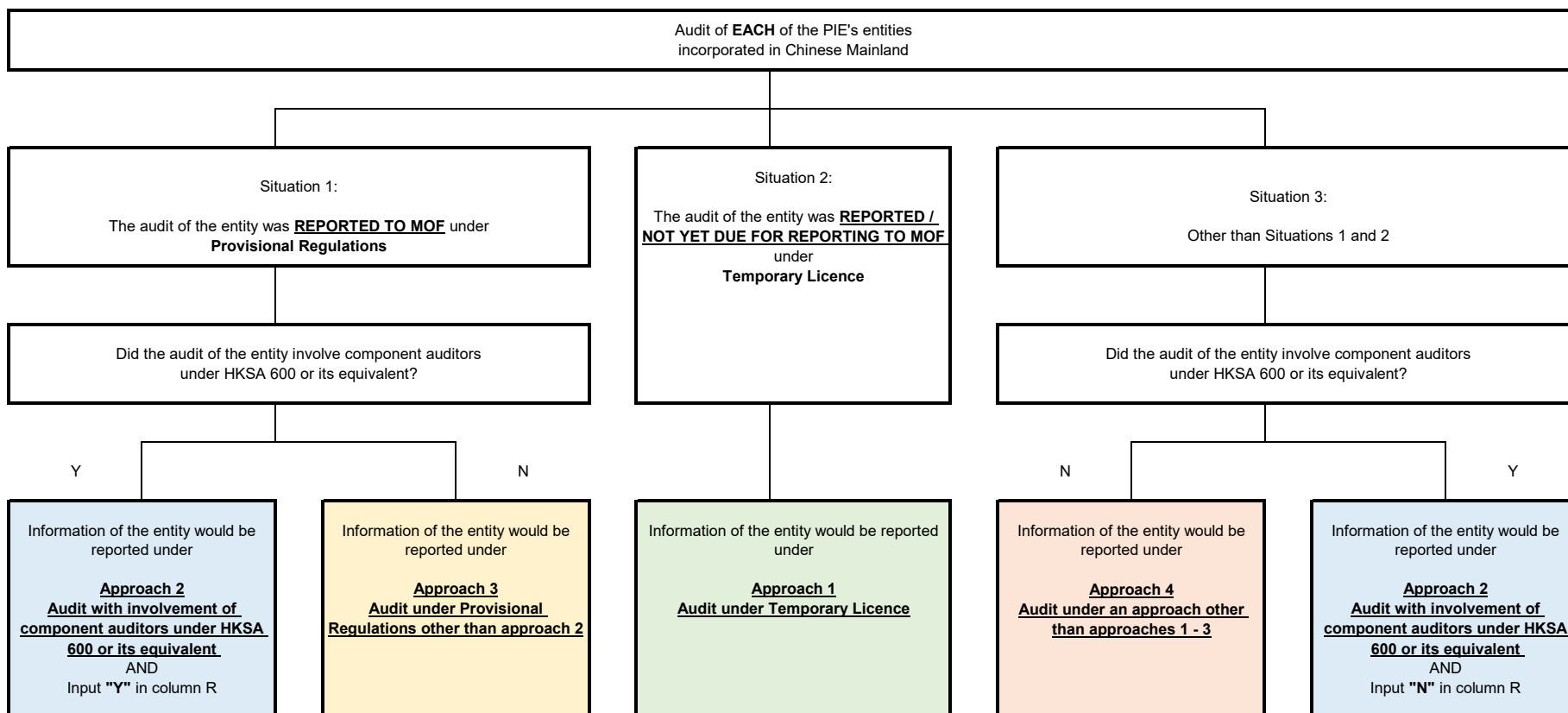
Include, but not limited to, the PIE's subsidiaries, representative office, branch office, variable interest entity, associate, joint venture and joint operations

Provisional Regulations

Provisional regulations on CPA practices carrying out audit services relating to the listing of Mainland enterprises outside Mainland 《會計師事務所從事中國內地企業境外上市審計業務暫行規定》

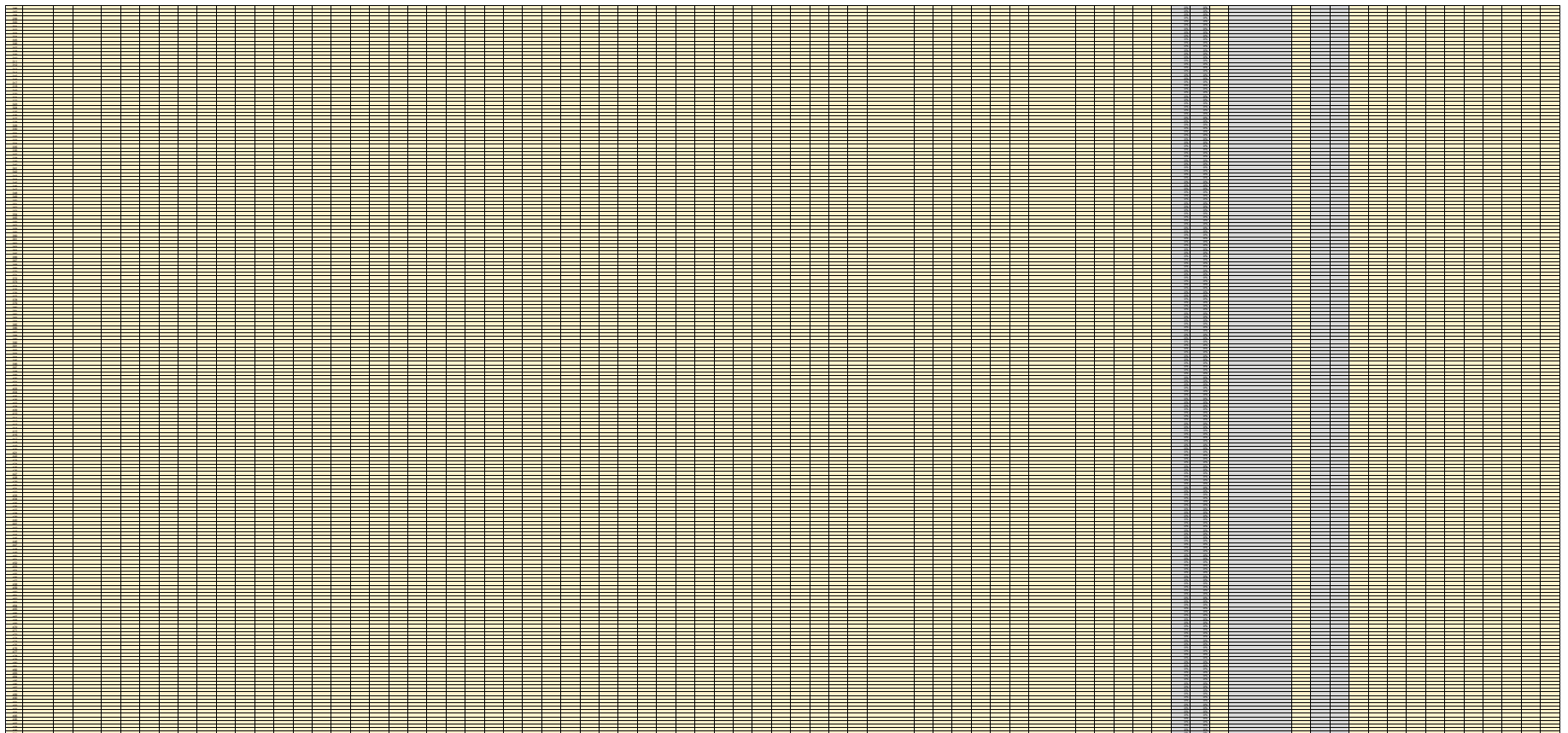
Temporary Licence

Provisional Rules on the Provisional Licence to Perform Audit-related Services by Foreign Accounting Practices in the Mainland 《境外會計師事務所在中國內地臨時執行審計業務暫行規定》



Notation

- ¹ **PIE** means a listed corporation (equity) or a listed collective investment scheme pursuant to section 3 of the Accounting and Financial Reporting Council Ordinance (Cap.588).
- A PIE engagement means any of the following types of engagements for the preparation of:
- (1) an auditor's report on a PIE's financial statements/ annual accounts required by section 379 of the Companies Ordinance (Cap. 622), the Listing Rules (as defined in section 2(1) of the AFRCO) or any relevant code
 - (2) a specified report required to be included in a listing document for the listing of a corporation's shares or stocks or for the listing of a collective investment scheme or
 - (3) an accountant's report required under the Listing Rules to be included in a circular issued by a PIE for a reverse takeover or a very substantial acquisition.
- A **non-PIE engagement** is an audit engagement that **falls outside the definition of the PIE engagement** as set out above.
- ² (1) "Authorized institutions" as defined under section 2 of the Banking Ordinance
(2) "Authorized insurers" as defined under section 2 of the Insurance Ordinance
(3) "Licensed corporations" and "associated entities of intermediaries" as defined under section 1 of Part 1 of Schedule 1 to the Securities and Futures Ordinance
(4) "Licensed insurance brokers" as defined under section 2 of the Insurance Ordinance
(5) Entities (not public interest entities) whose debts are listed in Hong Kong
(6) "Charities" which are exempted from tax under section 88 of Inland Revenue Ordinance
(7) Universities funded by the public through the University Grants Committee
(8) Public bodies (other than Universities) as defined under section 2 of the Prevention of Bribery Ordinance
(9) Mandatory Provident Fund or Occupational Retirement Schemes regulated by the Mandatory Provident Fund Scheme Authority
(10) Collective investment schemes (other than MPF and ORSO Schemes) authorized by the Securities and Futures Commission
- ³ **Licensed corporation (LC)** means a corporation which has obtained an approval from Securities and Futures Commission to carry on one or more regulated activities as follows:
- Type 1 Dealing in securities
Type 2 Dealing in futures contracts
Type 3 Leveraged foreign exchange trading
Type 4 Advising on securities
Type 5 Advising on futures contracts
Type 6 Advising on corporate finance
Type 7 Providing automated trading services
Type 8 Securities margin financing
Type 9 Asset management
Type 10 Providing credit rating services
Type 11 Dealing in OTC derivative products or advising on OTC derivative products
Type 12 Providing client clearing services for OTC derivative transactions
Type 13 Providing depositary services for relevant CIS
- Associated entity** means a company that is in a controlling entity relationship with an intermediary and receives or holds in Hong Kong client assets of the intermediary.
- Intermediary** means a licensed corporation or an authorized financial institution registered under Part V of the Securities and Futures Ordinance.
- ⁴ Under section 2 of the Insurance Ordinance, a licensed insurance broker company means a company which is granted a licence under section 64ZA to carry on:
- (a) regulated activities specified in section 1(a) of Part 1 of Schedule 1A to the Ordinance in one or more lines of business, as an agent of any policy holder or potential policy holder and
 - (b) regulated activities specified in section 1(b), (c) and (d) of Part 1 of Schedule 1A to the Insurance Ordinance in one or more lines of business.
- Section 1 of Part 1 of Schedule 1A to the Ordinance specifies the following as an act of regulated activity:
- (a) the act of negotiating or arranging a contract of insurance
 - (b) the act of inviting or inducing, or attempting to invite or induce, a person to enter into a contract of insurance
 - (c) the act of inviting or inducing, or attempting to invite or induce, a person to make a material decision
 - (d) the act of giving regulated advice.
- ⁵ Select the **type of audit opinion**:
- (1) Unmodified
 - (2) Unmodified with emphasis of matter paragraph and/or with a material uncertainty related to going concern paragraph
 - (3) Unmodified with other matter paragraph
 - (4) Qualified
 - (5) Disclaimer relating to the going concern issue only
 - (6) Disclaimer not relating to the going concern issue only
 - (7) Adverse
- ⁶ Types of Hong Kong financial reporting framework include:
- HKFRS Accounting Standards (**HKFRS**)
HKFRS for Private Entities Accounting Standard (**HKFRS for PE**)
Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard (**SME-FRS**)
- ⁷ Engagement quality reviewer (EQR) is defined as
- a partner, other individual in the firm, or an external individual, appointed by the firm to perform the engagement quality review under paragraph 16(e) of HKSQM 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, or
 - a partner, other person in the firm, suitably qualified external person, or a team made up of such individuals, none of whom is part of the engagement team under paragraph 12(e) of HKSQC 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements.
- ⁸ A major acquisition is a major transaction in respect of the acquisition of a targeted group of companies or companies defined under Chapter 14 of the Main Board Listing Rules or Chapter 19 of GEM Board Listing Rules.
- An extreme transaction is an acquisition or a series of acquisitions of assets by a listed issuer as defined under Chapter 14 of the Main Board Listing Rules or Chapter 19 of the GEM Listing Rules.
- ⁹ An "Other auditor" means:
- (1) another auditor who performs audit on the financial information of a component in the group audit or
 - (2) an auditor, other than the reporting accountant, who performs work on Historical Financial Information, as defined in Hong Kong Standard on Investment Circular Reporting Engagements 200 "Accountants' Reports on Historical Financial Information in Investment Circulars" issued by the Hong Kong Institute of Certified Public Accountants, which sets out in a listing document for the listing of shares or stocks of a corporation, or a collective investment scheme or in a circular for a major transaction in relation to acquisition within the meaning of the Main Board Listing Rules and the GEM Listing Rules.
- ¹⁰ Select the range of % to the specified item:
- Below 15%
15% - 30%
31% - 40%
41% - 50%
51% - 60%
61% - 70%
71% - 80%
81% - 90%
91% - 100%
N/A
- ¹¹ **HKSA 600** means HKSA 600 *Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors)*
- ¹² Select the **capital market which the security is listed**:
- (1) Chinese Mainland capital market (including Beijing Stock Exchange, Shanghai Stock Exchange and Shenzhen Stock Exchange)
 - (2) United States capital market (including NASDAQ and New York Stock Exchange)
 - (3) European capital market (including Euronext Amsterdam, Euronext Brussels, Euronext Lisbon and Euronext Paris)
 - (4) Japan capital market (including Tokyo Stock Exchange and Osaka Securities Exchange)
 - (5) United Kingdom capital market (including London Stock Exchange and Borsa Italiana)
 - (6) Canada capital market (including Toronto Stock Exchange)
 - (7) Korea capital market (including Korea Exchange)
 - (8) Singapore capital market (including Singapore Exchange)
 - (9) Australia capital market (including Australian Securities Exchange)
 - (10) Republic of Russia capital market (including Moscow Exchange)
 - (11) Over-the-counter (OTC) market
 - (12) Other: please specify
- ¹³ Refer to the website of the SFC in relation to the virtual asset-related SFC-licensed or registered intermediaries:
- <https://www.sfc.hk/en/Welcome-to-the-Fintech-Contact-Point/Virtual-assets/Overview>
- ¹⁴ Virtual asset refers to any "virtual asset" as defined in section 53ZRA of the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615).
- ¹⁵ PIE's entities include, but not limited to, the subsidiary, representative office, branch office, variable interest entity, associate, joint venture and joint operation of the PIE.



Guideline in completing the information required regarding the audit of PIE's entities incorporated in Chinese Mainland

Abbreviation

HKSA 600

HKSA 600 *Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors)*

MOF

Ministry of Finance of the People's Republic of China

PIE's entities

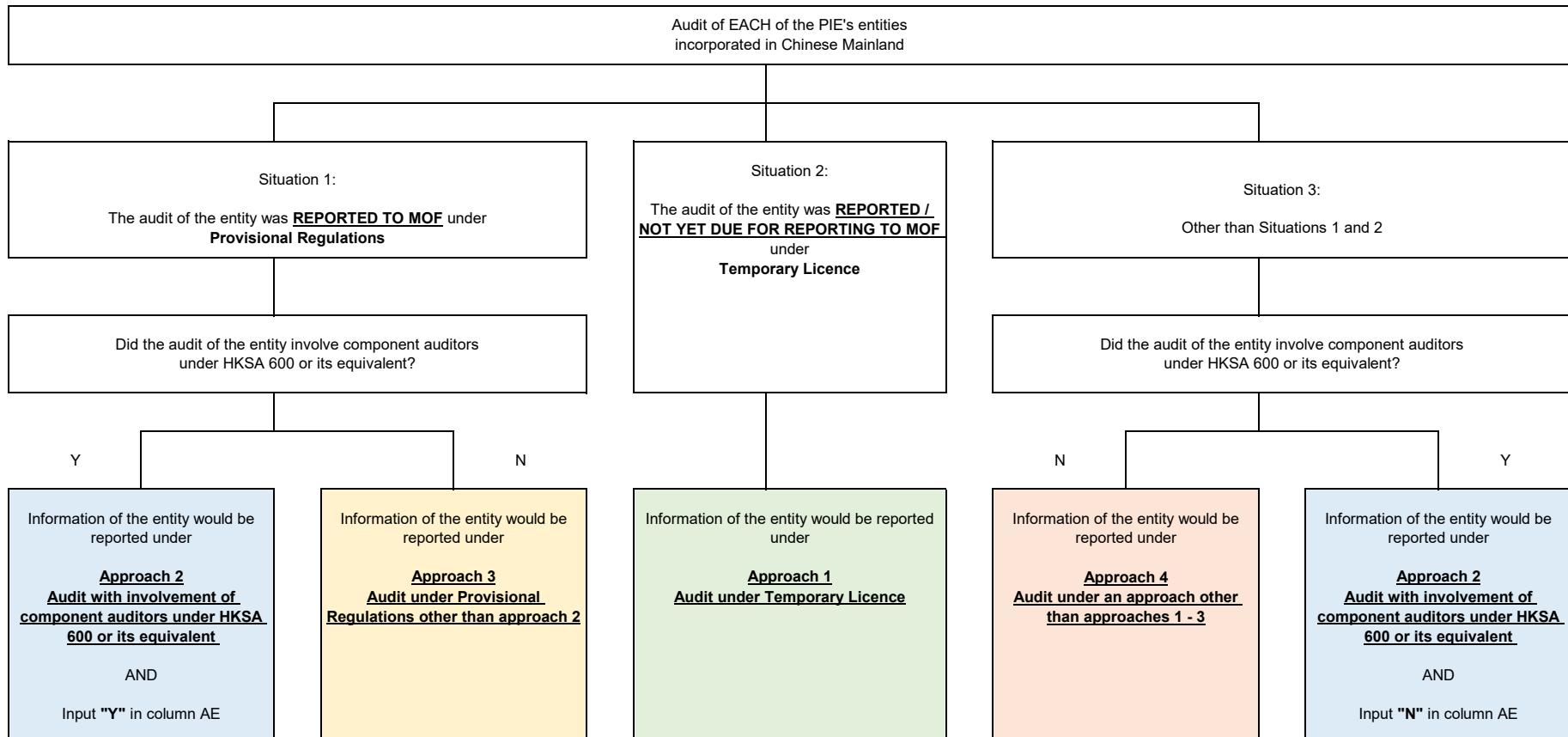
Include, but not limited to, the PIE's subsidiaries, representative office, branch office, variable interest entity, associate, joint venture and joint operations

Provisional Regulations

Provisional regulations on CPA practices carrying out audit services relating to the listing of Mainland enterprises outside Mainland 《會計師事務所從事中國內地企業境外上市審計業務暫行規定》

Temporary License

Provisional Rules on the Provisional Licence to Perform Audit-related Services by Foreign Accounting Practices in the Mainland 《境外會計師事務所在中國內地臨時執行審計業務暫行規定》



Notation

- 1 **PIE** means a listed corporation (equity) or a listed collective investment scheme pursuant to section 3 of the Accounting and Financial Reporting Council Ordinance (Cap.588).
- 2 Select the **type of PIE engagement**:
- (1) Annual accounts
 - (2) Accountant's report included in a listing document
 - (3) Accountant's report included in a circular of a reverse takeover
 - (4) Accountant's report included in a circular of a very substantial acquisition
- 3 Select the **type of audit opinion**:
- (1) Unmodified
 - (2) Unmodified with emphasis of matter paragraph and/or a material uncertainty related to going concern paragraph
 - (3) Unmodified with other matter paragraph
 - (4) Qualified
 - (5) Disclaimer relating to the going concern issue only
 - (6) Disclaimer not relating to the going concern issue only
 - (7) Adverse
- 4 In respect of the annual accounts of listed corporation (equity), the amount refers to the fee received or receivable for the provision of annual audit services as disclosed in the PIE's Corporate Governance Report in accordance with Appendix 14 "*M. Auditor's Remuneration*" of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("SEHK")("Main Board Listing Rules") or Appendix 15 "*M. Auditor Remuneration*" of the Rules Governing the Listing of Securities on the GEM of the SEHK ("the GEM Listing Rules") issued by the SEHK.
- In respect of the annual accounts of listed collective investment scheme, the amount refers to the auditors' remuneration disclosed in the annual accounts in accordance with "*Code on Unit Trusts and Mutual Funds*" or "*Code on Real Estate Investment Trusts*" issued by the Securities and Futures Commission.
- In respect of the listing of shares or stocks of a corporation, or a collective investment scheme or for a reverse takeover or a very substantial acquisition, the amount refers to the fee stated in the engagement letter(s) (or fee letter where appropriate) entered into between the PIE and the PIE auditor in respect of professional audit and other assurance services provided in relation to the listing of shares or stocks of a corporation, or a collective investment scheme or for a reverse takeover or a very substantial acquisition.
- 5 An "Other auditor" means:
- (1) another auditor who performs audit on the financial information of a component in the group audit or
 - (2) an auditor, other than the reporting accountant, who performs work on Historical Financial Information, as defined in Hong Kong Standard on Investment Circular Reporting Engagements 200 "Accountants' Reports on Historical Financial Information in Investment Circulars" issued by the Hong Kong Institute of Certified Public Accountants, which sets out in a listing document for the listing of shares or stocks of a corporation, or a collective investment scheme or in a circular for a reverse takeover or a very substantial acquisition within the meaning of the Main Board Listing Rules and the GEM Listing Rules.
- 6 Engagement quality reviewer (**EQR**) is defined as a partner, other individual in the firm, or an external individual, appointed by the firm to perform the engagement quality review under paragraph 16(e) of HKSQM 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*.
- 7 **HKSA 600** means HKSA 600 *Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors)*
- 8 "PIE's entities" include, but not limited to, the subsidiary, representative office, branch office, variable interest entity, associate, joint venture and joint operation of the PIE.
- 9 Virtual asset refers to any "virtual asset" as defined in section 53ZRA of the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615).
- 10 Refer to the website of the SFC in relation to the virtual asset-related SFC-licensed or registered intermediaries:
<https://www.sfc.hk/en/Welcome-to-the-Fintech-Contact-Point/Virtual-assets/Overview>
- 12 Select the **capital market which the security is listed**:
- (1) Chinese Mainland capital market (including Beijing Stock Exchange, Shanghai Stock Exchange and Shenzhen Stock Exchange)
 - (2) United States capital market (including NASDAQ and New York Stock Exchange)
 - (3) European capital market (including Euronext Amsterdam, Euronext Brussels, Euronext Lisbon and Euronext Paris)
 - (4) Japan capital market (including Tokyo Stock Exchange and Osaka Securities Exchange)
 - (5) United Kingdom capital market (including London Stock Exchange and Borsa Italiana)
 - (6) Canada capital market (including Toronto Stock Exchange)
 - (7) Korea capital market (including Korea Exchange)
 - (8) Singapore capital market (including Singapore Exchange)
 - (9) Australia capital market (including Australian Securities Exchange)
 - (10) Republic of Russia capital market (including Moscow Exchange)
 - (11) Over-the-counter (OTC) market
 - (12) Other: please specify