

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 recognized by the AFRC to perform a public interest entity engagement (**recognized 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.

Required*

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

By submitting this whistleblowing report, I acknowledge and understand the Personal Information Collection Statement of the AFRC enclosed in this whistleblowing report, which sets out the use of the personal data collected by the AFRC in this report.

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>

Personal Information Collection Statement

1. This Personal Information Collection Statement of the Accounting and Financial Reporting Council (**AFRC**) is made in accordance with the guidelines issued by the Office of the Privacy Commissioner for Personal Data pursuant to the Personal Data (Privacy) Ordinance (Cap. 486) (**PDPO**). It sets out the purposes for which your Personal Data, as defined by the PDPO, will be used following collection, what you are agreeing to with respect to the AFRC's use of your Personal Data and your rights under the PDPO.

Purpose of Collection of Personal Data

2. The AFRC will use the Personal Data provided by you for one or more of the following purposes:
 - 2.1 to administer the Accounting and Financial Reporting Council Ordinance (Cap. 588) (**AFRCO**) and any rules, regulations, directions and guidelines made or promulgated under the AFRCO and to carry out its statutory functions as a financial regulator;
 - 2.2 to administer the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615) (**AMLO**) including any rules, regulations, directions and guidelines made or promulgated under the AMLO and to carry out its statutory functions thereunder as a regulatory body in relation to professional persons;
 - 2.3 to process the complaint and/or whistleblowing report, as the case may be; and
 - 2.4 other purposes directly relating to any of the above or those permitted by law.
3. Failure to provide the requested Personal Data may result in the AFRC being unable to perform its statutory functions under the AFRCO or the AMLO. Where you are required under the law to provide the information to the AFRC, you will be informed of the legal requirement and the consequences of your failure to provide the requested information.

Transfer of Personal Data

4. Personal Data may be disclosed by the AFRC to financial regulators or other statutory bodies in Hong Kong (including the Hong Kong Exchanges and Clearing Limited, the Hong Kong Monetary Authority, the Hong Kong Institute of Certified Public Accountants, the Insurance Authority, the Securities and Futures Commission and the Mandatory Provident Fund Schemes Authority), law enforcement agencies (including the Hong Kong Police and the Independent Commission Against Corruption), the HKSAR Government or non-Hong Kong regulatory, government, professional or statutory bodies as

required or permitted under the law or pursuant to any regulatory assistance arrangements between the AFRC and such other bodies.

5. For the purposes of carrying out its statutory functions, the AFRC may disclose your Personal Data to the relevant courts, panels, tribunals and committees.
6. Personal Data may be used, disclosed or transferred by the AFRC for any purpose related to the performance of its statutory functions.

Retention

7. Personal Data provided to the AFRC will be retained for such period as may be necessary for the proper discharge of the AFRC's functions.

Access and Correction of Personal Data

8. You have the right to request access to and correction of your Personal Data in accordance with the provisions of the PDPO. Your right of access includes the right to request a copy of your Personal Data provided to the AFRC. Please note that all data access requests should be made using the form specified by the Privacy Commissioner for Personal Data which is accessible at <https://www.pcpd.org.hk/english/publications/files/Dforme.pdf>.
9. When handling a data access or correction request, the AFRC will check the identity of the requestor to ensure that he/she is the person legally entitled to make the data access or correction request.
10. A reasonable fee may be charged to offset our administrative and actual costs incurred in complying with your data access requests.

Enquiries

11. Any requests for access to or correction of personal data held by us can be made to the Data Protection Officer of the AFRC in writing:

Data Protection Officer

Address: 10/F, Two Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong

Email: dpo@afrc.org.hk

Tel: +852 2810 6321

Fax: +852 2810 6320

12. A copy of the Privacy Policy Statement adopted by the AFRC is available on the AFRC website at www.afrc.org.hk/.