

COMPLAINT FORM

Complaints involving financial reporting and auditing matters may be dealt with by the AFRC to ensure protection of the public interest. The more details and support you provide to the AFRC, the greater the usefulness of the information. Please use this form to file a complaint if you think 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.

*Required

Who are you complaining against? *

CPA, practice unit and/or recognized PIE auditor

a) Full name of CPA

Address

Contact number

**AFRC registration number (note 1)/
HKICPA membership number
(note 2)**

b) Full name of practice unit

Address

Contact number

check if same as (a) above

Registration number at AFRC (note 1)

c) Full name of recognized PIE auditor

Address

Contact number

Who are you complaining against? * (cont)

Other parties involved

d) Full name of entity involved _____

Stock code, if applicable _____

Address _____

Contact number _____

e) Full name of others involved _____

Address _____

Contact number _____

check if same as (d) above

HKICPA membership number, if applicable (note 2) _____

Role of the individual involved _____

Note 1: For information relating to CPA (practicing), corporate practice or CPA firm registered with the AFRC, please refer to AFRC's website for details.

Note 2: For information relating to CPA registered with the HKICPA, please refer to HKICPA's website for details.

What is the nature of your complaint?

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)

What is the nature of your complaint? (cont)

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

What are the facts and circumstances of your complaint? *

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

Please provide documents and explanations to support your allegations (e.g. through your own observation of events, documents you have seen or information communicated by another party).

Clear, concise information about the relevant events, individuals who were involved, and dates (in chronological order) will assist us in assessing your complaint.

If you need more space, please continue on a separate sheet of paper and attach it to this form.

What information and/or documents support your complaint?

Please attach copies of all relevant documents here. Please specify the title and date of the documents and provide a brief description of the information it contains and explain why that information supports your complaint.

	Document
1.	
2.	
3.	
4.	
5.	

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

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

If applicable, the AFRC may communicate with other regulators or agencies to gain insight about your allegations.

- Yes
- No

If yes, state which body or agency and date(s) –

The outcome was –

Your name and contact details

Please provide us with your name and contact details so that we can follow up with you on your complaint, if necessary. Anonymous complaints may severely constrain our ability to pursue the matter.

Given name

Family name

Other English or Chinese name

Address

Contact telephone number

Email address

Your consent and confirmation

When evaluating a complaint, the AFRC may need to contact the subject(s) of the complaint to obtain further information. Details of the complaint may have to be disclosed to those parties. Without your consent* of disclosing the information and document(s) provided by you to those parties, we may not be able to take further action for your complaint.

You may choose to remain anonymous. If so, the AFRC will not reveal your identity to outside parties. However, in some situations, your identity could be apparent from the complaint made by you.

By submitting this complaint form:

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

Please tick as appropriate:

- I consent to the AFRC disclosing the information and document(s) provided by me to the subject(s) of the complaint.
- I consent to the AFRC disclosing my identity and related personal information to the subject(s) of the complaint.
- I confirm that the information and document(s) provided by me are true, complete and accurate. *

* Normally the AFRC will not disclose your complaint and your personal information unless you consent or unless we are legally obligated to do so. However, under the Accounting and Financial Reporting Council Ordinance (Cap 588) and the Personal Data (Privacy) Ordinance (Cap 486), the AFRC may, under certain circumstances, disclose your complaint or your personal information to other parties without your consent.

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

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