

Case number:

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For Official Use

To: 'Complaints'
Financial Reporting Council
29th Floor, High Block
Queensway Government Offices
66 Queensway, Hong Kong

Fax: (852) 2810 6320

CONFIDENTIAL

COMPLAINT FORM

This complaint form is available at www.frc.org.hk.

Section 1 Complainant details

1.1	Name (*Mr./Mrs./Ms.)			
		<i>*Please delete as appropriate</i>		
1.2	Address			
1.3	Contact tel.		Email address	

Section 2 Complainee details

2.1	Name of the listed entity, auditor or reporting accountant			
2.2	*Address			
2.3	*Contact person			
2.4	*Contact tel.			

**Optional*

Section 3 Complaint details

3.1	Name of the listed entity*			
		<i>*Only applicable if your complaint is against an auditor or a reporting accountant</i>		
3.2	Type of financial report (if applicable) (e.g. annual report, interim report, listing document, summary financial report, etc)			
3.3	Accounting year / period ended (if applicable)			

Section 4 Other

4.1 Have you taken your complaint up with other regulatory bodies or law enforcement agencies? (Please tick one of the following boxes.)

Yes Name of the relevant authorities

No

4.2 If required, I am prepared to give any additional information and supporting documents relevant to this complaint. (Please tick one of the following boxes.)

Yes

No The reason is

4.3 Signature of complainant

Date

Section 5 Type of complaint (Completing this section is **OPTIONAL**)

5.1 Please tick one of the following boxes.

Non-compliance
(Please visit our website www.frc.org.hk for details.)

Auditing irregularity
(Please visit our website www.frc.org.hk for details.)

Reporting irregularity
(Please visit our website www.frc.org.hk for details.)

Important notes

1. The Financial Reporting Council (“FRC”) is charged with a statutory duty to receive and, if appropriate, investigate and enquire into complaints relating to possible auditing and reporting irregularities committed by auditors and reporting accountants of listed entities and possible non-compliances with relevant financial reporting requirements on the part of listed entities in their financial reports. (Please visit our website www.frc.org.hk for the meanings of relevant irregularities and relevant non-compliances).
2. Complainants are encouraged to make complaints in writing in either Chinese or English. Complaints should be sent to:-

Mailing address:	‘Complaints’ Financial Reporting Council 29th Floor, High Block Queensway Government Offices 66 Queensway Hong Kong
Fax number:	(852) 2810 6320
Email address:	general@frc.org.hk

3. The FRC will not normally deal with verbal complaints. Complainants are advised to use the FRC’s complaint form which is available on its website.
4. Anyone who experiences difficulties in lodging a written complaint should contact staff members of the FRC at (852) 2810 6321 for assistance. Please note that the conversation may be recorded.
5. Upon receipt of a complaint, the FRC issues an acknowledgement to the complainant.
6. All complaints are dealt with as soon as practicable. The period of time required for handling a complaint depends on the circumstances of each individual case.
7. All complaints are treated in strict confidence although the FRC may need to disclose information to other regulatory bodies and/or law enforcement agencies. Such disclosures are, however, made under the confidentiality provisions of the Financial Reporting Council Ordinance.
8. In reviewing a complaint, the FRC may need to contact the complainee in order to obtain further information. Details of the complaint may have to be disclosed to this party, but, it is the FRC’s policy that the identity of a complainant shall not be revealed to outside parties unless the complainant identifies himself to the public or consents to such disclosure.
9. Personal Data (Privacy) Ordinance: All information provided in this form will be used by the FRC for purposes relating to the performance of the FRC’s regulatory function under the Financial Reporting Council Ordinance. The provision of personal data by means of this form is voluntary. You have the right to request access to and correction of your personal data held by us. The personal data submitted may be disclosed to other financial regulators, government bodies and agencies which are authorized to receive information relating to law enforcement, prosecution or review of decisions.