

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

**Introduction**

This application form applies to the renewal of the recognition of an overseas auditor of an overseas entity by the Financial Reporting Council (**the FRC**) under Division 3 of Part 3 of Financial Reporting Council Ordinance (Cap 588) (**the FRCO**).

The definitions of overseas entity, PIE and PIE engagement are set out in sections 2(1), 3(1) and Part 1 of Schedule 1A of the FRCO, which are enclosed in this application form. A PIE auditor is an auditor who carries out a PIE engagement.

Please refer to the following guidance materials available on the website of the FRC before completion of this application form:

- [Recognition of Overseas Auditors Policy Statement](#)
- [Recognition of Overseas Auditors – Application and Renewal Procedures](#)

If there is any question, please contact the FRC at +852 2810 6321 or by e-mail at [recognition@frc.org.hk](mailto:recognition@frc.org.hk)

**Who should apply for renewal?**

The recognition of an overseas auditor as a PIE auditor expires on 31 December of the year in which the recognition takes effect. The recognition is renewable annually. An overseas entity is required to apply to the FRC for renewal of the recognition.

**When to apply for renewal?**

The application of renewal must be made no earlier than 3 months, and no later than 45 days, before the day on which the current recognition expires (i.e. 30 September to 16 November).

**How to apply for renewal?**

An overseas entity, as an applicant, is required to submit Application Form C – Information of the Overseas Entity and to coordinate with the overseas auditor for the submission of Application Form D – Information of the Overseas Auditor to the FRC at the following address by post, or by fax at +852 2810 6320 followed by post:

Department of Oversight, Policy and Governance  
Financial Reporting Council  
24th Floor, Hopewell Centre  
183 Queen's Road East  
Hong Kong

The application is processed only upon receipt of Application Form C and Application Form D together with all supporting documents, and the application fee of HK\$200<sup>1</sup>.

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<sup>1</sup> Please refer to section 5 of this application form for the payment method.

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**Updating information**

If there is a change of information contained in this application form, the overseas entity must, within 14 days after the day on which the change takes place, inform the FRC of the change in writing.

**Register of PIE auditors**

The information provided under section 2 in this application form may be contained in the register established and maintained by the Hong Kong Institute of Certified Public Accountants under section 20ZX(3) of the FRCO.

**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). This Ordinance authorises the FRC to collect and use personal data to perform its functions as a financial regulator. Please refer to the attached Personal Information Collection Statement which sets out the FRC's policies and practices with regard to any personal data provided.

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**Section 1 Type of overseas entity**

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | A corporation (proceed to section 1A)                  |
| <input type="checkbox"/> | A collective investment scheme (proceed to section 1B) |

**Section 1A General information of a corporation**

|     |   |  |
|-----|---|--|
| 1.1 | Full name of the entity ( <b>the Overseas Entity</b> )  |  |
| 1.2 | Stock code(s) and place(s) of listing, where applicable |  |

**If there is any change in the information in sections 1.3 to 1.16 since the last submission of Application Form A or Application Form C, please tick “Yes” and fill in the relevant information. If not, please tick “N/A”.**

|     |                                 |                                 |  |  |
|-----|---------------------------------|---------------------------------|--|--|
| 1.3 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Financial year end                             |  |
| 1.4 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Place of incorporation                         |  |
| 1.5 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Correspondence address                         |  |
| 1.6 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Phone number, including country and area codes |  |
| 1.7 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Fax number, including country and area codes   |  |
| 1.8 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Email address                                  |  |
| 1.9 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Website address                                |  |

**Primary contact person**

|      |                                 |                                 |             |  |
|------|---------------------------------|---------------------------------|-------------|--|
| 1.10 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Family name |  |
| 1.11 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Given name  |  |

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|      |                                 |                                 |  |  |
|------|---------------------------------|---------------------------------|--|--|
| 1.12 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Relationship with the Overseas Entity          |  |
| 1.13 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Correspondence address                         |  |
| 1.14 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Phone number, including country and area codes |  |
| 1.15 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Fax number, including country and area codes   |  |
| 1.16 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Email address                                  |  |

**Section 1B General information of a collective investment scheme**

|     |   |  |  |  |
|-----|---|--|--|--|
| 1.1 | Full name of the scheme ( <b>the Overseas Entity</b> )  |  |  |  |
| 1.2 | Stock code(s) and place(s) of listing, where applicable |  |  |  |

**If there is any change in the information in sections 1.3 to 1.16 since the last submission of Application Form A or Application Form C, please tick “Yes” and fill in the relevant information. If not, please tick “N/A”.**

|     |                                 |                                 |  |  |
|-----|---------------------------------|---------------------------------|--|--|
| 1.3 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Financial year end                             |  |
| 1.4 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Place of domicile                              |  |
| 1.5 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Address of registered office                   |  |
| 1.6 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Phone number, including country and area codes |  |
| 1.7 | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Fax number, including country and area codes   |  |

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|                               |                                 |                                 |  |  |
|-------------------------------|---------------------------------|---------------------------------|--|--|
| 1.8                           | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Email address                                  |  |
| 1.9                           | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Website address                                |  |
| <b>Primary contact person</b> |                                 |                                 |  |  |
| 1.10                          | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Family name                                    |  |
| 1.11                          | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Given name                                     |  |
| 1.12                          | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Relationship with the Overseas Entity          |  |
| 1.13                          | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Correspondence address                         |  |
| 1.14                          | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Phone number, including country and area codes |  |
| 1.15                          | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | Fax number, including country and area codes   |  |
| 1.16                          | Yes<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> | 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 ( <b>the Overseas Auditor</b> ) |  |
| 2.2 | Correspondence address of the Overseas Auditor  |  |

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|     |   |  |
|-----|---|--|
| 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 | <p>Indicate if there is any change in the following information of Overseas Entity since the last submission of Application Form A or Application Form C:</p> <p>(a) the 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</p> <p>(b) 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.</p> |
|     | <p>Yes <input type="checkbox"/> (provide an <b>Annex</b> with the updated information)      No <input type="checkbox"/> (proceed to section 4)</p>   |
| 3.2 | Provide the audited or unaudited financial statements of the Overseas Entity for the previous financial year, where applicable.  |

**Section 4 Declarations and signature**

We confirm that the 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 scheme<sup>2</sup> has not been withdrawn, and the information in this application form is complete and true. We will notify the FRC 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 FRC at the following address by post, or by fax at +852 2810 6320 followed by post:

Department of Oversight, Policy and Governance  
 Financial Reporting Council  
 24th Floor, Hopewell Centre  
 183 Queen's Road East  
 Hong Kong

<sup>2</sup> Please delete as appropriate.

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|   |  |
|---|--|
| Family name   |  |
| Given 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\$200**

Payment by:

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: FINANCIAL REPORTING COUNCIL

**Please provide a copy of remittance advice of the bank transfer.**

Cheque in Hong Kong Dollars only (payable to FINANCIAL REPORTING COUNCIL)

Cheque number:

**Postdated cheques are not accepted.**

- Cash is not accepted.
- The application fee of HK\$200 is not refundable.

**Annexes**

|             |   |
|-------------|---|
| Section 3.1 | (a) A list of principal subsidiaries, associates and joint ventures of the Overseas Entity, if any.<br>(b) A description of the shareholder structure of the Overseas Entity, where applicable. |
| Section 3.2 | Audited or unaudited financial statements of the Overseas Entity for the previous financial year, where applicable  |



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**Extracts of the Financial Reporting Council Ordinance**

**Section 2(1) Overseas entity**

*Overseas entity* means—

- (a) a collective investment scheme constituted under the laws of any place outside Hong Kong; or
- (b) a body corporate incorporated outside Hong Kong, whether or not the scheme or body is a listed entity

**Section 3(1) PIE**

*PIE* means a public interest entity;

*public interest entity* means—

- (a) a listed corporation (equity); or
- (b) a listed collective investment scheme.

*Listed corporation (equity)* means a listed corporation the listed securities of which comprise at least shares or stocks.

**Part 1 of Schedule 1A PIE Engagements**

1. The preparation of an auditor's report in relation to the following financial statements or accounts of a PIE—
  - (a) if the PIE is a listed corporation (equity)—
    - (i) the financial statements required to be prepared under section 379 of the Companies Ordinance (Cap. 622); or
    - (ii) the annual accounts required to be prepared under the Listing Rules; or
  - (b) if the PIE is a listed collective investment scheme— the annual accounts required to be prepared under the relevant code or the Listing Rules.
2. The preparation of a specified report required to be included in—
  - (a) a listing document of a corporation seeking to be listed for the listing of its shares or stocks;
  - (b) a listing document of a listed corporation for the listing of its shares or stocks; or
  - (c) a listing document of—
    - (i) a collective investment scheme seeking to be listed; or
    - (ii) a listed collective investment scheme.
3. The preparation of an accountant's report required to be included in a circular issued by or on behalf of a PIE under the Listing Rules for the purpose of—
  - (a) a reverse takeover within the meaning of the Listing Rules; or
  - (b) a very substantial acquisition within the meaning of the Listing Rules.

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**Personal Information Collection Statement**

1. The Personal Information Collection Statement (**the PICS**) is made in accordance with the guidelines issued by the Office of the Privacy Commissioner for Personal Data. The PICS sets out the policies and practices of the Financial Reporting Council (**the FRC**) with regard to your Personal Data<sup>3</sup>.

**Purpose of Collection**

2. The FRC shall use the Personal Data provided by you for one or more of the following purposes:-
  - 2.1 to administer the Financial Reporting Council Ordinance (Cap 588) (**the FRCO**), rules, regulations and guidelines made or promulgated pursuant to the powers vested in the FRC as in force at the relevant time or from time to time and to carry out its functions as a financial regulator, including:-
    - to conduct inspections of PIE auditors
    - to investigate possible misconduct committed by PIE auditors in relation to PIE engagements;
    - to impose sanctions on PIE auditors for misconduct;
    - to enquire into instances of non-compliance with legal, accounting or regulatory requirements in the financial reports of PIEs;
    - to co-operate with and provide assistance to regulatory authorities or organizations, whether formed or established in Hong Kong or elsewhere;
    - to promote and encourage quality and reliable financial reporting;
    - to enhance the transparency and accountability of the accountancy profession;
    - to enhance protection for investors and increase their confidence in the financial markets;
    - to upgrade corporate governance and market quality, thereby fortifying the status of Hong Kong as an international financial centre.
  - 2.2 for research and statistical purposes; and
  - 2.3 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 FRC being unable to perform its statutory functions under the FRCO.

**Transfer/Matching of Personal Data**

4. Personal Data may be disclosed by the FRC to other financial regulators 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), government bodies (including the Hong Kong Police and the Independent Commission Against Corruption) and overseas regulatory bodies as required under the law or

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<sup>3</sup> Personal Data means personal data as defined in the Personal Data (Privacy) Ordinance (Cap 486) (**the PDPO**)

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pursuant to any regulatory/investigatory/enquiry assistance arrangements between the FRC and other regulators (local/overseas).

5. For the purposes of carrying out its statutory functions, Personal Data may be disclosed by the FRC to the relevant Courts, Panels, Tribunals and Committees.
6. Personal Data may be used by the FRC and/or disclosed by the FRC to the above organizations/bodies for the purpose of verifying/matching<sup>4</sup> those data.
7. Personal Data may be used, disclosed or transferred by the FRC for any purpose related to the performance of its statutory functions.

**Access to 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 FRC. The FRC has the right to charge a reasonable fee for processing any data access request.

**Enquiries**

9. Any enquiries regarding the Personal Data provided or requests for access to Personal Data or correction of Personal Data, shall be addressed in writing to:-

Financial Reporting Council  
24th Floor, Hopewell Centre  
183 Queen's Road East  
Hong Kong

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<sup>4</sup> “matching procedure” is defined in s.2 of the PDPO