

# HEINBRO GROUP

25 May 2023

## **SFC Circular - Revised financial return form, analysis of client assets for associated entity and audit questionnaire**

The Securities and Futures Commission (SFC) today published revised versions of: (i) the financial return form which is required to be submitted by licensed corporations under section 56 of the Securities and Futures (Financial Resources) Rules; (ii) analysis of client assets for associated entity which is required to be submitted by associated entities of an intermediary under section 3(3) of the Securities and Futures (Accounts and Audit) Rules; and (iii) audit questionnaire completed by auditors of licensed corporations for submission to the SFC.

### **Financial return form**

A Gazette notice (see Annex 1) was published today to specify that, with effect from 1 December 2023, the electronic version of the revised financial return form shall be used for submitting a return in respect of any period ending on or after 1 December 2023 and it supersedes the electronic form in the notice gazetted on 13 December 2021 (G.N. 7820).

The electronic version of the revised form is available on the SFC website: <https://www.sfc.hk/en/Forms/Intermediaries/Financial-returns>

### **Analysis of client assets for associated entity**

A Gazette notice (see Annex 2) was published today to specify that, the revised version of analysis of client assets for associated entity shall be used for submitting an analysis of client assets as at the end of the financial year for an associated entity of an intermediary in respect of any period ending on or after 1 December 2023 and it supersedes the form in the notices gazetted on 26 February 2003 (G.N. (S.) 25 of 2003 and G.N. 1416) for the same purpose.

The revised form is available on the SFC website: <https://www.sfc.hk/en/Forms/Intermediaries/Analysis-of-client-assets-for-associated-entity>

### **Audit questionnaire**

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The revised version of the audit questionnaire shall be completed by auditors of licensed corporations and submitted to the SFC as at the end of the financial year in respect of any period ending on or after 1 December 2023 and it supersedes the form updated on 6 July 2020.

The revised version of the audit questionnaire is available on the SFC website: <https://www.sfc.hk/en/Forms/Intermediaries/Audit-questionnaire>

Should you have any questions regarding the contents of this circular, please contact the case officers in charge.

## Supplementary document

### [Annex 1](#)

### [Annex 2](#)

中文版本

## 經修訂的財務申報表表格、有聯繫實體的客戶資產的分析及審計問卷

證券及期貨事務監察委員會（證監會）今天刊發以下表格的修訂本：(i)持牌法團根據《證券及期貨（財政資源）規則》第56條須呈交的財務申報表表格；(ii)中介人的有聯繫實體根據《證券及期貨（帳目及審計）規則》第3(3)條須呈交的有聯繫實體的客戶資產的分析；及(iii)由持牌法團的核數師填寫以供呈交予證監會的審計問卷。

### 經修訂的財務申報表

有關的憲報公告（附件1）已於今天刊登，指明經修訂的財務申報表電子表格須應用於就終結日為2023年12月1日或之後的任何期間呈交的申報表，由2023年12月1日起生效。上述電子表格將取代刊憲於2021年12月13的公告（第7820號公告）內的電子表

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格。

經修訂的電子表格現載於以下證監會網站：

<https://www.sfc.hk/TC/Forms/Intermediaries/Financial-returns>

## 經修訂的有聯繫實體的客戶資產的分析

有關的憲報公告（附件2）已於今天刊登，指明經修訂的有聯繫實體的客戶資產的分析須應用於就終結日為**2023年12月1日**或之後的任何期間呈交的中介人的有聯繫實體於財政年度結束時的客戶資產的分析。上述修訂本將取代就相同目的刊憲於**2003年2月26日**的公告（**2003年第25號特別公告**及**第1416號公告**）內的表格。

經修訂的有聯繫實體的客戶資產的分析現載於以下證監會網站：

<https://www.sfc.hk/TC/Forms/Intermediaries/Analysis-of-client-assets-for-associated-entity>

## 經修訂的審計問卷

持牌法團的核數師須就終結日為**2023年12月1日**或之後的任何期間填寫經修訂的審計問卷並於財政年度結束時將之呈交予證監會。上述修訂本將取代於**2020年7月6日**更新的表格。

經修訂的審計問卷現載於以下證監會網站：

<https://www.sfc.hk/TC/Forms/Intermediaries/Audit-questionnaire>

如對本通函內容有任何疑問，請聯絡負責的個案主任。

附錄文件:

[附件1](#)

[附件](#)

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