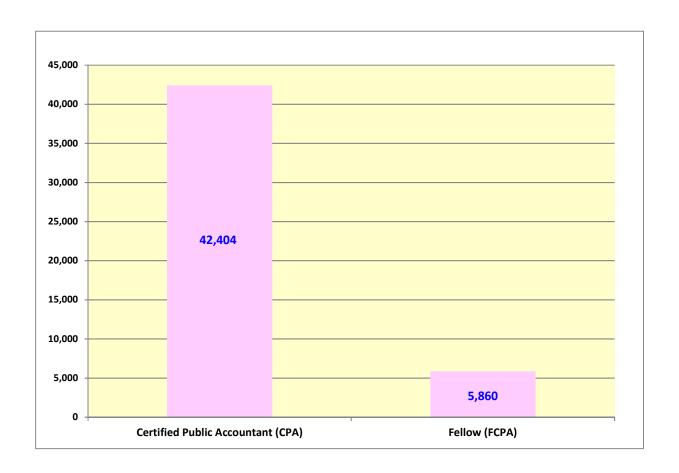


Statistics on Member (as at 30 November 2025)

1. Membership status

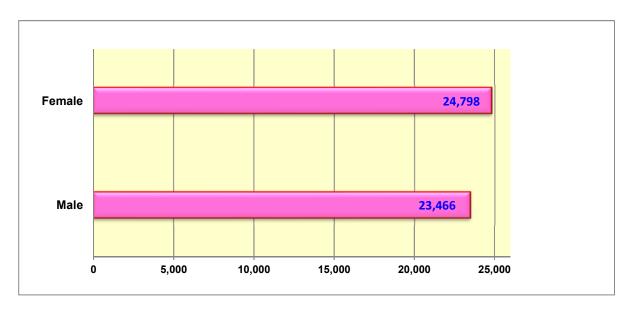
	No. of members	Percentage of total
Certified Public Accountant (CPA)	42,404	87.9%
Fellow (FCPA)	5,860	12.1%
TOTAL	48,264	100.0%





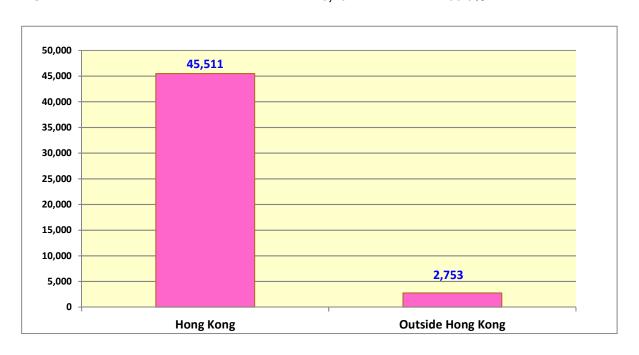
2. Gender distribution

TOTAL	48,264	100.0%
Female	24,798	51.4%
Male	23,466	48.6%



3. Location of residence

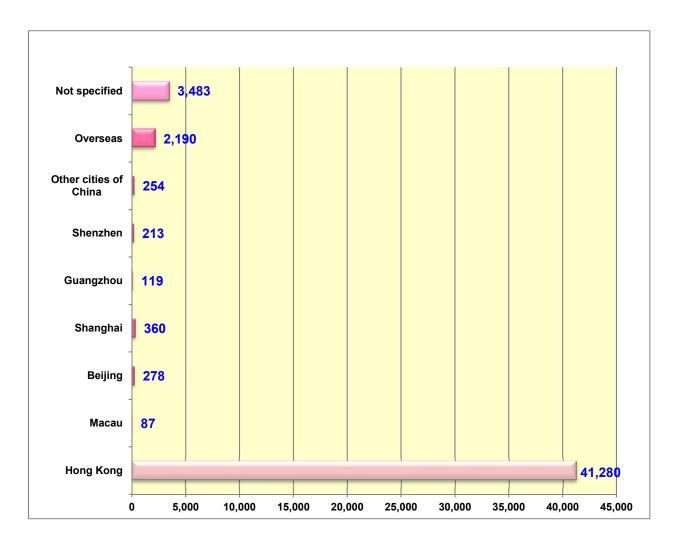
	No. of members	Percentage of total
Hong Kong	45,511	94.3%
Outside Hong Kong	2,753	5.7%
TOTAL	48,264	100.0%





4. Location where most work undertaken

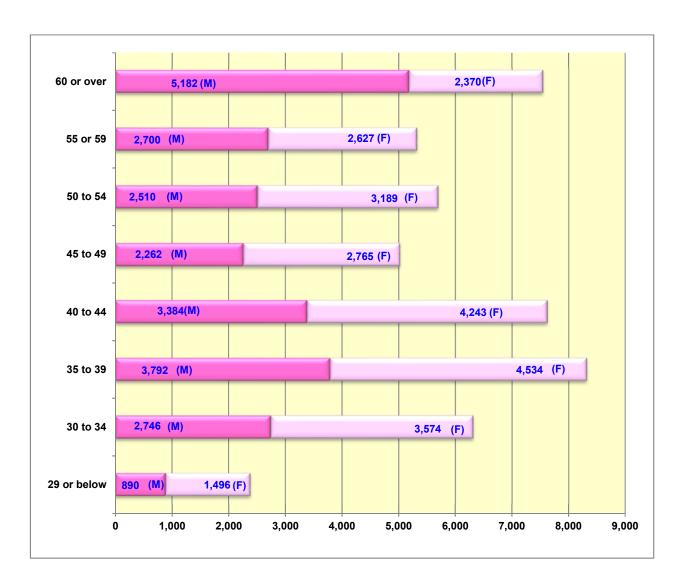
	No. of members	Percentage of total
Hong Kong	41,280	85.6%
Macau	87	0.2%
PR China	1,224	2.5%
Beijing	278	22.7%
Shanghai	360	29.4%
Guangzhou	119	9.7%
Shenzhen	213	17.4%
Other cities of China	254	20.8%
Overseas	2,190	4.5%
Not specified	3,483	7.2%
TOTAL	48,264	100%





5. Age group (Male vs Female)

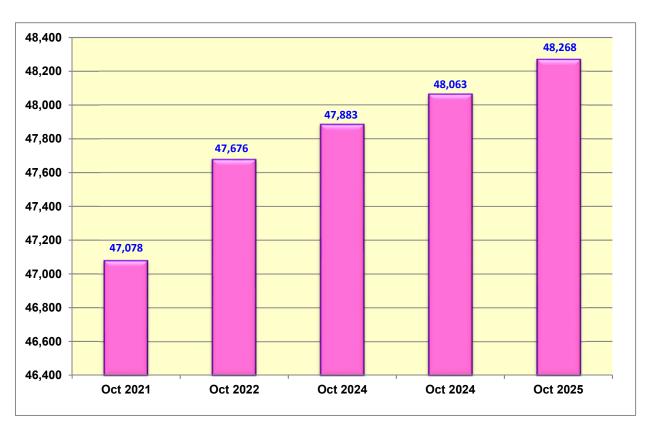
	Male (M)	Female (F)	No. of members	Percentage of total
29 or below	890	1,496	2,386	4.9%
30 to 34	2,746	3,574	6,320	13.1%
35 to 39	3,792	4,534	8,326	17.3%
40 to 44	3,384	4,243	7,627	15.8%
45 to 49	2,262	2,765	5,027	10.4%
50 to 54	2,510	3,189	5,699	11.8%
55 or 59	2,700	2,627	5,327	11.0%
60 or over	5,182	2,370	7,552	15.7%
TOTAL	23,466	24,798	48,264	100.0%





6. Growth rate*

	Total no. of members	Growth rate
Oct 2021	47,078	
Oct 2022	47,676	+1.3%
Oct 2024	47,883	+0.4%
Oct 2024	48,063	+0.4%
Oct 2025	48,268	+0.4%



^{*}The October cut-off serves as the reporting baseline, including the last batch of new members admitted within the same calendar year.