



Name of engagement partner included in the auditor's report for audits of complete sets of general purpose financial statements of listed entities.

In accordance with HKSA 700 (Revised), *Forming an Opinion and Reporting on Financial Statements*, the name of the engagement partner shall be included in the auditor's report for audits of complete sets of general purpose financial statements of listed entities unless, in rare circumstances, such disclosure is reasonably expected to lead to a significant personal security threat.

The naming of the engagement partner in the auditor's report is intended to provide further transparency to the users of the auditor's report of a complete set of general purpose financial statements of a listed entity.

The name of the engagement partner who signs the audit report shall be included in the auditor's report.

Currently for a corporate practice, the auditor's report is signed by the engagement partner who is a director of the practice and a professional accountant holding a current practising certificate. The auditor's report states the name of the corporate practice and the location of its office and is signed in the name of the corporate practice. The auditor's report also identifies the director responsible for the performance of the audit engagement contemplated by such report, and states his/her full name as appearing in his/her practising certificate and the practising certificate number.

There will be no change to the above practice for a corporate practice when issuing auditor's reports of listed entities under HKSA 700 (Revised).

For a firm, the auditor's report of a listed entity is signed by the engagement partner who must be a professional accountant holding a current practicing certificate. The name of the engagement partner included in the auditor's report is the full name of the engagement partner as appearing in his/her practicing certificate.