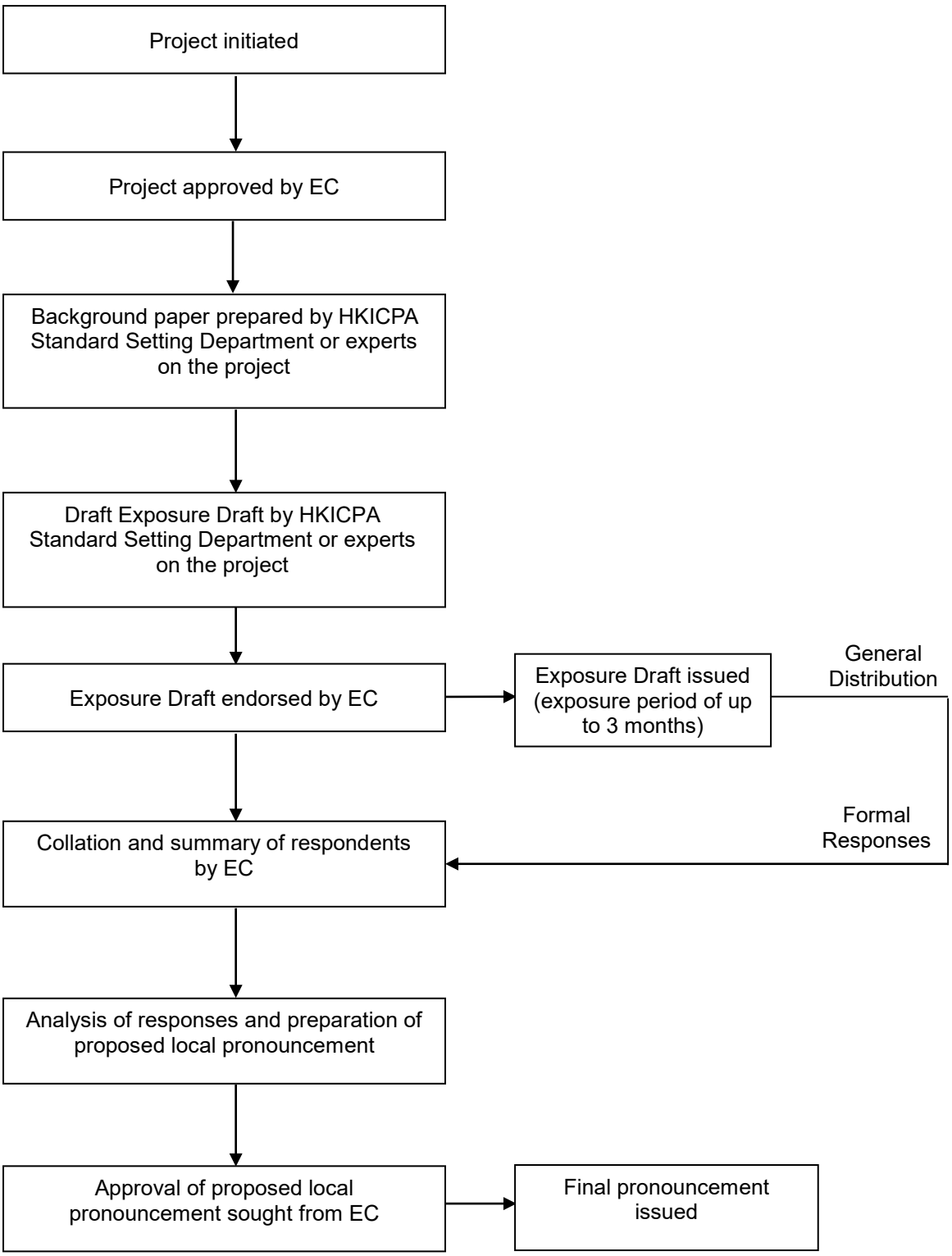
Hong Kong Institute of
Certified Public Accountants
香港會計師公會

# Ethics Committee
# Due Process for the Development of Local Ethics Pronouncements