AP3.0 Advanced Submission Form – Instructions & Updates

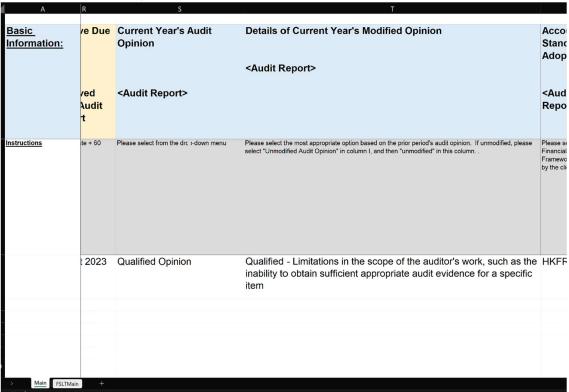
Updated on August 23, 2023

- 1. We have added the following 5 options to Modified Audit Opinions:
 - i. Qualified Limitation of Scope due to inability to obtain bank confirmation
 - ii. Qualified Limitation of Scope on Opening Balances
 - iii. Qualified Contract Incomes and Contract Expenses recognised on cash basis with no reference to stage of completion
 - iv. Qualified first audited financial statements cover period over 18 months contrary to Section 1 of SME-FRS and Section 431 of Hong Kong Companies Ordinance
 - v. Qualified audited financial statements (not first) cover period over 12 months contrary to Section 1 of SME-FRS and Section 368 of Hong Kong Companies Ordinance
- 2. For Main Worksheet, you may select the newly added Modified Audit Opinions in the Columns I, J, S and T as follows:

Prior Period's Audit Opinion (Columns I & J):

asic formation:		Reviewed by: (Initials)	Prior period's audit opinion	Details of Prior Period's Modified Opinion	Da Et Le
				<ex-auditor's audit="" report=""></ex-auditor's>	Re
		<engageme nt Information></engageme 	<ex-auditor's audit<br="">Report> (Currently not used in Formulas)</ex-auditor's>		< k
tructions	Audit ne ne.	Initials of reviewer	Please select from the drop-down menu	Please select the most appropriate option based on the prior period's audit opinion. If unmodified, please select "Unmodified Audit Opinion" in column I, and then "unmodified" in this column	Pleas the ex-a prof
		BD	Qualified Opinion	Qualified - Limitations in the scope of the auditor's work, such as the inability to obtain sufficient appropriate audit evidence for a specific item	28

Current Period's Audit Opinion (Columns S & T):



3. We have reduced the number of fields that you would have to complete in AP3.0 Advanced by 25! Look out for the columns where the header titles are highlighted in dark orange color, and you no longer have to complete these fields.

"FSLTMain" Worksheet Columns B to L:

Basic Informati on:	Client Name	Year-End Date:	File No.	Preparer's Full Name:	Prepared by: (Initials)	Reviewer's Full Name	Reviewed by: (Initials)	Planning		Current Year's Audit Report Date		
	<engagement information=""></engagement>	<engageme< th=""><th>nt</th><th></th><th>nt</th><th><engagement information=""></engagement></th><th><engageme nt Information></engageme </th><th><key dates=""></key></th><th><key dates=""></key></th><th><audit Report></audit </th><th><audit Report></audit </th><th></th></engageme<>	nt		nt	<engagement information=""></engagement>	<engageme nt Information></engageme 	<key dates=""></key>	<key dates=""></key>	<audit Report></audit 	<audit Report></audit 	
Instructio ns	Just fill in "Main" worksheet	Just fill in "Main" worksheet	Just fill in "Main" worksheet	Just fill in "Main" worksheet	Just fill in "Main" worksheet	Just fill in "Main" worksheet	Just fill in "Main" worksheet	Just fill in "Main" worksheet	Just fill in "Main" worksheet	Just fill in "Main" worksheet	Just fill in "Main" worksheet	Any s period Yes o
	ABC Company Limited	31 Dec 2022	A001	Amy Chan	AC	Bobby Dai	BD	6 May 2023	14 Apr 2023	18-Aug-2023	HKFRS	Yes

"Main" worksheet Columns AG to AJ (P/L Items)

A		AF	AG	AH	Al	AJ	
			R	cos	AE	P	
Basic Information:	l Activity)	Presentation currency	Sales / Revenue / Turnover / Direct Sales / Incomes	Purchase / Cost of Sales / Direct Costs etc.	Administrative Expense / Selling & Distribution Expenses / Finance Costs, etc.		Sales
		<income< th=""><th></th><th></th><th></th><th></th><th><inco< th=""></inco<></th></income<>					<inco< th=""></inco<>
Instructions	Activty 2 t "N/A".	Please use the currency in three character format (e.g. HKD for Hong Kong Dollars USD for United States Dollars CAD for Canadian Dollars, etc.)	Just fill in FLSTMain worksheet	Just fill in FLSTMain worksheet	Just fill in FLSTMain worksheet	Just fill in FLSTMain worksheet	Insert the current ye
		HKD	Yes	Yes	Yes	Yes	
			No	No	No	No	
			No	No	No	No	
			No	No	No	No	
			No	No	No	No	
			No	No	No	No	
			No	No	No	No	
Main FSLTMain	+		No	No	No	No	

"Main" worksheet Columns AM to AV (B/S items):

Α	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV
		E	F	FB	G	н	1	J	K	L	М
Basic	before	Intangible	PPE	Investment	Investments	AFS	Inventories /	Accounts	Bank and	Accounts	Bank
nformation:	on	Assets	(property,	Properties	in	Investment /	Work-in-	Receivables	Cash; Cash	Payables /	Borrowings,
			plant, and		Subsidiaries	Equity	progress /	/ Trade	and Cash	Trade	L/C, Import /
			equipment)		/ Associates	Securities /	Property	Recievables	Equivalents:	Payables /	Export
					/ Joint	Debt	under	/ Trade	Fixed	Trade	Loans /
					Ventures	Securities /	development	Debtors.	Deposits;	Creditors.	Other Loans
						Holder of	etc / Raw	Deposits /	Restricted	Deposits	/ Bank
						Bonds, etc.	materials	Prepayment	Deposits /	Received /	overcraft /
	me			<statement< td=""><td></td><td>20, 0.10.</td><td>etc.</td><td>/ Other</td><td>Pledged</td><td></td><td>Company</td></statement<>		20, 0.10.	etc.	/ Other	Pledged		Company
structions	Audited	Just fill in FLSTMain	Just fill in FLSTMain	Just fill in FLSTMain	Just fill in FLSTMain	Just fill in FLSTMain	Just fill in FLSTMain	Just fill in FLSTMain	Just fill in FLSTMain	Just fill in FLSTMain	Just fill in FLSTMain
	oss) before re in current	worksheet	worksheet	worksheet	worksheet	worksheet	worksheet	worksheet	worksheet	worksheet	worksheet
	e in content										
	000,000	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes
		Ne	Ne	No	No	Na	Na	Na	No	Na	Na
		No	No	No		No	No	No	No	No	No
		No	No	No	No	No	No	No	No	No	No
		No	No	No	No	No	No	No	No	No	No
		No	No	No	No	No	No	No	No	No	No
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) Main FSLTMai		No	No	No	No	No	No	No	No	No	No