



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

Hong Kong Institute of Certified Public Accountants takes disciplinary action against a corporate practice and two certified public accountants (practising)

(HONG KONG, 25 January 2019) A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants reprimanded Pan-China (H.K.) CPA Limited (M0268) ("Pan-China"), Mr. Fung Pui Cheung (F01100) and Mr. Wong Ho Yuen, Gary (F01794), both certified public accountants (practising) (collectively, "Respondents") on 24 December 2018 for their failure or neglect to observe, maintain or otherwise apply professional standards issued by the Institute. The Committee ordered Pan-China, Fung and Wong to pay penalties of HK\$250,000, HK\$50,000 and HK\$50,000 respectively. In addition, the Respondents were ordered to pay costs of the disciplinary proceedings and the Financial Reporting Council ("FRC") totalling HK\$124,914.10.

Pan-China issued an unmodified auditor's opinion on the financial statements of a Hong Kong listed company, China Yunnan Tin Minerals Group Company Limited (now known as GT Group Holdings Limited) for the year ended 31 December 2010. Fung was the engagement director and Wong was the engagement quality control reviewer of the audit.

The Institute received a referral from the FRC about irregularities in the audit of the financial statements. The Respondents failed to perform adequate audit procedures and prepare adequate audit documentation in respect of the carrying amounts of mining rights and goodwill, which were material assets included in the financial statements.

After considering the information available, the Institute lodged a complaint under sections 34(1)(a)(vi) and 34(1)(a)(viii) of the Professional Accountants Ordinance (Cap 50).

The Respondents admitted the complaints against them. The Disciplinary Committee found that:

- (i) Pan-China and Fung were in breach of Hong Kong Standard on Auditing ("HKSA") 620 *Using the Work of an Auditor's Expert*, HKSA 500 *Audit Evidence and HKSA 230 Audit Documentation*;
- (ii) Fung was in breach of sections 100.5(c) and 130.1 of the Code of Ethics for Professional Accountants ("Code") for his failure to diligently carry out the audit;
- (iii) Wong was in breach of sections 100.5(c) and 130.1 of the Code for his failure to diligently carry out the engagement quality control review; and
- (iv) Pan-China was guilty of professional misconduct as a result of its systemic failure to comply with professional standards.

Having taken into account the circumstances of the case, the Disciplinary Committee made the above order against the Respondents under section 35(1) of the ordinance.

About HKICPA Disciplinary Process

The Hong Kong Institute of Certified Public Accounts (HKICPA) enforces the highest professional and ethical standards in the accounting profession. Governed by the Professional Accountants Ordinance (Cap. 50) and the Disciplinary Committee Proceedings Rules, an independent Disciplinary Committee is convened to deal with a complaint referred by Council. If the charges against a member, member practice or registered student are proven, the Committee will make disciplinary orders setting out the sanctions it considers appropriate. Subject to any appeal by the respondent, the order and findings of the Disciplinary Committee will be published.

For more information, please see:

<http://www.hkicpa.org.hk/en/standards-and-regulations/compliance/disciplinary/>

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About HKICPA

The Hong Kong Institute of Certified Public Accountants (HKICPA) is the statutory body established by the Professional Accountants Ordinance responsible for the professional training, development and regulation of certified public accountants in Hong Kong. The Institute has more than 43,000 members and 18,000 registered students.

Our qualification programme assures the quality of entry into the profession, and we promulgate financial reporting, auditing and ethical standards that safeguard Hong Kong's leadership as an international financial centre.

The CPA designation is a top qualification recognised globally. The Institute is a member of and actively contributes to the work of the Global Accounting Alliance and International Federation of Accountants.

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香港會計師公會對一間執業法團及兩名執業會計師作出紀律處分

(香港，二零一九年一月二十五日) 香港會計師公會轄下一紀律委員會，於二零一八年十二月二十四日就天健(香港)會計師事務所有限公司(「天健」，執業法團編號：M0268)及兩名執業會計師馮培漳先生(會員編號：F01100)和黃浩源先生(會員編號：F01794)(統稱為「答辯人」)沒有或忽略遵守、維持或以其他方式應用公會頒佈的專業準則，對他們作出譴責。紀律委員會命天健、馮先生及黃先生須分別繳付罰款 250,000 港元、50,000 港元及 50,000 港元。另外，三名答辯人須繳付紀律程序費用及財務匯報局(「財匯局」)的費用合共 124,914.10 港元。

天健曾對一間在香港上市的公司中國雲錫礦業集團有限公司(現稱高富集團控股有限公司)截至二零一零年十二月三十一日止年度財務報表發表無保留的核數師意見。馮先生是負責該審計項目的執業董事，而黃先生是該審計項目的質量控制覆核人。

公會收到財匯局的轉介，指該財務報表的審計有違規之處。答辯人沒有就財務報表內兩項重大資產(即採礦權及商譽)的賬面值執行充分的審計程序及妥當編備審計記錄。

公會經考慮所得資料後，根據香港法例第 50 章《專業會計師條例》第 34(1)(a)(vi)條及第 34(1)(a)(viii)條對答辯人作出投訴。

答辯人承認投訴中的指控屬實。紀律委員會的裁決如下：

- (i) 天健及馮先生違反了 Hong Kong Standard on Auditing (「HKSA」) 620 「Using the Work of an Auditor's Expert」、HKSA 500 「Audit Evidence」及 HKSA 230 「Audit Documentation」；
- (ii) 馮先生因沒有謹慎地執行審計工作，故違反了 Code of Ethics for Professional Accountants (「Code」) 第 100.5(c) 條及第 130.1 條的規定；
- (iii) 黃先生因沒有謹慎地執行質量控制覆核工作，故違反了 Code 第 100.5(c)條及第 130.1 條的規定；及
- (iv) 天健因系統上違反了專業準則，故被裁定犯有專業上的失當行為。

經考慮有關情況後，紀律委員會根據《專業會計師條例》第 35(1)條向答辯人作出上述命令。

香港會計師公會的紀律處分程序

香港會計師公會致力維持會計界的最高專業和道德標準。公會根據香港法例第 50 章《專業會計師條例》及紀律委員會訴訟程序規則，成立獨立的紀律委員會，處理理事會轉介的投訴個案。委員會一旦證明對公會會員、執業會計師事務所會員或註冊學生的檢控屬實，將會作出適當懲處。若答辯人未有提出上訴，紀律委員會的裁判將會向外公佈。

詳情請參閱：

<http://www.hkicpa.org.hk/en/standards-and-regulations/compliance/disciplinary/>

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關於香港會計師公會

香港會計師公會是根據《專業會計師條例》成立的法定機構，負責培訓、發展和監管本港的會計專業。公會會員超過 43,000 名，學生人數逾 18,000。

公會開辦專業資格課程，確保會計師的入職質素，同時頒佈財務報告、審計及專業操守的準則，以鞏固香港作為國際金融中心的領導地位。

CPA 會計師是一個獲國際認可的頂尖專業資格。公會是全球會計聯盟及國際會計師聯合會的成員之一，積極推動國際專業發展。

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IN THE MATTER OF

A Complaint made under section 34(1A) of
the Professional Accountants Ordinance
(Cap.50)

BETWEEN

The Registrar of the Hong Kong Institute of Certified Public Accountants COMPLAINANT

And

Pan-China (H.K.) CPA Limited (M0268) 1st RESPONDENT

Fung Pui Cheung (F01100) 2nd RESPONDENT

Wong Ho Yuen, Gary (F01794) 3rd RESPONDENT

Before a Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants ("the Committee")

Members: Mr. CHAN, Raymond (Chairman)
 Mr. CHAN, Kam Hon
 Mr. AU YEUNG, Wai Lun, Kelvin
 Mr. HO, Kam Wing, Richard
 Mr. PHENIX, Paul Anthony

ORDER AND REASONS FOR DECISION

1. This is the complaint made by the Registrar of the Hong Kong Institute of Certified Public Accountants ("**the Institute**") against Pan-China (H.K.) CPA Limited, a corporate practice ("**the 1st Respondent**") Mr. Fung Pui Cheung, a practising certified public accountant ("**the 2nd Respondent**") and Mr. Wong Ho Yuen, Gary, a practising certified public accountant

(“the 3rd Respondent”) (collectively known as **“the Respondents”**)

2. By a letter dated 14 June 2017 to the Council of the Institute (**“the Complaint”**), the Registrar (**“the Complainant”**) complained that the Respondents failed or neglected to observe, maintain or otherwise apply professional standards under sections 34(1AA), 34(1)(a)(vi) and that the 1st Respondent was guilty of professional misconduct under section 34(1)(a)(viii) of the Professional Accountants Ordinance (**“PAO”**).
3. On 13 July 2017, the Respondents confirmed their admission of the complaints against them and they did not dispute the facts as set out in the Complaint. The parties jointly proposed that the steps set out in paragraphs 17 to 30 of the Disciplinary Committee Proceedings Rules (the **“Rules”**).
4. In view of the Respondents’ admission, the Committee acceded to the parties’ joint application to dispense with the steps set out in paragraphs 17 to 30 of the Rules and directed the parties to make written submissions on sanctions and costs.
5. On 1 June 2018, the Complainant made his submissions on sanctions and costs.
6. On 4 and 6 June 2018, the 1st and the 2nd Respondents respectively informed the Committee that they had no further submissions to make. The 3rd Respondent provided his submissions on sanctions and costs on 4 June 2018 and on 19 June 2018 the 3rd Respondent applied for leave to file his observation on the Complainant’s submissions on sanctions. His application was acceded. On 21 June 2018, the Committee directed that the 3rd Respondent file his observation in 14 days and then the Complainant provide his response in 14 days thereafter. On 5 July 2018, the 3rd Respondent filed his observations on the Complainant’s submissions on sanctions and costs. The Complainant filed his response on the 3rd Respondent’s submissions thereafter on the same date. On 17 July 2018, the Complainant forwarded a copy of the letter from the 2nd Respondent dated 9 July 2018 for the Committee’s consideration.

Background

7. China Yunnan Tin Minerals Group Company Limited (now known as GT Group Holdings Limited) (“Company”) was incorporated in Hong Kong and its shares are listed on the Main Board of the Stock Exchange of Hong Kong Limited (stock code: 00263).
8. The 1st Respondent audited the financial statements of the Company and its subsidiaries (collectively “Group”) for the year ended 31 December 2010 (“2010 Financial Statements”). The 2nd Respondent was the engagement director who signed the auditor’s report dated 31 March 2011 and the 3rd Respondent was the engagement quality control reviewer (“EQCR”).
9. The 2010 Financial Statements were stated to have been prepared in accordance with the Hong Kong Financial Reporting Standards issued by the Institute. In the auditor’s report on the 2010 Financial Statements, the 1st Respondent expressed an unmodified opinion and stated that the audit was conducted in accordance with the Hong Kong Standards on Auditing (“HKSA”) issued by the Institute.
10. On 15 September 2016, the Financial Reporting Council (“FRC”) referred to the Institute a report of the Audit Investigation Board (“AIB”) dated 29 August 2016 pursuant to section 9(f) of the FRC Ordinance, Cap. 588.
11. The AIB found auditing irregularities in relation to 1st Respondent’s audit in respect of the mining right and goodwill reported on the 2010 Financial Statements.
12. The 2010 Financial Statements included the carrying amounts of mining right and goodwill of HK\$567 million and HK\$129 million respectively. The mining right represents the mining right license of a magnetite iron ore mine situated in the PRC. The goodwill arose from the Group’s acquisition of a group of subsidiaries in 2009 which held the mining right license.
13. Both the mining right and the goodwill were the principal assets of the

Group. The aggregate value of these assets represented 50% of the Group's net assets as at 31 December 2010.

THE COMPLAINTS

First Complaint

14. Section 34(1)(a)(vi) as applied by section 34 (1AA) of the PAO applies to the 1st Respondent in that it failed or neglected to observe, maintain or otherwise apply a professional standard namely, paragraphs 9, 12 and/or 13 of HKSA 620 "*Using the Work of an Auditor's Expert*" in the audit of the 2010 Financial Statements.

Second Complaint

15. Section 34(1)(a)(vi) as applied by section 34 (1AA) of the PAO applies to the 1st Respondent in that it failed or neglected to observe, maintain or otherwise apply a professional standard namely, paragraphs 6 and/or 8 of HKSA 500 "*Audit Evidence*" in the audit of the 2010 Financial Statements.

Third Complaint

16. Section 34(1)(a)(vi) of the PAO applies to the 2nd Respondent in that, as the engagement director responsible for the 2010 audit, he failed or neglected to observe, maintain or otherwise apply a professional standard namely, paragraphs 9, 12 and/or 13 of HKSA 620 "*Using the Work of an Auditor's Expert*" in the audit of the 2010 Financial Statements.

Fourth Complaint

17. Section 34(1)(a)(vi) of the PAO applies to the 2nd Respondent in that, as the engagement director responsible for the 2010 audit, he failed or neglected to observe, maintain or otherwise apply a professional standard namely, paragraphs 6 and/or 8 of HKSA 500 "*Audit Evidence*" in the audit of the 2010 Financial Statements.

Fifth Complaint

18. Section 34(1)(a)(vi) as applied by section 34 (1AA) of the PAO applies to the 1st Respondent in that it failed or neglected to observe, maintain or otherwise apply a professional standard namely, paragraph 8 of HKSA 230 “*Audit Documentation*” in the audit of the 2010 Financial Statements.

Sixth Complaint

19. Section 34(1)(a)(vi) of the PAO applies to the 2nd Respondent in that, as the engagement director responsible for the 2010 audit, he failed or neglected to observe, maintain or otherwise apply a professional standard namely, paragraph 8 of HKSA 230 “*Audit Documentation*” in the audit of the 2010 Financial Statements.

Seventh Complaint

20. Section 34(1)(a)(vi) of the PAO applies to the 2nd Respondent for having failed or neglected to observe, maintain or otherwise apply a professional standard namely, sections 100.5 (c) and 130.1 of the *Code of Ethics for Professional Accountants* (“COE”) for failure to diligently carry out the audit of the 2010 Financial Statements, in accordance with the relevant technical and professional standards.

Eighth Complaint

21. Section 34(1)(a)(vi) of the PAO applies to the 3rd Respondent for having failed or neglected to observe, maintain or otherwise apply a professional standard namely, sections 100.5 (c) and 130.1 of the COE for failure to diligently carry out an adequate engagement quality control review in the audit of the 2010 Financial Statements, in accordance with the paragraphs 20 and 21 of HKSA 220 “*Quality Control for an Audit of Financial Statements*”.

Ninth Complaint

22. Section 34 (1)(a)(viii) as applied by section 34 (1AA) of the PAO applies to the 1st Respondent for having been guilty of professional misconduct as

a result of its systemic failure to comply with professional standards.

SUMMARY OF PRINCIPAL ISSUES

IN RESPECT OF THE FIRST TO SEVENTH COMPLAINTS

23. The Company had engaged two independent professional valuers to assess the fair value of the mining right ("Valuer A") and the value in use of the acquired group of subsidiaries associated with the goodwill ("Valuer B") as at 31 December 2010.
24. In the audit of the 2010 Financial Statements, the 1st Respondent had engaged an independent valuer ("Auditor's Valuer") as an expert to review and evaluate the work of Valuer A and Valuer B.
25. However, the Auditor's Valuer was unable to complete their assignment before the 1st Respondent signed its auditor's report because of unresolved issues pertaining to the valuation methodology and parameters used by Valuer A and Valuer B. Eventually, about three months after the audit report was issued, the Auditor's Valuer did issue an estimated valuation range of which the lower end of the values were below those suggested by Valuer A and Valuer B. In addition, that valuation report was heavily qualified because of the outstanding unresolved issues.
26. In its explanation to the AIB, the 1st Respondent explained that it had:
 - a. Received verbal assurance from the Auditor's Valuer that the final valuation amount would not be lower than the figures reached by Valuer A and Valuer B; and
 - b. Carried out its own evaluation of the work done by Valuer A and Valuer B.
27. This was wholly unsatisfactory as verbal confirmation should not be regarded as sufficient audit evidence in this case. Further, the working papers did not clearly address how the verbal confirmation could have resolved the specific issues raised by the Auditor's Valuer.

28. If the 1st Respondent had intended to rely on the work of the Auditor's Valuer as audit evidence, it should have applied HKSA 620 to evaluate the adequacy of the work of the Auditor's Valuer and its competence, capabilities and objectivity, particularly in the light of their difficulty to resolve the specific issues they had identified.
29. Furthermore, the 1st Respondent should have applied HKSA 500 to design and perform audit procedures for obtaining sufficient appropriate audit evidence to support its opinion in respect of the mining right and goodwill.
30. In fact, by its own actions and explanations to the AIB, it would appear that the 1st Respondent had misunderstood the requirements imposed upon them by HKSA 620 and HKSA 500:
- a. As noted in the AIB report, there was no evidence that the 1st Respondent had carried out any assessment of the Auditor's Valuer or their work, as required under HKSA 620; and/or
 - b. There was no evidence that the 1st Respondent had properly assessed the appropriateness of the valuations by Valuer A and Valuer B including the relevance and reasonableness of certain significant assumptions and data they had relied upon, given the queries raised by the Auditor's Valuer; in accordance with HKSA 620 and HKSA 500.
31. Based on the above, the 1st Respondent and the 2nd Respondent are considered to have failed to:
- a. perform audit procedures to evaluate the work of the Auditor's Valuer, in accordance with paragraphs 9, 12 and/or 13 of HKSA 620; and
 - b. apply paragraph A48 of HKSA 500 to evaluate the appropriateness of the work of Valuer A and Valuer B, and failed to obtain sufficient appropriate audit evidence to support its opinion in respect of the carrying amounts of mining right and goodwill, in accordance with paragraphs 6 and/or 8 of HKSA 500.

32. In its representation to the AIB regarding the above-mentioned findings, the 1st Respondent provided additional information regarding the discounted cash flow projection of the mining right and the audit procedures it had performed on such information.
33. The AIB regarded such information and the audit procedures performed as an important piece of audit evidence which should have been documented in the audit working papers. Therefore, the 1st and the 2nd Respondents failed to comply with paragraph 8 of HKSA 230.
34. The significant audit deficiencies found as noted above show that the 2nd Respondent, as the engagement director who signed the auditor's report of the 2010 Financial Statements, failed to carry out the audit diligently in accordance with the applicable technical and professional standards. Consequently, the 2nd Respondent failed to comply with sections 100.5(c) and 130.1 of the COE.

IN RESPECT OF THE EIGHTH COMPLAINT

35. In view of the significance of the mining right and goodwill to the 2010 Financial Statements, it is not unreasonable to expect that the EQCR would have carried out an appropriate evaluation of the audit work done on these accounts when performing the engagement quality control review.
36. The working papers do not show that the 3rd Respondent, as the EQCR, had identified any audit deficiencies with respect to the work of Valuer A and Valuer B and the Auditor's Valuer.
37. Had the 3rd Respondent diligently performed an adequate engagement quality control review in accordance with HKSA 220, he would have been expected to identify and question the non-compliances with aforementioned HKSAs in the 2010 audit. Upon determining that the 2nd Respondent had exercised adequate professional judgment in dealing with the mining right and goodwill, the 3rd Respondent should have documented his understanding and conclusion on these issues in the working papers. There is no evidence that the 3rd Respondent had properly considered the matters.

38. Therefore, the 3rd Respondent is considered to have failed to diligently carry out an adequate engagement quality control review according to paragraphs 20 and 21 of HKSA 220, in accordance with sections 100.5(c) and 130.1 of the COE.

IN RESPECT OF THE NINTH COMPLAINT

39. An auditor should conduct an audit with an attitude of professional skepticism which entails making critical assessments of the validity of audit evidence. An attitude of professional skepticism is necessary throughout the audit process for the auditor to reduce the risk of using inappropriate assumptions in determining the nature, timing and extent of the audit procedures and evaluating the results thereof. Accordingly, the auditor should not be satisfied with less-than-persuasive audit evidence as basis for its audit opinion such as accepting oral representations without other corroborative evidence.
40. The above findings show that the 1st Respondent had been careless, if not reckless, in accepting the risk associated with relying on a verbal confirmation allegedly made by the Auditor's Valuer as audit evidence to support its conclusion on the Group's principal assets. They had done so in spite of the unresolved issues raised by the Auditor's Valuer on those assets before the date of the auditor's report.
41. The opinions expressed by the Auditor's Valuer dated 20 July 2011, about three months after the auditor's report date, was clear in stating that they were unable to conclude on the reasonableness and acceptability of the valuations issued by Valuer A and Valuer B because they had not received the necessary information. This demonstrated that the 1st Respondent had unreasonably accepted high audit risk in relying on verbal opinions as evidence in auditing significant assets of a listed company which has high public interest.
42. Furthermore, the deficiencies identified in this case are not an isolated incident but a demonstration of the 1st Respondent's systemic failure to comply with professional standards.
43. The 1st Respondent had been the subject of two other AIB reports

concerning audit irregularities of listed companies regarding valuation of mining assets and was disciplined in both cases.

44. The first case (D12-0733P) concerned the audit of a listed company in 2010. The 1st Respondent failed to perform appropriate audit procedures and failed to prepare adequate audit documentation in respect of their assessment on valuations of two mining assets.
45. The second case (D15-1095F) concerned two years of audits of a listed company in 2010 and 2011. The 1st Respondent placed reliance on valuations of two significant mining projects performed by an independent professional valuer engaged by the subject company. However, deficiencies were found in the audit procedures performed by the 1st Respondent in relation to the mining projects valuations.
46. The above suggest a pattern of incompetence in relation to this practice's assessment of valuations of significant assets held by listed companies that amount to professional misconduct.

DECISION AND ORDER

47. The Committee notes that it has a wide discretion on the sanctions it might impose. Each case is fact sensitive and the Committee is not bound by the decision of the previous committees.
48. The Committee takes consideration of the various cases referred by the Complainant. The Committee considers that the nature of the Respondents' failures in this case involved a possible misleading of the investing public in the Company. The Committee further considers that the public are entitled to expect that practicing accountants and corporate entities discharge their duties and carry out their work to the highest standards of probity, independence and competence. If public confidence is shaken then the price to be paid by the entire accountancy profession is very high.
49. Therefore, the Committee believes that it is important that public confidence in the accountancy profession is maintained and that any sanctions imposed by the Committee should also act as deterrence to others that non-compliance by accountancy professionals to the high

standards expected of them would be viewed seriously and would exact suitably severe sanctions.

50. The Committee also takes consideration of the Respondents' submissions but notes that the past history of non-compliances by the 1st Respondent should not be ignored. The repeated non-compliances of the 1st Respondent on more than one occasion appears to suggest that there was a persistent failure by the 1st Respondent to adhere to professional standards in its works.
51. The Committee further takes consideration of the 2nd and 3rd Respondents' submissions and notes that there is no past disciplinary record for the 2nd and 3rd Respondents.
52. Having considered all relevant facts of the Complaint, the parties' submissions, the Respondents' conduct throughout the proceedings and their personal circumstances, the Committee considers that a financial penalty of HK\$250,000 as sanction against the 1st Respondent and HK\$50,000 as sanction against the 2nd Respondent and HK\$50,000 as sanction against the 3rd Respondent are appropriate.
53. It is also considered that reprimand against all Respondents will be a proper sanction to signify the Committee's disapproval of their conduct.
54. As for costs, the Committee considers that the sum of HK\$124,914.10 was incurred reasonably and should be borne by the Respondents.
55. The Committee makes the following order:
 - i) The Respondents be reprimanded under section 35 (1)(b) of the PAO;
 - ii) The 1st Respondent do pay a penalty of HK\$250,000 pursuant to section 35 (1)(c) of the PAO;
 - iii) The 2nd Respondent do pay a penalty of HK\$50,000 pursuant to section 35 (1)(c) of the PAO;

- iv) The 3rd Respondent do pay a penalty of **HK\$50,000** pursuant to section 35 (1)(c) of the PAO;
- v) The Respondents do pay the costs and expenses in relation to or incidental to the investigation incurred by the FRC in the sum of **HK\$66,415.10** under section 35 (1)(d)(ii) of the PAO and the costs and expenses of and incidental to the proceedings of the Complainant in total sum of **HK\$58,499** under section 35 (1)(iii) of the PAO.

Dated the 24th day of December 2018

Mr. CHAN, Raymond

Chairman

Mr. CHAN, Kam Hon

Member

Mr. AU YEUNG, Wai Lun, Kelvin

Member

Mr. HO, Kam Wing, Richard

Member

Mr. PHENIX, Paul Anthony

Member