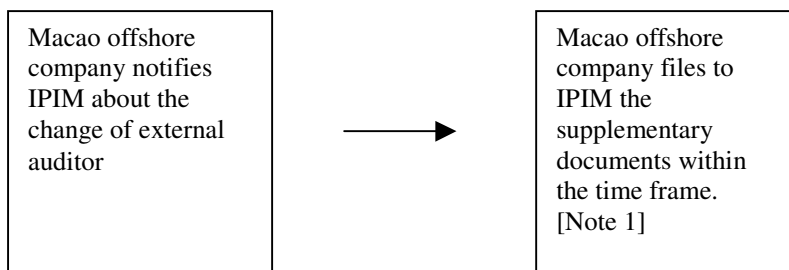


Guidelines for Change of External Auditor
Non-Finance Macao Offshore Company

Should the Macao offshore company changes their external auditor, they can notify the Macao Trade and Investment Promotion Institute (IPIM) before or after the decision, submit supplementary documents and follow the flowchart as shown below:



Basic Documents for Notification to IPIM:

Macao offshore company can notify IPIM before or after the change of external auditor^[Note 2], and submit the following documents to IPIM.

1. (Original or Certified true copy) Audit engagement between and the Macao offshore company and the newly appointed auditor.
2. (Copy) Professional clearance from the predecessor to the newly appointed auditor.
3. Macao offshore company should notify and file to IPIM the above change prior to submitting the audit accounts by the newly appointed auditor. Otherwise further clarification or supplementary documents may be required, or it may even affect the acceptance of the audit report.

Notes:

1. All changes recognized by IPIM are subject to filing of proper registration documents.
2. Although the company can notify IPIM after the change, for protecting the interest of the company and comparing to applicable laws in Macao, the company should notify and file to IPIM within 15 days upon change of external auditor.
3. Change of external auditor is not a mandatory item of registration. However, notification and filing with IPIM is obligated.