

# Analysis on External Auditor's Services and Fees

## External Auditor's Services and Fees

	2020 HK\$ million	2019 HK\$ million
Audit Services	2.6	2.9
Non-audit Services		
- Recurring (Note a)	1.0	1.0
- One-time transactional		
• Capital structure events (Note b)	1.8	0.5
• Other advisory services (Note c)	1.0	1.0
Total	6.4	5.4

Notes:

- (a) Recurring services include review, statutory compliance, regulatory or government procedures required to comply with financial, accounting or regulatory report matters.
- (b) Capital structure events services include agreed-upon-procedures reports that were incurred due to issuance of medium-term notes, subordinated perpetual capital securities and senior perpetual capital securities.
- (c) Other advisory services mainly include IT security review and assessment.