



The Stock Exchange of Hong Kong Limited
(A wholly-owned subsidiary of Hong Kong Exchanges and Clearing Limited)

Our Ref: CRO20140822-029

22 August 2014

To: Main Board Listed Issuers (Attn: Authorised Representatives)
GEM Listed Issuers (Attn: Authorised Representatives)
Market practitioners

Dear Sirs,

Consultation Paper on Review of Listing Rules on Disclosure of Financial Information with reference to the New Companies Ordinance and Hong Kong Financial Reporting Standards and Proposed Minor/Housekeeping Rule Amendments

We have today published a Consultation Paper on Review of Listing Rules on Disclosure of Financial Information with reference to the New Companies Ordinance and Hong Kong Financial Reporting Standards and Proposed Minor/Housekeeping Rule Amendments (the “**Consultation Paper**”).

The Consultation Paper seeks views on proposed Rule amendments relating to the disclosure of financial information and consequential to the enactment of the New Companies Ordinance. The Consultation Paper also sets out proposed Rule amendments relating to minor policy issues and a number of housekeeping Rule amendments that involve no change in policy direction. In summary, the key proposals set out in the Consultation Paper comprise:

- 1) Rule amendments relating to the disclosure of financial information
 - Changes resulting from the new Companies Ordinance
 - Streamlining of disclosure requirements that are already under Hong Kong Financial Reporting Standards
 - Other Rule amendments to enhance the Exchange’s compliance and monitoring role relating to disclosure of financial information
- 2) Rule amendments unrelated to the disclosure of financial information
 - Changes relating to the new Companies Ordinance
 - Minor Rule amendments
 - Housekeeping amendments which involve no change in policy direction

香港交易及結算所有限公司
Hong Kong Exchanges and Clearing Limited

We strongly recommend that you consider the Consultation Paper carefully as there are detailed issues that may be of direct relevance to you.

The Consultation Paper is available on the HKEx website at <http://www.hkex.com.hk/eng/newsconsul/mktconsul/Documents/cp201408.pdf>. We invite written comments on the proposed changes. These can be made using one of the methods set out in the Consultation Paper. We have also published a consultation questionnaire available at <http://www.hkex.com.hk/eng/newsconsul/mktconsul/Documents/cp201408q.doc>.

The consultation period will close on 24 October 2014.

Yours faithfully
For and on behalf of
The Stock Exchange of Hong Kong Limited

[Signed]

David Graham
Chief Regulatory Officer and Head of Listing