

香港聯合交易所有限公司

(香港交易及結算所有限公司全資附屬公司)

THE STOCK EXCHANGE OF HONG KONG LIMITED

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

Our Ref: CRO20180928-029

28 September 2018

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

Dear Sirs

Consultation Paper on Proposal relating to Listed Issuers with Disclaimer or Adverse Audit Opinion on Financial Statements

We have today published a consultation paper on Proposal relating to Listed Issuers with Disclaimer or Adverse Audit Opinion on Financial Statements (**Consultation Paper**).

The Consultation Paper seeks feedback on the proposed suspension requirement applicable to listed issuers with disclaimer or adverse audit opinion on their financial statements, which aims to enhance the quality and reliability of financial statements published by listed issuers.

We invite written comments on the Consultation Paper that should be completed and submitted to us via post, fax or email as set out in the Consultation Paper. The Consultation Paper and the questionnaire are available on the HKEX website:

Subject	Hyperlink
Proposal relating to Listed Issuers with Disclaimer or Adverse Audit Opinion on Financial Statements	Consultation Paper: http://www.hkex.com.hk/-/media/HKEX-Market/News/Market-Consultations/2016-Present/September-2018-Adverse-Audit-Opinion/Consultation-Paper/cp201809.pdf Questionnaire: http://www.hkex.com.hk/-/media/HKEX-Market/News/Market-Consultations/2016-Present/September-2018-Adverse-Audit-Opinion/Questionnaire/cp201809q.docx

The consultation period will close on 30 November 2018.

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

[Signed]

David Graham
Head of Listing