



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

Our Ref. : MD20130125-004

25 January 2013

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

Dear Sirs,

**Publication of the Financial Statements Review Programme Report 2012**

We have published today the Financial Statements Review Programme Report 2012. This is our fourth report of the series and the report is available on the HKEx website at <http://www.hkex.com.hk/eng/rulesreg/listrules/listguid/Documents/frm-12.pdf>.

We encourage directors and other persons responsible for financial reporting to take note of the matters discussed in this report, in particular the requirements of the Listing Rules, accounting standards and other regulatory disclosure requirements. It is important that issuers should consult early with their auditors and other external professional advisers to provide them with insights into any changes to the requirements and their implications on their periodic financial reports.

Issuers should also continuously improve their systems and checklists to ensure that all the required disclosures are made and that the information provided are entity specific, relevant, consistent and coherent such that the information will be useful to users in making economic decisions.

If you have any questions, please contact your case officers.

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

[Signed]

Mark Dickens JP  
Head of Listing

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