



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

Our Ref: CRO20150717-022

17 July 2015

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 2014

We have today published the Financial Statements Review Programme Report 2014. This is our sixth report of the series and the report is available on the HKEx website at:
<http://www.hkex.com.hk/eng/rulesreg/listrules/guidref/Documents/frm-14.pdf>.

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

Issuers should also review and regularly improve their financial reporting systems and explore ways to better integrate information in financial statements and other parts of the financial report such that the information provided is useful to investors and other users.

If you have any questions on the above, please contact our case officers.

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

[Signed]

David Graham
Chief Regulatory Officer and Head of Listing

香港交易及結算所有限公司
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