



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

Our Ref.: LD/CRO/007-14

21 February 2014

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 2013

We have published today the Financial Statements Review Programme Report 2013. This is our fifth 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-13.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 aim to continue improving their internal control systems for financial reporting to ensure that they comply with all the required disclosures and that the information provided are entity specific, relevant, consistent and coherent such that the information will be useful in making investment 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]

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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