

Form Filling Guide

Next Day Disclosure Return e-Form for Equity Issuers

General points to note

- Issuers would need to download Adobe Acrobat Reader DC on a PC for viewing and completing this e-Form. Mobile devices such as tablets and mobile phones are not supported.
- Issuers must complete both English and Chinese versions of this e-Form. Please use traditional Chinese characters when completing the Chinese version of this e-Form. When issuers fill in a non-text field in the English version of this e-Form, the corresponding field in the Chinese version of this e-Form will be auto-filled, and vice versa.

B. Shares redeemed or repurchased for cancellation but not yet cancelled as at the closing balance date (Notes 5 and 6) <input type="checkbox"/> Not applicable							13
1).	Description	11			%		
	Date of changes		12				

Add remarks

Confirmation

...

Notes to Section I:

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Points to note for completing Section I of this e-Form

1. For the “Status” field, an issuer should select (a) “New Submission” for first time submission of this e-Form; or (b) “Resubmission” if the issuer wishes to update any information on any previously published e-Form.
2. An issuer should select the relevant “Class of shares” (e.g. ordinary shares) and “Type of shares” (e.g. A or H shares of a PRC issuer) from the dropdown list of each of these fields. Where the issuer has only one type of shares for the relevant class of shares, it should select “Not applicable” under the “Type of shares” field.


When an issuer with a WVR structure reports changes in its ordinary shares, it should select “WVR ordinary shares” under the “Class of shares” field and disclose information relating to its WVR shares and non-WVR shares as two types of shares under the “Type of shares” field.

Where an issuer selects “Other class” and/or “Other type” of shares, it should include a description of those shares in the “Description” field.

3. An issuer should disclose changes in different types / classes of shares separately (e.g. A and H shares of a PRC issuer or WVR shares and non-WVR shares of a WVR issuer). The issuer can add a new table for each type / class of shares by clicking the button.
4. If the relevant shares are traded in multiple counters, the issuer should input the stock code and trading currency of each counter (e.g. an issuer with stock code XXX may have a Renminbi counter with stock code 80XXX).

Part A

5. An issuer should input the closing balance disclosed in its last published Next Day Disclosure Return or Monthly Return, whichever is the later.
6. When the issuer reports changes in its issued shares and/or treasury shares arising from an event set out in Main Board Rule 13.25A(2)(a) / GEM Rule 17.27A(2)(a) (e.g. a placing or consideration issue, or a repurchase of shares), it should also report any changes arising from other event(s) set out in Main Board Rule 13.25A(2)(b) / GEM Rule 17.27A(2)(b) (e.g. conversion of convertible bonds, cancellation of repurchased shares following the settlement of such repurchase, or cancellation of treasury shares) which have not been disclosed in a Next Day Disclosure Return or Monthly Return previously published by the issuer.

The issuer should select the relevant “Type of changes to issued shares (excluding treasury shares) and/or treasury shares” from the dropdown list, and disclose the date of change. It can add new rows (by clicking the  button) to disclose the changes arising from different events on different dates. See examples in Note 14 below.

7. The issuer should input the increase / decrease (-) in the number of shares arising from each relevant event on each day.
8. The percentage change in the number of issued shares (excluding treasury shares) of the issuer is to be calculated by reference to the opening balance of the number of issued shares (excluding treasury shares) being disclosed in this e-Form.
9. In the case of a share repurchase or redemption, the “issue / selling price per share” shall be construed as “repurchase price per share” or “redemption price per share”.

Where shares have been issued / sold / repurchased / redeemed at more than one price per share, the issuer should disclose the volume-weighted average price per share.

10. The closing balance date is the date of the last relevant event being disclosed in this e-Form.

Part B

11. If any redeemed or repurchased shares are to be cancelled upon settlement of such repurchase or redemption after the closing balance date, details of those shares should be disclosed in Part B of this e-Form. See examples in Note 14.
12. The issuer should input the date on which the relevant shares were repurchased or redeemed.

13. An issuer may check the box “Not applicable” if it did not have any such redeemed or repurchased shares that are yet to be cancelled as at the closing balance date.








14. Set out below are two examples.

Example 1

An issuer repurchased 5 million shares on 26 July 202X, of which 4 million shares were held as treasury shares and 1 million shares were repurchased for cancellation but not yet cancelled as at 26 July 202X. When the issuer filed the next day disclosure return for such share repurchase, it also disclosed the following information:






- (a) changes in its issued shares and treasury shares which were not disclosed in its previous next day disclosure return published on 23 July 202X:
 - (i) on 24 July 202X, it cancelled 3 million shares which were repurchased on 19 July 202X;
 - (ii) on 25 July 202X, it transferred 1 million treasury shares to grantees under a share scheme; and

- (b) 2 million shares repurchased on 23 July 202X for cancellation but not yet cancelled as at 26 July 202X.

A. Changes in issued shares or treasury shares					
Events	Changes in issued shares (excluding treasury shares)		Changes in treasury shares	Issue/ selling price per share (Note 4)	Total number of issued shares
	Number of issued shares (excluding treasury shares)	As a % of existing number of issued shares (excluding treasury shares) before the relevant event (Note 3)	Number of treasury shares		
Opening balance as at (Note 1) 23 July 202X	10,000,000,000		1,000,000		10,001,000,000
1). Repurchase of shares (shares held as treasury shares)  Description (Note 2) Date of changes 26 July 202X	-4,000,000	0.04 %	4,000,000	HKD <input type="text" value="5.2"/>	+ 
2). Repurchase of shares (shares repurchased and cancelled)  Shares repurchased on 19 July 202X and cancelled on 24 July 202X Date of changes 24 July 202X	-3,000,000	0.03 %		HKD <input type="text" value="5"/>	- 
3). Issue of new shares or transfer of treasury shares in respect of share awards or options granted to a participant (who is not a director of the issuer) under a share scheme - treasury shares involved  Transfer of treasury shares to grantees as share awards under the share scheme adopted on 21 May 20XX Date of changes 25 July 202X	1,000,000	0.01 %	-1,000,000	HKD <input type="text" value="0"/>	- 
Closing balance as at (Notes 5 and 6) 26 July 202X	9,994,000,000		4,000,000		9,998,000,000
B. Shares redeemed or repurchased for cancellation but not yet cancelled as at the closing balance date (Notes 5 and 6) <input type="checkbox"/> Not applicable					
1). Shares repurchased for cancellation but not yet cancelled Date of changes 26 July 202X	1,000,000	0.01 %		HKD <input type="text" value="5.2"/>	+ 
2). Shares repurchased for cancellation but not yet cancelled Date of changes 23 July 202X	2,000,000	0.02 %		HKD <input type="text" value="5.1"/>	- 

Example 2

An issuer repurchased 2 million shares on 9 August 202X for cancellation but not yet cancelled as at 9 August 202X. When the issuer reported such share repurchase in Part B of the next day disclosure return, it should also complete Part A of the next day disclosure return. The issuer should input the opening balance information, select “Other” from the dropdown list and make cross-reference to the information disclosed in Part B. It should also input the closing balance date and the e-Form would auto-fill the closing balance figures in Part A.

A. Changes in issued shares or treasury shares					
Events	Changes in issued shares (excluding treasury shares)		Changes in treasury shares	Issue/ selling price per share (Note 4)	Total number of issued shares
	Number of issued shares (excluding treasury shares)	As a % of existing number of issued shares (excluding treasury shares) before the relevant event (Note 3)	Number of treasury shares		
Opening balance as at (Note 1) 05 August 202X	10,000,000,000		1,000,000		10,001,000,000
1). Other (please specify)  See Part B Date of changes 09 August 202X		%			
Closing balance as at (Notes 5 and 6) 09 August 202X	10,000,000,000		1,000,000		10,001,000,000
B. Shares redeemed or repurchased for cancellation but not yet cancelled as at the closing balance date (Notes 5 and 6) <input type="checkbox"/> Not applicable					
1). Shares repurchased for cancellation but not yet cancelled Date of changes 09 August 202X	2,000,000	0.02 %		HKD  4.7	

Section II must also be completed by a listed issuer where it has made a repurchase of shares which is discloseable under Main Board Rule 10.06(4)(a) / GEM Rule 13.13(1).

Repurchase report

Not applicable 15

Section II			
1. Class of shares	Ordinary shares	Type of shares	Listed on the Exchange
Stock code (if listed)		Description	
Add multi-counter stock code			

A. Repurchase report

Trading date	Number of shares repurchased	Method of repurchase (Note 1)	Repurchase price per share or highest repurchase price per share \$	Lowest repurchase price per share \$	Aggregate price paid \$
1).					
Total number of shares repurchased		Auto-fill			Aggregate price paid \$
Number of shares repurchased for cancellation		Auto-fill			
Number of shares repurchased for holding as treasury shares		16			

B. Additional information for issuer who has a primary listing on the Exchange 17

- 1). **Date of the resolution granting the repurchase mandate**
- 2). **Total number of shares which the issuer is authorised to repurchase under the repurchase mandate**
- 3). **Number of shares repurchased on the Exchange or another stock exchange under the repurchase mandate** (a)
- 4). **As a % of number of issued shares (excluding treasury shares) as at the date of the resolution granting the repurchase mandate**
(a) x 100 / number of issued shares (excluding treasury shares) as at the date of the resolution granting the repurchase mandate %
- 5). **Moratorium period for any issue of new shares, or sale or transfer of treasury shares after the share repurchase(s) set out in Part A (Note 2)** **Up to**

We hereby confirm that the repurchases made on the Exchange set out in Part A above were made in accordance with the Main Board Rules / GEM Rules and that there have been no material changes to the particulars contained in the Explanatory Statement dated which has been filed with the Exchange. We also confirm that any repurchases made on another stock exchange set out in Part A above were made in accordance with the domestic rules applying to repurchases on that other stock exchange.

Add remarks

Notes to Section II:

1. *Please state whether the repurchase was made on the Exchange, on another stock exchange (stating the name of the exchange), by private arrangement or by general offer.*
2. *Subject to the carve-out set out in Main Board Rule 10.06(3)(a)/ GEM Rule 13.12, an issuer may not (i) make a new issue of shares, or a sale or transfer of any treasury shares; or (ii) announce a proposed new issue of shares, or a sale or transfer of any treasury shares, for a period of 30 days after any purchase by it of shares, whether on the Exchange or otherwise, without the prior approval of the Exchange.*

Points to note for completing Section II of this e-Form

15. An issuer may check the box “Not applicable” if it has not made any share repurchase discloseable under Section II.
16. Where an issuer reports any repurchase of shares under Section II, it should specify (i) the number of shares repurchased for cancellation and (ii) the number of shares repurchased for holding as treasury shares. Where the treatment of repurchased shares deviated from the intention statement previously disclosed in its explanatory statement, it should provide the reasons for any such deviation by using the “Add remarks” field.
17. For a PRC issuer, the shareholders’ approval requirements and moratorium period under the Listing Rules apply to repurchase of H shares only but not A shares which are not listed on the Exchange and are not fungible.

Section III must also be completed by a listed issuer where it has made a sale of treasury shares on the Exchange or any other stock exchange on which the issuer is listed which is discloseable under Main Board Rule 10.06B / GEM Rule 13.14B.

Report of on-market sale of treasury shares

Not applicable 18

Section III			
1. Class of shares	Ordinary shares <input type="text"/>	Type of shares	Listed on the Exchange <input type="text"/>
Stock code (if listed)		Description	
<input type="text" value="Add multi-counter stock code"/>			

A. Report of on-market sale of treasury shares

Trading date	Number of treasury shares sold	Name of the exchange	Selling price per share or highest selling price per share \$	Lowest selling price per share \$	Aggregate proceeds received \$
1). <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total number of treasury shares sold	Auto-fill			Aggregate proceeds received \$	Auto-fill

B. Additional information for issuer who has a primary listing on the Exchange (Note 1)

19

- 1). Date of the resolution granting the general mandate
- 2). Total number of shares which the issuer is authorised to issue, or sell or transfer out of treasury under the general mandate
- 3). Number of treasury shares sold on the Exchange or another stock exchange under the general mandate (including the sale(s) as set out in Part A above)
- 4). Number of shares issued, or sold or transferred out of treasury (other than item 3) under the general mandate
- 5). Available general mandate limit after the sale(s) as set out in Part A above
- 6). Sale(s) of treasury shares on the Exchange within the 30 days prior to (and including) the trading date as set out in Part A above Not applicable
 - (i) Date of the last sale of treasury shares on the Exchange
 - (ii) Moratorium period for any share repurchase on the Exchange after the sale of treasury shares on the Exchange set out in (i) above (Note 2) **Up to**

Notes to Section III:

1. *Part B is not applicable to any sale of treasury shares that are not listed on the Exchange (e.g. treasury A shares in the case of an A+H issuer).*
2. *Under Main Board Rule 10.06(3)(b) / GEM Rule 13.12A, an issuer may not repurchase any of its own shares on the Exchange for a period of 30 days after any sale or transfer of any treasury shares on the Exchange, without the prior approval of the Exchange.*

Submitted by: _____

(Name)

Title: _____

(Director, Secretary or other Duly Authorised Officer)

Points to note for completing Section III of this e-Form

18. An issuer may check the box “Not applicable” if it has not made any on-market sales of treasury shares discloseable under Section III.
19. For a PRC issuer, the shareholders’ approval requirements and moratorium period under the Listing Rules apply to sales of treasury H shares only but not treasury A shares which are not listed on the Exchange and are not fungible.

Other point to note

20. An issuer may use the “Add remarks” fields to supplement any information. Where necessary, the issuer may submit additional documents in PDF file format when uploading the e-Form through the ESS system.