

DEFINITIONS AND GLOSSARY

Terms defined under the Listing Rules shall have the same meanings in this Guide unless otherwise indicated. For the avoidance of doubt, the meanings of terms defined in a chapter or an annex of this Guide shall only apply in that chapter/annex.

“AP”	Application Proof
“CG”	corporate governance
“CICPA”	the Chinese Institute of Certified Public Accountants
“Code Provisions”	code provisions as identified in MB Appendix/GEM Appendix C1
“Codes”	the Codes on Takeovers and Mergers and Share Buy-backs approved by the Commission as amended from time to time
“CSRE”	the China Standards on Review Engagements issued by the CICPA from time to time
“C(WUMP)O”	the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap.32) as amended from time to time
“Directors”	the directors of an applicant
“EBIT”	earnings before interest and taxes
“EBITDA”	earnings before interest, taxes, depreciation and amortisation
“ESG”	environmental, social and governance
“FAQs”	frequently asked questions published by the Exchange from time to time
“Hang Seng Index”	a free float-adjusted market-capitalisation-weighted stock-market index in Hong Kong used to record and monitor daily changes of the largest companies of the Hong Kong stock market
“HKAS”	the Hong Kong Accounting Standards issued by the HKICPA from time to time
“HKEX-ESS”	the Exchange’s electronic submission system or by whatever name the system is called for submitting APs, OC Announcements and PHIPs for publication on the Exchange’s website
“HKSAE”	the Hong Kong Standard on Assurance Engagements issued by the HKICPA from time to time
“HKSRE”	the Hong Kong Standard on Review Engagements issued by the HKICPA from time to time

“GAAP”	generally accepted accounting principles
“GEM Appendix”	Appendix to the GEM Rules
“GEM Chapter”	Chapter of the GEM Rules
“GEM Practice Note”	Practice Note of the GEM Rules
“GEM Rules”	the Rules Governing the Listing of Securities on GEM of the Exchange as amended from time to time
“IAASB”	the International Auditing and Assurance Standards Board
“INED”	independent non-executive Director
“IP”	intellectual property
“IPO”	initial public offering
“ISAE”	the International Standard on Assurance Engagements approved by the IAASB from time to time
“ISRE”	the International Standard on Review Engagements approved by the IAASB from time to time
“LC”	Listing Committee
“Listing Rules”	MB Rules and/or GEM Rules
“LPD”	latest practicable date
“LRC”	Listing Review Committee
“MB Appendix”	Appendix to the MB Rules
“MB applicant”	Main Board applicant
“MB Chapter”	Chapter of the MB Rules
“MB Practice Note”	Practice Note of the MB Rules
“MB Rules”	the Rules Governing the Listing of Securities on the Exchange as amended from time to time
“MD&A”	management discussion and analysis
“OC”	overall coordinator
“R&D”	research and development
“SFC”	the Securities and Futures Commission of Hong Kong
“sponsor-OC”	sponsor-overall coordinator