
AMENDMENTS TO MAIN BOARD LISTING RULES

Chapter 2

GENERAL

INTRODUCTION

...

Use of Electronic Means

2.07C ...
(4) ...

- (b) Any publication by an issuer pursuant to this rule 2.07C must be made in both the English and Chinese language unless otherwise stated.

Note: This paragraph does not apply to documents to be published on the Exchange's website and the issuer's own website pursuant to rule 4.14, rule 5.01B(1)(b), rule 5.02B(2)(b), rule 15A.21(4), rule 17.02(2), rule 19.05(6)(a)(ii), rule 19.10(5)(e), rule 19.10(6), rule 19.36(3), rule 19A.27(4), rule 19A.50, rule 29.09, rule 36.08(3), paragraph 53 of Part A of Appendix 1, paragraph 43 of Part B of Appendix 1, paragraph 54 of Part C of Appendix 1, paragraphs 12 and 27 of Part D of Appendix 1, paragraph 76 of Part E of Appendix 1, paragraph 66 of Part F of Appendix 1, paragraph 9(b)(i) of Appendix 4, paragraphs 5 and 15 of Part H of Appendix 7, paragraphs 1 and 5 in Section 2 of Part A of Appendix 13 and paragraphs 1 and 5 in Section 2 of Part B of Appendix 13.

Chapter 4

GENERAL

ACCOUNTANTS' REPORTS AND PRO FORMA FINANCIAL INFORMATION

...

Statement of Adjustments

- 4.14 In preparing the accountants' report, the reporting accountants must make such adjustments (if any) as are in their opinion appropriate for the purposes of the accountants' report and state therein that all adjustments considered necessary have been made, or (where appropriate) that no adjustments were considered necessary. Where adjustments are made, a written statement (the statement of adjustments) is required to be published on the Exchange's website and the issuer's own website~~made available for public inspection~~, and must be signed by the reporting accountants (see paragraph 53 of Part A and paragraph 43 of Part B of Appendix 1).

...

Chapter 5

VALUATION OF AND INFORMATION ON PROPERTIES

...

Requirements for an applicant

...

5.01B The listing document must include:

(1) for property interests of an applicant's property activities:

...

(b) a summary disclosure if the market value of a property interest as determined by the valuer is less than 5% of its total property interests that are required to be valued under rule 5.01A(1). See Appendix 26 for the summary form of disclosure. The Exchange may accept variation of the summary form of disclosure based on the applicant's circumstances. The valuation report setting out the information required by these Rules must be published on the Exchange's website and the issuer's own website available for public inspection;

Note: The summary form of disclosure may be varied based on the applicant's circumstances. An applicant must include additional information necessary for investors to make an informed decision.

...

Requirements for an issuer

...

5.02B Subject to rule 5.03, the circular issued under rule 5.02 must include:

...

(2) for an unlisted company whose assets consist solely or mainly of property:

...

(b) a summary disclosure if the value of a property interest as determined by the valuer is less than 5% of the total property interests that are required to be valued under rule 5.02. See Appendix 26 for the summary form of disclosure. The Exchange may accept variation of the summary form of disclosure based on the issuer's circumstances. The valuer's report setting out the information required by these Rules must be published on the Exchange's website and the issuer's own website available for public inspection; and

Note: The summary form of disclosure may be varied based on the issuer's circumstances. An issuer must include additional information necessary for investors to make an informed decision.

...

Chapter 10

EQUITY SECURITIES

RESTRICTIONS ON PURCHASE AND SUBSCRIPTION

...

Restrictions on multiple applications

10.09 ...

- (3) Issuers, their directors, sponsors and underwriters must ensure that it is a term and condition of the offer of the securities (disclosed as such in the listing document and the relevant application form) that by ~~completing and delivering~~making an application form, each applicant warrants that:—

...

...

Chapter 11

EQUITY SECURITIES

LISTING DOCUMENTS

...

Language

- 11.14 Every listing document must be in the English language and be accompanied by a Chinese translation ~~except that, in the case of a new applicant, the English language version of the listing document may be distributed separately from its Chinese translation (and vice versa) provided that both are available at each place where, and for so long as, the distribution of such documents takes place.~~

...

Chapter 12

EQUITY SECURITIES

PUBLICATION REQUIREMENTS

...

On Issue

...

12.04 Where a formal notice is published in the newspaper, whether pursuant to rule 2.07C or otherwise, it must be not less than 12 centimetres by 16 centimetres (4 inches by 6 inches approximately) in size and must state at least the following:—

...

- (3) the ~~address(es)~~websites at which ~~copies of the listing document (if any) are available to the public~~ is published;

Note: Where the issuer intends to rely on the Class Exemption Notice to make a Mixed Media Offer referred to in rule 12.11A(1), rule 12.11A(2) replaces this sub-rule.

...

12.06 ~~In all cases where the listing document is published in the newspapers, it must be accompanied by a statement that copies of the listing document are available to the public at (a) stated address(es) for a reasonable period (being not less than the offer period) and sufficient copies of the listing document must be made available at such address(es) to meet public demand during that period. [Repealed 5 July 2021]~~

12.07 ~~In all cases where a formal notice is required (see rules 12.02 and 12.03), the issuer must make sufficient copies of the listing document available to the public, free of charge, at the address(es) referred to in rule 12.04(3) to satisfy public demand for a reasonable period (in the cases set out in rule 12.02, not being less than the offer period and, in every other case, not being less than 14 days) from the date on which the formal notice is published. [Repealed 5 July 2021]~~

...

Publication of ~~printed listing document and on CD-ROM~~

12.11 Listing documents (including any supplemental listing document(s) or subsequent amendments to the listing document(s)) published by a new applicant must ~~include copies available~~ be made available in electronic ~~printed form on the Exchange's website and the issuer's own website.~~ A new applicant may, to the extent permitted by law and its own constitutional documents, make additional copies available to the public on CD-ROM (together with the relevant application form in electronic form on the same CD-ROM) provided that, ~~the new applicant must ensure that:~~

- (a) ~~the CD-ROM includes:~~

- ~~(i) a confirmation that the contents of the listing document and relevant application form in electronic form and in printed form are identical; and~~
- ~~(ii) a confirmation that the listing document and relevant application form are also available in printed form and the addresses of the locations where they are available; and~~

- ~~(b) any supplemental listing documents or subsequent amendments to the listing document are also made available in both printed form and on CD ROM and the new applicant must also comply with (a) above with all references to "listing document" and "application form" being construed as references to the supplemental listing document and relevant application form or subsequent amendment to the listing document and relevant application form.~~

Note: Companies (Winding Up and Miscellaneous Provisions) Ordinance states that it shall not be lawful to issue any form of application for shares in or debentures of a company unless the application form is issued with a prospectus that is compliant with that ordinance. The Exchange would expect the combination of this statutory requirement and rule 12.11 to result in the issue of both listing documents and application forms in the same medium, i.e. in electronic format only, unless a Mixed Media Offer is adopted.

Chapter 13

EQUITY SECURITIES

CONTINUING OBLIGATIONS

...

ANNOUNCEMENTS, CIRCULARS AND OTHER DOCUMENTS

Review of documents

13.52 Subject to rule 13.52A, where an issuer is obliged to publish any announcements, circulars or other documents for the purposes of the Exchange Listing Rules, the documents need not be submitted to the Exchange for review before they are issued unless the documents fall within rule 13.52(1) or (2).

- (1) The issuer shall submit to the Exchange ~~copies of~~ drafts of the following documents for review before they are issued:

...

- (2) The following transitional provisions apply to announcements set out in this rule and shall cease to have effect on such date as the Exchange may determine and promulgate.

An issuer shall submit to the Exchange ~~copies of~~ drafts of the following announcements for review before they are issued:

...

Notes: 1. ~~Four copies of each Draft documents are required, which should be submitted in sufficient time for review and, if necessary, re-submission prior to final printing.~~

...

13.52A In addition to the specified requirements set out in rule 13.52, the Exchange has the right to request to review any announcements, circulars or other documents prior to publication in individual cases. In any such case, the Exchange will communicate to the issuer its direction to review the document prior to publication and the reasons for its decision. The issuer shall accordingly submit to the Exchange ~~copies of drafts~~ documents for review and shall not issue the document until the Exchange has confirmed that it has no further comments thereon.

...

Chapter 14

EQUITY SECURITIES

NOTIFIABLE TRANSACTIONS

...

Contents of circulars

...

Major transaction circulars

14.66 A circular relating to a major transaction must contain:—

- ...
- (10) the information regarding the listed issuer specified in the following paragraphs of Appendix 1, Part B:—

28- indebtedness

29(1)(b)- financial and trading prospects

30- sufficiency of working capital, which must take into account the effect of the transaction

40- directors' and experts' interests in group assets

42- material contracts

~~43- documents on display~~ 43(2)(c), (3) and (4) - documents on display;

...

Inability to access information to compile circulars for major transactions or very substantial acquisitions

14.67A ...

- (2) Subject to the conditions in paragraphs (1)(a), (b) and (c) being satisfied, the listed issuer may defer complying with the disclosure requirements for certain non-public information relating to the target company and/or the enlarged group. In such circumstances, the listed issuer must despatch an initial circular in partial compliance with rules 14.66 and 14.67 or rule 14.69 within the time frames stipulated in rules 14.41 and 14.42 or rules 14.48 and 14.52. The initial circular shall include, as a minimum, the following:

...

- (b) where information required for the enlarged group is not available, to include the following information regarding the issuer:

...

- (viii) material contracts and documents on display ~~for inspection~~ (see rule 14.66(10), paragraphs 42, 43 and Note 2 to Appendix 1, Part B); and

...

...

Chapter 14A

EQUITY SECURITIES

CONNECTED TRANSACTIONS

...

Circulars

...

14A.70 The circular must contain at least:

...

(13) the information set out in the following paragraphs of Appendix 1, Part B:

1 — listed issuer's name

2 — directors' responsibility

5 — expert statements

10 — securities to be issued (if applicable)

29(2) — requirements if there is a profit forecast

32 — no material adverse change

39 — directors' service contracts

40 — directors' interests in assets

~~43(2)(a) & (c) — documents on display~~ 43(2)(c) — documents on display;

...

Chapter 15A

STRUCTURED PRODUCTS

...

Continuing Obligations

15A.21 In addition to the continuing obligations as set out in the Listing Agreement in Part H of Appendix 7 (subject to such modifications as shall be agreed to by the Exchange in accordance with rule 15A.26) an issuer shall, whilst any structured products issued by it are listed on the Exchange:—

...

- (4) ~~publish~~make the financial information referred to in rule 15A.21(1) and (2) ~~above available for inspection by the public on the Exchange's website and the issuer's own website at the issuer's registered office or principal place of business in Hong Kong or such other place (which may be a web site) in Hong Kong as shall be acceptable to the Exchange. The financial information should also be published on the Exchange's website in the manner as requested by the Exchange from time to time.~~

...

Application Procedures and Requirements

...

15A.59 A formal announcement must include at least the following:

...

- (13) ~~the address(es) and/or web site at which and the date on which copies of~~ the listing document will be available to the public;

...

...

Chapter 17

EQUITY SECURITIES

SHARE OPTION SCHEMES

...

Adoption of a new scheme

17.02 ...

- (2) The scheme document itself does not need to be circulated to shareholders of the listed issuer. However, if the scheme document is not so circulated, it must be published on the Exchange's website and the issuer's own website~~available for inspection at a place in Hong Kong~~ for a period of not less than 14 days before the date of the general meeting and made available for inspection at the general meeting and the terms of the shareholders' resolution must approve the scheme as described in the summary circulated to the shareholders of the listed issuer. The circular must include the following information:

...

Chapter 19

EQUITY SECURITIES

OVERSEAS ISSUERS

...

PRIMARY LISTINGS

...

Qualifications for Listing

19.05 The following additional requirements apply:—

...

(6) where an overseas issuer wishes to obtain its primary listing on the Exchange by way of an introduction in the circumstances set out in rule 7.14(3) :—

(a) it must comply with the following additional requirements:—

...

(ii) include in the listing document a summary of the above-mentioned regulatory provisions in a form to be decided or agreed upon by the Exchange on a case by case basis and in the Exchange's absolute discretion, provided that, in the case of an overseas issuer which is incorporated or otherwise established in a jurisdiction in respect of which additional requirements are set out in Appendix 13, the summary need only be ~~included in the documents offered for inspection published on the Exchange's website and the issuer's own website~~ published on the Exchange's website and the issuer's own website (see Appendix 13); and

...

Listing Documents

...

19.10 The following modifications and additional requirements apply:—

...

(5) for an introduction in the circumstances in rule 7.14(3), the following modifications, exceptions and additional requirements apply:—

...

(e) any valuations required to be included by paragraph 51A of Part A of Appendix 1 and Chapter 5 (as modified by rule 19.10(5)(d)) need only be summarised in the listing document, if a copy of the full valuation report is published on the Exchange's website and the issuer's own website ~~offered for inspection~~;

- (6) the documents to be published on the Exchange's website and the issuer's own website~~offered for inspection~~ will be the documents corresponding to those mentioned in paragraph 53 of Part A and paragraph 43 of Part B of Appendix 1. Unless otherwise provided by the Companies (Winding Up and Miscellaneous Provisions) Ordinance, where any of such documents are not in the English language, certified English translations thereof must be published on the Exchange's website and the issuer's own website~~available for inspection~~. In addition, where rule 19.10(3) applies, the overseas issuer must publish on the Exchange's website and the issuer's own website~~offer for inspection~~ a copy of any statutes or regulations which are relevant to the summary of the regulatory provisions of the jurisdiction in which the overseas issuer is incorporated or otherwise established. In particular cases, the Exchange may require other additional documents to be published on the Exchange's website and the issuer's own website~~offered for inspection~~; and

...

SECONDARY LISTINGS

...

Listing Documents

...

19.36 The following modifications and additional requirements apply:—

...

- (3) the documents to be published on the Exchange's website and the issuer's own website~~offered for inspection~~ will be the documents corresponding to those mentioned in paragraph 53 of Part A and paragraph 43 of Part B of Appendix 1. Unless otherwise provided by the Companies (Winding Up and Miscellaneous Provisions) Ordinance, where any of such documents are not in the English language, certified English translations thereof must be published on the Exchange's website and the issuer's own website~~available for inspection~~. In particular cases, the Exchange may require additional documents to be published on the Exchange's website and the issuer's own website~~offered for inspection~~;

...

- (5) the listing document need not be accompanied by a Chinese translation, unless required to do so by section 342(1) of the Companies (Winding Up and Miscellaneous Provisions) Ordinance, but must be in the English language or be accompanied by a certified English translation ~~except that, in the case of a new applicant, the English language version of the listing document may be distributed separately from its Chinese translation (and vice-versa) provided that both are available at each place where, and for so long as, the distribution of such documents takes place;~~ and

...

Chapter 19A

EQUITY SECURITIES

ISSUERS INCORPORATED IN THE PEOPLE'S REPUBLIC OF CHINA

...

Chapter 11 – Listing Documents

...

19A.27 The following modifications and additional requirements apply to the contents of listing documents:

...

- (4) the documents to be published on the Exchange's website and the issuer's own website~~offered for inspection~~ will be the documents corresponding to those mentioned in paragraph 53 of Part A and paragraph 43 of Part B of Appendix 1. Unless otherwise provided by the Companies (Winding Up and Miscellaneous Provisions) Ordinance, where any such documents are not in the English language, certified English translations thereof must be published on the Exchange's website and the issuer's own website~~available for inspection~~. In addition, where rule 19A.27(3) applies, the PRC issuer must publish on the Exchange's website and the issuer's own website~~offer for inspection~~ a copy of any statutes or regulations which are relevant to the summary of relevant PRC law. In particular cases, the Exchange may require other additional documents to be published on the Exchange's website and the issuer's own website~~offered for inspection~~.

...

Appendix 3 – Articles of Association or equivalent constitutional documents

...

19A.50 A PRC issuer shall publish on the Exchange's website and the issuer's own website~~make available at a place in Hong Kong for inspection by the public and shareholders free of charge, and for copying by shareholders at reasonable charges,~~ the following:—

- (1) [Repealed 4 October 2021]~~a complete duplicate register of shareholders;~~
- (2) a report showing the state of the issued share capital of the PRC issuer;
- (3) the PRC issuer's latest audited financial statements and the directors', auditors' and supervisors' reports thereon;
- (4) special resolutions of the PRC issuer;

- (5) reports showing the number and nominal value of securities repurchased by the PRC issuer since the end of the last financial year, the aggregate amount paid for such securities and the maximum and minimum prices paid in respect of each class of securities repurchased (with a breakdown between domestic shares and foreign shares (and, if applicable, H shares)); and
- (6) a copy of the latest annual return filed with the Administration for Industry and Commerce or other competent PRC authority; ~~and~~
- (7) ~~[Repealed 4 October 2021]for shareholders only, copies of the minutes of meetings of shareholders.~~

19A.50A A PRC issuer shall make available copies of the following at a place in Hong Kong:

- (1) a complete duplicate register of shareholders (for inspection by the public and shareholders free of charge, and for copying by shareholders at reasonable charges); and
- (2) the minutes of meetings of shareholders (for inspection by shareholders free of charge, and for copying by shareholders at reasonable charges).

Chapter 20

INVESTMENT VEHICLES

AUTHORISED COLLECTIVE INVESTMENT SCHEMES

...

Application Procedures and Requirements

...

Listing Documents

20.18 Every listing document which is issued by or on behalf of the Collective Investment Scheme must:

...

- (4) be in the English language and (to the extent required by the Commission) be accompanied by a Chinese translation ~~except that, in the case of a new applicant, the English language version of the listing document may be distributed separately from its Chinese translation (and vice versa) provided that both are available at each place where, and for so long as, the distribution of such documents takes place.~~

...

20.19A All listing documents (including any supplemental listing document(s) or subsequent amendments to the listing document(s)) issued by an applicant must be made available in electronic printed form on the Exchange's website and the issuer's own website or such other form as may be approved by the Commission. ~~An applicant may, to the extent permitted by law and its own constitutional documents, make additional copies available to the public on CD ROM (together with the relevant application form in electronic form on the same CD ROM) provided that, the applicant must ensure that:~~

- ~~(a) the CD ROM includes:~~
- ~~(i) a confirmation that the contents of the listing document and relevant application form in electronic form and in printed form are identical; and~~
 - ~~(ii) a confirmation that the listing document and relevant application form are also available in printed form and the addresses of the locations where they are available; and~~
- ~~(b) any supplemental listing documents or subsequent amendments to the listing document are also made available in both printed form and on CD ROM and the applicant must also comply with (a) above with all references to "listing document" and "application form" being construed as references to the supplemental listing document and relevant application form or subsequent amendment to the listing document and relevant application form.~~

Note: Companies (Winding Up and Miscellaneous Provisions) Ordinance states that it shall not be lawful to issue any form of application for shares in or debentures of a company unless the application form is issued with a prospectus that is compliant with that ordinance. The Exchange would expect the combination of this statutory requirement and rule 20.19A to result in the issue of both listing documents and application forms in the same medium, i.e. in electronic format only, unless a Mixed Media Offer is adopted.

Chapter 25

DEBT SECURITIES

LISTING DOCUMENTS

...

Language

- 25.13 Every listing document must be in the English language and be accompanied by a Chinese translation ~~except that, in the case of a new applicant, the English language version of the listing document may be distributed separately from its Chinese translation (and vice versa) provided that both are available at each place where, and for so long as, the distribution of such documents takes place.~~

...

Publication

...

- 25.17 In every other case a formal notice stating the following information must be published in accordance with rule 2.07C not less than two clear business days before dealings commence and, where it is also published in the newspapers, whether pursuant to rule 2.07C or otherwise, such formal notice must be not less than 12 centimetres by 16 centimetres (4 inches by 6 inches approximately) in size:—

...

- (4) the address(es) websites at which copies of the listing document (if any) ~~are available to the public~~ is published;

Note: Where the issuer intends to rely on the Class Exemption Notice to make a Mixed Media Offer referred to in rule 25.19B(1), rule 25.19B(2) replaces this sub-rule.

...

...

- 25.19 ~~The issuer must make sufficient copies of the listing document available to the public, free of charge, at the address(es) referred to in rule 25.17 (4) to satisfy public demand for a reasonable period (in the case of an offer for subscription or offer for sale, not being less than the offer period and, in every other case, not being less than 14 days) from the date on which the formal notice is published. In all cases where the listing document is published in the newspapers, it must be accompanied by a statement that copies of the listing document are available to the public at (a) stated address(es) for a similar period.~~ [Repealed 5 July 2021]

Publication of ~~printed listing document and on CD-ROM~~

25.19A Listing documents (including any supplemental listing document(s) or subsequent amendments to the listing document(s)) published by a new applicant must ~~include copies available~~ be made available in electronic printed form on the Exchange's website and the issuer's own website. ~~A new applicant may, to the extent permitted by law and its own constitutional documents, make additional copies available to the public on CD-ROM (together with the relevant application form (if any) in electronic form on the same CD-ROM) provided that, the new applicant must ensure that:~~

- ~~(a) the CD-ROM includes:~~
 - ~~(i) a confirmation that the contents of the listing document and relevant application form (if any) in electronic form and in printed form are identical; and~~
 - ~~(ii) a confirmation that the listing document and relevant application form (if any) are also available in printed form and the addresses of the locations where they are available; and~~
- ~~(b) any supplemental listing documents or subsequent amendments to the listing document are also made available in both printed form and on CD-ROM and the new applicant must also comply with (a) above with all references to "listing document" and "application form" being construed as references to the supplemental listing document and relevant application form or subsequent amendment to the listing document and relevant application form (if any).~~

Chapter 29

DEBT SECURITIES

TAP ISSUES, DEBT ISSUANCE PROGRAMMES AND ASSET-BACKED SECURITIES

...

PART B – DEBT ISSUANCE PROGRAMMES

...

Listing Documents

...

29.09 In addition to those documents mentioned in paragraph 54 of Part C of Appendix 1, the following must be published on the Exchange's website and the issuer's own website~~available for inspection at the registered office of the issuer and the office of its paying agent in Hong Kong~~ for as long as issues are made under the programme:

- (a) the current listing document;
- (b) any supplementary listing document published since the current listing document was published; and
- (c) any pricing supplements issued since the current listing document was published.

29.10 The listing document must include a statement that the documents required by paragraph 54 of Part C of Appendix 1 (documents on display) are published on the Exchange's website and the issuer's own website~~may be inspected at the registered office of the issuer and the office of the paying agent in Hong Kong~~ throughout the life of the programme.

...

Chapter 36

DEBT SECURITIES

OVERSEAS ISSUERS

...

Application Procedures and Requirements

Listing Documents

...

36.08 The following modifications apply:—

...

- (3) the documents to be published on the Exchange's website and the issuer's own website ~~offered for inspection~~ will be the documents corresponding to those mentioned in paragraph 54 of Part C of Appendix 1 and where any of such documents are not in the English language, certified English translations thereof must be published on the Exchange's website and the issuer's own website ~~available for inspection~~. In particular cases, the Exchange may require additional documents to be published on the Exchange's website and the issuer's own website ~~offered for inspection~~; and

...

Appendix 1

Contents of Listing Documents

Part A

Equity Securities

In the case where listing is sought for equity securities of an issuer no part of whose share capital is already listed

...

Material contracts and documents on display~~for inspection~~

...

53. Details of a reasonable period of time (being not less than 14 days) during which ~~and a place in Hong Kong at which~~ the following documents ~~(or copies thereof)~~ where applicable are published on the Exchange's website and the issuer's own website ~~may be inspected:~~—

- (1) the memorandum and articles of association or equivalent documents of the issuer;
- (2) each contract disclosed pursuant to paragraphs 46(1) and 52 or, in the case of a contract not reduced into writing, a memorandum giving full particulars thereof;
- (3) all reports, letters or other documents, balance sheets, valuations and statements by any expert any part of which is extracted or referred to in the listing document;
- (4) a written statement signed by the reporting accountants setting out the adjustments made by them in arriving at the figures shown in their report and giving the reasons therefore; and
- (5) the audited accounts of the issuer or, in the case of a group, the consolidated audited accounts of the issuer and its subsidiaries for each of the two financial years immediately preceding the issue of the listing document together with (in the case of a Hong Kong issuer) all notes, certificates or information required by the Companies Ordinance.

...

Appendix 1

Contents of Listing Documents

Part B

Equity Securities

In the case where listing is sought for equity securities of an issuer some part of whose share capital is already listed

...

Material contracts and documents on display~~for inspection~~

...

43. Details of a reasonable period of time (being not less than 14 days) during which ~~and a place in Hong Kong at which the following documents (or copies thereof) where applicable are published on the Exchange's website and the issuer's own website~~may be inspected:—
- (1) ~~the memorandum and articles of association or equivalent documents of the issuer;~~ [Repealed 4 October 2021]
 - (2) each of the following contracts:-
 - (a) any service contracts disclosed pursuant to paragraph 39;
 - (b) any material contracts disclosed pursuant to paragraph 42; and
 - (c) in the case of a notifiable transaction or connected transaction circular, any contracts pertaining to the transaction~~referred to in the circular,~~or where any of the above contracts have not been reduced into writing, a memorandum giving full particulars thereof;
 - (3) all reports, letters or other documents, balance sheets, valuations and statements by any expert any part of which is extracted or referred to in the listing document; and
 - (4) a written statement signed by the reporting accountants setting out the adjustments made by them in arriving at the figures shown in their report and giving the reasons therefor;~~;~~
 - (5) ~~the audited accounts of the issuer or, in the case of a group the consolidated audited accounts of the issuer and its subsidiaries for each of the two financial years immediately preceding the issue of the listing document together with (in the case of a Hong Kong issuer) all notes, certificates or information required by the Companies Ordinance; and~~ [Repealed 4 October 2021]

- (6) ~~a copy of each circular issued pursuant to the requirements set out in Chapters 14 and/or 14A which has been issued since the date of the latest published audited accounts. [Repealed 4 October 2021]~~

...

Appendix 1

Contents of Listing Documents

Part C

Debt Securities

In the case where listing is sought for debt securities

...

Contracts pertaining to the issue and documents on display~~for inspection~~

...

54. Details of a reasonable period of time (being not less than 14 days) during which ~~and a place in Hong Kong at which~~ the following documents ~~(or copies thereof)~~ where applicable are published on the Exchange's website and the issuer's own website~~may be inspected~~:—

- (1) the memorandum and articles of association or equivalent documents of the issuer;
- (2) any trust deed, fiscal agency agreement or other document constituting the debt securities;
- (3) all reports, letters or other documents, balance sheets, valuations and statements by any expert any part of which is extracted or referred to in the listing document;
- (4) a written statement signed by the reporting accountants setting out the adjustments made by them in arriving at the figures shown in their report and giving the reasons therefor; and
- (5) the audited accounts and interim statements of the issuer, or in the case of a group, the consolidated audited accounts of the issuer and its subsidiaries for each of the two financial years immediately preceding the issue of the listing document together with (in the case of a Hong Kong issuer) all notes, certificates or information required by the Companies Ordinance.

...

Appendix 1

Contents of Listing Documents

Part D

Structured Products

...

Information upon the Issuer

...

12. A statement that the issuer undertakes to ~~make available for inspection by the public during the period that any structured products issued by it are listed on the Exchange, publish the issuer's, or in the case of a guaranteed issue, the guarantor's, published audited consolidated financial statements and any more recent published interim and quarterly financial statements on the Exchange's website and the issuer's own website and give. Where the issuer intends to fulfil this obligation by making the information available on a web site the address of each that website shall be given.~~

...

DisplayInspection of documents

27. ~~Details of a location in Hong Kong (or a web site) where t~~The following are published on the Exchange's website and the issuer's own website ~~may be inspected~~ for so long as any structured products issued under a listing document are listed on the Exchange:-
- (1) all reports, letters or other documents, balance sheets, valuations and statements by any expert any part of which is extracted or referred to in the listing document;
 - (2) any current and future base listing documents and supplemental listing documents or subsequent amendments to the listing document(s); and
 - (3) the latest published audited consolidated financial statements of the issuer and guarantor and any more recent published interim and quarterly financial statements.

Appendix 1

Contents of Listing Documents

Part E

Depository receipts

In the case where listing is sought for depository receipts of an issuer no part of whose share capital is already listed

...

Material contracts and documents on display for inspection

...

76. Details of a reasonable period of time (being not less than 14 days) during which ~~and a place in Hong Kong at which~~ the following documents ~~(or copies thereof)~~ where applicable are published on the Exchange's website and the issuer's own website ~~may be inspected:~~—

- (1) the memorandum and articles of association or equivalent documents of the issuer;
- (2) each contract disclosed pursuant to paragraphs 46(1) and 75 or, in the case of a contract not reduced into writing, a memorandum giving full particulars thereof;
- (3) all reports, letters or other documents, balance sheets, valuations and statements by any expert any part of which is extracted or referred to in the listing document;
- (4) a written statement signed by the reporting accountants setting out the adjustments made by them in arriving at the figures shown in their report and giving the reasons therefore;
- (5) the audited accounts of the issuer or, in the case of a group, the consolidated audited accounts of the issuer and its subsidiaries for each of the two financial years immediately preceding the issue of the listing document together with (in the case of a Hong Kong issuer) all notes, certificates or information required by the Companies Ordinance; and
- (6) the deposit agreement executed between the depository and the issuer.

...

Appendix 1

Contents of Listing Documents

Part F

Depository receipts

In the case where listing is sought for depository receipts of an issuer where depository receipts representing some part of its share capital are already listed

...

Material contracts and documents on displayfor inspection

...

66. Details of a reasonable period of time (being not less than 14 days) during which ~~and a place in Hong Kong at which the following documents (or copies thereof) where applicable are published on the Exchange's website and the issuer's own website~~ may be inspected:—
- (1) ~~the memorandum and articles of association or equivalent documents of the issuer; [Repealed 4 October 2021]~~
 - (2) each of the following contracts:-
 - (a) any service contracts disclosed pursuant to paragraph 35;
 - (b) any material contracts disclosed pursuant to paragraph 65; and
 - (c) in the case of a notifiable transaction or connected transaction circular, any contracts pertaining to the transaction ~~referred to in the circular~~,or where any of the above contracts have not been reduced into writing, a memorandum giving full particulars thereof;
 - (3) all reports, letters or other documents, balance sheets, valuations and statements by any expert any part of which is extracted or referred to in the listing document;
 - (4) a written statement signed by the reporting accountants setting out the adjustments made by them in arriving at the figures shown in their report and giving the reasons therefor; and
 - (5) ~~the audited accounts of the issuer or, in the case of a group the consolidated audited accounts of the issuer and its subsidiaries for each of the two financial years immediately preceding the issue of the listing document together with (in the case of a Hong Kong issuer) all notes, certificates or information required by the Companies Ordinance; [Repealed 4 October 2021]~~
 - (6) ~~a copy of each circular issued pursuant to the requirements set out in Chapters 14 and/or 14A which has been issued since the date of the latest published audited accounts; and [Repealed 4 October 2021]~~

(7) the deposit agreement executed between the depositary and the issuer.

...

Appendix 4

Trust Deeds or Other Documents Securing or Constituting Debt Securities

...

Amendments

9. A circular to holders of debt securities in connection with proposed amendments to a trust deed must:

...

- (b) include either the full terms of the proposed amendments, or a statement that they will be ~~available for inspection~~:

- (i) published on the Exchange's website and the issuer's own website from the date of the despatch of the circular until the close of the relevant general meeting at a place in or near Hong Kong or such other place as the Exchange may determine; and

- (ii) made available for inspection at the place of the general meeting for at least 15 minutes prior to and during the meeting; and

...

Appendix 7

Part H

Type of Security: Structured Products

The following is the text of the Listing Agreement denoted in bold type, each paragraph being followed (where appropriate) by notes denoted in italics on its interpretation and application.

References to guarantor may be deleted if the issuer's obligation is not guaranteed by a guarantor.

...

ANNUAL ACCOUNTS

Distribution of directors' report and annual accounts

5. For so long as any of the listed securities are outstanding, the Issuer and the Guarantor will make available ~~for inspection by~~ holders of its listed securities, copies of its most recent audited financial statements and interim and, if published, quarterly financial statements by publishing them on the Exchange's website and the issuer's own website ~~at its registered office in Hong Kong, registered place of business in Hong Kong or other location (which may be a website) acceptable to the Exchange.~~

...

ANNOUNCEMENTS, CIRCULARS AND OTHER DOCUMENTS

...

Forwarding of documents, circulars, etc.

15. The Issuer shall forward the following number of copies (or such further number as the Exchange may reasonably require), together with a soft copy, to the Exchange:—
- (1) one copy of all circulars to holders of its listed securities at the same time as they are despatched to holders of the Issuer's listed securities with registered addresses in Hong Kong or published on the Exchange's website and the issuer's own website ~~made available for inspection; and~~

...

Appendix 13

ADDITIONAL REQUIREMENTS IN RESPECT OF CERTAIN JURISDICTIONS

PART A

BERMUDA

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Section 2

MODIFICATIONS AND ADDITIONAL REQUIREMENTS (see rules 19.05(6)(a)(ii), 19.08(4) and 19.10(2), (3) and 5(a))

1. In the case of an introduction in the circumstances set out in rule 7.14(3):-
 - (1) the summary of the provisions of the constitutive documents of the overseas issuer, which is required by rule 19.10(2);
 - (2) the summary of the relevant regulatory provisions (statutory or otherwise) of the jurisdiction in which the overseas issuer is incorporated or otherwise established, which is required by rule 19.10(3); and
 - (3) the comparison between those constitutive documents and the listed Hong Kong issuer's existing articles of association, which is required by rule 19.10(5)(a),
may be offered for inspection published on the Exchange's website and the issuer's own website rather than set out in the listing document.

...

Additional Documents on Display

5. The requirements of Chapter 19 and this Appendix mean that in the case of an introduction in the circumstances set out in rule 7.14(3) the following additional documents must be published on the Exchange's website and the issuer's own website~~offered for inspection~~:—
 - (1) a summary of the relevant regulatory provisions (statutory or otherwise) of the country where the overseas issuer is incorporated or otherwise established together with a copy of all relevant statutes and/or regulations;
 - (2) a summary of the provisions of the proposed new constitutive documents of the overseas issuer and a comparison between the overseas issuer's constitutive documents and the constitutive documents of the listed Hong Kong issuer or issuers whose securities have been exchanged; and
 - (3) copies of the full valuation report in respect of any property valuations which are only summarised in the listing document (see rule 19.10(5)(e)).

Appendix 13

PART B

THE CAYMAN ISLANDS

...

Section 2

MODIFICATIONS AND ADDITIONAL REQUIREMENTS (see rules 19.05(6)(a)(ii), 19.08(4) and 19.10(2), (3) and 5(a))

1. In the case of an introduction in the circumstances set out in rule 7.14(3):-
 - (1) the summary of the provisions of the constitutive documents of the overseas issuer, which is required by rule 19.10(2);
 - (2) the summary of the relevant regulatory provisions (statutory or otherwise) of the jurisdiction in which the overseas issuer is incorporated or otherwise established, which is required by rule 19.10(3); and
 - (3) the comparison between those constitutive documents and the listed Hong Kong issuer's existing articles of association, which is required by rule 19.10(5)(a),

may be ~~offered for inspection~~ published on the Exchange's website and the issuer's own website rather than set out in the listing document.

...

Additional Documents on Display

5. The requirements of Chapter 19 and this Appendix mean that in the case of an introduction in the circumstances set out in rule 7.14(3) the following additional documents must be published on the Exchange's website and the issuer's own website ~~offered for inspection~~:—
 - (1) a summary of the relevant regulatory provisions (statutory or otherwise) of the country where the overseas issuer is incorporated or otherwise established together with a copy of all relevant statutes and/or regulations;
 - (2) a summary of the provisions of the proposed new constitutive documents of the overseas issuer and a comparison between the overseas issuer's constitutive documents and the constitutive documents of the listed Hong Kong issuer or issuers whose securities have been exchanged; and
 - (3) copies of the full valuation report in respect of any property valuations which are only summarised in the listing document (see rule 19.10(5)(e)).

Appendix 24

Headline Categories

The following documents are submitted by issuers for publication on our website as listed companies information:–

Equity

1. Headline Categories for Announcements and Notices (as set out in Schedule 1)
2. Headline Categories for Circulars (as set out in Schedule 2)
3. Headline Categories for Listing Documents (as set out in Schedule 3)
4. Headline Categories for Financial Statements/ESG Information (as set out in Schedule 4)
5. Headline Category – Next Day Disclosure Returns (as set out in Schedule 4A)
- 5A. Headline Category – Monthly Returns
6. Headline Category – Proxy Forms
7. Headline Category – Company Information Sheet (GEM)
8. Headline Category – Trading Information of Exchange Traded Funds
9. Headline Category – Trading Information of Leveraged and Inverse Products
10. Headline Category – Constitutional Documents
11. Headline Category – Documents on Display

Debt and Structured Products

- ~~41.~~ 12. Headline Categories for Debt and Structured Products (as set out in Schedule 5)
13. Headline Category – Documents on Display (Debt Issuance Programmes)
14. Headline Category – Documents on Display (Debt Securities)
15. Headline Category – Documents on Display (Structured Products)

Application Proofs and Post Hearing Information Packs or PHIPs

- ~~42.~~ 16. Headline Category for Application Proofs and Post Hearing Information Packs or PHIPs (as set out in Schedule 6)

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Schedule 5

Headline Categories for Debt and Structured Products

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Debt Issuance Programmes

Financial Report – Debt Issuance Programmes

Formal Notice – Debt Issuance Programmes

Inside Information — Debt Issuance Programmes

Issuer-Specific Report — Debt Issuance Programmes

Offering Circular — Debt Issuance Programmes

Other — Debt Issuance Programmes

Overseas Regulatory Announcement — Debt Issuance Programmes

Debt Securities

Adjustment to Terms and Conditions — Debt Securities

Financial Report — Debt Securities

Formal Notice — Debt Securities

Inside Information — Debt Securities

Issuer-Specific Report — Debt Securities

Offering Circular and Pricing Supplement – Debt Securities

Other — Debt Securities

Overseas Regulatory Announcement — Debt Securities

Prospectus — Debt Securities

Redemption or Repurchase — Debt Securities

Resumption — Debt Securities

Suspension — Debt Securities

Trading Halt — Debt Securities

Withdrawal of Listing — Debt Securities