



Hong Kong SFC Sponsor Circular to Licensed Corporations Carrying Out Sponsor Work: Regulatory Concerns, Reporting Obligations and Enhanced Supervisory Measures

On 30 January 2026, the Hong Kong [Securities and Futures Commission \(SFC\)](#) issued a significant SFC Sponsor Circular [Circular to licensed corporations carrying out sponsor work | Securities & Futures Commission of Hong Kong \(SFC Sponsor Circular\)](#) to all licensed corporations carrying out HK Sponsor work (**HK Sponsors**) in Hong Kong.¹ The SFC Sponsor Circular addresses serious concerns identified by the HK SFC and [The Stock Exchange of Hong Kong Limited \(SEHK\)](#) regarding the declining quality of draft listing documents and substandard conduct of certain HK Sponsors amid a surge in new listing applications during 2025.

Key points arising from the SFC Sponsor Circular are as follows:

Immediate Reporting Requirements

- Within **one week** of the SFC Sponsor Circular : All HK Sponsors must submit a list of individuals engaged in IPO HK Sponsor work who have not passed [HKSI](#) LE Paper 16 within the required timeframe.
- Within **two weeks** of the SFC Sponsor Circular : All HK Sponsors must report the names and number of appointed Principals and the number of active listing engagements each Principal is engaged in.
- HK Sponsors with any Principal simultaneously supervising or participating in **six or more** active listing engagements will be regarded as lacking adequate resources (**HK Sponsors with Strained Principal(s)**).

On-Site Thematic Inspections

- In December 2025, the HK SFC and SEHK issued a joint letter to 13 HK Sponsors with specific cases of concerns (**Concerned HK Sponsors**).
- Both Concerned HK Sponsors and HK Sponsors with Strained Principal(s) should expect HK SFC on-site thematic inspections in the near future.

Internal Review Requirements

¹ [SFC Sponsor Circular to licensed corporations carrying out HK Sponsor work dated 30 January 2026](#), Reference: SFO/IS/004/2026.

<ul style="list-style-type: none"> Concerned HK Sponsors and HK Sponsors with Strained Principal(s) must complete comprehensive internal reviews within three months of the SFC Sponsor Circular . HK Sponsors with Strained Principal(s) must also submit a rectification and resource plan to the SFC.
Enhanced Examination Requirements
<ul style="list-style-type: none"> All individuals engaging in IPO HK Sponsor work must now pass both HKSI LE Papers 1 and 16 not more than three years before their first engagement in IPO HK Sponsor work. This applies to ITPs, temporary licensees, licensed representatives and responsible officers.
Vetting Process Guidance
<ul style="list-style-type: none"> The HK SFC expects the main body of listing documents not to exceed 300 pages (excluding expert reports in appendices). Unreasonably lengthy documents or incomplete/unsatisfactory responses may result in suspension of the vetting process.
Potential Regulatory Actions
<ul style="list-style-type: none"> The HK SFC may restrict HK Sponsors' business scope and the number of active listing engagements by imposing licence conditions. Investigation and/or disciplinary action may be commenced in serious cases of misconduct against HK Sponsors, Principals and Management.

The SFC Sponsor Circular represents a significant escalation in the SFC's supervisory approach to licensed corporations engaged in HK Sponsor work for initial public offerings (**IPOs**) in Hong Kong. It comes against the backdrop of a substantial increase in new listing applications during 2025, with more than 460 new listing applications received between 1 January and 31 December 2025, resulting in over 110 successful listings raising approximately HK\$286 billion.² As at 29 January 2026, there were over 420 active listing applications in the pipeline.

The HK SFC and SEHK have observed a concerning decline in the quality of draft listing documents submitted by HK Sponsors, as well as substandard conduct in the discharge of HK Sponsor duties. These deficiencies may constitute non-compliance with HK Sponsors' obligations under paragraph 17 of the Code of Conduct for Persons Licensed by or Registered with the Securities and Futures Commission (**Code of Conduct**),³ the Corporate Finance Adviser Code of Conduct (**CFA Code**),⁴ the Additional competence requirements for corporations and individuals engaging in HK Sponsor and compliance adviser work (**HK Sponsor Guidelines**),⁵ and the Rules Governing the Listing of Securities on SEHK (**Listing Rules**).⁶

The SFC Sponsor Circular should be read in conjunction with the SFC's earlier SFC Sponsor Circular to licensed corporations on expected standards for HK Sponsor work dated 26 March 2018⁷ and the Report on the Thematic Review of Licensed Corporations Engaged in HK Sponsor Business dated March 2018.⁸

KEY CONCERNS IDENTIFIED BY THE SFC

The HK SFC has expressed concern that a growing number of Transaction Team⁹ members at the most active HK Sponsors are unfamiliar with the relevant regulatory requirements and lack adequate experience and resources in handling listing applications for IPOs in Hong Kong. The HK SFC has identified five principal areas of concern.

Deficiencies in Listing Document Preparation and Regulatory Responses

The HK SFC has observed serious deficiencies in the preparation of some listing documents and responses to regulatory comments, as well as failures to attend to key regulatory processes and procedures at the offer stage. These deficiencies suggest that certain HK Sponsors may not have developed a thorough understanding of the

2 Footnote 1 to the SFC Sponsor Circular [Circular to licensed corporations carrying out sponsor work | Securities & Futures Commission of Hong Kong](#).

3 [Code of Conduct for Persons Licensed by or Registered with the Securities and Futures Commission](#).

4 [Corporate Finance Adviser Code of Conduct](#).

5 [Additional competence requirements for corporations and individuals engaging in HK Sponsor and compliance adviser work, which is Appendix A to the Guidelines on Competence](#).

6 [Rules Governing the Listing of Securities on SEHK \(Main Board Listing Rules\)](#) and [Rules Governing the Listing of Securities on GEM of SEHK](#) (collectively, Listing Rules).

7 See the [SFC Sponsor Circular to licensed corporations on expected standards for HK Sponsor work dated 26 March 2018](#).

8 See the [Report on the Thematic Review of Licensed Corporations Engaged in HK Sponsor Business dated March 2018](#).

9 Pursuant to paragraph 17.15(s) of the [Code of Conduct](#), "Transaction Team" means the staff appointed by a HK Sponsor to carry out a listing assignment.

listing applicants they represent.

The HK SFC is particularly concerned that some listing applicants may not be adequately prepared for listing and the continuing obligations that follow listing, or may not fully understand the implications of being listed companies. This suggests that some HK Sponsors may be adopting a *process-driven approach* to listing applications, rather than one focused on substantive due diligence and advisory services.

Over-Reliance on Experts and Third Parties

The HK SFC has noted that certain HK Sponsors have demonstrated over-reliance on experts and third parties, including legal advisers, accountants, valuers and others, to perform specific tasks without adequate assessments of their competency and resources. Whilst HK Sponsors may engage experts and third parties to assist with certain aspects of the listing process, HK Sponsors remain ultimately responsible for ensuring that such parties possess adequate expertise and resources to fulfil their respective responsibilities.

Insufficient Principal Capacity

The HK SFC has identified insufficient capacity of Principals¹⁰ to supervise Transaction Teams and participate in listing engagements as a significant concern. This issue is particularly acute where Principals are required to supervise or participate in multiple active listing engagements simultaneously.

The HK SFC has introduced a benchmark whereby any HK Sponsor that has designated any Principal to simultaneously supervise or participate in **six or more active listing engagements** will generally be regarded as lacking adequate or appropriate resources to carry out HK Sponsor duties, unless under very exceptional circumstances with valid justifications to the satisfaction of the SFC.

Unqualified Principal Appointments

The HK SFC has observed attempts to appoint Principals that are not suitably qualified for the role. Principal submissions which are incomplete and/or have fundamental issues will be returned, including submissions:

- (a) without concrete supporting documents demonstrating the Principal's actual role in listing engagements;
- (b) with incomplete information regarding the Principal's relevant corporate finance experience over a continuous five-year period; or
- (c) with information suggesting that arrangements were made for other individuals to claim experience from the same IPO transaction(s) once the first individual's Principal submission was returned.

Insufficient Staff Competence

The HK SFC has noted that certain HK Sponsors have insufficient staff with appropriate levels of knowledge, skills and experience. This concern extends beyond Principals to include all members of Transaction Teams engaged in HK Sponsor work.

REPORTING REQUIREMENTS

The SFC Sponsor Circular imposes two immediate reporting obligations on all HK Sponsors.

Report on Principals and Active Listing Engagements

Deadline: Within two weeks from 30 January 2026 (i.e., by 13 February 2026)

All HK Sponsors must submit to their respective HK SFC case officers the names and number of appointed Principals and the number of active listing engagements each Principal is engaged in as of the date of the SFC Sponsor Circular.

For the purposes of the SFC Sponsor Circular, **active listing engagements** are defined as engagements that fall under one of the following cases:

(a) a listing application is expected to be filed within two months;

¹⁰ Pursuant to paragraph 17.15(l) of the [Code of Conduct](#), "Principal" means an individual that meets the criteria stipulated under the HK Sponsor Guidelines appointed by a HK Sponsor to act as a Principal; in respect of a listing assignment, a Principal means an individual appointed by a HK Sponsor to supervise the Transaction Team.

(b) a listing application has been filed, is still valid, and the Transaction Team is actively addressing comments from the regulators; or

(c) a listing application has lapsed, but re-submission or re-filing is expected within two months.

Report on Individuals Without Required Examination Qualifications

Deadline: Within one week from 30 January 2026 (i.e., by 6 February 2026)

All HK Sponsors must submit a list of individuals engaged in IPO HK Sponsor work (including itinerant professionals (**ITPs**),¹¹ temporary licensees, licensed representatives and responsible officers) who, as of the date of the SFC Sponsor Circular, have not passed HKSI LE Paper 16¹² within three years before or within six months after their first engagement in such work.

ON-SITE THEMATIC INSPECTIONS

Joint Letter to Concerned HK Sponsors

In December 2025, the HK SFC and SEHK issued a joint letter (**Joint Letter**) to 13 HK Sponsors with specific cases of concerns cited from recent listing applications (**Concerned HK Sponsors**). The identities of the 13 Concerned HK Sponsors have not been publicly disclosed.

Scope of Inspections

Both Concerned HK Sponsors and HK Sponsors with Strained Principal(s) should expect the HK SFC to conduct on-site thematic inspections of their HK Sponsor work and resources in the near future. The targets for inspection are selected on a risk basis.

The purposes of these thematic inspections include:

(a) identifying any breaches of, or non-compliance with, applicable laws and regulatory requirements in conducting HK Sponsor work;

(b) ascertaining the resources issues of HK Sponsors, particularly with respect to the supervision of Transaction Teams and the actual involvement of Principals in due diligence work of listing engagements, which will form part of the SFC's assessment of Principal submissions; and

(c) assessing the supervision and governance of HK Sponsor work by the Management¹³ of HK Sponsors as well as the efficacy of reporting lines on critical matters.

INTERNAL REVIEW REQUIREMENTS

The SFC Sponsor Circular imposes mandatory internal review requirements on selected categories of HK Sponsors.

Requirements for Concerned HK Sponsors

All Concerned HK Sponsors and all HK Sponsors who receive written communication from the HK SFC and/or SEHK about specific cases of concerns in the future are required to complete a comprehensive review within **three months** from the date of the SFC Sponsor Circular (or from the date of any future written communication, as applicable).

The review must cover:

(a) A retrospective review of concerns cited for each listing application in the Joint Letter or written communication, with a focus on identifying any material non-compliance issues related to internal control and corresponding remedial actions. Accountability measures should be determined and documented on a case-by-case basis, including Principal's supervision and Management oversight of these engagements.

11 Pursuant to paragraphs 5.3.8 and 5.3.9 of the [Licensing Handbook](#), itinerant professionals (ITPs) refers to individuals who will repeatedly visit and conduct regulated activities in Hong Kong for not more than 45 days in each calendar year.

12 The [Licensing Examination for Securities and Futures Intermediaries \(LE\)](#) administered by the Hong Kong Securities and Investment Institute (HKSI).

13 Pursuant to paragraph 17.15(i) of the [Code of Conduct](#), "Management" includes a HK Sponsor's Board of Directors, Managing Director, Chief Executive Officer, Responsible Officers, Executive Officers and other senior management personnel.

(b) For HK Sponsors operating under a group company structure, identification of the key group personnel responsible for overseeing the HK Sponsor's business line and key control functions related to the HK Sponsor's activities as part of the HK Sponsor's Management. The HK SFC may engage these personnel directly regarding any future concerns identified as well as regulatory expectations to be imposed on the HK Sponsors.

Requirements for HK Sponsors with Strained Principal(s)

All HK Sponsors with Strained Principal(s) are required to complete a comprehensive review and submit a rectification and resource plan within **three months** from the date of the SFC Sponsor Circular.

The review must include:

(a) A comprehensive review of the resources available to the HK Sponsor for conducting HK Sponsor work as well as the listing engagements that it is currently handling.

(b) Submission of a rectification and resource plan to the SFC. This plan should include at minimum:

- a list of all Transaction Teams within the HK Sponsor ;
- details of all individuals who intend to engage in IPO HK Sponsor work, including full name, CE number, licence status, reporting line, proposed duties, work location, years of experience in Hong Kong IPOs, the number of active listing engagements each individual is involved in and his/her role in such engagement; and
- demonstration that no Principal is simultaneously supervising or participating in six or more active listing engagements (unless under very exceptional circumstances with valid justifications) and that the HK Sponsor's resource arrangements align with paragraph 47 of the [Appendix](#) to the SFC Sponsor Circular .

(c) For HK Sponsors operating under a group company structure, identification of key group personnel as described above.

Sign-Off Requirements

All internal reviews required under the SFC Sponsor Circular must be signed off by the Managers-In-Charge of the Overall Management Oversight (**OMOs**) of the HK Sponsors. The HK SFC may inspect, among other things, the results of the review as part of its thematic inspections.

RESPONSIBILITIES OF HK SPONSORS AND MANAGEMENT

The SFC Sponsor Circular reiterates and reinforces the fundamental responsibilities of HK Sponsors and their Management in conducting HK Sponsor work.

HK Sponsor Obligations

HK Sponsors are required to discharge a high standard of professionalism and integrity in overseeing new listing applications. Their responsibilities include:

(a) ensuring that listing applicants meet all applicable requirements;

(b) maintaining sufficient resources and effective systems and controls for proper implementation and adequate management oversight of the HK Sponsor work; and

(c) satisfying themselves that experts and third parties engaged by HK Sponsors possess adequate expertise and resources to fulfil their respective responsibilities.

HK Sponsors must keep comprehensive records of all HK Sponsor work to demonstrate to the HK SFC their compliance with the relevant regulatory requirements under paragraph 17.10(c) of the Code of Conduct.¹⁴ These records should clearly substantiate the basis for appointing Transaction Teams and demonstrate that sufficient resources are allocated to each listing engagement.

¹⁴ Pursuant to paragraph 17.10(c) of the [Code of Conduct](#), these records should include supporting documents and correspondence relating to, among other matters, the Transaction Team, due diligence plans, procedures, results and assessments, all significant matters arising in the course of the listing process (including internal discussions and actions taken), as well as the involvement of Management in considering critical matters for each listing engagement.

Management Responsibilities

A HK Sponsor's Management is ultimately responsible for supervising HK Sponsor work and ensuring compliance with all relevant legal and regulatory requirements. Management includes a HK Sponsor's Board of Directors, Managing Director, Chief Executive Officer, Responsible Officers, Executive Officers and other senior management personnel.

The HK SFC emphasises that whilst Management may delegate operational functions to its staff, it **cannot abrogate its responsibilities**. The HK SFC expects all members of the Board of Directors and key group personnel of a HK Sponsor to play a critical role in overseeing the HK Sponsor's operations and pay attention to the requirements under paragraphs 17.11(a), (d), (e)(ii) and (iv) of the Code of Conduct.

VETTING OF LISTING APPLICATIONS

Page Limit Guidance

The HK SFC has stressed that if a listing document is considered to be unreasonably lengthy, taking into account the nature of the listing applicant and its business as well as the industry in which it operates, the regulators may put the vetting process on hold as well as explore the option of imposing an overall page limit on listing documents.

The HK SFC has provided guidance that it would generally expect the main body of a listing document **not to exceed 300 pages** in total, excluding the experts' reports contained in the appendices.

Suspension of Vetting Process

In addition to drafting quality concerns, materially incomplete and/or unsatisfactory responses from HK Sponsors to regulators' comments may also lead to suspension of the vetting process of the listing application, which may in turn result in a delay to the listing timetable.

As at 31 December 2025, the vetting of 16 listing applications remained suspended, whilst the vetting process had resumed in respect of two listing applications which had been suspended earlier.

The HK SFC will notify its regulatory counterparts when the vetting process has been suspended. Where HK Sponsors are found to have repeatedly submitted substandard listing documents or unsatisfactory responses to regulators, the HK SFC will not hesitate to take any action that it considers appropriate under the current regulatory framework.

LICENCE APPLICATIONS AND ELIGIBILITY CRITERIA

Continuous Assessment of Fitness and Properness

The SFC's assessment of the fitness and properness of a HK Sponsor and its Principals and their ability to carry out HK Sponsor work is a continuous process. In conducting the assessment, the HK SFC will have regard to their listing application records and their compliance with the relevant provisions of the Code of Conduct, CFA Code and HK Sponsor Guidelines, including whether their listing applications have been subject to any adverse comments from the HK SFC and/or SEHK.

Principal Submission Requirements

Principal submissions which are incomplete and/or have fundamental issues will be returned in line with paragraph 7.5 of the Licensing Handbook. Importantly, specific cases of concern cited in the Joint Letter or similar written communications from the HK SFC and/or SEHK should **not** be included as supporting cases for Principal submissions. Repeated substandard Principal submissions by HK Sponsors will negatively impact any further submissions.

New Documentation Requirements for RA6 Applications

Going forward, licence applications of Type 6 (advising on corporate finance) regulated activity (**RA6**) individuals who intend to engage in IPO HK Sponsor work from all HK Sponsors must be accompanied by a document, signed off by all OMOs of the HK Sponsor demonstrating that:

(a) no Principal is simultaneously supervising or participating in six or more active listing engagements, unless under very exceptional circumstances with valid justifications to the satisfaction of the SFC; and

(b) the HK Sponsor's resource arrangements align with paragraph 47 of the [Appendix](#) to the SFC Sponsor Circular.

This requirement will enable the HK SFC to consider the ability and governance of the Management to implement a responsible rectification and resource plan for managing the HK Sponsor's resources when evaluating new RA6 individual applications.

ENHANCED EXAMINATION REQUIREMENTS

Current Requirements

Currently, all individuals engaging in IPO HK Sponsor work are required to pass HKSI LE Paper 16 not more than three years prior to and not later than six months after the date of their first engagement in such work.

New Enhanced Requirements

In view of the concern that certain HK Sponsors have been engaging individuals who do not meet such eligibility criteria, the HK SFC now requires all individuals engaging in IPO HK Sponsor work (including ITPs, temporary licensees, licensed representatives and responsible officers) to pass **HKSI LE Papers 1 and 16** not more than three years before their first engagement in IPO HK Sponsor work, unless otherwise exempted.¹⁵

Individuals may also choose to take HKSI LE Paper 15, which requires more in-depth knowledge of HK Sponsor work, as an alternative to Paper 16.

This examination requirement may also be imposed as a licensing condition. HK Sponsors should also ensure any person they employ or appoint to conduct IPO HK Sponsor work outside Hong Kong complies with the same examination requirements.

Transitional Arrangements

For HK Sponsors with individuals who have not passed the required HKSI LE Papers but are already engaging in IPO HK Sponsor work:

(a) If the six-month window after the date of the first engagement in IPO HK Sponsor work has not yet passed, these individuals should pass the examination within the original window. If these individuals fail to pass the examination within the original window, HK Sponsors should replace them with suitably qualified individuals.

(b) If the six-month window has already passed and these individuals are still engaged in IPO HK Sponsor work, these individuals have breached paragraphs 4.1 and 4.4 of the HK Sponsor Guidelines and are **prohibited from engaging in any HK Sponsor work**. As a rectification measure, upon submitting the list required under paragraph 6(b) of the SFC Sponsor Circular, the identified individuals should be taken out from all Transaction Teams with immediate effect.

SUPERVISORY AND ENFORCEMENT ACTIONS

The SFC Sponsor Circular sets out a range of potential supervisory and enforcement actions that the HK SFC may take in response to non-compliance or serious failures in HK Sponsor work.

Licence Conditions

Where warranted, the HK SFC will restrict a HK Sponsor's business scope and the number of active listing engagements a Principal, responsible officer or licensed representative can supervise or participate in by imposing conditions on their licences.

Investigation and Disciplinary Action

The HK SFC will commence investigation and/or disciplinary action in serious cases of misconduct against the HK Sponsor and its Principals as well as Management who are accountable for the HK Sponsor's failures.

¹⁵ For the avoidance of doubt, ITPs and temporary licensees are now required to take both [HKSI](#) LE Papers 1 and 16 before they can engage in IPO HK Sponsor work.

Vetting Consequences

Where draft listing documents are severely deficient, the relevant listing applications may be returned or vetting may be suspended. In case of serious failures, the HK SFC may take regulatory actions including but not limited to restricting the HK Sponsors' business scope or the number of active listing engagements the HK Sponsors can undertake.

KEY DEADLINES SUMMARY

Deadline	Action Required
6 February 2026	Submit list of individuals engaged in IPO HK Sponsor work without required HKSI LE Paper 16 qualification
13 February 2026	Submit report on Principals and number of active listing engagements per Principal
30 April 2026	Complete comprehensive internal review (Concerned HK Sponsors and HK Sponsors with Strained Principal(s)); Submit rectification and resource plan (HK Sponsors with Strained Principal(s) only)
Immediate	Remove individuals who have breached examination requirements from Transaction Teams

PRACTICAL IMPLICATIONS AND RECOMMENDED ACTIONS

The SFC Sponsor Circular has significant practical implications for all HK Sponsors operating in Hong Kong. We recommend the following actions:

For All HK Sponsors

- (a) **Immediate compliance assessment:** Conduct an urgent review of all Principals and their current workloads to determine if any Principal is simultaneously supervising or participating in six or more active listing engagements.
- (b) **Examination compliance audit:** Review the qualification status of all individuals engaged in IPO HK Sponsor work to identify any non-compliance with HKSI LE examination requirements.
- (c) **Prepare required submissions:** Compile the information required for the two mandatory reports due within one and two weeks of the SFC Sponsor Circular, respectively.
- (d) **Review listing document drafting practices:** Assess current practices against the SFC's guidance on document length and quality of regulatory responses.
- (e) **Enhance record-keeping:** Ensure comprehensive records are maintained demonstrating the basis for Transaction Team appointments and resource allocation.

For HK Sponsors with Strained Principal(s)

- (a) **Immediate resource reallocation:** Consider immediate steps to reduce Principal workloads below the six-engagement threshold, including hiring additional Principals or redistributing engagements.
- (b) **Prepare rectification plan:** Begin preparing the rectification and resource plan required to be submitted within three months.
- (c) **Prepare for thematic inspection:** Anticipate and prepare for HK SFC on-site thematic inspections by ensuring all documentation and records are in order.

For Concerned HK Sponsors

- (a) **Conduct retrospective review:** Conduct the required comprehensive retrospective review of the specific concerns cited in the Joint Letter.
- (b) **Document accountability measures:** Determine and document accountability measures on a case-by-case basis for each engagement cited.
- (c) **Identify group personnel:** For group company structures, identify key group personnel responsible for overseeing the HK Sponsor's business line and control functions.

CONCLUSION

The SFC Sponsor Circular represents a significant escalation in the SFC's supervisory approach to HK Sponsor work in Hong Kong. The message from the regulator is clear: HK Sponsors perform an important gatekeeping role to uphold the quality of new listings and will be held accountable for failing to meet the SFC's expectations.

The introduction of the six-engagement threshold for Principals, the enhanced examination requirements, and the prospect of on-site thematic inspections collectively signal a more interventionist regulatory stance. HK Sponsors should expect heightened scrutiny of their resources, systems and controls, and the quality of their work product.

All HK Sponsors are strongly advised to take immediate steps to ensure compliance with the SFC Sponsor Circular's requirements and to critically examine their readiness to take on new HK Sponsor mandates in light of their available resources.

For further information or assistance in relation to the matters discussed in this newsletter, please contact:

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