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## New and Revised Guidance Letters for Rule Changes to Complement New Sponsor Regulation

### New Guidance Letters

Date(dd/mm/yyyy)	Particulars	Document Type	Content Category
23/07/2013	<a href="#">Guidance on disclosure of material non-compliance incidents in listing documents (GL63-13)</a>	Guidance Letter	New Applicants
23/07/2013	<a href="#">Disclosure of Directors, Supervisors and Senior Management section in listing documents (GL62-13)</a>	Guidance Letter	New Applicants
23/07/2013	<a href="#">Guidance on accelerated procedures for reviewing a Listing Division and Listing Committee's decision to return a listing application (GL61-13)</a>	Guidance Letter	New Applicants
23/07/2013	<a href="#">Guidance on Confirmations required on Expert Opinions in Application Proofs and subsequent draft listing documents (excluding any report, opinion or statement issued by the Reporting Accountant which is covered by Guidance Letter HKEx-GL58-13) (GL60-13)</a>	Guidance Letter	New Applicants
23/07/2013	<a href="#">Guidance on management discussion and analysis on the historical financial information ("MD&amp;A") in listing documents (GL59-13)</a>	Guidance Letter	New Applicants
23/07/2013	<a href="#">Guidance on confirmations required on the accountants' report, pro forma financial information and profit forecast in Application Proofs and subsequent draft listing documents (GL58-13)</a>	Guidance Letter	New Applicants
23/07/2013	<a href="#">Guidance on logistical arrangements for publication of Application Proofs, Post Hearing Information Packs ("PHIP") and related materials on the Exchange's Website for listing applicants (GL57-13)</a>	Guidance Letter	New Applicants
23/07/2013	<a href="#">Guidance on (i) disclosure requirements for substantially complete Application Proofs; (ii) a 3-day checklist for disclosure matters that the Exchange will check in Application Proofs prior to acceptance; and (iii) publication of Application Proofs and Post Hearing Information Packs on the Exchange's website (GL56-13)</a>	Guidance Letter	New Applicants
23/07/2013	<a href="#">Guidance on Documentary Requirements and Administrative Matters for New Listing Application (Equity) (GL55-13)</a>	Guidance Letter	New Applicants
23/07/2013	<a href="#">Guidance on the financial information for the trading record period expected in the first draft listing document for listing applications (GL6-09A)</a>	Guidance Letter	New Applicants

### Revised Guidance Letters

Date(dd/mm/yyyy)	Particulars	Document Type	Content Category
23/04/2013	<a href="#">Guidance on liquidity arrangements for issuers seeking to list by introduction where the securities to be listed are already listed on another stock exchange (GL53-13) (Updated in July 2013)</a>	Guidance Letter	New Applicants
26/03/2013	<a href="#">Disclosure in listing documents for applicant mineral companies that the Exchange normally expects and to address comments raised by the Exchange and the SFC in the vetting of previous listing applications (GL52-13) (Updated in July 2013)</a>	Guidance Letter	New Applicants
31/01/2013	<a href="#">Simplification Series - Disclosure in listing</a>	Guidance	New

	documents for IPO cases – the “Business” section (GL50-13) (Updated in July 2013)	Letter	Applicants
31/01/2013	Simplification Series - Disclosure in listing documents for IPO cases – the “History and Development” section (GL49-13) (Updated in July 2013)	Guidance Letter	New Applicants
31/01/2013	Simplification Series - Disclosure in listing documents for IPO cases – the “Industry Overview” section (GL48-13) (Updated in July 2013)	Guidance Letter	New Applicants
15/06/2012	Guidance on the Latest Practicable Date and the Latest Date for Liquidity Disclosure in listing documents (GL38-12) (Updated in July 2013)	Guidance Letter	New Applicants
15/06/2012	Guidance on indebtedness, liquidity, financial resources and capital structure disclosure in listing documents (GL37-12) (Updated in July 2013)	Guidance Letter	New Applicants
08/05/2012	Guidance on profit forecast under Main Board Rules 9.11(10)(b) and 11.17, GEM Rules 12.22(14b) and 14.29 (GL35-12) (Updated in July 2013)	Guidance Letter	New Applicants
17/04/2012	Disclosure in listing documents for IPO cases – Use of Proceeds (GL33-12) (Updated in July 2013)	Guidance Letter	New Applicants
12/01/2012	Simplification Series - Disclosure in listing documents for IPO cases – the “Summary and Highlights” section (GL27-12) (Updated in June and July 2013)	Guidance Letter	New Applicants
24/12/2010	Documentation requirements for IPO cases - facilitative procedures (GL23-10) (Updated in July 2013)	Guidance Letter	New Applicants
22/10/2010	Sponsor’s due diligence on non-disclosure of confidential information in the listing document (GL21-10) (Updated in July 2013)	Guidance Letter	New Applicants
30/06/2010	Guidance on publicity materials and e-IPO advertisements (GL18-10) (Updated in July 2013)	Guidance Letter	New Applicants
10/2009	Listing Document Covers (GL13-09) (Updated in July 2013)	Guidance Letter	New Applicants
07/2009	Statistics and data quoted in prospectuses (GL8-09) (Updated in July 2013)	Guidance Letter	New Applicants
07/2009	Documentary requirements for refiling a listing application (a) more than six months after the date of the original listing application; or (b) where a sponsor has changed (GL7-09) (Updated on 10 September 2010 and July 2013)	Guidance Letter	New Applicants
04/2006	Guidance on assessment of a sponsor’s independence (GL4-06) (Updated in July 2013)	Guidance Letter	New Applicants