

Glossary

ADRs	American Depositary Receipts
CCASS	Central Clearing and Settlement System
ChinaClear	The China Securities Depository and Clearing Corporation
CIS	Collective Investment Scheme
CO	Companies Ordinance
CP	Consultation Paper
CPA	Certified Public Accountant
CPD	Continuing Professional Development
CPR	Competent Person's Report
CSRC	The China Securities Regulatory Commission
DCF	Discounted Cash Flows
DRs	Depositary Receipts
DU	Declaration and Undertaking
ECPD	Enhanced Continuing Professional Development
ED	Executive Director
ePO	Electronic Public Offerings
ESG	Environmental, Social and Governance
ESS	e-Submission System
GDRs	Global Depositary Receipts
GEM	Growth Enterprise Market
HDRs	Hong Kong Depositary Receipts
HKEx	The Hong Kong Exchanges and Clearing Limited
HKICPA	The Hong Kong Institute of Certified Public Accountants
HKSCC	The Hong Kong Securities Clearing Company Limited
INED	Independent Non-Executive Director
IAASB	International Auditing and Assurance Standards Board
JORC	Joint Ore Reserves Committee
JPS	Joint Policy Statement
KPI	Key Performance Indicator
LargeCap	Large Market Capitalization
Listco	Listed Company
MB	Main Board
MidCap	Middle Market Capitalization
MMO	Mixed Media Offer
NED	Non-Executive Director
PHIP	Post Hearing Information Pack
PRC	the People's Republic of China

RPO	Recognised Professional Organisation
SEHK	The Stock Exchange of Hong Kong Limited
SFO	Securities and Futures Ordinance
SSAP	Statements of Standard Accounting Practice
SSE	The Shanghai Stock Exchange
VSD	Very Substantial Disposal