

# The Stock Exchange of Hong Kong Limited

## Practice Note 10

to the Rules Governing the Listing of Securities  
(the "Exchange Listing Rules")

Issued pursuant to rule 1.06 of the Exchange Listing Rules

### INTERIM REPORTING FOR NEW ISSUERS

#### 1. Definitions

Terms used in this Practice Note which are defined or interpreted in the Exchange Listing Rules shall have the same meaning as in the Exchange Listing Rules.

#### 2. Introduction

The Exchange wishes to clarify the obligations of newly listed issuers to prepare interim reports or summary interim reports. The Exchange places considerable importance on interim reporting and wishes to ensure there is no confusion or uncertainty surrounding a newly listed issuer's obligation to prepare interim reports or summary interim reports.

#### 3. Requirement for Interim Reports

~~Paragraph 10 of Parts A, B and I of Appendix 7~~ Rule 13.48 requires issuers to prepare an interim report or summary interim report in respect of the first six months of the financial year. ~~The~~ is interim report or summary interim report is to be published not later than three months after the end of that period of six months. In order to meet this requirement, newly listed issuers will be required to prepare and publish interim results in respect of the first six month period (irrespective of whether this period ends on a date before or after the date on which dealings in the securities of the issuer commenced) where the three month deadline for publishing the results falls after the date on which dealings in the securities of the issuer commenced. In the event that the results for the interim period ~~(whether audited or not)~~ have been included in the prospectus for the purpose of applying for a listing on the Exchange, there will be no obligation to separately publish the results.

4. This Practice Note takes effect from 1st June, 1994.

Hong Kong, 1st June, 1994

Revised on 31st March, 2004