

APPENDIX 3
**AMENDMENTS RELATING TO THE FORM OF ISSUANCE OF ANNUAL REPORTS
 AND OTHER AMENDMENTS TO THE MAIN LR
 [EFFECTIVE 2 JANUARY 2014]**

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Amendments relating to the form of issuance of annual reports

CROSS REFERENCE(S)	MAIN LR PROVISIONS
Paragraph 4A.28	<p>Copies of documents to be supplied to the Exchange</p> <p>The provisions of paragraph 9.35 apply and an issuer with a secondary listing must comply with paragraph 9.35 as if it were the listed issuer mentioned in that paragraph. [Deleted].</p>
Paragraph 9.26	<p>Issuance of annual report in CD-ROM<u>electronic format</u></p> <p>Without prejudice to other provisions relating to issuance of annual reports, a listed issuer may issue its annual report in <u>CD-ROM</u>electronic format to its shareholders provided that it –</p> <ul style="list-style-type: none"> (a) gives a printed copy of its annual report to its shareholder upon the shareholder’s request, whether verbal or written; (b) designates a person to attend to the shareholders’ requests as stated in subparagraph (a) above; (c) ensures that a hard copy of the annual report is forwarded to the shareholder requesting the same within 4 market days from the date of receipt of the request; (d) designates person(s) to answer queries from shareholders relating to the use of the CD-ROM<u>electronic format</u>; and (e) issues hard copies of the notice of the annual general meeting, the proxy form and the following documents to its shareholders together with the CD-ROM annual report <u>in electronic format</u> - <ul style="list-style-type: none"> (i) a note containing the following statement or information:

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	<p>(aa) the listed issuer will forward a hard copy of the annual report to the shareholder within 4 market days from the date of receipt of the verbal or written request;</p> <p>(bb) the listed issuer's website and e-mail address, name(s) of designated person(s) attending to shareholders' requests and queries and contact number(s); and</p> <p>(cc) the designated website link or address where a copy of the annual report may be downloaded; and</p> <p>(ii) a request form to enable the shareholder to request for the annual report in hard copy, with the particulars of the listed issuer's facsimile number and mailing address.</p>
Paragraph 9.35	<p>Copies of documents to be supplied to the Exchange</p> <p>A listed issuer must give the Exchange 15 copies or any such number as the Exchange may determine from time to time of-</p> <p>(a) all periodic and special reports, circulars, and all other documents released or issued by the listed issuer to the holders of any of the listed issuer's securities;</p> <p>(b) the annual audited financial statements together with the auditors' and directors' reports and the printed annual report of the listed issuer and all documents required by law to be annexed to such documents, as soon as issued; and</p> <p>(c) information on the annual general meeting proceedings where the information is additional to that contained in the annual report. [Deleted].</p>
Paragraph 3.3, Practice Note 18	<p>Further, pursuant to paragraph 9.35 of the Listing Requirements, i immediately upon issuance of the Exempt Circular to securities holders, a listed issuer must submit the requisite number of copies of the Exempt Circular to the Exchange, together with a checklist showing compliance with the relevant parts of the Listing Requirements.</p>

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Other editorial amendments for clarification and consistency

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Paragraph 9.44	<p>Quarterly reports of a real estate investment trust</p> <p>(1) A management company of a real estate investment trust must announce to the Exchange an interim financial report of the real estate investment trust for each of the first three quarters of its financial year (“REIT Quarterly Report”), immediately after the figures are available <u>as soon as the figures have been approved by the board of directors of the management company, but</u> and in any event, not later than 2 months after the quarter ends.</p>
Paragraph 9.48	<p>Quarterly reports of an exchange-traded fund</p> <p>(1) A management company must announce to the Exchange an interim financial report of the exchange-traded fund for each of the first three quarters of its financial year (“ETF Quarterly Report”), immediately after the figures are available <u>as soon as the figures have been approved by the board of directors of the management company, but</u> and in any event, not later than 2 months after the quarter ends.</p>
Paragraph 16, Part A, Appendix 9B	<p>The following items must be included either in the statement of profit and loss and other comprehensive income or in the notes to the statement of <u>profit and loss and other</u> comprehensive income for the current quarter and financial year to date:</p> <ul style="list-style-type: none"> (a) interest income; (b) other income including investment income; (c) interest expense; (d) depreciation and amortization; (e) provision for and write off of receivables; (f) provision for and write off of inventories; (g) gain or loss on disposal of quoted or unquoted investments or properties; (h) impairment of assets;

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	(i) foreign exchange gain or loss; (j) gain or loss on derivatives; and (k) exceptional items (with details).

[End of Appendix 3]