



## Workshops for Listing on HKEX (October to December 2019)

The Hong Kong Exchanges and Clearing (HKEX) ranked first globally in IPO fundraising five times in the past nine years and has over HK\$2tn in IPO funds raised by issuers over the past nine years. Currently, there are more than 2,100 companies listed on HKEX, including international and Mainland Chinese companies.

This series of “Workshops for Listing on HKEX” covers preliminary planning and pre-IPO considerations, IPO process, as well as the continuing obligations of a listed entity with the objective of enhancing participants’ understanding of the key aspects for listing, merger and acquisition of listed/ listing entities on the HKEX, etc. Each session will cover the key points of the listing rules, guidance letters, listing decisions, other relevant rules and regulations and examples of published prospectus and circulars. The speakers will also share their practical experience on specific topics and common application issues.

The series of workshops were featured in the A Plus magazine. Click [here](#) to read the article and learn how the workshops help you achieve your career development goals.

### Part I: Listing on HKEX

Topic/ Programme code	Date and time	Speakers
Session 1: Financial Forecast and Common PRC Legal Issues for Listing (WSHP19101901)	Saturday, 19 October 2019 9:00 a.m. – 1:00 p.m.	<b>Mr. Vincent Li</b> <b>Mr. Ray Liu</b> <b>Mr. Wei Pei</b>
Session 2: Common HK Legal Issues for Listing (WSHP19102601)	Saturday, 26 October 2019 9:00 a.m. – 1:00 p.m.	<b>Mr. Henry Cheng</b> <b>Ms. Maisie Yeung</b>
Session 3: Financial Performance and Management Team Consideration for Listing (WSHP19102602)	Saturday, 26 October 2019 2:00 p.m. – 6:00 p.m.	<b>Mr. Vincent Li</b>
Session 4: Common Tax Issues and Internal Control Issues for Listing (WSHP19110201)	Saturday, 2 November 2019 9:00 a.m. – 1:00 p.m.	<b>Dr. Angus Ho</b> <b>Ms. Gloria So</b> <b>Mr. Vincent Li</b>
Session 5: Business Models and Mode of Operations for Listing (WSHP19110901)	Saturday, 9 November 2019 9:00 a.m. – 1:00 p.m.	<b>Mr. Vincent Li</b>
Session 6: Preparing Accountants’ Reports (WSHP19112302) <b># Venue changed</b>	Saturday, 23 November 2019 9:00 a.m. – 1:00 p.m.	<b>Mr. Vincent Li</b>
Session 7: Group Structure for Listing and Reorganisation (WSHP19112303) <b># Venue changed</b>	Saturday, 23 November 2019 2:00 p.m. – 6:00 p.m.	<b>Mr. Vincent Li</b>
Session 8: Prospectus and Related Documents for Listing (WSHP19113002)	Saturday, 30 November 2019 2:00 p.m. – 6:00 p.m.	<b>Mr. Vincent Li</b>



**Part II: Post-listing obligations**

Topic/ Programme code	Date and time	Speakers
Session 1: Corporate Governance, ESG Report and General Company Secretary Issues (WSHP19113003)	Saturday, 30 November 2019 9:00 a.m. – 1:00 p.m.	<b>Mr. Vincent Li</b> <b>Mr. P.H. Chik</b> <b>Ms. Yan Wong</b> <b>Dr. Maurice Ngai</b>
Session 2: Share Issuance, Rules Deterring Circumvention of New Listing Requirements and Disclosure of Interest in shares (DI) (WSHP19120701)	Saturday, 7 December 2019 9:00 a.m. – 1:00 p.m.	<b>Mr. P.H. Chik</b>
Session 3: Connected Transactions and Disclosure of Inside Information for A+H Companies (WSHP19121401)	Saturday, 14 December 2019 9:00 a.m. – 1:00 p.m.	<b>Mr. P.H. Chik</b>
Session 4: Announcement, Circular and Disclosure Obligations and Sufficient Assets and Operations (WSHP19121402)	Saturday, 14 December 2019 2:00 p.m. – 6:00 p.m.	<b>Mr. Vincent Li</b>

*The workshops cover guidance notes and listing decisions, relevant rules and regulations and published prospectus issued on or before 31 December 2018, as appropriate.*

<b>Venue</b>	<b># Hong Kong Institute of CPAs</b> 27/F, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong (For Session 6 & 7 only) <b>CityU SCOPE Admiralty Learning Centre</b> UR8, 8/F United Centre, 95 Queensway, Admiralty, Hong Kong
<b>Language</b>	Cantonese
<b>Fee</b> <b>(For each session)</b>	HKICPA member or student: HK\$480 IA/ HKIAAT member or student: HK\$480 Non-member: HK\$780
<b>Competency*</b>	Corporate finance; Accounting and financial reporting; Corporate governance
<b>Rating*</b>	Intermediate level
<b>CPD hours</b> <b>(for each session)</b>	4

\* Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.



## About the programme

### **Part I: Listing on HKEX**

#### **Session 1: Financial Forecast and Common PRC Legal Issues for Listing (WSHP19101901)**

This workshop focuses on how to prepare the financial forecast report and common PRC legal issues for listing on HKEX. Topics include:

##### Financial Forecast

- Profit forecasts
  - Statutory requirements
  - Contents of profit forecast comfort letter
  - Profit forecast memorandum
- Statements of sufficiency of working capital
  - Statutory requirements
  - Contents of sufficient of working capital comfort letter
  - Working capital projection memorandum
- Statements of indebtedness
  - Statutory requirements
  - Contents of profit forecast comfort letter
  - Statement of indebtedness and liquidity

##### Common PRC Legal Issues for Listing

- Common PRC Legal Issues
  - Two different models for PRC companies to be listed on HKEX: directly via H-share listing; And indirectly via red chip listing
  - PRC foreign investment regulations
  - Guiding the Orientation of Foreign Investment (指導外商投資方向規定) (Order No. 346 of the State Council) and Law of the PRC on Wholly Foreign-Owned Enterprises (中華人民共和國外資企業法)
  - General PRC laws and regulation for specific industries and businesses
  - PRC laws and regulations for environmental protection, labor and production safety, and intellectual property, etc
  - Settlement of Foreign Exchange Capital of Foreign-invested Enterprises ("SAFE Circular No. 19") (國家外匯管理局關於改革外商投資企業外匯資本金結匯管理方式的通知)
  - Rules on the Acquisition of Domestic Enterprises by Foreign Investors (關於外國投資者並購境內企業的規定) ("Circular No.10")



### Session 2: Common HK Legal Issues for Listing (WSHP19102601)

This workshop focuses on the common legal issues and consideration for listing on HKEX. Topics include:

- Briefly discuss the listing timetable and key milestones on listing:
  - Phase I Evaluation Stage: (1) Things to do at first stage; (2) Basic listing qualifications; (3) Management continuity; (4) Ownership continuity; (5) Public float/ market capitalization requirements; (6) Jurisdictional issues; and (7) Other key listing requirements
  - Phase II Preparation Stage: (1) Due diligence and verification; (2) Prospectus; (3) A1 documents; And (4) HKEX related issues
  - Phase III Review Stage: Major issues concerned by HKEX such as whether the listing applicant satisfies listing requirements; Whether it is suitable for listing; Whether the business is sustainable; Compliance issues; And whether there is any untrue or omitted disclosure
  - Phase IV Offering of Shares Stage
- Returned and rejected cases
- Recent updates

### Session 3: Financial Performance and Management Team Consideration for Listing (WSHP19102602)

This workshop focuses on the basic methods of listing, the financial and other principal requirements for listing on HKEX. Topics include:

- The performance and recent development of Hong Kong stock market in 2018
- Methods of listing, such as offer to the public; Offer for subscription and sale; Placing; Introduction; Secondary listing; Depositary receipt; PN 15; Spin-off and listing of companies with weighted voting rights
- General principles for listing on HKEX
- The consideration and guidance for: IPO vetting and suitability for listing; Suitability of directors and controlling shareholders; Material non-compliance incidents; Deteriorating financial performance; Reliance on parent group, connected persons and major customers; And the captive business model
- Financial requirements for listing on HKEX, three financial tests requirements and interpretation and application of the Main Board Listing Rule 8.05, etc
- Definition, guidance and requirements for controlling shareholders
- Ownership and management continuity; Identifiable group of individuals; One dominant individual; And two separate groups of controlling shareholders, etc



#### **Session 4: Common Tax Issues and Internal Control Issues for Listing (WSHP19110201)**

This workshop focuses on common Hong Kong and PRC tax issues, and internal control issues in relation to listing on HKEX. Topics include:

##### Common Tax Issues

- Review the HK/ PRC tax implications for group restructuring exercise prior to listing
- Due diligent review on group entities from tax perspectives
- Assess the adequacy of tax provision and payment for group entities for listing
- Assess the proper fulfillment of tax compliance obligations within and prior to track record period
- Examine the consistency of tax filing records with the financial information in the Accountants' Report

##### Common Internal Control Issues

- Securities and Futures Commission (SFC) guidance in corporate transactions
- Relevant guidelines, rules and regulations, Practice Note 21, SFC Code of Conduct, Main Board Listing Rules Appendix 14 and AATB 1
- Committee of Sponsoring Organisations of the Treadway Commission (COSO) Enterprise Risk Management Model
- Internal control system effectiveness
- Methodology of internal control review
- Common internal control deficiencies
- Non-compliance of internal control issues

#### **Session 5: Business Models and Mode of Operations for Listing (WSHP19110901)**

This workshop focuses on how to evaluate and assess the nature of business for a listing applicant. Topics include:

- The nature and characteristics of different business modes and regulatory guidance for specific industries, such as:
  - Restaurant operation
  - Forfeited income business
  - Distributorship business
  - Pawn Loan business
  - Biological assets
  - Mineral companies
  - Gambling activities
  - Biotech companies
- Sustainability, reliance, illegality, trends and patterns of an entity



#### **Session 6: Preparing Accountants' Reports (WSHP19112302)**

This workshop focuses on common issues and consideration in preparing Accountants' Reports for listing on HKEX. Topics include:

- HKSIR 200 Accountants' Reports on Historical Financial Information in Investment Circulars
  - Statutory requirements
  - Contents of Accountants' Report
  - Consent letter
- Accountants' report on pro forma financial information
  - Statutory requirements
  - Nature of information
  - Presentation on pro forma financial information
  - Format, accounting policies and prominence of information

#### **Session 7: Group Structure for Listing and Reorganisation (WSHP19112303)**

This workshop focuses on common group structure and reorganisation issues in relation to listing on HKEX. Topics include:

- Discuss the accounting principles and requirements for business combination, interpretation and application of HKFRS 3 "Business Combination" and HKFRS 10 "Consolidated Financial Statements"
- Application of different group restructuring concepts, such as acquisition of businesses or assets, acquisition method of accounting, business combination under common control, Accounting Guideline 5 "Merger Accounting for Common Control Combinations" and interspersing a shell entity
- Comparison of purchase accounting and merger accounting methods
- Acquisitions of subsidiaries and businesses during or after the track record period
- Combined and carve-out financial statements
- Carve out of non-core business and operation
- Combined financial statements
- Contractual arrangements
- Other special topics, such as group reorganisation completed after the track record period and/ or after the prospectus date, and listing entity established/ completed on the prospectus date



### Session 8: Prospectus and Related Documents for Listing (WSHP19113002)

This workshop focuses on common issues and consideration in preparing prospectus and other related documents for listing on HKEX. Topics include:

- Prospectus:
  - Prospectus liability
  - Application proof and Post Hearing Information Pack
  - Contents of listing documents
  - Prospectus vetting process
  - Prospectus registration process
  - Supplementary prospectus
  
- HKSIR 400 Comfort letters and due diligence meetings:
  - Requirements for HKSIR 400
  - Arrangement letter
  - Comfort and bringdown letters
  - Financial and non-financial information
  - Subsequent changes
  - Cross-border and international offerings
  - Circle-up of prospectus
  - Due diligence meetings
  
- Documents submitted to HKEX



## **Part II: Post-listing obligations**

### **Session 1: Corporate Governance, ESG Report and General Company Secretary Issues (WSHP19113003)**

This workshop introduces the participants to the major corporate governance issues of Hong Kong listed companies. It provides a brief introduction to the Hong Kong Corporate Governance Code (Appendix 14 of the Main Board Listing Rules), including explanations and comments on some of the core principles and code provisions. It also introduces some of the major issues when preparing a Corporate Governance Report. Besides, the introduction and latest development of the HKEX Listing Rules Appendix 27 Environmental, Social and Governance (ESG) Reporting Guide, and the role and functions of company secretary (CS) of listed companies will be discussed. Topics include:

#### Corporate Governance

- Hong Kong Corporate Governance Code
  - Major corporate governance features in Hong Kong
  - Corporate governance structure in Hong Kong
  - Specific comments on the Hong Kong Corporate Governance Code
  - Enforcement and case discussions
- General Introduction and discussion on Appendix 14A
- Briefly discussion on Corporate Governance Report

#### ESG Report

- Requirements for Appendix 27 ESG Reporting Guide
- ESG reporting framework
- Responsibilities of the board and the management
- Review findings on ESG disclosure in FY2016 and FY2017
- The latest consultation on ESG Reporting Guide
- Risks and opportunities of ESG reporting
- The positive correlation between high ESG performance and positive returns

#### General Company Secretary Issues

- Differences between the role, functions and criteria under HKEX Listing Rules 3.28 and 8.17, and Section F of Corporate Governance Code (Appendix 14 of the Listing Rules) of/for the appointment of company secretary (CS) in listed issuers and private companies
- In-house CS vs. an out-sourcing CS arrangement
- Multiple named CS issues – Company Secretary Appointment Guideline for Members, issued by HKICS
- CS and board secretaries' duties under A+H dual listing



### **Session 2: Share Issuance, Rules Deterring Circumvention of New Listing Requirements and Disclosure of Interest in Shares (DI) (WSHP19120701)**

This workshop focuses on the Main Board Listing Rules relating to share issuance and provisions deterring circumvention of new listing requirements. It provides a brief introduction to disclosure of interest in shares (DI) of Part XV of the Securities and Futures Ordinance. Topics include:

- The Listing Rules relating to share issuance, including the use of general mandate and specific mandate, rights issue, open offer and issuance of warrants and convertible securities
- Provisions deterring circumvention of new listing requirements including reverse takeovers, extreme transactions, large scale issue of securities, restrictions on disposals etc.
- Disclosure of interest in shares (DI) – an introduction to the basic disclosure principles of Part XV of the SFO and discussions of several DI cases

### **Session 3: Connected Transactions and Disclosure of Inside Information for A+H Companies (WSHP19121401)**

This workshop introduces the participants to the Hong Kong and PRC concepts and principles of connected transactions and disclosure of material/ inside information.

The session will be divided into two parts: Part One will give a brief introduction to the Hong Kong concepts and principles of connected transactions which will then be followed by comparisons of the similarities and differences between the Hong Kong and PRC rules on connected transactions. Part Two will introduce the Hong Kong rules on disclosure of inside information and then a comparison of the Hong Kong inside information disclosure law and regulations with the PRC rules on disclosure material/inside information. Course materials on the Hong Kong parts will be in English, and for the parts on comparisons of the Hong Kong and PRC rules, course materials will be in Chinese. Topics include:

- Hong Kong connected transactions
- Comparisons of the Hong Kong rules on connected transactions and PRC rules on connected transactions
- Hong Kong disclosure of inside information
- Comparisons of the Hong Kong law and regulations on disclosure of inside information and PRC rules and regulations on disclosure of material information and inside information

### **Session 4: Announcement, Circular and Disclosure Obligations and Sufficient Assets and Operations (WSHP19121402)**

This workshop focuses on general continuing obligation for the disclosure of the major and significant issues and also the HKEX consideration on the sufficient assets and operations of a listed entity on the HKEX. Topics include:

- Announcement, circular and disclosure obligations
- Notifiable transactions
- Connected transactions
- Takeover offers
- Public float
- Sufficient assets and operations



## About the speakers

### **Mr. Vincent Li**

Partner of ShineWing PRC and ShineWing Hong Kong, Fellow Member of HKICPA (Practising); ACCA and ICAEW

Mr. Li started his career in KPMG Hong Kong in 1986 and joined Deloitte Touche Tohmatsu ("Deloitte") in 1988. He was later promoted as Audit Director in 2003 and admitted as Audit Partner of both Deloitte China and Hong Kong from 2005 to 2013. In 2013, he was admitted as the Audit Partner and Technical Director of Pan-China (HK) CPA Limited and Pan-China Certified Public Accountants LLP respectively. In 2016 and 2019, he was admitted as Partner of ShineWing PRC and ShineWing HK respectively.

Mr. Li has over 30 years of experience in the fields of accounting, auditing, corporate finance, business strategies and development. He has extensive experience in providing audit and accounting services to international and multinational enterprises in Hong Kong and Mainland China. He also assisted various Hong Kong entities, PRC state-owned enterprises and PRC local entities in their listing on stock exchanges in Hong Kong, Singapore and Korea. In 2015, he successfully assisted a Beijing private enterprise Beijing Chunlizhengda in listing its shares on the HKEX (Stock Code: 1858) and preparing the financial report of the company in PRC GAAP. Further, Mr. Li was also involved in the merger and acquisition transactions ("M&A") of certain large PRC enterprises.

### **Mr. Ray Liu**

Partner of Jia Yuan Law Office, *LLB*, East China University of Political Science and Law and LLM, University of Pennsylvania

Mr. Liu graduated and obtained a Bachelor of Laws degree from East China University of Political Science and Law and a Master of Laws degree from the University of Pennsylvania. His areas of practice include capital markets, compliance and regulatory, M&A, joint ventures and other corporate matters.

Mr. Liu has substantial experience in Hong Kong and overseas (including the USA, PRC, etc) IPO projects, listed companies compliance, debt capital markets, share placements, M&A and private equity. He has participated in projects involving various industries, such as railway, utility service, landscape architecture, energy, property development and entertainment.

### **Mr. Wei Pei**

Senior Partner of Jiayuan Law Office, *LLB* and Bachelor's Degree in Management, South China University of Technology and LLM, South China University of Technology

Mr. Wei has been practicing law since 2008, mainly specializing in the fields of corporate restructuring, IPO, refinancing, acquisition and restructuring of listed companies, industrial integration and (M&A), private equity/ venture capital, and foreign direct investment. He possesses extensive experience in the fields of PRC and foreign IPO, M&A of listed company, foreign investment, foreign company's M&A and restructuring, mergers, restructuring, debt-to-equity swap of state-owned enterprises, and private equity/ venture capital in various types of industries including finance, manufacture, Hi-Tech, communication, agriculture, gene sequencing, medical equipment, e-commerce, internet service.

Mr. Wei regularly provides perennial legal services to major PRC companies.



### **Mr. Henry Cheng**

Partner of DLA Piper Hong Kong, *BEng, BCom, CPE, PCLL* and Hong Kong Practising Lawyer

Mr. Cheng has over 12 years of experience in advising on initial public offerings ("IPO"), corporate restructuring and M&A.

Prior to joining DLA Piper, Mr. Cheng was a Partner at Kirkland & Ellis where he represented issuers, book runners, lead managers and global sponsors on high-profile IPOs. He also represented many companies as well as Chinese state-owned enterprises on their bond issuance and overseas acquisitions. Mr. Cheng worked at Skadden prior to joining Kirkland & Ellis.

Early in his legal career, Mr. Cheng was seconded to the legal and compliance department of Goldman Sachs, specializing in derivative warrants. He gained banking experience in Citibank prior to practicing law.

### **Ms. Maisie Yeung**

Associate of DLA Piper Hong Kong, *J.D., PCLL* and Hong Kong Practising Lawyer

Ms. Yeung has involved in IPO on the Main Board of HKEX, post-listing compliance and local securities regulatory compliance matters.

### **Dr. Angus Ho**

Tax Partner of ShineWing (HK) CPA Limited, *DBA, LLM, BA, AHKICPA, FACCA, CTA(HK)*

Prior to joining ShineWing in 2009, Dr. Ho worked in a "Big Four" accounting firm in Hong Kong for 17 years in the taxation field. He has extensive experience in providing tax consultancy services, including corporate restructuring exercise for IPO, field audit and investigation, corporate and operational restructuring for cross-border investments.

Dr. Ho actively takes part in social affairs in the community. He is a member of the Qualification and Examinations Board of Hong Kong Institute of Certified Public Accountants, Visiting Lecturer of Hong Kong Polytechnic University, Dissertation Supervisor of Warwick University, UK and Member of Accountancy Training Board of Vocational Training Council.

### **Ms. Gloria So**

Principal, ShineWing Risk Services Limited, Member of HKICPA, Certified Information System Auditor, Master degree in Information and Technology Management from the Chinese University of Hong Kong, Bachelor degree in Accountancy from the Hong Kong Polytechnic University.

Ms. So has around 16 years of experience in enterprise risk management, internal controls, information technology general control review, financial due diligence and external audit. She has the expertise in performing Sarbanes-Oxley Act services, internal audit reviews, enterprise risk management and other strategic review engagements for clients from a wide range of industries. She is also responsible for leading various pre-IPO due diligence engagements for listed companies.

### **Mr. P.H. Chik**

Adjunct Professor, College of Business of City University of Hong Kong, *BA, LLM*

Mr. Chik has extensive experience in advising IPOs and post-listing compliance. He was a partner of Baker McKenzie at the Beijing office from 2007 to 2012. He then became a partner of Linklaters at the Beijing office between 2012 and 2016. Upon returning to Hong Kong in 2017, he joined another international firm as a partner before his retirement in April 2018.



### **Ms. Yan Wong**

Environmental, Social and Governance (ESG) Project Manager, SWCS Corporate Services Group (Hong Kong) Limited

Ms. Wong has over 7 years' experience in the sustainability industry with the Master of Science degree in Environmental Management from The University of Hong Kong and the Certification of GRI Certified Standards Training. She leads the team to provide ESG/sustainability reporting and consultancy services for listed companies in Hong Kong, Mainland China and overseas. Before joining SWCS, she served in an international environmental NGO, offering sustainability advisory and carbon auditing services to various international companies. She has also held seminars for listed companies at HKEX and training for listed companies related to ESG disclosures and carbon auditing.

### **Dr. Maurice Ngai**

CEO of SWCS Corporate Services Group (Hong Kong) Limited, *Ph.D., MCF, MBA, LLB, CPA, FCCA, FCS (P.E.), FCIS, MCI Arb*

Dr. Ngai possesses more than 30 years' unique corporate and professional experience, working in senior management posts as company secretary, executive director and CFO. He developed his expertise in the areas of IPOs, M&As and corporate finance during his early corporate life. As a recognized governance and finance expert, he is frequently invited to speak on regulatory compliance, corporate governance and internal control subjects in Hong Kong and the Mainland. He has also served as an independent non-executive director of reputable listed companies, such as China Life, China Railway, China Railway Construction and China Coal, and an external director of Sinochem. Currently, Dr. Ngai serves as an independent non-executive director of China Communication Construction and Bosideng.

Dr. Ngai is the founder and CEO of SWCS Corporate Services Group (Hong Kong) Limited. Prior to that, he worked in the capacity of a director and the Head of listing services for a corporate services arm spun off from big 4 accounting firm for more than five years. Dr. Ngai obtained a Bachelor's degree in law (honour), a Master's degree in Corporate Finance and a Master's degree in Business Administration and a Doctorate in Economics (Finance).

Dr. Ngai is the Finance Expert Consultant of Chinese Ministry of Finance. He was a member of Working Group on Professional Services under the Economic Development Commission of HKSAR (2013-2018), the President of the Hong Kong Institute of Chartered Secretaries (2014-2015), a General Committee member of The Chamber of Hong Kong Listed Companies, a member of Qualification and Examination Board of the Hong Kong Institute of Certified Public Accountant (2013-2018), and the Adjunct Professor of Law of Hong Kong Shue Yan University (2014-2017).



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