

SUMMARY OF AMENDMENTS
REVISED PROSPECTUS GUIDELINES
(Issued: 30 September 2026)

The following table provides a summary of key amendments to the revised *Prospectus Guidelines* (Guidelines) issued on 30 September 2026:

A. Overview	
1.	The Guidelines was revised to operationalise the simplified cross-listing framework (Simplified Dual IPO Listing Framework) established under the Memorandum of Understanding entered between the Securities and Futures Commission of Hong Kong and the Securities Commission Malaysia (SC) on 23 July 2026.
2.	The key amendments relate to, among others, disapplying certain requirements that are either not applicable or duplicative as they are already addressed as part of the applicant's primary listing application in Hong Kong, in order to facilitate the Simplified Dual IPO Listing Framework.
3.	The proposed revisions are also intended to align Malaysia's prospectus disclosure requirements with Hong Kong's prospectus disclosure requirements, as a single prospectus will be issued pursuant to the Simplified Dual IPO Listing Framework.
4.	Housekeeping and editorial amendments were made throughout the Guidelines to provide greater clarity and consistency. These amendments include formatting and editorial changes such as renumbering and rephrasing of certain requirements and contents, standardisation of terminology, updating of information, and grammatical corrections.

B. Amendment Highlights			
No.	Prior to 30 September 2026	Issued on 30 September 2026	Comments
Part I – General Requirements			
Chapter 1 – General			
1)	-	Paragraph 1.15	Inserted a new paragraph to clarify that an offer of securities pursuant to the Simplified Dual IPO Listing Framework remains subject to the Guidelines, except where specific exceptions or modifications are provided for.

B. Amendment Highlights			
No.	Prior to 30 September 2026	Issued on 30 September 2026	Comments
2)	-	Paragraph 1.16	Inserted a new paragraph to facilitate the use of a single prospectus for offering of securities in Hong Kong and Malaysia under the Simplified Dual IPO Listing Framework, by disapplying duplicative or unnecessary disclosure, documentation and registration requirements in order to facilitate an efficient offering process.
3)	-	Paragraph 1.17	Inserted a new paragraph to modify prospectus inspection requirements for Hong Kong applicants seeking a secondary listing in Malaysia as they would subject to Hong Kong's inspection regime.
4)	-	Paragraph 1.18	Inserted a new paragraph to align terminologies under the Guidelines with corresponding terminologies under the <i>Main Board Listing Rules</i> of the Stock Exchange of Hong Kong Limited and the <i>Licensing Handbook</i> .
Part II – Contents of Prospectus			
Chapter 2 – Definitions			
5)	-	Paragraph 2.01	Inserted new definitions of 'HK Simplified Dual IPO Listing Framework' and 'Secondary Listing Pursuant to HK Simplified Dual IPO Listing Framework'.