



Third Amendment to the Regulation No: 2019/R-1050 (Regulation on Continuing Disclosure and Obligations of Issuers (CDOI))

Regulation Number: 2026/R-23

The following amendments are to be brought to the Regulation on Continuing Disclosure and Obligations of Issuers (Regulation Number: 2019/R-1050).

1. The following definition is to be added to section 4 after subsection (s) of the said regulation.

Definitions	4. (t) “Periodic Reports” means quarterly reports published by public issuers of securities at the end of each financial quarter (every three (3) months of the financial year), and bi-annual reports published by issuers of securities in the private securities segment at the end of every six (6) months of the financial year, in accordance with this Regulation and any guidelines issued thereunder.
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2. Section 9 (b)(2) of the said Regulations is to be amended as follows:

Website	9. (b) (2) Articles of Association and Memorandum of Association.
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3. Section 10 (a)(2) of the said Regulations is to be amended as follows:

Financial Accounts 10. (a) (2) The periodic report shall contain the information specified in the relevant guidelines published by the Authority on its website.

4. Section 10 (b) of the said Regulations is to be amended as follows:

10. (b) Any amendment to the guidelines published by the Authority concerning the information to be included in periodic reports shall be made following consultation with the issuers of securities. Such amendments shall take effect only after providing not less than sixty (60) days' notice to the issuers.

5. Section 10 (c)(1) of the said Regulations is to be amended as follows:

10. (c) (1) The issuer shall disclose periodic and year-to-date standalone financial results within sixty (60) days after the end of that period.

6. Section 11-1 (d) of the said Regulations is to be amended as follows:

Disclosure of 11-1. (d) Entities that have privately issued securities shall, at a minimum, disclose the information specified in the information by entities with listed securities in the relevant guidelines published by the Authority on its website.
Private Securities Segment

7. Section 11-1 (e)(2) of the said Regulations is to be amended as follows:

11-1. (e) (2) The disclosures required for the first six (6) months of the fiscal year, as set out in subsection (b)(1) of this section, shall be submitted within sixty (60) days after the end of that period. The

disclosures required for the last six (6) months of the fiscal year shall likewise be submitted within sixty (60) days after the end of that period.

8. Section 18 (b) of the said Regulations is to be amended as follows:

Annual Reports 18. (b) The annual report shall contain such disclosures as are specified in the guidelines published by the Authority relating to periodic reporting, the Corporate Governance Code, and any other relevant rules or regulations.

9. A new section (section 20-1) is to be added after section 20 of the said Regulation as follows:

Submission 20-1 (a) Issuers of securities shall apply to the Stock Exchange for extensions to hold the Annual General Meeting and to publish the Annual Report in accordance with the rules issued by the Stock Exchange. Any such application shall be submitted within the timelines specified in the rules of the Stock Exchange, and issuers shall ensure that the request for extension is made before the latest date prescribed under those rules.

(b) Issuers may appeal to the Authority against a decision of the Stock Exchange made under subsection (a), provided that such appeals are subject to the following conditions:

(1) The exchange's decision involves systemic, legal, procedural, and regulatory violations or risks;

(2) Where the decision of the exchange is inconsistent with, contravenes, or otherwise

breaches any statutory obligation, rule, regulation, directive, or requirement issued by the Authority;

(3) The exchange's decision leads to material market consequences (e.g., suspension or delisting);

(4) There's a material public interest issue or investor protection concern.

(c) In the event that an appeal is submitted to the Authority, the decision rendered by the Authority shall be considered final and binding.

(d) The manner of requesting an extension referred to in subsection (a) of this section shall apply commencing with the Annual General Meeting for the financial year 2026, to be held in 2027, and the annual report for the financial year 2026, to be published in 2027.

10. Schedule 2 of the said Regulations is to be repealed.

11. These Regulations shall take effect on the date of publication in the Gazette. However, provision No. 10 of these Regulations shall take effect on 1 January 2027.