

Finansinspektionen's Regulatory Code

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Finansinspektionen's regulations regarding issuers' obligation to provide information on an annual basis;

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decided on 22 March 2007.

Finansinspektionen hereby prescribes¹ the following pursuant to section 3, subsection 3 of the Securities Market (Trading and Services) Ordinance (1991:1007).

Scope of application

Section 1 These regulations shall apply to companies whose financial instruments have been admitted for trading on a regulated market.

However, the regulations do not apply to issuers of non share-related securities whose par value per unit is EUR 50,000 or over.

Definitions

Section 2 A *company* means, in these regulations, an issuer whose financial instruments have been admitted for trading on a regulated market.

Contents of the information

Section 3 Companies contemplated in section 1, first paragraph, shall compile and submit to Finansinspektionen each year a document containing or referring to the information contemplated in section 4.²

¹ Cf. Directive 2003/71/EC of the European Parliament and of the Council of 4 November 2003 on the prospectus to be published when securities are offered to the public or admitted to trading and amending Directive 2001/34/EC and Commission Regulation (EC) No 809/2004 of 29 April 2004 implementing Directive 2003/71/EC of the European Parliament and of the Council as regards information contained in prospectuses as well as the format, incorporation by reference and publication of such prospectuses and dissemination of advertisements.

² In accordance with Article 27(2) of Commission Regulation 809/2004, a company shall file a document and make it available to the public at the latest twenty working days after the publication of the annual financial statements in Sweden. In accordance with article 10.1 2003/71/EC, publication shall taken place in compliance with the company's obligations under Community and national laws and other statutes dealing with the regulation of securities, issuers of securities and securities markets.

The information contemplated in the first paragraph is information that the company has made available to the general public in the previous twelve months as a consequence of the admittance for trading

- in one or more member states, and
- in a third country.

Section 4 The company shall, in the document containing the annual information in accordance with section 3, report on the following:

1. all financial reports such as annual accounts, press releases (of unaudited annual earnings figures, etc.) and interim annual reports including any reservations in the auditor's report, and
2. other information that the issuer has provided which is of substantial significance for the company's financial position or which affects the view of the company to any substantial extent.

The company shall also state in the document the date when the information was published.

The company shall also state whether particular information in the document is out of date and explain why.

Section 5 The information contemplated in section 4 shall briefly describe or depict to what each event relates.

All parts of the information shall be reported in inverse chronological order under the categories set out in section 4, points 1–2.

Publication of the information

Section 6 The information contemplated in section 3 shall be available in its entirety on the company's website or on a website to which the company refers.

These regulations shall enter into force on 1 April 2007.

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