

# Chapter 1

## Introduction

## 1.1 Application and purpose (Disclosure guidance)

[**Note:** ESMA has also issued guidelines under article 16(3) of the ESMA Regulation covering 'Alternative Performance Measures'. See ESMA guidelines: ESMA Guidelines on Alternative Performance Measures, 5 October 2015 (ESMA/2015/1415).]

- 1.1.1 **G** The *disclosure requirements* and the *disclosure guidance* apply to all *persons* to whom the *FCA* is obliged to apply the provisions of the *Market Abuse Regulation* relating to disclosure under article 22 of that Regulation.

### Purpose

- 1.1.2 **G** The purpose of ■ DTR 1, ■ DTR 2 and ■ DTR 3 is to provide guidance on aspects of the *disclosure requirements*.

### FCA performing functions as competent authority

- 1.1.3 **G** **Other relevant parts of Handbook**

**Note:** Other parts of the *Handbook* that may also be relevant to *persons* to whom the *disclosure requirements* and the *disclosure guidance* apply include *DEPP* (Decision Procedure and Penalties Manual) and Chapter 9 of *SUP* (the Supervision manual).

The following Regulatory Guides are also relevant:

1. The Enforcement Guide (*EG*)
2. [intentionally blank]

**Note:** A list of *regulated markets* can be found on the *FCA* website.