

## Chapter 6

# Continuing obligations and access to information



## 6.2 Filing information and use of language

### Application

- 6.2.1 **R** This section applies to:
- (1) an *issuer* whose *transferable securities* are admitted to trading; and
  - (2) a *person* who has requested, without the *issuer's* consent, the admission of its *transferable securities* to trading on a *regulated market*.

### Filing of information with the FCA

- 6.2.2 **R** An *issuer* or *person* that discloses *regulated information* must, at the same time, file that information with the *FCA*. **[Note: article 19(1) of the TD]**
- 6.2.2A **R** Where an *issuer* or *person* is required to file *regulated information* under **■ DTR 6.2.2R**, the *issuer* or *person* must, at the same time, notify the following to the *FCA*:
- (1) the legal entity identifier (LEI) of the *issuer* concerned; and
  - (2) the classifications relevant to the *regulated information* using the classes and sub-classes in **■ DTR 6 Annex 1R**.
- 6.2.2B **R** If more than one classification is relevant to the *regulated information*, the *issuer* or *person* must notify all relevant classes and sub-classes to the *FCA*.
- 6.2.3 **G** An *issuer* or *person* that discloses *regulated information* may comply with **■ DTR 6.2.2 R** by using a *primary information provider* to disseminate the information in accordance with **■ DTR 6.3**.

### Language

- 6.2.4 **R** *Regulated information* must be disclosed in English.  
**[Note: article 20(1) of the TD]**
- 6.2.5 **R** [deleted]

6.2.6 **R** [deleted]

6.2.7 **R** If *transferable securities* are admitted to trading without the *issuer's* consent:

- (1) ■ DTR 6.2.4 R does not apply to the *issuer*; and
- (2) ■ DTR 6.2.4 R applies to the *person* who has requested such admission without the *issuer's* consent.

[Note: article 20(4) of the TD]

6.2.8 **R** [deleted]

### English language

6.2.9 **G** [deleted]

### Filing annual financial reports

6.2.10 **R** An *issuer* must file its annual financial report with the *FCA* by uploading it to the *national storage mechanism*.

6.2.11 **G** For the purposes of ■ DTR 6.2.10R:

- (1) The *FCA* expects an *issuer* to comply with ■ DTR 6.2.10R by filing an annual financial report that the *national storage mechanism* accepts.
- (2) The *national storage mechanism* may reject an annual financial report that has not been prepared in accordance with the reporting format obligations in ■ DTR 4.1.15R to ■ DTR 4.1.22R.
- (3) If the *national storage mechanism* rejects a report, it will provide reasons for the rejection.
- (4) An *issuer* is expected to resubmit a report that has been rejected within the required timeline.
- (5) Information on generally accepted taxonomies and associated marking up and filing requirements, and the *national storage mechanism*, is available in the Markets section of the *FCA's* website at <https://www.fca.org.uk/markets/company-annual-financial-reporting-electronic-format>.