

Chapter 9

Continuing obligations

		<div>9.7A</div> <div>Preliminary statement of annual results, and statement of dividends</div>
		<div>Preliminary statement of annual results</div>
9.7A.1	R	<div>If a <i>listed company</i> prepares a preliminary statement of annual results:</div> <div><div>(1) the statement must be published as soon as possible after it has been approved by the board;</div><div>(2) the statement must be agreed with the <i>company's</i> auditors prior to publication;</div><div>(3) the statement must show the figures in the form of a table, including the items required for a half-yearly report, consistent with the presentation to be adopted in the annual accounts for that financial year;</div><div>(4) the statement must give details of the nature of any likely modification or emphasis-of-matter paragraph that may be contained in the auditors' report required to be included with the annual financial report; and</div><div>(5) the statement must include any significant additional information necessary for the purpose of assessing the results being announced.</div></div>
		<div>Statement of dividends</div>
9.7A.2	R	<div>A <i>listed company</i> must notify a <i>RIS</i> as soon as possible after the board has approved any decision to pay or make any dividend or other distribution on <i>listed equity</i> or to withhold any dividend or interest payment on <i>listed securities</i> giving details of:</div> <div><div>(1) the exact net amount payable per <i>share</i>;</div><div>(2) the payment date;</div><div>(3) the record date (where applicable); and</div><div>(4) any foreign income dividend election, together with any income tax treated as paid at the lower rate and not repayable.</div></div>

Omission of information

9.7A.3

G

The FCA may authorise the omission of information required by ■ LR 9.7A.1 R or ■ LR 9.7A.2 R if it considers that disclosure of such information would be contrary to the public interest or seriously detrimental to the *listed company*, provided that such omission would not be likely to mislead the public with regard to facts and circumstances, knowledge of which is essential for the assessment of the *shares*.