

## Listing Rules

### LR TR 17

#### Transitional Provisions in relation to climate-related financial disclosures under LR 14.3.27R and LR 9.8.6R(8)

(1)	(2) Material to which the transitional provision applies	(3)	(4) Transitional provision	(5) Transitional provision: dates in force	(6) Handbook provision: coming into force
1.	LR 14.3.27R	R	LR 14.3.27R applies in relation to a financial year of a <i>listed company</i> beginning on or after 1 January 2022.	From 1 January 2022	1 January 2022
2.	LR 9.8.6CG(5) and LR 9.8.6FG	G	LR 9.8.6CG(5) and LR 9.8.6FG apply in relation to a financial year of a <i>listed company</i> beginning on or after 1 January 2022.	From 1 January 2022	1 January 2022
3.	LR 9.8.6BG and LR 9.8.6CG	G	In relation to a financial year of a <i>listed company</i> beginning before 1 January 2022, references to the <i>TCFD Annex</i> in LR 9.8.6BG and LR 9.8.6CG may be read as references to the document entitled “Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures” published in June 2017 by the Task Force on Climate-related Financial Disclosures, available at: <a href="https://www.fsb-tcfd.org">https://www.fsb-tcfd.org</a> .	From 1 January 2022	

