

Listing Rules

LR TR 13

Transitional Provisions for the UK Corporate Governance Code

(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 9.8.6R(3)	R	[expired]		
2.	LR 9.8.6R(5), LR 9.8.6R(6) and LR 15.6.6R(2)	R	[expired]		
3.	LR 9.8.10R	R	[expired]		
4.	LR 9.8.6R(3), LR 9.8.6R(5), LR 9.8.6R(6) and LR 15.6.6R(2)	R	In the case of an annual financial report of a <i>listed company</i> or a <i>closed-ended investment fund</i> incorporated in the <i>United Kingdom</i> for an accounting period ending on or before 16 June 2017, a reference to a Main Principle, principle or provision in the <i>UK Corporate Governance Code</i> must be read as a reference to a Main Principle, principle or provision in the UK Corporate Governance Code published by the Financial Reporting Council in September 2014.	From 13 September 2017 to 31 December 2017	13 September 2017
5.	LR 9.8.10R	R	In the case of an annual financial report of a <i>listed company</i> or a <i>closed-ended investment fund</i> incorporated in the <i>United Kingdom</i> for an accounting period ending on or before 16 June 2017: (1)LR 9.8.10R does not apply; and (2)the <i>listed company</i> or <i>closed-ended investment fund</i> must ensure that the auditors review the following before the annual report is published: (a)LR 9.8.6R(3) (statements by the directors regarding going concern and longer-term viability); and(b) the parts of the statement required by LR 9.8.6R(6) (comply or explain) that relate to C.1.1, C.2.1 and C.2.3, and C.3.1 to C.3.8 of the UK Corporate Governance Code published by the Financial	From 13 September 2017 to 31 December 2017	13 September 2017

(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
			Reporting Council in September 2014.		