

Regulated Market		Euro MTF	
Reporting obligation	Timing and content	Reporting obligation	Timing and content
For debt securities:			
Annual financial report including audited financial statements (unless the nominal value of the securities equals or exceeds €100,000 (approx. US\$110,500))	<p>Within four months after the end of the financial year</p> <p>To be prepared under IFRS and in accordance with Luxembourg disclosure rules, unless foreign rules are deemed equivalent</p>	Annual financial statements	<p>To be published and filed with the LuxSE as soon as practicable after the release of the annual financial statements</p> <p>To be prepared in accordance with the rules applicable in the jurisdiction of the issuer</p>
Half-year financial report (unless the nominal value of the securities equals or exceeds €100,000 (approx. US\$110,500))	<p>Within at least three months after the end of the half year</p> <p>To be prepared under IFRS and in accordance with Luxembourg disclosure rules, unless foreign rules are deemed equivalent</p>		
For shares:			
Annual financial report including audited financial statements	Same as for debt securities	Annual financial report	To be prepared in accordance with the rules applicable in the jurisdiction of the issuer
Half-year financial report	Same as for debt securities	Half-year financial report if required under the law of the issuer's jurisdiction	<p>To be published within four months after the end of the half-year</p> <p>Luxembourg law requirements (including presentation of turnover, net result and comment on the issuer's business)</p>