

**Appendix 3**

In this appendix underlining indicates new text and striking through indicates deleted text.



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# The DFSA Rulebook

## Markets Rules

### **(MKT)**

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## 5 ACCOUNTING PERIODS AND FINANCIAL REPORTS AND AUDITING

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- 5.1.4** The annual financial report of a Reporting Entity that is not a Public Listed Company must be audited by an independent, competent and qualified auditor in accordance with the International Auditing and Assurance Standards Board ("IAASB") or other standards acceptable to the DFSA—~~or where appropriate, AAOIFI standards.~~

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### **Semi-annual financial report**

- 5.1.6** (1) Pursuant to Article 45(1)(a) of the Law, a Reporting Entity in respect of Shares or Certificates over Shares must, in addition to the annual financial report, prepare and file a semi-annual financial report which meets the requirements in (2) and (3).
- (2) A Reporting Entity must:
- (a) prepare such report:
    - (i) for the first six months of each financial year or period; and if there is a change to the accounting reference date, prepare such report in respect of the period up to the old accounting reference date; and
    - (ii) in accordance with the applicable ~~IAASB~~ IFRS standards or other standards acceptable to the DFSA ~~or where appropriate, AAOIFI standards;~~
  - (b) if the figures have either been audited or reviewed by auditors, include in the report statements to that effect; and
  - (c) ensure that that the report includes:
    - (i) an indication of important events that have occurred during the first six months of the financial year, and their impact on the financial statements;
    - (ii) a description of the principal risks and uncertainties for the remaining six months of the financial year; and
    - (iii) a condensed set of financial statements, an interim management report and associated responsibility statements.
- (3) A semi-annual financial report must be signed by at least two Directors of the Reporting Entity.
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