
9 June 2020

Inside AIM

Coronavirus – Temporary measures for publication of half-yearly reports

This Inside AIM sets out temporary changes relating to an AIM company's obligation to notify half-yearly reports in accordance with the AIM Rules for Companies ("**AIM Rules**").

Inside AIM dated 26 March 2020 set out our intention to keep under review the requirements for reporting of half-yearly reports pursuant to AIM Rule 18. Currently under the AIM Rules, an AIM company must notify its half-yearly report without delay and in any event within three months from the end of the period to which it relates.

From today, AIM Regulation will permit AIM companies that need extra time to prepare their half-yearly report an additional one month in which to notify them. This extension is temporary whilst the UK faces the disruption resulting from the coronavirus pandemic. We will keep these temporary measures under review and when the disruption to AIM companies eases, we will announce an orderly transition to standard reporting periods under AIM Rules 18 and 19¹.

An AIM Company wishing to utilise the additional one month period must notify via an RIS its intention to do so prior to the AIM company's reporting deadline under AIM Rule 18 and the Company's nominated adviser must separately inform AIM Regulation.

An AIM company should continue to consider its AIM Rules disclosure obligations in conjunction with the advice and guidance of its nominated adviser.

¹ The accounting period to which an extension for annual audited accounts may be sought pursuant to Inside AIM dated 26 March 2020 is superseded by this Inside AIM and such extensions will be available until further notice of an orderly transition back to standard reporting periods.