ATTACHMENT

TABLE OF COMMENTS

COMMENTS TO ISSUES RAISED IN CONSULTATION PAPER NO. 4/2018

CONSULTATION RELATING TO INTERIM FINANCIAL REPORTING FRAMEWORK UNDER THE LISTING REQUIREMENTS

Regulatory Policy & Advisory

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| --- | --- | --- |
| NAME OF RESPONDENT | : |  |
| NAME OF COMPANY | : |  |
| CONTACT PERSON & CONTACT NUMBER | : |  |
| EMAIL ADDRESS | : |  |

| ISSUES | | COMMENTS |
| --- | --- | --- |
|  | Do you think quarterly reporting (“QR”) should be maintained in the Malaysian context? Please provide reasons for your response. | Yes  No  *Reasons:*   |  | | --- | | Click or tap here to enter text. | |
|  | Do you think QR encourages the culture of short-termism among the listed issuers and investors? Please provide reasons for your response. | Yes  No  *Reasons:*   |  | | --- | | Click or tap here to enter text. | |
|  | Do you think it is costly (in terms of monetary, time and effort aspects) for listed issuers to prepare QR? Please provide reasons for your response. | Yes  No  *Reasons:*   |  | | --- | | Click or tap here to enter text. | |
|  | Do you think the benefits of QR outweigh the issues and challenges associated with it, including promoting short-termism and increasing cost of compliance? Please provide reasons for your response. | Yes  No  *Reasons:*   |  | | --- | | Click or tap here to enter text. | |
|  | Do you think the contents of the QR should be simplified instead of reducing its frequency? If so, please state your suggestions for areas to be simplified. | Yes  No  *Suggestions for areas to be simplified:*   |  | | --- | | Click or tap here to enter text. | |
|  | In your opinion, how often should a listed issuer publish its interim reports? | Every quarter as required currently for both the Main and ACE Markets  (Please explain why)   |  | | --- | | Click or tap here to enter text. |   Semi-annual basis for both the Main and ACE Markets  (Please explain why)   |  | | --- | | Click or tap here to enter text. |   Others  (Please specify and provide reasons for your suggestion)   |  | | --- | | Click or tap here to enter text. | |
|  | Do you think our market is ready to move towards a less frequent financial reporting regime? Please provide reasons for your response. | Yes  No  *Reasons:*   |  | | --- | | Click or tap here to enter text. | |
|  | If a less frequent financial reporting regime is introduced, do you think there is still adequate transparency to the market through disclosures of material information, transactions and other periodic reports (e.g. semi-annual reports, annual audited financial statements and annual reports) to enable informed investment decision? Please provide reasons for your response. | Yes  No  *Reasons:*   |  | | --- | | Click or tap here to enter text. | |
|  | If a less frequent financial reporting regime is introduced, do you think the timeframe for issuance of the interim reports can be expedited to 45 days? Please provide reasons for your response. | Yes  No  *Reasons:*   |  | | --- | | Click or tap here to enter text. | |
|  | Do you have any other views/suggestions on improving the current interim reporting framework? | Yes  No  *Reasons:*   |  | | --- | | Click or tap here to enter text. | |

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