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:*

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| Click or tap here to enter text. |

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|  | 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:*

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| Click or tap here to enter text. |

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|  | 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:*

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| Click or tap here to enter text. |

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|  | 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:*

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| Click or tap here to enter text. |

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|  | 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:*

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|  | 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)

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[ ]  Semi-annual basis for both the Main and ACE Markets (Please explain why)

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[ ]  Others (Please specify and provide reasons for your suggestion)

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|  | 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:*

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| Click or tap here to enter text. |

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|  | 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:*

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| Click or tap here to enter text. |

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|  | 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:*

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| Click or tap here to enter text. |

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|  | Do you have any other views/suggestions on improving the current interim reporting framework? | [ ]  Yes [ ]  No *Reasons:*

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